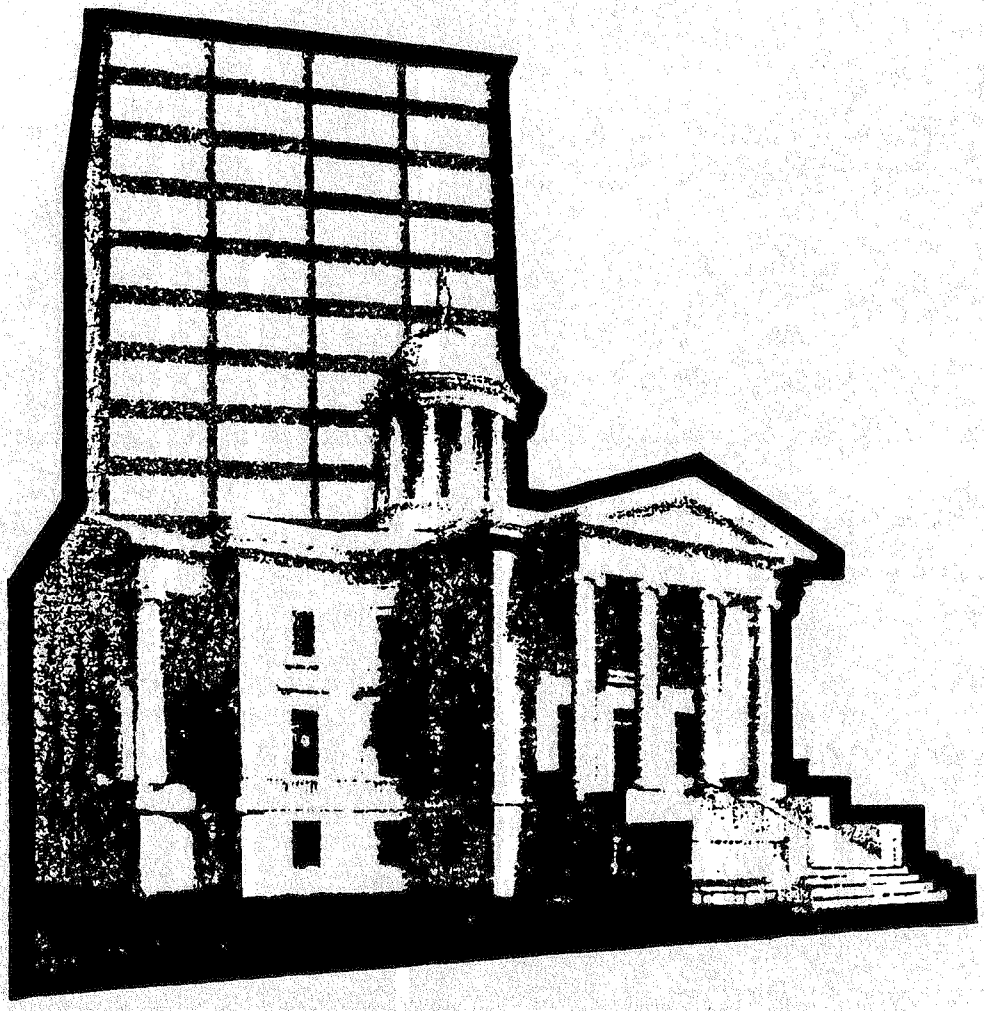
GF/91-4

GOVERNMENT FINANCES

City Government Finances: 1990-91



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Acknowledgments

This report was prepared in the Governments Division by the Finance and Taxation Branch, headed by **Gerard T. Keffer.** Publication development, data review, and final table examination were done by various staff members of Governments Division, including **Carl Handy, Donna Hirsch,** and **David Patching.** The data assembly and processing were directed by **Genevieve Speight,** Chief, Central Collection and Surveys Branch.

Timothy Antisdel directed data processing operations and **Linda Beaton** programmed the tables under the supervision of **Stephen Poyta,** Chief, Computer Utilization Branch. **Corrine Davis** supervised preparation of publication copy within Governments Division.

The staff of Administrative and Publications Services Division, **Walter C. Odom,** Chief, performed publication planning, design, editorial review, composition, and printing planning and procurement. **Joan Kinikin** performed publication coordination and editing.

Carma Hogue of the Statistical Research Division supplied advice and assistance in sample selection and statistical methodologies.

Grateful acknowledgement is made to the numerous State and local government officials for their cooperation in kindly providing the information needed for this report.

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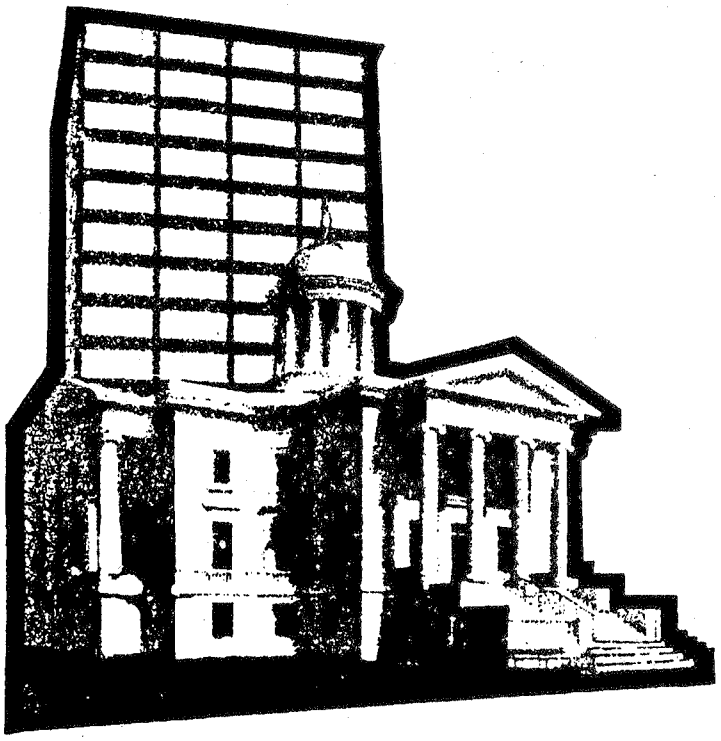

Issued June 1993

U.S. Department of Commerce
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Economics and Statistics Administration

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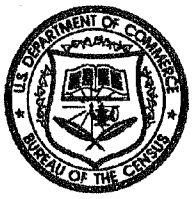

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SUGGESTED CITATION

U.S. Bureau of the Census. *City Government Finances: 1990-91*, Series GF/91-4.
U.S. Government Printing Office, Washington, DC 1993

For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

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Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1991 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1991 Government Finance Series (Series GF/91) contains 7 parts: No. 1, *State Government Tax Collections: 1991*; No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1990-91*; No. 3, *State Government Finances: 1991*; No. 4, *City Government Finances: 1990-91*; No. 5, *Government Finances: 1990-91*; No. 8, *County Government Finances: 1990-91*; and No. 10, *Public Education Finances: 1990-91*. The 1991 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year)*; refer to tables in the 1987 Census of Government publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report (No. 4) provides a comprehensive summary of the annual survey findings for cities. The tables present the details of revenue by type; expenditure by object and function, indebtedness by term and function; and assets by purpose.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's city government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

The tabular section comes next and contains 8 tables divided roughly into 3 parts: tables 1, 2, 3, and 4 concentrate on summaries for cities, tables 5, 6, and 7 on individual governments, and table 8 shows utilities. Township data only appear in tables 5 and 6. The tables 1, 2, 3, 4, 7, and 8 only include data for city governments.

Table 1 displays national totals of city government finances for 1991 and prior years. Tables 2, 3, and 4 shows detailed national summaries of cities divided into population-size groups. Tables 5 and 6 display data for individual city and northeast township governments with population greater than 75,000 in 1990 or the largest city in the state. There are 326 city and northeast township governments shown. Table 7 displays those cities with population greater than 300,000.

SCOPE

Definition of City Government

As defined for census statistics on governments, city governments are political subdivisions within which a city corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active governmental units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. In Alaska, the term "borough" corresponds to units classed as county governments. In New England, Minnesota, New York, and Wisconsin, the term "town" refers to an area subdivision which may be legally termed a city corporation and have a similar governmental organization, but has no necessary relationship to a concentration of population and thus corresponds to the term "townships" in other states.

The number of cities per State varies widely. Illinois, Texas, and Pennsylvania each has more than 1,000 while at the other extreme are seven States with fewer than 50 cities each— Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, and Rhode island. Five of these seven States are in New England where a town government often provides urban services ordinarily provided by cities in other States.

In the United States, over 150 million people live in areas with city governments, and over 64 million of these city residents live in cities of at least 100,000. Slightly less than one-half of all cities have fewer than 1,000 inhabitants. However, these small cities account for less than 3 percent of the total population served by city governments.

Definition of Township Government

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from city governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 States. This category includes governmental units officially designated as "towns" in the six New England States, New York and Wisconsin; some "plantations" in Maine; some "locations" in New Hampshire; and governments called townships in other areas. In Minnesota the terms "town" and "township" are used interchangeably with reference to township

governments. Although townships in New Jersey and Pennsylvania are legally termed "city corporations", they have no necessary relation to concentration of population and are thus treated for census purposes as township governments.

Excluded from this category of township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions.

Township governments are restricted to the northeastern and north central States. Only Indiana has township governments covering all its area and population. In six States (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island and Wisconsin), operating townships comprise all territory other than that served by cities. The same is true for Maine, except for "unorganized territory" which lacks any local government. Of the remaining 12 township States, there are 9 where this type of government appears only in certain county areas as of early 1987: Illinois, in 85 of the 102 county areas; Kansas, in 98 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

All city governments in Indiana and some, but not all, cities in 10 other township States (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio and Vermont) operate within territory that is served also by township governments. In the remaining nine of the 20 township States, there is no geographic overlapping of these two kinds of units.

Of the nearly 17,000 township governments in the United States, about 9,100 had fewer than 1,000 inhabitants. Only slightly more than 1,000 townships had as many as 10,000 inhabitants.

Within this report, the geographic reference to Northeast region townships includes the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont) and three Middle Atlantic States (New Jersey, New York and Pennsylvania). Township data appear only in tables 5 and 6. For summarized township totals by State refer to *Government Finances: 1990-91* (GF/91-5).

GENERAL CONCEPTS

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

Current Dollars

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

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1990, and June 30, 1991. Tables 5 and 6 indicate the fiscal period being reported for each city and township government with a population of at least 75,000 or the largest city in the State.

About three-fourths of all city governments in the Nation had a fiscal year ending in either December (42 percent) or June (32 percent). September and April were the next most common months in which city governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1990 — i.e., they ended their fiscal year on December 31, 1990. March, February, and June had the next most common fiscal year ending dates for townships.

Composition of Financial Amounts

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

Government Financial Sectors

City and township government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of city or township governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Liquor stores consist of dispensaries operated by certain city governments only in Minnesota, North Carolina, South Dakota, and Wisconsin; there are no townships involved in this activity. Insurance trust activities consist of contributory retirement systems for public employees.

REVENUE CONCEPTS

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

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final receipt units.
4. City and township governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from city and township revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type government corporations and agencies such as airports and utilities.

Taxes consist of compulsory contributions exacted by governments for public purposes. Normally this is the single largest revenue source for city and township governments.

Charges and miscellaneous general revenue comprise all nontax revenue of governments from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings. These are the most common type of enterprise activities in city and township governments.

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

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

EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exceptions of amounts for debt retirement; and loan, investment, agency and private trust transactions. Included as expenditures, therefore, are outlays of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the Federal Government of monies withheld for income tax or Social Security purposes.

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

The major portion of city intergovernmental expenditures in national totals goes for transit subsidies, public welfare, sanitation and education. However, payments by cities in New York to the state government have a large influence in these U.S. summaries. The outlays by cities just to other local governments show that sewerage, transit subsidies, education and police protection are the leading functions.

Governmental expenditure for capital outlay is financed commonly by borrowing, especially for local governments, but governmental revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of budgetary "balance."

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

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

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for

quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments-in-kind. Note that the salary and wage amounts were mainly for current operations, but also included payments for construction work performed on a force-account rather than contract basis.

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

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

These functions, in addition, have utility beyond the limits of this specific report or other volumes in this series. Other phases of the survey, including the employment phase, use these same functions, making cross-analyses feasible.

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, police protection includes not only police officers but also any ancillary services, such as finance, personnel, or secretarial, that directly support that activity. However, centralized county government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading governmental administration.

Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

Education

The provision of this service at the elementary-secondary level is intermittent among both city and township governments. The city-operated dependent school systems, for example, existed in only 11 states and the District of Columbia. Among townships, the elementary-secondary dependent school systems are located in only four New England states: Connecticut, Maine, Massachusetts and Rhode Island. In other instances, however, the city or township governments do have an elementary-secondary education role, but it is often limited to financial support of this activity by another government. Some city governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

The education expenditures include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems. Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by city-run institutions of higher education.

Public Welfare

This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The cash assistance payment portion consists of old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled.

City and township government outlays include any payments for applicable cash benefits in excess of, or supplementary to, those financed with Federal or State participation. General relief, which is wholly financed from State and local sources, makes up most other cash assistance. Other public welfare spending includes vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals

Expenditures for hospital facilities operated directly by city and township governments and payments to private medical facilities belong here. The classification of medical vendor payments varies somewhat between public welfare and hospitals according to the situation; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency is included under the hospitals heading.

Highways

Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and streets. These figures exclude interest on debt issued for highway purposes (included in general expenditure for interest) and highway policing costs (classified under police protection).

Natural Resources

For city and township governments, natural resources covers activities pertaining to soil conservation, flood control, irrigation, and drainage. However, local water supply and electric utilities are reported under utilities.

Utilities and Liquor Stores

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

Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among city and township governments, the only existing activity of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report *Employee Retirement Systems of State and Local Governments* (GF/91-2) for additional detailed information.

INDEBTEDNESS CONCEPTS

City and township government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source related to the bond purpose—rents, charges, or tolls, for example—as credit. Public debt for private purposes, such as pollution control and industrial revenue issues, sometimes comprise a considerable portion of the nonguaranteed debt amounts.

CASH AND SECURITY HOLDINGS CONCEPTS

This category is dominated generally by public employee retirement system assets. It includes only the cash or investment resources of governments, excluding any other type of assets such as real property or fixed assets. A portion of a government's investment portfolio, and something that can create sudden shifts in the offsets to debt, are mortgages held in conjunction with the issuance of mortgage revenue debt.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

These statistics ignore governmental fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure, nor is the receipt of this contribution by the retirement fund considered as a revenue. For this survey's purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

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

Intergovernmental Flows

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

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

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

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government, and as insurance trust revenue of the donee government.

2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.

3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, then, when one government buys water or electricity from a second, the entire transaction is classified as utility revenue or expenditure with no intergovernmental component.

UTILITIES AND LIQUOR

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments: water supply, electric power, gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes.

Table 8 shows revenue and expenditure amounts for city-operated utility systems. Of the four types of utilities shown in this table, electric power is the most significant financially; but water supply is the most common.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau's data on government finances. Certain city governments in Minnesota, North Carolina and South Dakota are the only cities that operate liquor stores; this is comparable to the level of activity in other local governments. No townships have this activity and only certain county governments in Maryland and North Carolina operate liquor stores. Among State governments, by contrast, there are 17 that manage liquor store operations.

In reviewing the data in table 8 for utilities, the following technical and analytical points apply:

1. Utility revenue is defined as charges only. Taxes, intergovernmental, and miscellaneous general revenue are all classified under general revenue and, therefore, are excluded here.
2. Imbalances between total revenue and expenditure are common and might result from numerous factors such as the influence of general revenue described above, sporadic capital outlays from debt sources, or expenditures that are a draw down of assets.
3. Minor amounts may represent differences in the interpretation of financial classifications.

PUBLIC EMPLOYEE RETIREMENT SYSTEMS IN CITY AND TOWNSHIP GOVERNMENTS

Though most city and township government employees are eligible for retirement coverage, the administration of that benefit varies considerably from State to State. In some instances, State-administered retirement systems cover local government employees, and this can take the form of general coverage for all employees or specialized coverage for a specific group of local employees such as police officers or fire fighters. Where city or township governments administer their own retirement systems, the greatest effect on the data in this report will likely be in cash and security holdings.

FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 2, 3, and 4 summarize selected financial items for various population-size classes of cities nationally. The percent distribution and per capita calculations of these basic amounts, which are also provided, indicate the relative financial scale of governments of various sizes. However, the scope of government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

INDIVIDUAL CITY AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentations in tables 5, 6, and 7 show financial statistics for 326 individual city and northeast township governments. Each government displayed in these tables had a 1986 population of 75,000 or more or was the largest city in the State. The tabulations also contain the 1990 populations and the fiscal year ending dates. Within each State, the governments in the stub are arranged alphabetically.

See the discussion in "Sources and Limitations of Data" below in this text for differing analytical uses of individual government and county area data.

The footnotes and symbols in tables 5 and 6 denote data that are not for the 1991 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources and Limitations of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Service Division, U.S. Bureau of the Census, for documentation on File 91SAM, 1991 Survey of State and Local Government Finances (Finance Phase), which contains detailed information on the approximately 34,000 governments covered by the 1991 Survey.

SOURCES AND LIMITATIONS OF DATA

Local Government Finances

The Local Government Sample. The sample of local governments is drawn from the 1987 Census of Governments and consists of certain local governments taken with certainty plus a sample below the certainty level. Units in the certainty group are all county governments with a population greater than 50,000, all city and township governments with populations greater than 25,000, all school district governments with enrollments greater than 5,000, and certain specialized classes of governments such as school districts providing higher education and special districts providing transit services.

The remaining sampled units were selected with probability proportional to their financial activity. This criterion was applied first for each county area having 100,000 or more population and then for the balance of local governments in each State.

General-purpose governments. This annual survey assembled information for a sample of county, city, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Trained Census representatives compiled data for the 72 largest, most important county governments—generally those with a population of 500,000 or more—and the 49 largest city governments—those with a population of 300,000 or more. The balance of the county government data and city and township data was sought from cooperative Census Bureau-State arrangements or through mail canvass efforts.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases where returns of acceptable data could not be obtained by mail canvass or from available published sources, Census agents visited county and city government offices to obtain the basic statistics or important missing information. A central data collection system existed for city governments in 34 States and township governments in 16 States:

CITIES

Alaska	Maryland	New Hampshire	Rhode Island
Arizona	Massachusetts	New Jersey	South Carolina
California	Michigan	New York	Tennessee
Florida	Minnesota	North Carolina	Utah
Georgia	Missouri	North Dakota	Washington
Illinois	Montana	Oklahoma	West Virginia
Indiana	Nebraska	Oregon	Wisconsin
Iowa	Nevada	Pennsylvania	Wyoming
Kansas	Kentucky		

TOWNSHIPS

Illinois	Michigan	New Hampshire	Pennsylvania
Indiana	Minnesota	New Jersey	Rhode Island
Kansas	Missouri	New York	South Dakota
Massachusetts	Nebraska	North Dakota	Wisconsin

The methodology used in each instance and the extent of the available data varied widely. As with mail canvass questionnaires, the basic financial data sometimes needed supplementation for such items as debt, assets, particular functional expenditures, or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or supplemental mailings directly to the local governments.

Through these efforts only a minor percentage of the city and township data file, representing nearly all quite small governments, remained incomplete. If data for the 1989 fiscal year data were available, they were made part of the 1990 survey data file.

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

Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Bureau of the Census, if the tables or data tapes reveal potential problems.

Population Data

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

Derivative Statistics

This report shows computations that use financial data in combination with population. These statistics on "per capita" make excellent tools for comparative analyses. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the allocation of government responsibility.

The calculations themselves use population data for 1990. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand, and populations were in whole numbers.

Statistical Nature of Data

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

Statistical Reliability

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90-percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

In this report, all comparisons (e.g., year-to-year, State-to State, etc.) are made at the 90-percent confidence level. In order to make such comparisons, a 90-percent confidence interval should be constructed around the difference in the two estimates. For example, an increase between two years can be tested by constructing a 90-percent confidence interval about the difference in the first year's estimate and the second year's estimate. The hypothesis that the two estimates are the same would be rejected if the confidence interval about the difference does not include zero. A statement could then be made about an increase or decrease.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

Estimates of major city government totals for each state are generally subject to sampling error of 3 percent or less. Relative standard errors of more detailed revenue and expenditure items may be considerably higher, but generally under 10 percent.

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

Appendix E of *Government Finances: 1990-91* contains the relative standard errors of major financial variables for each State. Table E-1 contains relative standard errors for State and local government estimates; Table E-2, relative standard errors for county government estimates; and Table E-3, relative standard errors for municipal government estimates. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Individual City or Township Governments and Geographic Area Data

Data in this report relate only to city and township governments and their dependent agencies and do not include amounts for other local governments in the same geographic location. For example, city or township government expenditure figures for education do not include spending by separate school districts that administer public schools within many areas. Variations in the assignment of governmental responsibility—especially important in the areas of public welfare, health, hospitals and public housing—also have an important effect upon reported amounts of individual government expenditure, revenue, and debt.

A number of cities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of these cities—Washington, DC—is unique in that it has no overlying state government and thus provides certain services commonly provided by States, as well as various county-type services.

DATA IN ELECTRONIC FORMAT

The Census Bureau makes available on magnetic tape the data used for this publication. Providing much greater detail than is published, the two available formats are 91SAM (formerly File A), individual State and local government records; and 91EST (formerly File B), 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Services Branch, Data Users Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301/763-4100).

Additionally, State and local government summary data, by State, for nearly 60 data items will be made available on **CENDATA**, the Census Bureau's online information service. This service is provided through **DIALOG** and **CompuServe**. Population and personal income data are provided for computing derived statistics, like per capita

amounts. For more details and information about these services contact **CompuServe**(telephone 800/848-8199) or **DIALOG**(telephone 800/334-2564). You can also obtain a free brochure from the Census Bureau about how to get online information by writing to: Data User Services Division, ATTN: CENDATA, Bureau of the Census, Washington DC 20233 or by calling 301/763-2074.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

-	Represents zero or round to zero.
NA	Not available.
X	Not applicable.

Table 1. Summary of City Government Finances: 1990-91 and Prior Periods

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

Item	1990-91	1989-90	1988-89	1987-88	Percent change 1989-90 to 1990-91	Percent distribution 1990-91
	1	2	3	4	5	6
REVENUE						
Revenue	**210 498**	**202 393**	**184 770**	**176 664**	**4.0**	**(X)**
General revenue	164 319	158 301	143 496	135 835	3.8	100.0
Intergovernmental revenue	46 260	45 306	40 205	38 440	2.1	28.2
From State governments	34 901	34 243	29 547	28 079	1.9	21.2
General local government support	9 236	8 755	8 222	7 795	5.5	5.6
From Federal Government	7 615	7 545	7 348	7 291	.9	4.6
From local governments	3 744	3 518	3 310	3 069	6.4	2.3
General revenue from own sources	118 059	112 995	103 290	97 395	4.5	71.8
Taxes	72 213	68 788	63 930	59 791	5.0	43.9
Property	37 654	35 024	32 324	29 948	7.5	22.9
General sales	11 738	11 645	10 551	10 173	.8	7.1
Selective sales	7 866	7 545	6 992	6 516	4.3	4.8
Income	9 595	9 131	9 033	8 423	5.1	5.8
Other	5 359	5 444	5 030	4 731	-1.6	3.3
Charges and miscellaneous	45 846	44 207	39 360	37 604	3.7	27.9
Current charges	27 221	25 265	22 409	21 373	7.7	16.6
Sewerage	9 308	8 476	7 351	6 808	9.8	5.7
Hospitals	4 035	3 930	3 612	3 544	2.7	2.5
Interest earnings	11 355	11 741	10 424	9 464	-3.3	6.9
Special assessments	904	1 033	1 021	1 232	-12.5	.6
Sale of property	528	769	631	652	-31.3	.3
Other and unallocable	5 838	5 398	4 876	4 883	8.2	3.6
Utility revenue	34 216	32 991	31 838	30 280	3.7	100.0
Electric power	17 926	17 312	16 599	15 769	3.5	52.4
Water supply	12 067	11 578	11 158	10 437	4.2	35.3
Transit system	1 924	1 766	1 782	1 761	8.9	5.6
Gas supply	2 299	2 335	2 299	2 313	-1.5	6.7
Liquor store revenue	270	275	276	273	-1.8	(X)
Insurance trust revenue	11 693	10 827	9 161	10 275	8.0	100.0
Employee retirement	11 620	10 755	9 096	10 190	8.0	99.4
Unemployment compensation (Washington, DC)	74	71	64	86	4.2	.6
EXPENDITURE						
Expenditure	**211 506**	**198 822**	**182 763**	**174 674**	**6.4**	**100.0**
Expenditure by character and object:						
Intergovernmental expenditure	4 869	4 890	4 409	4 651	-.4	2.3
Direct expenditure	206 637	193 933	178 354	170 023	6.6	97.7
Current operation	147 644	138 818	128 032	121 046	6.4	69.8
Capital outlay	34 106	31 779	28 615	28 127	7.3	16.1
Construction	23 977	22 842	21 178	21 024	5.0	11.3
Other	10 129	8 937	7 437	7 102	13.3	4.8
Interest on debt	14 786	14 455	13 552	12 744	2.3	7.0
Assistance and subsidies	2 549	2 212	2 099	2 043	15.2	1.2
Insurance benefits and repayments	7 552	6 669	6 057	6 064	13.2	3.6
Expenditure by function:						
General expenditure	164 226	153 717	140 271	133 904	6.8	100.0
Intergovernmental expenditure	4 869	4 890	4 409	4 651	-.4	3.0
Direct general expenditure	159 357	148 827	135 862	129 253	7.1	97.0
Capital outlay	26 842	24 476	21 768	21 745	9.7	16.3
Other	132 515	124 351	114 094	107 508	6.6	80.7
General expenditure by function:						
Education services:						
Education	18 793	17 368	16 208	14 591	8.2	11.4
Capital outlay	1 450	955	840	592	51.8	.9
Libraries	2 119	1 939	1 757	1 654	9.3	1.3
Social services and income maintenance:						
Public welfare	8 941	7 890	7 129	6 537	13.3	5.4
Cash assistance payments	2 549	2 212	2 099	2 043	15.2	1.6
Medical vendor payments	386	384	361	344	.5	.2
Other	6 006	5 294	4 669	4 150	13.4	3.7
Hospitals	7 049	6 581	6 097	5 866	7.1	4.3
Own	6 441	6 024	5 576	5 424	6.9	3.9
Capital outlay	387	338	301	338	14.5	.2
Other	608	557	521	443	9.2	.4
Health	2 769	2 560	2 221	2 175	8.2	1.7
Transportation:						
Highways	12 627	12 106	11 003	10 764	4.3	7.7
Capital outlay	5 244	5 167	4 560	4 521	1.5	3.2
Air transportation	2 970	2 878	2 508	2 512	3.2	1.8
Parking facilities	622	582	601	663	6.9	.4
Water transport and terminals	485	541	424	516	-10.4	.3
Transit subsidies	973	1 090	1 098	977	-10.7	.6
Public safety:						
Police protection	19 388	18 183	16 370	15 724	6.6	11.8
Fire protection	10 045	9 487	8 726	8 258	5.9	6.1
Correction	2 252	2 282	1 798	1 693	-1.3	1.4
Protective inspection and regulation	1 569	1 488	1 290	1 246	5.4	1.0
Environment and housing:						
Sewerage	11 316	10 650	9 895	10 105	6.3	6.9
Capital outlay	4 708	4 501	4 510	5 000	4.6	2.9
Solid waste management	6 287	5 826	5 178	4 744	7.9	3.8
Parks and recreation	8 450	7 584	6 743	6 456	11.4	5.1
Capital outlay	2 471	2 083	1 745	1 683	18.6	1.5

See footnotes at end of table.

Table 1. Summary of City Government Finances: 1990-91 and Prior Periods—Con.

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

Item	1990-91	1989-90	1988-89	1987-88	Percent change 1989-90 to 1990-91	Percent distribution 1990-91
	1	2	3	4	5	6
EXPENDITURE—Con.						
Environment and housing—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Housing and community development	8 286	7 661	7 082	6 586	8.2	5.0
Capital outlay	3 019	2 751	2 460	2 570	9.7	1.8
Natural resources	227	182	148	142	24.7	.1
Government administration:						
Financial administration	3 907	3 895	3 775	3 375	.3	2.4
Judicial and legal	2 291	2 141	1 825	1 646	7.0	1.4
General public buildings	1 947	1 767	1 682	1 647	10.2	1.2
Other	3 904	3 133	2 867	2 902	24.6	2.4
Interest on general debt	11 370	11 317	10 611	9 977	.5	6.9
General expenditure, n.e.c.	15 639	14 587	13 236	13 149	7.2	9.5
Utility expenditure	39 478	38 186	36 186	34 464	3.4	100.0
Electric power	17 656	17 490	16 659	15 997	.9	44.7
Water supply	14 229	13 579	12 598	12 087	4.8	36.0
Transit system	5 375	4 855	4 717	4 129	10.7	13.6
Gas supply	2 218	2 263	2 213	2 251	-2.0	5.6
Liquor store expenditure	250	250	249	242	-	(X)
Insurance trust expenditure	7 552	6 669	6 057	6 064	13.2	100.0
Employee retirement	7 433	6 592	5 986	5 995	12.8	98.4
Unemployment compensation (Washington, DC)	119	77	71	69	54.5	1.6
Exhibit—Salaries and wages	72 108	66 973	63 352	59 324	7.7	34.1
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	**226 554**	**212 919**	**198 914**	**189 397**	**6.4**	**100.0**
Long-term debt outstanding	220 591	207 487	193 668	184 965	6.3	97.4
Full faith and credit	75 147	68 510	63 914	60 323	9.7	33.2
Nonguaranteed	145 444	138 977	129 753	124 642	4.7	64.2
Short-term debt outstanding	5 963	5 432	5 247	4 432	9.8	2.6
Long-term debt for selected functions:						
Public debt for private purposes	52 933	53 375	51 471	51 259	-.8	23.4
Water supply	27 087	24 302	23 486	22 632	11.5	12.0
Education	4 968	4 128	3 705	3 547	20.3	2.2
Electric power	19 551	19 458	17 097	16 863	.5	8.6
Transit system	3 208	2 745	2 208	1 812	16.9	1.4
Gas supply	1 057	931	858	871	13.5	.5
Long-term debt issued	30 166	27 991	25 957	22 168	7.8	100.0
General	24 071	21 771	20 830	17 362	10.6	79.8
Utility	6 094	6 219	5 128	4 806	-2.0	20.2
Long-term debt retired	16 245	17 980	15 838	15 026	-9.6	100.0
General	13 206	13 654	13 258	11 456	-3.3	81.3
Utility	3 039	4 325	2 581	3 570	-29.7	18.7
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	**259 725**	**248 144**	**227 251**	**211 614**	**4.7**	**100.0**
Employee retirement	104 395	98 880	86 134	80 351	5.6	40.2
Unemployment compensation (Washington, DC)	43	80	81	85	-46.2	-
Other	155 287	149 184	141 036	131 178	4.1	59.8
By purpose:						
Offsets to debt	67 711	68 378	64 356	59 213	-1.0	26.1
Bond funds	22 737	21 523	22 204	20 377	5.6	8.8
Other	64 839	59 283	54 476	51 588	9.4	25.0

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 4 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of City Governments by Population-Size Groups: 1990-91

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

Item	All municipalities	Municipalities having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Number of municipalities, 1990	19 296	8	16	28	24	119	98	19 003
Population, 1990 (in thousands)	153 827	19 953	10 954	11 088	5 975	16 390	8 455	81 012
Revenue	**210 498**	**61 428**	**23 521**	**16 459**	**8 387**	**20 397**	**9 517**	**70 789**
General revenue	164 319	48 656	18 381	13 495	6 805	16 100	7 657	53 225
Intergovernmental revenue	46 260	16 430	6 234	3 005	2 068	4 362	1 791	12 370
From Federal Government	7 615	1 896	2 194	708	341	627	257	1 592
From State governments	34 901	14 220	3 556	1 889	1 507	3 296	1 434	8 999
General local government support	9 236	1 345	1 086	506	432	887	556	4 424
From local governments	3 744	314	484	408	221	438	100	1 779
General revenue from own sources	118 059	32 226	12 146	10 489	4 737	11 738	5 866	40 857
Taxes	72 213	23 207	7 879	5 784	2 610	6 847	3 538	22 348
Property	37 654	9 927	4 082	2 552	1 371	4 213	2 273	13 236
General sales	11 738	3 406	975	1 403	390	1 213	649	3 702
Selective sales	7 866	2 538	806	809	345	749	314	2 305
Income	9 595	5 822	1 380	534	252	188	86	1 333
Other	5 359	1 514	637	485	253	484	216	1 770
Current charges	27 221	5 831	2 488	2 709	1 254	2 783	1 349	10 807
Miscellaneous revenue	18 625	3 189	1 779	1 997	873	2 108	979	7 700
Utility revenue	34 216	5 482	3 605	2 112	1 365	3 720	1 627	16 305
Liquor store revenue	270	–	–	–	–	14	–	256
Insurance trust revenue	11 693	7 289	1 535	853	217	563	233	1 003
Employee retirement	11 620	7 289	1 462	853	217	563	233	1 003
Expenditure	**211 506**	**59 982**	**23 294**	**16 404**	**8 788**	**21 117**	**9 833**	**72 088**
By character and object:								
Intergovernmental	4 869	2 496	562	251	159	219	137	1 045
To State governments	2 728	2 228	266	27	20	20	55	112
To local governments	2 139	267	295	225	139	199	82	932
Current operation	147 644	39 456	15 647	10 405	6 163	15 279	7 244	53 450
Capital outlay	34 106	8 133	3 857	3 055	1 535	3 611	1 513	12 402
Construction	23 977	6 289	3 091	2 419	1 123	2 504	890	7 661
Assistance and subsidies	2 549	2 063	301	54	35	68	12	16
Interest on debt	14 786	3 470	1 778	1 961	769	1 556	725	4 527
Insurance benefits and repayments	7 552	4 365	1 149	676	127	384	202	649
Exhibit—Salaries and wages	72 108	22 102	8 229	5 440	3 180	7 355	3 550	22 252
General expenditure	164 226	47 227	17 860	13 373	7 128	16 768	7 809	54 061
Current expenditure	137 384	40 828	14 926	10 805	5 941	13 891	6 650	44 343
Intergovernmental expenditure	4 869	2 496	562	251	159	219	137	1 045
Capital outlay	26 842	6 399	2 933	2 568	1 188	2 878	1 159	9 717
General expenditure by function:								
Education services:								
Education	18 793	7 732	2 210	993	995	2 524	1 097	3 242
Elementary and secondary education	18 257	7 306	2 108	992	994	2 524	1 091	3 242
Higher education	535	426	102	1	–	–	6	–
Other	–	–	–	–	–	–	–	–
Libraries	2 119	517	248	138	118	234	123	741
Social services and income maintenance:								
Public welfare	8 941	6 842	1 170	160	143	241	59	326
Hospitals	7 049	3 134	1 039	288	107	242	210	2 029
Health	2 769	1 093	535	275	136	214	79	437
Other	12	–	12	–	–	–	–	–
Transportation:								
Highways	12 627	1 799	951	1 056	576	1 347	677	6 221
Capital outlay	5 244	873	540	559	297	530	248	2 197
Air transportation	2 970	742	513	663	74	555	60	363
Parking facilities	622	53	59	106	58	132	40	174
Other	1 458	807	254	185	13	30	43	126
Public safety:								
Police protection	19 388	4 199	1 851	1 603	852	2 036	1 027	7 820
Fire protection	10 045	1 676	1 004	960	512	1 308	625	3 960
Correction	2 252	1 246	603	187	40	73	18	85
Protective inspection and regulation	1 569	282	150	122	78	213	101	623
Environment and housing:								
Natural resources	227	16	70	26	17	19	16	63
Sewerage	11 316	1 827	1 163	961	446	1 128	531	5 260
Capital outlay	4 708	1 188	510	413	193	403	168	1 833
Solid waste management	6 287	1 396	609	454	310	671	251	2 596
Parks and recreation	8 450	1 207	902	1 032	560	941	487	3 321
Housing and community development	8 286	3 124	912	622	496	806	434	1 892
Government administration:								
Financial administration	3 907	671	336	311	133	399	212	1 845
Judicial and legal	2 291	736	417	220	82	169	75	592
General public buildings	1 947	520	194	187	69	168	83	726
Other	3 904	361	211	188	133	440	204	2 367
Interest on general debt	11 370	2 649	1 253	1 650	604	1 244	554	3 416
General expenditure, n.e.c.	15 628	4 597	1 193	985	577	1 633	802	5 841
Utility expenditure	39 478	8 390	4 285	2 354	1 532	3 952	1 822	17 143
Liquor store expenditure	250	–	–	–	–	12	–	238
Insurance trust expenditure	7 552	4 365	1 149	676	127	384	202	649
Employee retirement	7 433	4 365	1 031	676	127	384	202	648
Debt outstanding	**226 554**	**56 389**	**26 503**	**26 850**	**11 504**	**23 009**	**10 831**	**71 468**
Long-term	220 591	54 168	26 025	26 401	11 296	22 582	10 612	69 507
Full faith and credit	75 147	22 476	10 339	6 435	3 919	6 590	3 160	22 228
Nonguaranteed	145 444	31 692	15 686	19 967	7 377	15 992	7 453	47 277
Short-term	5 963	2 221	478	449	209	427	219	1 960
Utility debt only	50 904	12 990	7 721	4 221	2 308	4 234	2 478	16 952
Long-term debt issued	30 166	10 735	2 520	4 005	1 490	2 508	1 312	7 596
Long-term debt retired	16 245	3 076	1 836	2 110	952	1 815	933	5 523
Cash and security holdings	**259 725**	**86 155**	**28 029**	**28 633**	**10 112**	**23 660**	**10 620**	**72 516**
Exhibit—City contribution to own retirement systems	5 223	2 860	1 055	418	75	276	147	392

Note: See text on fiscal years covered. Municipalities distributed according to their 1990 estimated population.

Table 3. Per Capita Amounts of City Government Finance Items by Population-Size Groups: 1990-91

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

Item	All municipalities	Municipalities having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Revenue	**1 368.40**	**3 078.59**	**2 147.25**	**1 484.44**	**1 403.80**	**1 244.43**	**1 125.59**	**873.81**
General revenue	1 068.20	2 438.51	1 677.97	1 217.09	1 139.00	982.29	905.63	656.99
Intergovernmental revenue	300.73	823.43	569.13	271.04	346.14	266.13	211.82	152.68
From Federal Government	49.50	95.03	200.32	63.89	57.08	38.28	30.40	19.63
From State governments	226.89	712.67	324.60	170.35	252.15	201.12	169.55	111.10
General local government support	60.04	67.39	99.17	45.66	72.33	54.14	65.75	54.60
From local governments	24.34	15.73	44.21	36.79	36.91	26.73	11.88	21.96
General revenue from own sources	767.48	1 615.08	1 108.84	946.05	792.86	716.16	693.81	504.31
Taxes	469.44	1 163.05	719.31	521.64	436.89	417.75	418.43	275.86
Property	244.78	497.51	372.68	230.21	229.42	257.07	268.83	163.38
General sales	76.31	170.69	89.02	126.56	65.26	74.01	76.77	45.69
Selective sales	51.14	127.21	73.55	72.99	57.77	45.69	37.13	28.45
Income	62.37	291.77	125.94	48.16	42.11	11.47	10.20	16.46
Other	34.84	75.87	58.12	43.73	42.33	29.52	25.50	21.87
Current charges	176.96	292.23	227.12	244.32	209.85	169.81	159.55	133.40
Miscellaneous revenue	121.08	159.80	162.41	180.09	146.12	128.59	115.83	95.06
Utility revenue	222.43	274.76	329.14	190.46	228.52	226.94	192.41	201.26
Liquor store revenue	1.76	–	–	–	–	.85	–	3.16
Insurance trust revenue	76.02	365.32	140.15	76.89	36.28	34.35	27.55	12.39
Employee retirement	75.54	365.32	133.43	76.89	36.28	34.35	27.55	12.39
Expenditure	**1 374.96**	**3 006.15**	**2 126.48**	**1 479.45**	**1 470.92**	**1 288.35**	**1 162.89**	**889.85**
By character and object:								
Intergovernmental	31.65	125.11	51.28	22.67	26.55	13.38	16.22	12.89
To State governments	17.74	111.65	24.32	2.39	3.35	1.23	6.53	1.38
To local governments	13.90	13.39	26.96	20.28	23.20	12.15	9.68	11.50
Current operation	959.80	1 977.42	1 428.45	938.48	1 031.56	932.21	856.68	659.77
Capital outlay	221.72	407.59	352.08	275.55	256.94	220.31	178.96	153.09
Construction	155.87	315.19	282.15	218.17	187.99	152.74	105.23	94.57
Assistance and subsidies	16.57	103.37	27.45	4.88	5.82	4.13	1.43	.21
Interest on debt	96.12	173.90	162.29	176.89	128.73	94.91	85.77	55.89
Insurance benefits and repayments	49.09	218.77	104.93	60.98	21.32	23.42	23.84	8.00
Exhibit—Salaries and wages	468.76	1 107.71	751.21	490.66	532.23	448.73	419.83	274.68
General expenditure	1 067.60	2 366.89	1 630.40	1 206.13	1 193.11	1 023.05	923.52	667.32
Current expenditure	893.10	2 046.20	1 362.60	974.55	994.29	847.49	786.46	547.36
Intergovernmental expenditure	31.65	125.11	51.28	22.67	26.55	13.38	16.22	12.89
Capital outlay	174.49	320.70	267.80	231.58	198.82	175.56	137.06	119.95
General expenditure by function:								
Education services:								
Education	122.17	387.51	201.72	89.54	166.46	154.01	129.70	40.02
Elementary and secondary education	125.26	394.67	198.42	91.60	173.68	162.35	129.56	42.10
Higher education	3.48	21.36	9.29	.05	.01	.01	.68	.01
Other	–	–	–	–	–	–	–	–
Libraries	13.78	25.90	22.62	12.49	19.82	14.28	14.53	9.15
Social services and income maintenance:								
Public welfare	58.12	342.91	106.84	14.43	23.97	14.73	6.93	4.01
Hospitals	45.83	157.07	94.83	25.93	17.92	14.76	24.79	25.06
Health	18.00	54.76	48.84	24.82	22.81	13.06	9.38	5.38
Other	.08	–	1.05	–	–	–	–	–
Transportation:								
Highways	82.08	90.19	86.86	95.24	96.46	82.19	80.08	76.77
Capital outlay	34.09	43.74	49.33	50.41	49.70	32.32	29.31	27.13
Air transportation	19.31	37.20	46.85	59.83	12.39	33.87	7.04	4.48
Parking facilities	4.04	2.66	5.36	9.52	9.73	8.07	4.74	2.15
Other	9.48	40.44	23.18	16.73	2.18	1.81	5.10	1.56
Public safety:								
Police protection	126.04	210.45	168.96	144.60	142.62	124.24	121.48	96.52
Fire protection	65.30	84.00	91.66	86.61	85.68	79.83	73.95	48.87
Correction	14.64	62.45	55.04	16.88	6.72	4.43	2.13	1.05
Protective inspection and regulation	10.20	14.13	13.72	11.00	13.01	13.02	11.95	7.68
Environment and housing:								
Natural resources	1.47	.79	6.41	2.33	2.84	1.13	1.91	.78
Sewerage	73.56	91.54	106.21	86.68	74.61	68.81	62.83	64.93
Capital outlay	30.60	59.52	46.53	37.26	32.24	24.58	19.89	22.63
Solid waste management	40.87	69.97	55.58	40.97	51.82	40.93	29.71	32.05
Parks and recreation	54.93	60.49	82.38	93.07	93.76	57.43	57.65	40.97
Housing and community development	53.86	156.59	83.26	56.09	83.00	49.15	51.30	23.36
Government administration:								
Financial administration	25.40	33.65	30.66	28.07	22.30	24.36	25.10	22.76
Judicial and legal	14.90	36.90	38.10	19.81	13.72	10.30	8.89	7.31
General public buildings	12.66	26.06	17.73	16.89	11.49	10.24	9.82	8.97
Other	12.67	26.06	17.74	16.90	11.49	10.26	9.83	8.98
Interest on general debt	73.92	132.77	114.36	148.84	101.12	75.90	65.48	42.17
General expenditure, n.e.c.	101.59	230.38	108.92	88.81	96.50	99.65	94.88	72.10
Utility expenditure	256.64	420.48	391.15	212.34	256.48	241.14	215.53	211.59
Liquor store expenditure	1.63	–	–	–	–	.74	–	2.94
Insurance trust expenditure	49.09	218.77	104.93	60.98	21.32	23.42	23.84	8.00
Employee retirement	48.32	218.77	94.08	60.98	21.32	23.42	23.84	8.00
Debt outstanding	**1 472.78**	**2 826.05**	**2 419.47**	**2 421.64**	**1 925.55**	**1 403.83**	**1 281.01**	**882.17**
Long-term	1 434.02	2 714.73	2 375.80	2 381.18	1 890.60	1 377.76	1 255.09	857.98
Full faith and credit	488.52	1 126.42	943.84	580.36	655.95	402.09	373.70	274.39
Nonguaranteed	945.50	1 588.31	1 431.95	1 800.82	1 234.65	975.67	881.40	583.60
Short-term	38.76	111.32	43.67	40.45	34.94	26.06	25.91	24.19
Utility debt only	330.92	651.01	704.88	380.73	386.27	258.30	293.01	209.26
Long-term debt issued	196.10	538.00	230.05	361.18	249.37	152.99	155.11	93.78
Long-tern debt retired	105.61	154.15	167.62	190.31	159.37	110.74	110.33	68.18
Cash and security holdings	**1 688.42**	**4 317.67**	**2 558.78**	**2 582.42**	**1 692.51**	**1 443.52**	**1 256.04**	**895.11**
Exhibit—City contribution to own retirement systems	33.95	143.32	96.27	37.72	12.60	16.83	17.44	4.83

Note: See text on fiscal years covered. Municipalities distributed according to their 1990 estimated populations.

Table 4. Percent Distribution of City Government Finance Items by Population-Size Groups: 1990-91

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

Item	All municipalities	Municipalities having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Revenue	**100.0**	**29.2**	**11.2**	**7.8**	**4.0**	**9.7**	**4.5**	**33.6**
General revenue	100.0	29.6	11.2	8.2	4.1	9.8	4.7	32.4
Intergovernmental revenue	100.0	35.5	13.5	6.5	4.5	9.4	3.9	26.7
From Federal Government	100.0	24.9	28.8	9.3	4.5	8.2	3.4	20.9
From State governments	100.0	40.7	10.2	5.4	4.3	9.4	4.1	25.8
General local government support	100.0	14.6	11.8	5.5	4.7	9.6	6.0	47.9
From local governments	100.0	8.4	12.9	10.9	5.9	11.7	2.7	47.5
General revenue from own sources	100.0	27.3	10.3	8.9	4.0	9.9	5.0	34.6
Taxes	100.0	32.1	10.9	8.0	3.6	9.5	4.9	30.9
Property	100.0	26.4	10.8	6.8	3.6	11.2	6.0	35.1
General sales	100.0	29.0	8.3	12.0	3.3	10.3	5.5	31.5
Selective sales	100.0	32.3	10.2	10.3	4.4	9.5	4.0	29.3
Income	100.0	60.7	14.4	5.6	2.6	2.0	.9	13.9
Other	100.0	28.2	11.9	9.0	4.7	9.0	4.0	33.1
Current charges	100.0	21.4	9.1	10.0	4.6	10.2	5.0	39.7
Miscellaneous revenue	100.0	17.1	9.6	10.7	4.7	11.3	5.3	41.3
Utility revenue	100.0	16.0	10.5	6.2	4.0	10.9	4.8	47.7
Liquor store revenue	100.0	–	–	–	–	5.2	–	94.8
Insurance trust revenue	100.0	62.3	13.1	7.3	1.9	4.8	2.0	8.6
Employee retirement	100.0	62.7	12.6	7.3	1.9	4.8	2.0	8.6
Expenditure	**100.0**	**28.4**	**11.0**	**7.8**	**4.2**	**10.0**	**4.6**	**34.1**
By character and object:								
Intergovernmental	100.0	51.3	11.5	5.2	3.3	4.5	2.8	21.4
To State governments	100.0	81.7	9.8	1.0	.7	.7	2.0	4.1
To local governments	100.0	12.5	13.8	10.5	6.5	9.3	3.8	43.6
Current operation	100.0	26.7	10.6	7.0	4.2	10.3	4.9	36.2
Capital outlay	100.0	23.8	11.3	9.0	4.5	10.6	4.4	36.4
Construction	100.0	26.2	12.9	10.1	4.7	10.4	3.7	32.0
Assistance and subsidies	100.0	80.9	11.8	2.1	1.4	2.7	.5	.7
Interest on debt	100.0	23.5	12.0	13.3	5.2	10.5	4.9	30.6
Insurance benefits and repayments	100.0	57.8	15.2	9.0	1.7	5.1	2.7	8.6
Exhibit—Salaries and wages	100.0	30.7	11.4	7.5	4.4	10.2	4.9	30.9
General expenditure	100.0	28.8	10.9	8.1	4.3	10.2	4.8	32.9
Current expenditure	100.0	29.7	10.9	7.9	4.3	10.1	4.8	32.3
Intergovernmental expenditure	100.0	51.3	11.5	5.2	3.3	4.5	2.8	21.4
Capital outlay	100.0	23.8	10.9	9.6	4.4	10.7	4.3	36.2
General expenditure by function:								
Education services:								
Education	100.0	41.1	11.8	5.3	5.3	13.4	5.8	17.3
Elementary and secondary education	100.0	40.9	11.3	5.3	5.4	13.8	5.7	17.7
Higher education	100.0	79.6	19.0	.1	–	–	1.1	.2
Other	–	–	–	–	–	–	–	–
Libraries	100.0	24.4	11.7	6.5	5.6	11.0	5.8	35.0
Social services and income maintenance:								
Public welfare	100.0	76.5	13.1	1.8	1.6	2.7	.7	3.6
Hospitals	100.0	44.5	14.7	4.1	1.5	3.4	3.0	28.8
Health	100.0	39.5	19.3	9.9	4.9	7.7	2.9	15.7
Other	100.0	–	100.0	–	–	–	–	–
Transportation:								
Highways	100.0	14.3	7.5	8.4	4.6	10.7	5.4	49.3
Capital outlay	100.0	16.6	10.3	10.7	5.7	10.1	4.7	41.9
Air transportation	100.0	25.0	17.3	22.3	2.5	18.7	2.0	12.2
Parking facilities	100.0	8.5	9.4	17.0	9.3	21.3	6.4	28.0
Other	100.0	55.3	17.4	12.7	.9	2.0	3.0	8.7
Public safety:								
Police protection	100.0	21.7	9.5	8.3	4.4	10.5	5.3	40.3
Fire protection	100.0	16.7	10.0	9.6	5.1	13.0	6.2	39.4
Correction	100.0	55.3	26.8	8.3	1.8	3.2	.8	3.8
Protective inspection and regulation	100.0	18.0	9.6	7.8	5.0	13.6	6.4	39.7
Environment and housing:								
Natural resources	100.0	7.0	31.0	11.4	7.5	8.2	7.1	27.9
Sewerage	100.0	16.1	10.3	8.5	3.9	10.0	4.7	46.5
Capital outlay	100.0	25.2	10.8	8.8	4.1	8.6	3.6	38.9
Solid waste management	100.0	22.2	9.7	7.2	4.9	10.7	4.0	41.3
Parks and recreation	100.0	14.3	10.7	12.2	6.6	11.1	5.8	39.3
Housing and community development	100.0	37.7	11.0	7.5	6.0	9.7	5.2	22.8
Government administration:								
Financial administration	100.0	17.2	8.6	8.0	3.4	10.2	5.4	47.2
Judicial and legal	100.0	32.1	18.2	9.6	3.6	7.4	3.3	25.8
General public buildings	100.0	26.7	10.0	9.6	3.5	8.6	4.3	37.3
Other	100.0	26.7	10.0	9.6	3.5	8.6	4.3	37.3
Interest on general debt	100.0	23.3	11.0	14.5	5.3	10.9	4.9	30.0
General expenditure, n.e.c.	100.0	29.4	7.6	6.3	3.7	10.5	5.1	37.4
Utility expenditure	100.0	21.3	10.9	6.0	3.9	10.0	4.6	43.4
Liquor store expenditure	100.0	–	–	–	–	4.9	–	95.1
Insurance trust expenditure	100.0	57.8	15.2	9.0	1.7	5.1	2.7	8.6
Employee retirement	100.0	58.7	13.9	9.1	1.7	5.2	2.7	8.7
Debt outstanding	**100.0**	**24.9**	**11.7**	**11.9**	**5.1**	**10.2**	**4.8**	**31.5**
Long-term	100.0	24.6	11.8	12.0	5.1	10.2	4.8	31.5
Full faith and credit	100.0	29.9	13.8	8.6	5.2	8.8	4.2	29.6
Nonguaranteed	100.0	21.8	10.8	13.7	5.1	11.0	5.1	32.5
Short-term	100.0	37.3	8.0	7.5	3.5	7.2	3.7	32.9
Utility debt only	100.0	25.5	15.2	8.3	4.5	8.3	4.9	33.3
Long-term debt issued	100.0	35.6	8.4	13.3	4.9	8.3	4.3	25.2
Long-tern debt retired	100.0	18.9	11.3	13.0	5.9	11.2	5.7	34.0
Cash and security holdings	**100.0**	**33.2**	**10.8**	**11.0**	**3.9**	**9.1**	**4.1**	**27.9**
Exhibit—City contribution to own retirement systems	100.0	54.8	20.2	8.0	1.4	5.3	2.8	7.5

Note: See text on fiscal years covered. Municipalities distributed according to their 1988 estimated population.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91

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

Item	Alabama					Alaska—	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa	Anchorage	Chandler	Glendale	Mesa
	1	2	3	4	5	6	7	8	9
Population, 1990	265 968	159 789	196 278	187 106	77 759	226 338	90 533	148 134	288 091
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30	6/30
Revenue	**283 379**	**373 873**	**169 406**	**141 334**	**56 522**	**789 094**	**73 613**	**118 037**	**254 649**
General revenue	249 291	156 369	155 992	103 775	47 015	671 772	61 440	104 326	183 324
Intergovernmental revenue	27 239	9 060	6 958	11 125	14 775	284 910	18 057	34 772	58 715
From Federal Government	6 883	3 129	-	4 191	2 229	6 453	3 748	6 079	6 247
From State governments	9 804	5 899	4 562	3 983	1 077	278 367	14 309	28 045	51 722
From local governments	10 552	32	2 396	2 951	11 469	90	-	648	746
General revenue from own sources	222 052	147 309	149 034	92 650	32 240	386 862	43 383	69 554	124 609
Taxes	145 433	87 603	95 427	73 072	19 827	179 576	19 331	30 221	45 400
Property	26 226	15 595	6 587	10 971	3 822	168 002	7 178	13 131	4 685
General sales	45 850	55 192	61 503	37 747	7 391	-	10 176	14 483	36 680
Selective sales	66	7 162	9 736	6 465	1 766	5 243	509	871	646
Income	37 147	-	-	-	-	-	-	-	-
Other	36 144	9 654	17 601	17 889	6 848	6 331	1 468	1 736	3 389
Current charges	21 505	32 918	24 662	10 176	8 610	152 158	15 008	19 506	40 575
Miscellaneous revenue	55 114	26 788	28 945	9 402	3 803	55 128	9 044	19 827	38 634
Utility and liquor store revenue	-	217 504	13 414	26 410	6 657	92 852	12 173	13 711	71 325
Insurance trust revenue	34 088	-	-	11 149	2 850	24 470	-	-	-
Expenditure	**326 037**	**416 263**	**155 736**	**139 656**	**53 277**	**773 727**	**78 734**	**124 770**	**265 421**
By character and object:									
Intergovernmental	9 887	7 978	1 645	4 604	5 290	-	-	2 050	4 283
To State governments	-	1 178	-	-	-	-	-	-	-
To local governments	9 887	6 800	1 645	4 604	5 290	-	-	2 050	4 283
Current operation	175 686	296 319	96 560	95 036	33 960	613 502	46 530	77 475	165 488
Capital outlay	75 812	86 116	22 406	26 340	10 762	72 444	19 095	23 530	51 366
Construction	46 872	80 051	17 259	5 264	9 794	66 445	10 487	8 721	8 540
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	48 979	25 850	35 125	7 729	957	80 990	13 109	21 715	44 284
Insurance benefits and repayments	15 673	-	-	5 947	2 308	6 791	-	-	-
Exhibit—Salaries and wages	123 510	54 639	50 112	50 535	19 366	316 791	19 749	38 970	100 190
General expenditure	310 364	188 686	125 482	103 983	45 997	658 008	64 575	110 690	197 356
Current expenditure	234 552	124 209	115 076	87 990	37 409	586 327	48 580	87 693	156 451
Intergovernmental expenditure	9 887	7 978	1 645	4 604	5 290	-	-	2 050	4 283
Capital outlay	75 812	64 477	10 406	15 993	8 588	71 681	15 995	22 997	40 905
General expenditure by function:									
Education services:									
Education	6 053	16 109	-	629	4 693	287 763	-	-	-
Elementary and secondary education	6 053	16 109	-	629	4 693	287 763	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	8 852	2 790	2 323	1 585	235	7 139	1 735	3 547	5 913
Social services and income maintenance:									
Public welfare	-	380	-	31	-	-	-	95	191
Hospitals	-	-	-	385	-	-	-	-	-
Health	1 793	4 025	968	2 048	301	29 060	-	-	-
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	35 928	14 272	4 250	14 265	2 767	45 050	11 145	10 783	22 352
Capital outlay	17 699	6 205	2 201	710	-	20 264	8 320	3 670	13 098
Air transportation	33 103	-	-	-	787	1 602	887	729	1 532
Parking facilities	8 853	1 388	3 778	207	-	3 187	-	-	1 090
Other	1 869	544	1 085	-	92	3 658	-	-	-
Public safety:									
Police protection	33 404	15 092	19 833	17 425	8 544	38 302	9 155	25 565	40 030
Fire protection	26 623	12 064	13 544	11 743	5 707	22 362	3 463	5 926	18 586
Correction	2 864	1 636	1 665	-	335	-	-	-	963
Protective inspection and regulation	5 816	988	905	980	416	1 401	808	625	2 229
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Sewerage	15 405	13 820	10 958	1 734	5 862	19 362	6 887	3 935	21 332
Capital outlay	5 846	5 785	-	-	2 174	-	778	277	12 464
Solid waste management	10 770	42 702	4 822	8 311	2 600	13 236	2 736	6 972	11 451
Parks and recreation	34 779	16 231	8 058	12 507	716	15 563	5 179	5 581	13 653
Housing and community development	9 455	3 292	-	2 589	844	-	3 888	4 638	4 423
Government administration:									
Financial administration	7 841	5 085	2 719	1 965	845	5 767	2 810	4 816	2 740
Judicial and legal	5 692	1 977	901	2 031	429	584	1 120	61	3 733
General public buildings	1 381	1 865	4 261	-	355	-	1 521	50	2 065
Other	6 392	2 393	2 746	1 086	741	10 113	2 462	6 557	11 638
Interest on general debt	48 979	22 192	26 919	4 724	577	59 283	8 298	15 511	28 535
General expenditure, n.e.c.	4 512	9 841	15 727	19 738	9 151	94 576	2 481	15 299	4 900
Utility and liquor store expenditure	-	227 577	30 254	29 726	4 972	108 928	14 159	14 080	68 065
Insurance trust expenditure	15 673	-	-	5 947	2 308	6 791	-	-	-
Debt outstanding	**803 239**	**406 819**	**583 699**	**152 756**	**48 603**	**1 143 729**	**207 898**	**255 886**	**516 437**
Long-term	797 094	405 479	583 699	152 756	48 603	1 143 729	207 898	255 886	516 437
Education	3 000	29 735	-	-	-	181 897	-	-	-
Public debt for private purposes	370 906	48 457	356 491	51 990	-	112 536	20 428	61 522	234 247
Utility	-	41 390	116 879	60 150	37 930	306 731	88 215	72 295	197 478
Other and unallocable	423 188	285 897	110 329	40 616	10 673	542 565	99 255	122 069	84 712
Long-term debt issued	166 880	164 985	8 664	93 150	9 000	85 403	108 079	23 574	-
Long-term debt retired	93 570	108 067	11 002	44 906	368	68 829	111 580	53 695	47 498
Cash and security holdings	**1 046 190**	**227 263**	**410 853**	**193 180**	**95 526**	**719 498**	**88 265**	**148 651**	**269 599**
Exhibit—City contribution to own retirement systems	7 680	-	-	3 104	1 099	3 478	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Arizona—Con.				Arkansas—Little Rock	California			
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Alhambra	Anaheim	Bakersfield
	10	11	12	13	14	15	16	17	18
Population, 1990	983 403	130 069	141 865	405 390	175 795	76 459	82 106	266 406	174 820
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**1 156 942**	**160 064**	**123 039**	**448 572**	**149 497**	**98 005**	**49 649**	**504 694**	**115 084**
General revenue	1 002 073	132 811	108 534	367 091	130 228	49 310	45 360	269 176	106 021
Intergovernmental revenue	331 931	23 702	33 392	137 593	29 765	8 513	7 699	43 970	15 566
From Federal Government	91 501	346	4 491	37 882	4 946	1 083	1 077	21 398	4 248
From State governments	212 924	23 204	28 334	92 084	9 571	6 389	6 325	19 694	10 842
From local governments	27 506	152	567	7 627	15 248	1 041	297	2 878	476
General revenue from own sources	670 142	109 109	75 142	229 498	100 463	40 797	37 661	225 206	90 455
Taxes	329 272	57 474	41 490	134 241	33 690	28 725	22 504	108 983	52 546
Property	118 505	14 046	15 189	24 249	12 413	14 276	9 279	37 048	18 684
General sales	127 588	32 847	23 277	85 638	–	4 307	8 534	33 393	25 607
Selective sales	65 186	6 328	1 681	13 214	15 875	6 177	2 894	27 922	4 622
Income	–	–	–	–	–	–	–	–	–
Other	17 993	4 253	1 343	11 140	5 402	3 965	1 797	10 620	3 633
Current charges	217 396	20 430	16 139	42 708	42 209	7 002	8 533	76 794	22 011
Miscellaneous revenue	123 474	31 205	17 513	52 549	24 564	5 070	6 624	39 429	15 898
Utility and liquor store revenue	99 408	27 253	14 505	66 825	16 179	42 941	4 289	235 518	8 792
Insurance trust revenue	55 461	–	–	14 656	3 090	5 754	–	–	271
Expenditure	**1 191 326**	**163 840**	**146 786**	**495 843**	**149 958**	**106 674**	**57 078**	**546 087**	**111 221**
By character and object:									
Intergovernmental	8 567	–	3 212	–	1 262	–	–	–	–
To State governments	1 310	–	–	–	–	–	–	–	–
To local governments	7 257	–	3 212	–	1 262	–	–	–	–
Current operation	649 392	95 519	85 847	277 810	97 276	87 574	42 272	412 650	82 581
Capital outlay	356 750	32 923	41 695	141 335	27 251	9 216	11 127	99 372	19 095
Construction	254 837	29 298	38 544	111 877	23 581	1 506	8 639	26 604	70
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	155 082	35 398	16 032	67 942	20 888	5 873	3 679	34 065	9 279
Insurance benefits and repayments	21 535	–	–	8 756	3 281	4 011	–	–	266
Exhibit—Salaries and wages	369 165	40 782	46 708	147 327	54 821	25 246	18 727	93 505	40 611
General expenditure	1 024 020	148 901	123 512	343 903	132 658	59 681	52 234	306 286	103 713
Current expenditure	708 444	116 485	89 870	283 143	112 811	53 986	41 471	245 862	86 112
Intergovernmental expenditure	8 567	–	3 212	–	1 262	–	–	–	–
Capital outlay	315 576	32 416	33 642	60 760	19 847	5 695	10 763	60 424	17 601
General expenditure by function:									
Education services:									
Education	3 082	–	–	–	–	–	–	–	–
Elementary and secondary education	3 082	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	16 585	3 841	4 034	10 219	3 709	1 700	1 492	5 615	–
Social services and income maintenance:									
Public welfare	1 531	–	–	2 031	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	1 716	–	726	897	3 470	465	1 345	3 526	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	97 111	10 075	21 371	49 691	15 580	3 133	4 615	13 584	15 884
Capital outlay	75 502	1 497	14 798	35 849	8 154	643	118	165	8 200
Air transportation	112 003	568	–	21 452	4 571	–	–	–	2 183
Parking facilities	3 087	–	–	314	177	95	666	–	275
Other	–	–	–	–	2 185	–	–	–	–
Public safety:									
Police protection	147 438	16 991	19 279	51 868	16 092	12 642	9 448	46 908	22 278
Fire protection	81 916	5 811	8 227	23 837	13 408	8 895	5 356	22 314	14 359
Correction	7 122	–	1 016	195	1 021	–	–	–	–
Protective inspection and regulation	5 854	2 598	3 431	2 857	1 205	5 553	852	9 652	4 386
Environment and housing:									
Natural resources	–	–	–	2 694	–	–	–	–	–
Sewerage	69 855	4 336	14 806	209	9 684	1 358	379	691	6 702
Capital outlay	41 023	–	7 877	209	1 795	73	4	–	2 893
Solid waste management	67 004	5 100	5 624	10 371	5 310	–	4 009	26 663	8 486
Parks and recreation	93 049	9 013	12 339	35 629	8 246	7 362	4 756	79 423	5 715
Housing and community development	58 990	457	7 634	26 916	2 932	5 511	11 423	63 011	5 726
Government administration:									
Financial administration	16 145	3 596	5 637	11 365	2 156	2 416	955	9 992	2 373
Judicial and legal	25 948	2 009	2 542	10 904	1 883	632	589	3 750	904
General public buildings	6 302	3 265	1 828	5 876	998	–	–	–	–
Other	18 950	8 195	2 351	9 754	3 348	2 151	1 830	4 179	3 133
Interest on general debt	139 469	34 244	10 596	54 911	20 623	5 199	3 579	15 402	8 642
General expenditure, n.e.c.	50 863	38 802	2 071	11 913	16 060	2 569	940	1 576	2 667
Utility and liquor store expenditure	145 771	14 939	23 274	143 184	14 019	42 982	4 844	239 801	7 242
Insurance trust expenditure	21 535	–	–	8 756	3 281	4 011	–	–	266
Debt outstanding	**2 084 342**	**451 125**	**223 513**	**830 005**	**294 905**	**124 544**	**69 148**	**709 687**	**191 030**
Long-term	2 083 048	451 125	223 513	830 005	294 905	124 544	61 358	709 687	191 030
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	577 166	187 000	29 660	325 378	187 252	17 200	4 425	–	104 933
Utility	218 355	18 430	80 815	190 995	5 625	9 159	1 313	334 210	12 140
Other and unallocable	1 287 527	245 695	113 038	313 632	102 028	98 185	55 620	375 477	73 957
Long-term debt issued	169 696	12 455	18 950	108 412	427	11 495	–	54 039	6 388
Long-term debt retired	143 290	20 574	12 212	51 429	6 887	2 392	1 952	13 074	17 595
Cash and security holdings	**1 454 916**	**336 081**	**124 904**	**710 194**	**341 860**	**85 342**	**20 483**	**602 393**	**174 227**
Exhibit—City contribution to own retirement systems	18 587	–	–	6 429	2 721	2 156	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.							
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Corona	Costa Mesa
	19	20	21	22	23	24	25	26
Population, 1990	102 724	93 643	83 995	135 163	90 454	111 348	76 095	96 357
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**132 279**	**220 709**	**48 610**	**86 507**	**77 760**	**95 202**	**94 295**	**77 106**
General revenue	132 112	125 990	48 421	86 474	73 287	88 599	84 006	67 993
Intergovernmental revenue	17 176	16 894	9 572	18 235	20 956	9 114	10 959	7 233
From Federal Government	5 063	6 508	2 122	2 739	10 375	612	332	660
From State governments	10 665	10 379	7 233	15 491	10 556	8 502	10 627	6 421
From local governments	1 448	7	217	5	25	–	–	152
General revenue from own sources	114 936	109 096	38 849	68 239	52 331	79 485	73 047	60 760
Taxes	56 807	55 049	28 276	37 875	32 657	42 474	33 326	44 573
Property	20 137	26 117	8 226	12 710	20 430	18 316	15 891	14 213
General sales	10 117	14 049	14 271	11 808	4 636	16 771	9 052	24 658
Selective sales	10 222	12 027	2 557	5 478	5 913	2 799	963	3 723
Income	–	–	–	–	–	–	–	–
Other	16 331	2 856	3 222	7 879	1 678	4 588	7 420	1 979
Current charges	40 907	24 504	2 228	13 371	4 793	25 141	17 439	5 856
Miscellaneous revenue	17 222	29 543	8 345	16 993	14 881	11 870	22 282	10 331
Utility and liquor store revenue	13	94 719	189	33	4 473	–	10 289	–
Insurance trust revenue	154	–	–	–	–	6 603	–	9 113
Expenditure	**138 779**	**231 279**	**42 115**	**84 772**	**64 772**	**83 728**	**112 361**	**68 792**
By character and object:								
Intergovernmental	–	–	6 522	–	–	–	–	–
To State governments	–	–	–	–	–	–	–	–
To local governments	–	–	6 522	–	–	–	–	–
Current operation	124 550	180 194	25 998	61 642	46 212	62 254	58 566	54 746
Capital outlay	4 120	42 095	4 654	15 600	10 047	12 457	35 390	10 265
Construction	2 948	9 162	936	3 219	–	4 728	2 058	–
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	7 492	8 990	4 941	7 530	8 513	7 968	18 405	1 916
Insurance benefits and repayments	2 617	–	–	–	–	1 049	–	1 865
Exhibit—Salaries and wages	71 979	57 882	19 192	30 081	22 483	25 603	18 656	30 005
General expenditure	135 981	121 845	40 669	84 530	58 986	82 679	93 773	66 927
Current expenditure	131 861	100 154	36 015	68 930	49 005	70 222	68 248	56 662
Intergovernmental expenditure	–	–	6 522	–	–	–	–	–
Capital outlay	4 120	21 691	4 654	15 600	9 981	12 457	25 525	10 265
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	7 133	3 322	–	3 657	–	–	3 551	–
Social services and income maintenance:								
Public welfare	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–
Health	15 252	3 170	94	468	1 615	602	785	3 659
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	15 874	9 453	6 489	8 597	9 803	10 584	9 393	11 890
Capital outlay	3 020	1 246	3 208	121	3 673	3 784	5 966	7 434
Air transportation	–	–	–	–	–	–	623	–
Parking facilities	2 496	1 047	–	858	–	–	80	–
Other	1 970	–	–	–	–	–	–	–
Public safety:								
Police protection	19 395	19 769	8 869	16 323	14 367	17 797	13 690	19 014
Fire protection	10 955	10 815	–	5 958	5 053	–	8 072	7 658
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	3 884	5 945	1 130	4 486	677	3 857	4 176	2 764
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	11 719	6 500	–	4 051	865	7 734	5 010	488
Capital outlay	38	614	–	233	95	10	1 743	4
Solid waste management	9 501	6 376	–	–	107	–	–	1 987
Parks and recreation	1 736	7 323	6 784	9 130	1 420	16 480	15 039	7 551
Housing and community development	7 983	25 592	2 338	9 999	6 324	10 485	11 258	2 110
Government administration:								
Financial administration	4 151	4 418	4 855	9 456	2 346	3 113	2 924	1 444
Judicial and legal	2 998	1 181	539	1 436	165	635	240	653
General public buildings	–	–	–	–	–	–	–	–
Other	4 480	8 543	2 203	2 326	6 486	3 115	788	4 880
Interest on general debt	7 492	7 411	4 941	7 530	8 436	7 968	18 144	1 916
General expenditure, n.e.c.	8 962	980	2 427	255	1 322	309	–	913
Utility and liquor store expenditure	181	109 434	1 446	242	5 786	–	18 588	–
Insurance trust expenditure	2 617	–	–	–	–	1 049	–	1 865
Debt outstanding	**118 509**	**153 244**	**58 683**	**147 104**	**145 900**	**117 765**	**356 180**	**39 481**
Long-term	118 509	153 244	58 683	147 104	145 900	117 765	356 180	39 481
Education	–	–	–	–	–	–	–	–
Public debt for private purposes	55 015	6 791	11 280	57 740	14 085	13 079	73 700	17 000
Utility	–	27 050	–	–	–	–	4 960	–
Other and unallocable	63 494	119 403	47 403	89 364	131 815	104 686	277 520	22 481
Long-term debt issued	–	12 409	–	6 487	–	525	102 185	806
Long-term debt retired	6 370	13 465	10 025	3 007	7 581	4 129	10 560	–
Cash and security holdings	**57 904**	**225 239**	**149 575**	**147 615**	**62 052**	**191 803**	**311 504**	**143 178**
Exhibit—City contribution to own retirement systems	2 481	–	–	–	–	3 187	–	2 745

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fontana	Fremont	Fresno
	27	28	29	30	31	32	33	34	35
Population, 1990	92 311	91 444	88 693	106 209	108 635	77 211	87 535	173 339	354 202
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**49 102**	**47 874**	**35 108**	**41 103**	**101 856**	**70 967**	**70 348**	**89 392**	**284 515**
General revenue	43 640	42 079	34 965	40 170	89 408	60 454	70 348	89 288	220 988
Intergovernmental revenue	7 121	7 072	5 999	9 523	10 955	10 262	5 910	15 752	37 845
From Federal Government	1 093	1 243	461	3 093	746	4 042	–	1 461	9 165
From State governments	5 167	5 804	5 110	6 430	8 818	5 690	5 910	12 084	27 281
From local governments	861	25	428	–	1 391	530	–	2 207	1 399
General revenue from own sources	36 519	35 007	28 966	30 647	78 453	50 192	64 438	73 536	183 143
Taxes	19 416	22 305	20 176	21 823	37 147	30 078	31 332	56 823	108 102
Property	8 333	8 394	4 516	9 737	13 620	16 110	20 888	26 216	35 907
General sales	5 776	8 861	13 031	9 352	15 776	8 714	6 559	15 239	42 694
Selective sales	4 075	2 920	1 536	1 164	1 939	1 698	1 141	3 956	9 260
Income	–	–	–	–	–	–	–	–	–
Other	1 232	2 130	1 093	1 570	5 812	3 556	2 744	11 412	20 241
Current charges	10 773	4 327	4 912	3 240	14 694	4 135	13 081	5 791	39 073
Miscellaneous revenue	6 330	8 375	3 878	5 584	26 612	15 979	20 025	10 922	35 968
Utility and liquor store revenue	5 462	5 795	143	933	12 448	10 513	–	104	20 560
Insurance trust revenue	–	–	–	–	–	–	–	–	42 967
Expenditure	**49 555**	**48 760**	**45 667**	**39 427**	**101 714**	**92 841**	**145 681**	**102 510**	**244 499**
By character and object:									
Intergovernmental	–	–	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–	–	–
Current operation	43 761	42 959	32 557	33 337	64 456	45 606	68 916	73 006	172 461
Capital outlay	3 879	4 239	12 941	3 401	26 795	27 953	52 482	18 657	27 654
Construction	66	325	8 916	–	10 675	27 061	26 680	4 669	22 776
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	1 915	1 562	169	2 689	10 463	19 282	24 283	10 847	20 778
Insurance benefits and repayments	–	–	–	–	–	–	–	–	23 606
Exhibit—Salaries and wages	19 228	15 394	20 850	18 623	24 629	19 396	16 810	43 424	97 945
General expenditure	43 850	42 196	45 156	36 905	90 608	71 776	145 681	102 166	185 951
Current expenditure	40 409	39 299	32 215	34 180	63 827	54 263	93 199	83 509	165 094
Intergovernmental expenditure	–	–	–	–	–	–	–	–	–
Capital outlay	3 441	2 897	12 941	2 725	26 781	17 513	52 482	18 657	20 857
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	1 208	1 431	–	–	2 344	–	–	158	–
Social services and income maintenance:									
Public welfare	–	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	93	1 082	1 419	87	974	–	208	1 638	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	3 263	6 737	3 419	3 330	10 491	6 649	11 227	7 828	17 097
Capital outlay	1 326	1 249	1 039	369	6 959	132	536	3 699	5 887
Air transportation	–	–	–	–	–	–	–	–	5 172
Parking facilities	–	–	–	16	62	–	–	–	2 343
Other	–	–	–	–	–	–	–	–	–
Public safety:									
Police protection	9 166	13 405	9 856	11 710	12 734	9 962	15 321	23 656	39 683
Fire protection	5 397	6 175	4 059	6 159	7 226	3 318	647	14 641	19 075
Correction	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	2 019	1 196	935	2 158	3 224	2 478	1 649	6 226	4 565
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	5 131	175	2 927	–	6 329	–	4 156	–	13 578
Capital outlay	–	–	629	–	462	–	178	–	1 960
Solid waste management	1 978	117	–	–	–	–	–	273	16 979
Parks and recreation	3 792	2 747	3 400	4 154	4 120	4 356	5 102	16 000	19 835
Housing and community development	1 391	2 132	11 108	3 311	18 823	10 696	51 052	9 190	6 653
Government administration:									
Financial administration	3 889	1 325	2 357	1 056	1 942	3 526	3 660	2 010	5 203
Judicial and legal	406	305	373	495	1 209	305	–	767	1 700
General public buildings	–	–	–	–	–	–	–	–	1 768
Other	2 932	692	4 810	1 374	6 115	497	757	8 686	3 822
Interest on general debt	1 844	1 233	169	2 689	9 749	15 460	24 283	10 847	19 434
General expenditure, n.e.c.	1 341	3 444	324	366	5 266	14 529	27 619	246	9 044
Utility and liquor store expenditure	5 705	6 564	511	2 522	11 106	21 065	–	344	34 942
Insurance trust expenditure	–	–	–	–	–	–	–	–	23 606
Debt outstanding	**20 277**	**19 155**	**1 134**	**24 286**	**164 133**	**321 096**	**549 948**	**293 951**	**249 397**
Long-term	20 277	19 155	1 134	24 286	164 133	321 096	549 948	293 951	249 397
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	–	–	–	15 600	124 698	43 757	38 965	154 325	135 495
Utility	–	295	–	–	10 620	68 144	–	–	18 590
Other and unallocable	20 277	18 860	1 134	8 686	28 815	209 195	510 983	139 626	95 312
Long-term debt issued	459	–	–	–	–	29 226	211 935	1 253	1 910
Long-term debt retired	1 613	105	400	1 619	2 598	19 135	50 453	4 295	13 003
Cash and security holdings	**27 659**	**30 067**	**27 603**	**40 010**	**300 928**	**135 954**	**242 412**	**113 257**	**671 942**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	–	23 531

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	36	37	38	39	40	41	42
Population, 1990	114 144	143 050	180 038	111 498	181 519	109 602	110 330
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**74 631**	**78 066**	**255 294**	**82 300**	**136 700**	**106 793**	**92 679**
General revenue	64 563	68 609	159 596	74 082	123 934	96 854	92 679
Intergovernmental revenue	10 204	18 485	22 241	9 199	18 113	32 060	8 619
From Federal Government	2 771	1 409	7 019	1 513	2 726	19 190	433
From State governments	7 144	16 580	15 222	7 654	12 719	9 916	6 395
From local governments	289	496	-	32	2 668	2 954	1 791
General revenue from own sources	54 359	50 124	137 355	64 883	105 821	64 794	84 060
Taxes	36 068	38 613	67 856	41 647	67 528	46 906	57 067
Property	17 412	21 903	23 836	14 622	33 147	19 533	7 400
General sales	13 206	12 903	19 133	21 018	17 092	6 997	23 007
Selective sales	3 384	2 421	13 762	2 853	13 376	13 919	7 986
Income	-	-	-	-	-	-	-
Other	2 066	1 386	11 125	3 154	3 913	6 457	18 674
Current charges	11 652	3 591	43 172	12 237	15 992	5 955	8 597
Miscellaneous revenue	6 639	7 920	26 327	10 999	22 301	11 933	18 396
Utility and liquor store revenue	10 068	9 457	95 698	8 218	12 766	9 939	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**86 273**	**72 901**	**262 092**	**83 903**	**135 344**	**97 537**	**97 941**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	60 664	63 081	176 347	72 858	103 012	89 146	63 113
Capital outlay	23 892	6 845	79 828	8 647	24 207	3 915	22 528
Construction	14 843	2 670	18 713	341	7 815	117	30
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	1 717	2 975	5 917	2 398	8 125	4 476	12 300
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	31 357	30 810	70 703	39 571	54 870	40 861	33 696
General expenditure	77 406	63 942	163 512	74 713	125 210	86 423	97 222
Current expenditure	54 707	58 854	102 560	67 598	101 368	82 754	75 115
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	22 699	5 088	60 952	7 115	23 842	3 669	22 107
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	3 091	4	4 774	2 251	3 040	2 399	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	916	2 099	825	698	1 358	2 127	742
Other	-	-	-	-	-	-	-
Transportation:							
Highways	9 709	7 599	15 667	9 828	22 295	9 644	25 999
Capital outlay	3 576	1 048	7 699	4 992	11 245	30	17 619
Air transportation	1 121	-	-	938	-	-	-
Parking facilities	6	-	10 608	224	591	2 078	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	18 256	17 731	22 631	18 081	31 699	21 960	17 662
Fire protection	7 184	7 260	19 379	11 339	16 621	6 241	-
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2 923	2 272	4 330	1 410	1 515	2 015	4 456
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	272	-	13 238	4 074	-	1 835	-
Capital outlay	78	-	7 375	294	-	86	-
Solid waste management	4 355	-	8 386	-	5 199	311	3 264
Parks and recreation	3 886	2 350	9 755	552	8 762	4 091	13 459
Housing and community development	18 436	16 957	19 646	7 022	13 892	14 008	6 927
Government administration:							
Financial administration	3 952	1 284	8 123	3 307	6 974	7 189	6 238
Judicial and legal	186	375	1 921	1 839	1 351	-	1 596
General public buildings	-	-	-	-	-	-	-
Other	1 396	1 127	12 855	4 727	3 253	3 712	1 047
Interest on general debt	1 717	2 892	4 123	2 398	8 104	4 083	12 300
General expenditure, n.e.c.	-	1 992	7 251	6 025	556	4 730	3 532
Utility and liquor store expenditure	8 867	8 959	98 580	9 190	10 134	11 114	719
Insurance trust expenditure	-	-	-	-	-	-	-
Debt outstanding	**25 495**	**38 226**	**117 175**	**42 790**	**96 983**	**86 403**	**226 620**
Long-term	25 495	38 226	117 175	42 790	96 983	86 403	226 620
Education	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	6 400	67 297	29 520	15 255
Utility	-	1 625	25 645	-	40	10 680	-
Other and unallocable	25 495	36 601	91 530	36 390	29 646	46 203	211 365
Long-term debt issued	1 703	657	65 785	-	4 103	-	-
Long-term debt retired	1 238	1 776	7 108	2 055	13 629	4 001	35 630
Cash and security holdings	**38 260**	**62 422**	**230 622**	**99 884**	**142 216**	**68 151**	**231 129**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	43	44	45	46	47	48	49	50	51
Population, 1990	73 557	97 291	429 433	3 485 398	164 730	118 779	94 279	372 242	128 398
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**30 239**	**50 670**	**729 284**	**6 582 354**	**93 972**	**43 222**	**35 552**	**524 230**	**130 304**
General revenue	26 542	50 670	566 943	3 687 849	86 337	43 222	33 942	499 509	112 375
Intergovernmental revenue	6 160	9 298	100 841	504 647	17 460	9 449	10 854	81 366	15 995
From Federal Government	764	994	37 093	145 269	4 333	630	1 842	17 224	2 237
From State governments	5 396	8 304	48 802	282 483	12 916	8 808	8 879	60 441	8 766
From local governments	–	–	14 946	76 895	211	11	133	3 701	4 992
General revenue from own sources	20 382	41 372	466 102	3 183 202	68 877	33 773	23 088	418 143	96 380
Taxes	11 429	25 844	160 420	1 852 838	44 223	16 335	13 203	212 469	29 874
Property	2 582	8 907	66 332	689 466	7 652	7 849	3 398	107 064	18 110
General sales	7 055	10 663	29 869	292 590	17 154	4 846	7 245	34 902	7 378
Selective sales	913	2 034	48 335	491 634	9 487	1 862	1 374	29 806	1 726
Income	–	–	–	–	–	–	–	–	–
Other	879	4 240	15 864	379 148	9 930	1 778	1 186	40 697	2 660
Current charges	4 826	2 461	183 932	838 740	16 675	10 564	3 295	135 761	33 405
Miscellaneous revenue	4 127	13 067	121 750	491 624	7 979	6 874	6 590	69 913	33 101
Utility and liquor store revenue	3 697	–	161 623	2 128 457	7 635	–	1 610	–	17 929
Insurance trust revenue	–	–	718	766 048	–	–	–	24 721	–
Expenditure	**35 979**	**69 666**	**758 506**	**6 273 686**	**98 806**	**47 502**	**41 413**	**538 454**	**145 397**
By character and object:									
Intergovernmental	3 529	7 191	–	28 082	–	8 047	6 083	3 357	–
To State governments	–	–	–	5 198	–	–	–	3 357	–
To local governments	3 529	7 191	–	22 884	–	8 047	6 083	–	–
Current operation	27 471	25 118	590 505	4 000 962	76 593	24 088	26 144	349 021	101 405
Capital outlay	3 211	26 957	122 084	1 262 122	16 919	13 184	5 166	66 373	31 227
Construction	1 984	6 933	102 833	858 898	–	3 855	1 594	53 383	–
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	1 768	10 400	45 136	395 006	5 294	2 183	4 020	75 060	12 765
Insurance benefits and repayments	–	–	781	587 514	–	–	–	44 643	–
Exhibit—Salaries and wages	8 200	10 324	204 180	2 032 176	37 206	8 511	9 993	157 900	32 611
General expenditure	30 646	68 524	566 839	3 373 360	85 984	47 502	35 941	493 811	121 340
Current expenditure	28 018	41 567	467 901	2 688 957	74 412	34 318	30 775	427 438	101 557
Intergovernmental expenditure	3 529	7 191	–	28 082	–	8 047	6 083	3 357	–
Capital outlay	2 628	26 957	98 938	684 403	11 572	13 184	5 166	66 373	19 783
General expenditure by function:									
Education services:									
Education	–	–	–	14 185	–	–	–	2 815	–
Elementary and secondary education	–	–	–	14 185	–	–	–	2 815	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	–	–	12 398	44 478	–	–	–	8 228	3 410
Social services and income maintenance:									
Public welfare	–	–	–	–	–	–	–	1 268	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	60	184	15 340	10 560	395	453	300	5	4 002
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	3 427	13 264	22 037	172 668	9 640	14 661	5 459	21 337	11 488
Capital outlay	244	9 462	4 234	75 242	3 883	7 965	2 783	1 566	521
Air transportation	–	–	8 980	184 093	1 781	–	–	33 294	–
Parking facilities	–	–	901	11 686	210	–	–	4 214	198
Other	–	–	89 903	195 278	–	–	–	27 982	–
Public safety:									
Police protection	8 021	7 817	90 592	652 086	20 303	9 160	7 011	71 951	17 573
Fire protection	–	10	53 793	254 928	14 254	4 271	–	37 568	6 567
Correction	–	–	4 660	2 525	–	–	–	5 494	–
Protective inspection and regulation	897	3 711	9 298	69 756	2 490	3 182	1 029	6 103	5 635
Environment and housing:									
Natural resources	–	–	–	9 255	–	–	–	4	–
Sewerage	–	–	3 980	208 130	8 727	–	97	10 429	13 846
Capital outlay	–	–	1 949	161 846	1 160	–	–	3 105	6 755
Solid waste management	2 729	–	19 285	168 247	278	–	2 379	3 943	9 384
Parks and recreation	5 186	6 149	40 992	272 344	9 630	2 221	3 776	36 483	4 906
Housing and community development	3 895	21 165	56 565	230 715	3 134	6 837	5 407	56 885	11 737
Government administration:									
Financial administration	–	1 880	19 407	98 396	1 829	1 178	3 265	17 694	4 346
Judicial and legal	123	306	9 891	47 655	746	29	178	4 637	1 812
General public buildings	–	–	1 116	61 864	–	–	–	2 851	–
Other	3 043	2 143	11 394	70 819	4 055	1 845	1 142	10 838	4 272
Interest on general debt	1 698	10 400	44 670	214 802	5 294	2 183	3 939	75 060	12 485
General expenditure, n.e.c.	1 567	1 495	51 637	378 890	3 218	1 482	1 959	54 728	9 679
Utility and liquor store expenditure	5 333	1 142	190 886	2 312 812	12 822	–	5 472	–	24 057
Insurance trust expenditure	–	–	781	587 514	–	–	–	44 643	–
Debt outstanding	**15 254**	**223 572**	**777 542**	**6 959 130**	**91 560**	**42 566**	**55 438**	**1 103 931**	**216 646**
Long-term	15 254	223 572	752 542	6 869 017	91 560	42 566	55 438	1 076 431	216 646
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	–	146 957	242 041	1 409 607	39 896	11 508	–	178 625	131 295
Utility	1 523	–	7 674	2 824 785	–	–	–	–	4 075
Other and unallocable	13 731	76 615	502 827	2 634 625	51 664	31 058	55 438	897 806	81 276
Long-term debt issued	–	13 850	94 352	1 084 195	24 945	853	8 740	12 000	40 190
Long-term debt retired	578	11 080	107 482	403 067	24 240	978	1 021	23 432	31 704
Cash and security holdings	**27 721**	**241 235**	**1 176 842**	**12 396 036**	**88 442**	**61 904**	**84 729**	**1 075 508**	**247 992**
Exhibit—City contribution to own retirement systems	–	–	1 524	613 203	–	–	–	26 442	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	52	53	54	55	56	57	58
Population, 1990	133 179	110 658	142 216	131 591	131 723	101 409	87 425
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**120 417**	**89 262**	**103 156**	**279 879**	**89 926**	**73 692**	**87 339**
General revenue	107 955	79 861	92 025	164 216	80 000	73 692	86 839
Intergovernmental revenue	12 134	8 331	12 276	29 414	14 814	7 029	9 830
From Federal Government	1 733	1 734	1 630	9 222	2 321	403	1 470
From State governments	9 639	6 349	10 646	19 128	12 493	6 626	8 177
From local governments	762	248	–	1 064	–	–	183
General revenue from own sources	95 821	71 530	79 749	134 802	65 186	66 663	77 009
Taxes	49 490	46 004	40 388	83 910	36 759	40 862	52 221
Property	27 392	20 039	18 480	31 560	9 848	26 644	29 937
General sales	15 428	20 117	11 604	19 813	8 232	5 729	8 590
Selective sales	3 861	2 784	5 190	19 433	13 664	2 300	11 039
Income	–	–	–	–	–	–	–
Other	2 809	3 064	5 114	13 104	5 015	6 189	2 655
Current charges	21 593	8 601	27 539	24 907	8 388	6 016	14 668
Miscellaneous revenue	24 738	16 925	11 822	25 985	20 039	19 785	10 120
Utility and liquor store revenue	12 462	9 401	11 131	112 139	9 926	–	65
Insurance trust revenue	–	–	–	3 524	–	–	435
Expenditure	**112 801**	**101 326**	**119 307**	**329 757**	**100 774**	**62 592**	**88 963**
By character and object:							
Intergovernmental	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–
Current operation	85 400	68 095	88 240	247 488	71 389	47 299	72 217
Capital outlay	15 803	25 951	24 093	57 803	6 476	3 217	10 511
Construction	316	12 997	521	380	72	2 462	8 089
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	11 598	7 280	6 974	15 563	22 909	12 076	5 452
Insurance benefits and repayments	–	–	–	8 903	–	–	783
Exhibit—Salaries and wages	36 999	32 162	39 280	75 021	34 391	9 311	44 248
General expenditure	99 326	92 294	107 059	181 933	88 880	62 592	87 801
Current expenditure	87 242	67 331	85 790	149 634	84 191	59 375	77 290
Intergovernmental expenditure	–	–	–	–	–	–	–
Capital outlay	12 084	24 963	21 269	32 299	4 689	3 217	10 511
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	3 713	3 642	1 753	7 319	2 112	–	2 352
Social services and income maintenance:							
Public welfare	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–
Health	3 691	2 247	–	4 990	694	–	116
Other	–	–	–	–	–	–	–
Transportation:							
Highways	8 533	8 603	16 875	24 506	7 547	8 326	5 359
Capital outlay	3 262	3 302	7 876	16 409	1 942	77	77
Air transportation	–	–	–	–	–	–	–
Parking facilities	–	–	–	3 656	80	–	–
Other	–	–	–	–	–	–	2 331
Public safety:							
Police protection	19 189	22 172	16 850	32 255	20 662	8 713	18 815
Fire protection	10 546	10 865	6 901	17 465	12 605	–	10 211
Correction	–	–	–	–	–	–	–
Protective inspection and regulation	3 495	2 070	1 481	2 464	1 579	10 615	6 846
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	5 339	152	22 067	1 661	37	–	8 607
Capital outlay	208	–	11 237	129	–	–	2 738
Solid waste management	10 993	4 927	11 171	7 792	4 893	–	–
Parks and recreation	3 411	4 652	7 550	16 538	4 129	7 338	2 622
Housing and community development	7 094	18 116	3 915	14 168	5 915	9 223	11 457
Government administration:							
Financial administration	583	3 885	7 431	2 749	3 762	3 501	4 712
Judicial and legal	405	–	952	3 650	607	–	691
General public buildings	–	–	–	–	–	–	–
Other	1 620	2 911	1 230	20 138	1 271	2 490	3 251
Interest on general debt	11 499	7 280	6 918	11 872	22 909	12 076	5 452
General expenditure, n.e.c.	9 215	772	1 965	10 710	78	310	4 979
Utility and liquor store expenditure	13 475	9 032	12 248	138 921	11 894	–	379
Insurance trust expenditure	–	–	–	8 903	–	–	783
Debt outstanding	**219 352**	**112 400**	**104 905**	**283 390**	**394 938**	**163 288**	**84 087**
Long-term	219 352	112 400	104 905	283 390	394 938	163 288	84 087
Education	–	–	–	–	–	–	–
Public debt for private purposes	85 150	13 300	–	21 619	204 618	23 880	17 565
Utility	700	–	655	55 290	–	–	–
Other and unallocable	133 502	99 100	104 250	206 481	190 320	139 408	66 522
Long-term debt issued	48 659	4 000	8 069	60 630	41 555	–	–
Long-term debt retired	10 252	860	3 097	12 533	28 425	9 227	10 045
Cash and security holdings	**312 761**	**129 464**	**80 012**	**238 054**	**337 473**	**154 114**	**70 968**
Exhibit—City contribution to own retirement systems	–	–	–	8 433	–	–	64

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
	59	60	61	62	63	64	65
Population, 1990	226 505	369 365	108 777	164 164	92 575	1 110 549	723 959
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**372 811**	**357 213**	**53 021**	**167 812**	**81 472**	**1 284 554**	**3 145 862**
General revenue	221 138	309 297	53 021	153 034	73 447	1 092 298	2 524 463
Intergovernmental revenue	41 732	31 429	9 906	18 783	9 021	195 627	794 362
From Federal Government	4 583	611	2 341	3 208	1 638	73 149	123 736
From State governments	32 133	23 431	6 417	15 571	7 383	90 481	666 435
From local governments	5 016	7 387	1 148	4	–	31 997	4 191
General revenue from own sources	179 406	277 868	43 115	134 251	64 426	896 671	1 730 101
Taxes	74 359	157 348	30 221	68 459	35 756	372 006	942 874
Property	24 895	49 045	8 160	25 847	11 683	145 674	492 086
General sales	24 240	51 669	10 761	21 636	14 159	121 963	133 518
Selective sales	16 875	41 240	6 086	15 805	7 664	71 319	102 099
Income	–	–	–	–	–	–	–
Other	8 349	15 394	5 214	5 171	2 250	33 050	215 171
Current charges	51 403	84 685	6 519	29 568	12 315	201 936	502 405
Miscellaneous revenue	53 644	35 835	6 375	36 224	16 355	322 729	284 822
Utility and liquor store revenue	151 673	20 606	–	14 778	8 025	122 162	197 408
Insurance trust revenue	–	27 310	–	–	–	70 094	423 991
Expenditure	**362 793**	**356 341**	**48 184**	**175 476**	**80 457**	**1 137 915**	**2 790 181**
By character and object:							
Intergovernmental	–	2 522	–	–	–	6 040	33 307
To State governments	–	–	–	–	–	–	30 351
To local governments	–	2 522	–	–	–	4 730	2 956
Current operation	256 941	253 382	43 069	107 028	58 600	751 414	1 837 302
Capital outlay	61 211	64 520	3 673	37 458	14 637	209 587	410 381
Construction	7 262	44 842	20	4 403	608	161 017	325 334
Assistance and subsidies	–	–	–	–	–	–	134 011
Interest on debt	44 641	17 862	1 442	30 990	7 220	125 756	163 410
Insurance benefits and repayments	–	18 055	–	–	–	45 118	211 770
Exhibit—Salaries and wages	84 800	128 300	22 558	46 429	26 909	360 902	1 220 503
General expenditure	184 267	314 429	48 184	154 571	67 340	933 855	2 090 277
Current expenditure	151 456	254 477	44 511	126 092	58 254	738 505	1 779 860
Intergovernmental expenditure	–	2 522	–	–	–	6 040	33 307
Capital outlay	32 811	59 952	3 673	28 479	9 086	195 350	310 417
General expenditure by function:							
Education services:							
Education	–	67	–	–	–	–	65 220
Elementary and secondary education	–	67	–	–	–	–	65 220
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	10 924	8 207	2 467	2 432	–	16 967	73 428
Social services and income maintenance:							
Public welfare	–	–	–	–	–	1 604	265 369
Hospitals	–	–	–	–	–	–	296 532
Health	982	1 899	832	689	–	1 473	164 571
Other	–	–	–	–	–	–	–
Transportation:							
Highways	19 546	26 195	6 138	8 878	8 028	57 180	31 749
Capital outlay	9 357	14 567	83	3 895	3 102	30 737	17 771
Air transportation	763	5	864	–	–	1 413	115 437
Parking facilities	750	16 434	–	638	133	728	3 226
Other	–	1 193	–	–	185	–	30 821
Public safety:							
Police protection	32 922	62 497	13 719	24 400	12 837	152 109	152 526
Fire protection	14 250	35 612	6 620	13 661	6 587	69 605	96 934
Correction	–	5	–	–	–	–	49 244
Protective inspection and regulation	3 492	5 855	935	4 373	2 283	13 088	14 368
Environment and housing:							
Natural resources	–	60	–	–	–	6 556	570
Sewerage	17 686	20 270	556	24 501	7 916	133 545	148 254
Capital outlay	8 712	3 261	260	16 423	1 995	71 603	93 560
Solid waste management	15 546	22 389	621	10 395	140	44 109	12 365
Parks and recreation	13 739	59 008	5 169	5 937	7 170	116 124	121 950
Housing and community development	17 114	–	3 266	8 849	3 322	77 515	59 495
Government administration:							
Financial administration	591	10 539	2 262	2 663	6 218	16 298	38 712
Judicial and legal	591	1 934	267	1 546	1 487	14 668	85 701
General public buildings	–	93	–	–	–	20 232	16 387
Other	1 450	5 505	1 504	7 252	2 728	22 315	25 956
Interest on general debt	31 310	14 982	1 442	30 021	7 000	123 770	162 729
General expenditure, n.e.c.	2 611	21 680	1 522	8 336	1 306	44 556	58 733
Utility and liquor store expenditure	178 526	23 857	–	20 905	13 117	158 942	488 134
Insurance trust expenditure	–	18 055	–	–	–	45 118	211 770
Debt outstanding	**673 332**	**314 203**	**64 075**	**372 327**	**98 974**	**1 633 991**	**2 380 509**
Long-term	673 332	312 369	64 075	372 327	98 974	1 488 085	2 380 509
Education	–	–	–	–	–	–	94 815
Public debt for private purposes	252 665	–	7 410	226 235	73 646	1 056 270	479 274
Utility	243 826	43 895	–	11 464	2 840	–	188 093
Other and unallocable	176 841	268 474	56 665	134 628	22 488	431 815	1 618 327
Long-term debt issued	157 851	86 398	21 991	18 982	–	115 502	503 152
Long-term debt retired	111 797	82 726	11 915	38 734	2 723	42 289	494 105
Cash and security holdings	**614 457**	**489 160**	**62 452**	**414 827**	**163 324**	**2 976 469**	**6 412 008**
Exhibit—City contribution to own retirement systems	–	6 017	–	–	–	38 404	244 766

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa	Simi Valley
	66	67	68	69	70	71	72	73	74
Population, 1990	782 248	85 486	293 742	85 571	93 613	110 642	86 905	113 313	100 217
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**729 707**	**61 338**	**194 835**	**102 116**	**296 234**	**38 199**	**172 746**	**123 443**	**68 842**
General revenue	633 055	61 338	178 076	88 449	134 736	38 199	156 274	109 176	59 327
Intergovernmental revenue	100 877	6 881	28 467	10 184	16 139	12 988	19 584	10 911	9 894
From Federal Government	11 112	1 375	11 024	932	628	292	6 260	1 688	1 641
From State governments	61 969	5 506	16 758	8 303	15 503	12 696	12 034	9 223	8 253
From local governments	27 796	–	685	949	8	–	1 290	–	–
General revenue from own sources	532 178	54 457	149 609	78 265	118 597	25 211	136 690	98 265	49 433
Taxes	323 048	36 352	99 375	40 309	54 079	20 045	74 016	44 509	19 231
Property	123 359	15 277	48 064	13 497	22 256	3 377	15 959	12 748	8 200
General sales	78 480	13 010	28 626	12 030	25 030	11 483	16 284	18 984	6 926
Selective sales	68 549	1 834	13 855	12 095	5 207	2 174	22 464	8 817	1 575
Income	–	–	–	–	–	–	–	–	–
Other	52 660	6 231	8 830	2 687	1 586	3 011	19 309	3 960	2 530
Current charges	129 115	12 911	16 852	25 680	27 626	1 040	41 434	25 558	7 132
Miscellaneous revenue	80 015	5 194	33 382	12 276	36 892	4 126	21 240	28 198	23 070
Utility and liquor store revenue	6 515	–	16 759	13 404	161 498	–	16 472	14 267	9 515
Insurance trust revenue	90 137	–	–	263	–	–	–	–	–
Expenditure	**712 242**	**67 854**	**207 318**	**106 135**	**301 807**	**43 450**	**176 990**	**135 728**	**66 303**
By character and object:									
Intergovernmental	16 493	–	–	–	–	7 854	–	–	–
To State governments	–	–	–	–	–	–	–	–	–
To local governments	16 493	–	–	–	–	7 854	–	–	–
Current operation	400 146	50 899	155 860	76 802	250 432	21 147	144 828	85 666	44 078
Capital outlay	183 128	16 537	32 520	23 698	26 867	14 449	28 900	37 633	8 037
Construction	136 601	1 342	17 448	3 132	945	–	1 218	–	4 754
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	76 931	418	18 938	5 482	24 508	–	3 262	12 429	14 188
Insurance benefits and repayments	35 544	–	–	153	–	–	–	–	–
Exhibit—Salaries and wages	262 356	25 733	77 829	36 243	50 311	4 889	67 438	37 952	21 143
General expenditure	668 390	67 854	190 225	89 081	109 166	41 342	146 477	119 311	55 470
Current expenditure	486 953	51 317	160 571	70 483	100 175	26 893	124 169	84 018	48 948
Intergovernmental expenditure	16 493	–	–	–	–	7 854	–	–	–
Capital outlay	181 437	16 537	29 654	18 598	8 991	14 449	22 308	35 293	6 522
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	16 966	2 526	5 263	3 154	2 885	–	5 902	–	–
Social services and income maintenance:									
Public welfare	–	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	–	1 173	736	–	103	347	367	602
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	54 910	6 613	18 589	13 617	11 849	8 321	8 727	13 254	5 670
Capital outlay	33 606	2 321	2 898	8 565	4 500	3 389	2 617	7 325	2 622
Air transportation	52 573	–	–	6 142	–	–	2 363	–	–
Parking facilities	3 784	520	2 128	2 071	611	–	2 285	6 312	–
Other	–	–	–	5 306	–	–	–	–	–
Public safety:									
Police protection	103 335	12 295	44 927	13 950	16 124	8 159	23 863	13 248	11 132
Fire protection	50 952	7 558	22 349	8 317	15 979	11	9 592	7 377	–
Correction	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	6 780	1 767	7 079	1 823	1 298	154	1 150	1 046	4 995
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	76 947	14 525	816	4 779	7 658	–	11 381	28 868	9 875
Capital outlay	25 994	8 628	816	229	296	–	4 586	14 696	2 704
Solid waste management	14 028	138	4 562	–	6 191	363	10 685	–	–
Parks and recreation	59 823	6 796	12 189	7 449	10 356	5 016	15 041	9 550	12
Housing and community development	90 617	5 049	38 598	8 399	3 283	1 302	15 212	2 758	4 281
Government administration:									
Financial administration	14 280	–	3 339	3 264	8 542	4 850	10 582	–	1 797
Judicial and legal	4 513	665	1 459	928	429	901	3 085	676	498
General public buildings	4 036	–	–	–	–	–	–	–	–
Other	15 861	8 567	5 213	3 585	9 001	1 602	4 709	23 385	1 471
Interest on general debt	76 926	418	18 829	3 253	11 462	–	3 262	12 426	14 152
General expenditure, n.e.c.	22 059	417	3 712	2 308	3 498	10 560	18 291	44	985
Utility and liquor store expenditure	8 308	–	17 093	16 901	192 641	2 108	30 513	16 417	10 833
Insurance trust expenditure	35 544	–	–	153	–	–	–	–	–
Debt outstanding	**1 075 938**	**38 452**	**324 738**	**96 671**	**342 615**	**–**	**42 003**	**194 277**	**236 497**
Long-term	1 075 938	38 452	324 738	96 671	342 615	–	42 003	194 277	236 497
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	220 023	–	131 255	–	–	–	–	72 124	172 378
Utility	123	–	1 750	30 666	161 250	–	–	60	485
Other and unallocable	855 792	38 452	191 733	66 005	181 365	–	42 003	122 093	63 634
Long-term debt issued	97 225	–	–	38 685	–	–	–	17 625	59 191
Long-term debt retired	63 992	1 274	4 518	40 452	7 400	–	651	3 191	12 049
Cash and security holdings	**1 721 561**	**58 361**	**245 919**	**87 670**	**367 301**	**30 372**	**94 971**	**207 199**	**241 719**
Exhibit—City contribution to own retirement systems	37 221	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.									
	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	Visalia	West Covina	West-minister	Whittier
	75	76	77	78	79	80	81	82	83	84
Population, 1990	86 284	210 943	117 229	104 352	133 107	109 199	75 636	96 086	78 118	77 671
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**40 833**	**136 149**	**118 693**	**79 329**	**132 910**	**88 179**	**50 382**	**54 321**	**42 551**	**46 137**
General revenue	36 117	129 880	108 445	73 064	121 273	73 227	50 007	50 395	38 002	42 130
Intergovernmental revenue	11 802	17 850	12 778	10 640	19 464	18 920	6 678	7 715	6 043	6 769
From Federal Government	5 212	6 014	1 117	869	3 854	9 135	647	1 203	597	1 176
From State governments	6 311	11 836	11 661	9 670	15 575	9 785	5 857	6 331	4 640	5 501
From local governments	279	–	–	101	35	–	174	181	806	92
General revenue from own sources	24 315	112 030	95 667	62 424	101 809	54 307	43 329	42 680	31 959	35 361
Taxes	13 290	64 846	48 461	28 350	78 530	33 075	17 676	25 767	21 028	16 934
Property	5 764	16 562	19 029	9 703	20 198	14 687	4 262	10 061	6 258	4 901
General sales	4 885	20 689	15 775	11 744	27 309	7 215	9 958	8 213	9 249	6 792
Selective sales	1 011	18 787	10 557	3 078	22 811	7 767	1 428	1 938	4 270	4 254
Income	–	–	–	–	–	–	–	–	–	–
Other	1 630	8 808	3 100	3 825	8 212	3 406	2 028	5 555	1 251	987
Current charges	5 636	33 872	33 537	16 953	11 016	8 400	17 202	3 083	3 837	12 478
Miscellaneous revenue	5 389	13 312	13 669	17 121	12 263	12 832	8 451	13 830	7 094	5 949
Utility and liquor store revenue	4 716	6 269	10 248	6 265	11 637	14 952	375	3 926	4 549	4 007
Insurance trust revenue	–	–	–	–	–	–	–	–	–	–
Expenditure	**47 979**	**141 913**	**111 793**	**80 989**	**136 510**	**105 999**	**68 891**	**52 281**	**54 352**	**48 277**
By character and object:										
Intergovernmental	–	–	–	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–	–	–	–
Current operation	41 112	116 162	87 799	50 944	110 686	71 769	40 816	43 663	36 345	34 526
Capital outlay	3 944	11 681	22 006	18 641	18 310	24 017	26 911	2 332	16 300	12 065
Construction	161	916	–	1 096	6 760	9 753	1 402	–	1 662	128
Assistance and subsidies	–	–	–	–	–	–	–	–	–	–
Interest on debt	2 923	14 070	1 988	11 404	7 514	10 213	1 164	6 286	1 707	1 686
Insurance benefits and repayments	–	–	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	14 139	57 606	31 943	17 248	61 035	28 153	31 966	18 927	16 547	16 202
General expenditure	42 321	134 507	103 551	73 214	119 682	86 268	67 429	47 863	50 065	41 505
Current expenditure	38 377	124 670	81 958	56 415	101 871	66 256	40 782	46 136	33 765	31 387
Intergovernmental expenditure	–	–	–	–	–	–	–	–	–	–
Capital outlay	3 944	9 837	21 593	16 799	17 811	20 012	26 647	1 727	16 300	10 118
General expenditure by function:										
Education services:										
Education	–	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Libraries	–	7 958	3 799	4 223	4 263	683	–	–	–	2 015
Social services and income maintenance:										
Public welfare	–	–	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–	10
Health	76	581	13	147	2 919	358	40	1 113	1 777	77
Other	–	–	–	–	–	–	–	–	–	–
Transportation:										
Highways	3 404	7 600	8 559	8 986	10 934	5 669	5 614	2 715	5 237	5 062
Capital outlay	1 022	8	1 901	1 635	354	1 936	3 576	13	2 663	469
Air transportation	–	–	–	–	2 854	–	1 143	–	–	–
Parking facilities	–	1 127	263	–	–	–	–	–	–	108
Other	–	–	–	–	–	4 322	–	–	–	–
Public safety:										
Police protection	10 177	31 985	14 570	7 664	27 564	17 165	6 944	13 888	11 943	9 934
Fire protection	–	20 120	11 493	–	13 756	10 081	2 569	6 214	6 283	–
Correction	–	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	3 925	4 195	2 909	5 176	4 579	2 632	1 776	1 188	1 105	1 330
Environment and housing:										
Natural resources	–	–	–	–	–	–	–	–	–	–
Sewerage	549	18 398	8 799	6 244	557	–	7 694	–	–	222
Capital outlay	–	5 976	951	214	–	–	3 854	–	–	4
Solid waste management	1 390	4 742	12 674	271	3 361	47	5 375	–	–	4 539
Parks and recreation	2 582	7 935	13 266	1 366	9 001	2 858	5 260	3 835	1 432	4 405
Housing and community development	10 645	2 722	2 582	15 067	8 580	26 608	6 263	1 842	18 379	9 283
Government administration:										
Financial administration	1 385	6 516	5 042	5 319	2 024	–	787	2 537	743	2 037
Judicial and legal	475	1 173	931	315	1 448	558	15	299	117	287
General public buildings	–	–	–	–	–	–	–	–	–	–
Other	367	3 042	1 162	4 618	18 861	4 920	2 612	1 776	773	552
Interest on general debt	1 906	13 980	1 988	11 392	6 691	9 853	1 164	6 286	1 687	1 141
General expenditure, n.e.c.	5 440	2 433	15 501	2 426	2 290	514	20 173	6 170	589	503
Utility and liquor store expenditure	5 658	7 406	8 242	7 775	16 828	19 731	1 462	4 418	4 287	6 772
Insurance trust expenditure	–	–	–	–	–	–	–	–	–	–
Debt outstanding	**40 693**	**214 411**	**43 615**	**206 429**	**152 725**	**145 448**	**55 108**	**103 473**	**28 839**	**46 790**
Long-term	40 693	214 411	43 615	206 429	152 725	145 448	55 108	103 473	28 839	46 790
Education	–	–	–	–	–	–	–	–	–	–
Public debt for private purposes	–	85 096	–	140 122	–	51 180	32 100	–	339	–
Utility	14 700	1 295	–	–	9 315	5 968	–	–	700	7 415
Other and unallocable	25 993	128 020	43 615	66 307	143 410	88 300	23 008	103 473	27 800	39 375
Long-term debt issued	123	37 055	–	31 235	–	61 461	26 126	–	28 475	11 758
Long-term debt retired	3 772	17 577	1 195	14 970	2 960	48 022	2 003	1 293	19 317	335
Cash and security holdings	**43 677**	**212 546**	**103 674**	**216 754**	**102 220**	**118 773**	**57 423**	**116 273**	**21 544**	**56 431**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	85	86	87	88	89	90	91	92
Population, 1990	89 235	222 103	83 312	281 140	467 610	87 758	126 481	98 640
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**60 936**	**186 631**	**91 360**	**506 853**	**1 092 404**	**124 936**	**57 853**	**65 925**
General revenue	51 731	160 642	77 332	250 223	980 665	74 882	54 888	52 160
Intergovernmental revenue	9 447	14 261	10 023	21 518	180 737	6 215	9 113	8 621
From Federal Government	1 913	1 381	820	8 538	20 638	1 898	612	3 762
From State governments	4 991	6 869	8 787	7 757	159 482	2 820	4 298	3 934
From local governments	2 543	6 011	416	5 223	617	1 497	4 203	925
General revenue from own sources	42 284	146 381	67 309	228 705	799 928	68 667	45 775	43 539
Taxes	27 565	87 934	47 363	84 383	387 624	34 296	32 906	30 210
Property	3 430	15 403	8 380	18 481	112 530	5 854	4 008	6 948
General sales	19 456	58 831	32 999	61 190	198 676	26 341	24 270	20 201
Selective sales	1 895	9 388	3 009	3 704	32 585	999	3 563	2 371
Income	–	–	–	–	–	–	–	–
Other	2 784	4 312	2 975	1 008	43 833	1 102	1 065	690
Current charges	5 778	30 087	12 851	119 201	259 249	16 226	4 475	8 010
Miscellaneous revenue	8 941	28 360	7 095	25 121	153 055	18 145	8 394	5 319
Utility and liquor store revenue	9 098	25 989	10 869	256 630	81 909	49 429	578	13 765
Insurance trust revenue	107	–	3 159	–	29 830	625	2 387	–
Expenditure	**55 319**	**175 175**	**81 794**	**527 087**	**1 160 312**	**119 683**	**53 881**	**66 229**
By character and object:								
Intergovernmental	127	–	–	–	17 404	5 794	–	–
To State governments	127	–	–	–	–	–	–	–
To local governments	–	–	–	–	17 404	5 794	–	–
Current operation	39 063	123 447	62 398	394 796	633 818	83 269	36 454	48 290
Capital outlay	8 431	22 391	13 098	96 957	283 878	16 710	11 829	8 467
Construction	5 049	13 383	3 030	92 853	169 183	5 082	10 023	5 249
Assistance and subsidies	–	–	–	–	53 265	–	–	–
Interest on debt	7 698	29 337	5 525	35 334	149 861	13 723	4 816	9 472
Insurance benefits and repayments	–	–	773	–	22 086	187	782	–
Exhibit—Salaries and wages	22 423	79 289	32 889	167 756	407 873	32 152	25 426	24 304
General expenditure	42 001	147 507	75 401	243 315	1 029 509	72 179	51 444	50 095
Current expenditure	37 335	133 473	62 303	209 651	783 207	55 599	40 659	45 327
Intergovernmental expenditure	127	–	–	–	17 404	5 794	–	–
Capital outlay	4 666	14 034	13 098	33 664	246 302	16 580	10 785	4 768
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	1 729
Elementary and secondary education	–	–	–	–	–	–	–	1 729
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	3 797	5 088	1	13 819	1 350	–	–
Social services and income maintenance:								
Public welfare	216	–	2 011	–	102 851	–	–	486
Hospitals	–	–	–	89 901	80 862	–	–	–
Health	–	130	–	545	44 100	10	490	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	6 332	24 399	10 818	36 932	57 034	9 880	10 918	5 059
Capital outlay	1 257	4 686	–	19 863	37 756	5 586	5 241	531
Air transportation	–	–	100	2 822	167 297	164	–	4 769
Parking facilities	–	–	1 239	355	5 282	252	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	8 208	29 261	10 319	31 692	90 262	8 895	14 137	9 222
Fire protection	–	16 152	4 970	17 932	50 041	5 794	–	6 184
Correction	–	–	–	–	24 843	–	120	–
Protective inspection and regulation	400	952	1 633	288	5 161	772	1 016	–
Environment and housing:								
Natural resources	–	–	–	–	13 693	–	–	–
Sewerage	3 962	16 881	4 902	17 588	34 267	14 237	2 365	3 763
Capital outlay	416	6 758	751	5 758	657	7 752	–	130
Solid waste management	–	–	–	–	13 181	–	474	1 146
Parks and recreation	5 583	17 640	11 265	14 295	82 565	9 223	7 716	4 804
Housing and community development	3 300	1 708	1 784	4 481	11 258	982	388	1 258
Government administration:								
Financial administration	1 132	2 194	1 558	4 075	23 080	2 605	1 327	1 148
Judicial and legal	1 000	4 053	1 090	2 818	25 229	636	646	611
General public buildings	1 334	–	650	–	7 850	2 637	2 302	521
Other	844	9 091	2 968	4 507	9 889	2 234	2 746	1 241
Interest on general debt	5 480	20 249	4 922	6 161	132 280	10 458	4 816	7 164
General expenditure, n.e.c.	4 210	1 000	10 084	8 922	34 665	2 050	1 983	990
Utility and liquor store expenditure	13 318	27 668	5 620	283 772	108 717	47 317	1 655	16 134
Insurance trust expenditure	–	–	773	–	22 086	187	782	–
Debt outstanding	**94 835**	**437 406**	**76 372**	**424 870**	**2 219 432**	**172 491**	**54 323**	**102 853**
Long-term	94 835	437 406	76 372	424 870	2 219 432	172 491	54 323	102 853
Education	–	–	–	–	–	–	–	–
Public debt for private purposes	–	181 828	–	1 955	248 181	27 216	41 798	16 436
Utility	24 240	170 298	6 975	325 241	245 237	45 964	–	25 725
Other and unallocable	70 595	85 280	69 397	97 674	1 726 014	99 311	12 525	60 692
Long-term debt issued	789	3 710	19 438	16 040	1 019 270	2 785	–	565
Long-term debt retired	3 864	31 308	11 794	6 926	66 166	20 995	2 967	4 203
Cash and security holdings	**70 357**	**274 455**	**85 221**	**221 098**	**2 261 602**	**125 283**	**80 975**	**60 287**
Exhibit—City contribution to own retirement systems	4	–	445	–	27 105	177	766	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Connecticut							Delaware—Wilmington
	Bridgeport	Hartford	New Britain	New Haven	Norwalk	Stamford	Waterbury	
	93	94	95	96	97	98	99	100
Population, 1990	141 686	139 739	75 491	130 474	78 331	108 056	108 961	71 529
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**299 275**	**520 974**	**138 513**	**373 315**	**187 158**	**289 929**	**222 394**	**130 873**
General revenue	299 275	490 189	132 703	356 053	179 006	271 376	202 478	110 562
Intergovernmental revenue	119 161	233 713	54 261	177 820	34 557	37 486	102 051	14 451
From Federal Government	–	31 860	4 424	18 221	1 260	–	2 089	9 705
From State governments	119 161	201 852	49 837	155 039	32 911	37 077	99 958	4 746
From local governments	–	1	–	4 560	386	409	4	–
General revenue from own sources	180 114	256 476	78 442	178 233	144 449	233 890	100 427	96 111
Taxes	137 044	208 810	65 024	125 594	130 588	205 309	90 373	44 712
Property	135 917	205 035	64 468	120 469	129 613	204 237	89 645	15 981
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	1 301
Income	–	–	–	–	–	–	–	23 995
Other	1 127	3 775	556	5 125	975	1 072	728	3 435
Current charges	32 818	19 088	9 786	37 770	6 383	18 913	7 242	34 456
Miscellaneous revenue	10 252	28 578	3 632	14 869	7 478	9 668	2 812	16 943
Utility and liquor store revenue	–	–	4 324	–	–	–	11 174	14 350
Insurance trust revenue	–	30 785	1 486	17 262	8 152	18 553	8 742	5 961
Expenditure	**339 291**	**544 066**	**147 392**	**391 983**	**175 724**	**283 809**	**243 772**	**142 728**
By character and object:								
Intergovernmental	6 525	16 376	3 978	7 298	1 558	2 561	2 403	8 357
To State governments	–	–	–	–	–	–	–	8 357
To local governments	6 525	16 376	3 978	7 298	1 558	2 561	2 403	–
Current operation	274 533	447 360	118 854	301 020	143 726	233 048	210 566	80 059
Capital outlay	17 607	31 884	16 943	49 308	13 372	24 363	11 826	28 761
Construction	16 291	28 218	16 099	42 098	9 438	20 854	9 593	16 634
Assistance and subsidies	23 635	16 933	2 545	–	3 965	4 513	262	–
Interest on debt	16 991	11 560	2 558	15 656	7 049	10 201	3 428	19 550
Insurance benefits and repayments	–	19 953	2 514	18 701	6 054	9 123	15 287	6 001
Exhibit—Salaries and wages	155 122	273 280	60 756	156 491	85 836	133 937	103 220	43 960
General expenditure	339 291	524 113	141 041	373 282	169 670	274 686	217 447	121 629
Current expenditure	321 684	492 229	124 098	323 974	156 298	250 323	207 275	95 037
Intergovernmental expenditure	6 525	16 376	3 978	7 298	1 558	2 561	2 403	8 357
Capital outlay	17 607	31 884	16 943	49 308	13 372	24 363	10 172	26 592
General expenditure by function:								
Education services:								
Education	130 445	231 940	64 020	150 042	79 792	110 337	103 781	–
Elementary and secondary education	130 445	231 940	64 020	150 042	79 792	110 337	103 781	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	2 685	4 666	2 337	148	2 225	4 443	1 329	12
Social services and income maintenance:								
Public welfare	24 118	44 917	3 567	25 856	7 510	14 350	10 593	55
Hospitals	–	–	–	–	–	–	–	–
Health	6 120	6 189	3 254	2 622	3 330	4 857	3 734	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	2 977	15 579	3 091	14 555	9 492	14 505	5 048	4 122
Capital outlay	569	5 281	–	5 792	4 599	9 022	340	–
Air transportation	1 481	–	–	789	–	–	–	–
Parking facilities	495	2 590	460	7 764	1 121	2 810	1 019	1 810
Other	–	10	–	–	276	–	–	13 958
Public safety:								
Police protection	22 454	28 570	8 523	21 892	11 111	19 685	17 452	16 756
Fire protection	19 509	22 022	6 780	22 927	8 325	16 606	15 920	7 841
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	61	2 998	865	1 900	599	1 504	421	1 404
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	13 443	7 351	5 435	26 985	7 257	6 865	3 390	27 671
Capital outlay	–	–	–	13 197	2 186	4 829	489	17 622
Solid waste management	15 528	12 195	5 395	1 926	7 071	12 635	5 132	5 625
Parks and recreation	3 254	16 054	4 369	6 548	4 294	5 180	4 967	6 318
Housing and community development	6 441	38 703	2 185	14 455	3 731	3 583	2 566	7 011
Government administration:								
Financial administration	4 796	6 145	1 421	3 064	3 710	5 305	3 733	3 515
Judicial and legal	2 030	479	714	1 090	477	1 027	2 321	1 372
General public buildings	869	5 525	9 079	1 523	1 205	6 021	1 414	1 091
Other	3 476	9 968	2 161	2 977	1 919	4 140	1 857	4 333
Interest on general debt	16 991	11 560	2 396	15 656	7 049	10 201	1 755	18 140
General expenditure, n.e.c.	62 108	56 652	14 989	50 563	9 176	30 632	31 015	595
Utility and liquor store expenditure	–	–	3 837	–	–	–	11 038	15 098
Insurance trust expenditure	–	19 953	2 514	18 701	6 054	9 123	15 287	6 001
Debt outstanding	**212 204**	**148 935**	**74 659**	**199 184**	**101 278**	**157 180**	**62 579**	**253 594**
Long-term	212 204	148 935	53 744	193 884	101 278	137 180	50 039	250 566
Education	26 447	24 170	29 869	119 757	8 667	13 288	12 511	–
Public debt for private purposes	4 764	52 200	–	10 334	–	–	194	51 995
Utility	–	–	2 325	–	–	–	24 770	28 431
Other and unallocable	180 993	72 565	21 550	63 793	92 611	123 892	12 564	170 140
Long-term debt issued	19 250	16 000	5 030	69 059	5 000	–	308	9 100
Long-term debt retired	9 154	10 830	5 440	21 478	12 935	21 064	9 077	8 880
Cash and security holdings	**79 484**	**577 620**	**29 510**	**211 872**	**146 709**	**239 212**	**66 851**	**116 177**
Exhibit—City contribution to own retirement systems	–	14 957	518	10 584	6 072	6 715	8 176	2 126

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	District of Columbia—Washington	Florida						
		Clearwater	Coral Spring	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
	101	102	103	104	105	106	107	108
Population, 1990	606 900	98 784	79 443	149 377	84 770	188 004	121 697	635 230
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**4 742 936**	**137 239**	**44 436**	**244 431**	**212 225**	**130 002**	**117 028**	**1 490 378**
General revenue	4 423 933	100 387	37 523	182 829	72 331	98 808	93 054	707 098
Intergovernmental revenue	1 490 527	18 748	5 646	39 096	10 184	22 095	14 113	151 378
From Federal Government	1 413 150	730	128	4 783	3 879	7 861	1 527	54 307
From State governments	-	6 984	5 408	28 018	6 304	12 711	9 237	96 852
From local governments	77 377	11 034	110	6 295	1	1 523	3 349	219
General revenue from own sources	2 933 406	81 639	31 877	143 733	62 147	76 713	78 941	555 720
Taxes	2 414 022	35 965	24 040	79 676	17 378	49 284	43 213	241 434
Property	881 878	19 037	11 356	41 515	7 488	26 376	21 689	185 311
General sales	451 582	-	-	-	-	-	-	-
Selective sales	221 984	14 657	10 998	33 696	8 928	19 158	18 710	46 499
Income	749 342	-	-	-	-	-	-	-
Other	109 236	2 271	1 686	4 465	962	3 750	2 814	9 624
Current charges	268 194	31 966	972	27 584	24 817	17 476	26 384	132 051
Miscellaneous revenue	251 190	13 708	6 865	36 473	19 952	9 953	9 344	182 235
Utility and liquor store revenue	62 678	22 149	6 913	37 165	129 352	8 714	9 505	718 205
Insurance trust revenue	256 325	14 703	-	24 437	10 542	22 480	14 469	65 075
Expenditure	**4 802 562**	**140 151**	**47 493**	**227 004**	**213 381**	**115 982**	**111 157**	**1 509 178**
By character and object:								
Intergovernmental	131 939	-	-	-	-	3 146	-	11 063
To State governments	-	-	-	-	-	3 146	-	9 732
To local governments	131 939	-	-	-	-	-	-	1 331
Current operation	3 474 286	84 357	33 781	146 691	137 053	92 158	90 623	918 169
Capital outlay	455 147	43 529	11 020	57 519	35 595	7 826	13 426	236 957
Construction	317 562	43 326	9 030	56 033	35 118	5 643	12 484	192 612
Assistance and subsidies	126 556	-	-	-	-	-	-	3 827
Interest on debt	250 113	8 559	2 692	8 083	36 927	5 966	2 113	304 647
Insurance benefits and repayments	364 521	3 706	-	14 711	3 806	6 886	4 995	34 515
Exhibit—Salaries and wages	1 717 339	43 634	24 054	98 143	50 009	70 983	62 871	277 223
General expenditure	4 341 721	99 072	38 549	174 072	61 312	96 640	94 373	757 008
Current expenditure	3 925 984	74 967	30 430	123 453	55 891	93 710	85 699	590 637
Intergovernmental expenditure	131 939	-	-	-	-	3 146	-	11 063
Capital outlay	415 737	24 105	8 119	50 619	5 421	2 930	8 674	166 371
General expenditure by function:								
Education services:								
Education	721 495	-	-	-	-	-	-	-
Elementary and secondary education	620 022	-	-	-	-	-	-	-
Higher education	101 473	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	21 631	2 630	-	-	-	905	-	19 699
Social services and income maintenance:								
Public welfare	691 629	-	-	-	17	-	197	12 788
Hospitals	357 065	-	-	-	-	-	-	18 171
Health	163 988	1 699	-	-	102	-	3	12 253
Other	11 555	-	-	-	-	-	-	-
Transportation:								
Highways	142 103	9 098	3 262	10 652	4 007	4 041	5 777	40 198
Capital outlay	123 274	2 504	461	7 661	231	467	449	10 877
Air transportation	-	107	-	2 272	1 766	-	-	53 851
Parking facilities	1 160	1 605	-	3 498	-	-	2 218	5 042
Other	131 939	308	-	279	-	-	-	36 230
Public safety:								
Police protection	267 075	16 232	8 774	40 864	13 488	23 000	24 481	71 501
Fire protection	100 016	6 634	623	15 613	7 346	12 809	14 160	54 736
Correction	362 133	-	-	-	-	-	496	58 380
Protective inspection and regulation	49 446	147	1 744	3 956	1 060	94	2 420	5 092
Environment and housing:								
Natural resources	-	492	-	-	-	-	-	912
Sewerage	142 915	25 772	-	-	11 931	10 326	14 637	41 144
Capital outlay	57 350	18 613	-	-	3 970	-	4 752	11 899
Solid waste management	45 608	9 651	-	9 099	5 684	9 202	7 715	52 824
Parks and recreation	61 503	11 513	11 810	54 710	2 626	7 510	10 279	34 817
Housing and community development	244 397	616	-	4 321	1 411	3 764	411	49 277
Government administration:								
Financial administration	55 125	2 586	6 663	7 739	2 958	2 191	2 953	16 342
Judicial and legal	124 939	533	634	1 143	665	569	654	16 268
General public buildings	45 336	-	-	-	-	-	-	8 737
Other	36 476	2 267	853	2 060	2 208	3 058	2 049	10 060
Interest on general debt	243 528	4 728	2 537	5 980	1 376	5 586	1 042	104 907
General expenditure, n.e.c.	320 659	2 454	1 649	11 886	4 667	13 585	4 881	33 779
Utility and liquor store expenditure	96 320	37 373	8 944	38 221	148 263	12 456	11 789	717 655
Insurance trust expenditure	364 521	3 706	-	14 711	3 806	6 886	4 995	34 515
Debt outstanding	**3 856 221**	**112 050**	**49 902**	**112 399**	**443 278**	**83 439**	**35 303**	**4 227 399**
Long-term	3 856 221	112 050	49 902	112 399	443 278	83 439	35 303	4 227 399
Education	-	-	-	-	-	-	-	-
Public debt for private purposes	555 891	13 635	5 718	4 535	2 717	69 595	-	1 030 177
Utility	16 271	54 715	10 851	25 329	427 152	6 715	16 313	2 595 166
Other and unallocable	3 284 059	43 700	33 333	82 535	13 409	7 129	18 990	602 056
Long-term debt issued	532 205	-	-	-	-	1 677	5 000	-
Long-term debt retired	141 757	18 355	3 327	16 651	23 513	2 783	2 835	69 586
Cash and security holdings	**3 078 200**	**230 495**	**37 325**	**372 130**	**312 645**	**324 967**	**240 045**	**3 006 458**
Exhibit—City contribution to own retirement systems	224 715	3 634	-	9 728	2 382	5 130	4 931	42 972

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	109	110	111	112	113	114	115	116
Population, 1990	358 548	92 639	164 693	238 629	124 773	280 015	78 122	394 017
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**368 458**	**140 637**	**764 807**	**281 117**	**311 672**	**400 886**	**119 274**	**768 258**
General revenue	303 872	133 263	444 989	222 374	131 861	314 843	48 671	646 673
Intergovernmental revenue	52 542	13 156	50 882	27 815	22 580	57 869	15 668	127 450
From Federal Government	15 316	2 583	18 785	2 823	7 072	17 039	118	38 875
From State governments	29 411	7 712	25 008	17 612	9 781	30 870	780	10 166
From local governments	7 813	2 861	7 089	7 380	5 727	9 960	14 770	78 409
General revenue from own sources	251 330	120 107	394 107	194 559	109 281	256 974	33 003	519 223
Taxes	166 222	80 887	81 198	89 751	24 465	123 626	14 921	217 564
Property	124 176	45 662	37 694	56 869	7 834	56 093	8 604	115 561
General sales	–	–	–	–	–	–	–	–
Selective sales	34 343	30 933	37 817	28 821	15 159	58 507	4 607	69 644
Income	–	–	–	–	–	–	–	–
Other	7 703	4 292	5 687	4 061	1 472	9 026	1 710	32 359
Current charges	55 149	19 376	196 790	47 842	45 461	97 847	11 596	212 280
Miscellaneous revenue	29 959	19 844	116 119	56 966	39 355	35 501	6 486	89 379
Utility and liquor store revenue	–	7 374	304 942	43 945	164 435	29 374	66 965	66 188
Insurance trust revenue	64 586	–	14 876	14 798	15 376	56 669	3 638	55 397
Expenditure	**346 069**	**156 089**	**956 606**	**348 144**	**263 902**	**414 197**	**117 780**	**725 381**
By character and object:								
Intergovernmental	926	–	–	–	–	–	303	35 408
To State governments	21	–	–	–	–	–	–	14 823
To local governments	905	–	–	–	–	–	303	20 585
Current operation	239 506	116 826	394 766	180 303	194 181	207 556	105 036	395 237
Capital outlay	37 416	28 165	414 896	117 742	46 483	135 245	6 815	157 083
Construction	27 960	26 560	409 728	116 724	46 030	130 931	4 029	102 232
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	34 341	11 098	142 118	36 493	17 985	46 056	3 489	76 724
Insurance benefits and repayments	33 880	–	4 826	13 606	5 253	25 340	2 137	60 929
Exhibit—Salaries and wages	159 411	65 168	160 741	98 036	64 360	120 630	25 417	224 418
General expenditure	312 189	147 783	612 895	268 142	118 534	343 731	50 394	572 997
Current expenditure	274 773	120 201	263 675	178 781	97 726	223 005	46 491	456 315
Intergovernmental expenditure	926	–	–	–	–	–	303	35 408
Capital outlay	37 416	27 582	349 220	89 361	20 808	120 726	3 903	116 682
General expenditure by function:								
Education services:								
Education	21	–	–	–	–	–	–	16 885
Elementary and secondary education	–	–	–	–	–	–	–	16 885
Higher education	21	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	76	2 611	–	–	–	–
Social services and income maintenance:								
Public welfare	1 075	59	–	–	223	–	–	470
Hospitals	–	20	–	–	127	–	–	–
Health	76	5 322	–	4 117	130	3 694	–	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	7 947	2 664	16 652	25 480	16 413	30 283	2 048	27 172
Capital outlay	958	1 235	9 571	14 993	8 574	23 371	348	2 268
Air transportation	–	–	331 421	301	12 485	–	1 378	82 138
Parking facilities	7 552	3 714	12 358	8 755	–	6 069	–	–
Other	–	–	–	3 800	–	–	–	–
Public safety:								
Police protection	79 079	27 421	33 097	37 273	18 269	50 227	6 280	75 232
Fire protection	44 422	9 400	18 158	14 346	9 700	20 307	4 614	39 921
Correction	–	–	–	–	–	–	303	12 303
Protective inspection and regulation	3 384	1 992	2 538	3 106	1 207	3 804	437	3 377
Environment and housing:								
Natural resources	–	8	3 067	2 561	2 221	14 355	–	1 181
Sewerage	12 243	7 687	48 279	–	15 686	76 735	4 652	50 281
Capital outlay	10 760	35	24 478	–	4 264	57 151	465	22 463
Solid waste management	29 285	3 358	10 697	25 607	9 929	25 619	4 418	30 132
Parks and recreation	32 263	47 663	44 237	83 403	9 511	52 292	2 695	56 841
Housing and community development	16 469	2 903	2 520	3 014	1 069	6 013	2 919	11 946
Government administration:								
Financial administration	11 236	4 795	11 770	4 760	2 876	7 730	1 006	15 829
Judicial and legal	2 982	988	1 331	1 275	921	989	183	14 627
General public buildings	3 494	–	–	–	–	–	186	11 157
Other	9 615	2 693	3 650	2 434	2 902	2 067	3 455	8 247
Interest on general debt	34 341	11 098	61 525	33 825	8 046	32 905	3 403	69 803
General expenditure, n.e.c.	16 705	15 998	11 519	11 474	6 819	10 642	12 417	45 455
Utility and liquor store expenditure	–	8 306	338 885	66 396	140 115	45 126	65 249	91 455
Insurance trust expenditure	33 880	–	4 826	13 606	5 253	25 340	2 137	60 929
Debt outstanding	**536 281**	**156 623**	**1 508 816**	**614 888**	**400 273**	**431 588**	**42 109**	**1 097 373**
Long-term	536 281	156 623	1 508 816	614 888	400 273	429 934	37 740	1 097 373
Education	–	–	–	–	–	–	–	36 575
Public debt for private purposes	–	–	–	290 117	59 098	39 758	–	245 126
Utility	–	–	950 971	37 782	113 273	–	1 655	75 070
Other and unallocable	536 281	156 623	557 845	286 989	227 902	390 176	36 085	740 602
Long-term debt issued	56 747	8 000	441 211	17 978	1 500	134 342	451	76 330
Long-term debt retired	80 673	8 731	205 619	2 303	5 256	46 807	858	47 805
Cash and security holdings	**819 879**	**69 811**	**930 018**	**602 166**	**673 802**	**821 098**	**75 246**	**1 518 944**
Exhibit—City contribution to own retirement systems	22 191	–	3 327	12 130	8 165	7 622	2 294	23 787

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Georgia—Con.					Illinois		
	Columbus	Macon	Savannah	Hawaii—Honolulu	Idaho—Boise City	Arlington Heights	Aurora	Chicago
	117	118	119	120	121	122	123	124
Population, 1990	178 681	106 612	137 560	836 231	125 738	75 460	99 581	2 783 726
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31	12/31
Revenue	**131 441**	**64 451**	**155 614**	**858 037**	**73 921**	**55 706**	**72 341**	**4 301 987**
General revenue	116 724	58 407	135 516	775 402	73 650	43 959	56 255	3 145 483
Intergovernmental revenue	37 412	21 405	38 876	88 900	11 677	6 281	11 417	837 529
From Federal Government	3 167	2 246	3 853	46 510	6 464	233	917	279 447
From State governments	15 284	1 126	3 841	41 239	5 202	6 048	10 500	552 848
From local governments	18 961	18 033	31 182	1 151	11	–	–	5 234
General revenue from own sources	79 312	37 002	96 640	686 502	61 973	37 678	44 838	2 307 954
Taxes	48 309	25 461	40 038	436 082	28 163	28 101	34 513	1 593 839
Property	24 433	11 328	21 827	343 046	24 169	14 653	16 012	591 279
General sales	–	–	–	–	–	9 805	14 414	310 847
Selective sales	16 491	11 328	14 020	57 041	1 530	926	1 991	548 616
Income	–	–	–	–	–	–	–	–
Other	7 385	2 805	4 191	35 995	2 464	2 717	2 096	143 097
Current charges	16 625	4 372	29 495	119 327	26 616	720	4 560	482 523
Miscellaneous revenue	14 378	7 169	27 107	131 093	7 194	8 857	5 765	231 592
Utility and liquor store revenue	10 371	965	17 200	82 635	271	8 388	9 996	211 206
Insurance trust revenue	4 346	5 079	2 898	–	–	3 359	6 090	945 298
Expenditure	**127 658**	**62 807**	**143 108**	**1 010 941**	**73 946**	**54 586**	**90 304**	**3 653 435**
By character and object:								
Intergovernmental	7 695	2 651	1 996	–	18	–	–	90 171
To State governments	124	262	–	–	–	–	–	19 815
To local governments	7 571	2 389	1 996	–	18	–	–	70 356
Current operation	88 882	46 876	101 552	683 399	56 609	37 872	45 438	2 256 472
Capital outlay	20 391	8 516	27 715	259 617	14 953	10 649	33 900	648 199
Construction	11 090	3 309	27 197	217 127	9 095	9 377	15 872	559 500
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	7 528	2 272	9 342	67 925	2 366	5 185	7 953	267 872
Insurance benefits and repayments	3 162	2 492	2 503	–	–	880	3 013	390 721
Exhibit—Salaries and wages	45 694	29 154	41 998	301 228	33 048	18 646	20 363	1 499 689
General expenditure	107 068	59 067	116 375	820 933	72 183	43 056	59 220	3 077 780
Current expenditure	91 401	50 657	97 232	624 197	57 238	32 614	48 149	2 462 198
Intergovernmental expenditure	7 695	2 651	1 996	–	18	–	–	90 171
Capital outlay	15 667	8 410	19 143	196 736	14 945	10 442	11 071	615 582
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	30 407
Elementary and secondary education	–	–	–	–	–	–	–	30 407
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	391	2 247	5 450	1 844	115 790
Social services and income maintenance:								
Public welfare	5 657	–	788	–	–	–	–	96 545
Hospitals	–	–	–	–	–	–	–	–
Health	2 760	–	–	9 647	308	1 141	231	84 623
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	5 609	4 161	8 292	44 894	495	6 591	9 774	350 739
Capital outlay	2 061	702	3 759	9 027	–	2 334	1 675	214 020
Air transportation	906	1 668	5 530	–	8 125	–	810	382 879
Parking facilities	–	–	1 060	1 167	4 307	401	345	6 074
Other	–	842	–	–	–	–	–	56 995
Public safety:								
Police protection	18 318	12 315	16 963	102 414	9 869	6 861	10 979	570 058
Fire protection	9 704	11 289	8 660	41 135	10 412	5 527	6 577	220 435
Correction	5 712	427	1 496	–	–	–	–	–
Protective inspection and regulation	558	710	1 916	5 121	1 568	574	975	22 503
Environment and housing:								
Natural resources	–	–	–	10 947	–	–	–	–
Sewerage	10 570	216	10 871	77 439	9 282	–	–	86 828
Capital outlay	4 714	–	4 617	43 041	3 938	–	–	32 077
Solid waste management	6 967	2 620	7 001	106 525	5 457	–	2 355	139 490
Parks and recreation	5 519	3 866	6 731	83 056	5 752	–	1 228	36 090
Housing and community development	3 008	1 777	5 201	69 618	2 078	1 763	1 133	118 755
Government administration:								
Financial administration	2 180	591	3 419	20 992	3 285	621	1 137	59 645
Judicial and legal	4 617	535	1 215	17 204	1 391	542	485	18 153
General public buildings	1 807	1 696	–	40 328	2 258	1 194	–	19 926
Other	4 412	5 039	1 363	17 421	1 346	801	1 339	21 154
Interest on general debt	2 103	2 272	5 296	66 297	2 366	2 269	6 016	257 048
General expenditure, n.e.c.	16 661	9 043	30 573	106 337	1 637	9 321	13 992	383 643
Utility and liquor store expenditure	17 428	1 248	24 230	190 008	1 763	10 650	28 071	184 934
Insurance trust expenditure	3 162	2 492	2 503	–	–	880	3 013	390 721
Debt outstanding	**136 805**	**28 718**	**221 954**	**869 405**	**38 521**	**70 083**	**102 002**	**5 938 795**
Long-term	136 805	28 718	221 954	869 405	22 921	70 083	102 002	5 938 795
Education	–	5 285	–	317	–	–	–	9 625
Public debt for private purposes	33 305	10 553	54 965	–	–	4 004	35 056	2 109 419
Utility	70 710	–	59 419	52 170	–	38 710	17 015	237 475
Other and unallocable	32 790	12 880	107 570	816 918	22 921	27 369	49 931	3 582 276
Long-term debt issued	15 565	–	36 346	262 685	13 906	–	30 000	2 264 741
Long-term debt retired	5 301	2 764	5 393	198 195	8 815	3 421	4 511	420 367
Cash and security holdings	**131 252**	**109 926**	**247 383**	**664 349**	**35 911**	**84 440**	**130 324**	**8 510 074**
Exhibit—City contribution to own retirement systems	3 526	3 060	2 401	–	–	1 548	2 555	257 419

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Illinois—Con.							Indiana	
	Decatur	Elgin	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	125	126	127	128	129	130	131	132	133
Population, 1990	83 885	77 010	76 836	85 351	113 504	139 426	105 227	126 272	173 072
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31	12/31
Revenue	**59 813**	**51 715**	**70 892**	**123 947**	**85 249**	**98 530**	**169 099**	**84 423**	**101 889**
General revenue	45 067	40 114	57 531	57 468	74 944	77 081	68 515	72 554	75 916
Intergovernmental revenue	12 328	16 249	9 406	15 554	18 826	36 094	12 524	23 395	18 496
From Federal Government	3 104	658	1 147	178	5 860	5 027	2 107	8 121	1 456
From State governments	8 566	13 489	8 259	15 276	12 921	29 159	10 346	12 927	15 881
From local governments	658	2 102	–	100	45	1 908	71	2 347	1 159
General revenue from own sources	32 739	23 865	48 125	41 914	56 118	40 987	55 991	49 159	57 420
Taxes	23 002	14 773	27 862	24 006	42 423	27 021	32 902	22 328	34 480
Property	7 201	11 526	9 631	16 287	15 027	20 960	6 180	21 577	31 332
General sales	12 583	–	12 263	–	20 639	463	23 364	–	–
Selective sales	2 482	1 087	2 439	7 047	4 208	2 679	2 598	–	–
Income	–	–	–	–	–	–	–	–	2 699
Other	736	2 160	3 529	672	2 549	2 919	760	751	449
Current charges	1 100	3 343	7 752	6 954	2 200	5 627	6 266	20 087	17 157
Miscellaneous revenue	8 637	5 749	12 511	10 954	11 495	8 339	16 823	6 744	5 783
Utility and liquor store revenue	10 338	7 310	10 274	64 367	–	10 420	94 837	8 649	21 654
Insurance trust revenue	4 408	4 291	3 087	2 112	10 305	11 029	5 747	3 220	4 319
Expenditure	**56 151**	**47 248**	**67 127**	**146 999**	**82 243**	**98 766**	**174 328**	**95 879**	**99 649**
By character and object:									
Intergovernmental	512	–	–	3	–	1 430	755	1 629	–
To State governments	–	–	–	–	–	501	–	216	–
To local governments	512	–	–	3	–	929	755	1 413	–
Current operation	35 139	32 832	42 243	88 315	48 923	59 144	127 175	66 475	80 674
Capital outlay	10 809	9 063	9 669	50 693	20 807	26 188	28 622	18 252	6 418
Construction	9 205	3 939	5 792	47 835	20 523	15 068	26 368	13 173	1 068
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	7 567	3 708	12 771	7 647	7 929	6 852	14 968	3 650	4 742
Insurance benefits and repayments	2 124	1 645	2 444	341	4 584	5 152	2 808	5 873	7 815
Exhibit—Salaries and wages	17 459	18 281	21 568	26 682	28 793	32 321	59 000	35 193	44 713
General expenditure	39 764	36 355	55 885	68 429	77 659	77 467	71 979	78 250	74 648
Current expenditure	32 442	27 798	46 216	48 268	56 852	59 682	64 365	61 006	68 230
Intergovernmental expenditure	512	–	–	3	–	1 430	755	1 629	–
Capital outlay	7 322	8 557	9 669	20 161	20 807	17 785	7 614	17 244	6 418
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	183	–	–	–
Elementary and secondary education	–	–	–	–	–	183	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	2 388	–	5 677	3 375	2 791	3 382	2 764	479	–
Social services and income maintenance:									
Public welfare	–	–	–	–	–	3 621	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	76	40	2 658	3 067	794
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	8 085	5 902	6 446	12 750	14 836	18 496	8 148	5 416	7 729
Capital outlay	3 571	3 776	981	4 840	4 220	11 216	561	6	1 052
Air transportation	–	–	–	–	–	–	–	1 962	–
Parking facilities	342	405	427	204	663	516	810	5 061	664
Other	–	–	–	–	–	–	–	10	–
Public safety:									
Police protection	6 674	7 915	8 772	12 087	11 862	15 156	10 563	9 877	13 114
Fire protection	6 186	5 000	5 087	8 827	8 279	10 397	9 001	9 643	8 695
Correction	512	–	–	–	–	–	–	–	–
Protective inspection and regulation	654	1 018	248	688	1 415	982	832	484	–
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	82
Sewerage	685	581	1 990	2 707	1 553	37	2 234	20 501	7 734
Capital outlay	290	132	–	–	1 247	–	554	9 467	–
Solid waste management	260	1 843	1 936	5 321	47	4 712	–	–	–
Parks and recreation	50	4 056	133	804	72	–	2 698	6 085	7 815
Housing and community development	3 000	1 897	2 323	179	14 205	8 409	2 304	3 342	2 169
Government administration:									
Financial administration	916	1 122	674	1 616	1 412	1 635	4 258	88	1 385
Judicial and legal	268	303	359	612	412	1 630	699	338	338
General public buildings	206	1 029	284	8 086	1 425	–	5 294	339	–
Other	829	1 667	501	2 094	5 505	2 877	1 121	1 222	4 232
Interest on general debt	4 909	2 551	9 355	5 882	7 929	4 943	7 150	3 624	3 151
General expenditure, n.e.c.	3 800	1 066	11 673	3 197	5 177	451	11 445	6 712	16 746
Utility and liquor store expenditure	14 263	9 248	8 798	78 229	–	16 147	99 541	11 756	17 186
Insurance trust expenditure	2 124	1 645	2 444	341	4 584	5 152	2 808	5 873	7 815
Debt outstanding	**103 699**	**57 653**	**145 946**	**101 288**	**127 281**	**90 916**	**260 987**	**65 408**	**85 074**
Long-term	103 699	57 653	145 946	101 288	126 281	89 516	260 987	65 408	85 074
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	42 884	12 248	71 446	14 179	58 452	16 632	50 550	636	9 546
Utility	42 700	21 275	41 745	20 210	–	26 902	128 440	555	32 165
Other and unallocable	18 115	24 130	32 755	66 899	67 829	45 982	81 997	64 217	43 363
Long-term debt issued	–	7 720	–	–	3 250	11 835	10 195	5 000	7 500
Long-term debt retired	5 928	3 691	25 298	9 626	5 580	6 918	12 442	2 674	6 426
Cash and security holdings	**129 384**	**91 875**	**177 017**	**97 211**	**194 315**	**181 838**	**215 308**	**43 674**	**34 774**
Exhibit—City contribution to own retirement systems	1 251	961	2 236	1 123	2 222	2 889	2 684	3 023	3 681

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	134	135	136	137	138	139	140	141
Population, 1990	116 646	84 236	731 327	105 511	108 751	95 333	193 187	80 505
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue, total	**82 830**	**64 896**	**907 367**	**89 605**	**118 897**	**91 212**	**214 678**	**79 947**
General revenue	80 754	55 355	880 615	66 025	104 172	86 304	180 778	72 496
Intergovernmental revenue	20 231	10 886	253 559	18 924	19 499	19 065	24 311	19 429
From Federal Government	3 789	1 041	37 374	6 871	7 496	5 886	6 371	6 392
From State governments	16 374	9 845	214 400	12 053	11 804	13 179	17 815	12 239
From local governments	68	-	1 785	-	199	-	125	798
General revenue from own sources	60 523	44 469	627 056	47 101	84 673	67 239	156 467	53 067
Taxes	33 599	24 383	391 870	23 738	37 596	34 928	70 644	25 607
Property	33 054	23 773	299 242	23 426	35 088	28 259	63 978	20 916
General sales	-	-	-	-	-	4 596	-	2 236
Selective sales	-	-	19 649	-	1 550	1 146	5 358	2 002
Income	-	-	61 328	-	-	-	-	-
Other	545	610	11 651	312	958	927	1 308	453
Current charges	15 948	12 750	190 687	15 484	22 078	12 232	48 826	11 422
Miscellaneous revenue	10 976	7 336	44 499	7 879	24 999	20 079	36 997	16 038
Utility and liquor store revenue	-	8 298	7 735	20 670	7 060	346	19 969	4 066
Insurance trust revenue	2 076	1 243	19 017	2 910	7 665	4 562	13 931	3 385
Expenditure, total	**82 543**	**78 271**	**898 312**	**87 932**	**109 643**	**89 109**	**244 799**	**75 963**
By character and object:								
Intergovernmental	-	-	7 620	-	42	-	11 401	-
To State governments	-	-	7 097	-	42	-	-	-
To local governments	-	-	523	-	-	-	11 401	-
Current operation	63 115	66 533	609 279	69 307	73 795	55 026	149 557	51 591
Capital outlay	7 179	5 018	161 313	11 497	22 794	14 335	50 836	14 640
Construction	1 121	2 231	116 029	9 280	17 705	10 719	47 440	12 253
Assistance and subsidies	-	-	34 503	-	-	-	-	-
Interest on debt	9 027	4 322	51 810	2 239	10 264	17 659	26 177	7 360
Insurance benefits and repayments	3 222	2 398	33 787	4 889	2 748	2 089	6 828	2 372
Exhibit—Salaries and wages	29 410	29 033	317 750	36 759	36 559	23 784	67 702	21 776
General expenditure	79 321	68 694	840 321	67 643	96 444	84 459	201 071	65 553
Current expenditure	72 142	63 676	680 261	56 839	75 196	70 124	173 553	53 170
Intergovernmental expenditure	-	-	7 620	-	42	-	11 401	-
Capital outlay	7 179	5 018	160 060	10 804	21 248	14 335	27 518	12 383
General expenditure by function:								
Education services:								
Education	-	-	432	-	-	-	-	-
Elementary and secondary education	-	-	432	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	3 110	1 808	3 766	1 712
Social services and income maintenance:								
Public welfare	-	-	65 984	-	-	317	2 859	-
Hospitals	-	-	127 348	-	-	-	-	-
Health	4 433	763	28 769	615	3 664	1 363	1 696	153
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	6 816	4 843	42 131	3 817	15 149	12 459	19 335	9 504
Capital outlay	54	1 000	8 446	45	5 763	5 337	6 558	4 214
Air transportation	1 041	-	65 013	-	5 596	366	10 054	1 906
Parking facilities	-	-	2 701	647	2 225	2 539	12 470	906
Other	-	320	-	-	-	-	2 211	-
Public safety:								
Police protection	6 413	7 830	82 014	8 380	9 601	9 227	19 701	7 285
Fire protection	5 862	6 165	34 082	5 594	7 790	7 617	11 976	5 614
Correction	-	27	21 019	-	-	1	467	-
Protective inspection and regulation	-	-	5 175	32	150	788	1 328	87
Environment and housing:								
Natural resources	-	-	12 674	-	-	-	-	-
Sewerage	7 257	11 368	70 039	16 061	13 515	6 144	29 004	4 554
Capital outlay	-	1 607	18 423	9 170	5 741	438	712	575
Solid waste management	2 578	1 990	29 567	1 587	5 204	1 972	7 223	1 564
Parks and recreation	5 346	5 476	22 529	7 020	7 695	5 951	13 482	7 483
Housing and community development	725	1 713	26 199	4 960	4 875	4 634	7 311	7 380
Government administration:								
Financial administration	10 778	-	19 161	3 399	1 062	1 391	1 522	993
Judicial and legal	1 352	857	25 932	282	407	296	1 028	213
General public buildings	368	643	4 216	431	-	922	3 573	526
Other	1 867	1 436	16 262	741	1 248	1 749	2 673	1 230
Interest on general debt	9 027	4 235	50 843	2 239	10 264	17 659	25 274	7 173
General expenditure, n.e.c.	15 458	21 028	88 231	11 838	4 889	7 256	24 118	7 270
Utility and liquor store expenditure	-	7 179	24 204	15 400	10 451	2 561	36 900	8 038
Insurance trust expenditure	3 222	2 398	33 787	4 889	2 748	2 089	6 828	2 372
Debt outstanding	**116 030**	**54 088**	**987 833**	**38 405**	**127 856**	**222 292**	**309 710**	**89 703**
Long-term	116 030	54 088	957 662	38 405	127 856	222 292	309 710	89 703
Education	-	-	-	-	-	-	-	-
Public debt for private purposes	84 167	7 932	21 716	-	65 976	164 837	49 726	53 268
Utility	-	1 620	9 505	-	-	-	13 150	2 560
Other and unallocable	31 863	44 536	926 441	38 405	61 880	57 455	246 834	33 875
Long-term debt issued	7 130	3 550	75 092	10 745	7 510	7 325	48 555	6 400
Long-term debt retired	12 069	5 607	41 019	1 185	11 474	8 970	44 978	9 391
Cash and security holdings	**96 117**	**26 230**	**625 350**	**28 520**	**228 696**	**245 421**	**318 188**	**126 643**
Exhibit—City contribution to own retirement systems	1 020	1 046	20 747	2 817	89	1 833	4 495	1 052

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	142	143	144	145	146	147	148	149
Population, 1990	149 767	111 790	119 883	304 011	225 366	269 063	380 105	72 033
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue, total	**214 402**	**61 336**	**106 151**	**281 144**	**214 016**	**282 723**	**416 708**	**38 253**
General revenue	214 402	61 336	95 247	236 930	196 015	224 157	379 273	37 631
Intergovernmental revenue	24 676	11 816	12 497	65 093	38 030	24 936	49 351	21 679
From Federal Government	2 477	916	3 250	–	15 698	9 935	21 613	2 761
From State governments	9 227	6 944	6 700	36 681	21 715	13 170	26 851	1 496
From local governments	12 972	3 956	2 547	28 412	617	1 831	887	17 422
General revenue from own sources	189 726	49 520	82 750	171 837	157 985	199 221	329 922	15 952
Taxes	52 888	37 101	46 032	75 817	101 497	143 795	189 533	7 880
Property	37 450	12 762	25 046	49 728	26 445	37 819	52 607	3 994
General sales	4 805	17 672	15 345	–	–	–	90 784	–
Selective sales	10 241	5 681	5 067	23 129	5 384	979	35 094	2 188
Income	152	–	–	–	58 969	86 559	–	–
Other	240	986	574	2 960	10 699	18 438	11 048	1 698
Current charges	16 558	2 810	15 852	45 001	46 066	19 364	76 004	5 509
Miscellaneous revenue	120 280	9 609	20 866	51 019	10 422	36 062	64 385	2 563
Utility and liquor store revenue	–	–	10 904	22 210	1 261	58 566	2 736	–
Insurance trust revenue	–	–	–	22 004	16 740	–	34 699	622
Expenditure, total	**222 012**	**56 986**	**122 898**	**232 388**	**241 010**	**297 502**	**422 795**	**43 573**
By character and object:								
Intergovernmental	402	384	5	–	–	6 956	1 799	–
To State governments	–	384	5	–	–	–	449	–
To local governments	402	–	–	–	–	6 956	1 350	–
Current operation	92 143	36 421	82 661	127 435	149 122	205 008	252 638	32 502
Capital outlay	3 759	17 059	19 111	56 034	56 908	55 579	81 535	7 726
Construction	1 489	14 457	11 214	50 703	30 225	32 326	65 251	7 463
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	125 708	3 122	21 121	33 262	27 034	29 959	66 736	2 951
Insurance benefits and repayments	–	–	–	15 657	7 946	–	20 087	394
Exhibit—Salaries and wages	45 790	14 250	41 698	80 023	92 323	104 336	121 810	16 019
General expenditure	222 012	56 986	108 191	193 364	228 217	242 555	396 361	43 179
Current expenditure	218 253	39 927	90 634	141 966	171 309	206 452	316 189	35 453
Intergovernmental expenditure	402	384	5	–	–	6 956	1 799	–
Capital outlay	3 759	17 059	17 557	51 398	56 908	36 103	80 172	7 726
General expenditure by function:								
Education services:								
Education	–	–	–	–	21	–	–	–
Elementary and secondary education	–	–	–	–	21	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	4 432	5 301	7 674	8 889	–
Social services and income maintenance:								
Public welfare	–	671	–	–	6 568	10 101	1 083	477
Hospitals	–	–	–	–	–	2 841	22 232	–
Health	1 134	204	6 040	1 413	11 292	4 031	5 746	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	11 886	21 916	13 908	56 187	11 207	15 201	22 463	2 891
Capital outlay	1 841	12 818	6 525	38 957	–	1 899	525	–
Air transportation	–	–	–	8 922	8 586	41	6 501	–
Parking facilities	486	–	1 240	–	2 948	4 126	404	–
Other	730	–	–	–	–	–	–	371
Public safety:								
Police protection	20 761	9 184	14 786	24 214	19 545	31 621	36 280	5 975
Fire protection	19 077	6 068	10 241	16 208	18 886	21 008	18 487	2 824
Correction	–	–	–	483	5 191	–	13 424	275
Protective inspection and regulation	1 150	–	737	2 728	872	3 961	2 689	742
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	9 856	–	10 510	13 314	26 195	–	70 224	4 249
Capital outlay	–	–	4 153	5 305	16 538	–	52 982	91
Solid waste management	2 031	–	14	213	8 686	14 190	15 440	1 577
Parks and recreation	3 996	6 041	5 952	12 755	18 163	14 807	18 908	10 865
Housing and community development	2 614	157	6 380	–	17 880	20 010	11 929	2 857
Government administration:								
Financial administration	1 493	2 966	863	1 864	2 742	6 705	9 373	756
Judicial and legal	1 261	1 563	1 192	2 537	3 472	2 903	18 944	817
General public buildings	3 870	1 226	5 485	1 657	6 099	2 350	11 301	2 559
Other	2 030	3 867	6 524	2 074	5 796	2 554	4 650	1 298
Interest on general debt	125 708	3 122	20 022	30 785	27 034	25 681	66 736	2 951
General expenditure, n.e.c.	13 929	1	4 297	13 578	21 733	52 750	30 658	1 695
Utility and liquor store expenditure	–	–	14 707	23 367	4 847	54 947	6 347	–
Insurance trust expenditure	–	–	–	15 657	7 946	–	20 087	394
Debt outstanding	**1 701 575**	**52 470**	**282 481**	**546 927**	**380 363**	**401 982**	**775 409**	**36 975**
Long-term	1 683 221	46 470	272 101	532 327	378 649	401 982	775 409	36 975
Education	–	–	–	–	1 125	–	–	–
Public debt for private purposes	1 580 000	19 185	154 661	198 023	202 093	211 759	549 530	–
Utility	–	–	18 115	26 476	–	52 210	96	–
Other and unallocable	103 221	27 285	99 325	307 828	175 431	138 013	225 783	36 975
Long-term debt issued	97 725	5 500	44 792	52 885	17 560	29 675	62 090	–
Long-term debt retired	134 181	5 705	73 317	53 735	18 770	16 878	52 796	1 719
Cash and security holdings	**1 620 792**	**49 189**	**193 677**	**614 383**	**384 952**	**330 566**	**1 048 391**	**17 540**
Exhibit—City contribution to own retirement systems	–	–	–	10 620	4 890	–	10 266	336

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockton
	150	151	152	153	154	155	156	157
Population, 1990	94 440	496 938	198 525	96 982	64 358	736 014	574 283	92 788
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue, total	**191 595**	**775 272**	**192 574**	**168 974**	**133 333**	**1 925 751**	**1 867 030**	**145 323**
General revenue	75 154	694 746	169 035	133 940	133 333	1 745 076	1 707 821	129 995
Intergovernmental revenue	7 240	138 238	34 378	14 682	20 946	872 584	814 538	68 440
From Federal Government	2 173	86 775	26 749	4 361	5 427	63 644	48 206	8 352
From State governments	4 800	51 453	7 260	10 321	15 045	775 186	764 273	60 088
From local governments	267	10	369	-	474	33 754	2 059	-
General revenue from own sources	67 914	556 508	134 657	119 258	112 387	872 492	893 283	61 555
Taxes	34 881	300 049	87 906	39 957	76 325	663 857	610 258	50 540
Property	5 299	128 329	29 686	18 536	75 344	455 087	566 947	49 992
General sales	25 654	88 051	48 410	19 646	-	-	-	-
Selective sales	761	49 406	5 089	695	-	48 007	28 077	-
Income	-	-	-	-	-	123 460	-	-
Other	3 167	34 263	4 721	1 080	981	37 303	15 234	548
Current charges	15 110	149 077	23 795	68 717	26 088	91 728	185 952	10 012
Miscellaneous revenue	17 923	107 382	22 956	10 584	9 974	116 907	97 073	1 003
Utility and liquor store revenue	114 783	56 282	16 149	35 015	-	48 219	64 143	5 997
Insurance trust revenue	1 658	24 244	7 390	19	-	132 456	95 066	9 331
Expenditure, total	**174 878**	**763 170**	**192 556**	**155 285**	**142 110**	**1 714 002**	**1 869 886**	**149 734**
By character and object:								
Intergovernmental	39	1 433	-	9 967	7 307	1 000	213 983	3 224
To State governments	-	-	-	-	-	-	213 097	1 362
To local governments	39	1 433	-	9 967	7 307	1 000	886	1 862
Current operation	110 794	467 488	121 950	122 283	112 318	1 276 405	1 279 764	127 993
Capital outlay	30 649	156 794	46 596	14 417	17 068	260 159	161 222	5 423
Construction	25 639	150 865	40 671	12 754	16 010	221 426	133 888	-
Assistance and subsidies	-	-	-	-	-	-	1 842	-
Interest on debt	31 767	106 853	17 560	8 547	5 417	94 071	53 376	2 555
Insurance benefits and repayments	1 629	30 602	6 450	71	-	82 367	159 699	10 539
Exhibit—Salaries and wages	23 699	208 490	70 900	46 094	60 031	793 784	827 391	89 690
General expenditure	78 642	680 973	162 235	123 056	142 110	1 591 630	1 656 646	132 495
Current expenditure	60 465	536 972	119 301	108 639	125 042	1 332 009	1 509 208	128 981
Intergovernmental expenditure	39	1 433	-	9 967	7 307	1 000	213 983	3 224
Capital outlay	18 177	144 001	42 934	14 417	17 068	259 621	147 438	3 514
General expenditure by function:								
Education services:								
Education	-	-	-	9 967	56 352	530 231	488 675	67 586
Elementary and secondary education	-	-	-	9 967	56 352	530 231	488 675	67 586
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	6 674	-	870	2 374	15 245	23 407	934
Social services and income maintenance:								
Public welfare	122	20 112	-	298	7 130	1 775	126 648	923
Hospitals	-	-	-	49 611	7 187	-	230 806	-
Health	680	12 569	-	1 065	942	55 847	322	358
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	11 379	52 403	18 850	4 699	8 970	152 902	56 720	3 537
Capital outlay	8 795	34 676	10 968	676	2 480	97 937	18 916	-
Air transportation	-	36 887	3 471	449	4 753	-	-	-
Parking facilities	193	3 880	-	-	207	25 147	561	178
Other	-	507	-	4 953	1 812	430	48 943	1 259
Public safety:								
Police protection	7 739	66 537	17 348	9 256	5 703	152 485	139 187	9 638
Fire protection	4 769	29 411	16 840	3 942	7 219	81 379	86 507	9 841
Correction	-	34 176	-	1 284	-	41 992	35 691	-
Protective inspection and regulation	-	9 717	1 554	-	321	3 908	10 971	35
Environment and housing:								
Natural resources	-	-	3 748	7 989	-	-	-	16
Sewerage	9 158	79 044	31 253	3 211	9 474	73 618	72 174	7 388
Capital outlay	3 653	42 328	24 300	976	1 509	16 484	14 018	3 242
Solid waste management	2 524	20 879	6 220	4 181	1 219	40 314	40 338	4 208
Parks and recreation	6 308	38 868	5 794	2 340	2 666	55 061	21 460	1 221
Housing and community development	6 477	63 946	12 574	3 274	2 165	57 771	42 081	1 302
Government administration:								
Financial administration	2 560	16 169	10 448	720	1 884	42 631	28 227	2 326
Judicial and legal	1 348	28 020	2 251	1 334	380	28 725	10 109	330
General public buildings	402	17 244	2 297	1 068	1 568	16 129	6 172	1 512
Other	1 768	13 608	1 877	2 771	3 124	12 507	8 810	683
Interest on general debt	19 735	103 410	11 533	7 147	5 417	93 023	53 122	2 299
General expenditure, n.e.c.	3 480	26 912	16 177	2 627	11 243	110 510	125 715	16 921
Utility and liquor store expenditure	94 607	51 595	23 871	32 158	-	40 005	53 541	6 700
Insurance trust expenditure	1 629	30 602	6 450	71	-	82 367	159 699	10 539
Debt outstanding	**448 659**	**1 065 314**	**366 978**	**127 962**	**96 319**	**1 272 417**	**1 004 910**	**32 185**
Long-term	448 659	1 062 067	352 129	121 112	96 319	1 216 395	1 004 910	14 275
Education	-	-	-	-	23 544	63 045	102 117	5 411
Public debt for private purposes	62 022	279 515	84 715	17 100	-	646 911	-	-
Utility	190 335	22 505	135 831	30 666	-	75 720	7 945	3 230
Other and unallocable	196 302	760 047	131 583	73 346	72 775	430 719	894 848	5 634
Long-term debt issued	10 500	54 115	35 433	658	19 450	78 560	276 163	-
Long-term debt retired	44 032	117 227	26 107	5 662	6 470	68 463	125 454	3 010
Cash and security holdings	**194 824**	**1 125 916**	**320 481**	**116 859**	**36 964**	**2 273 727**	**1 564 412**	**74 593**
Exhibit—City contribution to own retirement systems	765	24 021	3 360	-	-	39 032	50 717	7 654

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.							
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy	Somerville
	158	159	160	161	162	163	164	165
Population, 1990	95 802	92 703	103 439	81 245	99 922	82 585	84 985	76 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**296 031**	**132 406**	**163 860**	**154 732**	**148 608**	**164 583**	**212 339**	**140 711**
General revenue	272 567	120 991	146 854	142 170	135 128	150 106	196 481	130 362
Intergovernmental revenue	55 473	77 948	81 322	71 810	76 943	18 375	46 370	82 331
From Federal Government	4 139	6 554	6 725	6 127	647	1 891	5 876	3 634
From State governments	51 334	71 394	74 597	64 049	75 812	16 438	40 467	78 694
From local governments	-	-	-	1 634	484	46	27	3
General revenue from own sources	217 094	43 043	65 532	70 360	58 185	131 731	150 111	48 031
Taxes	120 806	30 772	52 512	49 411	45 386	112 344	71 960	41 253
Property	115 181	30 322	51 718	48 627	44 787	110 036	71 258	40 489
General sales	-	-	-	-	-	-	-	-
Selective sales	2 795	-	-	37	-	867	-	150
Income	-	-	-	-	-	-	-	-
Other	2 830	450	794	747	599	1 441	702	614
Current charges	80 968	9 978	11 008	15 882	11 728	14 574	75 479	1 805
Miscellaneous revenue	15 320	2 293	2 012	5 067	1 071	4 813	2 672	4 973
Utility and liquor store revenue	6 993	3 012	6 034	8 104	7 279	6 909	5 312	7 142
Insurance trust revenue	16 471	8 403	10 972	4 458	6 201	7 568	10 546	3 207
Expenditure, total	**309 232**	**138 266**	**182 963**	**177 111**	**151 885**	**171 401**	**216 466**	**118 602**
By character and object:								
Intergovernmental	13 278	1 511	5 189	1 856	2 942	11 844	12 282	12 350
To State governments	13 180	673	555	1 637	683	11 777	10 667	12 298
To local governments	98	838	4 634	219	2 259	67	1 615	52
Current operation	246 018	120 707	125 675	129 644	123 257	136 680	179 773	89 483
Capital outlay	28 610	2 726	36 964	26 770	9 418	9 653	4 034	6 043
Construction	26 500	2 182	35 868	10 243	23	7 572	3 376	1 475
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	4 256	681	4 513	5 090	2 239	1 125	6 662	1 222
Insurance benefits and repayments	17 070	12 641	10 622	13 751	14 029	12 099	13 715	9 504
Exhibit—Salaries and wages	166 277	77 979	73 423	78 274	84 833	98 515	103 457	55 553
General expenditure	287 892	122 082	168 547	147 408	134 105	154 867	200 329	108 650
Current expenditure	259 312	119 379	132 529	125 441	124 752	145 577	196 300	102 641
Intergovernmental expenditure	13 278	1 511	5 189	1 856	2 942	11 844	12 282	12 350
Capital outlay	28 580	2 703	36 018	21 967	9 353	9 290	4 029	6 009
General expenditure by function:								
Education services:								
Education	75 123	57 286	95 911	64 075	69 276	68 704	54 863	44 250
Elementary and secondary education	75 123	57 286	95 911	64 075	69 276	68 704	49 092	44 250
Higher education	-	-	-	-	-	-	5 771	-
Other	-	-	-	-	-	-	-	-
Libraries	2 673	799	680	630	1 189	8 660	1 564	1 237
Social services and income maintenance:								
Public welfare	8 653	1 101	806	5 450	657	105	404	216
Hospitals	50 158	342	-	-	-	-	63 189	-
Health	792	2 339	1 179	747	1 854	832	429	649
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	4 132	4 192	6 375	3 941	3 802	10 330	2 783	5 430
Capital outlay	1 312	896	160	38	40	585	127	2 535
Air transportation	-	105	-	4	794	-	-	-
Parking facilities	3 706	-	1 332	588	-	-	470	-
Other	6 895	567	480	1 526	489	3 851	3 103	5 598
Public safety:								
Police protection	19 130	9 930	11 195	9 319	10 567	9 275	11 819	8 303
Fire protection	16 997	8 838	11 944	10 525	8 847	9 144	9 869	7 102
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	1 600	574	534	837	1 636	679	642	319
Environment and housing:								
Natural resources	57	84	-	13	112	346	-	-
Sewerage	835	5 048	5 288	10 957	8 058	6 782	3 252	276
Capital outlay	-	1 271	893	4 434	4 701	337	2 869	40
Solid waste management	5 898	1 578	-	2 469	5 276	4 409	8 464	2 683
Parks and recreation	1 389	1 008	1 900	1 425	934	3 027	1 131	430
Housing and community development	-	4 094	2 701	3 602	-	1 895	2 232	4 515
Government administration:								
Financial administration	3 388	1 391	1 554	1 881	2 130	2 101	1 600	1 603
Judicial and legal	2 207	222	1 132	230	268	595	365	343
General public buildings	4 229	703	492	1 821	865	2 199	778	2 511
Other	2 490	1 029	4 402	1 385	930	1 431	977	2 019
Interest on general debt	4 256	648	4 181	1 008	1 926	1 125	6 639	1 216
General expenditure, n.e.c.	73 284	20 204	16 461	24 975	14 495	19 377	25 756	19 950
Utility and liquor store expenditure	4 270	3 543	3 794	15 952	3 751	4 435	2 422	448
Insurance trust expenditure	17 070	12 641	10 622	13 751	14 029	12 099	13 715	9 504
Debt outstanding	**63 985**	**16 280**	**94 060**	**88 085**	**23 632**	**21 325**	**93 700**	**11 690**
Long-term	63 985	7 280	38 335	58 085	13 632	18 600	79 700	11 690
Education	13 130	4 830	11 315	7 718	7 562	-	6 255	-
Public debt for private purposes	-	-	-	-	-	-	-	-
Utility	-	450	6 165	48 800	4 115	-	330	50
Other and unallocable	50 855	2 000	20 855	1 567	1 955	18 600	73 115	11 640
Long-term debt issued	7 310	-	12 475	-	-	7 475	-	-
Long-term debt retired	11 030	2 565	4 875	3 005	1 905	3 440	5 551	3 090
Cash and security holdings	**173 385**	**91 488**	**38 600**	**135 878**	**69 700**	**123 004**	**103 034**	**70 687**
Exhibit—City contribution to own retirement systems	12 497	10 172	285	11 044	11 114	6 782	10 304	542

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	166	167	168	169	170	171	172
Population, 1990	156 983	169 759	109 592	89 286	1 027 974	140 761	189 126
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**300 122**	**276 269**	**138 852**	**107 209**	**1 965 307**	**358 627**	**196 753**
General revenue	271 884	264 424	111 619	87 022	1 513 907	320 879	159 695
Intergovernmental revenue	142 126	139 378	28 532	15 828	677 456	89 510	52 289
From Federal Government	10 006	27 431	8 665	2 572	125 667	86	21 449
From State governments	132 120	111 947	18 977	13 256	528 405	86 381	24 825
From local governments	-	-	890	-	23 384	3 043	6 015
General revenue from own sources	129 758	125 046	83 087	71 194	836 451	231 369	107 406
Taxes	79 725	94 795	40 948	45 003	527 639	44 577	55 480
Property	78 805	91 878	39 756	42 824	198 747	21 759	27 564
General sales	-	-	-	-	-	-	-
Selective sales	-	508	-	-	41 607	-	-
Income	-	-	-	-	274 625	21 647	26 396
Other	920	2 409	1 192	2 179	12 660	1 171	1 520
Current charges	44 802	25 500	29 068	16 524	203 147	174 612	37 660
Miscellaneous revenue	5 231	4 751	13 071	9 667	105 665	12 180	14 266
Utility and liquor store revenue	16 620	11 845	10 480	5 581	144 360	18 102	23 976
Insurance trust revenue	11 618	-	16 753	14 606	307 040	19 646	13 082
Expenditure, total	**286 497**	**305 652**	**116 220**	**96 778**	**2 094 700**	**334 029**	**245 118**
By character and object:							
Intergovernmental	7 359	3 919	-	1 183	49 990	906	1 832
To State governments	2 263	3 630	-	626	12 136	506	379
To local governments	5 096	289	-	557	37 854	400	1 453
Current operation	241 410	256 873	89 091	73 971	1 436 255	294 301	134 449
Capital outlay	11 615	37 678	17 521	11 745	233 416	5 812	87 018
Construction	10 455	15 519	11 812	307	151 471	25	7 317
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6 117	7 182	4 531	1 399	125 562	7 257	12 353
Insurance benefits and repayments	19 996	-	5 077	8 480	249 477	25 753	9 466
Exhibit—Salaries and wages	159 218	163 055	32 965	45 150	620 927	133 358	55 709
General expenditure	255 999	289 220	91 475	82 410	1 583 629	292 064	152 436
Current expenditure	245 850	257 796	74 750	71 535	1 368 188	287 076	122 225
Intergovernmental expenditure	7 359	3 919	-	1 183	49 990	906	1 832
Capital outlay	10 149	31 424	16 725	10 875	215 441	4 988	30 211
General expenditure by function:							
Education services:							
Education	102 973	121 808	-	-	4 559	-	-
Elementary and secondary education	102 973	121 808	-	-	4 559	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	4 847	3 820	-	2 398	20 677	-	3 476
Social services and income maintenance:							
Public welfare	581	7 401	650	927	-	266	-
Hospitals	15 362	7 087	-	-	67	173 629	-
Health	1 149	3 538	-	226	97 844	89	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 932	7 892	6 125	6 152	119 008	8 746	14 105
Capital outlay	34	2 381	101	307	18 634	30	3 128
Air transportation	-	2 624	544	-	3 816	21	-
Parking facilities	878	618	4 783	-	12 499	173	7 017
Other	1 883	1 043	-	-	-	400	897
Public safety:							
Police protection	18 744	19 148	11 138	14 438	302 126	24 715	20 910
Fire protection	15 531	17 572	7 103	7 783	83 797	16 432	14 527
Correction	-	-	-	626	1 147	395	502
Protective inspection and regulation	608	936	1 321	1 215	17 919	1 703	-
Environment and housing:							
Natural resources	412	-	658	-	-	384	-
Sewerage	13 859	6 950	11 584	11 140	172 469	16 065	28 656
Capital outlay	1 748	2 293	4 006	3 504	65 092	990	17 211
Solid waste management	2 041	3 003	7 152	3 267	61 123	5 022	5 896
Parks and recreation	3 988	2 832	3 553	6 970	107 820	4 691	8 764
Housing and community development	4 396	4 007	-	3 949	38 593	-	12 593
Government administration:							
Financial administration	2 764	2 291	2 869	2 786	43 659	5 166	3 772
Judicial and legal	908	1 452	2 125	2 060	32 365	4 912	4 891
General public buildings	5 185	236	839	2 516	16 005	848	-
Other	3 114	3 654	2 112	1 604	28 600	2 726	4 811
Interest on general debt	6 078	5 421	3 600	1 399	105 040	7 207	2 506
General expenditure, n.e.c.	46 766	65 887	25 319	12 954	314 496	18 474	19 113
Utility and liquor store expenditure	10 502	16 432	19 668	5 888	261 594	16 212	83 216
Insurance trust expenditure	19 996	-	5 077	8 480	249 477	25 753	9 466
Debt outstanding	**95 405**	**130 206**	**86 895**	**21 565**	**1 536 411**	**147 285**	**269 378**
Long-term	78 745	79 595	86 895	21 565	1 458 361	147 285	269 378
Education	38 760	14 690	-	-	-	-	-
Public debt for private purposes	-	-	160	11 505	31 648	-	42 780
Utility	2 660	23 745	14 450	-	260 158	790	143 895
Other and unallocable	37 325	41 160	72 285	10 060	1 166 555	146 495	82 703
Long-term debt issued	13 340	-	16 544	5 144	171 965	-	39 932
Long-term debt retired	9 040	11 805	7 427	2 263	98 639	5 510	3 313
Cash and security holdings	**153 415**	**55 362**	**197 852**	**199 794**	**4 418 002**	**540 693**	**346 177**
Exhibit—City contribution to own retirement systems	15 127	-	4 906	6 803	131 799	20 223	7 094

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Michigan—Con.							Minnesota	
	Kalamazoo	Lansing	Livonia	Southfield	Sterling Heights	Warren	Westland	Bloomington	Duluth
	173	174	175	176	177	178	179	180	181
Population, 1990	80 277	127 321	100 850	75 728	117 810	144 864	84 724	86 335	85 493
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue, total	**98 687**	**285 519**	**81 487**	**89 628**	**77 645**	**105 103**	**45 119**	**93 542**	**138 959**
General revenue	83 847	124 436	66 576	68 149	53 832	78 831	37 238	84 884	105 774
Intergovernmental revenue	18 407	36 017	14 874	13 888	13 058	22 136	10 319	12 628	37 932
From Federal Government	3 260	6 706	816	3 988	656	740	1 203	2 758	8 427
From State governments	14 633	26 353	12 893	7 773	12 210	21 264	8 951	9 526	29 069
From local governments	514	2 958	1 165	2 127	192	132	165	344	436
General revenue from own sources	65 440	88 419	51 702	54 261	40 774	56 695	26 919	72 256	67 842
Taxes	20 804	41 725	29 083	40 122	28 691	43 423	18 339	29 194	25 018
Property	20 192	20 360	27 160	39 033	27 478	42 131	17 736	22 201	15 223
General sales	–	–	–	–	–	–	–	–	7 163
Selective sales	–	–	–	–	–	–	–	4 869	2 260
Income	–	–	–	–	–	–	–	–	–
Other	–	20 351	–	–	–	–	–	–	–
Current charges	612	1 014	1 923	1 089	1 213	1 292	603	2 124	372
Miscellaneous revenue	23 014	28 338	10 783	5 603	4 400	4 124	3 803	14 921	30 731
	21 622	18 356	11 836	8 536	7 683	9 148	4 777	28 141	12 093
Utility and liquor store revenue	6 955	136 563	6 621	12 946	11 497	13 598	7 147	5 885	31 216
Insurance trust revenue	7 885	24 520	8 290	8 533	12 316	12 674	734	2 773	1 969
Expenditure, total	**99 244**	**281 835**	**81 735**	**78 572**	**74 943**	**100 913**	**44 229**	**102 635**	**138 390**
By character and object:									
Intergovernmental	219	380	5 684	1 419	290	–	709	3 849	630
To State governments	173	215	–	273	60	–	–	–	–
To local governments	46	165	5 684	1 146	230	–	709	3 849	630
Current operation	66 773	211 070	57 475	65 390	56 269	77 603	35 637	40 859	103 488
Capital outlay	10 975	50 964	9 672	6 747	14 792	10 553	5 958	30 900	14 339
Construction	8 216	48 724	3 523	626	5 800	8 175	3 063	29 411	10 129
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	16 779	6 056	4 316	2 029	1 103	984	530	26 442	17 610
Insurance benefits and repayments	4 498	13 365	4 588	2 987	2 489	11 773	1 395	585	2 323
Exhibit—Salaries and wages	27 370	113 363	24 545	28 484	31 500	36 419	11 905	19 414	49 100
General expenditure	81 231	125 481	69 643	65 033	59 187	77 250	34 193	97 328	101 614
Current expenditure	74 458	103 276	61 150	58 912	46 757	67 360	29 196	66 576	87 275
Intergovernmental expenditure	219	380	5 684	1 419	290	–	709	3 849	630
Capital outlay	6 773	22 205	8 493	6 121	12 430	9 890	4 997	30 752	14 339
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	–	–	3 488	2 449	1 511	1 717	216	–	2 648
Social services and income maintenance:									
Public welfare	–	1 345	–	334	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	2 166	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	7 360	8 115	7 577	6 834	5 552	10 830	5 727	32 068	6 490
Capital outlay	2 880	2 138	494	2 606	494	614	2 534	28 228	634
Air transportation	–	–	–	–	–	–	–	–	1 242
Parking facilities	1 347	3 288	–	–	–	–	–	–	84
Other	–	–	–	–	–	–	–	–	1 263
Public safety:									
Police protection	19 963	13 321	12 425	13 729	13 604	17 910	6 688	7 024	7 952
Fire protection	–	10 783	6 502	8 838	7 230	13 201	4 026	2 272	8 054
Correction	37	261	–	724	–	–	–	165	–
Protective inspection and regulation	1 244	1 145	724	1 247	1 870	1 056	603	817	868
Environment and housing:	–	–	199	–	–	–	–	–	–
Natural resources	15 121	8 884	10 472	–	–	2 031	–	6 738	7 605
Sewerage	1 087	3	3 368	–	–	2 031	–	102	–
Capital outlay	562	2 501	4 916	2 568	3 982	4 668	3 105	920	–
Solid waste management	1 754	6 549	3 393	6 323	1 385	2 804	1 498	6 880	9 776
Parks and recreation	3 234	205	670	1 182	876	–	1 240	4 749	946
Housing and community development									
Government administration:	2 667	4 062	1 535	2 570	2 796	1 750	1 161	2 190	2 908
Financial administration	2 069	3 128	1 979	2 099	2 059	3 221	1 504	538	680
Judicial and legal	832	1 640	1 644	2 293	1 860	943	235	455	2 360
General public buildings	1 070	2 331	2 125	4 185	1 255	2 371	887	2 839	2 365
Other	16 403	4 803	4 316	2 029	1 030	984	530	26 296	16 987
Interest on general debt	7 568	53 120	7 678	7 629	14 177	13 764	6 773	1 211	29 386
General expenditure, n.e.c.									
Utility and liquor store expenditure	13 515	142 989	7 504	10 552	13 267	11 890	8 641	4 722	34 453
Insurance trust expenditure	4 498	13 365	4 588	2 987	2 489	11 773	1 395	585	2 323
Debt outstanding	**246 535**	**130 978**	**80 177**	**34 986**	**26 667**	**14 228**	**3 615**	**328 365**	**155 622**
Long-term	246 535	130 978	80 177	34 986	26 667	14 228	3 615	328 365	155 622
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	197 520	–	30 065	–	–	–	–	118 000	51 387
Utility	6 775	14 899	–	–	1 460	–	–	1 200	8 755
Other and unallocable	42 240	116 079	50 112	34 986	25 207	14 228	3 615	209 165	95 480
Long-term debt issued	8 800	11 490	10 725	9 882	9 500	–	1 700	9 920	3 040
Long-term debt retired	3 785	8 335	4 168	2 575	1 537	2 165	8 690	33 034	8 226
Cash and security holdings	**371 896**	**421 133**	**154 362**	**171 709**	**144 979**	**249 810**	**64 530**	**288 854**	**112 874**
Exhibit—City contribution to own retirement systems	2 912	11 025	5 443	3 076	3 826	9 209	1 455	227	2 667

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Minnesota—Con.		Mississippi—	Missouri			
	Minneapolis	St. Paul	Jackson	Independence	Kansas City	St. Louis	Springfield
	182	183	184	185	186	187	188
Population, 1990	368 383	272 235	196 637	112 301	435 146	396 685	140 494
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue, total	**711 742**	**448 304**	**155 718**	**109 918**	**662 305**	**603 002**	**263 069**
General revenue	655 673	414 241	137 899	41 831	539 672	483 635	102 188
Intergovernmental revenue	209 991	141 896	37 288	4 854	52 709	65 267	14 898
From Federal Government	28 524	39 971	9 046	1 932	27 800	33 409	4 234
From State governments	167 132	95 252	27 473	2 671	22 250	28 709	9 264
From local governments	14 335	6 673	769	251	2 659	3 149	1 400
General revenue from own sources	445 682	272 345	100 611	36 977	486 963	418 368	87 290
Taxes	192 422	93 368	47 081	19 466	328 747	274 336	40 137
Property	144 138	72 169	41 185	4 165	60 445	37 592	5 935
General sales	–	–	–	8 831	69 588	51 470	24 082
Selective sales	36 793	16 653	4 185	5 247	76 436	55 541	7 972
Income	–	–	–	–	103 662	113 244	–
Other	11 491	4 546	1 711	1 223	18 616	16 489	2 148
Current charges	83 837	75 621	28 501	7 782	80 915	86 416	22 871
Miscellaneous revenue	169 423	103 356	25 029	9 729	77 301	57 616	24 282
Utility and liquor store revenue	21 635	21 885	17 819	68 087	44 579	29 099	155 036
Insurance trust revenue	34 434	12 178	–	–	78 054	90 268	5 845
Expenditure, total	**811 826**	**451 393**	**155 716**	**100 701**	**621 547**	**584 120**	**231 559**
By character and object:							
Intergovernmental	25 109	18 143	500	2 118	46 538	22 452	–
To State governments	349	–	–	–	–	1 618	–
To local governments	24 760	18 143	500	2 118	46 538	20 834	–
Current operation	324 435	254 977	95 849	85 703	354 545	372 932	167 349
Capital outlay	218 485	78 330	41 190	5 540	148 560	68 853	46 524
Construction	134 841	68 953	37 761	3 719	132 669	61 285	42 479
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	157 666	85 114	18 177	7 340	44 050	63 583	14 826
Insurance benefits and repayments	86 131	14 829	–	–	27 854	56 300	2 860
Exhibit—Salaries and wages	189 198	127 021	52 561	34 387	214 493	211 569	77 588
General expenditure	702 830	409 327	131 809	51 508	536 899	500 073	90 458
Current expenditure	485 650	338 056	103 389	45 968	405 810	433 627	63 944
Intergovernmental expenditure	25 109	18 143	500	2 118	46 538	22 452	–
Capital outlay	217 180	71 271	28 420	5 540	131 089	66 446	26 514
General expenditure by function:							
Education services:							
Education	600	–	–	–	23 682	3 894	–
Elementary and secondary education	600	–	–	–	23 682	3 652	–
Higher education	–	–	–	–	–	242	–
Other	–	–	–	–	–	–	–
Libraries	14 814	8 518	–	–	–	–	–
Social services and income maintenance:							
Public welfare	–	–	–	–	3	3 744	3 951
Hospitals	–	–	–	–	27 766	18 450	–
Health	10 003	7 950	–	1 157	13 657	18 129	3 109
Other	–	–	–	–	–	–	–
Transportation:							
Highways	44 543	55 429	11 843	7 414	71 642	18 753	12 205
Capital outlay	23 444	37 029	3 367	2 764	50 539	7 495	5 916
Air transportation	–	–	8 107	–	50 300	77 840	8 175
Parking facilities	33 074	1 674	–	–	1 371	3 783	–
Other	40	–	2 129	446	22 296	17 225	–
Public safety:							
Police protection	51 096	34 180	15 431	10 327	75 239	90 599	10 314
Fire protection	28 928	25 136	15 444	9 016	39 888	26 479	7 648
Correction	2 182	–	1 077	–	3 095	18 163	–
Protective inspection and regulation	9 593	3 574	916	534	4 349	6 647	1 098
Environment and housing:							
Natural resources	–	–	–	–	1 368	–	–
Sewerage	39 241	32 761	24 702	7 686	31 032	2 005	20 862
Capital outlay	11 659	10 727	15 371	1 655	13 516	–	12 154
Solid waste management	28 487	13 085	3 768	279	10 324	10 437	3 186
Parks and recreation	92 507	33 142	4 910	1 431	47 769	30 414	5 442
Housing and community development	109 768	59 126	2 708	820	7 376	16 468	1 530
Government administration:							
Financial administration	6 521	6 885	2 203	4 018	14 627	15 723	1 092
Judicial and legal	5 116	2 367	1 323	761	7 707	17 917	942
General public buildings	11 270	710	768	607	4 936	6 037	1 609
Other	8 223	8 389	1 473	2 359	6 201	5 612	1 640
Interest on general debt	157 181	83 954	14 008	1 684	39 492	62 981	5 924
General expenditure, n.e.c.	49 643	32 447	20 999	2 969	32 779	28 773	1 731
Utility and liquor store expenditure	22 865	27 237	23 907	49 193	56 794	27 747	138 241
Insurance trust expenditure	86 131	14 829	–	–	27 854	56 300	2 860
Debt outstanding	**2 310 905**	**939 628**	**300 442**	**106 742**	**728 125**	**757 057**	**230 916**
Long-term	2 310 905	921 844	300 442	106 742	728 125	757 057	230 916
Education	–	–	–	–	–	–	–
Public debt for private purposes	1 178 557	665 691	32 172	19 955	278 722	269 645	17 886
Utility	6 375	15 830	48 907	83 850	61 230	6 730	140 759
Other and unallocable	1 125 973	240 323	219 363	2 937	388 173	480 682	72 271
Long-term debt issued	487 941	57 627	–	2 204	160 780	133 035	40 592
Long-term debt retired	170 839	99 387	13 219	5 040	78 768	84 979	19 408
Cash and security holdings	**2 937 183**	**1 196 683**	**142 300**	**92 819**	**1 354 620**	**1 459 805**	**279 103**
Exhibit—City contribution to own retirement systems	29 032	5 514	–	–	22 274	9 733	1 598

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Montana—	Nebraska		Nevada		New Hampshire	
	Billings	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	189	190	191	192	193	194	195
Population, 1990	81 151	191 972	335 795	258 295	133 850	99 567	79 662
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**61 208**	**292 682**	**240 180**	**219 403**	**97 424**	**157 302**	**115 764**
General revenue	53 485	166 978	222 169	219 403	97 424	147 584	114 770
Intergovernmental revenue	7 422	22 904	37 683	93 258	30 637	20 307	8 846
From Federal Government	2 020	5 277	5 419	3 093	1 326	5 980	1 675
From State governments	5 183	16 467	28 447	68 179	28 245	14 129	7 118
From local governments	219	1 160	3 817	21 986	1 066	198	53
General revenue from own sources	46 063	144 074	184 486	126 145	66 787	127 277	105 924
Taxes	14 787	54 916	137 844	59 063	36 696	99 691	83 789
Property	13 028	25 149	63 865	25 995	18 373	97 419	83 656
General sales	–	23 961	54 894	–	–	–	–
Selective sales	–	–	10 516	13 104	6 251	–	–
Income	–	–	–	–	–	–	–
Other	1 759	5 806	8 629	19 964	12 072	2 272	133
Current charges	12 848	68 504	38 105	42 778	16 835	25 357	16 999
Miscellaneous revenue	18 428	20 654	8 537	24 304	13 256	2 229	5 136
Utility and liquor store revenue	7 723	118 663	–	–	–	9 718	–
Insurance trust revenue	–	7 041	18 011	–	–	–	994
Expenditure	**66 707**	**283 760**	**225 769**	**210 161**	**112 050**	**160 185**	**109 577**
By character and object:							
Intergovernmental	–	–	4 399	41 293	6 660	425	1
To State governments	–	–	–	–	–	–	–
To local governments	–	–	4 399	41 293	6 660	425	1
Current operation	36 685	196 418	163 167	127 244	77 934	144 012	105 491
Capital outlay	23 720	60 234	32 757	35 190	21 079	10 127	1 723
Construction	23 697	59 031	27 609	33 624	18 225	8 868	245
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	6 302	24 704	14 046	6 434	6 377	5 621	1 935
Insurance benefits and repayments	–	2 404	11 400	–	–	–	427
Exhibit—Salaries and wages	15 976	71 541	91 725	63 400	43 315	81 585	60 826
General expenditure	57 734	154 703	214 369	210 161	112 050	153 681	108 775
Current expenditure	36 341	118 522	181 612	174 971	90 971	143 554	107 052
Intergovernmental expenditure	–	–	4 399	41 293	6 660	425	1
Capital outlay	21 393	36 181	32 757	35 190	21 079	10 127	1 723
General expenditure by function:							
Education services:							
Education	–	–	276	–	–	65 012	57 090
Elementary and secondary education	–	–	–	–	–	65 012	57 090
Higher education	–	–	276	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	1 099	3 060	5 813	243	–	1 172	1 409
Social services and income maintenance:							
Public welfare	–	–	–	391	–	1 505	316
Hospitals	–	44 666	–	–	–	–	–
Health	41	4 065	1 026	1 584	651	1 687	910
Other	–	–	–	–	–	–	–
Transportation:							
Highways	6 658	13 350	26 343	38 985	19 989	10 242	6 389
Capital outlay	2 921	9 405	9 013	24 722	8 461	2 461	513
Air transportation	9 670	–	–	–	–	5 038	30
Parking facilities	322	3 211	388	802	–	2 566	1 324
Other	–	–	10	499	–	1 300	1 479
Public safety:							
Police protection	5 029	11 278	34 848	36 798	22 349	8 407	9 274
Fire protection	5 921	8 768	25 300	23 905	16 455	8 220	7 595
Correction	–	–	2 024	6 872	1 386	–	–
Protective inspection and regulation	–	1 715	1 840	3 980	1 445	368	288
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	9 218	6 471	25 772	13 624	11 283	4 557	3 797
Capital outlay	6 554	29	10 477	–	3 217	37	–
Solid waste management	2 757	7 235	8 826	–	–	2 798	3 772
Parks and recreation	1 550	9 646	19 144	11 440	7 222	2 735	1 267
Housing and community development	4 923	580	12 293	4 229	8 335	960	–
Government administration:							
Financial administration	2 778	1 299	4 059	6 184	2 049	1 838	865
Judicial and legal	505	900	1 723	9 094	3 099	268	279
General public buildings	345	943	1 751	12 437	1 782	5 715	226
Other	640	2 398	3 037	7 163	4 388	2 351	2 142
Interest on general debt	5 402	5 876	14 046	6 434	6 377	5 261	1 935
General expenditure, n.e.c.	876	29 242	25 850	25 497	5 240	21 681	8 388
Utility and liquor store expenditure	8 973	126 653	–	–	–	6 504	375
Insurance trust expenditure	–	2 404	11 400	–	–	–	427
Debt outstanding	**94 798**	**399 213**	**189 130**	**79 200**	**160 908**	**82 606**	**39 920**
Long-term	94 798	397 733	184 430	79 200	158 908	74 561	28 465
Education	–	–	–	–	–	15 933	12 415
Public debt for private purposes	2 800	–	–	–	55 765	–	–
Utility	16 510	310 302	–	–	–	8 550	–
Other and unallocable	75 488	87 431	184 430	79 200	103 143	50 078	16 050
Long-term debt issued	13 837	8 636	24 665	–	9 100	2 000	–
Long-term debt retired	9 374	11 785	14 973	9 545	4 050	8 034	3 795
Cash and security holdings	**88 997**	**250 259**	**281 066**	**148 666**	**65 214**	**17 667**	**44 346**
Exhibit—City contribution to own retirement systems	–	874	8 665	–	–	–	436

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New Jersey							
	Camden	Clifton[1]	Dover township (Ocean Co.)	East Orange[1]	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	196	197	198	199	200	201	202	203
Population, 1990	87 492	71 742	76 371	73 552	88 680	110 002	86 553	228 537
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**75 544**	**80 613**	**33 062**	**138 024**	**145 678**	**185 691**	**50 344**	**228 476**
General revenue	70 915	80 613	33 062	132 124	141 530	178 384	50 344	203 537
Intergovernmental revenue	43 991	19 246	10 099	82 319	29 669	103 126	20 420	89 310
From Federal Government	737	–	2 043	–	–	61	–	457
From State governments	40 922	19 246	8 008	82 319	29 669	103 065	20 420	88 853
From local governments	2 332	–	48	–	–	–	–	–
General revenue from own sources	26 924	61 367	22 963	49 805	111 861	75 258	29 924	114 227
Taxes	18 190	57 509	18 289	43 307	101 375	64 148	19 725	97 378
Property	17 229	56 792	16 950	42 981	99 927	61 965	18 182	95 225
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	961	717	1 339	326	1 448	2 183	1 543	2 153
Current charges	3 121	1 800	2 088	4 127	8 438	7 808	7 817	5 965
Miscellaneous revenue	5 613	2 058	2 586	2 371	2 048	3 302	2 382	10 884
Utility and liquor store revenue	4 629	–	–	5 900	4 148	7 307	–	20 609
Insurance trust revenue	–	–	–	–	–	–	–	4 330
Expenditure	**77 100**	**85 337**	**37 406**	**153 467**	**157 517**	**187 627**	**51 323**	**271 644**
By character and object:								
Intergovernmental	353	1 786	120	4 735	8 954	5 845	–	14 875
To State governments	353	130	35	–	110	1 104	–	–
To local governments	–	1 656	85	4 735	8 844	4 741	–	14 875
Current operation	67 903	77 503	32 125	133 656	129 429	164 133	38 615	204 182
Capital outlay	6 746	3 582	3 329	8 806	15 447	12 080	7 878	38 731
Construction	5 043	2 696	1 512	6 682	14 590	3 319	6 944	32 992
Assistance and subsidies	577	–	–	2 519	332	–	655	–
Interest on debt	1 521	2 466	1 832	3 751	3 355	5 569	4 175	10 043
Insurance benefits and repayments	–	–	–	–	–	–	–	3 813
Exhibit—Salaries and wages	34 610	44 484	15 939	67 930	74 815	74 985	21 637	111 100
General expenditure	73 608	85 337	37 406	147 376	153 564	181 623	51 323	238 525
Current expenditure	67 036	81 755	34 077	138 921	138 197	169 709	43 445	213 828
Intergovernmental expenditure	353	1 786	120	4 735	8 954	5 845	–	14 875
Capital outlay	6 572	3 582	3 329	8 455	15 367	11 914	7 878	24 697
General expenditure by function:								
Education services:								
Education	25	45 410	–	76 651	96 320	98 195	–	–
Elementary and secondary education	25	45 410	–	76 651	96 320	98 195	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	500	1 705	–	1 616	1 967	2 014	1 392	4 639
Social services and income maintenance:								
Public welfare	2 694	50	708	3 890	372	795	760	6 843
Hospitals	–	–	–	–	–	–	–	2 917
Health	294	638	222	3 396	785	2 630	1 185	7 000
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	2 536	2 659	3 232	2 780	1 984	1 669	5 679	17 498
Capital outlay	1 056	454	–	1 015	–	275	3 827	13 847
Air transportation	–	–	–	–	–	–	–	–
Parking facilities	–	–	–	37	–	42	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	11 632	6 983	7 049	8 953	10 875	12 229	9 235	48 403
Fire protection	12 487	6 287	–	8 070	6 758	9 956	–	35 197
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	781	385	342	612	750	791	790	432
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	2 493	8 127	–	2 235	5 807	7 511	8 708	1 516
Capital outlay	242	32	–	–	–	3 056	3 117	1 465
Solid waste management	5 992	188	6 184	6 344	6 680	10 406	6 421	17 163
Parks and recreation	1 383	652	2 039	2 665	953	4 601	1 691	3 302
Housing and community development	–	–	624	266	369	6 918	460	10 950
Government administration:								
Financial administration	2 915	836	1 204	1 837	1 051	1 384	1 455	6 400
Judicial and legal	1 419	636	777	1 400	446	789	885	4 739
General public buildings	426	105	398	872	2 139	3 056	2 440	4 069
Other	1 489	624	800	2 521	476	897	1 092	2 077
Interest on general debt	1 252	2 466	1 832	3 605	3 241	5 569	4 175	7 384
General expenditure, n.e.c.	25 290	7 586	11 995	19 626	12 591	12 171	4 955	57 996
Utility and liquor store expenditure	3 492	–	–	6 091	3 953	6 004	–	29 306
Insurance trust expenditure	–	–	–	–	–	–	–	3 813
Debt outstanding	**18 889**	**32 077**	**26 328**	**40 438**	**44 467**	**50 809**	**59 688**	**214 615**
Long-term	18 889	28 077	26 328	39 643	40 417	44 121	44 688	167 210
Education	–	5 254	–	19 115	15 112	19 849	–	40 503
Public debt for private purposes	–	–	–	–	–	–	–	–
Utility	3 360	–	–	1 498	1 395	–	–	54 050
Other and unallocable	15 529	22 823	26 328	19 030	23 910	24 272	44 688	72 657
Long-term debt issued	–	–	5 000	–	–	–	13 600	37 762
Long-term debt retired	1 827	2 050	2 414	3 399	4 588	5 192	1 909	10 938
Cash and security holdings	**7 819**	**20 877**	**18 147**	**14 815**	**21 172**	**38 860**	**22 951**	**77 644**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	319

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New Jersey—Con.				New Mexico—	New York	
	Newark	Paterson	Trenton	Woodbridge township	Albuquerque	Albany	Amherst town
	204	205	206	207	208	209	210
Population, 1990	275 221	140 891	88 675	93 086	384 736	101 082	111 711
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	**374 164**	**273 946**	**181 328**	**61 363**	**481 200**	**122 598**	**76 112**
General revenue	346 973	273 946	168 718	61 363	438 251	115 350	76 112
Intergovernmental revenue	199 262	170 868	108 799	23 235	139 809	44 317	20 417
From Federal Government	13 034	358	105	–	25 970	4 811	9 031
From State governments	163 143	169 319	108 694	23 235	104 424	14 990	2 935
From local governments	23 085	1 191	–	–	9 415	24 516	8 451
General revenue from own sources	147 711	103 078	59 919	38 128	298 442	71 033	55 695
Taxes	87 643	89 715	46 214	29 152	126 199	28 902	43 999
Property	51 788	89 166	44 776	28 101	45 289	25 723	41 833
General sales	–	–	–	–	62 143	–	–
Selective sales	9 197	–	–	–	14 371	1 745	–
Income	–	–	–	–	–	–	–
Other	26 658	549	1 438	1 051	4 396	1 434	2 166
Current charges	22 357	8 327	7 191	6 620	92 923	20 561	2 264
Miscellaneous revenue	37 711	5 036	6 514	2 356	79 320	21 570	9 432
Utility and liquor store revenue	25 709	–	12 610	–	42 949	6 961	–
Insurance trust revenue	1 482	–	–	–	–	287	–
Expenditure	**428 880**	**276 242**	**198 872**	**52 530**	**530 902**	**140 607**	**83 394**
By character and object:							
Intergovernmental	41 742	11 856	8 196	–	1 082	1 149	101
To State governments	18 483	3 308	–	–	–	–	–
To local governments	23 259	8 548	8 196	–	1 082	1 149	101
Current operation	319 189	249 854	174 506	48 038	310 641	104 693	60 842
Capital outlay	29 476	7 669	9 626	804	126 083	18 377	10 563
Construction	25 308	2 234	7 903	756	108 521	17 303	7 800
Assistance and subsidies	18 224	–	1 167	–	–	–	–
Interest on debt	13 435	6 863	5 377	3 688	93 096	16 157	11 888
Insurance benefits and repayments	6 814	–	–	–	–	231	–
Exhibit—Salaries and wages	143 198	132 238	100 298	20 798	144 464	40 155	22 011
General expenditure	397 766	275 346	184 984	52 530	459 627	135 132	82 687
Current expenditure	373 251	267 677	178 747	51 726	351 916	116 755	72 266
Intergovernmental expenditure	41 742	11 856	8 196	–	1 082	1 149	101
Capital outlay	24 515	7 669	6 237	804	107 711	18 377	10 421
General expenditure by function:							
Education services:							
Education	30	161 501	102 293	–	–	–	–
Elementary and secondary education	–	161 501	102 293	–	–	–	–
Higher education	30	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	10 059	1 098	1 836	3 483	8 279	2 534	–
Social services and income maintenance:							
Public welfare	47 303	901	2 368	88	2 522	55	8 214
Hospitals	–	–	–	–	–	–	–
Health	8 497	1 455	1 540	778	6 456	127	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	7 590	6 077	4 256	3 778	35 370	5 960	8 074
Capital outlay	6 220	1 371	1 922	–	20 006	1 031	1 520
Air transportation	–	–	–	–	13 048	–	–
Parking facilities	300	–	740	–	1 587	785	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	60 406	20 302	15 239	7 832	54 027	19 107	8 815
Fire protection	36 604	12 859	11 804	–	27 155	16 704	2 544
Correction	–	–	–	–	14 547	–	–
Protective inspection and regulation	22	559	324	571	6 114	1 140	1 058
Environment and housing:							
Natural resources	–	–	–	–	–	34	1 661
Sewerage	25 874	9 716	4 720	6 723	55 664	3 785	12 304
Capital outlay	758	701	990	148	39 742	–	2 438
Solid waste management	31 424	11 069	7 053	7 202	31 593	15 027	5 231
Parks and recreation	7 867	1 193	1 744	1 831	45 915	12 610	6 933
Housing and community development	34 731	4 163	1 590	–	15 757	13 172	–
Government administration:							
Financial administration	9 261	4 633	2 563	1 204	12 201	2 854	1 255
Judicial and legal	5 981	1 217	1 833	774	2 699	654	756
General public buildings	11 433	1 998	973	363	5 354	1 821	589
Other	10 167	1 349	866	907	6 265	1 612	1 070
Interest on general debt	11 106	5 967	3 199	3 688	77 783	14 729	11 622
General expenditure, n.e.c.	79 111	29 289	20 043	13 308	37 291	22 422	12 561
Utility and liquor store expenditure	24 300	896	13 888	–	71 275	5 244	707
Insurance trust expenditure	6 814	–	–	–	–	231	–
Debt outstanding	**135 136**	**100 931**	**95 177**	**46 467**	**1 258 636**	**231 600**	**150 328**
Long-term	135 136	89 256	57 727	40 467	1 241 836	195 758	119 798
Education	47 847	30 082	6 380	–	–	–	–
Public debt for private purposes	–	–	–	–	601 571	104 783	70 087
Utility	27 961	16 943	24 365	–	255 018	17 995	3 305
Other and unallocable	59 328	42 231	26 982	40 467	385 247	72 980	46 406
Long-term debt issued	–	9 903	10 015	16 480	211 185	29 750	14 325
Long-term debt retired	14 978	10 507	6 160	3 851	86 414	13 487	21 727
Cash and security holdings	**51 961**	**21 446**	**27 390**	**18 583**	**839 746**	**189 888**	**92 966**
Exhibit—City contribution to own retirement systems	6 444	–	–	–	–	70	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.							
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Colonietown	Greece town	Greenburgh town
	211	212	213	214	215	216	217	218
Population, 1990	202 889	407 779	328 123	99 314	79 346	76 494	90 106	83 816
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31
Revenue	**99 913**	**149 041**	**696 822**	**38 151**	**52 703**	**49 007**	**27 826**	**41 863**
General revenue	99 102	148 882	679 146	38 136	52 610	45 432	24 724	38 405
Intergovernmental revenue	12 928	17 726	472 201	8 754	2 813	12 085	3 801	3 986
From Federal Government	7 080	5 652	59 752	732	5	994	552	499
From State governments	5 747	12 035	342 112	2 735	2 300	1 948	2 133	2 068
From local governments	101	39	70 337	5 287	508	9 143	1 116	1 419
General revenue from own sources	86 174	131 156	206 945	29 382	49 797	33 347	20 923	34 419
Taxes	33 403	94 737	132 569	24 322	34 789	14 484	18 691	27 956
Property	29 525	83 995	112 543	22 987	32 237	12 981	16 599	26 156
General sales	–	–	–	–	–	–	–	–
Selective sales	487	1 650	14 348	141	292	–	313	123
Income	–	–	–	–	–	–	–	–
Other	3 391	9 092	5 678	1 194	2 260	1 503	1 779	1 677
Current charges	9 196	23 550	51 083	2 216	11 430	10 642	289	2 369
Miscellaneous revenue	43 575	12 869	23 293	2 844	3 578	8 221	1 943	4 094
Utility and liquor store revenue	811	159	17 676	15	93	3 575	3 102	3 458
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure	**103 714**	**171 487**	**736 962**	**39 383**	**44 423**	**53 859**	**31 861**	**40 707**
By character and object:								
Intergovernmental	8	–	2 938	–	123	2	–	22
To State governments	–	–	2 190	–	–	–	–	–
To local governments	8	–	748	–	123	2	–	22
Current operation	69 071	114 437	650 179	33 879	36 279	37 118	23 664	34 436
Capital outlay	8 377	38 240	50 871	3 775	5 688	9 062	6 875	4 708
Construction	6 733	35 537	42 734	2 884	4 431	6 151	5 871	4 398
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	26 258	18 810	32 974	1 729	2 333	7 677	1 322	1 541
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	25 693	37 893	346 853	16 767	19 964	17 565	12 363	18 468
General expenditure	102 013	170 770	718 751	39 351	43 065	49 152	27 146	38 665
Current expenditure	94 266	132 530	673 181	35 576	37 383	40 189	21 633	34 094
Intergovernmental expenditure	8	–	2 938	–	123	2	–	22
Capital outlay	7 747	38 240	45 570	3 775	5 682	8 963	5 513	4 571
General expenditure by function:								
Education services:								
Education	–	–	350 686	–	–	–	–	–
Elementary and secondary education	–	–	350 686	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–
Social services and income maintenance:								
Public welfare	5 175	–	137	45	12	1 420	821	1 478
Hospitals	–	–	–	–	–	562	–	144
Health	–	–	–	–	–	–	–	–
Other	1 267	1 575	1 824	–	1 238	1 149	–	173
Transportation:	–	–	–	–	–	–	–	–
Highways	10 328	37 864	21 427	5 308	6 556	5 914	8 579	4 340
Capital outlay	963	13 399	8 180	487	453	374	3 835	1 914
Air transportation	–	331	–	–	–	–	–	–
Parking facilities	20	614	6 501	–	65	–	–	–
Other	–	–	346	–	–	–	–	–
Public safety:								
Police protection	512	1 639	46 864	7 028	9 145	4 837	6 352	6 047
Fire protection	6 900	391	35 394	151	1	1 609	88	786
Correction	502	–	–	–	–	–	–	–
Protective inspection and regulation	992	2 315	3 779	344	815	789	431	477
Environment and housing:								
Natural resources	689	675	–	2	715	25	192	–
Sewerage	317	–	29 100	6 507	406	3 153	946	262
Capital outlay	–	–	2 132	69	31	612	13	37
Solid waste management	17 535	29 840	20 093	5 740	5 352	3 433	676	2 099
Parks and recreation	6 944	13 770	19 110	3 633	3 332	2 749	1 807	5 465
Housing and community development	–	1 243	74 433	475	–	340	136	1 507
Government administration:								
Financial administration	2 433	4 346	8 613	766	1 341	962	916	1 264
Judicial and legal	1 000	3 912	2 313	450	1 122	737	699	649
General public buildings	2 084	2 820	6 573	761	538	475	349	251
Other	1 520	3 294	3 904	529	730	1 009	723	478
Interest on general debt	26 060	18 763	30 769	1 709	2 333	7 042	1 238	1 515
General expenditure, n.e.c.	17 735	47 378	56 885	5 903	9 364	12 947	3 193	11 730
Utility and liquor store expenditure	1 701	717	18 211	32	1 358	4 707	4 715	2 042
Insurance trust expenditure	–	–	–	–	–	–	–	–
Debt outstanding	**378 719**	**232 302**	**455 640**	**22 522**	**36 077**	**97 056**	**18 849**	**24 339**
Long-term	367 534	231 190	409 640	22 522	34 898	88 787	13 351	17 096
Education	–	–	25 530	–	–	–	–	–
Public debt for private purposes	320 885	84 826	–	–	–	58 527	–	–
Utility	3 004	557	28 240	273	–	9 079	1 078	452
Other and unallocable	43 645	145 807	355 870	22 249	34 898	21 181	12 273	16 644
Long-term debt issued	70 788	10 609	65 524	3 261	6 293	9 500	–	–
Long-term debt retired	20 630	19 240	15 595	2 088	2 140	5 958	1 537	2 047
Cash and security holdings	**339 554**	**113 685**	**201 150**	**22 643**	**19 754**	**78 952**	**6 651**	**22 024**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	219	220	221	222	223	224	225
Population, 1990	725 639	191 474	299 587	7 322 564	211 393	292 657	93 861
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**331 788**	**85 714**	**168 666**	**41 061 086**	**113 873**	**188 132**	**40 530**
General revenue	324 709	83 630	167 607	34 328 662	104 504	178 048	40 530
Intergovernmental revenue	61 732	9 188	34 821	13 446 073	21 624	18 714	3 241
From Federal Government	8 488	214	10 199	1 079 575	3 459	1 344	43
From State governments	17 715	6 427	9 800	12 280 354	5 758	9 081	2 092
From local governments	35 529	2 547	14 822	86 144	12 407	8 289	1 106
General revenue from own sources	262 977	74 442	132 786	20 882 589	82 880	159 334	37 289
Taxes	164 521	58 074	73 814	16 038 304	58 475	110 845	28 539
Property	151 586	52 332	67 171	7 313 110	53 899	103 433	27 350
General sales	–	–	–	2 353 759	–	–	–
Selective sales	1 465	629	1 280	1 163 884	294	1 154	100
Income	–	–	–	4 572 651	–	–	–
Other	11 470	5 113	5 363	634 900	4 282	6 258	1 089
Current charges	39 205	11 151	37 347	3 250 118	18 698	32 224	4 686
Miscellaneous revenue	59 251	5 217	21 625	1 594 167	5 707	16 265	4 064
Utility and liquor store revenue	7 079	2 084	1 059	1 980 668	9 369	10 084	–
Insurance trust revenue	–	–	–	4 751 756	–	–	–
Expenditure	**329 557**	**97 854**	**173 020**	**40 776 861**	**138 473**	**209 858**	**50 475**
By character and object:							
Intergovernmental	231	119	–	2 205 099	2	–	–
To State governments	–	–	–	2 188 392	–	–	–
To local governments	231	119	–	16 707	2	–	–
Current operation	261 479	68 282	126 749	26 851 809	80 606	148 037	33 646
Capital outlay	30 105	21 696	28 140	5 030 454	39 632	41 040	9 977
Construction	24 403	21 017	25 953	3 933 877	37 006	40 727	9 384
Assistance and subsidies	–	–	–	2 062 508	–	–	–
Interest on debt	37 742	7 757	18 131	1 963 030	18 233	20 781	6 852
Insurance benefits and repayments	–	–	–	2 663 961	–	–	–
Exhibit—Salaries and wages	118 842	34 344	41 311	15 527 605	32 976	48 696	13 546
General expenditure	317 992	86 478	170 117	33 587 840	117 258	193 783	49 863
Current expenditure	289 643	68 066	142 001	29 483 767	85 440	155 343	39 886
Intergovernmental expenditure	231	119	–	2 205 099	2	–	–
Capital outlay	28 349	18 412	28 116	4 104 073	31 818	38 440	9 977
General expenditure by function:							
Education services:							
Education	–	–	–	7 667 067	–	–	–
Elementary and secondary education	–	–	–	7 256 752	–	–	–
Higher education	–	–	–	410 315	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	20	243 118	1 406	–	37
Social services and income maintenance:							
Public welfare	1 427	13	305	6 527 606	152	–	–
Hospitals	–	–	–	3 118 581	–	–	–
Health	755	1 479	2 633	576 847	107	–	2 182
Other	–	–	–	–	–	–	–
Transportation:							
Highways	35 463	16 044	17 813	867 965	10 806	19 718	4 172
Capital outlay	13 553	3 050	5 395	436 484	1 932	6 035	520
Air transportation	–	–	3 726	–	–	–	–
Parking facilities	478	399	–	18 863	241	2 228	–
Other	–	–	540	498 903	–	–	–
Public safety:							
Police protection	5 217	1 135	1 985	1 785 189	6 991	1 248	1 303
Fire protection	2 021	446	831	704 649	2 529	2 234	84
Correction	–	–	–	1 094 775	–	–	–
Protective inspection and regulation	3 611	575	2 477	124 272	941	1 892	542
Environment and housing:							
Natural resources	–	778	463	–	268	2 892	–
Sewerage	698	1 518	–	807 213	11 654	1 440	5 089
Capital outlay	–	3	–	677 004	7 494	163	4 206
Solid waste management	122 008	25 937	62 444	776 302	34 691	72 043	9 329
Parks and recreation	44 842	7 656	13 619	443 258	13 369	19 023	2 751
Housing and community development	5 762	188	7 070	2 534 331	865	955	518
Government administration:							
Financial administration	6 407	1 997	2 844	357 773	1 993	3 425	1 276
Judicial and legal	1 773	1 579	996	426 534	912	1 168	699
General public buildings	–	4 425	2 073	299 378	948	4 089	875
Other	6 173	1 944	3 258	173 750	1 749	3 244	359
Interest on general debt	37 203	6 723	18 073	1 523 342	16 368	20 221	6 852
General expenditure, n.e.c.	44 154	13 642	28 947	3 018 124	11 268	37 963	13 795
Utility and liquor store expenditure	11 565	11 376	2 903	4 525 060	21 215	16 075	612
Insurance trust expenditure	–	–	–	2 663 961	–	–	–
Debt outstanding	**496 562**	**110 315**	**257 700**	**31 160 537**	**269 320**	**248 878**	**54 702**
Long-term	422 174	79 385	256 330	29 392 729	220 372	216 387	53 969
Education	–	–	–	2 140 925	–	–	–
Public debt for private purposes	287 493	–	136 593	2 888 622	–	–	–
Utility	6 497	13 644	852	7 357 295	30 492	7 913	–
Other and unallocable	128 184	65 741	118 885	17 005 887	189 880	208 474	53 969
Long-term debt issued	14 350	–	44 080	6 382 699	62 155	32 100	31 495
Long-term debt retired	35 352	6 724	16 799	1 606 413	6 278	16 690	34 332
Cash and security holdings	**356 540**	**15 989**	**183 327**	**49 220 634**	**32 390**	**88 800**	**17 798**
Exhibit—City contribution to own retirement systems	–	–	–	1 529 841	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	226	227	228	229	230	231	232
Population, 1990	231 636	113 406	163 860	82 464	188 082	395 934	136 611
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**595 754**	**49 480**	**365 405**	**46 019**	**379 766**	**431 219**	**115 559**
General revenue	572 762	48 133	358 234	41 692	370 643	388 956	99 898
Intergovernmental revenue	338 214	11 483	229 009	11 174	132 067	100 145	28 806
From Federal Government	37 278	821	31 754	1 015	6 532	11 880	2 163
From State governments	213 649	3 311	139 527	3 751	124 117	47 154	11 007
From local governments	87 287	7 351	57 728	6 408	1 418	41 111	15 636
General revenue from own sources	234 548	36 650	129 225	30 518	238 576	288 811	71 092
Taxes	131 676	30 925	68 360	17 981	198 905	142 142	33 663
Property	118 572	27 426	63 763	16 850	132 425	123 238	31 230
General sales	–	–	–	–	32 321	–	–
Selective sales	10 503	433	2 612	270	5 252	7 969	444
Income	–	–	–	–	21 457	–	–
Other	2 601	3 066	1 985	861	7 450	10 935	1 989
Current charges	57 245	1 549	28 216	3 657	12 868	100 791	23 600
Miscellaneous revenue	45 627	4 176	32 649	8 880	26 803	45 878	13 829
Utility and liquor store revenue	22 992	1 347	7 171	4 327	9 123	32 249	15 661
Insurance trust revenue	–	–	–	–	–	10 014	–
Expenditure	**592 918**	**63 318**	**381 634**	**46 302**	**402 969**	**473 895**	**127 468**
By character and object:							
Intergovernmental	5 987	11	2 255	–	5 382	1 214	196
To State governments	–	–	–	–	–	–	196
To local governments	5 987	11	2 255	–	5 382	1 214	–
Current operation	526 435	39 035	308 651	37 451	337 836	268 787	98 336
Capital outlay	50 009	21 451	51 641	7 867	47 478	149 289	17 424
Construction	42 759	20 452	46 747	4 240	39 254	132 432	5 490
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	10 487	2 821	18 358	984	12 273	49 965	11 512
Insurance benefits and repayments	–	–	729	–	–	4 640	–
Exhibit—Salaries and wages	303 503	22 740	176 333	18 057	194 588	135 500	61 101
General expenditure	577 399	61 863	374 178	41 278	397 995	417 370	105 018
Current expenditure	527 390	40 412	323 833	33 927	350 708	281 708	94 295
Intergovernmental expenditure	5 987	11	2 255	–	5 382	1 214	196
Capital outlay	50 009	21 451	50 345	7 351	47 287	135 662	10 723
General expenditure by function:							
Education services:							
Education	312 749	–	179 953	–	211 006	–	–
Elementary and secondary education	312 749	–	179 953	–	211 006	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	9 543	3 800	–	249	4 900	–	–
Social services and income maintenance:							
Public welfare	–	310	–	–	–	268	–
Hospitals	–	–	–	–	–	–	–
Health	–	268	–	510	1 037	2 702	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	19 133	12 639	28 713	4 893	10 248	53 504	9 351
Capital outlay	11 594	1 125	19 769	372	6 512	34 326	1 500
Air transportation	–	–	5 949	–	–	34 357	13
Parking facilities	2 542	–	–	–	–	546	1 035
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	36 391	845	21 494	5 745	30 975	37 598	21 058
Fire protection	25 474	1	21 032	372	24 055	32 208	9 617
Correction	–	–	–	–	2 465	–	–
Protective inspection and regulation	2 618	1 940	–	360	1 626	914	2 274
Environment and housing:							
Natural resources	–	579	–	215	–	2 831	–
Sewerage	1 368	–	2 565	6 759	866	35 687	12 673
Capital outlay	1 124	–	433	831	25	15 880	1 224
Solid waste management	14 833	21 932	7 236	3 942	7 694	15 387	8 273
Parks and recreation	18 819	4 907	7 184	6 617	6 629	58 373	12 711
Housing and community development	38 429	150	39 757	1 051	8 297	13 657	3 279
Government administration:							
Financial administration	3 722	1 407	3 480	776	4 836	10 149	2 473
Judicial and legal	2 153	581	1 361	482	3 692	823	626
General public buildings	5 495	862	1 736	974	2 730	659	42
Other	6 063	1 135	2 605	476	3 035	7 631	5 720
Interest on general debt	9 212	2 782	18 358	667	11 895	45 752	7 354
General expenditure, n.e.c.	68 855	7 725	32 755	7 190	62 009	64 324	8 519
Utility and liquor store expenditure	15 519	1 455	6 727	5 024	4 974	51 885	22 450
Insurance trust expenditure	–	–	729	–	–	4 640	–
Debt outstanding	**356 943**	**40 554**	**263 545**	**18 835**	**174 469**	**762 013**	**116 900**
Long-term	232 764	35 035	215 429	9 735	159 469	762 013	115 325
Education	38 880	–	39 853	–	57 906	–	–
Public debt for private purposes	–	–	79 238	–	47 759	15 210	–
Utility	50 651	719	–	4 015	6 426	90 564	24 050
Other and unallocable	143 233	34 316	96 338	5 720	47 378	656 239	91 275
Long-term debt issued	86 661	26 000	48 710	–	–	103 010	18 866
Long-term debt retired	57 121	1 440	15 722	1 290	16 093	46 919	21 525
Cash and security holdings	**168 982**	**22 181**	**186 816**	**23 954**	**183 201**	**508 930**	**77 545**
Exhibit—City contribution to own retirement systems	–	–	727	–	–	2 943	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	North Carolina—Con.				North Dakota—	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem	Fargo	Akron	Canton
	233	234	235	236	237	238	239
Population, 1990	75 695	183 521	207 951	143 485	74 111	223 019	84 161
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**182 124**	**167 039**	**186 448**	**161 802**	**56 019**	**214 496**	**62 958**
General revenue	55 916	141 704	169 108	141 878	47 937	189 325	56 998
Intergovernmental revenue	20 263	45 508	51 366	45 732	7 143	32 408	12 735
From Federal Government	6 044	4 134	4 887	4 979	1 169	10 335	4 408
From State governments	6 463	21 566	23 473	22 010	4 670	21 677	8 327
From local governments	7 756	19 808	23 006	18 743	1 304	396	-
General revenue from own sources	35 653	96 196	117 742	96 146	40 794	156 917	44 263
Taxes	17 169	61 193	74 748	51 169	13 287	92 651	30 630
Property	16 058	57 220	65 368	47 189	6 581	16 239	2 192
General sales	-	-	-	-	4 307	-	-
Selective sales	14	555	1 760	367	1 587	-	-
Income	-	-	-	-	-	68 933	27 037
Other	1 097	3 418	7 620	3 613	812	7 479	1 401
Current charges	12 236	24 496	26 409	30 343	9 304	44 284	9 095
Miscellaneous revenue	6 248	10 507	16 585	14 634	18 203	19 982	4 538
Utility and liquor store revenue	126 125	25 335	17 340	17 266	5 778	25 171	5 960
Insurance trust revenue	83	-	-	2 658	2 304	-	-
Expenditure	**188 778**	**176 240**	**212 548**	**154 330**	**60 649**	**231 386**	**65 440**
By character and object:							
Intergovernmental	588	1 064	1 675	1 639	-	635	658
To State governments	300	109	900	636	-	635	658
To local governments	288	955	775	1 003	-	-	-
Current operation	137 001	139 414	127 306	114 490	27 909	165 479	54 198
Capital outlay	42 997	29 378	76 383	26 540	22 110	53 732	8 619
Construction	25 672	18 057	63 345	23 959	21 329	43 826	7 414
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	8 138	6 384	7 184	9 826	9 027	11 540	1 965
Insurance benefits and repayments	54	-	-	1 835	1 603	-	-
Exhibit—Salaries and wages	33 226	64 799	70 499	62 892	16 596	107 345	26 821
General expenditure	69 018	152 925	176 784	130 426	54 159	205 124	60 282
Current expenditure	47 199	126 087	118 191	109 268	33 778	158 227	51 820
Intergovernmental expenditure	588	1 064	1 675	1 639	-	635	658
Capital outlay	21 819	26 838	58 593	21 158	20 381	46 897	8 462
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	5 610	-	-	892	-	-
Social services and income maintenance:							
Public welfare	-	-	715	-	198	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	373	199	245	1 685	7 484	2 055
Other	-	-	-	-	-	-	-
Transportation:							
Highways	7 756	25 671	19 754	17 050	2 554	36 968	9 520
Capital outlay	3 242	11 900	15 555	6 113	120	29 573	2 896
Air transportation	2 105	-	13	-	2 315	379	-
Parking facilities	135	1 237	2 945	1 342	221	1 962	-
Other	-	-	-	-	1 352	-	-
Public safety:							
Police protection	11 897	23 522	20 420	22 908	4 032	26 727	9 765
Fire protection	6 523	13 778	13 632	9 984	3 603	19 822	8 691
Correction	-	-	-	-	-	1 990	-
Protective inspection and regulation	818	2 497	3 222	1 844	316	2 680	-
Environment and housing:							
Natural resources	1 127	1 030	41	-	-	-	-
Sewerage	21 174	10 735	27 897	15 329	1 171	25 525	5 109
Capital outlay	14 282	2 540	17 565	5 293	332	5 211	161
Solid waste management	3 644	8 677	12 287	10 903	2 496	26 970	2 821
Parks and recreation	2 923	22 565	30 152	15 073	7 108	4 700	1 615
Housing and community development	835	9 105	5 415	5 647	609	7 853	2 485
Government administration:							
Financial administration	625	2 459	2 934	2 390	1 107	6 087	1 484
Judicial and legal	242	456	410	377	303	5 879	2 589
General public buildings	776	4 042	1 756	426	248	2 263	700
Other	1 362	4 504	4 071	5 006	525	4 657	1 498
Interest on general debt	4 613	6 159	4 851	7 751	8 640	10 183	1 960
General expenditure, n.e.c.	2 463	10 505	26 070	14 151	14 784	12 995	9 990
Utility and liquor store expenditure	119 706	23 315	35 764	22 069	4 887	26 262	5 158
Insurance trust expenditure	54	-	-	1 835	1 603	-	-
Debt outstanding	**162 129**	**93 560**	**130 115**	**132 885**	**113 981**	**127 935**	**31 311**
Long-term	162 129	83 795	130 115	132 885	113 981	118 045	31 311
Education	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	9 540
Utility	38 775	2 291	26 714	33 868	4 230	14 755	-
Other and unallocable	123 354	81 504	103 401	99 017	109 751	103 290	21 771
Long-term debt issued	78 009	-	41 500	4 700	9 800	3 137	-
Long-term debt retired	2 175	3 260	8 295	7 300	8 444	10 224	3 949
Cash and security holdings	**89 434**	**84 169**	**149 787**	**207 096**	**77 554**	**54 990**	**28 423**
Exhibit—City contribution to own retirement systems	-	-	-	1 487	1 043	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	240	241	242	243	244	245	246
Population, 1990	364 040	505 616	632 910	182 044	87 876	332 943	95 732
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**647 184**	**734 999**	**606 895**	**263 156**	**33 369**	**253 732**	**63 663**
General revenue	499 582	571 595	529 199	229 450	33 369	233 515	55 292
Intergovernmental revenue	91 478	171 625	101 845	34 994	6 206	46 179	16 090
From Federal Government	27 893	108 222	42 750	17 585	660	14 022	9 624
From State governments	42 190	61 898	51 473	16 289	5 224	28 388	6 466
From local governments	21 395	1 505	7 622	1 120	322	3 769	-
General revenue from own sources	408 104	399 970	427 354	194 456	27 163	187 336	39 202
Taxes	223 810	275 418	270 949	101 410	22 217	125 531	28 511
Property	37 704	48 802	20 740	14 602	3 436	10 415	2 350
General sales	-	-	-	-	-	-	-
Selective sales	4 059	2 881	5 810	440	160	-	-
Income	168 981	212 986	232 405	84 978	17 285	107 980	24 645
Other	13 066	10 749	11 994	1 390	1 336	7 136	1 516
Current charges	108 974	71 712	110 837	50 196	872	44 697	8 518
Miscellaneous revenue	75 320	52 840	45 568	42 850	4 074	17 108	2 173
Utility and liquor store revenue	59 793	163 404	77 696	33 706	-	20 217	8 371
Insurance trust revenue	87 809	-	-	-	-	-	-
Expenditure	**595 793**	**772 983**	**692 157**	**311 659**	**32 597**	**266 993**	**60 105**
By character and object:							
Intergovernmental	43 234	1 474	17 064	2 574	86	6 449	-
To State governments	1 708	-	1 705	-	34	1 940	-
To local governments	41 526	1 474	15 359	2 574	52	4 509	-
Current operation	357 490	589 053	438 907	200 286	27 537	197 476	54 357
Capital outlay	125 087	132 084	159 168	69 721	2 574	46 638	4 419
Construction	99 567	115 654	137 438	59 801	2 350	37 045	2 752
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	16 826	50 372	77 018	39 078	2 400	16 430	1 329
Insurance benefits and repayments	53 156	-	-	-	-	-	-
Exhibit—Salaries and wages	216 476	274 619	214 700	94 081	15 705	109 358	17 370
General expenditure	466 725	558 830	570 165	260 982	32 597	244 113	51 315
Current expenditure	377 625	492 144	433 380	212 491	30 023	202 142	47 606
Intergovernmental expenditure	43 234	1 474	17 064	2 574	86	6 449	-
Capital outlay	89 100	66 686	136 785	48 491	2 574	41 971	3 709
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	15	-	444	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	31 256	16 389	22 210	-	467	5 735	1 550
Other	-	-	-	-	-	-	-
Transportation:							
Highways	42 643	42 217	45 977	21 603	4 047	26 622	5 339
Capital outlay	17 888	13 486	24 242	12 602	-	10 396	580
Air transportation	2 114	53 191	28 059	18 644	-	-	713
Parking facilities	7 710	3 280	545	598	-	707	157
Other	25 054	52	-	-	-	-	-
Public safety:							
Police protection	62 481	120 819	104 076	36 098	6 054	45 099	9 258
Fire protection	47 604	59 505	60 586	24 711	5 023	32 404	8 456
Correction	345	5 608	13 145	11 514	-	8 636	-
Protective inspection and regulation	5 239	259	6 098	4 636	-	2 381	214
Environment and housing:							
Natural resources	1 162	-	-	-	-	-	-
Sewerage	73 922	7 477	99 467	20 533	162	39 469	5 709
Capital outlay	13 718	918	62 476	5 215	-	17 304	125
Solid waste management	12 909	29 799	26 988	10 310	51	14 205	2 135
Parks and recreation	36 077	33 336	42 062	14 542	2 270	11 469	1 038
Housing and community development	37 716	84 498	4 570	6 516	1 016	10 722	5 896
Government administration:							
Financial administration	12 696	11 287	11 060	7 923	1 223	5 513	840
Judicial and legal	3 384	20 020	17 325	5 687	1 815	7 966	2 092
General public buildings	5 276	9 368	9 060	6 520	515	3 186	817
Other	5 767	7 791	7 762	6 785	624	3 203	819
Interest on general debt	12 125	22 014	49 667	29 136	2 400	14 938	1 235
General expenditure, n.e.c.	41 245	31 875	21 508	34 782	6 930	11 858	5 047
Utility and liquor store expenditure	75 912	214 153	121 992	50 677	-	22 880	8 790
Insurance trust expenditure	53 156	-	-	-	-	-	-
Debt outstanding	**252 806**	**735 083**	**1 140 307**	**348 247**	**32 825**	**195 264**	**17 917**
Long-term	252 806	735 083	1 024 426	348 247	32 625	138 977	9 315
Education	5 130	-	-	-	-	545	-
Public debt for private purposes	-	-	-	172 435	22 020	9 599	2 690
Utility	74 895	400 862	403 647	70 005	-	15 785	1 440
Other and unallocable	172 781	334 221	620 779	105 807	10 605	113 048	5 185
Long-term debt issued	50 100	92 651	397	13 610	3 800	20 220	-
Long-term debt retired	27 795	70 557	46 082	15 960	1 188	10 898	3 540
Cash and security holdings	**1 282 009**	**467 576**	**301 883**	**351 251**	**27 467**	**64 107**	**9 702**
Exhibit—City contribution to own retirement systems	26 990	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Oklahoma				Oregon		
	Lawton[1]	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	247	248	249	250	251	252	253
Population, 1990	80 561	80 071	444 719	367 302	112 669	437 319	107 786
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**37 406**	**91 010**	**392 413**	**477 023**	**264 935**	**449 713**	**79 069**
General revenue	29 724	85 729	349 179	421 586	96 472	402 903	73 177
Intergovernmental revenue	1 370	2 263	24 943	24 496	15 818	66 185	9 302
From Federal Government	525	1 731	13 513	10 695	3 128	6 708	826
From State governments	844	532	10 756	13 595	9 398	30 504	6 953
From local governments	1	–	674	206	3 292	28 973	1 523
General revenue from own sources	28 354	83 466	324 236	397 090	80 654	336 718	63 875
Taxes	17 952	20 771	184 385	163 908	38 438	218 913	40 543
Property	525	1 403	28 932	24 422	33 616	156 986	32 808
General sales	15 491	16 447	131 872	122 753	–	–	–
Selective sales	1 635	2 560	19 826	13 725	2 665	30 905	5 748
Income	–	–	–	–	–	–	–
Other	301	361	3 755	3 008	2 157	31 022	1 987
Current charges	7 017	57 533	92 291	109 156	22 438	62 589	16 466
Miscellaneous revenue	3 385	5 162	47 560	124 026	19 778	55 216	6 866
Utility and liquor store revenue	6 439	4 069	35 730	47 449	168 463	45 919	5 892
Insurance trust revenue	1 243	1 212	7 504	7 988	–	891	–
Expenditure	**31 907**	**86 833**	**408 070**	**479 909**	**249 730**	**468 549**	**81 064**
By character and object:							
Intergovernmental	–	–	1 705	3 604	3 571	300	15
To State governments	–	–	–	–	–	–	–
To local governments	–	–	1 705	3 604	3 571	300	15
Current operation	27 984	75 141	257 890	258 799	202 629	330 904	61 072
Capital outlay	3 171	9 559	104 062	101 551	31 735	59 805	15 081
Construction	1 441	3 249	84 184	65 793	29 562	47 268	14 108
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	359	1 622	38 517	112 641	11 795	44 743	4 896
Insurance benefits and repayments	393	511	5 896	3 314	–	32 797	–
Exhibit—Salaries and wages	21 163	41 626	123 876	154 653	39 942	181 705	41 333
General expenditure	29 166	82 481	347 556	417 620	101 270	397 640	76 971
Current expenditure	26 020	73 026	260 298	333 561	86 248	340 369	62 573
Intergovernmental expenditure	–	–	1 705	3 604	3 571	300	15
Capital outlay	3 146	9 455	87 258	84 059	15 022	57 271	14 398
General expenditure by function:							
Education services:							
Education	–	–	–	–	946	–	–
Elementary and secondary education	–	–	–	–	946	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	492	115	–	–	2 239	–	5 641
Social services and income maintenance:							
Public welfare	30	50	–	–	–	–	–
Hospitals	–	46 248	–	–	–	–	–
Health	174	1 660	1 554	15 870	–	–	1 675
Other	–	–	–	–	–	–	–
Transportation:							
Highways	2 586	4 731	38 813	31 310	16 603	52 407	12 555
Capital outlay	96	2 104	21 043	17 344	12 351	3 588	5 540
Air transportation	1 379	–	38 798	29 405	3 319	–	298
Parking facilities	–	–	2 676	1 735	1 097	3 111	748
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	5 780	6 152	58 906	41 082	13 395	64 561	11 625
Fire protection	4 608	4 176	49 611	34 284	7 933	47 900	7 807
Correction	–	–	346	89	75	–	–
Protective inspection and regulation	605	483	–	2 793	1 676	9 595	1 112
Environment and housing:							
Natural resources	–	–	260	–	–	–	–
Sewerage	2 102	3 732	38 215	51 909	7 975	53 549	8 541
Capital outlay	94	1 715	16 616	28 803	202	14 864	1 781
Solid waste management	2 000	4 303	10 585	27 013	–	5 643	371
Parks and recreation	1 457	2 406	26 938	21 993	12 488	26 703	3 860
Housing and community development	2 160	1 232	7 259	4 646	5 990	19 663	7 040
Government administration:							
Financial administration	912	1 131	8 307	6 943	4 105	15 853	1 694
Judicial and legal	563	633	6 286	3 050	1 421	2 271	850
General public buildings	643	3	3 115	2 389	3 598	6 269	2 067
Other	736	1 642	3 657	2 958	5 284	8 605	1 801
Interest on general debt	359	1 321	33 576	109 401	2 141	35 529	4 534
General expenditure, n.e.c.	2 580	2 463	18 654	30 750	10 985	45 981	4 752
Utility and liquor store expenditure	2 348	3 841	54 618	58 975	148 460	38 112	4 093
Insurance trust expenditure	393	511	5 896	3 314	–	32 797	–
Debt outstanding	**4 605**	**21 427**	**483 060**	**1 581 965**	**205 761**	**781 338**	**66 915**
Long-term	4 605	21 427	483 060	1 581 965	195 534	704 446	66 915
Education	–	–	–	–	–	–	–
Public debt for private purposes	–	–	31 365	1 079 583	–	291 817	–
Utility	–	7 370	52 704	38 090	159 054	136 125	6 359
Other and unallocable	4 605	14 057	398 991	464 292	36 480	276 504	60 556
Long-term debt issued	–	–	25 578	211 825	1 530	263 726	3 500
Long-term debt retired	3 168	2 635	46 657	80 640	10 418	144 578	7 169
Cash and security holdings	**25 287**	**50 937**	**463 242**	**1 605 156**	**115 840**	**598 154**	**43 322**
Exhibit—City contribution to own retirement systems	461	508	4 728	3 819	–	33 641	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	254	255	256	257	258	259	260
Population, 1990	105 090	108 718	1 585 577	369 879	78 380	81 805	81 177
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**72 690**	**72 474**	**3 426 957**	**402 011**	**56 790**	**38 771**	**32 953**
General revenue	58 916	57 719	2 730 625	368 219	43 890	35 770	28 847
Intergovernmental revenue	6 821	13 591	669 030	86 327	10 349	4 887	4 504
From Federal Government	929	–	133 369	18 616	56	–	–
From State governments	5 774	13 408	467 577	25 105	10 037	1 363	4 504
From local governments	118	183	68 084	42 606	256	3 524	–
General revenue from own sources	52 095	44 128	2 061 595	281 892	33 541	30 883	24 343
Taxes	30 997	27 260	1 610 722	238 937	18 276	27 384	14 292
Property	18 738	21 269	318 529	124 654	11 292	9 289	12 404
General sales	–	–	–	–	–	–	–
Selective sales	27	–	33 435	26 648	–	–	–
Income	5 511	4 779	974 524	40 113	3 702	13 561	–
Other	6 721	1 212	284 234	47 522	3 282	4 534	1 888
Current charges	15 269	13 052	278 761	11 806	7 675	2 508	8 313
Miscellaneous revenue	5 829	3 816	172 112	31 149	7 590	991	1 738
Utility and liquor store revenue	7 212	8 486	545 524	–	5 121	–	–
Insurance trust revenue	6 562	6 269	150 808	33 792	7 779	3 001	4 106
Expenditure	**72 904**	**68 390**	**3 402 740**	**409 686**	**62 167**	**40 203**	**29 754**
By character and object:							
Intergovernmental	–	1 181	90 391	8 298	–	2 416	630
To State governments	–	–	2 300	–	–	–	–
To local governments	–	1 181	88 091	8 298	–	2 416	630
Current operation	47 922	55 315	2 598 367	295 265	36 054	33 478	24 551
Capital outlay	15 247	5 222	218 261	33 249	14 900	437	2 202
Construction	5 458	3 458	181 484	30 807	12 525	414	653
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	4 685	1 593	215 843	39 010	5 275	717	1 112
Insurance benefits and repayments	5 050	5 079	279 878	33 864	5 938	3 155	1 259
Exhibit—Salaries and wages	37 890	32 587	1 112 754	156 715	18 782	14 725	12 101
General expenditure	59 141	55 782	2 523 613	358 943	50 881	37 048	28 495
Current expenditure	45 867	50 748	2 373 627	325 838	36 019	36 611	26 293
Intergovernmental expenditure	–	1 181	90 391	8 298	–	2 416	630
Capital outlay	13 274	5 034	149 986	33 105	14 862	437	2 202
General expenditure by function:							
Education services:							
Education	–	–	15 897	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	15 897	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	34 928	5 096	585	1 246	420
Social services and income maintenance:							
Public welfare	–	–	216 493	30	–	–	–
Hospitals	–	–	15 493	–	–	–	–
Health	2 607	218	249 888	6 898	2	5	263
Other	–	–	–	–	–	–	–
Transportation:							
Highways	3 601	6 764	65 086	30 271	4 072	2 210	2 593
Capital outlay	–	1 070	14 286	17 934	1 083	414	–
Air transportation	1 280	–	58 706	–	–	–	–
Parking facilities	–	–	–	–	–	–	266
Other	–	150	55 705	–	–	–	–
Public safety:							
Police protection	7 004	11 227	326 598	53 072	8 835	6 183	6 384
Fire protection	4 911	9 208	120 456	41 211	3 300	8 782	1 721
Correction	–	–	132 654	–	–	–	–
Protective inspection and regulation	696	241	17 841	2 107	531	374	–
Environment and housing:							
Natural resources	–	–	–	217	–	–	–
Sewerage	7 889	9 454	91 688	3 830	6 121	–	4 140
Capital outlay	2 227	631	15 182	38	2 218	–	653
Solid waste management	3 926	2 139	144 200	15 816	506	3 383	1 860
Parks and recreation	2 047	803	69 184	31 557	2 673	856	1 598
Housing and community development	2 152	2 188	84 681	10 469	12 063	928	1 114
Government administration:							
Financial administration	2 927	1 412	49 668	9 450	1 141	622	371
Judicial and legal	233	228	162 317	2 784	211	211	153
General public buildings	2 348	583	83 352	6 028	960	432	341
Other	11 474	1 857	24 214	10 567	3 634	3 139	2 045
Interest on general debt	3 044	902	144 304	39 010	3 876	717	1 112
General expenditure, n.e.c.	3 002	8 408	360 260	90 530	2 351	7 960	4 114
Utility and liquor store expenditure	8 713	7 529	599 249	16 879	5 348	–	–
Insurance trust expenditure	5 050	5 079	279 878	33 864	5 938	3 155	1 259
Debt outstanding	**82 214**	**14 881**	**4 028 504**	**586 242**	**65 840**	**7 662**	**11 620**
Long-term	82 214	14 881	3 932 304	586 242	65 840	7 662	11 620
Education	–	–	751	–	–	–	–
Public debt for private purposes	–	–	172 357	203 797	–	–	–
Utility	27 518	7 161	1 366 954	–	25 544	–	–
Other and unallocable	54 696	7 720	2 392 242	382 445	40 296	7 662	11 620
Long-term debt issued	5 792	–	377 180	63 365	30 000	–	–
Long-term debt retired	3 005	1 279	138 058	56 469	2 494	1 587	584
Cash and security holdings	**79 267**	**41 244**	**3 038 959**	**400 426**	**109 255**	**16 349**	**39 605**
Exhibit—City contribution to own retirement systems	1 030	5 008	173 372	13 554	1 979	1 183	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Rhode Island			South Carolina			South Dakota	Tennessee		
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston	Sioux Falls	Chatta-nooga	Clarksville	Knoxville
	261	262	263	264	265	266	267	268	269	270
Population, 1990	76 060	160 728	85 427	80 414	98 052	70 218	100 814	152 466	75 494	165 121
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	**118 158**	**311 195**	**151 367**	**117 266**	**96 319**	**22 301**	**89 795**	**520 427**	**84 506**	**479 985**
General revenue	116 632	275 402	145 383	92 193	75 974	22 301	72 384	232 778	26 233	138 323
Intergovernmental revenue	24 852	97 983	35 497	11 011	8 784	3 990	5 047	119 692	9 814	43 345
From Federal Government	1 188	10 852	982	6 910	3 384	1 381	2 484	13 625	1 260	4 831
From State governments	23 664	85 736	34 256	4 022	3 676	2 571	2 558	54 329	5 687	16 331
From local governments	–	1 395	259	79	1 724	38	5	51 738	2 867	22 183
General revenue from own sources	91 780	177 419	109 886	81 182	67 190	18 311	67 337	113 086	16 419	94 978
Taxes	70 150	150 008	100 655	37 675	27 884	14 657	42 982	61 250	8 251	54 647
Property	69 142	148 708	98 924	27 208	18 070	8 652	12 460	53 420	6 343	45 770
General sales	–	–	–	–	–	–	29 001	–	–	–
Selective sales	–	–	518	3 004	3 234	2 115	313	6 415	1 895	8 002
Income	–	–	–	–	–	–	–	–	–	–
Other	1 008	1 300	1 213	7 463	6 580	3 890	1 208	1 415	13	875
Current charges	14 779	14 576	6 017	25 461	29 759	170	14 764	33 047	4 173	25 592
Miscellaneous revenue	6 851	12 835	3 214	18 046	9 547	3 484	9 591	18 789	3 995	14 739
Utility and liquor store revenue	455	18 075	3 431	25 073	18 765	–	10 427	278 612	58 273	306 791
Insurance trust revenue	1 071	17 718	2 553	–	1 580	–	6 984	9 037	–	34 871
Expenditure	**120 701**	**327 639**	**143 300**	**132 341**	**98 729**	**24 124**	**78 620**	**544 522**	**95 101**	**464 318**
By character and object:										
Intergovernmental	11	2 857	13	–	–	–	–	230	687	4 908
To State governments	–	–	–	–	–	–	–	201	–	–
To local governments	11	2 857	13	–	–	–	–	29	687	4 908
Current operation	104 677	262 772	121 394	80 049	63 029	16 689	43 619	470 882	71 298	368 125
Capital outlay	9 125	23 804	9 358	43 032	24 059	5 874	28 893	56 599	18 203	55 797
Construction	8 242	20 644	5 071	37 581	20 949	4 872	27 813	38 874	–	55 228
Assistance and subsidies	1 292	13 963	1 331	–	–	–	–	–	–	–
Interest on debt	1 310	5 676	4 402	9 260	10 838	1 561	3 334	12 320	4 913	19 882
Insurance benefits and repayments	4 286	18 567	6 802	–	803	–	2 774	4 491	–	15 606
Exhibit—Salaries and wages	72 260	132 221	70 055	34 888	43 704	12 278	21 375	111 846	14 156	105 910
General expenditure	115 881	294 469	132 913	94 692	72 672	24 124	64 356	244 000	31 639	125 115
Current expenditure	106 756	270 665	123 613	70 993	56 291	18 250	38 736	211 528	23 508	103 848
Intergovernmental expenditure	11	2 857	13	–	–	–	–	230	687	4 908
Capital outlay	9 125	23 804	9 300	23 699	16 381	5 874	25 620	32 472	8 131	21 267
General expenditure by function:										
Education services:										
Education	60 058	131 712	76 351	–	–	–	–	83 650	–	4 227
Elementary and secondary education	60 058	131 712	76 351	–	–	–	–	83 650	–	4 227
Higher education	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Libraries	2 141	1 747	1 291	–	–	–	1 677	3 141	113	–
Social services and income maintenance:										
Public welfare	1 292	14 236	1 867	142	–	–	–	6 580	28	–
Hospitals	–	–	–	–	–	–	–	–	–	–
Health	100	127	794	76	424	–	1 842	2 320	87	4 513
Other	–	–	–	–	–	–	–	–	–	–
Transportation:										
Highways	5 179	3 684	4 497	2 090	8 655	1 329	17 637	9 592	3 307	9 958
Capital outlay	883	–	898	16	4 323	67	12 584	2 545	270	3 221
Air transportation	–	–	–	–	–	–	4 558	1 967	–	–
Parking facilities	–	–	–	1 612	1 455	–	760	–	117	353
Other	–	1 614	–	1 558	–	–	1 879	–	–	–
Public safety:										
Police protection	10 654	22 592	11 935	11 104	10 587	6 546	7 588	14 923	5 044	18 128
Fire protection	12 134	23 774	12 382	5 068	10 810	2 920	6 945	11 276	3 961	18 093
Correction	–	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	478	1 998	499	751	761	273	–	–	269	–
Environment and housing:										
Natural resources	–	–	–	194	4	–	–	–	–	–
Sewerage	5 572	829	4 376	19 095	15 590	591	3 625	22 545	8 310	24 113
Capital outlay	123	551	2 323	11 355	7 074	47	480	13 152	5 784	13 181
Solid waste management	3 329	5 725	2 378	2 537	5 370	1 104	629	5 638	272	2 041
Parks and recreation	2 250	17 483	2 749	17 646	6 878	3 783	4 366	6 504	1 516	6 454
Housing and community development	1 528	11 183	671	1 167	1 388	1 139	1 836	2 720	794	3 398
Government administration:										
Financial administration	2 225	4 376	2 325	1 588	959	417	1 432	3 405	504	1 634
Judicial and legal	769	3 493	244	275	1 740	381	276	1 129	–	696
General public buildings	1 882	2 804	738	2 199	938	446	330	605	439	879
Other	1 659	4 370	1 097	1 326	2 741	1 480	580	2 981	535	1 473
Interest on general debt	1 281	4 356	4 362	2 109	1 777	1 561	2 091	12 228	1 103	14 649
General expenditure, n.e.c.	3 350	38 366	4 357	24 155	2 595	2 154	6 305	52 796	5 240	14 506
Utility and liquor store expenditure	534	14 603	3 585	37 649	25 254	–	11 490	296 031	63 462	323 597
Insurance trust expenditure	4 286	18 567	6 802	–	803	–	2 774	4 491	–	15 606
Debt outstanding	**35 692**	**112 440**	**58 443**	**246 215**	**178 640**	**20 450**	**59 370**	**184 303**	**73 059**	**289 816**
Long-term	35 692	112 440	58 443	233 215	178 640	20 450	59 370	184 303	73 059	288 559
Education	230	29 125	7 050	–	–	–	–	16 634	–	–
Public debt for private purposes	–	–	–	–	–	–	10 818	33 066	–	–
Utility	593	14 800	389	202 221	147 870	–	16 260	1 455	59 906	91 015
Other and unallocable	34 869	68 515	51 004	30 994	30 770	20 450	32 292	133 148	13 153	197 544
Long-term debt issued	15 125	39 545	13 150	10 000	108 345	–	818	22 264	14 774	35 920
Long-term debt retired	21 291	9 035	6 536	6 527	68 700	75	2 809	10 851	4 592	13 109
Cash and security holdings	**29 798**	**143 336**	**26 788**	**88 297**	**127 643**	**24 914**	**140 337**	**226 232**	**44 219**	**394 768**
Exhibit—City contribution to own retirement systems	4 288	11 494	7 938	–	391	–	2 121	6 462	–	14 382

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Tennessee—Con.		Texas							
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Browns-ville	Carrollton	Corpus Christi
	271	272	273	274	275	276	277	278	279	280
Population, 1990	610 337	488 374	106 654	157 615	261 721	465 622	114 323	98 962	82 169	257 453
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31	7/31
Revenue	**1 775 348**	**1 573 193**	**68 099**	**108 030**	**176 913**	**1 101 240**	**88 123**	**88 202**	**70 752**	**205 991**
General revenue	836 153	945 270	54 144	89 873	142 152	535 088	76 798	41 251	58 807	153 319
Intergovernmental revenue	545 579	207 740	4 154	9 413	9 968	44 916	3 203	5 193	4 040	16 623
From Federal Government	30 019	12 195	3 198	6 873	8 862	7 343	1 607	4 764	254	9 422
From State governments	272 797	195 155	860	1 984	1 106	37 245	1 538	315	3 786	2 728
From local governments	242 763	390	96	556	–	328	58	114	–	4 473
General revenue from own sources	290 574	737 530	49 990	80 460	132 184	490 172	73 595	36 058	54 767	136 696
Taxes	153 236	462 498	30 543	40 585	86 555	174 251	42 908	17 129	38 911	67 750
Property	113 372	263 754	13 309	17 459	50 269	103 032	15 005	9 298	26 667	36 597
General sales	–	140 124	12 879	15 754	22 513	51 540	17 405	6 061	8 676	18 771
Selective sales	29 616	24 979	4 108	6 563	11 817	16 086	10 067	1 433	3 112	11 136
Income	–	–	–	–	–	–	–	–	–	–
Other	10 248	33 641	247	809	1 956	3 593	431	337	456	1 246
Current charges	81 915	143 592	10 397	17 311	27 533	204 233	15 424	12 232	12 046	35 639
Miscellaneous revenue	55 423	131 440	9 050	22 564	18 096	111 688	15 263	6 697	3 810	33 307
Utility and liquor store revenue	837 376	593 559	12 323	15 494	34 761	512 813	10 520	46 951	11 945	52 672
Insurance trust revenue	101 819	34 364	1 632	2 663	–	53 339	805	–	–	–
Expenditure	**1 718 376**	**1 493 884**	**75 514**	**102 451**	**174 668**	**990 314**	**76 671**	**93 580**	**79 034**	**213 146**
By character and object:										
Intergovernmental	15 183	5 514	1 975	1 009	8 093	12 305	–	–	–	–
To State governments	167	82	–	–	–	–	–	–	–	–
To local governments	15 016	5 432	1 975	1 009	8 093	12 305	–	–	–	–
Current operation	1 374 030	1 151 399	51 184	67 886	108 243	516 336	62 825	71 133	46 674	133 664
Capital outlay	225 770	141 642	15 532	16 991	27 720	181 265	2 586	9 365	23 585	54 349
Construction	197 190	108 703	11 074	7 765	27 698	168 405	2 431	640	20 375	21 366
Assistance and subsidies	–	338	–	–	–	–	–	–	–	–
Interest on debt	43 591	157 561	5 788	15 432	30 612	257 993	10 266	13 082	8 775	25 133
Insurance benefits and repayments	59 802	37 430	1 035	1 133	–	22 415	994	–	–	–
Exhibit—Salaries and wages	536 760	486 808	29 613	36 459	65 321	262 263	33 016	25 833	28 142	74 083
General expenditure	836 867	831 118	62 401	85 056	142 314	543 230	67 475	41 176	59 858	161 842
Current expenditure	692 371	733 172	48 224	73 045	124 471	434 762	64 995	38 195	45 610	121 204
Intergovernmental expenditure	15 183	5 514	1 975	1 009	8 093	12 305	–	–	–	–
Capital outlay	144 496	97 946	14 177	12 011	17 843	108 468	2 480	2 981	14 248	40 638
General expenditure by function:										
Education services:										
Education	394 498	261 573	–	–	–	81	–	–	–	–
Elementary and secondary education	394 498	261 573	–	–	–	81	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Libraries	9 257	7 800	1 174	2 360	2 565	7 376	2 055	215	1 019	1 934
Social services and income maintenance:										
Public welfare	–	8 553	–	–	860	1 720	405	12	–	–
Hospitals	8 856	49 836	–	–	–	88 405	–	–	–	–
Health	6 259	19 031	2 698	2 090	1 253	32 325	2 772	1 223	829	6 651
Other	–	–	–	–	–	–	–	–	–	–
Transportation:										
Highways	26 424	26 434	6 453	6 077	21 379	50 553	8 992	6 330	12 562	15 125
Capital outlay	15 566	11 531	1 380	2 082	13 437	41 765	1 370	207	8 357	5 732
Air transportation	–	155	1 242	2 854	2 238	23 389	–	2 542	–	3 906
Parking facilities	55	443	–	–	–	–	–	936	–	128
Other	1 011	82	–	–	–	–	–	–	–	–
Public safety:										
Police protection	68 821	55 056	7 450	14 790	21 400	48 777	12 581	7 448	2 935	24 410
Fire protection	56 516	33 469	5 739	7 246	15 249	32 618	9 595	3 524	6 024	12 422
Correction	–	29 647	–	–	–	–	–	253	5 107	360
Protective inspection and regulation	2 679	3 764	382	1 129	2 766	1 037	2 305	321	684	924
Environment and housing:										
Natural resources	153	2 099	–	–	–	–	–	–	–	–
Sewerage	39 086	75 874	8 225	3 448	15 239	43 100	2 214	6 064	4 587	27 283
Capital outlay	16 959	47 155	6 238	–	–	17 338	82	15	253	19 483
Solid waste management	25 553	11 053	3 069	5 163	2 588	11 871	6 074	1 747	3 137	4 454
Parks and recreation	97 522	23 432	4 535	9 159	10 913	42 185	4 445	2 408	6 650	23 909
Housing and community development	20 552	5 018	1 623	4 466	10 001	3 373	2 054	2 930	–	1 674
Government administration:										
Financial administration	7 153	9 431	1 033	2 084	4 479	6 898	2 025	1 100	1 432	3 746
Judicial and legal	4 113	17 870	620	858	2 245	6 152	911	444	553	1 814
General public buildings	1 307	1 782	682	1 357	2 353	3 514	1 323	244	730	704
Other	4 232	5 139	1 295	1 034	2 597	7 395	1 345	723	2 297	1 953
Interest on general debt	22 677	115 143	5 732	15 019	22 930	102 822	8 233	1 884	6 641	22 469
General expenditure, n.e.c.	40 143	68 434	10 449	5 922	1 259	29 639	146	828	4 671	7 976
Utility and liquor store expenditure	821 707	625 336	12 078	16 262	32 354	424 669	8 202	52 404	19 176	51 304
Insurance trust expenditure	59 802	37 430	1 035	1 133	–	22 415	994	–	–	–
Debt outstanding	**756 132**	**2 313 503**	**74 859**	**187 150**	**400 535**	**3 241 620**	**141 730**	**161 384**	**113 369**	**428 057**
Long-term	756 132	2 293 075	74 859	187 150	400 535	3 097 370	141 730	159 550	113 369	428 057
Education	37 916	118 780	–	–	–	–	–	–	–	–
Public debt for private purposes	21 608	1 072 971	51 053	176 575	82 632	282 151	41 299	3 239	8 985	220 250
Utility	269 855	639 485	585	4 750	108 963	1 936 583	24 290	126 418	24 494	35 888
Other and unallocable	426 753	461 839	23 221	5 825	208 940	878 636	76 141	29 893	79 890	171 919
Long-term debt issued	105 020	47 500	502	–	8 000	452 988	5 000	2 065	6 287	15 799
Long-term debt retired	104 747	66 291	9 033	10 328	29 431	399 005	8 625	2 806	6 453	19 266
Cash and security holdings	**1 478 144**	**2 170 192**	**85 321**	**293 627**	**162 632**	**1 524 182**	**96 705**	**47 293**	**49 024**	**350 026**
Exhibit—City contribution to own retirement systems	34 698	51 018	412	581	–	14 458	604	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	281	282	283	284	285	286	287
Population, 1990	1 006 877	515 342	447 619	180 650	99 616	1 630 553	155 037
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	**1 123 956**	**328 099**	**530 162**	**238 514**	**82 616**	**1 681 585**	**115 831**
General revenue	817 533	263 163	403 491	95 640	70 377	1 339 852	98 789
Intergovernmental revenue	36 565	29 327	52 548	8 090	1 341	63 184	235
From Federal Government	21 277	22 490	23 078	4 675	916	38 372	-
From State governments	8 192	4 536	19 083	3 415	379	9 739	233
From local governments	7 096	2 301	10 387	-	46	15 073	2
General revenue from own sources	780 968	233 836	350 943	87 550	69 036	1 276 668	98 554
Taxes	493 281	120 776	200 360	47 121	34 614	718 008	68 463
Property	286 219	61 803	136 114	32 868	22 754	383 890	35 837
General sales	122 890	43 511	39 768	10 259	7 188	203 717	19 826
Selective sales	75 388	11 702	19 945	3 456	4 096	112 326	11 219
Income	-	-	-	-	-	-	-
Other	8 784	3 760	4 533	538	576	18 075	1 581
Current charges	189 277	57 739	71 719	28 068	12 460	386 349	17 588
Miscellaneous revenue	98 410	55 321	78 864	12 361	21 962	172 311	12 503
Utility and liquor store revenue	114 997	33 432	71 770	142 874	12 239	234 888	17 042
Insurance trust revenue	191 426	31 504	54 901	-	-	106 845	-
Expenditure	**1 019 941**	**330 668**	**517 877**	**228 508**	**80 734**	**1 623 061**	**112 879**
By character and object:							
Intergovernmental	23 291	4 626	1 976	147	6 239	3 277	379
To State governments	-	-	-	-	-	-	-
To local governments	23 291	4 626	1 976	147	6 239	3 277	379
Current operation	579 017	172 860	300 460	184 024	42 949	981 559	79 253
Capital outlay	212 651	107 611	103 513	27 557	11 257	317 953	24 273
Construction	179 881	88 424	84 878	1 856	5 767	263 023	17 922
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	121 747	30 311	90 059	16 780	20 289	254 952	8 974
Insurance benefits and repayments	83 235	15 260	21 869	-	-	65 320	-
Exhibit—Salaries and wages	383 373	132 798	140 587	47 072	21 981	564 900	41 991
General expenditure	804 463	273 370	419 065	99 972	72 285	1 342 598	97 344
Current expenditure	634 758	172 575	328 108	82 178	63 957	1 078 205	75 720
Intergovernmental expenditure	23 291	4 626	1 976	147	6 239	3 277	379
Capital outlay	169 705	100 795	90 957	17 794	8 328	264 393	21 624
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	16 095	3 900	8 438	3 331	812	24 790	2 473
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	18 330	12 534	9 540	1 073	1 154	53 113	987
Other	-	-	-	-	-	-	-
Transportation:							
Highways	75 147	19 206	46 493	13 427	9 651	91 705	8 554
Capital outlay	39 513	11 259	29 023	7 491	3 301	43 816	5 958
Air transportation	15 319	7 791	23 294	-	742	96 109	-
Parking facilities	3 280	82	542	-	-	-	-
Other	10	-	-	-	-	-	-
Public safety:							
Police protection	159 827	37 501	55 689	14 487	10 876	251 073	10 740
Fire protection	77 426	21 906	37 669	9 776	6 800	144 716	9 345
Correction	3 484	790	98	-	-	11 422	432
Protective inspection and regulation	6 481	3 188	3 595	831	401	10 134	802
Environment and housing:							
Natural resources	-	19 425	-	-	-	-	-
Sewerage	107 771	59 003	37 268	12 873	7 015	218 908	11 051
Capital outlay	56 660	45 999	10 765	3 576	2 439	108 106	4 218
Solid waste management	26 088	10 254	21 545	7 210	1 369	36 558	3 140
Parks and recreation	101 482	21 157	34 600	8 071	5 175	60 684	8 445
Housing and community development	12 951	5 213	4 798	4 493	916	26 836	-
Government administration:							
Financial administration	14 259	6 150	11 323	2 350	1 927	31 735	2 552
Judicial and legal	12 002	4 068	4 767	1 044	1 216	22 640	1 218
General public buildings	16 162	2 408	11 434	1 677	385	3 011	1 272
Other	8 944	3 149	4 674	1 617	1 455	10 886	7 513
Interest on general debt	95 791	25 445	81 872	12 372	17 711	185 064	7 201
General expenditure, n.e.c.	33 614	10 200	21 426	5 340	4 680	63 214	21 619
Utility and liquor store expenditure	132 243	42 038	76 943	128 536	8 449	215 143	15 535
Insurance trust expenditure	83 235	15 260	21 869	-	-	65 320	-
Debt outstanding	**1 623 617**	**446 499**	**914 968**	**218 264**	**237 830**	**3 507 864**	**108 360**
Long-term	1 580 417	446 499	903 968	218 264	237 830	3 507 864	108 360
Education	-	-	-	-	-	-	-
Public debt for private purposes	75 029	255 939	307 971	19 702	139 820	578 344	-
Utility	258 106	104 425	165 435	63 222	32 287	684 893	26 425
Other and unallocable	1 247 282	86 135	430 562	135 340	65 723	2 244 627	81 935
Long-term debt issued	160 253	39 915	9 330	-	10 308	178 250	12 000
Long-term debt retired	121 896	44 424	47 484	24 650	18 894	244 989	6 257
Cash and security holdings	**1 994 686**	**786 699**	**1 048 479**	**105 075**	**202 523**	**3 600 473**	**98 755**
Exhibit—City contribution to own retirement systems	65 210	12 985	15 486	-	-	50 388	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	288	289	290	291	292	293	294
Population, 1990	122 899	186 206	84 021	101 484	89 443	89 699	119 363
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**83 285**	**180 616**	**74 792**	**66 394**	**71 574**	**52 391**	**55 182**
General revenue	73 748	106 416	69 102	57 784	56 740	39 995	45 325
Intergovernmental revenue	6 901	7 490	5 386	5 069	1 493	3 575	3 751
From Federal Government	4 381	2 430	3 637	4 779	1 246	1 853	3 356
From State governments	2 444	4 308	225	290	247	315	239
From local governments	76	752	1 524	–	–	1 407	156
General revenue from own sources	66 847	98 926	63 716	52 715	55 247	36 420	41 574
Taxes	23 702	51 325	25 074	29 624	27 658	18 989	25 878
Property	10 656	30 051	11 358	16 090	15 427	8 224	13 686
General sales	7 931	15 530	9 129	9 700	8 366	7 554	7 266
Selective sales	4 563	5 024	4 252	3 332	3 460	3 024	4 408
Income	–	–	–	–	–	–	–
Other	552	720	335	502	405	187	518
Current charges	28 460	23 540	12 704	13 855	14 500	10 177	11 741
Miscellaneous revenue	14 685	24 061	25 938	9 236	13 089	7 254	3 955
Utility and liquor store revenue	8 168	70 216	5 173	8 610	13 270	11 057	9 857
Insurance trust revenue	1 369	3 984	517	–	1 564	1 339	–
Expenditure	**80 089**	**177 992**	**73 488**	**73 818**	**75 188**	**50 865**	**55 424**
By character and object:							
Intergovernmental	–	1 309	800	–	270	–	–
To State governments	–	–	–	–	–	–	–
To local governments	–	1 309	800	–	270	–	–
Current operation	56 935	113 864	39 187	52 343	48 096	37 126	47 773
Capital outlay	15 982	36 405	11 223	13 613	17 200	6 110	3 575
Construction	9 805	33 075	2 520	10 427	14 222	4 543	2 506
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	6 573	23 930	22 156	7 862	8 672	6 650	4 076
Insurance benefits and repayments	599	2 484	122	–	950	979	–
Exhibit—Salaries and wages	25 076	55 826	17 267	22 696	28 896	21 451	22 762
General expenditure	69 176	113 398	69 410	64 774	54 196	40 013	48 112
Current expenditure	54 566	86 279	58 187	51 992	48 535	34 899	44 555
Intergovernmental expenditure	–	1 309	800	–	270	–	–
Capital outlay	14 610	27 119	11 223	12 782	5 661	5 114	3 557
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	472	1 852	910	988	–	–	1 271
Social services and income maintenance:							
Public welfare	1 816	–	170	3	77	468	–
Hospitals	–	–	–	–	–	–	–
Health	2 553	2 696	272	860	1 522	–	828
Other	–	–	–	–	–	–	–
Transportation:							
Highways	17 290	10 190	4 104	7 333	5 216	3 174	4 595
Capital outlay	6 691	4 295	943	4 411	1 002	662	696
Air transportation	3 503	6 734	732	1 820	2 995	–	–
Parking facilities	130	–	–	–	–	14	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	8 588	16 512	8 687	12 190	10 444	7 007	12 752
Fire protection	6 714	10 898	3 788	7 226	6 015	5 973	1 187
Correction	–	–	–	–	–	500	–
Protective inspection and regulation	532	598	272	480	451	807	397
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	4 502	16 977	4 734	3 126	6 605	4 286	8 088
Capital outlay	1 184	12 865	2 023	148	1 486	656	1 924
Solid waste management	2 727	5 802	3 709	3 915	3 048	2 140	3 556
Parks and recreation	2 585	10 645	5 963	3 501	3 399	2 361	3 439
Housing and community development	2 179	260	745	2 938	1 053	1 360	2 971
Government administration:							
Financial administration	2 238	1 159	1 260	1 459	3 278	1 085	1 257
Judicial and legal	553	1 336	473	881	1 162	774	1 388
General public buildings	2 375	822	166	1 356	481	620	1 402
Other	1 160	4 554	1 231	1 181	1 319	917	900
Interest on general debt	5 656	16 408	21 714	6 807	5 714	5 142	2 967
General expenditure, n.e.c.	3 603	5 955	10 480	8 710	1 417	3 385	1 114
Utility and liquor store expenditure	10 314	62 110	3 956	9 044	20 042	9 873	7 312
Insurance trust expenditure	599	2 484	122	–	950	979	–
Debt outstanding	**93 492**	**301 265**	**304 354**	**112 375**	**112 638**	**62 070**	**58 952**
Long-term	93 492	301 265	304 354	112 375	112 638	62 070	58 952
Education	–	–	–	–	–	–	–
Public debt for private purposes	13 138	135 742	277 056	57 191	46 658	33 940	1 332
Utility	11 870	106 330	5 125	12 555	47 260	21 745	27 965
Other and unallocable	68 484	59 193	22 173	42 629	18 720	6 385	29 655
Long-term debt issued	30 800	16 728	1 000	–	4 830	–	–
Long-term debt retired	4 681	29 003	13 982	8 998	13 860	4 823	6 550
Cash and security holdings	**93 720**	**257 741**	**314 358**	**81 556**	**123 399**	**73 855**	**11 836**
Exhibit—City contribution to own retirement systems	655	1 152	241	–	535	413	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	295	296	297	298	299	300	301
Population, 1990	128 713	74 840	84 474	935 933	75 450	103 590	96 259
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**108 604**	**72 212**	**47 311**	**1 417 379**	**62 530**	**86 679**	**57 639**
General revenue	92 652	61 155	39 192	543 429	53 790	74 339	46 519
Intergovernmental revenue	1 179	3 563	5 319	122 418	4 524	3 409	3 874
From Federal Government	482	-	4 198	40 940	2 628	2 362	3 094
From State governments	341	1 367	1 025	35 383	1 881	806	482
From local governments	356	2 196	96	46 095	15	241	298
General revenue from own sources	91 473	57 592	33 873	421 011	49 266	70 930	42 645
Taxes	60 378	36 474	22 580	207 158	24 377	34 585	26 945
Property	37 618	20 097	14 056	113 268	10 968	14 685	16 016
General sales	14 531	10 913	5 824	65 179	9 043	14 200	6 815
Selective sales	6 112	4 894	2 443	23 193	4 156	5 398	3 674
Income	-	-	-	-	-	-	-
Other	2 117	570	257	5 518	210	302	440
Current charges	19 723	14 532	6 831	94 968	8 197	19 091	10 125
Miscellaneous revenue	11 372	6 586	4 462	118 885	16 692	17 254	5 575
Utility and liquor store revenue	15 952	11 057	8 119	841 607	7 656	12 340	9 578
Insurance trust revenue	-	-	-	32 343	1 084	-	1 542
Expenditure	**119 279**	**73 019**	**44 911**	**1 603 741**	**64 337**	**90 090**	**57 226**
By character and object:							
Intergovernmental	15 153	-	332	6 851	213	3 475	-
To State governments	-	-	-	2 626	-	-	-
To local governments	15 153	-	332	4 225	213	3 475	-
Current operation	50 471	54 484	35 261	850 430	38 000	50 811	45 148
Capital outlay	39 062	12 665	7 205	465 805	9 455	21 517	8 035
Construction	37 553	8 487	2 639	414 040	7 928	19 769	4 648
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	14 593	5 870	2 113	268 043	16 183	14 287	3 424
Insurance benefits and repayments	-	-	-	12 612	486	-	619
Exhibit—Salaries and wages	33 862	24 306	19 010	343 307	17 705	28 151	23 560
General expenditure	108 966	62 258	37 005	660 960	52 980	78 745	44 225
Current expenditure	75 760	51 102	31 078	516 494	47 982	58 896	39 714
Intergovernmental expenditure	15 153	-	332	6 851	213	3 475	-
Capital outlay	33 206	11 156	5 927	144 466	4 998	19 849	4 511
General expenditure by function:							
Education services:							
Education	-	-	-	6 043	-	-	-
Elementary and secondary education	-	-	-	5 775	-	-	-
Higher education	-	-	-	268	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2 774	1 137	-	9 843	770	1 026	578
Social services and income maintenance:							
Public welfare	-	-	1 323	4 608	681	981	-
Hospitals	-	-	-	-	-	-	-
Health	597	645	2 389	17 493	1 042	1 735	1 661
Other	-	-	-	-	-	-	-
Transportation:							
Highways	12 798	8 323	3 081	50 278	5 572	7 218	4 995
Capital outlay	9 217	5 685	454	26 950	1 526	4 611	24
Air transportation	-	-	4 524	25 289	1 808	1 983	165
Parking facilities	-	-	-	2 198	47	-	24
Other	-	-	-	-	213	-	-
Public safety:							
Police protection	10 669	9 939	7 269	98 276	6 937	11 729	8 256
Fire protection	8 810	5 343	4 421	62 558	5 063	7 237	5 361
Correction	-	-	-	1 370	-	-	-
Protective inspection and regulation	1 371	431	285	4 699	241	578	427
Environment and housing:							
Natural resources	-	-	-	15 431	-	-	-
Sewerage	9 224	5 713	2 281	74 311	2 167	14 011	4 992
Capital outlay	605	353	484	33 973	331	8 722	2 823
Solid waste management	4 828	3 338	-	24 506	3 449	3 602	5 606
Parks and recreation	16 518	7 241	2 373	58 495	1 954	4 738	2 813
Housing and community development	456	-	503	24 710	2 997	1 646	1 643
Government administration:							
Financial administration	3 204	913	1 018	11 372	1 031	902	1 098
Judicial and legal	522	262	733	6 622	746	584	687
General public buildings	13 605	1 027	270	8 196	175	603	397
Other	1 929	3 298	645	6 972	2 441	1 340	1 063
Interest on general debt	12 356	4 708	1 521	87 511	14 884	12 186	1 616
General expenditure, n.e.c.	9 305	9 940	4 369	60 179	762	6 646	2 843
Utility and liquor store expenditure	10 313	10 761	7 906	930 169	10 871	11 345	12 382
Insurance trust expenditure	-	-	-	12 612	486	-	619
Debt outstanding	**202 223**	**75 225**	**26 705**	**4 149 539**	**190 780**	**171 446**	**45 151**
Long-term	202 223	75 225	26 705	3 874 539	190 780	171 446	45 151
Education	-	-	-	-	-	-	-
Public debt for private purposes	-	10 850	-	75 827	140 819	105 267	-
Utility	40 451	10 571	6 155	2 768 493	17 785	24 018	24 826
Other and unallocable	161 772	53 804	20 550	1 030 219	32 176	42 161	20 325
Long-term debt issued	18 596	15 760	2 075	93 696	5 000	11 200	2 631
Long-term debt retired	22 175	6 901	1 971	128 675	7 024	9 564	1 310
Cash and security holdings	**49 886**	**28 757**	**21 985**	**1 383 102**	**191 108**	**157 586**	**51 365**
Exhibit—City contribution to own retirement systems	-	-	-	18 886	380	-	353

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Utah					Virginia			
	Provo	Salt Lake City	Sandy City	West Valley	Vermont—Burlington	Alexandria	Chesapeake	Hampton	Newport News
	302	303	304	305	306	307	308	309	310
Population, 1990	86 835	159 936	75 058	86 976	39 127	111 183	151 976	133 793	170 045
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**64 511**	**203 519**	**33 699**	**23 358**	**82 512**	**319 394**	**298 133**	**216 514**	**357 031**
General revenue	30 774	181 350	27 573	23 358	39 092	318 504	283 214	216 514	303 032
Intergovernmental revenue	3 920	10 750	1 788	4 128	7 583	70 864	108 954	87 321	126 846
From Federal Government	2 504	4 884	323	2 222	6 058	6 052	3 868	12 360	14 951
From State governments	1 381	5 866	1 282	1 712	434	46 674	105 086	74 668	110 817
From local governments	35	–	183	194	1 091	18 138	–	293	1 078
General revenue from own sources	26 854	170 600	25 785	19 230	31 509	247 640	174 260	129 193	176 186
Taxes	13 257	83 084	12 526	15 660	13 836	195 903	146 169	97 282	134 327
Property	4 220	41 069	4 111	3 917	12 375	147 177	104 967	64 723	93 358
General sales	6 498	22 827	4 943	8 001	–	12 756	10 019	9 787	9 250
Selective sales	2 224	15 028	2 467	3 047	1 032	20 269	17 110	13 555	16 222
Income	–	–	–	–	–	–	–	–	–
Other	315	4 160	1 005	695	429	15 701	14 073	9 217	15 497
Current charges	6 369	66 265	3 036	1 504	11 925	28 969	13 208	21 043	25 114
Miscellaneous revenue	7 228	21 251	10 223	2 066	5 748	22 768	14 883	10 868	16 745
Utility and liquor store revenue	33 737	22 169	6 126	–	40 278	890	14 919	–	36 674
Insurance trust revenue	–	–	–	–	3 142	–	–	–	17 325
Expenditure	**69 739**	**265 260**	**34 825**	**30 692**	**83 298**	**327 392**	**313 715**	**236 615**	**372 374**
By character and object:									
Intergovernmental	–	–	340	72	787	4 516	175	1 374	369
To State governments	–	–	–	13	–	–	–	1 110	–
To local governments	–	–	340	59	787	4 516	175	264	369
Current operation	50 999	145 984	18 327	22 078	61 210	266 489	249 333	196 477	294 058
Capital outlay	9 737	102 719	7 354	6 144	9 054	33 762	47 751	26 599	41 508
Construction	8 831	84 035	6 502	–	4 409	21 146	37 431	19 400	28 484
Assistance and subsidies	–	–	–	–	–	1 477	433	492	2 735
Interest on debt	9 003	16 557	8 804	2 398	10 627	21 148	16 023	11 673	25 073
Insurance benefits and repayments	–	–	–	–	1 620	–	–	–	8 631
Exhibit—Salaries and wages	22 037	84 872	9 842	9 829	21 603	133 050	145 346	99 866	163 256
General expenditure	39 091	239 859	27 211	30 692	39 337	325 206	296 921	236 615	334 452
Current expenditure	31 363	144 841	22 648	24 548	33 085	291 546	254 537	210 016	298 020
Intergovernmental expenditure	–	–	340	72	787	4 516	175	1 374	369
Capital outlay	7 728	95 018	4 563	6 144	6 252	33 660	42 384	26 599	36 432
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	82 292	155 959	107 517	147 442
Elementary and secondary education	–	–	–	–	–	82 195	155 959	107 517	147 442
Higher education	–	–	–	–	–	97	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	1 076	6 232	–	–	725	3 340	3 613	1 499	1 811
Social services and income maintenance:									
Public welfare	–	–	–	–	–	18 253	8 743	7 305	13 532
Hospitals	–	–	–	–	–	700	–	–	–
Health	–	24	–	–	543	13 698	9 790	2 653	3 804
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	1 438	24 384	4 541	2 152	2 241	17 218	29 013	4 076	18 116
Capital outlay	20	10 568	2 209	–	206	4 475	12 855	10	892
Air transportation	519	71 831	–	–	4 077	–	–	–	7 000
Parking facilities	–	1 279	–	–	1 182	–	–	308	189
Other	–	–	–	–	697	2 615	324	–	821
Public safety:									
Police protection	5 311	21 041	4 152	5 303	4 429	23 902	15 448	9 444	16 564
Fire protection	3 582	18 533	1 888	2 275	2 858	17 269	13 427	8 678	14 040
Correction	–	–	–	–	–	8 990	8 655	3 700	8 194
Protective inspection and regulation	–	284	–	–	–	2 293	1 336	763	5 929
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	3 429	15 477	–	–	6 040	29 498	3 472	1 852	5 190
Capital outlay	1 535	7 927	–	–	3 624	15 290	154	–	1 375
Solid waste management	1 165	2 969	1 182	881	2 251	3 693	7 299	4 629	4 758
Parks and recreation	2 761	12 323	2 270	6 047	1 910	12 192	4 934	12 948	9 385
Housing and community development	2 388	34 009	1 740	3 423	2 918	15 387	2 028	9 551	26 265
Government administration:									
Financial administration	698	4 248	600	1 184	849	5 342	6 560	2 562	7 131
Judicial and legal	435	1 132	417	968	285	6 265	3 625	1 508	4 023
General public buildings	–	1 376	134	784	285	3 966	2 795	2 033	4 048
Other	1 114	5 509	2 436	933	1 043	10 184	3 861	2 174	2 341
Interest on general debt	4 941	15 150	7 831	2 398	1 994	21 148	12 682	11 673	20 713
General expenditure, n.e.c.	10 234	4 058	20	4 344	5 010	26 961	3 357	41 742	13 156
Utility and liquor store expenditure	30 648	25 401	7 614	–	42 341	2 186	16 794	–	29 291
Insurance trust expenditure	–	–	–	–	1 620	–	–	–	8 631
Debt outstanding	**115 814**	**302 251**	**124 270**	**26 491**	**156 860**	**335 353**	**225 292**	**191 164**	**407 413**
Long-term	115 814	302 251	124 270	26 491	144 960	335 353	225 052	190 947	358 504
Education	–	–	–	–	–	5 822	32 989	2 062	50 040
Public debt for private purposes	48 204	28 021	105 718	2 520	–	135 805	57 269	58 935	97 239
Utility	55 190	20 728	13 370	–	125 116	–	50 070	–	65 660
Other and unallocable	12 420	253 502	5 182	23 971	19 844	193 726	84 724	129 950	145 565
Long-term debt issued	–	25 586	13 606	–	18 078	23 305	12 783	8 126	28 610
Long-term debt retired	4 671	11 206	2 139	2 715	26 713	13 810	12 337	6 435	21 071
Cash and security holdings	**73 073**	**135 986**	**131 976**	**18 695**	**66 213**	**288 452**	**178 362**	**122 452**	**344 825**
Exhibit—City contribution to own retirement systems	–	–	–	–	1 271	–	–	–	10 255

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	311	312	313	314	315	316	317
Population, 1990	261 229	103 907	203 056	96 397	393 069	86 874	516 259
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	**632 091**	**211 596**	**697 347**	**193 490**	**759 594**	**126 068**	**1 048 298**
General revenue	562 736	192 015	560 699	178 464	722 205	114 000	672 988
Intergovernmental revenue	216 274	94 628	192 186	68 678	280 012	14 449	87 620
From Federal Government	60 639	11 212	35 046	9 681	96 333	776	16 794
From State governments	154 262	82 612	155 878	58 092	180 478	5 605	63 329
From local governments	1 373	804	1 262	905	3 201	8 068	7 497
General revenue from own sources	346 462	97 387	368 513	109 786	442 193	99 551	585 368
Taxes	208 196	72 975	262 297	88 107	347 512	67 239	339 239
Property	120 747	48 204	181 143	49 164	213 764	17 630	111 156
General sales	19 246	4 670	19 891	12 334	56 884	23 249	75 327
Selective sales	47 145	14 024	33 641	15 682	51 054	12 462	70 646
Income	–	–	–	–	–	–	–
Other	21 058	6 077	27 622	10 927	25 810	13 898	82 110
Current charges	80 767	18 983	81 615	15 508	42 887	18 880	171 756
Miscellaneous revenue	57 499	5 429	24 601	6 171	51 794	13 432	74 373
Utility and liquor store revenue	34 185	12 066	119 821	5 398	37 389	12 068	326 535
Insurance trust revenue	35 170	7 515	16 827	9 628	–	–	48 775
Expenditure	**637 819**	**234 611**	**737 247**	**189 863**	**743 658**	**116 968**	**1 019 867**
By character and object:							
Intergovernmental	3 342	743	1 692	95	1 437	255	69 217
To State governments	–	–	–	–	–	–	311
To local governments	3 342	743	1 692	95	1 437	255	68 906
Current operation	472 298	182 587	567 698	158 616	535 472	68 720	637 883
Capital outlay	101 338	37 736	100 616	19 661	168 749	41 762	198 380
Construction	87 791	20 226	84 989	15 014	150 287	39 891	153 912
Assistance and subsidies	6 135	3 184	10 415	1 181	490	–	–
Interest on debt	39 728	6 698	39 234	5 145	37 510	6 231	59 371
Insurance benefits and repayments	14 978	3 663	17 592	5 165	–	–	55 016
Exhibit—Salaries and wages	264 155	109 269	333 668	99 681	336 289	37 514	378 257
General expenditure	584 567	224 935	570 148	176 807	706 805	105 839	610 288
Current expenditure	497 604	188 694	510 811	159 022	548 545	64 077	495 874
Intergovernmental expenditure	3 342	743	1 692	95	1 437	255	69 217
Capital outlay	86 963	36 241	59 337	17 785	158 260	41 762	114 414
General expenditure by function:							
Education services:							
Education	199 972	95 772	187 930	74 477	332 181	–	–
Elementary and secondary education	199 972	95 772	187 930	74 477	332 176	–	–
Higher education	–	–	–	–	5	–	–
Other	–	–	–	–	–	–	–
Libraries	4 285	1 346	5 563	1 974	7 817	–	19 054
Social services and income maintenance:							
Public welfare	30 298	16 581	39 915	12 139	14 279	51	–
Hospitals	11 394	–	–	–	–	–	–
Health	17 543	7 912	17 183	979	17 174	1 475	13 751
Other	–	–	–	–	–	–	–
Transportation:							
Highways	23 450	9 083	14 864	7 151	79 294	21 203	59 169
Capital outlay	6 736	3 203	4 178	2 554	58 167	13 384	33 869
Air transportation	18 751	–	–	–	–	–	–
Parking facilities	7 432	580	952	303	56	–	740
Other	2 587	836	599	–	826	–	–
Public safety:							
Police protection	32 816	11 064	42 062	10 696	40 074	10 380	85 277
Fire protection	19 585	7 930	29 658	9 645	19 804	5 298	55 982
Correction	10 629	5 649	11 282	6 899	12 394	1 180	6 421
Protective inspection and regulation	4 365	3 611	6 306	814	2 537	248	12 286
Environment and housing:							
Natural resources	–	–	–	–	277	54	–
Sewerage	9 162	4 335	34 460	7 522	17 598	9 277	65 191
Capital outlay	5 613	1 617	10 636	2 644	8 119	–	14 359
Solid waste management	10 139	3 960	15 573	4 316	16 363	155	44 393
Parks and recreation	20 629	8 108	17 433	4 780	29 533	21 485	84 347
Housing and community development	72 288	11 354	62 773	13 119	5 923	2 368	28 397
Government administration:							
Financial administration	9 527	4 114	9 017	5 073	11 174	5 226	18 362
Judicial and legal	7 166	3 055	7 629	2 461	5 369	3 224	19 271
General public buildings	8 684	11 710	6 859	3 603	43 257	–	4 959
Other	9 779	3 319	7 248	2 082	5 709	10 073	12 624
Interest on general debt	34 452	6 698	28 983	5 141	31 485	4 758	22 836
General expenditure, n.e.c.	19 634	7 918	23 859	3 633	13 681	9 384	57 228
Utility and liquor store expenditure	38 274	6 013	149 507	7 891	36 853	11 129	354 563
Insurance trust expenditure	14 978	3 663	17 592	5 165	–	–	55 016
Debt outstanding	**634 117**	**152 852**	**981 536**	**209 861**	**521 914**	**95 492**	**948 653**
Long-term	634 117	152 019	981 536	209 861	521 914	87 025	948 653
Education	45 370	2 650	60 724	13 883	140 854	–	–
Public debt for private purposes	279 333	27 025	109 645	152 085	85 474	–	–
Utility	78 668	–	223 515	–	83 562	20 628	610 730
Other and unallocable	230 746	122 344	587 652	43 893	212 024	66 397	337 923
Long-term debt issued	187 070	45 000	331 815	146 285	49 330	11 316	87 205
Long-term debt retired	70 853	8 490	142 296	6 603	35 275	6 028	42 420
Cash and security holdings	**774 400**	**143 722**	**631 477**	**300 827**	**381 533**	**84 274**	**858 932**
Exhibit—City contribution to own retirement systems	12 597	1 286	14 601	5 165	–	–	34 631

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	318	319	320	321	322	323	324	325	326
Population, 1990	177 196	176 664	54 844	96 466	80 352	191 262	628 088	84 298	50 008
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	**186 831**	**420 201**	**35 346**	**93 354**	**60 346**	**161 454**	**786 114**	**76 877**	**48 048**
General revenue	160 588	187 406	33 524	87 260	55 930	148 381	564 501	70 756	40 603
Intergovernmental revenue	38 022	16 681	2 767	32 836	25 190	50 888	277 196	34 205	26 858
From Federal Government	3 161	2 892	2 496	788	1 524	6 157	43 523	3 344	7 670
From State governments	33 671	13 038	271	31 408	22 437	42 234	233 042	28 190	18 865
From local governments	1 190	751	-	640	1 229	2 497	631	2 671	323
General revenue from own sources	122 566	170 725	30 757	54 424	30 740	97 493	287 305	36 551	13 745
Taxes	56 138	87 201	14 372	21 043	16 013	58 770	159 879	22 385	3 404
Property	20 178	23 902	3 147	19 810	14 627	52 687	147 741	21 817	1 660
General sales	18 090	22 028	-	1	-	2	-	-	-
Selective sales	12 746	25 055	1 697	516	371	2 903	4 768	56	1 329
Income	-	-	-	-	-	-	-	-	-
Other	5 124	16 216	9 528	716	1 015	3 178	7 370	512	415
Current charges	39 040	55 208	10 530	18 042	6 615	20 288	62 093	7 432	6 904
Miscellaneous revenue	27 388	28 316	5 855	15 339	8 112	18 435	65 333	6 734	3 437
Utility and liquor store revenue	15 995	217 613	-	6 094	4 416	13 073	38 401	6 121	6 329
Insurance trust revenue	10 248	15 182	1 822	-	-	-	183 212	-	1 116
Expenditure	**207 553**	**439 767**	**40 158**	**94 039**	**71 587**	**160 008**	**657 208**	**82 843**	**44 812**
By character and object:									
Intergovernmental	-	-	817	-	414	5 799	23 287	-	749
To State governments	-	-	-	-	414	-	-	-	-
To local governments	-	-	817	-	-	5 799	23 287	-	749
Current operation	110 496	298 051	28 903	71 145	47 665	128 100	456 000	75 887	27 514
Capital outlay	73 018	97 114	2 074	12 514	18 600	17 000	83 193	3 274	10 495
Construction	67 559	87 453	-	12 289	13 663	15 669	68 634	3 274	9 968
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	16 894	30 347	5 834	10 380	4 908	9 109	31 714	3 682	5 524
Insurance benefits and repayments	7 145	14 255	2 530	-	-	-	63 014	-	530
Exhibit—Salaries and wages	34 294	143 584	12 003	32 474	22 523	69 801	261 644	32 299	13 737
General expenditure	182 584	189 895	37 628	86 558	63 550	133 032	558 114	73 506	34 040
Current expenditure	114 614	143 801	35 554	74 219	47 084	116 389	485 674	70 232	27 403
Intergovernmental expenditure	-	-	817	-	414	5 799	23 287	-	749
Capital outlay	67 970	46 094	2 074	12 339	16 466	16 643	72 440	3 274	6 637
General expenditure by function:									
Education services:									
Education	3	-	-	-	-	-	-	-	-
Elementary and secondary education	3	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	4 358	10 316	-	-	2 768	5 293	18 407	5 097	-
Social services and income maintenance:									
Public welfare	-	1 393	-	-	-	10	-	-	388
Hospitals	-	-	-	-	-	-	-	-	-
Health	1 358	2 934	94	1 400	3 176	5 776	9 286	1 805	1 143
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	10 082	12 581	1 726	18 770	6 867	16 358	45 456	10 347	7 219
Capital outlay	2 924	2 296	154	9 155	2 384	7 434	19 647	3 274	4 328
Air transportation	-	240	35	-	640	-	-	-	8
Parking facilities	202	453	755	1 414	19	2 881	5 972	719	130
Other	-	-	760	-	219	-	4 483	-	-
Public safety:									
Police protection	17 764	23 356	3 946	12 492	10 670	23 451	118 081	15 760	3 910
Fire protection	16 450	18 122	4 169	12 481	5 798	17 906	59 297	11 375	4 048
Correction	2 545	2 623	-	-	18	-	-	21	198
Protective inspection and regulation	1 865	210	191	829	422	1 727	14 341	482	240
Environment and housing:									
Natural resources	279	149	359	2 141	1 438	6 332	10 059	2 052	-
Sewerage	17 841	28 866	5 865	14 381	9 976	7 877	46 562	5 703	1 924
Capital outlay	8 345	10 463	137	1 532	6 670	-	13 205	-	324
Solid waste management	51 912	29 671	2 774	2 615	2 311	7 193	38 780	2 476	1 698
Parks and recreation	15 721	8 391	2 251	5 974	3 904	13 130	12 252	6 316	2 303
Housing and community development	3 497	2 460	3 279	118	2 683	7 461	45 643	2 944	3 927
Government administration:									
Financial administration	2 231	7 701	2 072	1 457	855	3 503	18 858	1 599	407
Judicial and legal	3 202	3 776	212	596	461	1 197	6 616	567	376
General public buildings	-	-	489	-	427	422	11 316	674	561
Other	3 018	5 085	713	1 093	1 190	2 515	5 845	1 286	1 164
Interest on general debt	15 414	7 844	5 834	10 196	4 908	7 951	31 714	3 313	2 204
General expenditure, n.e.c.	14 842	23 724	2 104	601	4 800	2 049	55 146	970	2 192
Utility and liquor store expenditure	17 824	235 617	-	7 481	8 037	26 976	36 080	9 337	10 242
Insurance trust expenditure	7 145	14 255	2 530	-	-	-	63 014	-	530
Debt outstanding	**226 116**	**441 842**	**64 685**	**142 805**	**66 268**	**125 397**	**567 860**	**65 576**	**75 068**
Long-term	222 635	441 692	64 685	142 805	59 768	125 397	567 857	65 576	75 068
Education	-	-	-	-	-	-	2 520	-	-
Public debt for private purposes	-	-	43 600	57 278	13 225	18 232	119 553	-	29 615
Utility	16 250	268 800	-	5 725	-	15 554	-	4 850	43 953
Other and unallocable	206 385	172 892	21 085	79 802	46 543	91 611	445 784	60 726	1 500
Long-term debt issued	34 170	43 394	-	9 965	8 550	18 891	106 354	13 697	2 648
Long-term debt retired	6 123	15 068	1 295	9 651	4 070	12 466	53 358	4 994	2 835
Cash and security holdings	**229 891**	**410 915**	**61 208**	**132 462**	**57 152**	**140 472**	**1 951 801**	**63 826**	**57 131**
Exhibit—City contribution to own retirement systems	1 816	9 067	691	-	-	-	34 911	-	598

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.
[1]Data are for 1989-90.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91

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

Item	Alabama					Alaska—Anchorage	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa		Chandler	Glendale	Mesa
	1	2	3	4	5	6	7	8	9
Population, 1990	265 968	159 789	196 278	187 106	77 759	226 338	90 533	148 134	288 091
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 065.46**	**2 339.79**	**863.09**	**755.37**	**726.89**	**3 486.35**	**813.11**	**796.83**	**883.92**
General revenue	937.30	978.60	794.75	554.63	604.62	2 968.00	678.65	704.27	636.34
Intergovernmental revenue	102.41	56.70	35.45	59.46	190.01	1 258.78	199.45	234.73	203.81
From Federal Government	25.88	19.58	–	22.40	28.67	28.51	41.40	41.04	21.68
From State governments	36.86	36.92	23.24	21.29	13.85	1 229.87	158.05	189.32	179.53
From local governments	39.67	.20	12.21	15.77	147.49	.40	–	4.37	2.59
General revenue from own sources	834.88	921.90	759.30	495.17	414.61	1 709.22	479.20	469.53	432.53
Taxes	546.81	548.24	486.18	390.54	254.98	793.40	213.52	204.01	157.59
Property	98.61	97.60	33.56	58.64	49.15	742.26	79.29	88.64	16.26
General sales	172.39	345.41	313.35	201.74	95.05	–	112.40	97.77	127.32
Selective sales	.25	44.82	49.60	34.55	22.71	23.16	5.62	5.88	2.24
Income	139.67	–	–	–	–	–	–	–	–
Other	135.90	60.42	89.67	95.61	88.07	27.97	16.22	11.72	11.76
Current charges	80.86	206.01	125.65	54.39	110.73	672.26	165.77	131.68	140.84
Miscellaneous revenue	207.22	167.65	147.47	50.25	48.91	243.56	99.90	133.85	134.10
Utility and liquor store revenue	–	1 361.20	68.34	141.15	85.61	410.24	134.46	92.56	247.58
Insurance trust revenue	128.17	–	–	59.59	36.65	108.11	–	–	–
Expenditure	**1 225.85**	**2 605.08**	**793.45**	**746.40**	**685.16**	**3 418.46**	**869.67**	**842.28**	**921.31**
By character and object:									
Intergovernmental	37.17	49.93	8.38	24.61	68.03	–	–	13.84	14.87
To State governments	–	7.37	–	–	–	–	–	–	–
To local governments	37.17	42.56	8.38	24.61	68.03	–	–	13.84	14.87
Current operation	660.55	1 854.44	491.96	507.93	436.73	2 710.56	513.96	523.01	574.43
Capital outlay	285.04	538.94	114.15	140.78	138.40	320.07	210.92	158.84	178.30
Construction	176.23	500.98	87.93	28.13	125.95	293.57	115.84	58.87	29.64
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	184.15	161.78	178.96	41.31	12.31	357.83	144.80	146.59	153.72
Insurance benefits and repayments	58.93	–	–	31.78	29.68	30.00	–	–	–
Exhibit—Salaries and wages	464.38	341.94	255.31	270.09	249.05	1 399.64	218.14	263.07	347.77
General expenditure	1 166.92	1 180.84	639.31	555.74	591.53	2 907.19	713.28	747.23	685.05
Current expenditure	881.88	777.33	586.29	470.27	481.09	2 590.49	536.60	591.98	543.06
Intergovernmental expenditure	37.17	49.93	8.38	24.61	68.03	–	–	13.84	14.87
Capital outlay	285.04	403.51	53.02	85.48	110.44	316.70	176.68	155.24	141.99
General expenditure by function:									
Education services:									
Education	22.76	100.81	–	3.36	60.35	1 271.39	–	–	–
Elementary and secondary education	22.76	100.81	–	3.36	60.35	1 271.39	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	33.28	17.46	11.84	8.47	3.02	31.54	19.16	23.94	20.52
Social services and income maintenance:									
Public welfare	–	2.38	–	.17	–	–	–	.64	.66
Hospitals	–	–	–	2.06	–	–	–	–	–
Health	6.74	25.19	4.93	10.95	3.87	128.39	–	–	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	135.08	89.32	21.65	76.24	35.58	199.04	123.10	72.79	77.59
Capital outlay	66.55	38.83	11.21	3.79	–	89.53	91.90	24.77	45.46
Air transportation	124.46	–	–	–	10.12	7.08	9.80	4.92	5.32
Parking facilities	33.29	8.69	19.25	1.11	–	14.08	–	–	3.78
Other	7.03	3.40	5.53	–	1.18	16.16	–	–	–
Public safety:									
Police protection	125.59	94.45	101.05	93.13	109.88	169.22	101.12	172.58	138.95
Fire protection	100.10	75.50	69.00	62.76	73.39	98.80	38.25	40.00	64.51
Correction	10.77	10.24	8.58	–	4.31	–	–	–	3.34
Protective inspection and regulation	21.87	6.18	4.61	5.24	5.35	6.19	8.92	4.22	7.74
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	57.92	86.49	55.83	9.27	75.39	85.54	76.07	26.56	74.05
Capital outlay	21.98	36.20	–	–	27.96	–	8.59	1.87	43.26
Solid waste management	40.49	267.24	24.57	44.42	33.44	58.48	30.22	47.07	39.75
Parks and recreation	130.76	101.58	41.05	66.84	9.21	68.76	57.21	37.68	47.39
Housing and community development	35.55	20.60	–	13.84	10.85	–	42.95	31.31	15.35
Government administration:									
Financial administration	29.48	31.82	13.85	10.50	10.87	25.48	31.04	32.51	9.51
Judicial and legal	21.40	12.37	4.59	10.85	5.52	2.58	12.37	.41	12.96
General public buildings	5.19	11.67	21.71	–	4.57	–	16.80	.34	7.17
Other	24.03	14.98	13.99	5.80	9.53	44.68	27.19	44.26	40.40
Interest on general debt	184.15	138.88	137.15	25.25	7.42	261.92	91.66	104.71	99.05
General expenditure, n.e.c.	16.96	61.59	80.13	105.49	117.68	417.85	27.40	103.28	17.01
Utility and liquor store expenditure	–	1 424.23	154.14	158.87	63.94	481.26	156.40	95.05	236.26
Insurance trust expenditure	58.93	–	–	31.78	29.68	30.00	–	–	–
Debt outstanding	**3 020.06**	**2 545.98**	**2 973.84**	**816.41**	**625.05**	**5 053.19**	**2 296.38**	**1 727.40**	**1 792.62**
Long-term	2 996.95	2 537.59	2 973.84	816.41	625.05	5 053.19	2 296.38	1 727.40	1 792.62
Education	11.28	186.09	–	–	–	803.65	–	–	–
Public debt for private purposes	1 394.55	303.26	1 816.26	277.86	–	497.20	225.64	415.31	813.10
Utility	–	259.03	595.48	321.48	487.79	1 355.19	974.40	488.04	685.47
Other and unallocable	1 591.12	1 789.22	562.11	217.07	137.26	2 397.14	1 096.34	824.04	294.05
Long-term debt issued	627.44	1 032.52	44.14	497.85	115.74	377.33	1 193.81	159.14	–
Long-term debt retired	351.81	676.31	56.05	240.00	4.73	304.10	1 232.48	362.48	164.87
Cash and security holdings	**3 933.52**	**1 422.27**	**2 093.22**	**1 032.46**	**1 228.49**	**3 178.87**	**974.95**	**1 003.49**	**935.81**
Exhibit—City contribution to own retirement systems	28.88	–	–	16.59	14.13	15.37	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Arizona—Con.				Arkansas—Little Rock	California			
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Alhambra	Anaheim	Bakersfield
	10	11	12	13	14	15	16	17	18
Population, 1990	983 403	130 069	141 865	405 390	175 795	76 459	82 106	266 406	174 820
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**1 176.47**	**1 230.61**	**867.30**	**1 106.52**	**850.41**	**1 281.80**	**604.69**	**1 894.45**	**658.30**
General revenue	1 018.99	1 021.08	765.05	905.53	740.79	644.92	552.46	1 010.40	606.46
Intergovernmental revenue	337.53	182.23	235.38	339.41	169.32	111.34	93.77	165.05	89.04
From Federal Government	93.05	2.66	31.66	93.45	28.14	14.16	13.12	80.32	24.30
From State governments	216.52	178.40	199.73	227.15	54.44	83.56	77.03	73.92	62.02
From local governments	27.97	1.17	4.00	18.81	86.74	13.62	3.62	10.80	2.72
General revenue from own sources	681.45	838.85	529.67	566.12	571.48	533.58	458.69	845.35	517.42
Taxes	334.83	441.87	292.46	331.14	191.64	375.69	274.08	409.09	300.57
Property	120.51	107.99	107.07	59.82	70.61	186.71	113.01	139.07	106.88
General sales	129.74	252.54	164.08	211.25	–	56.33	103.94	125.35	146.48
Selective sales	66.29	48.65	11.85	32.60	90.30	80.79	35.25	104.81	26.44
Income	–	–	–	–	–	–	–	–	–
Other	18.30	32.70	9.47	27.48	30.73	51.86	21.89	39.86	20.78
Current charges	221.07	157.07	113.76	105.35	240.10	91.58	103.93	288.26	125.91
Miscellaneous revenue	125.56	239.91	123.45	129.63	139.73	66.31	80.68	148.00	90.94
Utility and liquor store revenue	101.09	209.53	102.25	164.84	92.03	561.62	52.24	884.06	50.29
Insurance trust revenue	56.40	–	–	36.15	17.58	75.26	–	–	1.55
Expenditure	**1 211.43**	**1 259.64**	**1 034.69**	**1 223.13**	**853.03**	**1 395.18**	**695.17**	**2 049.83**	**636.20**
By character and object:									
Intergovernmental	8.71	–	22.64	–	7.18	–	–	–	–
To State governments	1.33	–	–	–	–	–	–	–	–
To local governments	7.38	–	22.64	–	7.18	–	–	–	–
Current operation	660.35	734.37	605.13	685.29	553.35	1 145.37	514.85	1 548.95	472.38
Capital outlay	362.77	253.12	293.91	348.64	155.02	120.54	135.52	373.01	109.23
Construction	259.14	225.25	271.69	275.97	134.14	19.70	105.22	99.86	.40
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	157.70	272.15	113.01	167.60	118.82	76.81	44.81	127.87	53.08
Insurance benefits and repayments	21.90	–	–	21.60	18.66	52.46	–	–	1.52
Exhibit—Salaries and wages	375.40	313.54	329.24	363.42	311.85	330.19	228.08	350.99	232.30
General expenditure	1 041.30	1 144.78	870.63	848.33	754.62	780.56	636.18	1 149.70	593.26
Current expenditure	720.40	895.56	633.49	698.45	641.72	706.08	505.09	922.88	492.58
Intergovernmental expenditure	8.71	–	22.64	–	7.18	–	–	–	–
Capital outlay	320.90	249.22	237.14	149.88	112.90	74.48	131.09	226.81	100.68
General expenditure by function:									
Education services:									
Education	3.13	–	–	–	–	–	–	–	–
Elementary and secondary education	3.13	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	16.86	29.53	28.44	25.21	21.10	22.23	18.17	21.08	–
Social services and income maintenance:									
Public welfare	1.56	–	–	5.01	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	1.74	–	5.12	2.21	19.74	6.08	16.38	13.24	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	98.75	77.46	150.64	122.58	88.63	40.98	56.21	50.99	90.86
Capital outlay	76.78	11.51	104.31	88.43	46.38	8.41	1.44	.62	46.91
Air transportation	113.89	4.37	–	52.92	26.00	–	–	–	12.49
Parking facilities	3.14	–	–	.77	1.01	1.24	8.11	–	1.57
Other	–	–	–	–	12.43	–	–	–	–
Public safety:									
Police protection	149.93	130.63	135.90	127.95	91.54	165.34	115.07	176.08	127.43
Fire protection	83.30	44.68	57.99	58.80	76.27	116.34	65.23	83.76	82.14
Correction	7.24	–	7.16	.48	5.81	–	–	–	–
Protective inspection and regulation	5.95	19.97	24.18	7.05	6.85	72.63	10.38	36.23	25.09
Environment and housing:									
Natural resources	–	–	–	6.65	–	–	–	–	–
Sewerage	71.03	33.34	104.37	.52	55.09	17.76	4.62	2.59	38.34
Capital outlay	41.72	–	55.52	.52	10.21	.95	.05	–	16.55
Solid waste management	68.13	39.21	39.64	25.58	30.21	–	48.83	100.08	48.54
Parks and recreation	94.62	69.29	86.98	87.89	46.91	96.29	57.93	298.13	32.69
Housing and community development	59.99	3.51	53.81	66.40	16.68	72.08	139.13	236.52	32.75
Government administration:									
Financial administration	16.42	27.65	39.73	28.03	12.26	31.60	11.63	37.51	13.57
Judicial and legal	26.39	15.45	17.92	26.90	10.71	8.27	7.17	14.08	5.17
General public buildings	6.41	25.10	12.89	14.49	5.68	–	–	–	–
Other	19.27	63.01	16.57	24.06	19.04	28.13	22.29	15.69	17.92
Interest on general debt	141.82	263.28	74.69	135.45	117.31	68.00	43.59	57.81	49.43
General expenditure, n.e.c.	51.72	298.32	14.60	29.39	91.36	33.60	11.45	5.92	15.26
Utility and liquor store expenditure	148.23	114.85	164.06	353.20	79.75	562.16	59.00	900.13	41.43
Insurance trust expenditure	21.90	–	–	21.60	18.66	52.46	–	–	1.52
Debt outstanding	**2 119.52**	**3 468.35**	**1 575.53**	**2 047.42**	**1 677.55**	**1 628.90**	**842.18**	**2 663.93**	**1 092.72**
Long-term	2 118.20	3 468.35	1 575.53	2 047.42	1 677.55	1 628.90	747.30	2 663.93	1 092.72
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	586.91	1 437.70	209.07	802.63	1 065.17	224.96	53.89	–	600.23
Utility	222.04	141.69	569.66	471.14	32.00	119.79	15.99	1 254.51	69.44
Other and unallocable	1 309.26	1 888.96	796.80	773.65	580.38	1 284.15	677.42	1 409.42	423.05
Long-term debt issued	172.56	95.76	133.58	267.43	2.43	150.34	–	202.84	36.54
Long-term debt retired	145.71	158.18	86.08	126.86	39.18	31.28	23.77	49.08	100.65
Cash and security holdings	**1 479.47**	**2 583.87**	**880.44**	**1 751.88**	**1 944.65**	**1 116.18**	**249.47**	**2 261.18**	**996.61**
Exhibit—City contribution to own retirement systems	18.90	–	–	15.86	15.48	28.20	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.							
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Corona	Costa Mesa
	19	20	21	22	23	24	25	26
Population, 1990	102 724	93 643	83 995	135 163	90 454	111 348	76 095	96 357
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 287.71**	**2 356.92**	**578.72**	**640.02**	**859.66**	**855.00**	**1 239.17**	**800.21**
General revenue	1 286.09	1 345.43	576.47	639.78	810.21	795.69	1 103.96	705.64
Intergovernmental revenue	167.21	180.41	113.96	134.91	231.68	81.85	144.02	75.06
From Federal Government	49.29	69.50	25.26	20.26	114.70	5.50	4.36	6.85
From State governments	103.82	110.84	86.11	114.61	116.70	76.36	139.65	66.64
From local governments	14.10	.07	2.58	.04	.28	-	-	1.58
General revenue from own sources	1 118.88	1 165.02	462.52	504.86	578.54	713.84	959.94	630.57
Taxes	553.01	587.86	336.64	280.22	361.03	381.45	437.95	462.58
Property	196.03	278.90	97.93	94.03	225.86	164.49	208.83	147.50
General sales	98.49	150.03	169.90	87.36	51.25	150.62	118.96	255.90
Selective sales	99.51	128.43	30.44	40.53	65.37	25.14	12.66	38.64
Income	-	-	-	-	-	-	-	-
Other	158.98	30.50	38.36	58.29	18.55	41.20	97.51	20.54
Current charges	398.22	261.67	26.53	98.93	52.99	225.79	229.17	60.77
Miscellaneous revenue	167.65	315.49	99.35	125.72	164.51	106.60	292.82	107.22
Utility and liquor store revenue	.13	1 011.49	2.25	.24	49.45	-	135.21	-
Insurance trust revenue	1.50	-	-	-	-	59.30	-	94.58
Expenditure	**1 350.99**	**2 469.79**	**501.40**	**627.18**	**716.08**	**751.95**	**1 476.59**	**713.93**
By character and object:								
Intergovernmental	-	-	77.65	-	-	-	-	-
To State governments	-	-	-	-	-	-	-	-
To local governments	-	-	77.65	-	-	-	-	-
Current operation	1 212.47	1 924.27	309.52	456.06	510.89	559.09	769.64	568.16
Capital outlay	40.11	449.53	55.41	115.42	111.07	111.87	465.08	106.53
Construction	28.70	97.84	11.14	23.82	-	42.46	27.05	-
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	72.93	96.00	58.82	55.71	94.11	71.56	241.87	19.88
Insurance benefits and repayments	25.48	-	-	-	-	9.42	-	19.36
Exhibit—Salaries and wages	700.70	618.11	228.49	222.55	248.56	229.94	245.17	311.39
General expenditure	1 323.75	1 301.17	484.18	625.39	652.11	742.53	1 232.31	694.57
Current expenditure	1 283.64	1 069.53	428.78	509.98	541.77	630.65	896.88	588.04
Intergovernmental expenditure	-	-	77.65	-	-	-	-	-
Capital outlay	40.11	231.64	55.41	115.42	110.34	111.87	335.44	106.53
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	69.44	35.48	-	27.06	-	-	46.67	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	148.48	33.85	1.12	3.46	17.85	5.41	10.32	37.97
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	154.53	100.95	77.25	63.60	108.38	95.05	123.44	123.40
Capital outlay	29.40	13.31	38.19	.90	40.61	33.98	78.40	77.15
Air transportation	-	-	-	-	-	-	8.19	-
Parking facilities	24.30	11.18	-	6.35	-	-	1.05	-
Other	19.18	-	-	-	-	-	-	-
Public safety:								
Police protection	188.81	211.11	105.59	120.77	158.83	159.83	179.91	197.33
Fire protection	106.64	115.49	-	44.08	55.86	-	106.08	79.48
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	37.81	63.49	13.45	33.19	7.48	34.64	54.86	28.68
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	114.08	69.41	-	29.97	9.56	69.46	65.84	5.06
Capital outlay	.37	6.56	-	1.72	1.05	.09	22.91	.04
Solid waste management	92.49	68.09	-	-	1.18	-	-	20.62
Parks and recreation	16.90	78.20	80.77	67.55	15.70	148.00	197.63	78.36
Housing and community development	77.71	273.29	27.83	73.98	69.91	94.16	147.95	21.90
Government administration:								
Financial administration	40.41	47.18	57.80	69.96	25.94	27.96	38.43	14.99
Judicial and legal	29.19	12.61	6.42	10.62	1.82	5.70	3.15	6.78
General public buildings	-	-	-	-	-	-	-	-
Other	43.61	91.23	26.23	17.21	71.70	27.98	10.36	50.64
Interest on general debt	72.93	79.14	58.82	55.71	93.26	71.56	238.44	19.88
General expenditure, n.e.c.	87.24	10.47	28.89	1.89	14.62	2.78	-	9.48
Utility and liquor store expenditure	1.76	1 168.63	17.22	1.79	63.97	-	244.27	-
Insurance trust expenditure	25.48	-	-	-	-	9.42	-	19.36
Debt outstanding	**1 153.66**	**1 636.47**	**698.65**	**1 088.35**	**1 612.97**	**1 057.63**	**4 680.73**	**409.74**
Long-term	1 153.66	1 636.47	698.65	1 088.35	1 612.97	1 057.63	4 680.73	409.74
Education	-	-	-	-	-	-	-	-
Public debt for private purposes	535.56	72.52	134.29	427.19	155.71	117.46	968.53	176.43
Utility	-	288.86	-	-	-	-	65.18	-
Other and unallocable	618.10	1 275.09	564.36	661.16	1 457.26	940.17	3 647.02	233.31
Long-term debt issued	-	132.51	-	47.99	-	4.71	1 342.86	8.36
Long-term debt retired	62.01	143.79	119.35	22.25	83.81	37.08	138.77	-
Cash and security holdings	**563.69**	**2 405.29**	**1 780.76**	**1 092.13**	**686.01**	**1 722.55**	**4 093.62**	**1 485.91**
Exhibit—City contribution to own retirement systems	24.15	-	-	-	-	28.62	-	28.49

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fontana	Fremont	Fresno
	27	28	29	30	31	32	33	34	35
Population, 1990	92 311	91 444	88 693	106 209	108 635	77 211	87 535	173 339	354 202
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**531.92**	**523.53**	**395.84**	**387.00**	**937.60**	**919.13**	**803.66**	**515.71**	**803.26**
General revenue	472.75	460.16	394.23	378.22	823.01	782.97	803.66	515.11	623.90
Intergovernmental revenue	77.14	77.34	67.64	89.66	100.84	132.91	67.52	90.87	106.85
From Federal Government	11.84	13.59	5.20	29.12	6.87	52.35	–	8.43	25.88
From State governments	55.97	63.47	57.61	60.54	81.17	73.69	67.52	69.71	77.02
From local governments	9.33	.27	4.83	–	12.80	6.86	–	12.73	3.95
General revenue from own sources	395.61	382.82	326.59	288.55	722.17	650.06	736.14	424.23	517.06
Taxes	210.33	243.92	227.48	205.47	341.94	389.56	357.94	327.81	305.20
Property	90.27	91.79	50.92	91.68	125.37	208.65	238.62	151.24	101.37
General sales	62.57	96.90	146.92	88.05	145.22	112.86	74.93	87.91	120.54
Selective sales	44.14	31.93	17.32	10.96	17.85	21.99	13.03	22.82	26.14
Income	–	–	–	–	–	–	–	–	–
Other	13.35	23.29	12.32	14.78	53.50	46.06	31.35	65.84	57.15
Current charges	116.70	47.32	55.38	30.51	135.26	53.55	149.44	33.41	110.31
Miscellaneous revenue	68.57	91.59	43.72	52.58	244.97	206.95	228.77	63.01	101.55
Utility and liquor store revenue	59.17	63.37	1.61	8.78	114.59	136.16	–	.60	58.05
Insurance trust revenue	–	–	–	–	–	–	–	–	121.31
Expenditure	**536.83**	**533.22**	**514.89**	**371.22**	**936.29**	**1 202.43**	**1 664.26**	**591.38**	**690.28**
By character and object:									
Intergovernmental	–	–	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–	–	–
Current operation	474.06	469.78	367.08	313.88	593.33	590.67	787.30	421.17	486.90
Capital outlay	42.02	46.36	145.91	32.02	246.65	362.03	599.55	107.63	78.07
Construction	.71	3.55	100.53	–	98.26	350.48	304.79	26.94	64.30
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	20.75	17.08	1.91	25.32	96.31	249.73	277.41	62.58	58.66
Insurance benefits and repayments	–	–	–	–	–	–	–	–	66.65
Exhibit—Salaries and wages	208.30	168.34	235.08	175.34	226.71	251.21	192.04	250.51	276.52
General expenditure	475.02	461.44	509.13	347.48	834.06	929.61	1 664.26	589.40	524.99
Current expenditure	437.75	429.76	363.22	321.82	587.54	702.79	1 064.71	481.77	466.10
Intergovernmental expenditure	–	–	–	–	–	–	–	–	–
Capital outlay	37.28	31.68	145.91	25.66	246.52	226.82	599.55	107.63	58.88
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	13.09	15.65	–	–	21.58	–	–	.91	–
Social services and income maintenance:									
Public welfare	–	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	1.01	11.83	16.00	.82	8.97	–	2.38	9.45	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	35.35	73.67	38.55	31.35	96.57	86.11	128.26	45.16	48.27
Capital outlay	14.36	13.66	11.71	3.47	64.06	1.71	6.12	21.34	16.62
Air transportation	–	–	–	–	–	–	–	–	14.66
Parking facilities	–	–	–	.15	.57	–	–	–	6.67
Other	–	–	–	–	–	–	–	–	–
Public safety:									
Police protection	99.29	146.59	111.12	110.25	117.22	129.02	175.03	136.47	112.03
Fire protection	58.47	67.53	45.76	57.99	66.52	42.97	7.39	84.46	53.85
Correction	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	21.87	13.08	10.54	20.32	29.68	32.09	18.84	35.92	12.86
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	55.58	1.91	33.00	–	58.26	–	47.48	–	38.33
Capital outlay	–	–	7.09	–	4.25	–	2.03	–	5.55
Solid waste management	21.43	1.28	–	–	–	–	–	1.57	47.94
Parks and recreation	41.08	30.04	38.33	39.11	37.93	56.42	58.29	92.30	56.00
Housing and community development	15.07	23.31	125.24	31.17	173.27	138.53	583.22	53.02	18.71
Government administration:									
Financial administration	42.13	14.49	26.57	9.94	17.88	45.67	41.81	11.60	14.65
Judicial and legal	4.40	3.34	4.21	4.66	11.13	3.95	–	4.42	4.86
General public buildings	–	–	–	–	–	–	–	–	4.95
Other	31.76	7.57	54.23	12.94	56.29	6.44	8.65	50.11	10.75
Interest on general debt	19.98	13.48	1.91	25.32	89.74	200.23	277.41	62.58	54.81
General expenditure, n.e.c.	14.53	37.66	3.65	3.45	48.47	188.17	315.52	1.42	25.55
Utility and liquor store expenditure	61.80	71.78	5.76	23.75	102.23	272.82	–	1.98	98.66
Insurance trust expenditure	–	–	–	–	–	–	–	–	66.66
Debt outstanding	**219.66**	**209.47**	**12.79**	**228.66**	**1 510.87**	**4 158.68**	**6 282.61**	**1 695.82**	**704.1**
Long-term	219.66	209.47	12.79	228.66	1 510.87	4 158.68	6 282.61	1 695.82	704.1
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	–	–	–	146.88	1 147.86	566.72	445.14	890.31	382.5
Utility	–	3.23	–	–	97.76	882.57	–	–	52.4
Other and unallocable	219.66	206.25	12.79	81.78	265.25	2 709.39	5 837.47	805.51	269.0
Long-term debt issued	4.97	–	–	–	–	378.52	2 421.15	7.23	5.3
Long-term debt retired	17.47	1.15	4.51	15.24	23.91	247.83	576.38	24.78	36.7
Cash and security holdings	**299.63**	**328.80**	**311.22**	**376.71**	**2 770.08**	**1 760.81**	**2 769.32**	**653.38**	**1 897.0**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	–	66.4

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	36	37	38	39	40	41	42
Population, 1990	114 144	143 050	180 038	111 498	181 519	109 602	110 330
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**653.83**	**545.73**	**1 418.00**	**738.13**	**753.09**	**974.37**	**840.02**
General revenue	565.63	479.62	886.46	664.42	682.76	883.69	840.02
Intergovernmental revenue	89.40	129.22	123.54	82.50	99.79	292.51	78.12
From Federal Government	24.28	9.85	38.99	13.57	15.02	175.09	3.92
From State governments	62.59	115.90	84.55	68.65	70.07	90.47	57.96
From local governments	2.53	3.47	-	.29	14.70	26.95	16.23
General revenue from own sources	476.23	350.39	762.92	581.92	582.97	591.18	761.90
Taxes	315.99	269.93	376.90	373.52	372.02	427.97	517.24
Property	152.54	153.11	132.39	131.14	182.61	178.22	67.07
General sales	115.70	90.20	106.27	188.51	94.16	63.84	208.53
Selective sales	29.65	16.92	76.44	25.59	73.69	127.00	72.38
Income	-	-	-	-	-	-	-
Other	18.10	9.69	61.79	28.29	21.56	58.91	169.26
Current charges	102.08	25.10	239.79	109.75	88.10	54.33	77.92
Miscellaneous revenue	58.16	55.37	146.23	98.65	122.86	108.88	166.74
Utility and liquor store revenue	88.20	66.11	531.54	73.71	70.33	90.68	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**755.83**	**509.62**	**1 455.76**	**752.51**	**745.62**	**889.92**	**887.71**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	531.47	440.97	979.50	653.45	567.50	813.36	572.04
Capital outlay	209.31	47.85	443.40	77.55	133.36	35.72	204.19
Construction	130.04	18.66	103.94	3.06	43.05	1.07	.27
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	15.04	20.80	32.87	21.51	44.76	40.84	111.48
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	274.71	215.38	392.71	354.90	302.28	372.81	305.41
General expenditure	678.14	446.99	908.21	670.08	689.79	788.52	881.19
Current expenditure	479.28	411.42	569.66	606.27	558.44	755.04	680.82
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	198.86	35.57	338.55	63.81	131.35	33.48	200.37
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	27.08	.03	26.52	20.19	16.75	21.89	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	8.02	14.67	4.58	6.26	7.48	19.41	6.73
Other	-	-	-	-	-	-	-
Transportation:							
Highways	85.06	53.12	87.02	88.15	122.82	87.99	235.65
Capital outlay	31.33	7.33	42.76	44.77	61.95	.27	159.69
Air transportation	9.82	-	-	8.41	-	-	-
Parking facilities	.05	-	58.92	2.01	3.26	18.96	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	159.94	123.95	125.70	162.16	174.63	200.36	160.08
Fire protection	62.94	50.75	107.64	101.70	91.57	56.94	-
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	25.61	15.88	24.05	12.65	8.35	18.38	40.39
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	2.38	-	73.53	36.54	-	16.74	-
Capital outlay	.68	-	40.96	2.64	-	.78	-
Solid waste management	38.15	-	46.58	-	28.64	2.84	29.58
Parks and recreation	34.04	16.43	54.18	4.95	48.27	37.33	121.99
Housing and community development	161.52	118.54	109.12	62.98	76.53	127.81	62.78
Government administration:							
Financial administration	34.62	8.98	45.12	29.66	38.42	65.59	56.54
Judicial and legal	1.63	2.62	10.67	16.49	7.44	-	14.47
General public buildings	-	-	-	-	-	-	-
Other	12.23	7.88	71.40	42.40	17.92	33.87	9.49
Interest on general debt	15.04	20.22	22.90	21.51	44.65	37.25	111.48
General expenditure, n.e.c.	-	13.93	40.27	54.04	3.06	43.16	32.01
Utility and liquor store expenditure	77.68	62.63	547.55	82.42	55.83	101.40	6.52
Insurance trust expenditure	-	-	-	-	-	-	-
Debt outstanding	**223.36**	**267.22**	**650.83**	**383.77**	**534.29**	**788.33**	**2 054.02**
Long-term	223.36	267.22	650.83	383.77	534.29	788.33	2 054.02
Education	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	57.40	370.74	269.34	138.27
Utility	-	11.36	142.44	-	.22	97.44	-
Other and unallocable	223.36	255.86	508.39	326.37	163.32	421.55	1 915.75
Long-term debt issued	14.92	4.59	365.40	-	22.60	-	-
Long-term debt retired	10.85	12.42	39.48	18.43	75.08	36.50	322.94
Cash and security holdings	**335.19**	**436.36**	**1 280.96**	**895.84**	**783.48**	**621.80**	**2 094.89**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	43	44	45	46	47	48	49	50	51
Population, 1990	73 557	97 291	429 433	3 485 398	164 730	118 779	94 279	372 242	128 398
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**411.10**	**520.81**	**1 698.25**	**1 888.55**	**570.46**	**363.89**	**377.09**	**1 408.30**	**1 014.84**
General revenue	360.84	520.81	1 320.21	1 058.09	524.11	363.89	360.02	1 341.89	875.21
Intergovernmental revenue	83.74	95.57	234.82	144.79	105.99	79.55	115.13	218.58	124.57
From Federal Government	10.39	10.22	86.38	41.68	26.30	5.30	19.54	46.27	17.42
From State governments	73.36	85.35	113.64	81.05	78.41	74.15	94.18	162.37	68.27
From local governments	-	-	34.80	22.06	1.28	.09	1.41	9.94	38.88
General revenue from own sources	277.09	425.24	1 085.39	913.30	418.12	284.33	244.89	1 123.31	750.63
Taxes	155.38	265.64	373.56	531.60	268.46	137.52	140.04	570.78	232.67
Property	35.10	91.55	154.46	197.82	46.45	66.08	36.04	287.62	141.05
General sales	95.91	109.60	69.60	83.95	104.13	40.80	76.85	93.76	57.46
Selective sales	12.41	20.91	112.56	141.06	57.59	15.68	14.57	80.07	13.44
Income	-	-	-	-	-	-	-	-	-
Other	11.95	43.58	36.94	108.78	60.28	14.97	12.58	109.33	20.72
Current charges	65.61	25.30	428.31	240.64	101.23	88.94	34.95	364.71	260.17
Miscellaneous revenue	56.11	134.31	283.51	141.05	48.44	57.87	69.90	187.82	257.80
Utility and liquor store revenue	50.26	-	376.36	610.68	46.35	-	17.08	-	139.64
Insurance trust revenue	-	-	1.67	219.79	-	-	-	66.41	-
Expenditure	**489.13**	**716.06**	**1 766.30**	**1 799.99**	**599.81**	**399.92**	**439.26**	**1 446.52**	**1 132.39**
By character and object:									
Intergovernmental	47.98	73.91	-	8.06	-	67.75	64.52	9.02	-
To State governments	-	-	-	1.49	-	-	-	9.02	-
To local governments	47.98	73.91	-	6.57	-	67.75	64.52	-	-
Current operation	373.47	258.17	1 375.08	1 147.92	464.96	202.80	277.30	937.62	789.77
Capital outlay	43.65	277.08	284.29	362.12	102.71	111.00	54.79	178.31	243.20
Construction	26.97	71.26	239.46	246.43	-	32.46	16.91	143.41	-
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	24.04	106.90	105.11	113.33	32.14	18.38	42.64	201.64	99.42
Insurance benefits and repayments	-	-	1.82	168.56	-	-	-	119.93	-
Exhibit—Salaries and wages	111.48	106.11	475.46	583.05	225.86	71.65	105.99	424.19	253.98
General expenditure	416.63	704.32	1 319.97	967.86	521.97	399.92	381.22	1 326.59	945.03
Current expenditure	380.90	427.24	1 089.58	771.49	451.72	288.92	326.42	1 148.28	790.95
Intergovernmental expenditure	47.98	73.91	-	8.06	-	67.75	64.52	9.02	-
Capital outlay	35.73	277.08	230.39	196.36	70.25	111.00	54.79	178.31	154.08
General expenditure by function:									
Education services:									
Education	-	-	-	4.07	-	-	-	7.56	-
Elementary and secondary education	-	-	-	4.07	-	-	-	7.56	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	-	-	28.87	12.76	-	-	-	22.10	26.56
Social services and income maintenance:									
Public welfare	-	-	-	-	-	-	-	3.41	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	.82	1.89	35.72	3.03	2.40	3.81	3.18	.01	31.17
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	46.59	136.33	51.32	49.54	58.52	123.43	57.90	57.32	89.47
Capital outlay	3.32	97.25	9.86	21.59	23.57	67.06	29.52	4.21	4.06
Air transportation	-	-	20.91	52.82	10.81	-	-	89.44	-
Parking facilities	-	-	2.10	3.35	1.27	-	-	11.32	1.54
Other	-	-	209.35	56.03	-	-	-	75.17	-
Public safety:									
Police protection	109.04	80.35	210.96	187.09	123.25	77.12	74.36	193.29	136.86
Fire protection	-	.10	125.27	73.14	86.53	35.96	-	100.92	51.15
Correction	-	-	10.85	.72	-	-	-	14.76	-
Protective inspection and regulation	12.19	38.14	21.65	20.01	15.12	26.79	10.91	16.40	43.89
Environment and housing:									
Natural resources	-	-	-	2.66	-	-	-	.01	-
Sewerage	-	-	9.27	59.71	52.98	-	1.03	28.02	107.84
Capital outlay	-	-	4.54	46.44	7.04	-	-	8.34	52.61
Solid waste management	37.10	-	44.91	48.27	1.69	-	25.23	10.59	73.09
Parks and recreation	70.50	63.20	95.46	78.14	58.46	18.70	40.05	98.01	38.21
Housing and community development	52.95	217.54	131.72	66.19	19.03	57.56	57.35	152.82	91.41
Government administration:									
Financial administration	-	19.32	45.19	28.23	11.10	9.92	34.63	47.53	33.85
Judicial and legal	1.67	3.15	23.03	13.67	4.53	.24	1.89	12.46	14.11
General public buildings	-	-	2.60	17.75	-	-	-	7.66	-
Other	41.37	22.03	26.53	20.32	24.62	15.53	12.11	29.12	33.27
Interest on general debt	23.08	106.90	104.02	61.63	32.14	18.38	41.78	201.64	97.24
General expenditure, n.e.c.	21.30	15.37	120.24	108.71	19.53	12.48	20.78	147.02	75.38
Utility and liquor store expenditure	72.50	11.74	444.51	663.57	77.84	-	58.04	-	187.36
Insurance trust expenditure	-	-	1.82	168.56	-	-	-	119.93	-
Debt outstanding	**207.38**	**2 297.97**	**1 810.62**	**1 996.65**	**555.82**	**358.36**	**588.02**	**2 965.63**	**1 687.30**
Long-term	207.38	2 297.97	1 752.41	1 970.80	555.82	358.36	588.02	2 891.75	1 687.30
Education	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	1 510.49	563.63	404.43	242.19	96.89	-	479.86	1 022.56
Utility	20.71	-	17.87	810.46	-	-	-	-	31.74
Other and unallocable	186.67	787.48	1 170.91	755.90	313.63	261.48	588.02	2 411.89	633.00
Long-term debt issued	-	142.36	219.71	311.07	151.43	7.18	92.70	32.24	313.01
Long-term debt retired	7.86	113.89	250.29	115.64	147.15	8.23	10.83	62.95	246.92
Cash and security holdings	**376.86**	**2 479.52**	**2 740.46**	**3 556.56**	**536.89**	**521.17**	**898.70**	**2 889.27**	**1 931.43**
Exhibit—City contribution to own retirement systems	-	-	3.55	175.93	-	-	-	71.03	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	52	53	54	55	56	57	58
Population, 1990	133 179	110 658	142 216	131 591	131 723	101 409	87 425
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**904.17**	**806.65**	**725.35**	**2 126.89**	**682.69**	**726.68**	**999.02**
General revenue	810.60	721.69	647.08	1 247.93	607.34	726.68	993.30
Intergovernmental revenue	91.11	75.29	86.32	223.53	112.46	69.31	112.44
From Federal Government	13.01	15.67	11.46	70.08	17.62	3.97	16.81
From State governments	72.38	57.37	74.86	145.36	94.84	65.34	93.53
From local governments	5.72	2.24	-	8.09	-	-	2.09
General revenue from own sources	719.49	646.41	560.76	1 024.40	494.87	657.37	880.86
Taxes	371.61	415.73	283.99	637.66	279.06	402.94	597.32
Property	205.68	181.09	129.94	239.83	74.76	262.74	342.43
General sales	115.84	181.79	81.59	150.57	62.49	56.49	98.26
Selective sales	28.99	25.16	36.49	147.68	103.73	22.68	126.27
Income	-	-	-	-	-	-	-
Other	21.09	27.69	35.96	99.58	38.07	61.03	30.37
Current charges	162.14	77.73	193.64	189.28	63.68	59.32	167.78
Miscellaneous revenue	185.75	152.95	83.13	197.47	152.13	195.10	115.76
Utility and liquor store revenue	93.57	84.96	78.27	852.18	75.36	-	.74
Insurance trust revenue	-	-	-	26.78	-	-	4.98
Expenditure	**846.99**	**915.67**	**838.91**	**2 505.92**	**765.04**	**617.22**	**1 017.59**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	641.24	615.36	620.46	1 880.74	541.96	466.42	826.05
Capital outlay	118.66	234.52	169.41	439.26	49.16	31.72	120.23
Construction	2.37	117.45	3.66	2.89	.55	24.28	92.53
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	87.09	65.79	49.04	118.27	173.92	119.08	62.36
Insurance benefits and repayments	-	-	-	67.66	-	-	8.96
Exhibit—Salaries and wages	277.81	290.64	276.20	570.11	261.09	91.82	506.13
General expenditure	745.81	834.05	752.79	1 382.56	674.75	617.22	1 004.30
Current expenditure	655.07	608.46	603.24	1 137.11	639.15	585.50	884.07
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	90.74	225.59	149.55	245.45	35.60	31.72	120.23
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	27.88	32.91	12.33	55.62	16.03	-	26.90
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	27.71	20.31	-	37.92	5.27	-	1.33
Other	-	-	-	-	-	-	-
Transportation:							
Highways	64.07	77.74	118.66	186.23	57.29	82.10	61.30
Capital outlay	24.49	29.84	55.38	124.70	14.74	.76	.88
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	-	-	27.78	.61	-	-
Other	-	-	-	-	-	-	26.66
Public safety:							
Police protection	144.08	200.37	118.48	245.12	156.86	85.92	215.21
Fire protection	79.19	98.19	48.52	132.72	95.69	-	116.80
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	26.24	18.71	10.41	18.72	11.99	104.68	78.31
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	40.09	1.37	155.17	12.62	.28	-	98.45
Capital outlay	1.56	-	79.01	.98	-	-	31.32
Solid waste management	82.54	44.52	78.55	59.21	37.15	-	-
Parks and recreation	25.61	42.04	53.09	125.68	31.35	72.36	29.99
Housing and community development	53.27	163.71	27.53	107.67	44.90	90.95	131.05
Government administration:							
Financial administration	4.38	35.11	52.25	20.89	28.56	34.52	53.90
Judicial and legal	3.04	-	6.69	27.74	4.61	-	7.90
General public buildings	-	-	-	-	-	-	-
Other	12.16	26.31	8.65	153.03	9.65	24.55	37.19
Interest on general debt	86.34	65.79	48.64	90.22	173.92	119.08	62.36
General expenditure, n.e.c.	69.19	6.98	13.82	81.39	.59	3.06	56.95
Utility and liquor store expenditure	101.18	81.62	86.12	1 055.70	90.30	-	4.34
Insurance trust expenditure	-	-	-	67.66	-	-	8.96
Debt outstanding	**1 647.05**	**1 015.74**	**737.65**	**2 153.57**	**2 998.25**	**1 610.19**	**961.82**
Long-term	1 647.05	1 015.74	737.65	2 153.57	2 998.25	1 610.19	961.82
Education	-	-	-	-	-	-	-
Public debt for private purposes	639.37	120.19	-	164.29	1 553.40	235.48	200.92
Utility	5.26	-	4.61	420.17	-	-	-
Other and unallocable	1 002.43	895.55	733.04	1 569.11	1 444.85	1 374.71	760.90
Long-term debt issued	365.37	36.15	56.74	460.75	315.47	-	-
Long-term debt retired	76.98	7.77	21.78	95.24	215.79	90.99	114.90
Cash and security holdings	**2 348.43**	**1 169.95**	**562.61**	**1 809.04**	**2 561.99**	**1 519.73**	**811.76**
Exhibit—City contribution to own retirement systems	-	-	-	64.08	-	-	.73

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buena-ventura	San Diego	San Francisco
	59	60	61	62	63	64	65
Population, 1990	226 505	369 365	108 777	164 164	92 575	1 110 549	723 959
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 645.93**	**967.10**	**487.43**	**1 022.22**	**880.06**	**1 156.68**	**4 345.36**
General revenue	976.31	837.37	487.43	932.20	793.38	983.57	3 487.02
Intergovernmental revenue	184.24	85.09	91.07	114.42	97.45	176.15	1 097.25
From Federal Government	20.23	1.65	21.52	19.54	17.69	65.87	170.92
From State governments	141.86	63.44	58.99	94.85	79.75	81.47	920.54
From local governments	22.15	20.00	10.55	.02	-	28.81	5.79
General revenue from own sources	792.06	752.29	396.36	817.79	695.93	807.41	2 389.78
Taxes	328.29	426.00	277.83	417.02	386.24	334.97	1 302.39
Property	109.91	132.78	75.02	157.45	126.20	131.17	679.72
General sales	107.02	139.89	98.93	131.80	152.95	109.82	184.43
Selective sales	74.50	111.65	55.95	96.28	82.79	64.22	141.03
Income	-	-	-	-	-	-	-
Other	36.86	41.68	47.93	31.50	24.30	29.76	297.21
Current charges	226.94	229.27	59.93	180.11	133.03	181.83	693.97
Miscellaneous revenue	236.83	97.02	58.61	220.66	176.67	290.60	393.42
Utility and liquor store revenue	669.62	55.79	-	90.02	86.69	110.00	272.68
Insurance trust revenue	-	73.94	-	-	-	63.12	585.66
Expenditure	**1 601.70**	**964.74**	**442.96**	**1 068.91**	**869.10**	**1 024.64**	**3 854.06**
By character and object:							
Intergovernmental	-	6.83	-	-	-	5.44	46.01
To State governments	-	-	-	-	-	-	41.92
To local governments	-	6.83	-	-	-	4.26	4.08
Current operation	1 134.37	685.99	395.94	651.96	633.00	676.61	2 537.85
Capital outlay	270.24	174.68	33.77	228.17	158.11	188.72	566.86
Construction	32.06	121.40	.18	26.82	6.57	144.99	449.38
Assistance and subsidies	-	-	-	-	-	-	185.11
Interest on debt	197.09	48.36	13.26	188.77	77.99	113.24	225.72
Insurance benefits and repayments	-	48.88	-	-	-	40.63	292.52
Exhibit—Salaries and wages	374.38	347.35	207.38	282.82	290.67	324.98	1 685.87
General expenditure	813.52	851.27	442.96	941.56	727.41	840.89	2 887.29
Current expenditure	668.67	688.96	409.19	768.09	629.26	664.99	2 458.51
Intergovernmental expenditure	-	6.83	-	-	-	5.44	46.01
Capital outlay	144.86	162.31	33.77	173.48	98.15	175.90	428.78
General expenditure by function:							
Education services:							
Education	-	.18	-	-	-	-	90.09
Elementary and secondary education	-	.18	-	-	-	-	90.09
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	48.23	22.22	22.68	14.81	-	15.28	101.43
Social services and income maintenance:							
Public welfare	-	-	-	-	-	1.44	366.55
Hospitals	-	-	-	-	-	-	409.60
Health	4.34	5.14	7.65	4.20	-	1.33	227.32
Other	-	-	-	-	-	-	-
Transportation:							
Highways	86.29	70.92	56.43	54.08	86.72	51.49	43.85
Capital outlay	41.31	39.44	.76	23.73	33.51	27.68	24.55
Air transportation	3.37	.01	7.94	-	-	1.27	159.45
Parking facilities	3.31	44.49	-	3.89	1.44	.66	4.46
Other	-	3.23	-	-	2.00	-	42.57
Public safety:							
Police protection	145.35	169.20	126.12	148.63	138.67	136.97	210.68
Fire protection	62.91	96.41	60.86	83.22	71.15	62.68	133.89
Correction	-	.01	-	-	-	-	68.02
Protective inspection and regulation	15.42	15.85	8.60	26.64	24.66	11.79	19.85
Environment and housing:							
Natural resources	-	.16	-	-	-	5.90	.79
Sewerage	78.08	54.88	5.11	149.25	85.51	120.25	204.78
Capital outlay	38.46	8.83	2.39	100.04	21.55	64.48	129.23
Solid waste management	68.63	60.61	5.71	63.32	1.51	39.72	17.08
Parks and recreation	60.66	159.76	47.52	36.17	77.45	104.56	168.45
Housing and community development	75.56	-	30.02	53.90	35.88	69.80	82.18
Government administration:							
Financial administration	2.61	28.53	20.79	16.22	67.17	14.68	53.47
Judicial and legal	2.61	5.24	2.45	9.42	16.06	13.21	118.38
General public buildings	-	.25	-	-	-	18.22	22.64
Other	6.40	14.90	13.83	44.18	29.47	20.09	35.85
Interest on general debt	138.23	40.56	13.26	182.87	75.61	111.45	224.78
General expenditure, n.e.c.	11.53	58.70	13.99	50.78	14.11	40.12	81.13
Utility and liquor store expenditure	788.18	64.59	-	127.34	141.69	143.12	674.26
Insurance trust expenditure	-	48.88	-	-	-	40.63	292.52
Debt outstanding	**2 972.70**	**850.66**	**589.05**	**2 268.02**	**1 069.12**	**1 471.34**	**3 288.18**
Long-term	2 972.70	845.69	589.05	2 268.02	1 069.12	1 339.95	3 288.18
Education	-	-	-	-	-	-	130.97
Public debt for private purposes	1 115.49	-	68.12	1 378.10	795.53	951.12	662.02
Utility	1 076.47	118.84	-	69.83	30.68	-	259.81
Other and unallocable	780.74	726.85	520.93	820.08	242.92	388.83	2 235.38
Long-term debt issued	696.90	233.91	202.17	115.63	-	104.00	695.00
Long-term debt retired	493.57	223.97	109.54	235.95	29.41	38.08	682.50
Cash and security holdings	**2 712.77**	**1 324.33**	**574.13**	**2 526.91**	**1 764.23**	**2 680.18**	**8 856.87**
Exhibit—City contribution to own retirement systems	-	16.29	-	-	-	34.58	338.09

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.								
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa	Simi Valley
	66	67	68	69	70	71	72	73	74
Population, 1990	782 248	85 486	293 742	85 571	93 613	110 642	86 905	113 313	100 217
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**932.83**	**717.52**	**663.29**	**1 193.35**	**3 164.45**	**345.25**	**1 987.76**	**1 089.40**	**686.93**
General revenue	809.28	717.52	606.23	1 033.63	1 439.29	345.25	1 798.22	963.49	591.99
Intergovernmental revenue	128.96	80.49	96.91	119.01	172.40	117.39	225.35	96.29	98.73
From Federal Government	14.21	16.08	37.53	10.89	6.71	2.64	72.03	14.90	16.37
From State governments	79.22	64.41	57.05	97.03	165.61	114.75	138.47	81.39	82.35
From local governments	35.53	-	2.33	11.09	.09	-	14.84	-	-
General revenue from own sources	680.32	637.03	509.32	914.62	1 266.89	227.86	1 572.87	867.20	493.26
Taxes	412.97	425.24	338.31	471.06	577.69	181.17	851.69	392.80	191.89
Property	157.70	178.71	163.63	157.73	237.74	30.52	183.64	112.50	81.82
General sales	100.33	152.19	97.45	140.59	267.38	103.79	187.38	167.54	69.11
Selective sales	87.63	21.45	47.17	141.34	55.62	19.65	258.49	77.81	15.72
Income	-	-	-	-	-	-	-	-	-
Other	67.32	72.89	30.06	31.40	16.94	27.21	222.19	34.95	25.25
Current charges	165.06	151.03	57.37	300.10	295.11	9.40	476.77	225.55	71.17
Miscellaneous revenue	102.29	60.76	113.64	143.46	394.09	37.29	244.40	248.85	230.20
Utility and liquor store revenue	8.33	-	57.05	156.64	1 725.17	-	189.54	125.91	94.94
Insurance trust revenue	115.23	-	-	3.07	-	-	-	-	-
Expenditure	**910.51**	**793.74**	**705.78**	**1 240.32**	**3 223.99**	**392.71**	**2 036.59**	**1 197.81**	**661.59**
By character and object:									
Intergovernmental	21.08	-	-	-	-	70.99	-	-	-
To State governments	-	-	-	-	-	-	-	-	-
To local governments	21.08	-	-	-	-	70.99	-	-	-
Current operation	511.53	595.41	530.60	897.52	2 675.18	191.13	1 666.51	756.01	439.83
Capital outlay	234.10	193.45	110.71	276.94	287.00	130.59	332.55	332.12	80.20
Construction	174.63	15.70	59.40	36.60	10.09	-	14.02	-	47.44
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	98.35	4.89	64.47	64.06	261.80	-	37.54	109.69	141.57
Insurance benefits and repayments	45.44	-	-	1.79	-	-	-	-	-
Exhibit—Salaries and wages	335.39	301.02	264.96	423.54	537.44	44.19	776.00	334.93	210.97
General expenditure	854.45	793.74	647.59	1 041.02	1 166.14	373.66	1 685.48	1 052.93	553.50
Current expenditure	622.50	600.30	546.64	823.68	1 070.10	243.06	1 428.79	741.47	488.42
Intergovernmental expenditure	21.08	-	-	-	-	70.99	-	-	-
Capital outlay	231.94	193.45	100.95	217.34	96.04	130.59	256.69	311.46	65.08
General expenditure by function:									
Education services:									
Education	-	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	21.69	29.55	17.92	36.86	30.82	-	67.91	-	-
Social services and income maintenance:									
Public welfare	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	-	-	3.99	8.60	-	.93	3.99	3.24	6.01
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	70.20	77.36	63.28	159.13	126.57	75.21	100.42	116.97	56.58
Capital outlay	42.96	27.15	9.87	100.09	48.07	30.63	30.11	64.64	26.16
Air transportation	67.21	-	-	71.78	-	-	27.19	-	-
Parking facilities	4.84	6.08	7.24	24.20	6.53	-	26.29	55.70	-
Other	-	-	-	62.01	-	-	-	-	-
Public safety:									
Police protection	132.10	143.82	152.95	163.02	172.24	73.74	274.59	116.92	111.08
Fire protection	65.14	88.41	76.08	97.19	170.69	.10	110.37	65.10	-
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	8.67	20.67	24.10	21.30	13.87	1.39	13.23	9.23	49.84
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Sewerage	98.37	169.91	2.78	55.85	81.80	-	130.96	254.76	98.54
Capital outlay	33.23	100.93	2.78	2.68	3.16	-	52.77	129.69	26.98
Solid waste management	17.93	1.61	15.53	-	66.13	3.28	122.95	-	-
Parks and recreation	76.48	79.50	41.50	87.05	110.63	45.34	173.07	84.28	.12
Housing and community development	115.84	59.06	131.40	98.15	35.07	11.77	175.04	24.34	42.72
Government administration:									
Financial administration	18.26	-	11.37	38.14	91.25	43.84	121.77	-	17.93
Judicial and legal	5.77	7.78	4.97	10.84	4.58	8.14	35.50	5.97	4.97
General public buildings	5.16	-	-	-	-	-	-	-	-
Other	20.28	100.22	17.75	41.90	96.15	14.48	54.19	206.38	14.68
Interest on general debt	98.34	4.89	64.10	38.02	122.44	-	37.54	109.66	141.21
General expenditure, n.e.c.	28.20	4.88	12.64	26.97	37.37	95.44	210.47	.39	9.83
Utility and liquor store expenditure	10.62	-	58.19	197.51	2 057.84	19.05	351.11	144.88	108.10
Insurance trust expenditure	45.44	-	-	1.79	-	-	-	-	-
Debt outstanding	**1 375.44**	**449.80**	**1 105.52**	**1 129.72**	**3 659.91**	**-**	**483.32**	**1 714.52**	**2 359.85**
Long-term	1 375.44	449.80	1 105.52	1 129.72	3 659.91	-	483.32	1 714.52	2 359.85
Education	-	-	-	-	-	-	-	-	-
Public debt for private purposes	281.27	-	446.84	-	-	-	-	636.50	1 720.05
Utility	.16	-	5.96	358.37	1 722.52	-	-	.53	4.84
Other and unallocable	1 094.02	449.80	652.73	771.35	1 937.39	-	483.32	1 077.48	634.96
Long-term debt issued	124.29	-	-	452.08	-	-	-	155.54	590.63
Long-term debt retired	81.81	14.90	15.38	472.73	79.05	-	7.49	28.16	120.23
Cash and security holdings	**2 200.79**	**682.70**	**837.19**	**1 024.53**	**3 923.61**	**274.51**	**1 092.81**	**1 828.55**	**2 411.96**
Exhibit—City contribution to own retirement systems	47.58	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	California—Con.									
	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	Visalia	West Covina	West-minister	Whittier
	75	76	77	78	79	80	81	82	83	84
Population, 1990	86 284	210 943	117 229	104 352	133 107	109 199	75 636	96 086	78 118	77 671
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**473.24**	**645.43**	**1 012.49**	**760.21**	**998.52**	**807.51**	**666.11**	**565.34**	**544.70**	**594.01**
General revenue	418.58	615.71	925.07	700.17	911.09	670.58	661.15	524.48	486.47	542.42
Intergovernmental revenue	136.78	84.62	109.00	101.96	146.23	173.26	88.29	80.29	77.36	87.15
From Federal Government	60.41	28.51	9.53	8.33	28.95	83.65	8.55	12.52	7.64	15.14
From State governments	73.14	56.11	99.47	92.67	117.01	89.61	77.44	65.89	59.40	70.82
From local governments	3.23	–	–	.97	.26	–	2.30	1.88	10.32	1.18
General revenue from own sources	281.80	531.09	816.07	598.21	764.87	497.32	572.86	444.19	409.11	455.27
Taxes	154.03	307.41	413.39	271.68	589.98	302.89	293.70	268.17	269.18	218.02
Property	66.80	78.51	162.32	92.98	151.74	134.50	56.35	104.71	80.11	63.10
General sales	56.62	98.08	134.57	112.54	205.17	66.07	131.66	85.48	118.40	87.45
Selective sales	11.72	89.06	90.05	29.50	171.37	71.13	18.88	20.17	54.66	54.77
Income	–	–	–	–	–	–	–	–	–	–
Other	18.89	41.76	26.44	36.65	61.69	31.19	26.81	57.81	16.01	12.71
Current charges	65.32	160.57	286.08	162.46	82.76	76.92	227.43	32.09	49.12	160.65
Miscellaneous revenue	62.46	63.11	116.60	164.07	92.13	117.51	111.73	143.93	90.81	76.59
Utility and liquor store revenue	54.66	29.72	87.42	60.04	87.43	136.92	4.96	40.86	58.23	51.59
Insurance trust revenue	–	–	–	–	–	–	–	–	–	–
Expenditure	**556.06**	**672.76**	**953.63**	**776.11**	**1 025.57**	**970.70**	**910.82**	**544.11**	**695.77**	**621.56**
By character and object:										
Intergovernmental	–	–	–	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–	–	–	–
Current operation	476.47	550.68	748.95	488.19	831.56	657.23	539.64	454.42	465.26	444.52
Capital outlay	45.71	55.38	187.72	178.64	137.56	219.94	355.80	24.27	208.66	155.33
Construction	1.87	4.34	–	10.50	50.79	89.31	18.54	–	21.28	1.65
Assistance and subsidies	–	–	–	–	–	–	–	–	–	–
Interest on debt	33.88	66.70	16.96	109.28	56.45	93.53	15.39	65.42	21.85	21.71
Insurance benefits and repayments	–	–	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	163.87	273.09	272.48	165.29	458.54	257.81	422.63	196.98	211.82	208.60
General expenditure	490.48	637.65	883.32	701.61	899.14	790.01	891.49	498.13	640.89	534.37
Current expenditure	444.78	591.01	699.13	540.62	765.33	606.75	539.19	480.15	432.23	404.10
Intergovernmental expenditure	–	–	–	–	–	–	–	–	–	–
Capital outlay	45.71	46.63	184.20	160.98	133.81	183.26	352.31	17.97	208.66	130.27
General expenditure by function:										
Education services:										
Education	–	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Libraries	–	37.73	32.41	40.47	32.03	6.25	–	–	–	25.94
Social services and income maintenance:										
Public welfare	–	–	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–	.13
Health	.88	2.75	.11	1.41	21.93	3.28	.53	11.58	22.75	.99
Other	–	–	–	–	–	–	–	–	–	–
Transportation:										
Highways	39.45	36.03	73.01	86.11	82.14	51.91	74.22	28.26	67.04	65.17
Capital outlay	11.84	.04	16.22	15.67	2.66	17.73	47.28	.14	34.09	6.04
Air transportation	–	–	–	–	21.44	–	15.11	–	–	–
Parking facilities	–	5.34	2.24	–	–	–	–	–	–	1.39
Other	–	–	–	–	–	39.58	–	–	–	–
Public safety:										
Police protection	117.95	151.63	124.29	73.44	207.08	157.19	91.81	144.54	152.88	127.90
Fire protection	–	95.38	98.04	–	103.35	92.32	33.97	64.67	80.43	–
Correction	–	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	45.49	19.89	24.81	49.60	34.40	24.10	23.48	12.36	14.15	17.12
Environment and housing:										
Natural resources	–	–	–	–	–	–	–	–	–	–
Sewerage	6.36	87.22	75.06	59.84	4.18	–	101.72	–	–	2.86
Capital outlay	–	28.33	8.11	2.05	–	–	50.95	–	–	.05
Solid waste management	16.11	22.48	108.11	2.60	25.25	.43	71.06	–	–	58.44
Parks and recreation	29.92	37.62	113.16	13.09	67.62	26.17	69.54	39.91	18.33	56.71
Housing and community development	123.37	12.90	22.03	144.39	64.46	243.67	82.80	19.17	235.27	119.52
Government administration:										
Financial administration	16.05	30.89	43.01	50.97	15.21	–	10.41	26.40	9.51	26.23
Judicial and legal	5.51	5.56	7.94	3.02	10.88	.5.11	.20	3.11	1.50	3.70
General public buildings	–	–	–	–	–	–	–	–	–	–
Other	4.25	14.42	9.91	44.25	141.70	45.06	34.53	18.48	9.90	7.11
Interest on general debt	22.09	66.27	16.96	109.17	50.27	90.23	15.39	65.42	21.60	14.69
General expenditure, n.e.c.	63.05	11.53	132.23	23.25	17.20	4.71	266.71	64.21	7.54	6.48
Utility and liquor store expenditure	65.57	35.11	70.31	74.51	126.42	180.69	19.33	45.98	54.88	87.19
Insurance trust expenditure	–	–	–	–	–	–	–	–	–	–
Debt outstanding	**471.62**	**1 016.44**	**372.05**	**1 978.20**	**1 147.39**	**1 331.95**	**728.59**	**1 076.88**	**369.17**	**602.41**
Long-term	471.62	1 016.44	372.05	1 978.20	1 147.39	1 331.95	728.59	1 076.88	369.17	602.41
Education	–	–	–	–	–	–	–	–	–	–
Public debt for private purposes	–	403.41	–	1 342.78	–	468.69	424.40	–	4.34	–
Utility	170.37	6.14	–	–	69.98	54.65	–	–	8.96	95.47
Other and unallocable	301.25	606.89	372.05	635.42	1 077.40	808.62	304.19	1 076.88	355.87	506.95
Long-term debt issued	1.43	175.66	–	299.32	–	562.83	345.42	–	364.51	151.38
Long-term debt retired	43.72	83.33	10.19	143.46	22.24	439.77	26.48	13.46	247.28	4.31
Cash and security holdings	**506.20**	**1 007.60**	**884.37**	**2 077.14**	**767.95**	**1 087.67**	**759.20**	**1 210.09**	**275.79**	**726.54**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	85	86	87	88	89	90	91	92
Population, 1990	89 235	222 103	83 312	281 140	467 610	87 758	126 481	98 640
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**682.87**	**840.29**	**1 096.60**	**1 802.85**	**2 336.14**	**1 423.64**	**457.40**	**668.34**
General revenue	579.72	723.28	928.22	890.03	2 097.19	853.28	433.96	528.79
Intergovernmental revenue	105.87	64.21	120.31	76.54	386.51	70.82	72.05	87.40
From Federal Government	21.44	6.22	9.84	30.37	44.14	21.63	4.84	38.14
From State governments	55.93	30.93	105.47	27.59	341.06	32.13	33.98	39.88
From local governments	28.50	27.06	4.99	18.58	1.32	17.06	33.23	9.38
General revenue from own sources	473.85	659.07	807.91	813.49	1 710.67	782.46	361.91	441.39
Taxes	308.90	395.92	568.50	300.15	828.95	390.80	260.17	306.27
Property	38.44	69.35	100.59	65.74	240.65	66.71	31.69	70.44
General sales	218.03	264.88	396.09	217.65	424.88	300.15	191.89	204.80
Selective sales	21.24	42.27	36.12	13.17	69.68	11.38	28.17	24.04
Income	–	–	–	–	–	–	–	–
Other	31.20	19.41	35.71	3.59	93.74	12.56	8.42	7.00
Current charges	64.75	135.46	154.25	423.99	554.41	184.89	35.38	81.20
Miscellaneous revenue	100.20	127.69	85.16	89.35	327.31	206.76	66.37	53.92
Utility and liquor store revenue	101.96	117.01	130.46	912.82	175.17	563.24	4.57	139.55
Insurance trust revenue	1.20	–	37.92	–	63.79	7.12	18.87	–
Expenditure	**619.92**	**788.71**	**981.78**	**1 874.82**	**2 481.37**	**1 363.78**	**426.00**	**671.42**
By character and object:								
Intergovernmental	1.42	–	–	–	37.22	66.02	–	–
To State governments	1.42	–	–	–	–	–	–	–
To local governments	–	–	–	–	37.22	66.02	–	–
Current operation	437.75	555.81	748.97	1 404.27	1 355.44	948.85	288.22	489.56
Capital outlay	94.48	100.81	157.22	344.87	607.08	190.41	93.52	85.84
Construction	56.58	60.26	36.37	330.27	361.80	57.91	79.25	53.21
Assistance and subsidies	–	–	–	–	113.91	–	–	–
Interest on debt	86.27	132.09	66.32	125.68	320.48	156.37	38.08	96.03
Insurance benefits and repayments	–	–	9.28	–	47.23	2.13	6.18	–
Exhibit—Salaries and wages	251.28	356.99	394.77	596.70	872.25	366.37	201.03	246.39
General expenditure	470.68	664.14	905.04	865.46	2 201.64	822.48	406.73	507.86
Current expenditure	418.39	600.95	747.83	745.72	1 674.91	633.55	321.46	459.52
Intergovernmental expenditure	1.42	–	–	–	37.22	66.02	–	–
Capital outlay	52.29	63.19	157.22	119.74	526.73	188.93	85.27	48.34
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	17.53
Elementary and secondary education	–	–	–	–	–	–	–	17.53
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	17.10	61.07	–	29.55	15.38	–	–
Social services and income maintenance:								
Public welfare	2.42	–	24.14	–	219.95	–	–	4.93
Hospitals	–	–	–	319.77	172.93	–	–	–
Health	–	.59	–	1.94	94.31	.11	3.87	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	70.96	109.85	129.85	131.37	121.97	112.58	86.32	51.29
Capital outlay	14.09	21.10	–	70.65	80.74	63.65	41.44	5.38
Air transportation	–	–	1.20	10.04	357.77	1.87	–	48.35
Parking facilities	–	–	14.87	1.26	11.30	2.87	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	91.98	131.75	123.86	112.73	193.03	101.36	111.77	93.49
Fire protection	–	72.72	59.66	63.78	107.01	66.02	–	62.69
Correction	–	–	–	–	53.13	–	.95	–
Protective inspection and regulation	4.48	4.29	19.60	1.02	11.04	8.80	8.03	–
Environment and housing:								
Natural resources	–	–	–	–	29.28	–	–	–
Sewerage	44.40	76.01	58.84	62.56	73.28	162.23	18.70	38.15
Capital outlay	4.66	30.43	9.01	20.48	1.41	88.33	–	1.32
Solid waste management	–	–	–	–	28.19	–	3.75	11.62
Parks and recreation	62.57	79.42	135.21	50.85	176.57	105.10	61.01	48.70
Housing and community development	36.98	7.69	21.41	15.94	24.08	11.19	3.07	12.75
Government administration:								
Financial administration	12.69	9.88	18.70	14.49	49.36	29.68	10.49	11.64
Judicial and legal	11.21	18.25	13.08	10.02	53.95	7.25	5.11	6.19
General public buildings	14.95	–	7.80	–	16.79	30.05	18.20	5.28
Other	9.46	40.93	35.63	16.03	21.15	25.46	21.71	12.58
Interest on general debt	61.41	91.17	59.08	21.91	282.89	119.17	38.08	72.63
General expenditure, n.e.c.	47.18	4.50	121.04	31.74	74.13	23.36	15.68	10.04
Utility and liquor store expenditure	149.25	124.57	67.46	1 009.36	232.50	539.18	13.08	163.56
Insurance trust expenditure	–	–	9.28	–	47.23	2.13	6.18	–
Debt outstanding	**1 062.76**	**1 969.38**	**916.70**	**1 511.24**	**4 746.33**	**1 965.53**	**429.50**	**1 042.71**
Long-term	1 062.76	1 969.38	916.70	1 511.24	4 746.33	1 965.53	429.50	1 042.71
Education	–	–	–	–	–	–	–	–
Public debt for private purposes	–	818.67	–	6.95	530.74	310.13	330.47	166.63
Utility	271.64	766.75	83.72	1 156.86	524.45	523.76	–	260.80
Other and unallocable	791.11	383.97	832.98	347.42	3 691.14	1 131.65	99.03	615.29
Long-term debt issued	8.84	16.70	233.32	57.05	2 179.74	31.73	–	5.73
Long-term debt retired	43.30	140.96	141.56	24.64	141.50	239.24	23.46	42.61
Cash and security holdings	**786.45**	**1 235.71**	**1 022.91**	**786.43**	**4 836.51**	**1 427.60**	**640.21**	**611.18**
Exhibit—City contribution to own retirement systems	.04	–	5.34	–	57.96	2.02	6.06	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Connecticut							Delaware—Wilmington
	Bridgeport	Hartford	New Britain	New Haven	Norwalk	Stamford	Waterbury	
	93	94	95	96	97	98	99	100
Population, 1990	141 686	139 739	75 491	130 474	78 331	108 056	108 961	71 529
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**2 112.24**	**3 728.19**	**1 834.83**	**2 861.22**	**2 389.32**	**2 683.14**	**2 041.04**	**1 829.65**
General revenue	2 112.24	3 507.89	1 757.87	2 728.92	2 285.25	2 511.44	1 858.26	1 545.69
Intergovernmental revenue	841.02	1 672.50	718.77	1 362.88	441.17	346.91	936.58	202.03
From Federal Government	–	228.00	58.60	139.65	16.09	–	19.17	135.68
From State governments	841.02	1 444.49	660.17	1 188.28	420.15	343.13	917.37	66.35
From local governments	–	.01	–	34.95	4.93	3.79	.04	–
General revenue from own sources	1 271.22	1 835.39	1 039.09	1 366.04	1 844.08	2 164.53	921.68	1 343.66
Taxes	967.24	1 494.29	861.35	962.60	1 667.13	1 900.02	829.41	625.09
Property	959.28	1 467.27	853.98	923.32	1 654.68	1 890.10	822.73	223.42
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	18.19
Income	–	–	–	–	–	–	–	335.46
Other	7.95	27.01	7.37	39.28	12.45	9.92	6.68	48.02
Current charges	231.62	136.60	129.63	289.48	81.49	175.03	66.46	481.71
Miscellaneous revenue	72.36	204.51	48.11	113.96	95.47	89.47	25.81	236.87
Utility and liquor store revenue	–	–	57.28	–	–	–	102.55	200.62
Insurance trust revenue	–	220.30	19.68	132.30	104.07	171.70	80.23	83.34
Expenditure	**2 394.67**	**3 893.44**	**1 952.44**	**3 004.30**	**2 243.35**	**2 626.50**	**2 237.24**	**1 995.39**
By character and object:								
Intergovernmental	46.05	117.19	52.70	55.93	19.89	23.70	22.05	116.83
To State governments	–	–	–	–	–	–	–	116.83
To local governments	46.05	117.19	52.70	55.93	19.89	23.70	22.05	–
Current operation	1 937.62	3 201.40	1 574.41	2 307.13	1 834.85	2 156.73	1 932.49	1 119.25
Capital outlay	124.27	228.17	224.44	377.91	170.71	225.47	108.53	402.09
Construction	114.98	201.93	213.26	322.65	120.49	192.99	88.04	232.55
Assistance and subsidies	166.81	121.18	33.71	–	50.62	41.77	2.40	–
Interest on debt	119.92	82.73	33.88	119.99	89.99	94.40	31.46	273.32
Insurance benefits and repayments	–	142.79	33.30	143.33	77.29	84.43	140.30	83.90
Exhibit—Salaries and wages	1 094.83	1 955.65	804.81	1 199.40	1 095.81	1 239.51	947.31	614.58
General expenditure	2 394.67	3 750.66	1 868.32	2 860.97	2 166.06	2 542.07	1 995.64	1 700.42
Current expenditure	2 270.40	3 522.49	1 643.88	2 483.05	1 995.35	2 316.60	1 902.29	1 328.65
Intergovernmental expenditure	46.05	117.19	52.70	55.93	19.89	23.70	22.05	116.83
Capital outlay	124.27	228.17	224.44	377.91	170.71	225.47	93.35	371.77
General expenditure by function:								
Education services:								
Education	920.66	1 659.81	848.05	1 149.98	1 018.65	1 021.11	952.46	–
Elementary and secondary education	920.66	1 659.81	848.05	1 149.98	1 018.65	1 021.11	952.46	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	18.95	33.39	30.96	1.13	28.41	41.12	12.20	.17
Social services and income maintenance:								
Public welfare	170.22	321.43	47.25	198.17	95.88	132.80	97.22	.77
Hospitals	–	–	–	–	–	–	–	–
Health	43.19	44.29	43.10	20.10	42.51	44.95	34.27	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	21.01	111.49	40.95	111.55	121.18	134.24	46.33	57.63
Capital outlay	4.02	37.79	–	44.39	58.71	83.49	3.12	–
Air transportation	10.45	–	–	6.05	–	–	–	–
Parking facilities	3.49	18.53	6.09	59.51	14.31	26.01	9.35	25.30
Other	–	.07	–	–	3.52	–	–	195.14
Public safety:								
Police protection	158.48	204.45	112.90	167.79	141.85	182.17	160.17	234.25
Fire protection	137.69	157.59	89.81	175.72	106.28	153.68	146.11	109.62
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	.43	21.45	11.46	14.56	7.65	13.92	3.86	19.63
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	94.88	52.61	72.00	206.82	92.65	63.53	31.11	386.85
Capital outlay	–	–	–	101.15	27.91	44.69	4.49	246.36
Solid waste management	109.67	87.27	71.47	14.76	90.27	116.93	47.10	78.64
Parks and recreation	22.97	114.89	57.87	50.19	54.82	47.94	45.59	88.33
Housing and community development	45.46	276.97	28.94	110.79	47.63	33.16	23.55	98.02
Government administration:								
Financial administration	33.85	43.97	18.82	23.48	47.36	49.09	34.26	49.14
Judicial and legal	14.33	3.43	9.46	8.35	6.09	9.50	21.30	19.18
General public buildings	6.13	39.54	120.27	11.67	15.38	55.72	12.98	15.25
Other	24.53	71.33	28.63	22.82	24.50	38.31	17.04	60.58
Interest on general debt	119.92	82.73	31.74	119.99	89.99	94.40	16.11	253.60
General expenditure, n.e.c.	438.35	405.41	198.55	387.53	117.14	283.48	284.64	8.32
Utility and liquor store expenditure	–	–	50.83	–	–	–	101.30	211.08
Insurance trust expenditure	–	–	–	–	–	–	–	–
Debt outstanding	–	–	–	–	–	–	–	–
Long-term	–	–	–	–	–	–	–	–
Education	186.66	172.97	395.66	917.86	110.65	122.97	114.82	–
Public debt for private purposes	33.62	373.55	–	79.20	–	–	1.78	726.91
Utility	–	–	30.80	–	–	–	227.33	397.48
Other and unallocable	1 277.42	519.29	285.46	488.93	1 182.30	1 146.55	115.31	2 378.62
Long-term debt issued	135.86	114.50	66.63	529.29	63.83	–	2.83	127.22
Long-term debt retired	64.61	77.50	72.06	164.62	165.13	194.94	83.31	124.15
Cash and security holdings	**560.99**	**4 133.56**	**390.91**	**1 623.86**	**1 872.94**	**2 213.78**	**613.53**	**1 624.19**
Exhibit—City contribution to own retirement systems	–	107.04	6.86	81.12	77.52	62.14	75.04	29.72

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	District of Columbia—Washington	Florida						
		Clearwater	Coral Spring	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
	101	102	103	104	105	106	107	108
Population, 1990	606 900	98 784	79 443	149 377	84 770	188 004	121 697	635 230
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**7 815.02**	**1 389.28**	**559.34**	**1 636.34**	**2 503.54**	**691.49**	**961.63**	**2 346.20**
General revenue	7 289.39	1 016.23	472.33	1 223.94	853.26	525.56	764.64	1 113.14
Intergovernmental revenue	2 455.97	189.79	71.07	261.73	120.14	117.52	115.97	238.30
From Federal Government	2 328.47	7.39	1.61	32.02	45.76	41.81	12.55	85.49
From State governments	–	70.70	68.07	187.57	74.37	67.61	75.90	152.47
From local governments	127.50	111.70	1.38	42.14	.01	8.10	27.52	.34
General revenue from own sources	4 833.43	826.44	401.26	962.22	733.12	408.04	648.67	874.83
Taxes	3 977.63	364.08	302.61	533.39	205.00	262.14	355.09	380.07
Property	1 453.09	192.71	142.95	277.92	88.33	140.29	178.22	291.72
General sales	744.08	–	–	–	–	–	–	–
Selective sales	365.77	148.37	138.44	225.58	105.32	101.90	153.74	73.20
Income	1 234.70	–	–	–	–	–	–	–
Other	179.99	22.99	21.22	29.89	11.35	19.95	23.12	15.15
Current charges	441.91	323.59	12.24	184.66	292.76	92.96	216.80	207.88
Miscellaneous revenue	413.89	138.77	86.41	244.17	235.37	52.94	76.78	286.88
Utility and liquor store revenue	103.28	224.22	87.02	248.80	1 525.92	46.35	78.10	1 130.62
Insurance trust revenue	422.35	148.84	–	163.59	124.36	119.57	118.89	102.44
Expenditure	**7 913.27**	**1 418.76**	**597.82**	**1 519.67**	**2 517.18**	**616.91**	**913.39**	**2 375.80**
By character and object:								
Intergovernmental	217.40	–	–	–	–	16.73	–	17.42
To State governments	–	–	–	–	–	16.73	–	15.32
To local governments	217.40	–	–	–	–	–	–	2.10
Current operation	5 724.64	853.95	425.22	982.02	1 616.76	490.19	744.66	1 445.41
Capital outlay	749.95	440.65	138.72	385.06	419.90	41.63	110.32	373.03
Construction	523.25	438.59	113.67	375.11	414.27	30.02	102.58	303.22
Assistance and subsidies	208.53	–	–	–	–	–	–	6.02
Interest on debt	412.12	86.64	33.89	54.11	435.61	31.73	17.36	479.59
Insurance benefits and repayments	600.63	37.52	–	98.48	44.90	36.63	41.04	54.33
Exhibit—Salaries and wages	2 829.69	441.71	302.78	657.02	589.94	377.56	516.62	436.41
General expenditure	7 153.93	1 002.92	485.24	1 165.32	723.27	514.03	775.48	1 191.71
Current expenditure	6 468.91	758.90	383.04	826.45	659.33	498.45	704.20	929.80
Intergovernmental expenditure	217.40	–	–	–	–	16.73	–	17.42
Capital outlay	685.02	244.02	102.20	338.87	63.95	15.58	71.28	261.91
General expenditure by function:								
Education services:								
Education	1 188.82	–	–	–	–	–	–	–
Elementary and secondary education	1 021.62	–	–	–	–	–	–	–
Higher education	167.20	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	35.64	26.62	–	–	–	4.81	–	31.01
Social services and income maintenance:								
Public welfare	1 139.61	–	–	–	.20	–	1.62	20.13
Hospitals	588.34	–	–	–	–	–	–	28.61
Health	270.21	17.20	–	–	1.20	–	.02	19.29
Other	19.04	–	–	–	–	–	–	–
Transportation:								
Highways	234.15	92.10	41.06	71.31	47.27	21.49	47.47	63.28
Capital outlay	203.12	25.35	5.80	51.29	2.73	2.48	3.69	17.12
Air transportation	–	1.08	–	15.21	20.83	–	–	84.77
Parking facilities	1.91	16.25	–	23.42	–	–	18.23	7.94
Other	217.40	3.12	–	1.87	–	–	–	57.03
Public safety:								
Police protection	440.06	164.32	110.44	273.56	159.11	122.34	201.16	112.56
Fire protection	164.80	67.16	7.84	104.52	86.66	68.13	116.35	86.17
Correction	596.69	–	–	–	–	–	4.08	91.90
Protective inspection and regulation	81.47	1.49	21.95	26.48	12.50	.50	19.89	8.02
Environment and housing:								
Natural resources	–	4.98	–	–	–	–	–	1.44
Sewerage	235.48	260.89	–	–	140.75	54.92	120.27	64.77
Capital outlay	94.50	188.42	–	–	46.83	–	39.05	18.73
Solid waste management	75.15	97.70	–	60.91	67.05	48.95	63.40	83.16
Parks and recreation	101.34	116.55	148.66	366.25	30.98	39.95	84.46	54.81
Housing and community development	402.70	6.24	–	28.93	16.65	20.02	3.38	77.57
Government administration:								
Financial administration	90.83	26.18	83.87	51.81	34.89	11.65	24.27	25.73
Judicial and legal	205.86	5.40	7.98	7.65	7.84	3.03	5.37	25.61
General public buildings	74.70	–	–	–	–	–	–	13.75
Other	60.10	22.95	10.74	13.79	26.05	16.27	16.84	15.84
Interest on general debt	401.27	47.86	31.93	40.03	16.23	29.71	8.56	165.15
General expenditure, n.e.c.	528.36	24.84	20.76	79.57	55.05	72.26	40.11	53.18
Utility and liquor store expenditure	158.71	378.33	112.58	255.87	1 749.00	66.25	96.87	1 129.76
Insurance trust expenditure	600.63	37.52	–	98.48	44.90	36.63	41.04	54.33
Debt outstanding	**6 353.96**	**1 134.29**	**628.15**	**752.45**	**5 229.18**	**443.82**	**290.09**	**6 654.91**
Long-term	6 353.96	1 134.29	628.15	752.45	5 229.18	443.82	290.09	6 654.91
Education	–	–	–	–	–	–	–	–
Public debt for private purposes	915.95	138.03	71.98	30.36	32.05	370.18	–	1 621.74
Utility	26.81	553.89	136.59	169.56	5 038.95	35.72	134.05	4 085.40
Other and unallocable	5 411.20	442.38	419.58	552.53	158.18	37.92	156.04	947.78
Long-term debt issued	876.92	–	–	–	–	8.92	41.09	–
Long-term debt retired	233.58	185.81	41.88	111.47	277.37	14.80	23.30	109.54
Cash and security holdings	**5 072.01**	**2 333.32**	**469.83**	**2 491.21**	**3 688.16**	**1 728.51**	**1 972.48**	**4 732.87**
Exhibit—City contribution to own retirement systems	370.27	36.79	–	65.12	28.10	27.29	40.52	67.65

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	109	110	111	112	113	114	115	116
Population, 1990	358 548	92 639	164 693	238 629	124 773	280 015	78 122	394 017
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**1 027.64**	**1 518.12**	**4 643.83**	**1 178.05**	**2 497.91**	**1 431.66**	**1 526.77**	**1 949.81**
General revenue	847.51	1 438.52	2 701.93	931.88	1 056.81	1 124.38	623.01	1 641.23
Intergovernmental revenue	146.54	142.01	308.95	116.56	180.97	206.66	200.56	323.46
From Federal Government	42.72	27.88	114.06	11.83	56.68	60.85	1.51	98.66
From State governments	82.03	83.25	151.85	73.80	78.39	110.24	9.98	25.80
From local governments	21.79	30.88	43.04	30.93	45.90	35.57	189.06	199.00
General revenue from own sources	700.97	1 296.51	2 392.98	815.32	875.84	917.72	422.45	1 317.77
Taxes	463.60	873.14	493.03	376.11	196.08	441.50	191.00	552.17
Property	346.33	492.90	228.87	238.32	62.79	200.32	110.14	293.29
General sales	–	–	–	–	–	–	–	–
Selective sales	95.78	333.91	229.62	120.78	121.49	208.94	58.97	176.75
Income	–	–	–	–	–	–	–	–
Other	21.48	46.33	34.53	17.02	11.80	32.23	21.89	82.13
Current charges	153.81	209.16	1 194.89	200.49	364.35	349.43	148.43	538.76
Miscellaneous revenue	83.56	214.21	705.06	238.72	315.41	126.78	83.02	226.84
Utility and liquor store revenue	–	79.60	1 851.58	184.16	1 317.87	104.90	857.18	167.98
Insurance trust revenue	180.13	–	90.33	62.01	123.23	202.38	46.57	140.60
Expenditure	**965.20**	**1 684.92**	**5 808.42**	**1 458.93**	**2 115.06**	**1 479.20**	**1 507.64**	**1 840.99**
By character and object:								
Intergovernmental	2.58	–	–	–	–	–	3.88	89.86
To State governments	.06	–	–	–	–	–	–	37.62
To local governments	2.52	–	–	–	–	–	3.88	52.24
Current operation	667.99	1 261.09	2 396.98	755.58	1 556.27	741.23	1 344.51	1 003.10
Capital outlay	104.35	304.03	2 519.21	493.41	372.54	482.99	87.24	398.67
Construction	77.98	286.70	2 487.83	489.14	368.91	467.59	51.57	259.46
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	95.78	119.80	862.93	152.93	144.14	164.48	44.66	194.72
Insurance benefits and repayments	94.49	–	29.30	57.02	42.10	90.50	27.35	154.64
Exhibit—Salaries and wages	444.60	703.46	976.00	410.83	515.82	430.80	325.35	569.56
General expenditure	870.70	1 595.26	3 721.44	1 123.68	950.00	1 227.54	645.07	1 454.24
Current expenditure	766.35	1 297.52	1 601.01	749.20	783.23	796.40	595.11	1 158.11
Intergovernmental expenditure	2.58	–	–	–	–	–	3.88	89.86
Capital outlay	104.35	297.74	2 120.43	374.48	166.77	431.14	49.96	296.13
General expenditure by function:								
Education services:								
Education	.06	–	–	–	–	–	–	42.85
Elementary and secondary education	–	–	–	–	–	–	–	42.85
Higher education	.06	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	.46	10.94	–	–	–	–
Social services and income maintenance:								
Public welfare	3.00	.64	–	–	1.79	–	–	1.19
Hospitals	–	.22	–	–	1.02	–	–	–
Health	.21	57.45	–	17.25	1.04	13.19	–	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	22.16	28.76	101.11	106.78	131.54	108.15	26.22	68.96
Capital outlay	2.67	13.33	58.11	62.83	68.72	83.46	4.45	5.76
Air transportation	–	–	2 012.36	1.26	100.06	–	17.64	208.46
Parking facilities	21.06	40.09	75.04	36.69	–	21.67	–	–
Other	–	–	–	15.92	–	–	–	–
Public safety:								
Police protection	220.55	296.00	200.96	156.20	146.42	179.37	80.39	190.94
Fire protection	123.89	101.47	110.25	60.12	77.74	72.52	59.06	101.32
Correction	–	–	–	–	–	–	3.88	31.22
Protective inspection and regulation	9.44	21.50	15.41	13.02	9.67	13.58	5.59	8.57
Environment and housing:								
Natural resources	–	.09	18.62	10.73	17.80	51.27	–	3.00
Sewerage	34.15	82.98	293.15	–	125.72	274.04	59.55	127.61
Capital outlay	30.01	.38	148.63	–	34.17	204.10	5.95	57.01
Solid waste management	81.68	36.25	64.95	107.31	79.58	91.49	56.55	76.47
Parks and recreation	89.98	514.50	268.60	349.51	76.23	186.75	34.50	144.26
Housing and community development	45.93	31.34	15.30	12.63	8.57	21.47	37.36	30.32
Government administration:								
Financial administration	31.34	51.76	71.47	19.95	23.05	27.61	12.88	40.17
Judicial and legal	8.32	10.67	8.08	5.34	7.38	3.53	2.34	37.12
General public buildings	9.74	–	–	–	–	–	2.38	28.32
Other	26.82	29.07	22.16	10.20	23.26	7.38	44.23	20.93
Interest on general debt	95.78	119.80	373.57	141.75	64.49	117.51	43.56	177.16
General expenditure, n.e.c.	46.59	172.69	69.94	48.08	54.65	38.01	158.94	115.36
Utility and liquor store expenditure	–	89.66	2 057.68	278.24	1 122.96	161.16	835.22	232.11
Insurance trust expenditure	94.49	–	29.30	57.02	42.10	90.50	27.35	154.64
Debt outstanding	**1 495.70**	**1 690.68**	**9 161.39**	**2 576.75**	**3 208.01**	**1 541.30**	**539.02**	**2 785.09**
Long-term	1 495.70	1 690.68	9 161.39	2 576.75	3 208.01	1 535.40	483.09	2 785.09
Education	–	–	–	–	–	–	–	92.83
Public debt for private purposes	–	–	–	1 215.77	473.64	141.99	–	622.12
Utility	–	–	5 774.20	158.33	907.83	–	21.18	190.52
Other and unallocable	1 495.70	1 690.68	3 387.18	1 202.66	1 826.53	1 393.41	461.91	1 879.62
Long-term debt issued	158.27	86.36	2 678.99	75.34	12.02	479.77	5.77	193.72
Long-term debt retired	225.00	94.25	1 248.50	9.65	42.12	167.16	10.98	121.33
Cash and security holdings	**2 286.66**	**753.58**	**5 846.98**	**2 523.44**	**5 400.22**	**2 932.34**	**963.19**	**3 855.02**
Exhibit—City contribution to own retirement systems	61.89	–	20.20	50.83	65.44	27.22	29.36	60.37

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Georgia—Con.					Illinois		
	Columbus	Macon	Savannah	Hawaii—Honolulu	Idaho—Boise City	Arlington Heights	Aurora	Chicago
	117	118	119	120	121	122	123	124
Population, 1990	178 681	106 612	137 560	836 231	125 738	75 460	99 581	2 783 726
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31	12/31
Revenue	**735.62**	**604.54**	**1 131.24**	**1 026.08**	**587.90**	**738.22**	**726.45**	**1 545.41**
General revenue	653.25	547.85	985.14	927.26	585.74	582.55	564.92	1 129.95
Intergovernmental revenue	209.38	200.77	282.61	106.31	92.87	83.24	114.65	300.87
From Federal Government	17.72	21.07	28.01	55.62	51.41	3.09	9.21	100.39
From State governments	85.54	10.56	27.92	49.32	41.37	80.15	105.44	198.60
From local governments	106.12	169.15	226.68	1.38	.09	–	–	1.88
General revenue from own sources	443.87	347.07	702.53	820.95	492.87	499.31	450.27	829.09
Taxes	270.36	238.82	291.06	521.49	223.98	372.40	346.58	572.56
Property	136.74	106.25	158.67	410.23	192.22	194.18	160.79	212.41
General sales	–	–	–	–	–	129.94	144.75	111.67
Selective sales	92.29	106.25	101.92	68.21	12.17	12.27	19.99	197.08
Income	–	–	–	–	–	–	–	–
Other	41.33	26.31	30.47	43.04	19.60	36.01	21.05	51.40
Current charges	93.04	41.01	214.42	142.70	211.68	9.54	45.79	173.34
Miscellaneous revenue	80.47	67.24	197.06	156.77	57.21	117.37	57.89	83.19
Utility and liquor store revenue	58.04	9.05	125.04	98.82	2.16	111.16	100.38	75.87
Insurance trust revenue	24.32	47.64	21.07	–	–	44.51	61.16	339.58
Expenditure	**714.45**	**589.12**	**1 040.33**	**1 208.93**	**586.10**	**723.38**	**906.84**	**1 312.43**
By character and object:								
Intergovernmental	43.07	24.87	14.51	–	.14	–	–	32.39
To State governments	.69	2.46	–	–	–	–	–	7.12
To local governments	42.37	22.41	14.51	–	.14	–	–	25.27
Current operation	497.43	439.69	738.24	817.24	450.21	501.88	456.29	810.59
Capital outlay	114.12	79.86	201.48	310.46	118.92	141.12	340.43	232.85
Construction	62.07	31.04	197.71	259.65	72.33	124.26	159.39	200.99
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	42.13	21.31	67.91	81.23	18.82	68.71	79.86	96.23
Insurance benefits and repayments	17.70	23.37	18.20	–	–	11.66	30.26	140.36
Exhibit—Salaries and wages	255.73	273.46	305.31	360.22	262.83	247.10	204.49	538.73
General expenditure	599.21	554.04	845.99	981.71	574.07	570.58	594.69	1 105.63
Current expenditure	511.53	475.15	706.83	746.44	455.22	432.20	483.52	884.50
Intergovernmental expenditure	43.07	24.87	14.51	–	.14	–	–	32.39
Capital outlay	87.68	78.88	139.16	235.27	118.86	138.38	111.18	221.14
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	10.92
Elementary and secondary education	–	–	–	–	–	–	–	10.92
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	.47	17.87	72.22	18.52	41.60
Social services and income maintenance:								
Public welfare	31.66	–	5.73	–	–	–	–	34.68
Hospitals	–	–	–	–	–	–	–	–
Health	15.45	–	–	11.54	2.45	15.12	2.32	30.40
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	31.39	39.03	60.28	53.69	3.94	87.34	98.15	126.00
Capital outlay	11.53	6.58	27.33	10.79	–	30.93	16.82	76.88
Air transportation	5.07	15.65	40.20	–	64.62	–	8.13	137.54
Parking facilities	–	–	7.71	1.40	34.25	5.31	3.46	2.18
Other	–	7.90	–	–	–	–	–	20.47
Public safety:								
Police protection	102.52	115.51	123.31	122.47	78.49	90.92	110.25	204.78
Fire protection	54.31	105.89	62.95	49.19	82.81	73.24	66.05	79.19
Correction	31.97	4.01	10.88	–	–	–	–	–
Protective inspection and regulation	3.12	6.66	13.93	6.12	12.47	7.61	9.79	8.08
Environment and housing:				13.09	–	–	–	–
Natural resources	–	–	–	92.60	73.82	–	–	31.19
Sewerage	59.16	2.03	79.03	51.47	31.32	–	–	11.52
Capital outlay	26.38	–	33.56	127.39	43.40	–	23.65	50.11
Solid waste management	38.99	24.58	50.89	99.32	45.75	–	12.33	12.96
Parks and recreation	30.89	36.26	48.93	83.25	16.53	23.36	11.38	42.66
Housing and community development	16.83	16.67	37.81					
Government administration:								
Financial administration	12.20	5.54	24.85	25.10	26.13	8.23	11.42	21.43
Judicial and legal	25.84	5.02	8.83	20.57	11.06	7.18	4.87	6.52
General public buildings	10.11	15.91	–	48.23	17.96	15.82	–	7.16
Other	24.69	47.26	9.91	20.83	10.70	10.61	13.45	7.60
Interest on general debt	11.77	21.31	38.50	79.28	18.82	30.07	60.41	92.34
General expenditure, n.e.c.	93.24	84.82	222.25	127.16	13.02	123.52	140.51	137.82
Utility and liquor store expenditure	97.54	11.71	176.14	227.22	14.02	141.13	281.89	66.43
Insurance trust expenditure	17.70	23.37	18.20	–	–	11.66	30.26	140.36
Debt outstanding	**765.64**	**269.37**	**1 613.51**	**1 039.67**	**306.36**	**928.74**	**1 024.31**	**2 133.40**
Long-term	765.64	269.37	1 613.51	1 039.67	182.29	928.74	1 024.31	2 133.40
Education	–	49.57	–	.38	–	–	–	3.46
Public debt for private purposes	186.39	98.99	399.57	–	–	53.06	352.04	757.77
Utility	395.73	–	431.95	62.39	–	512.99	170.87	85.31
Other and unallocable	183.51	120.81	781.99	976.90	182.29	362.70	501.41	1 286.86
Long-term debt issued	87.11	–	264.22	314.13	110.60	–	301.26	813.56
Long-term debt retired	29.67	25.93	39.20	237.01	70.11	45.34	45.30	151.01
Cash and security holdings	**734.56**	**1 031.08**	**1 798.36**	**794.46**	**285.60**	**1 119.00**	**1 308.72**	**3 057.08**
Exhibit—City contribution to own retirement systems	19.73	28.70	17.45	–	–	20.51	25.66	92.47

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Illinois—Con.							Indiana	
	Decatur	Elgin	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	125	126	127	128	129	130	131	132	133
Population, 1990	83 885	77 010	76 836	85 351	113 504	139 426	105 227	126 272	173 072
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31	12/31
Revenue	**713.04**	**671.54**	**922.64**	**1 452.20**	**751.07**	**706.68**	**1 606.99**	**666.58**	**686.71**
General revenue	537.25	520.89	748.75	673.31	660.28	552.85	651.12	574.59	436.64
Intergovernmental revenue	146.96	211.00	122.42	182.24	165.86	258.88	119.02	185.27	106.87
From Federal Government	37.00	8.54	14.93	2.09	51.63	36.05	20.02	64.31	8.41
From State governments	102.12	175.16	107.49	178.98	113.84	209.14	98.32	102.37	91.76
From local governments	7.84	27.30	–	1.17	.40	13.66	.67	18.59	6.70
General revenue from own sources	390.28	309.89	626.33	491.08	494.41	293.97	532.10	389.31	331.77
Taxes	274.21	191.83	362.62	281.26	373.76	193.80	312.68	176.82	199.22
Property	85.84	149.67	125.34	190.82	132.39	150.33	58.73	170.88	181.03
General sales	150.00	–	159.60	–	181.84	3.32	222.03	–	–
Selective sales	29.59	14.12	31.74	82.56	37.07	19.21	24.69	–	–
Income	–	–	–	–	–	–	–	–	15.59
Other	8.77	28.05	45.93	7.87	22.46	20.94	7.22	5.95	2.59
Current charges	13.11	43.41	100.89	81.48	19.38	40.36	59.55	159.08	99.13
Miscellaneous revenue	102.96	74.65	162.83	128.34	101.27	59.81	159.87	53.41	33.41
Utility and liquor store revenue	123.24	94.92	133.71	754.14	–	74.73	901.26	68.49	125.12
Insurance trust revenue	52.55	55.72	40.18	24.74	90.79	79.10	54.62	25.50	24.95
Expenditure	**669.38**	**613.53**	**873.64**	**1 722.29**	**724.58**	**706.38**	**1 656.69**	**759.31**	**575.77**
By character and object:									
Intergovernmental	6.10	–	–	.04	–	10.26	7.17	12.90	–
To State governments	–	–	–	–	–	3.59	–	1.71	–
To local governments	6.10	–	–	.04	–	6.66	7.17	11.19	–
Current operation	418.89	426.33	549.78	1 034.73	431.02	424.20	1 208.58	526.44	466.13
Capital outlay	128.85	117.69	125.84	593.94	183.32	187.83	272.00	144.55	37.08
Construction	109.73	51.15	75.38	560.45	180.81	108.07	250.58	104.32	6.17
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	90.21	48.15	166.21	89.59	69.86	49.14	142.24	28.91	27.40
Insurance benefits and repayments	25.32	21.36	31.81	4.00	40.39	36.95	26.69	46.51	45.15
Exhibit—Salaries and wages	208.13	237.38	280.70	312.61	253.67	231.81	560.69	278.71	258.35
General expenditure	474.03	472.08	727.33	801.74	684.20	555.61	684.04	619.69	431.31
Current expenditure	386.74	360.97	601.49	565.52	500.88	428.06	611.68	483.13	394.23
Intergovernmental expenditure	6.10	–	–	.04	–	10.26	7.17	12.90	–
Capital outlay	87.29	111.12	125.84	236.21	183.32	127.56	72.36	136.56	37.08
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	1.31	–	–	–
Elementary and secondary education	–	–	–	–	–	1.31	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	28.47	–	73.88	39.54	24.59	24.26	26.27	3.79	–
Social services and income maintenance:									
Public welfare	–	–	–	–	–	25.97	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	.67	.29	25.26	24.29	4.59
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	96.38	76.64	83.89	149.38	130.71	132.66	77.43	42.89	44.66
Capital outlay	42.57	49.03	12.77	56.71	37.18	80.44	5.33	.05	6.08
Air transportation	–	–	–	–	–	–	–	15.54	–
Parking facilities	4.08	5.26	5.56	2.39	5.84	3.70	7.70	40.08	3.84
Other	–	–	–	–	–	–	–	.08	–
Public safety:									
Police protection	79.56	102.78	114.17	141.62	104.51	108.70	100.38	78.22	75.77
Fire protection	73.74	64.93	66.21	103.42	72.94	74.57	85.54	76.37	50.24
Correction	6.10	–	–	–	–	–	–	–	–
Protective inspection and regulation	7.80	13.22	3.23	8.06	12.47	7.04	7.91	3.83	–
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	.47
Sewerage	8.17	7.54	25.90	31.72	13.68	.27	21.23	162.36	44.69
Capital outlay	3.46	1.71	–	–	10.99	–	5.26	74.97	–
Solid waste management	3.10	23.93	25.20	62.34	.41	33.80	–	–	–
Parks and recreation	.60	52.67	1.73	9.42	.63	–	25.64	48.19	45.15
Housing and community development	35.76	24.63	30.23	2.10	125.15	60.31	21.90	26.47	12.53
Government administration:									
Financial administration	10.92	14.57	8.77	18.93	12.44	11.73	40.46	.70	8.00
Judicial and legal	3.19	3.93	4.67	7.17	3.63	11.69	6.64	2.68	1.95
General public buildings	2.46	13.36	3.70	94.74	12.55	–	50.31	2.68	–
Other	9.88	21.65	6.52	24.53	48.50	20.63	10.65	9.68	24.45
Interest on general debt	58.52	33.13	121.75	68.92	69.86	35.45	67.95	28.70	18.21
General expenditure, n.e.c.	45.30	13.84	151.92	37.46	45.61	3.23	108.76	53.16	96.76
Utility and liquor store expenditure	170.03	120.09	114.50	916.56	–	115.81	945.96	93.10	99.30
Insurance trust expenditure	25.32	21.36	31.81	4.00	40.39	36.95	26.69	46.51	45.15
Debt outstanding	**1 236.20**	**748.64**	**1 899.45**	**1 186.72**	**1 121.38**	**652.07**	**2 480.23**	**517.99**	**491.55**
Long-term	1 236.20	748.64	1 899.45	1 186.72	1 112.57	642.03	2 480.23	517.99	491.55
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	511.22	159.04	929.85	166.13	514.98	119.29	480.39	5.04	55.16
Utility	509.03	276.26	543.30	236.79	–	192.95	1 220.60	4.40	185.85
Other and unallocable	215.95	313.34	426.30	783.81	597.59	329.80	779.24	508.56	250.55
Long-term debt issued	–	100.25	–	–	28.63	84.88	96.89	39.60	43.33
Long-term debt retired	70.67	47.93	329.25	112.78	49.16	49.62	118.24	21.18	37.13
Cash and security holdings	**1 542.40**	**1 193.03**	**2 303.63**	**1 138.96**	**1 711.97**	**1 304.19**	**2 046.13**	**345.87**	**200.92**
Exhibit—City contribution to own retirement systems	14.91	12.48	29.10	13.16	19.58	20.72	25.51	23.94	21.27

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	134	135	136	137	138	139	140	141
Population, 1990	116 646	84 236	731 327	105 511	108 751	95 333	193 187	80 505
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue	**710.10**	**770.41**	**1 240.71**	**849.25**	**1 093.30**	**956.77**	**1 111.24**	**993.07**
General revenue	692.30	657.14	1 204.13	625.76	957.89	905.29	935.77	900.52
Intergovernmental revenue	173.44	129.23	346.71	179.36	179.30	199.98	125.84	241.34
From Federal Government	32.48	12.36	51.10	65.12	68.93	61.74	32.98	79.40
From State governments	140.37	116.87	293.17	114.23	108.54	138.24	92.22	152.03
From local governments	.58	–	2.44	–	1.83	–	.65	9.91
General revenue from own sources	518.86	527.91	857.42	446.41	778.60	705.31	809.93	659.18
Taxes	288.04	289.46	535.83	224.98	345.71	366.38	365.68	318.08
Property	283.37	282.22	409.18	222.02	322.65	296.42	331.17	259.81
General sales	–	–	–	–	–	48.21	–	27.77
Selective sales	–	–	26.87	–	14.25	12.02	27.73	24.87
Income	–	–	83.86	–	–	–	–	–
Other	4.67	7.24	15.93	2.96	8.81	9.72	6.77	5.63
Current charges	136.72	151.36	260.74	146.75	203.01	128.31	252.74	141.86
Miscellaneous revenue	94.10	87.09	60.85	74.67	229.87	210.62	191.51	199.22
Utility and liquor store revenue	–	98.51	10.58	195.90	64.92	3.63	103.37	50.51
Insurance trust revenue	17.80	14.76	26.00	27.58	70.48	47.85	72.11	42.05
Expenditure	**707.64**	**929.19**	**1 228.33**	**833.39**	**1 008.20**	**934.71**	**1 267.16**	**943.58**
By character and object:								
Intergovernmental	–	–	10.42	–	.39	–	59.02	–
To State governments	–	–	9.70	–	.39	–	–	–
To local governments	–	–	.72	–	–	–	59.02	–
Current operation	541.08	789.84	833.11	656.87	678.57	577.20	774.16	640.84
Capital outlay	61.55	59.57	220.58	108.96	209.60	150.37	263.14	181.85
Construction	9.61	26.49	158.66	87.95	162.80	112.44	245.57	152.20
Assistance and subsidies	–	–	47.18	–	–	–	–	–
Interest on debt	77.39	51.31	70.84	21.22	94.38	185.23	135.50	91.42
Insurance benefits and repayments	27.62	28.47	46.20	46.34	25.27	21.91	35.34	29.46
Exhibit—Salaries and wages	252.13	344.66	434.48	348.39	336.17	249.48	350.45	270.49
General expenditure	680.01	815.49	1 149.04	641.10	886.83	885.94	1 040.81	814.27
Current expenditure	618.47	755.92	930.17	538.70	691.45	735.57	898.37	660.46
Intergovernmental expenditure	–	–	10.42	–	.39	–	59.02	–
Capital outlay	61.55	59.57	218.86	102.40	195.38	150.37	142.44	153.82
General expenditure by function:								
Education services:								
Education	–	–	.59	–	–	–	–	–
Elementary and secondary education	–	–	.59	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	28.60	18.97	19.49	21.27
Social services and income maintenance:								
Public welfare	–	–	90.23	–	–	3.33	14.80	–
Hospitals	–	–	174.13	–	–	–	–	–
Health	38.00	9.06	39.34	5.83	33.69	14.30	8.76	1.90
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	58.43	57.49	57.61	36.18	139.30	130.69	100.08	118.05
Capital outlay	.46	11.87	11.55	.43	52.99	55.98	33.95	52.34
Air transportation	8.92	–	88.90	–	51.46	3.84	52.04	23.68
Parking facilities	–	–	3.69	6.13	20.46	26.63	64.55	11.25
Other	–	3.80	–	–	–	–	11.44	–
Public safety:								
Police protection	54.98	92.95	112.14	79.42	88.28	96.79	101.98	90.49
Fire protection	50.25	73.19	46.60	53.02	71.63	79.90	61.99	69.73
Correction	–	.32	28.74	–	–	.01	2.42	–
Protective inspection and regulation	–	–	7.08	.30	1.38	8.27	6.87	1.08
Environment and housing:								
Natural resources	–	–	17.33	–	–	–	–	–
Sewerage	62.21	134.95	95.77	152.22	124.27	64.45	150.13	56.57
Capital outlay	–	19.08	25.19	86.91	52.79	4.59	3.69	7.14
Solid waste management	22.10	23.62	40.43	15.04	47.85	20.69	37.39	19.43
Parks and recreation	45.83	65.01	30.81	66.53	70.76	62.42	69.79	92.95
Housing and community development	6.22	20.34	35.82	47.01	44.83	48.61	37.84	91.67
Government administration:								
Financial administration	92.40	–	26.20	32.21	9.77	14.59	7.88	12.33
Judicial and legal	11.59	10.17	35.46	2.67	3.74	3.10	5.32	2.65
General public buildings	3.15	7.63	5.76	4.08	–	9.67	18.50	6.53
Other	16.01	17.05	22.24	7.02	11.48	18.35	13.84	15.28
Interest on general debt	77.39	50.28	69.52	21.22	94.38	185.23	130.83	89.10
General expenditure, n.e.c.	132.52	249.63	120.65	112.20	44.96	76.11	124.84	90.30
Utility and liquor store expenditure	–	85.22	33.10	145.96	96.10	26.86	191.01	99.84
Insurance trust expenditure	27.62	28.47	46.20	46.34	25.27	21.91	35.34	29.46
Debt outstanding	**994.72**	**642.10**	**1 350.74**	**363.99**	**1 175.68**	**2 331.74**	**1 603.16**	**1 114.25**
Long-term	994.72	642.10	1 309.49	363.99	1 175.68	2 331.74	1 603.16	1 114.25
Education	–	–	–	–	–	–	–	–
Public debt for private purposes	721.56	94.16	29.69	–	606.67	1 729.07	257.40	661.67
Utility	–	19.23	13.00	–	–	–	68.07	31.80
Other and unallocable	273.16	528.71	1 266.79	363.99	569.01	602.68	1 277.69	420.78
Long-term debt issued	61.13	42.14	102.68	101.84	69.06	76.84	251.34	79.50
Long-term debt retired	103.47	66.56	56.09	11.23	105.51	94.09	232.82	116.65
Cash and security holdings	**824.01**	**311.39**	**855.09**	**270.30**	**2 102.93**	**2 574.36**	**1 647.05**	**1 573.11**
Exhibit—City contribution to own retirement systems	8.74	12.42	28.37	26.70	.82	19.23	23.27	13.07

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	142	143	144	145	146	147	148	149
Population, 1990	149 767	111 790	119 883	304 011	225 366	269 063	380 105	72 033
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue	**1 431.57**	**548.67**	**885.45**	**924.78**	**949.64**	**1 050.77**	**1 096.30**	**531.05**
General revenue	1 431.57	548.67	794.50	779.35	869.76	833.10	997.81	522.41
Intergovernmental revenue	164.76	105.70	104.24	214.11	168.75	92.68	129.84	300.96
From Federal Government	16.54	8.19	27.11	-	69.66	36.92	56.86	38.33
From State governments	61.61	62.12	55.89	120.66	96.35	48.95	70.64	20.77
From local governments	86.61	35.39	21.25	93.46	2.74	6.81	2.33	241.86
General revenue from own sources	1 266.81	442.97	690.26	565.23	701.02	740.43	867.98	221.45
Taxes	353.14	331.88	383.97	249.39	450.37	534.43	498.63	109.39
Property	250.06	114.16	208.92	163.57	117.34	140.56	138.40	55.45
General sales	32.08	158.08	128.00	-	-	-	238.84	-
Selective sales	68.38	50.82	42.27	76.08	23.89	3.64	92.33	30.37
Income	1.01	-	-	-	261.66	321.71	-	-
Other	1.60	8.82	4.79	9.74	47.47	68.53	29.07	23.57
Current charges	110.56	25.14	132.23	148.02	204.41	71.97	199.96	76.48
Miscellaneous revenue	803.11	85.96	174.05	167.82	46.24	134.03	169.39	35.58
Utility and liquor store revenue	-	-	90.96	73.06	5.60	217.67	7.20	-
Insurance trust revenue	-	-	-	72.38	74.28	-	91.29	8.63
Expenditure	**1 482.38**	**509.76**	**1 025.15**	**764.41**	**1 069.42**	**1 105.70**	**1 112.31**	**604.90**
By character and object:								
Intergovernmental	2.68	3.44	.04	-	-	25.85	4.73	-
To State governments	-	3.44	.04	-	-	-	1.18	-
To local governments	2.68	-	-	-	-	25.85	3.55	-
Current operation	615.24	325.80	689.51	419.18	661.69	761.93	664.65	451.21
Capital outlay	25.10	152.60	159.41	184.32	252.51	206.57	214.51	107.26
Construction	9.94	129.32	93.54	166.78	134.12	120.14	171.67	103.61
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	839.36	27.93	176.18	109.41	119.96	111.35	175.57	40.97
Insurance benefits and repayments	-	-	-	51.50	35.26	-	52.85	5.47
Exhibit—Salaries and wages	305.74	127.47	347.82	263.22	409.66	387.78	320.46	222.38
General expenditure	1 482.38	509.76	902.47	636.04	1 012.65	901.48	1 042.77	599.43
Current expenditure	1 457.28	357.16	756.02	466.98	760.14	767.30	831.85	492.18
Intergovernmental expenditure	2.68	3.44	.04	-	-	25.85	4.73	-
Capital outlay	25.10	152.60	146.45	169.07	252.51	134.18	210.92	107.26
General expenditure by function:								
Education services:								
Education	-	-	-	-	.09	-	-	-
Elementary and secondary education	-	-	-	-	.09	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	14.58	23.52	28.52	23.39	-
Social services and income maintenance:								
Public welfare	-	6.00	-	-	29.14	37.54	2.85	6.62
Hospitals	-	-	-	-	-	10.56	58.49	-
Health	7.57	1.82	50.38	4.65	50.11	14.98	15.12	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	79.36	196.05	116.01	184.82	49.73	56.50	59.10	40.13
Capital outlay	12.29	114.66	54.43	128.14	-	7.06	1.38	-
Air transportation	-	-	-	29.35	38.10	.15	17.10	-
Parking facilities	3.25	-	10.34	-	13.08	15.33	1.06	-
Other	4.87	-	-	-	-	-	-	5.15
Public safety:								
Police protection	138.62	82.15	123.34	79.65	86.73	117.52	95.45	82.95
Fire protection	127.38	54.28	85.42	53.31	83.80	78.08	48.64	39.20
Correction	-	-	-	1.59	23.03	-	35.32	3.82
Protective inspection and regulation	7.68	-	6.15	8.97	3.87	14.72	7.07	10.30
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	65.81	-	87.67	43.79	116.23	-	184.75	58.99
Capital outlay	-	-	34.64	17.45	73.38	-	139.39	1.26
Solid waste management	13.56	-	.12	.70	38.54	52.74	40.62	21.89
Parks and recreation	26.68	54.04	49.65	41.96	80.59	55.03	49.74	150.83
Housing and community development	17.45	1.40	53.22	-	79.34	74.37	31.38	39.66
Government administration:								
Financial administration	9.97	26.53	7.20	6.13	12.17	24.92	24.66	10.50
Judicial and legal	8.42	13.98	9.94	8.35	15.41	10.79	49.84	11.34
General public buildings	25.84	10.97	45.75	5.45	27.06	8.73	29.73	35.53
Other	13.55	34.59	54.42	6.82	25.72	9.49	12.23	18.02
Interest on general debt	839.36	27.93	167.01	101.26	119.96	95.45	175.57	40.97
General expenditure, n.e.c.	93.00	.01	35.84	44.66	96.43	196.05	80.66	23.53
Utility and liquor store expenditure	-	-	122.68	76.86	21.51	204.22	16.70	-
Insurance trust expenditure	-	-	-	51.50	35.26	-	52.85	5.47
Debt outstanding	**11 361.48**	**469.36**	**2 356.31**	**1 799.04**	**1 687.76**	**1 494.01**	**2 039.99**	**513.31**
Long-term	11 238.93	415.69	2 269.72	1 751.01	1 680.15	1 494.01	2 039.99	513.31
Education	-	-	-	-	4.99	-	-	-
Public debt for private purposes	10 549.72	171.62	1 290.10	651.37	896.73	787.02	1 445.73	-
Utility	-	-	151.11	87.09	-	194.04	.25	-
Other and unallocable	689.21	244.07	828.52	1 012.56	778.43	512.94	594.00	513.31
Long-term debt issued	652.51	49.20	373.63	173.96	77.92	110.29	163.35	-
Long-term debt retired	895.93	51.03	611.57	176.75	83.29	62.73	138.90	23.86
Cash and security holdings	**10 822.09**	**440.01**	**1 615.55**	**2 020.92**	**1 708.12**	**1 228.58**	**2 758.16**	**243.50**
Exhibit—City contribution to own retirement systems	-	-	-	34.93	21.70	-	27.01	4.66

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockton
	150	151	152	153	154	155	156	157
Population, 1990	94 440	496 938	198 525	96 982	64 358	736 014	574 283	92 788
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue	**2 028.75**	**1 560.10**	**970.02**	**1 742.32**	**2 071.74**	**2 616.46**	**3 251.06**	**1 566.18**
General revenue	795.79	1 398.05	851.45	1 381.08	2 071.74	2 370.98	2 973.83	1 400.99
Intergovernmental revenue	76.66	278.18	173.17	151.39	325.46	1 185.55	1 418.36	737.60
From Federal Government	23.01	174.62	134.74	44.97	84.33	86.47	83.94	90.01
From State governments	50.83	103.54	36.57	106.42	233.77	1 053.22	1 330.83	647.58
From local governments	2.83	.02	1.86	–	7.37	45.86	3.59	–
General revenue from own sources	719.12	1 119.87	678.29	1 229.69	1 746.28	1 185.43	1 555.48	663.39
Taxes	369.35	603.80	442.80	412.00	1 185.94	901.96	1 062.64	544.68
Property	56.11	258.24	149.53	191.13	1 170.70	618.31	987.23	538.78
General sales	271.64	177.19	243.85	202.57	–	–	–	–
Selective sales	8.06	99.42	25.63	7.17	–	65.23	48.89	–
Income	–	–	–	–	–	167.74	–	–
Other	33.53	68.95	23.78	11.14	15.24	50.68	26.53	5.91
Current charges	160.00	299.99	119.86	708.55	405.36	124.63	323.80	107.90
Miscellaneous revenue	189.78	216.09	115.63	109.13	154.98	158.84	169.03	10.81
Utility and liquor store revenue	1 215.41	113.26	81.34	361.05	–	65.51	111.69	64.63
Insurance trust revenue	17.56	48.79	37.22	.20	–	179.96	165.54	100.56
Expenditure	**1 851.74**	**1 535.74**	**969.93**	**1 601.17**	**2 208.12**	**2 328.76**	**3 256.04**	**1 613.72**
By character and object:								
Intergovernmental	.41	2.88	–	102.77	113.54	1.36	372.61	34.75
To State governments	–	–	–	–	–	–	371.07	14.68
To local governments	.41	2.88	–	102.77	113.54	1.36	1.54	20.07
Current operation	1 173.17	940.74	614.28	1 260.88	1 745.21	1 734.21	2 228.46	1 379.41
Capital outlay	324.53	315.52	234.71	148.66	265.20	353.47	280.74	58.45
Construction	271.48	303.59	204.87	131.51	248.76	300.84	233.14	–
Assistance and subsidies	–	–	–	–	–	–	3.21	–
Interest on debt	336.37	215.02	88.45	88.13	84.17	127.81	92.94	27.54
Insurance benefits and repayments	17.25	61.58	32.49	.73	–	111.91	278.08	113.58
Exhibit—Salaries and wages	250.94	419.55	357.13	475.28	932.77	1 078.49	1 440.74	966.61
General expenditure	832.72	1 370.34	817.20	1 268.85	2 208.12	2 162.50	2 884.72	1 427.93
Current expenditure	640.25	1 080.56	600.94	1 120.20	1 942.91	1 809.76	2 627.99	1 390.06
Intergovernmental expenditure	.41	2.88	–	102.77	113.54	1.36	372.61	34.75
Capital outlay	192.47	289.78	216.26	148.66	265.20	352.74	256.73	37.87
General expenditure by function:								
Education services:								
Education	–	–	–	102.77	875.60	720.41	850.93	728.39
Elementary and secondary education	–	–	–	102.77	875.60	720.41	850.93	728.39
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	13.43	–	8.97	36.89	20.71	40.76	10.07
Social services and income maintenance:								
Public welfare	1.29	40.47	–	3.07	110.79	2.41	220.53	9.95
Hospitals	–	–	–	511.55	111.67	–	401.90	–
Health	7.20	25.29	–	10.98	14.64	75.88	.56	3.86
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	120.49	105.45	94.95	48.45	139.38	207.74	98.77	38.12
Capital outlay	93.13	69.78	55.25	6.97	38.53	133.06	32.94	–
Air transportation	–	74.23	17.48	4.63	73.85	–	–	–
Parking facilities	2.04	7.81	–	–	3.22	34.17	.98	1.92
Other	–	1.02	–	51.07	28.16	.58	85.22	13.57
Public safety:								
Police protection	81.95	133.89	87.38	95.44	88.61	207.18	242.37	103.87
Fire protection	50.50	59.18	84.83	40.65	112.17	110.57	150.63	106.06
Correction	–	68.77	–	13.24	–	57.05	62.15	–
Protective inspection and regulation	–	19.55	7.83	–	4.99	5.31	19.10	.38
Environment and housing:								
Natural resources	–	–	18.88	82.38	–	–	–	.17
Sewerage	96.97	159.06	157.43	33.11	147.21	100.02	125.68	79.62
Capital outlay	38.68	85.18	122.40	10.06	23.45	22.40	24.41	34.94
Solid waste management	26.73	42.02	31.33	43.11	18.94	54.77	70.24	45.35
Parks and recreation	66.79	78.21	29.19	24.13	41.42	74.81	37.37	13.16
Housing and community development	68.58	128.68	63.34	33.76	33.64	78.49	73.28	14.03
Government administration:								
Financial administration	27.11	32.54	52.63	7.42	29.27	57.92	49.15	25.07
Judicial and legal	14.27	56.39	11.34	13.76	5.90	39.03	17.60	3.56
General public buildings	4.26	34.70	11.57	11.01	24.36	21.91	10.75	16.30
Other	18.72	27.38	9.45	28.57	48.54	16.99	15.34	7.36
Interest on general debt	208.97	208.09	58.09	73.69	84.17	126.39	92.50	24.78
General expenditure, n.e.c.	36.85	54.16	81.49	27.09	174.69	150.15	218.91	182.36
Utility and liquor store expenditure	1 001.77	103.83	120.24	331.59	–	54.35	93.23	72.21
Insurance trust expenditure	17.25	61.58	32.49	.73	–	111.91	278.08	113.58
Debt outstanding	**4 750.73**	**2 143.76**	**1 848.52**	**1 319.44**	**1 496.61**	**1 728.79**	**1 749.85**	**346.87**
Long-term	4 750.73	2 137.22	1 773.73	1 248.81	1 496.61	1 652.68	1 749.85	153.85
Education	–	–	–	–	365.83	85.66	177.82	58.32
Public debt for private purposes	656.73	562.47	426.72	176.32	–	878.94	–	–
Utility	2 015.41	45.29	684.20	316.20	–	102.88	13.83	34.81
Other and unallocable	2 078.59	1 529.46	662.80	756.28	1 130.78	585.20	1 558.20	60.72
Long-term debt issued	111.18	108.90	178.48	6.78	302.22	106.74	480.88	–
Long-term debt retired	466.24	235.90	131.50	58.38	100.53	93.02	218.45	32.44
Cash and security holdings	**2 062.94**	**2 265.71**	**1 614.31**	**1 204.96**	**574.35**	**3 089.24**	**2 724.11**	**803.91**
Exhibit—City contribution to own retirement systems	8.10	48.34	16.92	–	–	53.03	88.31	82.49

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Massachusetts—Con.							
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy	Somerville
	158	159	160	161	162	163	164	165
Population, 1990	95 802	92 703	103 439	81 245	99 922	82 585	84 985	76 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**3 090.03**	**1 428.28**	**1 584.12**	**1 904.51**	**1 487.24**	**1 992.89**	**2 498.55**	**1 846.36**
General revenue	2 845.11	1 305.15	1 419.72	1 749.89	1 352.33	1 817.59	2 311.95	1 710.56
Intergovernmental revenue	579.04	840.84	786.18	883.87	770.03	222.50	545.63	1 080.32
From Federal Government	43.20	70.70	65.01	75.41	6.48	22.90	69.14	47.68
From State governments	535.83	770.14	721.17	788.34	758.71	199.04	476.17	1 032.59
From local governments	–	–	–	20.11	4.84	.56	.32	.04
General revenue from own sources	2 266.07	464.31	633.53	866.02	582.30	1 595.10	1 766.32	630.25
Taxes	1 261.00	331.94	507.66	608.17	454.21	1 360.34	846.74	541.31
Property	1 202.28	327.09	499.99	598.52	448.22	1 332.40	838.48	531.28
General sales	–	–	–	–	–	–	–	–
Selective sales	29.17	–	–	.46	–	10.50	–	1.97
Income	–	–	–	–	–	–	–	–
Other	29.54	4.85	7.68	9.19	5.99	17.45	8.26	8.06
Current charges	845.16	107.63	106.42	195.48	117.37	176.47	888.14	23.68
Miscellaneous revenue	159.91	24.73	19.45	62.37	10.72	58.28	31.44	65.25
Utility and liquor store revenue	72.99	32.49	58.33	99.75	72.85	83.66	62.51	93.71
Insurance trust revenue	171.93	90.64	106.07	54.87	62.06	91.64	124.09	42.08
Expenditure	**3 227.82**	**1 491.49**	**1 768.80**	**2 179.96**	**1 520.04**	**2 075.45**	**2 547.11**	**1 556.25**
By character and object:								
Intergovernmental	138.60	16.30	50.16	22.84	29.44	143.42	144.52	162.05
To State governments	137.58	7.26	5.37	20.15	6.84	142.60	125.52	161.37
To local governments	1.02	9.04	44.80	2.70	22.61	.81	19.00	.68
Current operation	2 567.98	1 302.08	1 214.97	1 595.72	1 233.53	1 655.02	2 115.35	1 174.16
Capital outlay	298.64	29.41	357.35	329.50	94.25	116.89	47.47	79.29
Construction	276.61	23.54	346.76	126.08	.23	91.69	39.72	19.35
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	44.42	7.35	43.63	62.65	22.41	13.62	78.39	16.03
Insurance benefits and repayments	178.18	136.36	102.69	169.25	140.40	146.50	161.38	124.71
Exhibit—Salaries and wages	1 735.63	841.17	709.82	963.43	848.99	1 192.89	1 217.36	728.95
General expenditure	3 005.07	1 316.92	1 629.43	1 814.36	1 342.10	1 875.24	2 357.23	1 425.67
Current expenditure	2 706.75	1 287.76	1 281.23	1 543.98	1 248.49	1 762.75	2 309.82	1 346.82
Intergovernmental expenditure	138.60	16.30	50.16	22.84	29.44	143.42	144.52	162.05
Capital outlay	298.32	29.16	348.21	270.38	93.60	112.49	47.41	78.85
General expenditure by function:								
Education services:								
Education	784.15	617.95	927.22	788.66	693.30	831.92	645.56	580.63
Elementary and secondary education	784.15	617.95	927.22	788.66	693.30	831.92	577.65	580.63
Higher education	–	–	–	–	–	–	67.91	–
Other	–	–	–	–	–	–	–	–
Libraries	27.90	8.62	6.57	7.75	11.90	104.86	18.40	16.23
Social services and income maintenance:								
Public welfare	90.32	11.88	7.79	67.08	6.58	1.27	4.75	2.83
Hospitals	523.56	3.69	–	–	–	–	743.53	–
Health	8.27	25.23	11.40	9.19	18.55	10.07	5.05	8.52
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	43.13	45.22	61.63	48.51	38.05	125.08	32.75	71.25
Capital outlay	13.69	9.67	1.55	.47	.40	7.08	1.49	33.26
Air transportation	–	1.13	–	.05	7.95	–	–	–
Parking facilities	38.68	–	12.88	7.24	–	–	5.53	–
Other	71.97	6.12	4.64	18.78	4.89	46.63	36.51	73.45
Public safety:								
Police protection	199.68	107.12	108.23	114.70	105.75	112.31	139.07	108.95
Fire protection	177.42	95.34	115.47	129.55	88.54	110.72	116.13	93.19
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	16.70	6.19	5.16	10.30	16.37	8.22	7.55	4.19
Environment and housing:								
Natural resources	.59	.91	–	.16	1.12	4.19	–	–
Sewerage	8.72	54.45	51.12	134.86	80.64	82.12	38.27	3.62
Capital outlay	–	13.71	8.63	54.58	47.05	4.08	33.76	.52
Solid waste management	61.56	17.02	–	30.39	52.80	53.39	99.59	35.21
Parks and recreation	14.50	10.87	18.37	17.54	9.35	36.65	13.31	5.64
Housing and community development	–	44.16	26.11	44.34	–	22.95	26.26	59.24
Government administration:								
Financial administration	35.36	15.00	15.02	23.15	21.32	25.44	18.83	21.03
Judicial and legal	23.04	2.39	10.94	2.83	2.68	7.20	4.29	4.50
General public buildings	44.14	7.58	4.76	22.41	8.66	26.63	9.15	32.95
Other	25.99	11.10	42.56	17.05	9.31	17.33	11.50	26.49
Interest on general debt	44.42	6.99	40.42	12.41	19.28	13.62	78.12	15.96
General expenditure, n.e.c.	764.95	217.94	159.14	307.40	145.06	234.63	303.07	261.78
Utility and liquor store expenditure	44.57	38.22	36.68	196.34	37.54	53.70	28.50	5.88
Insurance trust expenditure	178.18	136.36	102.69	169.25	140.40	146.50	161.38	124.71
Debt outstanding	**667.89**	**175.61**	**909.33**	**1 084.19**	**236.50**	**258.22**	**1 102.55**	**153.39**
Long-term	667.89	78.53	370.60	714.94	136.43	225.22	937.81	153.39
Education	137.05	52.10	109.39	95.00	75.68	–	73.60	–
Public debt for private purposes	–	–	–	–	–	–	–	–
Utility	–	4.85	59.60	600.65	41.18	–	3.88	.66
Other and unallocable	530.83	21.57	201.62	19.29	19.57	225.22	860.33	152.74
Long-term debt issued	76.30	–	120.60	–	–	90.51	–	–
Long-term debt retired	115.13	27.67	47.13	36.99	19.06	41.65	65.32	40.55
Cash and security holdings	**1 809.83**	**986.89**	**373.17**	**1 672.45**	**697.54**	**1 489.42**	**1 212.38**	**927.53**
Exhibit—City contribution to own retirement systems	130.45	109.73	2.76	135.93	111.23	82.12	121.24	7.11

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	166	167	168	169	170	171	172
Population, 1990	156 983	169 759	109 592	89 286	1 027 974	140 761	189 126
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 911.81**	**1 627.42**	**1 266.99**	**1 200.74**	**1 911.83**	**2 547.77**	**1 040.33**
General revenue	1 731.93	1 557.64	1 018.50	974.64	1 472.71	2 279.60	844.38
Intergovernmental revenue	905.36	821.03	260.35	177.27	659.02	635.90	276.48
From Federal Government	63.74	161.59	79.07	28.81	122.25	.61	113.41
From State governments	841.62	659.45	173.16	148.47	514.03	613.67	131.26
From local governments	–	–	8.12	–	22.75	21.62	31.80
General revenue from own sources	826.57	736.61	758.15	797.37	813.69	1 643.70	567.91
Taxes	507.86	558.41	373.64	504.03	513.28	316.69	293.35
Property	502.00	541.23	362.76	479.63	193.34	154.58	145.74
General sales	–	–	–	–	–	–	–
Selective sales	–	2.99	–	–	40.47	–	–
Income	–	–	–	–	267.15	153.79	139.57
Other	5.86	14.19	10.88	24.40	12.32	8.32	8.04
Current charges	285.39	150.21	265.24	185.07	197.62	1 240.49	199.13
Miscellaneous revenue	33.32	27.99	119.27	108.27	102.79	86.53	75.43
Utility and liquor store revenue	105.87	69.78	95.63	62.51	140.43	128.60	126.77
Insurance trust revenue	74.01	–	152.87	163.59	298.68	139.57	69.17
Expenditure	**1 825.02**	**1 800.51**	**1 060.48**	**1 083.91**	**2 037.70**	**2 373.02**	**1 296.06**
By character and object:							
Intergovernmental	46.88	23.09	–	13.25	48.63	6.44	9.69
To State governments	14.42	21.38	–	7.01	11.81	3.59	2.00
To local governments	32.46	1.70	–	6.24	36.82	2.84	7.68
Current operation	1 537.81	1 513.16	812.93	828.47	1 397.17	2 090.79	710.90
Capital outlay	73.99	221.95	159.87	131.54	227.06	41.29	460.11
Construction	66.60	91.42	107.78	3.44	147.35	.18	38.69
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	38.97	42.31	41.34	15.67	122.15	51.56	65.32
Insurance benefits and repayments	127.38	–	46.33	94.98	242.69	182.96	50.05
Exhibit—Salaries and wages	1 014.24	960.51	300.80	505.68	604.03	947.41	294.56
General expenditure	1 630.74	1 703.71	834.69	922.99	1 540.53	2 074.89	806.00
Current expenditure	1 566.09	1 518.60	682.08	801.19	1 330.96	2 039.46	646.26
Intergovernmental expenditure	46.88	23.09	–	13.25	48.63	6.44	9.69
Capital outlay	64.65	185.11	152.61	121.80	209.58	35.44	159.74
General expenditure by function:							
Education services:							
Education	655.95	717.53	–	–	4.43	–	–
Elementary and secondary education	655.95	717.53	–	–	4.43	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	30.88	22.50	–	26.86	20.11	–	18.38
Social services and income maintenance:							
Public welfare	3.70	43.60	5.93	10.38	–	1.89	–
Hospitals	97.86	41.75	–	–	.07	1 233.50	–
Health	7.32	20.84	–	2.53	95.18	.63	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	25.05	46.49	55.89	68.90	115.77	62.13	74.58
Capital outlay	.22	14.03	.92	3.44	18.13	.21	16.54
Air transportation	–	15.46	4.96	–	3.71	.15	–
Parking facilities	5.59	3.64	43.64	–	12.16	1.23	37.10
Other	11.99	6.14	–	–	–	2.84	4.74
Public safety:							
Police protection	119.40	112.80	101.63	161.71	293.90	175.58	110.56
Fire protection	98.93	103.51	64.81	87.17	81.52	116.74	76.81
Correction	–	–	–	7.01	1.12	2.81	2.65
Protective inspection and regulation	3.87	5.51	12.05	13.61	17.43	12.10	–
Environment and housing:							
Natural resources	2.62	–	6.00	–	–	2.73	–
Sewerage	88.28	40.94	105.70	124.77	167.78	114.13	151.52
Capital outlay	11.13	13.51	36.55	39.24	63.32	7.03	91.00
Solid waste management	13.00	17.69	65.26	36.59	59.46	35.68	31.17
Parks and recreation	25.40	16.68	32.42	78.06	104.89	33.33	46.34
Housing and community development	28.00	23.60	–	44.23	37.54	–	66.59
Government administration:							
Financial administration	17.61	13.50	26.18	31.20	42.47	36.70	19.94
Judicial and legal	5.78	8.55	19.39	23.07	31.48	34.90	25.86
General public buildings	33.03	1.39	7.66	28.18	15.57	6.02	–
Other	19.84	21.52	19.27	17.96	27.82	19.37	25.44
Interest on general debt	38.72	31.93	32.85	15.67	102.18	51.20	13.25
General expenditure, n.e.c.	297.90	388.12	231.03	145.08	305.94	131.24	101.06
Utility and liquor store expenditure	66.90	96.80	179.47	65.95	254.48	115.17	440.00
Insurance trust expenditure	127.38	–	46.33	94.98	242.69	182.96	50.05
Debt outstanding	**607.74**	**767.00**	**792.90**	**241.53**	**1 494.60**	**1 046.35**	**1 424.33**
Long-term	501.61	468.87	792.90	241.53	1 418.67	1 046.35	1 424.33
Education	246.91	86.53	–	–	–	–	–
Public debt for private purposes	–	–	1.46	128.86	30.79	–	226.20
Utility	16.94	139.87	131.85	–	253.08	5.61	760.84
Other and unallocable	237.76	242.46	659.58	112.67	1 134.81	1 040.74	437.29
Long-term debt issued	84.98	–	150.96	57.61	167.29	–	211.14
Long-term debt retired	57.59	69.54	67.77	25.35	95.95	39.14	17.52
Cash and security holdings	**977.27**	**326.12**	**1 805.35**	**2 237.69**	**4 297.78**	**3 841.21**	**1 830.40**
Exhibit—City contribution to own retirement systems	96.36	–	44.77	76.19	128.21	143.67	37.51

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Michigan—Con.							Minnesota	
	Kalamazoo	Lansing	Livonia	Southfield	Sterling Heights	Warren	Westland	Bloomington	Duluth
	173	174	175	176	177	178	179	180	181
Population, 1990	80 277	127 321	100 850	75 728	117 810	144 864	84 724	86 335	85 493
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**1 229.33**	**2 242.51**	**808.00**	**1 183.55**	**659.07**	**725.53**	**532.54**	**1 254.97**	**1 389.59**
General revenue	1 044.47	977.34	660.15	899.92	456.94	544.17	439.52	1 138.81	1 057.74
Intergovernmental revenue	229.29	282.88	147.49	183.39	110.84	152.81	121.80	169.42	379.32
From Federal Government	40.61	52.67	8.09	52.66	5.57	5.11	14.20	37.01	84.27
From State governments	182.28	206.98	127.84	102.64	103.64	146.79	105.65	127.80	290.69
From local governments	6.40	23.23	11.55	28.09	1.63	.91	1.95	4.61	4.36
General revenue from own sources	815.18	694.46	512.66	716.52	346.10	391.37	317.73	969.40	678.42
Taxes	259.15	327.71	288.38	529.82	243.54	299.75	216.46	391.67	250.18
Property	251.53	159.91	269.31	515.44	233.24	290.83	209.34	297.85	152.23
General sales	–	–	–	–	–	–	–	–	71.63
Selective sales	–	–	–	–	–	–	–	65.33	22.60
Income	–	159.84	–	–	–	–	–	–	–
Other	7.62	7.96	19.07	14.38	10.30	8.92	7.12	28.49	3.72
Current charges	286.68	222.57	106.92	73.99	37.35	28.47	44.89	200.19	307.31
Miscellaneous revenue	269.34	144.17	117.36	112.72	65.22	63.15	56.38	377.54	120.93
Utility and liquor store revenue	86.64	1 072.59	65.65	170.95	97.59	93.87	84.36	78.95	312.16
Insurance trust revenue	98.22	192.58	82.20	112.68	104.54	87.49	8.66	37.20	19.69
Expenditure	**1 236.27**	**2 213.58**	**810.46**	**1 037.56**	**636.13**	**696.61**	**522.04**	**1 376.96**	**1 383.90**
By character and object:									
Intergovernmental	2.73	2.98	56.36	18.74	2.46	–	8.37	51.64	6.30
To State governments	2.16	1.69	–	3.61	.51	–	–	–	–
To local governments	.57	1.30	56.36	15.13	1.95	–	8.37	51.64	6.30
Current operation	831.78	1 657.78	569.91	863.49	477.62	535.70	420.62	548.17	1 034.88
Capital outlay	136.71	400.28	95.90	89.10	125.56	72.85	70.32	414.56	143.39
Construction	102.35	382.69	34.93	8.27	49.23	56.43	36.15	394.58	101.29
Assistance and subsidies	–	–	–	–	–	–	–	–	–
Interest on debt	209.01	47.56	42.80	26.79	9.36	6.79	6.26	354.75	176.10
Insurance benefits and repayments	56.03	104.97	45.49	39.44	21.13	81.27	16.47	7.85	23.23
Exhibit—Salaries and wages	340.94	890.37	243.38	376.14	267.38	251.40	140.52	260.46	491.00
General expenditure	1 011.88	985.55	690.56	858.77	502.39	533.26	403.58	1 305.76	1 016.14
Current expenditure	927.51	811.15	606.35	777.94	396.88	464.99	344.60	893.20	872.75
Intergovernmental expenditure	2.73	2.98	56.36	18.74	2.46	–	8.37	51.64	6.30
Capital outlay	84.37	174.40	84.21	80.83	105.51	68.27	58.98	412.57	143.39
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	–	–	34.59	32.34	12.83	11.85	2.55	–	26.48
Social services and income maintenance:									
Public welfare	–	10.56	–	4.41	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	29.06	–
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	91.68	63.74	75.13	90.24	47.13	74.76	67.60	430.23	64.90
Capital outlay	35.88	16.79	4.90	34.41	4.19	4.24	29.91	378.71	6.34
Air transportation	–	–	–	–	–	–	–	–	12.42
Parking facilities	16.78	25.82	–	–	–	–	–	–	.84
Other	–	–	–	–	–	–	–	–	12.63
Public safety:									
Police protection	248.68	104.63	123.20	181.29	115.47	123.63	78.94	94.24	79.52
Fire protection	–	84.69	64.47	116.71	61.37	91.13	47.52	30.49	80.54
Correction	.46	2.05	–	9.56	–	–	–	2.21	–
Protective inspection and regulation	15.50	8.99	7.18	16.47	15.87	7.29	7.12	10.96	8.68
Environment and housing:									
Natural resources	–	–	1.97	–	–	–	–	–	–
Sewerage	188.36	69.78	103.84	–	–	14.02	–	90.39	76.05
Capital outlay	13.54	.02	33.40	–	–	14.02	–	1.37	–
Solid waste management	7.00	19.64	48.75	33.91	33.80	32.22	36.65	12.35	–
Parks and recreation	21.85	51.44	33.64	83.50	11.76	19.36	17.68	92.30	97.76
Housing and community development	40.29	1.61	6.64	15.61	7.44	–	14.64	63.72	9.46
Government administration:									
Financial administration	33.22	31.90	15.22	33.94	23.73	12.08	13.70	29.39	29.08
Judicial and legal	25.77	24.57	19.62	27.72	17.48	22.23	17.75	7.22	6.80
General public buildings	10.36	12.88	16.30	30.28	15.79	6.51	2.77	6.10	23.60
Other	13.33	18.31	21.07	55.26	10.65	16.37	10.47	38.08	23.65
Interest on general debt	204.33	37.72	42.80	26.79	8.74	6.79	6.26	352.79	169.87
General expenditure, n.e.c.	94.27	417.21	76.13	100.74	120.34	95.01	79.94	16.25	293.86
Utility and liquor store expenditure	168.35	1 123.06	74.41	139.34	112.61	82.08	101.99	63.35	344.53
Insurance trust expenditure	56.03	104.97	45.49	39.44	21.13	81.27	16.47	7.85	23.23
Debt outstanding	**3 071.05**	**1 028.72**	**795.01**	**462.00**	**226.36**	**98.22**	**42.67**	**4 405.37**	**1 556.22**
Long-term	3 071.05	1 028.72	795.01	462.00	226.36	98.22	42.67	4 405.37	1 556.22
Education	–	–	–	–	–	–	–	–	–
Public debt for private purposes	2 460.48	–	298.12	–	–	–	–	1 583.10	513.87
Utility	84.40	117.02	–	–	12.39	–	–	16.10	87.55
Other and unallocable	526.18	911.70	496.90	462.00	213.96	98.22	42.67	2 806.17	954.80
Long-term debt issued	109.62	90.24	106.35	130.49	80.64	–	20.07	133.09	30.40
Long-term debt retired	47.15	65.46	41.33	34.00	13.05	14.95	102.57	443.19	82.26
Cash and security holdings	**4 632.66**	**3 307.65**	**1 530.61**	**2 267.44**	**1 230.62**	**1 724.44**	**761.65**	**3 875.29**	**1 128.74**
Exhibit—City contribution to own retirement systems	36.27	86.59	53.97	40.62	32.48	63.57	17.17	3.05	26.67

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	182	183	184	185	186	187	188
Population, 1990	368 383	272 235	196 637	112 301	435 146	396 685	140 494
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue	**1 932.07**	**1 646.75**	**791.91**	**978.78**	**1 522.03**	**1 520.10**	**1 872.46**
General revenue	1 779.87	1 521.63	701.29	372.49	1 240.21	1 219.19	727.35
Intergovernmental revenue	570.03	521.23	189.63	43.22	121.13	164.53	106.04
From Federal Government	77.43	146.83	46.00	17.20	63.89	84.22	30.14
From State governments	453.69	349.89	139.71	23.78	51.13	72.37	65.94
From local governments	38.91	24.51	3.91	2.24	6.11	7.94	9.96
General revenue from own sources	1 209.83	1 000.40	511.66	329.27	1 119.08	1 054.66	621.31
Taxes	522.34	342.97	239.43	173.34	755.49	691.57	285.68
Property	391.27	265.10	209.45	37.09	138.91	94.77	42.24
General sales	–	–	–	78.64	159.92	129.75	171.41
Selective sales	99.88	61.17	21.28	46.72	175.66	140.01	56.74
Income	–	–	–	–	238.22	285.48	–
Other	31.19	16.70	8.70	10.89	42.78	41.57	15.29
Current charges	227.58	277.78	144.94	69.30	185.95	217.85	162.79
Miscellaneous revenue	459.91	379.66	127.29	86.63	177.64	145.24	172.83
Utility and liquor store revenue	58.73	80.39	90.62	606.29	102.45	73.36	1 103.51
Insurance trust revenue	93.47	44.73	–	–	179.37	227.56	41.60
Expenditure	**2 203.76**	**1 658.10**	**791.90**	**896.71**	**1 428.36**	**1 472.50**	**1 648.18**
By character and object:							
Intergovernmental	68.16	66.64	2.54	18.86	106.95	56.60	–
To State governments	.95	–	–	–	–	4.08	–
To local governments	67.21	66.64	2.54	18.86	106.95	52.52	–
Current operation	880.70	936.61	487.44	763.15	814.77	940.12	1 191.15
Capital outlay	593.09	287.73	209.47	49.33	341.40	173.57	331.15
Construction	366.03	253.28	192.03	33.12	304.88	154.49	302.35
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	427.99	312.65	92.44	65.36	101.23	160.29	105.53
Insurance benefits and repayments	233.81	54.47	–	–	64.01	141.93	20.36
Exhibit—Salaries and wages	513.59	466.59	267.30	306.20	492.92	533.34	552.25
General expenditure	1 907.86	1 503.58	670.32	458.66	1 233.84	1 260.63	643.86
Current expenditure	1 318.33	1 241.78	525.79	409.33	932.58	1 093.13	455.14
Intergovernmental expenditure	68.16	66.64	2.54	18.86	106.95	56.60	–
Capital outlay	589.55	261.80	144.53	49.33	301.25	167.50	188.72
General expenditure by function:							
Education services:							
Education	1.63	–	–	–	54.42	9.82	–
Elementary and secondary education	1.63	–	–	–	54.42	9.21	–
Higher education	–	–	–	–	–	.61	–
Other	–	–	–	–	–	–	–
Libraries	40.21	31.29	–	–	–	–	–
Social services and income maintenance:							
Public welfare	–	–	–	–	.01	9.44	28.12
Hospitals	–	–	–	–	63.81	46.51	–
Health	27.15	29.20	–	10.30	31.38	45.70	22.13
Other	–	–	–	–	–	–	–
Transportation:							
Highways	120.91	203.61	60.23	66.02	164.64	47.27	86.87
Capital outlay	63.64	136.02	17.12	24.61	116.14	18.89	42.11
Air transportation	–	–	41.23	–	115.59	196.23	58.19
Parking facilities	89.78	6.15	–	–	3.15	9.54	–
Other	.11	–	10.83	3.97	51.24	43.42	–
Public safety:							
Police protection	138.70	125.55	78.47	91.96	172.91	228.39	73.41
Fire protection	78.53	92.33	78.54	80.28	91.67	66.75	54.44
Correction	5.92	–	5.48	–	7.11	45.79	–
Protective inspection and regulation	26.04	13.13	4.66	4.76	9.99	16.76	7.82
Environment and housing:							
Natural resources	–	–	–	–	3.14	–	–
Sewerage	106.52	120.34	125.62	68.44	71.31	5.05	148.49
Capital outlay	31.65	39.40	78.17	14.74	31.06	–	86.51
Solid waste management	77.33	48.07	19.16	2.48	23.73	26.31	22.68
Parks and recreation	251.12	121.74	24.97	12.74	109.78	76.67	38.73
Housing and community development	297.97	217.19	13.77	7.30	16.95	41.51	10.89
Government administration:							
Financial administration	17.70	25.29	11.20	35.78	33.61	39.64	7.77
Judicial and legal	13.89	8.69	6.73	6.78	17.71	45.17	6.70
General public buildings	30.59	2.61	3.91	5.41	11.34	15.22	11.45
Other	22.32	30.82	7.49	21.01	14.25	14.15	11.67
Interest on general debt	426.68	308.39	71.24	15.00	90.76	158.77	42.17
General expenditure, n.e.c.	134.76	119.19	106.79	26.44	75.33	72.53	12.32
Utility and liquor store expenditure	62.07	100.05	121.58	438.05	130.52	69.95	983.96
Insurance trust expenditure	233.81	54.47	–	–	64.01	141.93	20.36
Debt outstanding	**6 273.10**	**3 451.53**	**1 527.90**	**950.50**	**1 673.29**	**1 908.46**	**1 643.60**
Long-term	6 273.10	3 386.21	1 527.90	950.50	1 673.29	1 908.46	1 643.60
Education	–	–	–	–	–	–	–
Public debt for private purposes	3 199.27	2 445.28	163.61	177.69	640.53	679.75	127.31
Utility	17.31	58.15	248.72	746.65	140.71	16.97	1 001.89
Other and unallocable	3 056.53	882.78	1 115.57	26.15	892.05	1 211.75	514.41
Long-term debt issued	1 324.55	211.68	–	19.63	369.49	335.37	288.92
Long-term debt retired	463.75	365.08	67.23	44.88	181.02	214.22	138.14
Cash and security holdings	**7 973.18**	**4 395.77**	**723.67**	**826.52**	**3 113.02**	**3 680.01**	**1 986.58**
Exhibit—City contribution to own retirement systems	78.81	20.25	–	–	51.19	24.54	11.37

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Montana—	Nebraska		Nevada		New Hampshire	
	Billings	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	189	190	191	192	193	194	195
Population, 1990	81 151	191 972	335 795	258 295	133 850	99 567	79 662
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**754.25**	**1 524.61**	**715.26**	**849.43**	**727.86**	**1 579.86**	**1 453.19**
General revenue	659.08	869.80	661.62	849.43	727.86	1 482.26	1 440.71
Intergovernmental revenue	91.46	119.31	112.22	361.05	228.89	203.95	111.04
From Federal Government	24.89	27.49	16.14	11.97	9.91	60.06	21.03
From State governments	63.87	85.78	84.72	263.96	211.02	141.90	89.35
From local governments	2.70	6.04	11.37	85.12	7.96	1.99	.67
General revenue from own sources	567.62	750.49	549.40	488.38	498.97	1 278.31	1 329.67
Taxes	182.22	286.06	410.50	228.66	274.16	1 001.25	1 051.81
Property	160.54	131.00	190.19	100.64	137.27	978.43	1 050.14
General sales	-	124.82	163.30	-	-	-	-
Selective sales	-	-	31.32	50.73	46.70	-	-
Income	-	-	-	-	-	-	-
Other	21.68	30.24	25.70	77.29	90.19	22.82	1.67
Current charges	158.32	356.84	113.48	165.62	125.78	254.67	213.39
Miscellaneous revenue	227.08	107.59	25.42	94.09	99.04	22.39	64.47
Utility and liquor store revenue	95.17	618.13	-	-	-	97.60	-
Insurance trust revenue	-	36.68	53.64	-	-	-	12.48
Expenditure	**822.01**	**1 478.13**	**672.34**	**813.65**	**837.13**	**1 608.82**	**1 375.52**
By character and object:							
Intergovernmental	-	-	13.10	159.87	49.76	4.27	.01
To State governments	-	-	-	-	-	-	-
To local governments	-	-	13.10	159.87	49.76	4.27	.01
Current operation	452.06	1 023.16	485.91	492.63	582.25	1 446.38	1 324.23
Capital outlay	292.29	313.76	97.55	136.24	157.48	101.71	21.63
Construction	292.01	307.50	82.22	130.18	136.16	89.07	3.08
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	77.66	128.69	41.83	24.91	47.64	56.45	24.29
Insurance benefits and repayments	-	12.52	33.95	-	-	-	5.36
Exhibit—Salaries and wages	196.87	372.66	273.16	245.46	323.61	819.40	763.55
General expenditure	711.44	805.86	638.39	813.65	837.13	1 543.49	1 365.46
Current expenditure	447.82	617.39	540.84	677.41	679.65	1 441.78	1 343.83
Intergovernmental expenditure	-	-	13.10	159.87	49.76	4.27	.01
Capital outlay	263.62	188.47	97.55	136.24	157.48	101.71	21.63
General expenditure by function:							
Education services:							
Education	-	-	.82	-	-	652.95	716.65
Elementary and secondary education	-	-	-	-	-	652.95	716.65
Higher education	-	-	.82	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	13.54	15.94	17.31	.94	-	11.77	17.69
Social services and income maintenance:							
Public welfare	-	-	-	1.51	-	15.12	3.97
Hospitals	-	232.67	-	-	-	-	-
Health	.51	21.17	3.06	6.13	4.86	16.94	11.42
Other	-	-	-	-	-	-	-
Transportation:							
Highways	82.04	69.54	78.45	150.93	149.34	102.87	80.20
Capital outlay	35.99	48.99	26.84	95.71	63.21	24.72	6.44
Air transportation	119.16	-	-	-	-	50.60	.38
Parking facilities	3.97	16.73	1.16	3.10	-	25.77	16.62
Other	-	-	.03	1.93	-	13.06	18.57
Public safety:							
Police protection	61.97	58.75	103.78	142.47	166.97	84.44	116.42
Fire protection	72.96	45.67	75.34	92.55	122.94	82.56	95.34
Correction	-	-	6.03	26.61	10.35	-	-
Protective inspection and regulation	-	8.93	5.48	15.41	10.80	3.70	3.62
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	113.59	33.71	76.75	52.75	84.30	45.77	47.66
Capital outlay	80.76	.15	31.20	-	24.03	.37	-
Solid waste management	33.97	37.69	26.28	-	-	28.10	47.35
Parks and recreation	19.10	50.25	57.01	44.29	53.96	27.47	15.90
Housing and community development	60.66	3.02	36.61	16.37	62.27	9.64	-
Government administration:							
Financial administration	34.23	6.77	12.09	23.94	15.31	18.46	10.86
Judicial and legal	6.22	4.69	5.13	35.21	23.15	2.69	3.50
General public buildings	4.25	4.91	5.21	48.15	13.31	57.40	2.84
Other	7.89	12.49	9.04	27.73	32.78	23.61	26.89
Interest on general debt	66.57	30.61	41.83	24.91	47.64	52.84	24.29
General expenditure, n.e.c.	10.79	152.32	76.98	98.71	39.15	217.75	105.29
Utility and liquor store expenditure	110.57	659.75	-	-	-	65.32	4.71
Insurance trust expenditure	-	12.52	33.95	-	-	-	5.36
Debt outstanding	**1 168.17**	**2 079.54**	**563.23**	**306.63**	**1 202.15**	**829.65**	**501.12**
Long-term	1 168.17	2 071.83	549.23	306.63	1 187.21	748.85	357.32
Education	-	-	-	-	-	160.02	155.85
Public debt for private purposes	34.50	-	-	-	416.62	-	-
Utility	203.45	1 616.39	-	-	-	85.87	-
Other and unallocable	930.22	455.44	549.23	306.63	770.59	502.96	201.48
Long-term debt issued	170.51	44.99	73.45	-	67.99	20.09	-
Long-term debt retired	115.51	65.94	70.39	36.95	30.26	80.69	53.11
Cash and security holdings	**1 096.68**	**1 303.62**	**837.02**	**575.57**	**487.22**	**177.44**	**556.68**
Exhibit—City contribution to own retirement systems	-	4.55	25.80	-	-	-	5.47

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New Jersey							
	Camden	Clifton[1]	Dover township (Ocean Co.)	East Orange[1]	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	196	197	198	199	200	201	202	203
Population, 1990	87 492	71 742	76 371	73 552	88 680	110 002	86 553	228 537
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**863.44**	**1 123.65**	**432.91**	**1 876.55**	**1 642.74**	**1 688.07**	**581.66**	**999.73**
General revenue	810.53	1 123.65	432.91	1 796.33	1 595.96	1 621.64	581.66	890.61
Intergovernmental revenue	502.80	268.27	132.24	1 119.19	334.56	937.49	235.92	390.79
From Federal Government	8.42	–	26.75	–	–	.55	–	2.00
From State governments	467.72	268.27	104.86	1 119.19	334.56	936.94	235.92	388.79
From local governments	26.65	–	.63	–	–	–	–	–
General revenue from own sources	307.73	855.38	300.68	677.14	1 261.40	684.15	345.73	499.82
Taxes	207.90	801.61	239.48	588.79	1 143.16	583.15	227.90	426.09
Property	196.92	791.61	221.94	584.36	1 126.83	563.31	210.07	416.67
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	10.98	9.99	17.53	4.43	16.33	19.85	17.83	9.42
Current charges	35.67	25.09	27.34	56.11	95.15	70.98	90.31	26.10
Miscellaneous revenue	64.15	28.69	33.86	32.24	23.09	30.02	27.52	47.62
Utility and liquor store revenue	52.91	–	–	80.22	46.77	66.43	–	90.18
Insurance trust revenue	–	–	–	–	–	–	–	18.95
Expenditure	**881.22**	**1 189.50**	**489.79**	**2 086.51**	**1 776.24**	**1 705.67**	**592.97**	**1 188.62**
By character and object:								
Intergovernmental	4.03	24.89	1.57	64.38	100.97	53.14	–	65.09
To State governments	4.03	1.81	.46	–	1.24	10.04	–	–
To local governments	–	23.08	1.11	64.38	99.73	43.10	–	65.09
Current operation	776.11	1 080.30	420.64	1 817.16	1 459.51	1 492.09	446.14	893.43
Capital outlay	77.10	49.93	43.59	119.72	174.19	109.82	91.02	169.47
Construction	57.64	37.58	19.80	90.85	164.52	30.17	80.23	144.36
Assistance and subsidies	6.59	–	–	34.25	3.74	–	7.57	–
Interest on debt	17.38	34.37	23.99	51.00	37.83	50.63	48.24	43.94
Insurance benefits and repayments	–	–	–	–	–	–	–	16.68
Exhibit—Salaries and wages	395.58	620.06	208.70	923.56	843.65	681.67	249.99	486.14
General expenditure	841.31	1 189.50	489.79	2 003.70	1 731.66	1 651.09	592.97	1 043.70
Current expenditure	766.20	1 139.57	446.20	1 888.75	1 558.38	1 542.78	501.95	935.64
Intergovernmental expenditure	4.03	24.89	1.57	64.38	100.97	53.14	–	65.09
Capital outlay	75.12	49.93	43.59	114.95	173.29	108.31	91.02	108.07
General expenditure by function:								
Education services:								
Education	.29	632.96	–	1 042.13	1 086.15	892.67	–	–
Elementary and secondary education	.29	632.96	–	1 042.13	1 086.15	892.67	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	5.71	23.77	–	21.97	22.18	18.31	16.08	20.30
Social services and income maintenance:								
Public welfare	30.79	.70	9.27	52.89	4.19	7.23	8.78	29.94
Hospitals	–	–	–	–	–	–	–	12.76
Health	3.36	8.89	2.91	46.17	8.85	23.91	13.69	30.63
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	28.99	37.06	42.32	37.80	22.37	15.17	65.61	76.57
Capital outlay	12.07	6.33	–	13.80	–	2.50	44.22	60.59
Air transportation	–	–	–	–	–	–	–	–
Parking facilities	–	–	–	.50	–	.38	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	132.95	97.33	92.30	121.72	122.63	111.17	106.70	211.80
Fire protection	142.72	87.63	–	109.72	76.21	90.51	–	154.01
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	8.93	5.37	4.48	8.32	8.46	7.19	9.13	1.89
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	28.49	113.28	–	30.39	65.48	68.28	100.61	6.63
Capital outlay	2.77	.45	–	–	–	27.78	36.01	6.41
Solid waste management	68.49	2.62	80.97	86.25	75.33	94.60	74.19	75.10
Parks and recreation	15.81	9.09	26.70	36.23	10.75	41.83	19.54	14.45
Housing and community development	–	–	8.17	3.62	4.16	62.89	5.31	47.91
Government administration:								
Financial administration	33.32	11.65	15.77	24.98	11.85	12.58	16.81	28.00
Judicial and legal	16.22	8.87	10.17	19.03	5.03	7.17	10.22	20.74
General public buildings	4.87	1.46	5.21	11.86	24.12	27.78	28.19	17.80
Other	17.02	8.70	10.48	34.28	5.37	8.15	12.62	9.09
Interest on general debt	14.31	34.37	23.99	49.01	36.55	50.63	48.24	32.31
General expenditure, n.e.c.	289.05	105.74	157.06	266.83	141.98	110.64	57.25	253.77
Utility and liquor store expenditure	39.91	–	–	82.81	44.58	54.58	–	128.23
Insurance trust expenditure	–	–	–	–	–	–	–	16.68
Debt outstanding	**215.89**	**447.12**	**344.74**	**549.79**	**501.43**	**461.89**	**689.61**	**939.08**
Long-term	215.89	391.36	344.74	538.98	455.76	401.09	516.31	731.65
Education	–	73.23	–	259.88	170.41	180.44	–	177.23
Public debt for private purposes	–	–	–	–	–	–	–	–
Utility	38.40	–	–	20.37	15.73	–	–	236.50
Other and unallocable	177.49	318.13	344.74	258.73	269.62	220.65	516.31	317.92
Long-term debt issued	–	–	65.47	–	–	–	157.13	165.23
Long-term debt retired	20.88	28.57	31.61	46.21	51.74	47.20	22.06	47.86
Cash and security holdings	**89.37**	**291.00**	**237.62**	**201.42**	**238.75**	**353.27**	**265.17**	**339.74**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–	1.40

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New Jersey—Con.					New York	
	Newark	Paterson	Trenton	Woodbridge township	New Mexico—Albuquerque	Albany	Amherst town
	204	205	206	207	208	209	210
Population, 1990	275 221	140 891	88 675	93 086	384 736	101 082	111 711
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	**1 359.50**	**1 944.38**	**2 044.86**	**659.21**	**1 250.73**	**1 212.86**	**681.33**
General revenue	1 260.71	1 944.38	1 902.66	659.21	1 139.10	1 141.15	681.33
Intergovernmental revenue	724.01	1 212.77	1 226.94	249.61	363.39	438.43	182.77
From Federal Government	47.36	2.54	1.18	–	67.50	47.60	80.84
From State governments	592.77	1 201.77	1 225.76	249.61	271.42	148.30	26.27
From local governments	83.88	8.45	–	–	24.47	242.54	75.65
General revenue from own sources	536.70	731.62	675.71	409.60	775.71	702.73	498.56
Taxes	318.45	636.77	521.16	313.17	328.01	285.93	393.86
Property	188.17	632.87	504.95	301.88	117.71	254.48	374.48
General sales	–	–	–	–	161.52	–	–
Selective sales	33.42	–	–	–	37.35	17.26	–
Income	–	–	–	–	–	–	–
Other	96.86	3.90	16.22	11.29	11.43	14.19	19.39
Current charges	81.23	59.10	81.09	71.12	241.52	203.41	20.27
Miscellaneous revenue	137.02	35.74	73.46	25.31	206.17	213.39	84.43
Utility and liquor store revenue	93.41	–	142.20	–	111.63	68.86	–
Insurance trust revenue	5.38	–	–	–	–	2.84	–
Expenditure	**1 558.31**	**1 960.68**	**2 242.71**	**564.32**	**1 379.91**	**1 391.02**	**746.52**
By character and object:							
Intergovernmental	151.67	84.15	92.43	–	2.81	11.37	.90
To State governments	67.16	23.48	–	–	–	–	–
To local governments	84.51	60.67	92.43	–	2.81	11.37	.90
Current operation	1 159.76	1 773.39	1 967.93	516.06	807.41	1 035.72	544.64
Capital outlay	107.10	54.43	108.55	8.64	327.71	181.80	94.56
Construction	91.96	15.86	89.12	8.12	282.07	171.18	69.82
Assistance and subsidies	66.22	–	13.16	–	–	–	–
Interest on debt	48.82	48.71	60.64	39.62	241.97	159.84	106.42
Insurance benefits and repayments	24.76	–	–	–	–	2.29	–
Exhibit—Salaries and wages	520.30	938.58	1 131.07	223.43	375.49	397.25	197.04
General expenditure	1 445.26	1 954.32	2 086.09	564.32	1 194.66	1 336.86	740.19
Current expenditure	1 356.19	1 899.89	2 015.75	555.68	914.69	1 155.05	646.90
Intergovernmental expenditure	151.67	84.15	92.43	–	2.81	11.37	.90
Capital outlay	89.07	54.43	70.34	8.64	279.96	181.80	93.29
General expenditure by function:							
Education services:							
Education	.11	1 146.28	1 153.57	–	–	–	–
Elementary and secondary education	–	1 146.28	1 153.57	–	–	–	–
Higher education	.11	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	36.55	7.79	20.70	37.42	21.52	25.07	–
Social services and income maintenance:							
Public welfare	171.87	6.40	26.70	.95	6.56	.54	73.53
Hospitals	–	–	–	–	–	–	–
Health	30.87	10.33	17.37	8.36	16.78	1.26	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	27.58	43.13	48.00	40.59	91.93	58.96	72.28
Capital outlay	22.60	9.73	21.67	–	52.00	10.20	13.61
Air transportation	–	–	–	–	33.91	–	–
Parking facilities	1.09	–	8.35	–	4.12	7.77	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	219.48	144.10	171.85	84.14	140.43	189.02	78.91
Fire protection	133.00	91.27	133.12	–	70.58	165.25	22.77
Correction	–	–	–	–	37.81	–	–
Protective inspection and regulation	.08	3.97	3.65	6.13	15.89	11.28	9.47
Environment and housing:							
Natural resources	–	–	–	–	–	.34	14.87
Sewerage	94.01	68.96	53.23	72.22	144.68	37.44	110.14
Capital outlay	2.75	4.98	11.16	1.59	103.30	–	21.82
Solid waste management	114.18	78.56	79.54	77.37	82.12	148.66	46.83
Parks and recreation	28.58	8.47	19.67	19.67	119.34	124.75	62.06
Housing and community development	126.19	29.55	17.93	–	40.96	130.31	–
Government administration:							
Financial administration	33.65	32.88	28.90	12.93	31.71	28.23	11.23
Judicial and legal	21.73	8.64	20.67	8.31	7.02	6.47	6.77
General public buildings	41.54	14.18	10.97	3.90	13.92	18.02	5.27
Other	36.94	9.57	9.77	9.74	16.28	15.95	9.58
Interest on general debt	40.35	42.35	36.08	39.62	202.17	145.71	104.04
General expenditure, n.e.c.	287.45	207.88	226.03	142.96	96.93	221.82	112.44
Utility and liquor store expenditure	88.29	6.36	156.62	–	185.26	51.88	6.33
Insurance trust expenditure	24.76	–	–	–	–	2.29	–
Debt outstanding	**491.01**	**716.38**	**1 073.32**	**499.18**	**3 271.43**	**2 291.21**	**1 345.69**
Long-term	491.01	633.51	651.00	434.73	3 227.76	1 936.63	1 072.39
Education	173.85	213.51	71.95	–	–	–	–
Public debt for private purposes	–	–	–	–	1 563.59	1 036.61	627.40
Utility	101.59	120.26	274.77	–	662.84	178.02	29.59
Other and unallocable	215.56	299.74	304.28	434.73	1 001.33	721.99	415.41
Long-term debt issued	–	70.29	112.94	177.04	548.91	294.32	128.23
Long-term debt retired	54.42	74.58	69.47	41.37	224.61	133.43	194.49
Cash and security holdings	**188.80**	**152.22**	**308.88**	**199.63**	**2 182.66**	**1 878.55**	**832.20**
Exhibit—City contribution to own retirement systems	23.41	–	–	–	–	.69	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.							
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Colonietown	Greece town	Greenburgh town
	211	212	213	214	215	216	217	218
Population, 1990	202 889	407 779	328 123	99 314	79 346	76 494	90 106	83 816
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31
Revenue	**492.45**	**365.49**	**2 123.66**	**384.15**	**664.22**	**640.66**	**308.81**	**499.46**
General revenue	488.45	365.10	2 069.79	383.99	663.05	593.93	274.39	458.21
Intergovernmental revenue	63.72	43.47	1 439.10	88.14	35.45	157.99	42.18	47.56
From Federal Government	34.90	13.86	182.10	7.37	.06	12.99	6.13	5.95
From State governments	28.33	29.51	1 042.63	27.54	28.99	25.47	23.67	24.67
From local governments	.50	.10	214.36	53.24	6.40	119.53	12.39	16.93
General revenue from own sources	424.73	321.64	630.69	295.85	627.59	435.94	232.20	410.65
Taxes	164.64	232.32	404.02	244.90	438.45	189.35	207.43	333.54
Property	145.52	205.98	342.99	231.46	406.28	169.70	184.22	312.06
General sales	-	-	-	-	-	-	-	-
Selective sales	2.40	4.05	43.73	1.42	3.68	-	3.47	1.47
Income	-	-	-	-	-	-	-	-
Other	16.71	22.30	17.30	12.02	28.48	19.65	19.74	20.01
Current charges	45.33	57.75	155.68	22.31	144.05	139.12	3.21	28.26
Miscellaneous revenue	214.77	31.56	70.99	28.64	45.09	107.47	21.56	48.85
Utility and liquor store revenue	4.00	.39	53.87	.15	1.17	46.74	34.43	41.26
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure	**511.19**	**420.54**	**2 245.99**	**396.55**	**559.86**	**704.09**	**353.59**	**485.67**
By character and object:								
Intergovernmental	.04	-	8.95	-	1.55	.03	-	.26
To State governments	-	-	6.67	-	-	-	-	-
To local governments	.04	-	2.28	-	1.55	.03	-	.26
Current operation	340.44	280.63	1 981.51	341.13	457.23	485.24	262.62	410.85
Capital outlay	41.29	93.78	155.04	38.01	71.69	118.47	76.30	56.17
Construction	33.19	87.15	130.24	29.04	55.84	80.41	65.16	52.47
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	129.42	46.13	100.49	17.41	29.40	100.36	14.67	18.39
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	126.64	92.93	1 057.08	168.83	251.61	229.63	137.21	220.34
General expenditure	502.80	418.78	2 190.49	396.23	542.75	642.56	301.27	461.31
Current expenditure	464.62	325.00	2 051.61	358.22	471.14	525.39	240.08	406.77
Intergovernmental expenditure	.04	-	8.95	-	1.55	.03	-	.26
Capital outlay	38.18	93.78	138.88	38.01	71.61	117.17	61.18	54.54
General expenditure by function:								
Education services:								
Education	-	-	1 068.76	-	-	-	-	-
Elementary and secondary education	-	-	1 068.76	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	.42	.45	.15	18.56	9.11	17.63
Social services and income maintenance:								
Public welfare	25.51	-	-	-	-	7.35	-	1.72
Hospitals	-	-	-	-	-	-	-	-
Health	6.24	3.86	5.56	-	15.60	15.02	-	2.06
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	50.90	92.85	65.30	53.45	82.63	77.31	95.21	51.78
Capital outlay	4.75	32.86	24.93	4.90	5.71	4.89	42.56	22.84
Air transportation	-	.81	-	-	-	-	-	-
Parking facilities	.10	1.51	19.81	-	.82	-	-	-
Other	-	-	1.05	-	-	-	-	-
Public safety:								
Police protection	2.52	4.02	142.82	70.77	115.25	63.23	70.49	72.15
Fire protection	34.01	.96	107.87	1.52	.01	21.03	.98	9.38
Correction	2.47	-	-	-	-	-	-	-
Protective inspection and regulation	4.89	5.68	11.52	3.46	10.27	10.31	4.78	5.69
Environment and housing:								
Natural resources	3.40	1.66	-	.02	9.01	.33	2.13	-
Sewerage	1.56	-	88.69	65.52	5.12	41.22	10.50	3.13
Capital outlay	-	-	6.50	.69	.39	8.00	.14	.44
Solid waste management	86.43	73.18	61.24	57.80	67.45	44.88	7.50	25.04
Parks and recreation	34.23	33.77	58.24	36.58	41.99	35.94	20.05	65.20
Housing and community development	-	3.05	226.84	4.78	-	4.44	1.51	17.98
Government administration:								
Financial administration	11.99	10.66	26.25	7.71	16.90	12.58	10.17	15.08
Judicial and legal	4.93	9.59	7.05	4.53	14.14	9.63	7.76	7.74
General public buildings	10.27	6.92	20.03	7.66	6.78	6.21	3.87	2.99
Other	7.49	8.08	11.90	5.33	9.20	13.19	8.02	5.70
Interest on general debt	128.44	46.01	93.77	17.21	29.40	92.06	13.74	18.08
General expenditure, n.e.c.	87.41	116.19	173.36	59.44	118.01	169.26	35.44	139.95
Utility and liquor store expenditure	8.38	1.76	55.50	.32	17.11	61.53	52.33	24.36
Insurance trust expenditure	-	-	-	-	-	-	-	-
Debt outstanding	**1 866.63**	**569.68**	**1 388.63**	**226.78**	**454.68**	**1 268.81**	**209.19**	**290.39**
Long-term	1 811.50	566.95	1 248.43	226.78	439.82	1 160.71	148.17	203.97
Education	-	-	77.81	-	-	-	-	-
Public debt for private purposes	1 581.58	208.02	-	-	-	765.12	-	-
Utility	14.81	1.37	86.07	2.75	-	118.69	11.96	5.39
Other and unallocable	215.12	357.56	1 084.56	224.03	439.82	276.90	136.21	198.58
Long-term debt issued	348.90	26.02	199.69	32.84	79.31	124.19	-	-
Long-term debt retired	101.68	47.18	47.53	21.02	26.97	77.89	17.06	24.42
Cash and security holdings	**1 673.59**	**278.79**	**613.03**	**227.99**	**248.96**	**1 032.13**	**73.81**	**262.77**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	219	220	221	222	223	224	225
Population, 1990	725 639	191 474	299 587	7 322 564	211 393	292 657	93 861
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**457.24**	**447.65**	**563.00**	**5 607.47**	**538.68**	**642.84**	**431.81**
General revenue	447.48	436.77	559.46	4 688.07	494.36	608.38	431.81
Intergovernmental revenue	85.07	47.99	116.23	1 836.25	102.29	63.95	34.53
From Federal Government	11.70	1.12	34.04	147.43	16.36	4.59	.46
From State governments	24.41	33.57	32.71	1 677.06	27.24	31.03	22.29
From local governments	48.96	13.30	49.47	11.76	58.69	28.32	11.78
General revenue from own sources	362.41	388.78	443.23	2 851.81	392.07	544.44	397.28
Taxes	226.73	303.30	246.39	2 190.26	276.62	378.75	304.06
Property	208.90	273.31	224.21	998.71	254.97	353.43	291.39
General sales	-	-	-	321.44	-	-	-
Selective sales	2.02	3.29	4.27	158.94	1.39	3.94	1.07
Income	-	-	-	624.46	-	-	-
Other	15.81	26.70	17.90	86.70	20.26	21.38	11.60
Current charges	54.03	58.24	124.66	443.85	88.45	110.11	49.92
Miscellaneous revenue	81.65	27.25	72.18	217.71	27.00	55.58	43.30
Utility and liquor store revenue	9.76	10.88	3.53	270.49	44.32	34.46	-
Insurance trust revenue	-	-	-	648.92	-	-	-
Expenditure	**454.16**	**511.06**	**577.53**	**5 568.66**	**655.05**	**717.08**	**537.76**
By character and object:							
Intergovernmental	.32	.62	-	301.14	.01	-	-
To State governments	-	-	-	298.86	-	-	-
To local governments	.32	.62	-	2.28	.01	-	-
Current operation	360.34	356.61	423.08	3 667.00	381.31	505.84	358.47
Capital outlay	41.49	113.31	93.93	686.98	187.48	140.23	106.30
Construction	33.63	109.76	86.63	537.23	175.06	139.16	99.98
Assistance and subsidies	-	-	-	281.66	-	-	-
Interest on debt	52.01	40.51	60.52	268.08	86.25	71.01	73.00
Insurance benefits and repayments	-	-	-	363.80	-	-	-
Exhibit—Salaries and wages	163.78	179.37	137.89	2 120.51	155.99	166.39	144.32
General expenditure	438.22	451.64	567.84	4 586.90	554.69	662.15	531.24
Current expenditure	399.16	355.48	473.99	4 026.43	404.18	530.80	424.95
Intergovernmental expenditure	.32	.62	-	301.14	.01	-	-
Capital outlay	39.07	96.16	93.85	560.47	150.52	131.35	106.30
General expenditure by function:							
Education services:							
Education	-	-	-	1 047.05	-	-	-
Elementary and secondary education	-	-	-	991.01	-	-	-
Higher education	-	-	-	56.03	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	.07	33.20	6.65	-	.39
Social services and income maintenance:							
Public welfare	1.97	.07	1.02	891.44	.72	-	-
Hospitals	-	-	-	425.89	-	-	-
Health	1.04	7.72	8.79	78.78	.51	-	23.25
Other	-	-	-	-	-	-	-
Transportation:							
Highways	48.87	83.79	59.46	118.53	51.12	67.38	44.45
Capital outlay	18.68	15.93	18.01	59.61	9.14	20.62	5.54
Air transportation	-	-	12.44	-	-	-	-
Parking facilities	.66	2.08	-	2.58	1.14	7.61	-
Other	-	-	1.80	68.13	-	-	-
Public safety:							
Police protection	7.19	5.93	6.63	243.79	33.07	4.26	13.88
Fire protection	2.79	2.33	2.77	96.23	11.96	7.63	.89
Correction	-	-	-	149.51	-	-	-
Protective inspection and regulation	4.98	3.00	8.27	16.97	4.45	6.46	5.77
Environment and housing:							
Natural resources	-	4.06	1.55	-	1.27	9.88	-
Sewerage	.96	7.93	-	110.24	55.13	4.92	54.22
Capital outlay	-	.02	-	92.45	35.45	.56	44.81
Solid waste management	168.14	135.46	208.43	106.02	164.11	246.17	99.39
Parks and recreation	61.80	39.98	45.46	60.53	63.24	65.00	29.31
Housing and community development	7.94	.98	23.60	346.10	4.09	3.26	5.52
Government administration:							
Financial administration	8.83	10.43	9.49	48.86	9.43	11.70	13.59
Judicial and legal	2.44	8.25	3.32	58.25	4.31	3.99	7.45
General public buildings	-	23.11	6.92	40.88	4.48	13.97	9.32
Other	8.51	10.15	10.87	23.73	8.27	11.08	3.82
Interest on general debt	51.27	35.11	60.33	208.03	77.43	69.09	73.00
General expenditure, n.e.c.	60.85	71.25	96.62	412.17	53.30	129.72	146.97
Utility and liquor store expenditure	15.94	59.41	9.69	617.96	100.36	54.93	6.52
Insurance trust expenditure	-	-	-	363.80	-	-	-
Debt outstanding	**684.31**	**576.14**	**860.18**	**4 255.41**	**1 274.03**	**850.41**	**582.80**
Long-term	581.80	414.60	855.61	4 013.99	1 042.48	739.39	574.99
Education	-	-	-	292.37	-	-	-
Public debt for private purposes	396.19	-	455.94	394.48	-	-	-
Utility	8.95	71.26	2.84	1 004.74	144.24	27.04	-
Other and unallocable	176.65	343.34	396.83	2 322.40	898.23	712.35	574.99
Long-term debt issued	19.78	-	147.14	871.65	294.03	109.68	335.55
Long-term debt retired	48.72	35.12	56.07	219.38	29.70	57.03	365.77
Cash and security holdings	**491.35**	**83.50**	**611.93**	**6 721.78**	**153.22**	**303.43**	**189.62**
Exhibit—City contribution to own retirement systems	-	-	-	208.92	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	226	227	228	229	230	231	232
Population, 1990	231 636	113 406	163 860	82 464	188 082	395 934	136 611
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**2 571.94**	**436.31**	**2 229.98**	**558.05**	**2 019.15**	**1 089.12**	**845.90**
General revenue	2 472.68	424.43	2 186.22	505.58	1 970.65	982.38	731.26
Intergovernmental revenue	1 460.11	101.26	1 397.59	135.50	702.18	252.93	210.86
From Federal Government	160.93	7.24	193.79	12.31	34.73	30.01	15.83
From State governments	922.35	29.20	851.50	45.49	659.91	119.10	80.57
From local governments	376.83	64.82	352.30	77.71	7.54	103.83	114.46
General revenue from own sources	1 012.57	323.18	788.63	370.08	1 268.47	729.44	520.40
Taxes	568.46	272.69	417.19	218.05	1 057.54	359.00	246.42
Property	511.89	241.84	389.13	204.33	704.08	311.26	228.61
General sales	–	–	–	–	171.85	–	–
Selective sales	45.34	3.82	15.94	3.27	27.92	20.13	3.25
Income	–	–	–	–	114.08	–	–
Other	11.23	27.04	12.11	10.44	39.61	27.62	14.56
Current charges	247.13	13.66	172.20	44.35	68.42	254.57	172.75
Miscellaneous revenue	196.98	36.82	199.25	107.68	142.51	115.87	101.23
Utility and liquor store revenue	99.26	11.88	43.76	52.47	48.51	81.45	114.64
Insurance trust revenue	–	–	–	–	–	25.29	–
Expenditure	**2 559.70**	**558.33**	**2 329.02**	**561.48**	**2 142.52**	**1 196.90**	**933.07**
By character and object:							
Intergovernmental	25.85	.10	13.76	–	28.62	3.07	1.43
To State governments	–	–	–	–	–	–	1.43
To local governments	25.85	.10	13.76	–	28.62	3.07	–
Current operation	2 272.68	344.21	1 883.63	454.15	1 796.22	678.87	719.82
Capital outlay	215.89	189.15	315.15	95.40	252.43	377.06	127.54
Construction	184.60	180.34	285.29	51.42	208.71	334.48	40.19
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	45.27	24.88	112.03	11.93	65.25	126.20	84.27
Insurance benefits and repayments	–	–	4.45	–	–	11.72	–
Exhibit—Salaries and wages	1 310.26	200.52	1 076.12	218.97	1 034.59	342.23	447.26
General expenditure	2 492.70	545.50	2 283.52	500.56	2 116.07	1 054.14	768.74
Current expenditure	2 276.80	356.35	1 976.28	411.42	1 864.65	711.50	690.24
Intergovernmental expenditure	25.85	.10	13.76	–	28.62	3.07	1.43
Capital outlay	215.89	189.15	307.24	89.14	251.42	342.64	78.49
General expenditure by function:							
Education services:							
Education	1 350.17	–	1 098.21	–	1 121.88	–	–
Elementary and secondary education	1 350.17	–	1 098.21	–	1 121.88	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	41.20	33.51	–	3.02	26.05	–	–
Social services and income maintenance:							
Public welfare	–	2.73	–	–	–	.68	–
Hospitals	–	–	–	–	–	–	–
Health	–	2.36	–	6.18	5.51	6.82	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	82.60	111.45	175.23	59.33	54.49	135.13	68.45
Capital outlay	50.05	9.92	120.65	4.51	34.62	86.70	10.98
Air transportation	–	–	36.31	–	–	86.77	.10
Parking facilities	10.97	–	–	–	–	1.38	7.58
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	157.10	7.45	131.17	69.67	164.69	94.96	154.15
Fire protection	109.97	.01	128.35	4.51	127.90	81.35	70.40
Correction	–	–	–	–	13.11	–	–
Protective inspection and regulation	11.30	17.11	–	4.37	8.65	2.31	16.65
Environment and housing:							
Natural resources	–	5.11	–	2.61	–	7.15	–
Sewerage	5.91	–	15.65	81.96	4.60	90.13	92.77
Capital outlay	4.85	–	2.64	10.08	.13	40.11	8.96
Solid waste management	64.04	193.39	44.16	47.80	40.91	38.86	60.56
Parks and recreation	81.24	43.27	43.84	80.24	35.25	147.43	93.05
Housing and community development	165.90	1.32	242.63	12.74	44.11	34.49	24.00
Government administration:							
Financial administration	16.07	12.41	21.24	9.41	25.71	25.63	18.10
Judicial and legal	9.29	5.12	8.31	5.84	19.63	2.08	4.58
General public buildings	23.72	7.60	10.59	11.81	14.51	1.66	.31
Other	26.17	10.01	15.90	5.77	16.14	19.27	41.87
Interest on general debt	39.77	24.53	112.03	8.09	63.24	115.55	53.83
General expenditure, n.e.c.	297.26	68.12	199.90	87.19	329.69	162.46	62.36
Utility and liquor store expenditure	67.00	12.83	41.05	60.92	26.45	131.04	164.34
Insurance trust expenditure	–	–	4.45	–	–	11.72	–
Debt outstanding	**1 540.97**	**357.60**	**1 608.35**	**228.40**	**927.62**	**1 924.60**	**855.71**
Long-term	1 004.87	308.93	1 314.71	118.05	847.87	1 924.60	844.19
Education	167.85	–	243.21	–	307.88	–	–
Public debt for private purposes	–	–	483.57	–	253.93	38.42	–
Utility	218.67	6.34	–	48.69	34.17	228.74	176.05
Other and unallocable	618.35	302.59	587.93	69.36	251.90	1 657.45	668.14
Long-term debt issued	374.13	229.26	297.27	–	–	260.17	138.10
Long-term debt retired	246.60	12.70	95.95	15.64	85.56	118.50	157.56
Cash and security holdings	**729.52**	**195.59**	**1 140.10**	**290.48**	**974.05**	**1 285.39**	**567.63**
Exhibit—City contribution to own retirement systems	–	–	4.44	–	–	7.43	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	233	234	235	236	237	238	239
Population, 1990	75 695	183 521	207 951	143 485	74 111	223 019	84 161
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**2 406.02**	**910.19**	**896.60**	**1 127.66**	**755.88**	**961.78**	**748.07**
General revenue	738.70	772.14	813.21	988.80	646.83	848.92	677.25
Intergovernmental revenue	267.69	247.97	247.01	318.72	96.38	145.31	151.32
From Federal Government	79.85	22.53	23.50	34.70	15.77	46.34	52.38
From State governments	85.38	117.51	112.88	153.40	63.01	97.20	98.94
From local governments	102.46	107.93	110.63	130.63	17.60	1.78	-
General revenue from own sources	471.01	524.17	566.20	670.08	550.44	703.60	525.93
Taxes	226.82	333.44	359.45	356.62	179.29	415.44	363.95
Property	212.14	311.79	314.34	328.88	88.80	72.81	26.05
General sales	-	-	-	-	58.12	-	-
Selective sales	.18	3.02	8.46	2.56	21.41	-	-
Income	-	-	-	-	-	309.09	321.25
Other	14.49	18.62	36.64	25.18	10.96	33.54	16.65
Current charges	161.65	133.48	127.00	211.47	125.54	198.57	108.07
Miscellaneous revenue	82.54	57.25	79.75	101.99	245.62	89.60	53.92
Utility and liquor store revenue	1 666.23	138.05	83.39	120.33	77.96	112.86	70.82
Insurance trust revenue	1.10	-	-	18.52	31.09	-	-
Expenditure	**2 493.93**	**960.33**	**1 022.11**	**1 075.58**	**818.35**	**1 037.52**	**777.56**
By character and object:							
Intergovernmental	7.77	5.80	8.05	11.42	-	2.85	7.82
To State governments	3.96	.59	4.33	4.43	-	2.85	7.82
To local governments	3.80	5.20	3.73	6.99	-	-	-
Current operation	1 809.91	759.66	612.19	797.92	376.58	742.00	643.98
Capital outlay	568.03	160.08	367.31	184.97	298.34	240.93	102.41
Construction	339.15	98.39	304.62	166.98	287.80	196.51	88.09
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	107.51	34.79	34.55	68.48	121.80	51.74	23.35
Insurance benefits and repayments	.71	-	-	12.79	21.63	-	-
Exhibit—Salaries and wages	438.95	353.09	339.02	438.32	223.93	481.33	318.69
General expenditure	911.79	833.28	850.12	908.99	730.78	919.76	716.27
Current expenditure	623.54	687.04	568.36	761.53	455.78	709.48	615.72
Intergovernmental expenditure	7.77	5.80	8.05	11.42	-	2.85	7.82
Capital outlay	288.25	146.24	281.76	147.46	275.01	210.28	100.55
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	30.57	-	-	12.04	-	-
Social services and income maintenance:							
Public welfare	-	-	3.44	-	2.67	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	2.03	.96	1.71	22.74	33.56	24.42
Other	-	-	-	-	-	-	-
Transportation:							
Highways	102.46	139.88	94.99	118.83	34.46	165.76	113.12
Capital outlay	42.83	64.84	74.80	42.60	1.62	132.60	34.41
Air transportation	27.81	-	.06	-	31.24	1.70	-
Parking facilities	1.78	6.74	14.16	9.35	2.98	8.80	-
Other	-	-	-	-	18.24	-	-
Public safety:							
Police protection	157.17	128.17	98.20	159.65	54.40	119.84	116.03
Fire protection	86.17	75.08	65.55	69.58	48.62	88.88	103.27
Correction	-	-	-	-	-	8.92	-
Protective inspection and regulation	10.81	13.61	15.49	12.85	4.26	12.02	-
Environment and housing:							
Natural resources	14.89	5.61	.20	-	-	-	-
Sewerage	279.73	58.49	134.15	106.83	15.80	114.45	60.71
Capital outlay	188.68	13.84	84.47	36.89	4.48	23.37	1.91
Solid waste management	48.14	47.28	59.09	75.99	33.68	120.93	33.52
Parks and recreation	38.62	122.96	145.00	105.05	95.91	21.07	19.19
Housing and community development	11.03	49.61	26.04	39.36	8.22	35.21	29.53
Government administration:							
Financial administration	8.26	13.40	14.11	16.66	14.94	27.29	17.63
Judicial and legal	3.20	2.48	1.97	2.63	4.09	26.36	30.76
General public buildings	10.25	22.02	8.44	2.97	3.35	10.15	8.32
Other	17.99	24.54	19.58	34.89	7.08	20.88	17.80
Interest on general debt	60.94	33.56	23.33	54.02	116.58	45.66	23.29
General expenditure, n.e.c.	32.54	57.24	125.37	98.62	199.48	58.27	118.70
Utility and liquor store expenditure	1 581.43	127.04	171.98	153.81	65.94	117.76	61.29
Insurance trust expenditure	.71	-	-	12.79	21.63	-	-
Debt outstanding	**2 141.87**	**509.81**	**625.70**	**926.12**	**1 537.98**	**573.65**	**372.04**
Long-term	2 141.87	456.60	625.70	926.12	1 537.98	529.30	372.04
Education	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	113.35
Utility	512.25	12.48	128.46	236.04	57.08	66.16	-
Other and unallocable	1 629.62	444.11	497.24	690.09	1 480.90	463.14	258.68
Long-term debt issued	1 030.57	-	199.57	32.76	132.23	14.07	-
Long-term debt retired	28.73	17.76	39.89	50.88	113.94	45.84	46.92
Cash and security holdings	**1 181.50**	**458.63**	**720.30**	**1 443.33**	**1 046.46**	**246.57**	**337.72**
Exhibit—City contribution to own retirement systems	-	-	-	10.36	14.07	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	240	241	242	243	244	245	246
Population, 1990	364 040	505 616	632 910	182 044	87 876	332 943	95 732
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**1 777.78**	**1 453.67**	**958.90**	**1 445.56**	**379.73**	**762.09**	**665.01**
General revenue	1 372.33	1 130.49	836.14	1 260.41	379.73	701.37	577.57
Intergovernmental revenue	251.29	339.44	160.92	192.23	70.62	138.70	168.07
From Federal Government	76.62	214.04	67.55	96.60	7.51	42.12	100.53
From State governments	115.89	122.42	81.33	89.48	59.45	85.26	67.54
From local governments	58.77	2.98	12.04	6.15	3.66	11.32	-
General revenue from own sources	1 121.04	791.05	675.22	1 068.18	309.11	562.67	409.50
Taxes	614.80	544.72	428.10	557.06	252.82	377.03	297.82
Property	103.57	96.52	32.77	80.21	39.10	31.28	24.55
General sales	-	-	-	-	-	-	-
Selective sales	11.15	5.70	9.18	2.42	1.82	-	-
Income	464.18	421.24	367.20	466.80	196.70	324.32	257.44
Other	35.89	21.26	18.95	7.64	15.20	21.43	15.84
Current charges	299.35	141.83	175.12	275.74	9.92	134.25	88.98
Miscellaneous revenue	206.90	104.51	72.00	235.38	46.36	51.38	22.70
Utility and liquor store revenue	164.25	323.18	122.76	185.15	-	60.72	87.44
Insurance trust revenue	241.21	-	-	-	-	-	-
Expenditure	**1 636.61**	**1 528.79**	**1 093.61**	**1 712.00**	**370.94**	**801.92**	**627.85**
By character and object:							
Intergovernmental	118.76	2.92	26.96	14.14	.98	19.37	-
To State governments	4.69	-	2.69	-	.39	5.83	-
To local governments	114.07	2.92	24.27	14.14	.59	13.54	-
Current operation	982.01	1 165.02	693.47	1 100.21	313.36	593.12	567.80
Capital outlay	343.61	261.23	251.49	382.99	29.29	140.08	46.16
Construction	273.51	228.74	217.15	328.50	26.74	111.27	28.75
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	46.22	99.63	121.69	214.66	27.31	49.35	13.88
Insurance benefits and repayments	146.02	-	-	-	-	-	-
Exhibit—Salaries and wages	594.65	543.14	339.23	516.80	178.72	328.46	181.44
General expenditure	1 282.07	1 105.25	900.86	1 433.62	370.94	733.20	536.03
Current expenditure	1 037.32	973.36	684.74	1 167.25	341.65	607.14	497.28
Intergovernmental expenditure	118.76	2.92	26.96	14.14	.98	19.37	-
Capital outlay	244.75	131.89	216.12	266.37	29.29	126.06	38.74
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	.03	-	2.44	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	85.86	32.41	35.09	-	5.31	17.23	16.19
Other	-	-	-	-	-	-	-
Transportation:							
Highways	117.14	83.50	72.64	118.67	46.05	79.96	55.77
Capital outlay	49.14	26.67	38.30	69.23	-	31.22	6.06
Air transportation	5.81	105.20	44.33	102.41	-	-	7.45
Parking facilities	21.18	6.49	.86	3.28	-	2.12	1.64
Other	68.82	.10	-	-	-	-	-
Public safety:							
Police protection	171.63	238.95	164.44	198.29	68.89	135.46	96.71
Fire protection	130.77	117.69	95.73	135.74	57.16	97.33	88.33
Correction	.95	11.09	20.77	63.25	-	25.94	-
Protective inspection and regulation	14.39	.51	9.63	25.47	-	7.15	2.24
Environment and housing:							
Natural resources	3.19	-	-	-	-	-	-
Sewerage	203.06	14.79	157.16	112.79	1.84	118.55	59.64
Capital outlay	37.68	1.82	98.71	28.65	-	51.97	1.31
Solid waste management	35.46	58.94	42.64	56.63	.58	42.66	22.30
Parks and recreation	99.10	65.93	66.46	79.88	25.83	34.45	10.84
Housing and community development	103.60	167.12	7.22	35.79	11.56	32.20	61.59
Government administration:							
Financial administration	34.88	22.32	17.47	43.52	13.92	16.56	8.77
Judicial and legal	9.30	39.60	27.37	31.24	20.65	23.93	21.85
General public buildings	14.49	18.53	14.31	35.82	5.86	9.57	8.53
Other	15.84	15.41	12.26	37.27	7.10	9.62	8.56
Interest on general debt	33.31	43.60	78.47	160.05	27.31	44.87	12.90
General expenditure, n.e.c.	113.30	63.04	33.98	191.06	78.86	35.62	52.72
Utility and liquor store expenditure	208.53	423.55	192.75	278.38	-	68.72	91.82
Insurance trust expenditure	146.02	-	-	-	-	-	-
Debt outstanding	**694.45**	**1 453.84**	**1 801.69**	**1 912.98**	**373.54**	**586.48**	**187.16**
Long-term	694.45	1 453.84	1 618.60	1 912.98	371.26	417.42	97.30
Education	14.09	-	-	-	-	1.64	-
Public debt for private purposes	-	-	-	947.22	250.58	28.83	28.10
Utility	205.73	792.82	637.76	384.55	-	47.41	15.04
Other and unallocable	474.62	661.02	980.83	581.22	120.68	339.54	54.16
Long-term debt issued	137.62	183.24	.63	74.76	43.24	60.73	-
Long-term debt retired	76.35	139.55	72.81	87.67	13.52	32.73	36.98
Cash and security holdings	**3 521.62**	**924.77**	**476.98**	**1 929.48**	**312.57**	**192.55**	**101.35**
Exhibit—City contribution to own retirement systems	74.14	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Oklahoma				Oregon		
	Lawton[1]	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	247	248	249	250	251	252	253
Population, 1990	80 561	80 071	444 719	367 302	112 669	437 319	107 786
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**464.32**	**1 136.62**	**882.38**	**1 298.72**	**2 351.45**	**1 028.34**	**733.57**
General revenue	368.96	1 070.66	785.17	1 147.79	856.24	921.30	678.91
Intergovernmental revenue	17.01	28.26	56.09	66.69	140.39	151.34	86.30
From Federal Government	6.52	21.62	30.39	29.12	27.76	15.34	7.66
From State governments	10.48	6.64	24.19	37.01	83.41	69.75	64.51
From local governments	.01	–	1.52	.56	29.22	66.25	14.13
General revenue from own sources	351.96	1 042.40	729.08	1 081.10	715.85	769.96	592.61
Taxes	222.84	259.41	414.61	446.25	341.16	500.58	376.14
Property	6.52	17.52	65.06	66.49	298.36	358.97	304.38
General sales	192.29	205.41	296.53	334.20	–	–	–
Selective sales	20.30	31.97	44.58	37.37	23.65	70.67	53.33
Income	–	–	–	–	–	–	–
Other	3.74	4.51	8.44	8.19	19.14	70.94	18.43
Current charges	87.10	718.52	207.53	297.18	199.15	143.12	152.77
Miscellaneous revenue	42.02	64.47	106.94	337.67	175.54	126.26	63.70
Utility and liquor store revenue	79.93	50.82	80.34	129.18	1 495.20	105.00	54.66
Insurance trust revenue	15.43	15.14	16.87	21.75	–	2.04	–
Expenditure	**396.06**	**1 084.45**	**917.59**	**1 306.58**	**2 216.49**	**1 071.41**	**752.08**
By character and object:							
Intergovernmental	–	–	3.83	9.81	31.69	.69	.14
To State governments	–	–	–	–	–	–	–
To local governments	–	–	3.83	9.81	31.69	.69	.14
Current operation	347.36	938.43	579.89	704.59	1 798.45	756.67	566.60
Capital outlay	39.36	119.38	233.99	276.48	281.67	136.75	139.92
Construction	17.89	40.58	189.30	179.13	262.38	108.09	130.89
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	4.46	20.26	86.61	306.67	104.69	102.31	45.42
Insurance benefits and repayments	4.88	6.38	13.26	9.02	–	75.00	–
Exhibit—Salaries and wages	262.70	519.86	278.55	421.05	354.51	415.50	383.47
General expenditure	362.04	1 030.10	781.52	1 136.99	898.83	909.27	714.11
Current expenditure	322.99	912.02	585.31	908.14	765.50	778.31	580.53
Intergovernmental expenditure	–	–	3.83	9.81	31.69	.69	.14
Capital outlay	39.05	118.08	196.21	228.86	133.33	130.96	133.58
General expenditure by function:							
Education services:							
Education	–	–	–	–	8.40	–	–
Elementary and secondary education	–	–	–	–	8.40	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	6.11	1.44	–	–	19.87	–	52.34
Social services and income maintenance:							
Public welfare	.37	.62	–	–	–	–	–
Hospitals	–	577.59	–	–	–	–	–
Health	2.16	20.73	3.49	43.21	–	–	15.54
Other	–	–	–	–	–	–	–
Transportation:							
Highways	32.10	59.09	87.28	85.24	147.36	119.84	116.48
Capital outlay	1.19	26.28	47.32	47.22	109.62	8.20	51.40
Air transportation	17.12	–	87.24	80.06	29.46	–	2.76
Parking facilities	–	–	6.02	4.72	9.74	7.11	6.94
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	71.75	76.83	132.46	111.85	118.89	147.63	107.85
Fire protection	57.20	52.15	111.56	93.34	70.41	109.53	72.43
Correction	–	–	.78	.24	.67	–	–
Protective inspection and regulation	7.51	6.03	–	7.60	14.88	21.94	10.32
Environment and housing:							
Natural resources	–	–	.58	–	–	–	–
Sewerage	26.09	46.61	85.93	141.33	70.78	122.45	79.24
Capital outlay	1.17	21.42	37.36	78.42	1.79	33.99	16.52
Solid waste management	24.83	53.74	23.80	73.54	–	12.90	3.44
Parks and recreation	18.09	30.05	60.57	59.88	110.84	61.06	35.81
Housing and community development	26.81	15.39	16.32	12.65	53.16	44.96	65.31
Government administration:							
Financial administration	11.32	14.12	18.68	18.90	36.43	36.25	15.72
Judicial and legal	6.99	7.91	14.13	8.30	12.61	5.19	7.89
General public buildings	7.98	.04	7.00	6.50	31.93	14.34	19.18
Other	9.14	20.51	8.22	8.05	46.90	19.68	16.71
Interest on general debt	4.46	16.50	75.50	297.85	19.00	81.24	42.06
General expenditure, n.e.c.	32.03	30.76	41.95	83.72	97.50	105.14	44.09
Utility and liquor store expenditure	29.15	47.97	122.81	160.56	1 317.67	87.15	37.97
Insurance trust expenditure	4.88	6.38	13.26	9.02	–	75.00	–
Debt outstanding	**57.16**	**267.60**	**1 086.21**	**4 306.99**	**1 826.24**	**1 786.65**	**620.81**
Long-term	57.16	267.60	1 086.21	4 306.99	1 735.47	1 610.83	620.81
Education	–	–	–	–	–	–	–
Public debt for private purposes	–	–	70.53	2 939.22	–	667.29	–
Utility	–	92.04	118.51	103.70	1 411.69	311.27	59.00
Other and unallocable	57.16	175.56	897.18	1 264.06	323.78	632.27	561.82
Long-term debt issued	–	–	57.51	576.71	13.58	603.05	32.47
Long-term debt retired	39.32	32.91	104.91	219.55	92.47	330.60	66.51
Cash and security holdings	**313.89**	**636.15**	**1 041.65**	**4 370.13**	**1 028.14**	**1 367.78**	**401.93**
Exhibit—City contribution to own retirement systems	5.72	6.34	10.63	10.40	–	76.93	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 19890-91—Con.

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

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	254	255	256	257	258	259	260
Population, 1990	105 090	108 718	1 585 577	369 879	78 380	81 805	81 177
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**691.69**	**666.62**	**2 161.33**	**1 086.87**	**724.55**	**473.94**	**405.94**
General revenue	560.62	530.91	1 722.16	995.51	559.96	437.26	355.36
Intergovernmental revenue	64.91	125.01	421.95	233.39	132.04	59.74	55.48
From Federal Government	8.84	–	84.11	50.33	.71	–	–
From State governments	54.94	123.33	294.89	67.87	128.06	16.66	55.48
From local governments	1.12	1.68	42.94	115.19	3.27	43.08	–
General revenue from own sources	495.72	405.89	1 300.22	762.12	427.93	377.52	299.88
Taxes	294.96	250.74	1 015.86	645.99	233.17	334.75	176.06
Property	178.30	195.63	200.89	337.01	144.07	113.55	152.80
General sales	–	–	–	–	–	–	–
Selective sales	.26	–	21.09	72.05	–	–	–
Income	52.44	43.96	614.62	108.45	47.23	165.77	–
Other	63.95	11.15	179.26	128.48	41.87	55.42	23.26
Current charges	145.29	120.05	175.81	31.92	97.92	30.66	102.41
Miscellaneous revenue	55.47	35.10	108.55	84.21	96.84	12.11	21.41
Utility and liquor store revenue	68.63	78.06	344.05	–	65.34	–	–
Insurance trust revenue	62.44	57.66	95.11	91.36	99.25	36.68	50.58
Expenditure	**693.73**	**629.06**	**2 146.06**	**1 107.62**	**793.15**	**491.45**	**366.53**
By character and object:							
Intergovernmental	–	10.86	57.01	22.43	–	29.53	7.76
To State governments	–	–	1.45	–	–	–	–
To local governments	–	10.86	55.56	22.43	–	29.53	7.76
Current operation	456.01	508.79	1 638.75	798.27	459.99	409.24	302.44
Capital outlay	145.09	48.03	137.65	89.89	190.10	5.34	27.13
Construction	51.94	31.81	114.46	83.29	159.80	5.06	8.04
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	44.58	14.65	136.13	105.47	67.30	8.76	13.70
Insurance benefits and repayments	48.05	46.72	176.51	91.55	75.76	38.57	15.51
Exhibit—Salaries and wages	360.55	299.74	701.80	423.69	239.63	180.00	149.07
General expenditure	562.77	513.09	1 591.61	970.43	649.16	452.86	351.02
Current expenditure	436.45	466.79	1 497.01	880.93	459.54	447.54	323.90
Intergovernmental expenditure	–	10.86	57.01	22.43	–	29.53	7.76
Capital outlay	126.31	46.30	94.59	89.50	189.61	5.34	27.13
General expenditure by function:							
Education services:							
Education	–	–	10.03	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	10.03	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	22.03	13.78	7.46	15.23	5.17
Social services and income maintenance:							
Public welfare	–	–	136.54	.08	–	–	–
Hospitals	–	–	9.77	–	–	–	–
Health	24.81	2.01	157.60	18.65	.03	.06	3.24
Other	–	–	–	–	–	–	–
Transportation:							
Highways	34.27	62.22	41.05	81.84	51.95	27.02	31.94
Capital outlay	–	9.84	9.01	48.49	13.82	5.06	–
Air transportation	12.18	–	37.03	–	–	–	–
Parking facilities	–	–	–	–	–	–	3.28
Other	–	1.38	35.13	–	–	–	–
Public safety:							
Police protection	66.65	103.27	205.98	143.48	112.72	75.58	78.64
Fire protection	46.73	84.70	75.97	111.42	42.10	107.35	21.20
Correction	–	–	83.66	–	–	–	–
Protective inspection and regulation	6.62	2.22	11.25	5.70	6.77	4.57	–
Environment and housing:							
Natural resources	–	–	–	.59	–	–	–
Sewerage	75.07	86.96	57.83	10.35	78.09	–	51.00
Capital outlay	21.19	5.80	9.58	.10	28.30	–	8.04
Solid waste management	37.36	19.67	90.94	42.76	6.46	41.35	22.91
Parks and recreation	19.48	7.39	43.63	85.32	34.10	10.46	19.69
Housing and community development	20.48	20.13	53.41	28.30	153.90	11.34	13.72
Government administration:							
Financial administration	27.85	12.99	31.32	25.55	14.56	7.60	4.57
Judicial and legal	2.22	2.10	102.37	7.53	2.69	2.58	1.88
General public buildings	22.34	5.36	52.57	16.30	12.50	5.28	4.20
Other	109.18	17.08	15.27	28.57	46.36	38.37	25.19
Interest on general debt	28.97	8.30	91.01	105.47	49.45	8.76	13.70
General expenditure, n.e.c.	28.57	77.34	227.21	244.76	29.99	97.30	50.68
Utility and liquor store expenditure	82.91	69.25	377.94	45.63	68.23	–	–
Insurance trust expenditure	48.05	46.72	176.51	91.55	75.76	38.57	15.51
Debt outstanding	**782.32**	**136.88**	**2 540.72**	**1 584.96**	**840.01**	**93.66**	**143.14**
Long-term	782.32	136.88	2 480.05	1 584.96	840.01	93.66	143.14
Education	–	–	.47	–	–	–	–
Public debt for private purposes	–	–	108.70	550.98	–	–	–
Utility	261.85	65.87	862.12	–	325.90	–	–
Other and unallocable	520.47	71.01	1 508.75	1 033.97	514.11	93.66	143.14
Long-term debt issued	55.11	–	237.88	171.31	382.75	–	–
Long-term debt retired	28.59	11.76	87.07	152.67	31.82	19.40	7.19
Cash and security holdings	**754.28**	**379.37**	**1 916.63**	**1 082.59**	**1 393.91**	**199.85**	**487.88**
Exhibit—City contribution to own retirement systems	9.80	46.06	109.34	36.64	25.25	14.46	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Rhode Island			South Carolina			South Dakota	Tennessee		
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston	Sioux Falls	Chatta-nooga	Clarksville	Knoxville
	261	262	263	264	265	266	267	268	269	270
Population, 1990	76 060	160 728	85 427	80 414	98 052	70 218	100 814	152 466	75 494	165 121
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	**1 553.48**	**1 936.16**	**1 771.89**	**1 458.28**	**982.33**	**317.60**	**890.70**	**3 413.40**	**1 119.37**	**2 906.87**
General revenue	1 533.42	1 713.47	1 701.84	1 146.48	774.83	317.60	718.00	1 526.75	347.48	837.71
Intergovernmental revenue	326.74	609.62	415.52	136.93	89.59	56.82	50.06	785.04	130.00	262.50
From Federal Government	15.62	67.52	11.50	85.93	34.51	19.67	24.64	89.36	16.69	29.26
From State governments	311.12	533.42	401.00	50.02	37.49	36.61	25.37	356.34	75.33	98.90
From local governments	–	8.68	3.03	.98	17.58	.54	.05	339.34	37.98	134.34
General revenue from own sources	1 206.68	1 103.85	1 286.31	1 009.55	685.25	260.77	667.93	741.71	217.49	575.20
Taxes	922.30	933.30	1 178.26	468.51	284.38	208.74	426.35	401.73	109.29	330.95
Property	909.05	925.22	1 157.99	338.35	184.29	123.22	123.59	350.37	84.02	277.19
General sales	–	–	–	–	–	–	287.67	–	–	–
Selective sales	–	–	6.06	37.36	32.98	30.12	3.10	42.07	25.10	48.46
Income	–	–	–	–	–	–	–	–	–	–
Other	13.25	8.09	14.20	92.81	67.11	55.40	11.98	9.28	.17	5.30
Current charges	194.31	90.69	70.43	316.62	303.50	2.42	146.45	216.75	55.28	154.99
Miscellaneous revenue	90.07	79.86	37.62	224.41	97.37	49.62	95.14	123.23	52.92	89.26
Utility and liquor store revenue	5.98	112.46	40.16	311.80	191.38	–	103.43	1 827.37	771.89	1 857.98
Insurance trust revenue	14.08	110.24	29.89	–	16.11	–	69.28	59.27	–	211.18
Expenditure	**1 586.92**	**2 038.47**	**1 677.46**	**1 645.75**	**1 006.90**	**343.56**	**779.85**	**3 571.43**	**1 259.72**	**2 811.99**
By character and object:										
Intergovernmental	.14	17.78	.15	–	–	–	–	1.51	9.10	29.72
To State governments	–	–	–	–	–	–	–	1.32	–	–
To local governments	.14	17.78	.15	–	–	–	–	.19	9.10	29.72
Current operation	1 376.24	1 634.89	1 421.03	995.46	642.81	237.67	432.67	3 088.44	944.42	2 229.43
Capital outlay	119.97	148.10	109.54	535.13	245.37	83.65	286.60	371.22	241.12	337.92
Construction	108.36	128.44	59.36	467.34	213.65	69.38	275.88	254.97	–	334.47
Assistance and subsidies	16.99	86.87	15.58	–	–	–	–	–	–	–
Interest on debt	17.22	35.31	51.53	115.15	110.53	22.23	33.07	80.80	65.08	120.41
Insurance benefits and repayments	56.35	115.52	79.62	–	8.19	–	27.52	29.46	–	94.51
Exhibit—Salaries and wages	950.04	822.64	820.06	433.85	445.72	174.86	212.02	733.58	187.51	641.41
General expenditure	1 523.55	1 832.10	1 555.87	1 177.56	741.16	343.56	638.36	1 600.36	419.09	757.72
Current expenditure	1 403.58	1 683.99	1 447.00	882.84	574.09	259.90	384.23	1 387.38	311.39	628.92
Intergovernmental expenditure	.14	17.78	.15	–	–	–	–	1.51	9.10	29.72
Capital outlay	119.97	148.10	108.86	294.71	167.06	83.65	254.13	212.98	107.70	128.80
General expenditure by function:										
Education services:	789.61	819.47	893.76	–	–	–	–	548.65	–	25.60
Education	789.61	819.47	893.76	–	–	–	–	548.65	–	25.60
Elementary and secondary education	–	–	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–	–	–
Other	28.15	10.87	15.11	–	–	–	16.63	20.60	1.50	–
Libraries	16.99	88.57	21.85	1.77	–	–	–	43.16	.37	–
Social services and income maintenance:	–	–	–	–	–	–	–	–	–	–
Public welfare	–	–	–	–	–	–	–	–	–	–
Hospitals	1.31	.79	9.29	.95	4.32	–	18.27	15.22	1.15	27.33
Health	–	–	–	–	–	–	–	–	–	–
Other	68.09	22.92	52.64	25.99	88.27	18.93	174.95	62.91	43.80	60.31
Transportation:	11.61	–	10.51	.20	44.09	.95	124.82	16.69	3.58	19.51
Highways	–	–	–	–	–	–	45.21	12.90	–	–
Capital outlay	–	–	–	20.05	14.84	–	7.54	–	1.55	2.14
Air transportation	–	–	–	19.37	–	–	18.64	–	–	–
Parking facilities	–	10.04	–							
Other	140.07	140.56	139.71	138.09	107.97	93.22	75.27	97.88	66.81	109.79
Public safety:	159.53	147.91	144.94	63.02	110.25	41.58	68.89	73.96	52.47	109.57
Police protection	–	–	–	–	–	–	–	–	–	–
Fire protection	6.28	12.43	5.84	9.34	7.76	3.89	–	–	3.56	–
Correction	–	–	–	2.41	.04	–	–	–	–	–
Protective inspection and regulation	73.26	5.16	51.23	237.46	159.00	8.42	35.96	147.87	110.07	146.03
Environment and housing:	1.62	3.43	27.19	141.21	72.15	.67	4.76	86.26	76.62	79.83
Natural resources	43.77	35.62	27.84	31.55	54.77	15.72	6.24	36.98	3.60	12.36
Sewerage	29.58	108.77	32.18	219.44	70.15	53.88	43.31	42.66	20.08	39.09
Capital outlay	20.09	69.58	7.85	14.51	14.16	16.22	18.21	17.84	10.52	20.58
Solid waste management	29.25	27.23	27.22	19.75	9.78	5.94	14.20	22.33	6.68	9.90
Parks and recreation	10.11	21.73	2.86	3.42	17.75	5.43	2.74	7.40	–	4.22
Housing and community development	24.74	17.45	8.64	27.35	9.57	6.35	3.27	3.97	5.82	5.32
Government administration:	21.81	27.19	12.84	16.49	27.95	21.08	5.75	19.55	7.09	8.92
Financial administration	16.84	27.10	51.06	26.23	18.12	22.23	20.74	80.20	14.61	88.72
Judicial and legal	44.04	238.70	51.00	300.38	26.47	30.68	62.54	346.28	69.41	87.85
General public buildings	7.02	90.86	41.97	468.19	257.56	–	113.97	1 941.62	840.62	1 959.76
Other	56.35	115.52	79.62	–	8.19	–	27.52	29.46	–	94.51
Interest on general debt	**469.26**	**699.57**	**684.13**	**3 061.84**	**1 821.89**	**291.24**	**588.91**	**1 208.81**	**967.75**	**1 755.17**
General expenditure, n.e.c.	469.26	699.57	684.13	2 900.18	1 821.89	291.24	588.91	1 208.81	967.75	1 747.56
Utility and liquor store expenditure	3.02	181.21	82.53	–	–	–	–	109.10	–	–
Insurance trust expenditure	–	–	–	–	–	–	107.31	216.87	–	–
Debt outstanding	7.80	92.08	4.55	2 514.75	1 508.08	–	161.29	9.54	793.52	551.20
Long-term	458.44	426.28	597.05	385.43	313.81	291.24	320.31	873.30	174.23	1 196.36
Education	198.86	246.04	153.93	124.36	1 104.97	–	8.11	146.03	195.70	217.54
Public debt for private purposes	279.92	56.21	76.51	81.17	700.65	1.07	27.86	71.17	60.83	79.39
Utility	**391.77**	**891.79**	**313.58**	**1 098.03**	**1 301.79**	**354.81**	**1 392.04**	**1 483.82**	**585.73**	**2 390.78**
Other and unallocable	56.38	71.51	92.92	–	3.99	–	21.04	42.38	–	87.10
Long-term debt issued										
Long-term debt retired										
Cash and security holdings										
Exhibit—City contribution to own retirement systems										

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Tennessee—Con.		Texas							
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Browns-ville	Carrollton	Corpus Christi
	271	272	273	274	275	276	277	278	279	280
Population, 1990	610 337	488 374	106 654	157 615	261 721	465 622	114 323	98 962	82 169	257 453
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31	6/30
Revenue	**2 908.80**	**3 221.29**	**638.50**	**685.40**	**675.96**	**2 365.09**	**770.82**	**891.27**	**861.05**	**800.11**
General revenue	1 369.99	1 935.55	507.66	570.21	543.14	1 149.19	671.76	416.84	715.68	595.52
Intergovernmental revenue	893.90	425.37	38.95	59.72	38.09	96.46	28.02	52.47	49.17	64.57
From Federal Government	49.18	24.97	29.98	43.61	33.86	15.77	14.06	48.14	3.09	36.60
From State governments	446.96	399.60	8.06	12.59	4.23	79.99	13.45	3.18	46.08	10.60
From local governments	397.75	.80	.90	3.53	-	.70	.51	1.15	-	17.37
General revenue from own sources	476.09	1 510.17	468.71	510.48	505.06	1 052.73	643.75	364.36	666.52	530.96
Taxes	251.07	947.02	286.37	257.49	330.71	374.23	375.32	173.09	473.55	263.15
Property	185.75	540.07	124.79	110.77	192.07	221.28	131.25	93.96	324.54	142.15
General sales	-	286.92	120.75	99.95	86.02	110.69	152.24	61.25	105.59	72.91
Selective sales	48.52	51.15	38.52	41.64	45.15	34.55	88.06	14.48	37.87	43.25
Income	-	-	-	-	-	-	-	-	-	-
Other	16.79	68.88	2.32	5.13	7.47	7.72	3.77	3.41	5.55	4.84
Current charges	134.21	294.02	97.48	109.83	105.20	438.62	134.92	123.60	146.60	138.43
Miscellaneous revenue	90.81	269.14	84.85	143.16	69.14	239.87	133.51	67.67	46.37	129.37
Utility and liquor store revenue	1 371.99	1 215.38	115.54	98.30	132.82	1 101.35	92.02	474.43	145.37	204.59
Insurance trust revenue	166.82	70.36	15.30	16.90	-	114.55	7.04	-	-	-
Expenditure	**2 815.45**	**3 058.89**	**708.03**	**650.01**	**667.38**	**2 126.86**	**670.65**	**945.62**	**961.85**	**827.90**
By character and object:										
Intergovernmental	24.88	11.29	18.52	6.40	30.92	26.43	-	-	-	-
To State governments	.27	.17	-	-	-	-	-	-	-	-
To local governments	24.60	11.12	18.52	6.40	30.92	26.43	-	-	-	-
Current operation	2 251.26	2 357.62	479.91	430.71	413.58	1 108.92	549.54	718.79	568.02	519.18
Capital outlay	369.91	290.03	145.63	107.80	105.91	389.30	22.62	94.63	287.03	211.10
Construction	323.08	222.58	103.83	49.27	105.83	361.68	21.26	6.47	247.96	82.99
Assistance and subsidies	-	.69	-	-	-	-	-	-	-	-
Interest on debt	71.42	322.62	54.27	97.91	116.96	554.08	89.80	132.19	106.79	97.62
Insurance benefits and repayments	97.98	76.64	9.70	7.19	-	48.14	8.69	-	-	-
Exhibit—Salaries and wages	879.45	996.79	277.65	231.32	249.58	563.25	288.80	261.04	342.49	287.75
General expenditure	1 371.16	1 701.81	585.08	539.64	543.76	1 166.68	590.21	416.08	728.47	628.63
Current expenditure	1 134.41	1 501.25	452.15	463.44	475.59	933.72	568.52	385.96	555.08	470.78
Intergovernmental expenditure	24.88	11.29	18.52	6.40	30.92	26.43	-	-	-	-
Capital outlay	236.75	200.56	132.93	76.20	68.18	232.95	21.69	30.12	173.40	157.85
General expenditure by function:										
Education services:										
Education	646.36	535.60	-	-	-	.17	-	-	-	-
Elementary and secondary education	646.36	535.60	-	-	-	.17	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Libraries	15.17	15.97	11.01	14.97	9.80	15.84	17.98	2.17	12.40	7.51
Social services and income maintenance:										
Public welfare	-	17.51	-	-	3.29	3.69	3.54	.12	-	-
Hospitals	14.51	102.04	-	-	-	189.86	-	-	-	-
Health	10.25	38.97	25.30	13.26	4.79	69.42	24.25	12.36	10.09	25.83
Other	-	-	-	-	-	-	-	-	-	-
Transportation:										
Highways	43.29	54.13	60.50	38.56	81.69	108.57	78.65	63.96	152.88	58.75
Capital outlay	25.50	23.61	12.94	13.21	51.34	89.70	11.98	2.09	101.71	22.26
Air transportation	-	.32	11.65	18.11	8.55	50.23	-	25.69	-	15.17
Parking facilities	.09	.91	-	-	-	-	-	9.46	-	.50
Other	1.66	.17	-	-	-	-	-	-	-	-
Public safety:										
Police protection	112.76	112.73	69.85	93.84	81.77	104.76	110.05	75.26	35.72	94.81
Fire protection	92.60	68.53	53.81	45.97	58.26	70.05	83.93	35.61	73.31	48.25
Correction	-	60.71	-	-	-	-	-	2.56	62.15	1.40
Protective inspection and regulation	4.39	7.71	3.58	7.16	10.57	2.23	20.16	3.24	8.32	3.59
Environment and housing:										
Natural resources	.25	4.30	-	-	-	-	-	-	-	-
Sewerage	64.04	155.36	77.12	21.88	58.23	92.56	19.37	61.28	55.82	105.97
Capital outlay	27.79	96.56	58.49	-	-	37.24	.72	.15	3.08	75.68
Solid waste management	41.87	22.63	28.78	32.76	9.89	25.49	53.13	17.65	38.18	17.30
Parks and recreation	159.78	47.98	42.52	58.11	41.70	90.60	38.88	24.33	80.93	92.87
Housing and community development	33.67	10.27	15.22	28.33	38.21	7.24	17.97	29.61	-	6.50
Government administration:										
Financial administration	11.72	19.31	9.69	13.22	17.11	14.81	17.71	11.12	17.43	14.55
Judicial and legal	6.74	36.59	5.81	5.44	8.58	13.21	7.97	4.49	6.73	7.05
General public buildings	2.14	3.65	6.39	8.61	8.99	7.55	11.57	2.47	8.88	2.73
Other	6.93	10.52	12.14	6.56	9.92	15.88	11.76	7.31	27.95	7.59
Interest on general debt	37.15	235.77	53.74	95.29	87.61	220.83	72.02	19.04	80.82	87.27
General expenditure, n.e.c.	65.77	140.13	97.97	37.57	4.81	63.65	1.28	8.37	56.85	30.98
Utility and liquor store expenditure	1 346.32	1 280.44	113.24	103.18	123.62	912.05	71.74	529.54	233.37	199.28
Insurance trust expenditure	97.98	76.64	9.70	7.19	-	48.14	8.69	-	-	-
Debt outstanding	**1 238.88**	**4 737.15**	**701.89**	**1 187.39**	**1 530.39**	**6 961.91**	**1 239.73**	**1 630.77**	**1 379.71**	**1 662.66**
Long-term	1 238.88	4 695.33	701.89	1 187.39	1 530.39	6 652.11	1 239.73	1 612.23	1 379.71	1 662.66
Education	62.12	243.22	-	-	-	-	-	-	-	-
Public debt for private purposes	35.40	2 197.03	478.68	1 120.29	315.73	605.97	361.25	32.73	109.35	855.50
Utility	442.14	1 309.42	5.49	30.14	416.33	4 159.13	212.47	1 277.44	298.09	139.40
Other and unallocable	699.21	945.67	217.72	36.96	798.33	1 887.02	666.02	302.07	972.26	667.77
Long-term debt issued	172.07	97.26	4.71	-	30.57	972.87	43.74	20.87	76.51	61.37
Long-term debt retired	171.62	135.74	84.69	65.53	112.45	856.93	75.44	28.35	78.53	74.83
Cash and security holdings	**2 421.85**	**4 443.71**	**799.98**	**1 862.94**	**621.39**	**3 273.43**	**845.89**	**477.89**	**596.62**	**1 359.57**
Exhibit—City contribution to own retirement systems	56.85	104.47	3.86	3.69	-	31.05	5.28	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	281	282	283	284	285	286	287
Population, 1990	1 006 877	515 342	447 619	180 650	99 616	1 630 553	155 037
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	**1 116.28**	**636.66**	**1 184.40**	**1 320.31**	**829.34**	**1 031.30**	**747.12**
General revenue	811.95	510.66	901.42	529.42	706.48	821.72	637.20
Intergovernmental revenue	36.32	56.91	117.39	44.78	13.46	38.75	1.52
From Federal Government	21.13	43.64	51.56	25.88	9.20	23.53	–
From State governments	8.14	8.80	42.63	18.90	3.80	5.97	1.50
From local governments	7.05	4.46	23.21	–	.46	9.24	.01
General revenue from own sources	775.63	453.75	784.02	484.64	693.02	782.97	635.68
Taxes	489.91	234.36	447.61	260.84	347.47	440.35	441.59
Property	284.26	119.93	304.08	181.94	228.42	235.44	231.15
General sales	122.05	84.43	88.84	56.79	72.16	124.94	127.88
Selective sales	74.87	22.71	44.56	19.13	41.12	68.89	72.36
Income	–	–	–	–	–	–	–
Other	8.72	7.30	10.13	2.98	5.78	11.09	10.20
Current charges	187.98	112.04	160.22	155.37	125.08	236.94	113.44
Miscellaneous revenue	97.74	107.35	176.19	68.43	220.47	105.68	80.65
Utility and liquor store revenue	114.21	64.87	160.34	790.89	122.86	144.05	109.92
Insurance trust revenue	190.12	61.13	122.65	–	–	65.53	–
Expenditure	**1 012.97**	**641.65**	**1 156.96**	**1 264.92**	**810.45**	**995.41**	**728.08**
By character and object:							
Intergovernmental	23.13	8.98	4.41	.81	62.63	2.01	2.44
To State governments	–	–	–	–	–	–	–
To local governments	23.13	8.98	4.41	.81	62.63	2.01	2.44
Current operation	575.06	335.43	671.24	1 018.68	431.15	601.98	511.19
Capital outlay	211.20	208.81	231.25	152.54	113.00	195.00	156.56
Construction	178.65	171.58	189.62	10.27	57.89	161.31	115.60
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	120.92	58.82	201.20	92.89	203.67	156.36	57.88
Insurance benefits and repayments	82.67	29.61	48.86	–	–	40.06	–
Exhibit—Salaries and wages	380.75	257.69	314.08	260.57	220.66	346.45	270.85
General expenditure	798.97	530.46	936.21	553.40	725.64	823.40	627.88
Current expenditure	630.42	334.87	733.01	454.90	642.04	661.25	488.40
Intergovernmental expenditure	23.13	8.98	4.41	.81	62.63	2.01	2.44
Capital outlay	168.55	195.59	203.20	98.50	83.60	162.15	139.48
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	15.99	7.57	18.85	18.44	8.15	15.20	15.95
Social services and income maintenance:							
Public welfare	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–
Health	18.20	24.32	21.31	5.94	11.58	32.57	6.37
Other	–	–	–	–	–	–	–
Transportation:							
Highways	74.63	37.27	103.87	74.33	96.88	56.24	55.17
Capital outlay	39.24	21.85	64.84	41.47	33.14	26.87	38.43
Air transportation	15.21	15.12	52.04	–	7.45	58.94	–
Parking facilities	3.26	.16	1.21	–	–	–	–
Other	.01	–	–	–	–	–	–
Public safety:							
Police protection	158.74	72.77	124.41	80.19	109.18	153.98	69.27
Fire protection	76.90	42.51	84.15	54.12	68.26	88.75	60.28
Correction	3.46	1.53	.22	–	–	7.00	2.79
Protective inspection and regulation	6.44	6.19	8.03	4.60	4.03	6.22	5.17
Environment and housing:							
Natural resources	–	37.69	–	–	–	–	–
Sewerage	107.03	114.49	83.26	71.26	70.42	134.25	71.28
Capital outlay	56.27	89.26	24.05	19.80	24.48	66.30	27.21
Solid waste management	25.91	19.90	48.13	39.91	13.74	22.42	20.25
Parks and recreation	100.79	41.05	77.30	44.68	51.95	37.22	54.47
Housing and community development	12.86	10.12	10.72	24.87	9.20	16.46	–
Government administration:							
Financial administration	14.16	11.93	25.30	13.01	19.34	19.46	16.46
Judicial and legal	11.92	7.89	10.65	5.78	12.21	13.88	7.86
General public buildings	16.05	4.67	25.54	9.28	3.86	1.85	8.20
Other	8.88	6.11	10.44	8.95	14.61	6.68	48.46
Interest on general debt	95.14	49.37	182.91	68.49	177.79	113.50	46.45
General expenditure, n.e.c.	33.38	19.79	47.87	29.56	46.98	38.77	139.44
Utility and liquor store expenditure	131.34	81.57	171.89	711.52	84.82	131.94	100.20
Insurance trust expenditure	82.67	29.61	48.86	–	–	40.06	–
Debt outstanding	**1 612.53**	**866.41**	**2 044.08**	**1 208.21**	**2 387.47**	**2 151.33**	**698.93**
Long-term	1 569.62	866.41	2 019.50	1 208.21	2 387.47	2 151.33	698.93
Education	–	–	–	–	–	–	–
Public debt for private purposes	74.52	496.64	688.02	109.06	1 403.59	354.69	–
Utility	256.34	202.63	369.59	349.97	324.11	420.04	170.44
Other and unallocable	1 238.76	167.14	961.89	749.18	659.76	1 376.60	528.49
Long-term debt issued	159.16	77.45	20.84	–	103.48	109.32	77.40
Long-term debt retired	121.06	86.20	106.08	136.45	189.67	150.25	40.36
Cash and security holdings	**1 981.06**	**1 526.56**	**2 342.35**	**581.65**	**2 033.04**	**2 208.13**	**636.98**
Exhibit—City contribution to own retirement systems	64.76	25.20	34.60	–	–	30.90	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	288	289	290	291	292	293	294
Population, 1990	122 899	186 206	84 021	101 484	89 443	89 699	119 363
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**677.67**	**969.98**	**890.16**	**654.23**	**800.22**	**584.08**	**462.30**
General revenue	600.07	571.50	822.44	569.39	634.37	445.88	379.72
Intergovernmental revenue	56.15	40.22	64.10	49.95	16.69	39.86	31.43
From Federal Government	35.65	13.05	43.29	47.09	13.93	20.66	28.12
From State governments	19.89	23.14	2.68	2.86	2.76	3.51	2.00
From local governments	.62	4.04	18.14	–	–	15.69	1.31
General revenue from own sources	543.92	531.27	758.33	519.44	617.68	406.02	348.30
Taxes	192.86	275.64	298.43	291.91	309.22	211.70	216.80
Property	86.71	161.39	135.18	158.55	172.48	91.68	114.66
General sales	64.53	83.40	108.65	95.58	93.53	84.21	60.87
Selective sales	37.13	26.98	50.61	32.83	38.68	33.71	36.93
Income	–	–	–	–	–	–	–
Other	4.49	3.87	3.99	4.95	4.53	2.08	4.34
Current charges	231.57	126.42	151.20	136.52	162.11	113.46	98.36
Miscellaneous revenue	119.49	129.22	308.71	91.01	146.34	80.87	33.13
Utility and liquor store revenue	66.46	377.09	61.57	84.84	148.36	123.27	82.58
Insurance trust revenue	11.14	21.40	6.15	–	17.49	14.93	–
Expenditure	**651.67**	**955.89**	**874.64**	**727.39**	**840.62**	**567.06**	**464.33**
By character and object:							
Intergovernmental	–	7.03	9.52	–	3.02	–	–
To State governments	–	–	–	–	–	–	–
To local governments	–	7.03	9.52	–	3.02	–	–
Current operation	463.27	611.49	466.40	515.78	537.73	413.90	400.23
Capital outlay	130.04	195.51	133.57	134.14	192.30	68.12	29.95
Construction	79.78	177.63	29.99	102.75	159.01	50.65	20.99
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	53.48	128.51	263.70	77.47	96.96	74.14	34.15
Insurance benefits and repayments	4.87	13.34	1.45	–	10.62	10.91	–
Exhibit—Salaries and wages	204.04	299.81	205.51	223.64	323.07	239.14	190.70
General expenditure	562.87	608.99	826.10	638.27	605.93	446.08	403.07
Current expenditure	443.99	463.35	692.53	512.32	542.64	389.07	373.27
Intergovernmental expenditure	–	7.03	9.52	–	3.02	–	–
Capital outlay	118.88	145.64	133.57	125.95	63.29	57.01	29.80
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	3.84	9.95	10.83	9.74	–	–	10.65
Social services and income maintenance:							
Public welfare	14.78	–	2.02	.03	.86	5.22	–
Hospitals	–	–	–	–	–	–	–
Health	20.77	14.48	3.24	8.47	17.02	–	6.94
Other	–	–	–	–	–	–	–
Transportation:							
Highways	140.68	54.72	48.84	72.26	58.32	35.39	38.50
Capital outlay	54.44	23.07	11.22	43.46	11.20	7.38	5.83
Air transportation	28.50	36.16	8.71	17.93	33.49	–	–
Parking facilities	1.06	–	–	–	–	.16	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	69.88	88.68	103.39	120.12	116.77	78.12	106.83
Fire protection	54.63	58.53	45.08	71.20	67.25	66.59	9.94
Correction	–	–	–	–	–	5.57	–
Protective inspection and regulation	4.33	3.21	3.24	4.73	5.04	9.00	3.33
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	36.63	91.17	56.34	30.80	73.85	47.78	67.76
Capital outlay	9.63	69.09	24.08	1.46	16.61	7.31	16.12
Solid waste management	22.19	31.16	44.14	38.58	34.08	23.86	29.79
Parks and recreation	21.03	57.17	70.97	34.50	38.00	26.32	28.81
Housing and community development	17.73	1.40	8.87	28.95	11.77	15.16	24.89
Government administration:							
Financial administration	18.21	6.22	15.00	14.38	36.65	12.10	10.53
Judicial and legal	4.50	7.17	5.63	8.68	12.99	8.63	11.63
General public buildings	19.32	4.41	1.98	13.36	5.38	6.91	11.75
Other	9.44	24.46	14.65	11.64	14.75	10.22	7.54
Interest on general debt	46.02	88.12	258.44	67.07	63.88	57.33	24.86
General expenditure, n.e.c.	29.32	31.98	124.73	85.83	15.84	37.74	9.33
Utility and liquor store expenditure	83.92	333.56	47.08	89.12	224.08	110.07	61.26
Insurance trust expenditure	4.87	13.34	1.45	–	10.62	10.91	–
Debt outstanding	**760.72**	**1 617.91**	**3 622.36**	**1 107.32**	**1 259.33**	**691.98**	**493.89**
Long-term	760.72	1 617.91	3 622.36	1 107.32	1 259.33	691.98	493.89
Education	–	–	–	–	–	–	–
Public debt for private purposes	106.90	728.99	3 297.46	563.55	521.65	378.38	11.16
Utility	96.58	571.03	61.00	123.71	528.38	242.42	234.29
Other and unallocable	557.24	317.89	263.90	420.06	209.30	71.18	248.44
Long-term debt issued	250.61	89.84	11.90	–	54.00	–	–
Long-term debt retired	38.09	155.76	166.41	88.66	154.96	53.77	54.87
Cash and security holdings	**762.58**	**1 384.17**	**3 741.42**	**803.63**	**1 379.64**	**823.36**	**99.16**
Exhibit—City contribution to own retirement systems	5.33	6.19	2.87	–	5.98	4.60	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	295	296	297	298	299	300	301
Population, 1990	128 713	74 840	84 474	935 933	75 450	103 590	96 259
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**843.77**	**964.89**	**560.07**	**1 514.40**	**828.76**	**836.75**	**598.79**
General revenue	719.83	817.14	463.95	580.63	712.92	717.63	483.27
Intergovernmental revenue	9.16	47.61	62.97	130.80	59.96	32.91	40.25
From Federal Government	3.74	–	49.70	43.74	34.83	22.80	32.14
From State governments	2.65	18.27	12.13	37.81	24.93	7.78	5.01
From local governments	2.77	29.34	1.14	49.25	.20	2.33	3.10
General revenue from own sources	710.67	769.54	400.99	449.83	652.96	684.72	443.02
Taxes	469.09	487.36	267.30	221.34	323.09	333.86	279.92
Property	292.26	268.53	166.39	121.02	145.37	141.76	166.38
General sales	112.89	145.82	68.94	69.64	119.85	137.08	70.80
Selective sales	47.49	65.39	28.92	24.78	55.08	52.11	38.17
Income	–	–	–	–	–	–	–
Other	16.45	7.62	3.04	5.90	2.78	2.92	4.57
Current charges	153.23	194.17	80.87	101.47	108.64	184.29	105.18
Miscellaneous revenue	88.35	86.00	52.82	127.02	221.23	166.56	57.92
Utility and liquor store revenue	123.93	147.74	96.11	899.22	101.47	119.12	99.50
Insurance trust revenue	–	–	–	34.56	14.37	–	16.02
Expenditure	**926.71**	**975.67**	**531.65**	**1 713.52**	**852.71**	**869.68**	**594.50**
By character and object:							
Intergovernmental	117.73	–	3.93	7.32	2.82	33.55	–
To State governments	–	–	–	2.81	–	–	–
To local governments	117.73	–	3.93	4.51	2.82	33.55	–
Current operation	392.12	728.01	417.42	908.64	503.64	490.50	469.03
Capital outlay	303.48	169.23	85.29	497.69	125.31	207.71	83.47
Construction	291.76	113.40	31.24	442.38	105.08	190.84	48.29
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	113.38	78.43	25.01	286.39	214.49	137.92	35.57
Insurance benefits and repayments	–	–	–	13.48	6.44	–	6.43
Exhibit—Salaries and wages	263.08	324.77	225.04	366.81	234.66	271.75	244.76
General expenditure	846.58	831.88	438.06	706.20	702.19	760.16	459.44
Current expenditure	588.60	682.82	367.90	551.85	635.94	568.55	412.57
Intergovernmental expenditure	117.73	–	3.93	7.32	2.82	33.55	–
Capital outlay	257.98	149.06	70.16	154.36	66.24	191.61	46.86
General expenditure by function:							
Education services:							
Education	–	–	–	6.46	–	–	–
Elementary and secondary education	–	–	–	6.17	–	–	–
Higher education	–	–	–	.29	–	–	–
Other	–	–	–	–	–	–	–
Libraries	21.55	15.19	–	10.52	10.21	9.90	6.00
Social services and income maintenance:							
Public welfare	–	–	15.66	4.92	9.03	9.47	–
Hospitals	–	–	–	–	–	–	–
Health	4.64	8.62	28.28	18.69	13.81	16.75	17.26
Other	–	–	–	–	–	–	–
Transportation:							
Highways	99.43	111.21	36.47	53.72	73.85	69.68	51.89
Capital outlay	71.61	75.96	5.37	28.79	20.23	44.51	.25
Air transportation	–	–	53.55	27.02	23.96	19.14	1.71
Parking facilities	–	–	–	2.35	.62	–	.25
Other	–	–	–	–	2.82	–	–
Public safety:							
Police protection	82.89	132.80	86.05	105.00	91.94	113.23	85.77
Fire protection	68.45	71.39	52.34	66.84	67.10	69.86	55.69
Correction	–	–	–	1.46	–	–	–
Protective inspection and regulation	10.65	5.76	3.37	5.02	3.19	5.58	4.44
Environment and housing:							
Natural resources	–	–	–	16.49	–	–	–
Sewerage	71.66	76.34	27.00	79.40	28.72	135.25	51.86
Capital outlay	4.70	4.72	5.73	36.30	4.39	84.20	29.33
Solid waste management	37.51	44.60	–	26.18	45.71	34.77	58.24
Parks and recreation	126.33	96.75	28.09	62.50	25.90	45.74	29.22
Housing and community development	3.54	–	5.95	26.40	39.72	15.89	17.07
Government administration:							
Financial administration	24.89	12.20	12.05	12.15	13.66	8.71	11.41
Judicial and legal	4.06	3.50	8.68	7.08	9.89	5.64	7.14
General public buildings	105.70	13.72	3.20	8.76	2.32	5.82	4.12
Other	14.99	44.07	7.64	7.45	32.35	12.94	11.04
Interest on general debt	96.00	62.91	18.01	93.50	197.27	117.64	16.79
General expenditure, n.e.c.	72.29	132.82	51.72	64.30	10.10	64.16	29.53
Utility and liquor store expenditure	80.12	143.79	93.59	993.84	144.08	109.52	128.63
Insurance trust expenditure	–	–	–	13.48	6.44	–	6.43
Debt outstanding	**1 571.12**	**1 005.14**	**316.13**	**4 433.59**	**2 528.56**	**1 655.04**	**469.06**
Long-term	1 571.12	1 005.14	316.13	4 139.76	2 528.56	1 655.04	469.06
Education	–	–	–	–	–	–	–
Public debt for private purposes	–	144.98	–	81.02	1 866.39	1 016.19	–
Utility	314.27	141.25	72.86	2 958.00	235.72	231.86	257.91
Other and unallocable	1 256.84	718.92	243.27	1 100.74	426.45	407.00	211.15
Long-term debt issued	144.48	210.58	24.56	100.11	66.27	108.12	27.33
Long-term debt retired	172.28	92.21	23.33	137.48	93.09	92.33	13.61
Cash and security holdings	**387.58**	**384.25**	**260.26**	**1 477.78**	**2 532.91**	**1 521.25**	**533.61**
Exhibit—City contribution to own retirement systems	–	–	–	20.18	5.04	–	3.67

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Utah					Virginia			
	Provo	Salt Lake City	Sandy City	West Valley	Vermont—Burlington	Alexandria	Chesapeake	Hampton	Newport News
	302	303	304	305	306	307	308	309	310
Population, 1990	86 835	159 936	75 058	86 976	39 127	111 183	151 976	133 793	170 045
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**742.91**	**1 272.50**	**448.97**	**268.56**	**2 108.83**	**2 872.69**	**1 961.71**	**1 618.28**	**2 099.63**
General revenue	354.40	1 133.89	367.36	268.56	999.11	2 864.68	1 863.54	1 618.28	1 782.07
Intergovernmental revenue	45.14	67.21	23.82	47.46	193.80	637.36	716.92	652.66	745.96
From Federal Government	28.84	30.54	4.30	25.55	154.83	54.43	25.45	92.38	87.92
From State governments	15.90	36.68	17.08	19.68	11.09	419.79	691.46	558.09	651.69
From local governments	.40	–	2.44	2.23	27.88	163.14	–	2.19	6.34
General revenue from own sources	309.25	1 066.68	343.53	221.10	805.30	2 227.32	1 146.63	965.62	1 036.11
Taxes	152.67	519.48	166.88	180.05	353.62	1 761.99	961.79	727.11	789.95
Property	48.60	256.78	54.77	45.04	316.28	1 323.74	690.68	483.75	549.02
General sales	74.83	142.73	65.86	91.99	–	114.73	65.92	73.15	54.40
Selective sales	25.61	93.96	32.87	35.03	26.38	182.30	112.58	101.31	95.40
Income	–	–	–	–	–	–	–	–	–
Other	3.63	26.01	13.39	7.99	10.96	141.22	92.60	68.89	91.13
Current charges	73.35	414.32	40.45	17.29	304.78	260.55	86.91	157.28	147.69
Miscellaneous revenue	83.24	132.87	136.20	23.75	146.91	204.78	97.93	81.23	98.47
Utility and liquor store revenue	388.52	138.61	81.62	–	1 029.42	8.00	98.17	–	215.67
Insurance trust revenue	–	–	–	–	80.30	–	–	–	101.88
Expenditure	**803.12**	**1 658.54**	**463.97**	**352.88**	**2 128.91**	**2 944.62**	**2 064.24**	**1 768.52**	**2 189.86**
By character and object:									
Intergovernmental	–	–	4.53	.83	20.11	40.62	1.15	10.27	2.17
To State governments	–	–	–	.15	–	–	–	8.30	–
To local governments	–	–	4.53	.68	20.11	40.62	1.15	1.97	2.17
Current operation	587.31	912.77	244.17	253.84	1 564.39	2 396.85	1 640.61	1 468.51	1 729.30
Capital outlay	112.13	642.25	97.98	70.64	231.40	303.66	314.20	198.81	244.10
Construction	101.70	525.43	86.63	–	112.68	190.19	246.30	145.00	167.51
Assistance and subsidies	–	–	–	–	–	13.28	2.85	3.68	16.08
Interest on debt	103.68	103.52	117.30	27.57	271.60	190.21	105.43	87.25	147.45
Insurance benefits and repayments	–	–	–	–	41.40	–	–	–	50.76
Exhibit—Salaries and wages	253.78	530.66	131.13	113.01	552.13	1 196.68	956.37	746.42	960.08
General expenditure	450.18	1 499.72	362.53	352.88	1 005.37	2 924.96	1 953.74	1 768.52	1 966.84
Current expenditure	361.18	905.62	301.74	282.24	845.58	2 622.22	1 674.85	1 569.71	1 752.59
Intergovernmental expenditure	–	–	4.53	.83	20.11	40.62	1.15	10.27	2.17
Capital outlay	89.00	594.10	60.79	70.64	159.79	302.74	278.89	198.81	214.25
General expenditure by function:									
Education services:									
Education	–	–	–	–	–	740.15	1 026.21	803.61	867.08
Elementary and secondary education	–	–	–	–	–	739.28	1 026.21	803.61	867.08
Higher education	–	–	–	–	–	.87	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	12.39	38.97	–	–	18.53	30.04	23.77	11.20	10.65
Social services and income maintenance:									
Public welfare	–	–	–	–	–	164.17	57.53	54.60	79.58
Hospitals	–	–	–	–	–	6.30	–	–	–
Health	–	.15	–	–	13.88	123.20	64.42	19.83	22.37
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	16.56	152.46	60.50	24.74	57.28	154.86	190.91	30.46	106.54
Capital outlay	.23	66.08	29.43	–	5.26	40.25	84.59	.07	5.25
Air transportation	5.98	449.12	–	–	104.20	–	–	–	41.17
Parking facilities	–	8.00	–	–	30.21	–	–	2.30	1.11
Other	–	–	–	–	17.81	23.52	2.13	–	4.83
Public safety:									
Police protection	61.16	131.56	55.32	60.97	113.20	214.98	101.65	70.59	97.41
Fire protection	41.25	115.88	25.15	26.16	73.04	155.32	88.35	64.86	82.57
Correction	–	–	–	–	–	80.86	56.95	27.65	48.19
Protective inspection and regulation	–	1.78	–	–	–	20.62	8.79	5.70	34.87
Environment and housing:									
Natural resources	–	–	–	–	–	–	–	–	–
Sewerage	39.49	96.77	–	–	154.37	265.31	22.85	13.84	30.52
Capital outlay	17.68	49.56	–	–	92.62	137.52	1.01	–	8.09
Solid waste management	13.42	18.56	15.75	10.13	57.53	33.22	48.03	34.60	27.98
Parks and recreation	31.80	77.05	30.24	69.52	48.82	109.66	32.47	96.78	55.19
Housing and community development	27.50	212.64	23.18	39.36	74.58	138.39	13.34	71.39	154.46
Government administration:									
Financial administration	8.04	26.56	7.99	13.61	21.70	48.05	43.16	19.15	41.94
Judicial and legal	5.01	7.08	5.56	11.13	7.28	56.35	23.85	11.27	23.66
General public buildings	–	8.60	1.79	9.01	7.28	35.67	18.39	15.20	23.81
Other	12.83	34.45	32.45	10.73	26.66	91.60	25.41	16.25	13.77
Interest on general debt	56.90	94.73	104.33	27.57	50.96	190.21	83.45	87.25	121.81
General expenditure, n.e.c.	117.86	25.37	.27	49.94	128.04	242.49	22.09	311.99	77.37
Utility and liquor store expenditure	352.95	158.82	101.44	–	1 082.14	19.66	110.50	–	172.25
Insurance trust expenditure	–	–	–	–	41.40	–	–	–	50.76
Debt outstanding	**1 333.72**	**1 889.82**	**1 655.65**	**304.58**	**4 009.00**	**3 016.23**	**1 482.42**	**1 428.80**	**2 395.91**
Long-term	1 333.72	1 889.82	1 655.65	304.58	3 704.86	3 016.23	1 480.84	1 427.18	2 108.29
Education	–	–	–	–	–	52.36	217.07	15.41	294.28
Public debt for private purposes	555.12	175.20	1 408.48	28.97	–	1 221.45	376.83	440.49	571.84
Utility	635.57	129.60	178.13	–	3 197.69	–	329.46	–	386.13
Other and unallocable	143.03	1 585.02	69.04	275.60	507.17	1 742.41	557.48	971.28	856.04
Long-term debt issued	–	159.98	181.27	–	462.03	209.61	84.11	60.74	168.25
Long-term debt retired	53.79	70.07	28.50	31.22	682.73	124.21	81.18	48.10	123.91
Cash and security holdings	**841.52**	**850.25**	**1 758.32**	**214.94**	**1 692.26**	**2 594.39**	**1 173.62**	**915.23**	**2 027.85**
Exhibit—City contribution to own retirement systems	–	–	–	–	32.48	–	–	–	60.31

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	311	312	313	314	315	316	317
Population, 1990	261 229	103 907	203 056	96 397	393 069	86 874	516 259
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	**2 419.68**	**2 036.40**	**3 434.26**	**2 007.22**	**1 932.47**	**1 451.16**	**2 030.57**
General revenue	2 154.19	1 847.95	2 761.30	1 851.34	1 837.35	1 312.25	1 303.59
Intergovernmental revenue	827.91	910.70	946.47	712.45	712.37	166.32	169.72
From Federal Government	232.13	107.90	172.59	100.43	245.08	8.93	32.53
From State governments	590.52	795.06	767.66	602.63	459.15	64.52	122.67
From local governments	5.26	7.74	6.22	9.39	8.14	92.87	14.52
General revenue from own sources	1 326.28	937.25	1 814.83	1 138.89	1 124.98	1 145.92	1 133.86
Taxes	796.99	702.31	1 291.75	914.00	884.10	773.98	657.11
Property	462.23	463.91	892.08	510.02	543.83	202.94	215.31
General sales	73.67	44.94	97.96	127.95	144.72	267.62	145.91
Selective sales	180.47	134.97	165.67	162.68	129.89	143.45	136.84
Income	–	–	–	–	–	–	–
Other	80.61	58.48	136.03	113.35	65.66	159.98	159.05
Current charges	309.18	182.69	401.93	160.88	109.11	217.33	332.69
Miscellaneous revenue	220.11	52.25	121.15	64.02	131.77	154.61	144.06
Utility and liquor store revenue	130.86	116.12	590.09	56.00	95.12	138.91	632.50
Insurance trust revenue	134.63	72.32	82.87	99.88	–	–	94.48
Expenditure	**2 441.61**	**2 257.89**	**3 630.76**	**1 969.59**	**1 891.93**	**1 346.41**	**1 975.49**
By character and object:							
Intergovernmental	12.79	7.15	8.33	.99	3.66	2.94	134.07
To State governments	–	–	–	–	–	–	.60
To local governments	12.79	7.15	8.33	.99	3.66	2.94	133.47
Current operation	1 807.98	1 757.22	2 795.77	1 645.45	1 362.28	791.03	1 235.59
Capital outlay	387.93	363.17	495.51	203.96	429.31	480.72	384.26
Construction	336.07	194.65	418.55	155.75	382.34	459.18	298.13
Assistance and subsidies	23.49	30.64	51.29	12.25	1.25	–	–
Interest on debt	152.08	64.46	193.22	53.37	95.43	71.72	115.00
Insurance benefits and repayments	57.34	35.25	86.64	53.58	–	–	106.57
Exhibit—Salaries and wages	1 011.20	1 051.60	1 643.23	1 034.07	855.55	431.82	732.69
General expenditure	2 237.76	2 164.77	2 807.84	1 834.15	1 798.17	1 218.30	1 182.14
Current expenditure	1 904.86	1 815.99	2 515.62	1 649.66	1 395.54	737.59	960.51
Intergovernmental expenditure	12.79	7.15	8.33	.99	3.66	2.94	134.07
Capital outlay	332.90	348.78	292.22	184.50	402.63	480.72	221.62
General expenditure by function:							
Education services:							
Education	765.50	921.71	925.51	772.61	845.10	–	–
Elementary and secondary education	765.50	921.71	925.51	772.61	845.08	–	–
Higher education	–	–	–	–	.01	–	–
Other	–	–	–	–	–	–	–
Libraries	16.40	12.95	27.40	20.48	19.89	–	36.91
Social services and income maintenance:							
Public welfare	115.98	159.58	196.57	125.93	36.33	.59	–
Hospitals	43.62	–	–	–	–	–	–
Health	67.16	76.15	84.62	10.16	43.69	16.98	26.64
Other	–	–	–	–	–	–	–
Transportation:							
Highways	89.77	87.41	73.20	74.18	201.73	244.07	114.61
Capital outlay	25.79	30.83	20.58	26.49	147.98	154.06	65.60
Air transportation	71.78	–	–	–	–	–	–
Parking facilities	28.45	5.58	4.69	3.14	.14	–	1.43
Other	9.90	8.05	2.95	–	2.10	–	–
Public safety:							
Police protection	125.62	106.48	207.14	110.96	101.95	119.48	165.18
Fire protection	74.97	76.32	146.06	100.05	50.38	60.98	108.44
Correction	40.69	54.37	55.56	71.57	31.53	13.58	12.44
Protective inspection and regulation	16.71	34.75	31.06	8.44	6.45	2.85	23.80
Environment and housing:							
Natural resources	–	–	–	–	.70	.62	–
Sewerage	35.07	41.72	169.71	78.03	44.77	106.79	126.28
Capital outlay	21.49	15.56	52.38	27.43	20.66	–	27.81
Solid waste management	38.81	38.11	76.69	44.77	41.63	1.78	85.99
Parks and recreation	78.97	78.03	85.85	49.59	75.13	247.31	163.38
Housing and community development	276.72	109.27	309.14	136.09	15.07	27.26	55.01
Government administration:							
Financial administration	36.47	39.59	44.41	52.63	28.43	60.16	35.57
Judicial and legal	27.43	29.40	37.57	25.53	13.66	37.11	37.33
General public buildings	33.24	112.70	33.78	37.38	110.05	–	9.61
Other	37.43	31.94	35.69	21.60	14.52	115.95	24.45
Interest on general debt	131.88	64.46	142.73	53.33	80.10	54.77	44.23
General expenditure, n.e.c.	75.16	76.20	117.50	37.69	34.81	108.02	110.85
Utility and liquor store expenditure	146.52	57.87	736.28	81.86	93.76	128.11	686.79
Insurance trust expenditure	57.34	35.25	86.64	53.58	–	–	106.57
Debt outstanding	**2 427.44**	**1 471.05**	**4 833.82**	**2 177.05**	**1 327.79**	**1 099.20**	**1 837.55**
Long-term	2 427.44	1 463.03	4 833.82	2 177.05	1 327.79	1 001.74	1 837.55
Education	173.68	25.50	299.05	144.02	358.34	–	–
Public debt for private purposes	1 069.30	260.09	539.97	1 577.69	217.45	–	–
Utility	301.15	–	1 100.76	–	212.59	237.45	1 182.99
Other and unallocable	883.31	1 177.44	2 894.04	455.34	539.41	764.29	654.56
Long-term debt issued	716.11	433.08	1 634.11	1 517.53	125.50	130.26	168.92
Long-term debt retired	271.23	81.71	700.77	68.50	89.74	69.39	82.17
Cash and security holdings	**2 964.45**	**1 383.18**	**3 109.87**	**3 120.71**	**970.65**	**970.07**	**1 663.76**
Exhibit—City contribution to own retirement systems	48.22	12.38	71.91	53.58	–	–	67.08

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1990-91—Con.

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

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	318	319	320	321	322	323	324	325	326
Population, 1990	177 196	176 664	54 844	96 466	80 352	191 262	628 088	84 298	50 008
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	**1 054.37**	**2 378.53**	**644.48**	**967.74**	**751.02**	**844.15**	**1 251.60**	**911.97**	**960.81**
General revenue	906.27	1 060.80	611.26	904.57	696.06	775.80	898.76	839.36	811.93
Intergovernmental revenue	214.58	94.42	50.45	340.39	313.50	266.06	441.33	405.76	537.07
From Federal Government	17.84	16.37	45.51	8.17	18.97	32.19	69.29	39.67	153.38
From State governments	190.02	73.80	4.94	325.59	279.23	220.82	371.03	334.41	377.24
From local governments	6.72	4.25	-	6.63	15.30	13.06	1.00	31.69	6.46
General revenue from own sources	691.70	966.38	560.81	564.18	382.57	509.74	457.43	433.59	274.86
Taxes	316.81	493.60	262.05	218.14	199.29	307.27	254.55	265.55	68.07
Property	113.87	135.30	57.38	205.36	182.04	275.47	235.22	258.81	33.19
General sales	102.09	124.69	-	.01	-	.01	-	-	-
Selective sales	71.93	141.82	30.94	5.35	4.62	15.18	7.59	.66	26.58
Income	-	-	-	-	-	-	-	-	-
Other	28.92	91.79	173.73	7.42	12.63	16.62	11.73	6.07	8.30
Current charges	220.32	312.50	192.00	187.03	82.33	106.07	98.86	88.16	138.06
Miscellaneous revenue	154.56	160.28	106.76	159.01	100.96	96.39	104.02	79.88	68.73
Utility and liquor store revenue	90.27	1 231.79	-	63.17	54.96	68.35	61.14	72.61	126.56
Insurance trust revenue	57.83	85.94	33.22	-	-	-	291.70	-	22.32
Expenditure	**1 171.32**	**2 489.28**	**732.22**	**974.84**	**890.92**	**836.59**	**1 046.36**	**982.74**	**896.10**
By character and object:									
Intergovernmental	-	-	14.90	-	5.15	30.32	37.08	-	14.98
To State governments	-	-	-	-	5.15	-	-	-	-
To local governments	-	-	14.90	-	-	30.32	37.08	-	14.98
Current operation	623.58	1 687.11	527.00	737.51	593.20	669.76	726.01	900.22	550.19
Capital outlay	412.07	549.71	37.82	129.72	231.48	88.88	132.45	38.84	209.87
Construction	381.27	495.02	-	127.39	170.04	81.92	109.27	38.84	199.33
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	95.34	171.78	106.37	107.60	61.08	47.63	50.49	43.68	110.46
Insurance benefits and repayments	40.32	80.69	46.13	-	-	-	100.33	-	10.60
Exhibit—Salaries and wages	193.54	812.75	218.86	336.64	280.30	364.95	416.57	383.15	274.70
General expenditure	1 030.41	1 074.89	686.09	897.29	790.90	695.55	888.59	871.98	680.69
Current expenditure	646.82	813.98	648.28	769.38	585.97	608.53	773.26	833.14	547.97
Intergovernmental expenditure	-	-	14.90	-	5.15	30.32	37.08	-	14.98
Capital outlay	383.59	260.91	37.82	127.91	204.92	87.02	115.33	38.84	132.72
General expenditure by function:									
Education services:									
Education	.02	-	-	-	-	-	-	-	-
Elementary and secondary education	.02	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	24.59	58.39	-	-	34.45	27.67	29.31	60.46	-
Social services and income maintenance:									
Public welfare	-	7.89	-	-	-	.05	-	-	7.76
Hospitals	-	-	-	-	-	-	-	-	-
Health	7.66	16.61	1.71	14.51	39.53	30.20	14.78	21.41	22.86
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	56.90	71.21	31.47	194.58	85.46	85.53	72.37	122.74	144.36
Capital outlay	16.50	13.00	2.81	94.90	29.67	38.87	31.28	38.84	86.55
Air transportation	-	1.36	.64	-	7.96	-	-	-	.16
Parking facilities	1.14	2.56	13.77	14.66	.24	15.06	9.51	8.53	2.60
Other	-	-	13.86	-	2.73	-	7.14	-	-
Public safety:									
Police protection	100.25	132.21	71.95	129.50	132.79	122.61	188.00	186.96	78.19
Fire protection	92.84	102.58	76.02	129.38	72.16	93.62	94.41	134.94	80.95
Correction	14.36	14.85	-	-	.22	-	-	.25	3.96
Protective inspection and regulation	10.53	1.19	3.48	8.59	5.25	9.03	22.83	5.72	4.80
Environment and housing:									
Natural resources	1.57	.84	6.55	22.19	17.90	33.11	16.02	24.34	-
Sewerage	100.69	163.39	106.94	149.08	124.15	41.18	74.13	67.65	38.47
Capital outlay	47.09	59.23	2.50	15.88	83.01	-	21.02	-	6.48
Solid waste management	292.96	167.95	50.58	27.11	28.76	37.61	61.74	29.37	33.95
Parks and recreation	88.72	47.50	41.04	61.93	48.59	68.65	19.51	74.92	46.05
Housing and community development	19.74	13.92	59.79	1.22	33.39	39.01	72.67	34.92	78.53
Government administration:									
Financial administration	12.59	43.59	37.78	15.10	10.64	18.32	30.02	18.97	8.14
Judicial and legal	18.07	21.37	3.87	6.18	5.74	6.26	10.53	6.73	7.52
General public buildings	-	-	8.92	-	5.31	2.21	18.02	8.00	11.22
Other	17.03	28.78	13.00	11.33	14.81	13.15	9.31	15.26	23.28
Interest on general debt	86.99	44.40	106.37	105.70	61.08	41.57	50.49	39.30	44.07
General expenditure, n.e.c.	83.76	134.29	38.36	6.23	59.74	10.71	87.80	11.51	43.83
Utility and liquor store expenditure	100.59	1 333.70	-	77.55	100.02	141.04	57.44	110.76	204.81
Insurance trust expenditure	40.32	80.69	46.13	-	-	-	100.33	-	10.60
Debt outstanding	**1 276.08**	**2 501.03**	**1 179.44**	**1 480.37**	**824.72**	**655.63**	**904.11**	**777.91**	**1 501.12**
Long-term	1 256.43	2 500.18	1 179.44	1 480.37	743.83	655.63	904.10	777.91	1 501.12
Education	-	-	-	-	-	-	4.01	-	-
Public debt for private purposes	-	-	794.98	593.76	164.59	95.32	190.34	-	592.21
Utility	91.71	1 521.53	-	59.35	-	81.32	-	57.53	878.92
Other and unallocable	1 164.73	978.65	384.45	827.26	579.24	478.98	709.75	720.37	30.00
Long-term debt issued	192.84	245.63	-	103.30	106.41	98.77	169.33	162.48	52.95
Long-term debt retired	34.55	85.29	23.61	100.05	50.65	65.18	84.95	59.24	56.69
Cash and security holdings	**1 297.38**	**2 325.97**	**1 116.04**	**1 373.15**	**711.27**	**734.45**	**3 107.53**	**757.15**	**1 142.44**
Exhibit—City contribution to own retirement systems	10.25	51.32	12.60	-	-	-	55.58	-	11.96

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
Population, 1990	983 403	405 390	354 202	429 433	3 485 398	372 242
Revenue	**1 156 942**	**448 572**	**284 515**	**729 284**	**6 582 354**	**524 230**
General revenue	1 002 073	367 091	220 988	566 943	3 687 849	499 509
Intergovernmental revenue	331 931	137 593	37 845	100 841	504 647	81 366
From State government	212 924	92 084	27 281	48 802	282 483	60 441
Education	-	-	-	-	-	163
Highways	79 342	36 663	5 064	7 966	71 420	5 643
Public welfare	613	1 021	-	-	-	242
Health and hospitals	-	-	-	5 819	85	-
Housing and community development	-	-	-	-	2 324	7 475
General local government support	119 872	49 426	12 709	16 984	141 687	16 657
Other and unallocable	13 097	4 974	9 508	18 033	66 967	30 261
From Federal Government	91 501	37 882	9 165	37 093	145 269	17 224
From local governments	27 506	7 627	1 399	14 946	76 895	3 701
General revenue from own sources	670 142	229 498	183 143	466 102	3 183 202	418 143
Taxes	329 272	134 241	108 102	160 420	1 852 838	212 469
Property	118 505	24 249	35 907	66 332	689 466	107 064
General sales	127 588	85 638	42 694	29 889	292 590	34 902
Selective sales	65 186	13 214	9 260	48 335	491 634	29 806
Alcoholic beverages	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-
Public utilities	40 678	8 727	2 821	41 480	424 416	24 242
Tobacco products	-	-	-	-	-	-
Other	24 508	4 487	6 439	6 855	67 218	5 564
Income taxes	-	-	-	-	-	-
Motor vehicle licenses	-	-	-	-	-	-
Other	17 993	11 140	20 241	15 864	379 148	40 697
Charges and miscellaneous general revenue	340 870	95 257	75 041	305 682	1 330 364	205 674
Current charges	217 396	42 708	39 073	183 932	838 740	135 761
Education	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-
Higher education	-	-	-	-	-	-
Highway	933	-	2	-	3 713	13
Hospital	-	-	-	-	-	-
Sewerage	49 554	-	11 258	5 747	250 405	14 364
Solid waste management	36 347	5 946	17 168	16 639	21 559	3 401
Parks and recreation	13 877	11 020	2 340	24 382	39 238	2 952
Housing and community development	3 546	1 962	36	4 699	27 097	3 661
Airport	99 113	22 470	5 669	13 087	226 246	50 209
Water transport and terminal	-	-	-	101 294	161 242	47 829
Parking facility	2 010	530	1 610	792	37 070	9 948
Miscellaneous commercial activity	-	-	-	-	-	-
Other	12 016	780	990	17 292	72 170	3 384
Special assessments	3 716	1 793	8 890	3 498	9 696	501
Sale of property	-	2 335	34	490	9 040	10 479
Housing and community development	-	-	34	1	1 254	1 468
Other	-	2 335	-	489	7 786	9 011
Interest earnings	86 175	39 441	26 662	84 681	343 044	48 638
Fines and forfeits	16 453	6 265	222	9 527	89 411	7 366
Other and unallocable	17 130	2 715	160	23 554	40 433	2 929
Utility and liquor store revenue	99 408	66 825	20 560	161 623	2 128 457	-
Employee-retirement revenue[1]	55 461	14 656	42 967	718	766 048	24 721
Expenditure	**1 191 326**	**495 843**	**244 499**	**758 506**	**6 273 686**	**538 454**
General expenditure	1 024 020	343 903	185 951	566 839	3 373 360	493 811
Intergovernmental expenditure	8 567	-	-	-	28 082	3 357
Direct general expenditure	1 015 453	343 903	185 951	566 839	3 345 278	490 454
Current operation	560 408	228 232	145 660	423 231	2 446 073	349 021
Capital outlay	315 576	60 760	20 857	98 938	684 403	66 373
Construction	221 696	39 684	16 495	87 965	532 463	53 383
Land and existing structures	21 918	15 555	1 092	8 594	72 473	8 667
Equipment	71 962	5 521	3 270	2 379	79 467	4 323
Assistance and subsidies	-	-	-	-	-	-
Interest on general debt	139 469	54 911	19 434	44 670	214 802	75 060
General expenditure by function:						
Education services:						
Education[2]	3 082	-	-	-	14 185	2 815
Elementary and secondary education	3 082	-	-	-	14 185	2 815
Higher education	-	-	-	-	-	-
Libraries	16 585	10 219	-	12 398	44 478	8 228
Social services and income maintenance:						
Public welfare	1 531	2 031	-	-	-	1 268
Categorical cash assistance	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-
Vendor payments—other	-	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-
Other	1 531	2 031	-	-	-	1 268
Hospitals	-	-	-	-	-	-
Own hospitals	-	-	-	-	-	-
Other hospitals	-	-	-	-	-	-
Health	1 716	897	-	15 340	10 560	5
Transportation:						
Highways	97 111	49 691	17 097	22 037	172 668	21 337
Air transportation	112 003	21 452	5 172	8 980	184 093	33 294
Water transport and terminals	-	-	-	89 903	158 297	27 982
Parking facilities	3 087	314	2 343	901	11 686	4 214
Transit subsidies	-	-	-	-	36 981	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
General expenditure—Con.						
General expenditure by function—Con.						
Public safety:						
Police protection	147 438	51 868	39 683	90 592	652 086	71 951
Fire protection	81 916	23 837	19 075	53 793	254 928	37 568
Correction	7 122	195	-	4 660	2 525	5 494
Protective inspection and regulation	5 854	2 857	4 565	9 298	69 756	6 103
Environment and housing:						
Sewerage	69 855	209	13 578	3 980	208 130	10 429
Capital outlay	41 023	209	1 960	1 949	161 846	3 105
Solid waste management	67 004	10 371	16 979	19 285	168 247	3 943
Parks and recreation	93 049	35 629	19 835	40 992	272 344	36 483
Housing and community development	58 990	26 916	6 653	56 565	230 715	56 885
Natural resources	-	2 694	-	-	9 255	4
Government administration:						
Financial administration	16 145	11 365	5 203	19 407	98 396	17 694
Judicial and legal	25 948	10 904	1 700	9 891	47 655	4 637
General public buildings	6 302	5 876	1 768	1 116	61 864	2 851
Other	18 950	9 754	3 822	11 394	70 819	10 838
Interest on general debt	139 469	54 911	19 434	44 670	214 802	75 060
General expenditure, n.e.c.	50 863	11 913	9 044	51 637	378 890	54 728
Utility and liquor store expenditure	145 771	143 184	34 942	190 886	2 312 812	-
Employee retirement expenditure[3]	21 535	8 756	23 606	781	587 514	44 643
Exhibit—Total expenditure for salaries and wages	369 165	147 327	97 945	204 180	2 032 176	157 900
Debt outstanding	**2 084 342**	**830 005**	**249 397**	**777 542**	**6 959 130**	**1 103 931**
Long-term debt outstanding	2 083 048	830 005	249 397	752 542	6 869 017	1 076 431
General debt	1 864 693	639 010	230 807	744 868	4 044 232	1 076 431
Education	-	-	-	-	-	-
Public debt for private purposes	577 166	325 378	135 495	242 041	1 409 607	178 625
Other and unallocable	1 287 527	313 632	95 312	502 827	2 634 625	897 806
Utility debt	218 355	190 995	18 590	7 674	2 824 785	-
Water supply systems	217 980	190 995	18 590	6 899	567 850	-
Electric power systems	-	-	-	-	2 256 935	-
Gas supply systems	-	-	-	775	-	-
Transit systems	375	-	-	-	-	-
Short-term debt outstanding	1 294	-	-	25 000	90 113	27 500
Long-term debt issued	169 696	108 412	1 910	94 352	1 084 195	12 000
Full faith and credit	126 272	11 900	-	-	37 700	12 000
General purpose	89 062	11 900	-	-	37 700	12 000
Utility	37 210	-	-	-	-	-
Nonguaranteed	43 424	96 512	1 910	94 352	1 046 495	-
General purpose	43 424	48 512	1 910	94 352	621 495	-
Utility	-	48 000	-	-	425 000	-
Long-term debt retired	143 290	51 429	13 003	107 482	403 067	23 432
General purpose	122 200	43 849	12 798	106 946	300 527	23 432
Utility	21 090	7 580	205	536	102 540	-
Total borrowing	125 186	60 412	1 910	16 152	1 084 195	17 000
Total debt redemption	102 641	3 429	13 003	26 382	403 120	23 432
Refunding issues of long-term debt	44 510	48 000	-	79 200	-	-
Long-term debt refunded	44 510	48 000	-	81 100	-	-
Net long-term debt outstanding	1 300 079	462 510	59 000	454 580	5 088 412	745 516
Cash and security holdings	**1 454 916**	**710 194**	**671 942**	**1 176 842**	**12 396 036**	**1 075 508**
Employee retirement	463 936	160 377	374 073	11 834	8 250 773	271 578
Other	990 980	549 817	297 869	1 165 008	4 145 263	803 930
By purpose:						
Offsets to debt	782 969	367 495	190 397	297 962	1 780 605	330 915
Bond funds	74 918	113 584	17 820	184 935	184 764	149 047
Other	133 093	68 738	89 652	682 111	2 179 894	323 968

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado—Denver	District of Columbia—Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
Population, 1990	369 365	1 110 549	723 959	782 248	467 610	606 900	635 230	358 548
Revenue	**357 213**	**1 284 554**	**3 145 862**	**729 707**	**1 092 404**	**4 742 936**	**1 490 378**	**368 458**
General revenue	309 297	1 092 298	2 524 463	633 055	980 665	4 423 933	707 098	303 872
Intergovernmental revenue	31 429	195 627	794 362	100 877	180 737	1 490 527	151 378	52 542
From State government	23 431	90 481	666 435	61 969	159 482	-	96 852	29 411
Education	-	-	49 756	-	-	-	-	-
Highways	5 848	17 822	16 961	25 448	13 991	-	11 491	-
Public welfare	-	-	300 332	-	113 472	-	-	-
Health and hospitals	-	-	133 621	-	4 551	-	111	-
Housing and community development	-	1 359	4 580	-	-	-	-	-
General local government support	15 257	44 435	69 133	30 286	3 200	-	72 869	24 902
Other and unallocable	2 326	26 865	92 052	6 235	24 268	-	12 381	4 509
From Federal Government	611	73 149	123 736	11 112	20 638	1 413 150	54 307	15 318
From local governments	7 387	31 997	4 191	27 796	617	77 377	219	7 813
General revenue from own sources	277 868	896 671	1 730 101	532 178	799 928	2 933 406	555 720	251 330
Taxes	157 348	372 006	942 874	323 048	387 624	2 414 022	241 434	166 222
Property	49 045	145 674	492 086	123 359	112 530	881 878	185 311	124 176
General sales	51 669	121 963	133 518	78 480	198 676	451 582	-	-
Selective sales	41 240	71 319	102 099	68 549	32 585	221 984	46 499	34 343
Alcoholic beverages	-	-	-	-	-	6 541	-	-
Motor fuels	-	-	-	-	-	30 114	-	4 720
Public utilities	30 445	26 529	31 484	61 716	16 364	109 224	40 246	29 623
Tobacco products	-	-	-	-	-	10 426	-	-
Other	10 795	44 790	70 615	6 833	16 221	65 679	6 253	-
Income taxes	-	-	-	-	-	749 342	-	-
Motor vehicle licenses	-	-	-	-	2 412	18 415	407	-
Other	15 394	33 050	215 171	52 660	41 421	90 821	9 217	7 703
Charges and miscellaneous general revenue	120 520	524 665	787 227	209 130	412 304	519 384	314 286	85 108
Current charges	84 685	201 936	502 405	129 115	259 249	268 194	132 051	55 149
Education	-	-	-	-	-	13 099	-	-
School lunch sales (gross)	-	-	-	-	-	1 826	-	-
Other local school charges	-	-	-	-	-	355	-	-
Higher education	-	-	-	-	-	10 918	-	-
Highway	43	-	1 133	2 532	198	-	33	-
Hospital	-	-	137 027	-	36 472	63 730	-	-
Sewerage	27 450	110 358	72 729	55 613	41 778	87 060	45 249	4 725
Solid waste management	23 745	24 082	1 218	4 034	-	8 933	28 861	16 233
Parks and recreation	9 072	31 618	32 096	10 255	22 271	14 811	3 797	15 786
Housing and community development	-	8 271	7 170	1 509	2 691	18 708	3 569	39
Airport	-	1 736	157 841	48 134	134 047	-	13 297	-
Water transport and terminal	-	-	33 757	-	-	-	18 863	-
Parking facility	11 427	4 625	14 289	4 228	4 033	13 050	3 062	10 866
Miscellaneous commercial activity	-	406	187	-	-	756	-	2
Other	12 948	20 840	44 958	2 810	17 759	48 047	15 320	7 498
Special assessments	11 026	32 965	-	12 638	9 175	2 689	577	3 101
Sale of property	186	8 577	2 183	270	1 828	2 363	645	178
Housing and community development	-	-	848	-	-	-	602	-
Other	186	8 577	1 335	270	1 828	2 363	43	178
Interest earnings	18 040	180 585	159 025	53 354	109 916	79 699	170 577	23 111
Fines and forfeits	3 177	21 741	42 953	4 720	14 071	53 026	5 550	850
Other and unallocable	3 406	78 861	80 661	9 033	18 065	113 413	4 886	2 719
Utility and liquor store revenue	20 606	122 162	197 408	6 515	81 909	62 678	718 205	-
Employee-retirement revenue[1]	27 310	70 094	423 991	90 137	29 830	256 325	65 075	64 586
Expenditure	**356 341**	**1 137 915**	**2 790 181**	**712 242**	**1 160 312**	**4 802 562**	**1 509 178**	**346 069**
General expenditure	314 429	933 855	2 090 277	668 390	1 029 509	4 341 721	757 008	312 189
Intergovernmental expenditure	2 522	6 040	33 307	16 493	17 404	131 939	11 063	926
Direct general expenditure	311 907	927 815	2 056 970	651 897	1 012 105	4 209 782	745 945	311 263
Current operation	236 973	608 695	1 449 813	393 534	580 258	3 423 961	470 840	239 506
Capital outlay	59 952	195 350	310 417	181 437	246 302	415 737	166 371	37 416
Construction	40 548	148 157	249 642	134 925	134 421	279 923	129 581	27 960
Land and existing structures	11 270	31 766	20 148	31 381	88 791	67 931	3 057	978
Equipment	8 134	15 427	40 627	15 131	23 090	67 883	33 733	8 478
Assistance and subsidies	-	-	134 011	-	53 265	126 556	3 827	-
Interest on general debt	14 982	123 770	162 729	76 926	132 280	243 528	104 907	34 341
General expenditure by function:								
Education services:								
Education[2]	67	-	65 220	-	-	721 495	-	21
Elementary and secondary education	67	-	65 220	-	-	620 022	-	-
Higher education	-	-	-	-	-	101 473	-	21
Libraries	8 207	16 967	73 428	16 966	13 819	21 631	19 699	-
Social services and income maintenance:								
Public welfare	-	1 604	265 369	-	102 851	691 629	12 788	1 075
Categorical cash assistance	-	-	92 934	-	52 804	100 459	-	-
Other cash assistance	-	-	41 077	-	461	26 097	3 827	-
Vendor payments—medical	-	-	-	-	126	337 512	-	-
Vendor payments—other	-	-	-	-	-	6 918	-	-
Welfare institutions	-	-	-	-	-	26 246	-	-
Other	-	1 604	131 358	-	49 460	194 397	8 961	1 075
Hospitals	-	-	296 532	-	80 862	357 065	18 171	-
Own hospitals	-	-	267 230	-	80 862	347 096	-	-
Other hospitals	-	-	29 302	-	-	9 969	18 171	-
Health	1 899	1 473	164 571	-	44 100	163 988	12 253	76
Transportation:								
Highways	26 195	57 180	31 749	54 910	57 034	142 103	40 198	7 947
Air transportation	5	1 413	115 437	52 573	167 297	-	53 851	-
Water transport and terminals	543	-	30 821	-	-	-	26 498	-
Parking facilities	16 434	728	3 226	3 784	5 282	1 160	5 042	7 552
Transit subsidies	650	-	-	-	-	131 939	9 732	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado—Denver	District of Columbia—Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	62 497	152 109	152 526	103 335	90 262	267 075	71 501	79 079
Fire protection	35 612	69 605	96 934	50 952	50 041	100 016	54 736	44 422
Correction	5	–	49 244	–	24 843	362 133	58 380	–
Protective inspection and regulation	5 855	13 088	14 368	6 780	5 161	49 446	5 092	3 384
Environment and housing:								
Sewerage	20 270	133 545	148 254	76 947	34 267	142 915	41 144	12 243
Capital outlay	3 261	71 603	93 560	25 994	657	57 350	11 899	10 760
Solid waste management	22 389	44 109	12 365	14 028	13 181	45 608	52 824	29 285
Parks and recreation	59 008	116 124	121 950	59 823	82 565	61 503	34 817	32 263
Housing and community development	–	77 515	59 495	90 617	11 258	244 397	49 277	16 469
Natural resources	60	6 556	570	–	13 693	–	912	–
Government administration:								
Financial administration	10 539	16 298	38 712	14 280	23 080	55 125	16 342	11 236
Judicial and legal	1 934	14 668	85 701	4 513	25 229	124 939	16 268	2 982
General public buildings	93	20 232	16 387	4 036	7 850	45 336	8 737	3 494
Other	5 505	22 315	25 956	15 861	9 889	36 476	10 060	9 615
Interest on general debt	14 982	123 770	162 729	76 926	132 280	243 528	104 907	34 341
General expenditure, n.e.c.	21 680	44 556	58 733	22 059	34 665	332 214	33 779	16 705
Utility and liquor store expenditure	23 857	158 942	488 134	8 308	108 717	96 320	717 655	–
Employee retirement expenditure[3]	18 055	45 118	211 770	35 544	22 086	364 521	34 515	33 880
Exhibit—Total expenditure for salaries and wages	128 300	360 902	1 220 503	262 356	407 873	1 717 339	277 223	159 411
Debt outstanding	**314 203**	**1 633 991**	**2 380 509**	**1 075 938**	**2 219 432**	**3 856 221**	**4 227 399**	**536 281**
Long-term debt outstanding	312 369	1 488 085	2 380 509	1 075 938	2 219 432	3 856 221	4 227 399	536 281
General debt	268 474	1 488 085	2 192 416	1 075 815	1 974 195	3 839 950	1 632 233	536 281
Education	–	–	94 815	–	–	–	–	–
Public debt for private purposes	–	1 056 270	479 274	220 023	248 181	555 891	1 030 177	–
Other and unallocable	268 474	431 815	1 618 327	855 792	1 726 014	3 284 059	602 056	536 281
Utility debt	43 895	–	188 093	123	245 237	16 271	2 595 166	–
Water supply systems	11 855	–	188 016	123	245 237	16 271	–	–
Electric power systems	–	–	77	–	–	–	2 595 166	–
Gas supply systems	–	–	–	–	–	–	–	–
Transit systems	32 040	–	–	–	–	–	–	–
Short-term debt outstanding	1 834	145 906	–	–	–	–	–	–
Long-term debt issued	86 398	115 502	503 152	97 225	1 019 270	532 205	–	56 747
Full faith and credit	–	27 375	267 209	53 225	79 888	532 205	–	–
General purpose	–	27 375	267 209	53 225	79 888	532 205	–	–
Utility	–	–	–	–	–	–	–	–
Nonguaranteed	86 398	88 127	235 943	44 000	939 382	–	–	56 747
General purpose	54 358	88 127	165 797	44 000	939 382	–	–	56 747
Utility	32 040	–	70 146	–	–	–	–	–
Long-term debt retired	82 726	42 289	494 105	63 992	66 166	141 757	69 586	80 673
General purpose	53 271	42 119	492 365	63 985	51 117	140 726	38 285	80 673
Utility	29 455	170	1 740	7	15 049	1 031	31 301	–
Total borrowing	12 773	115 027	333 394	67 000	1 019 270	532 205	–	44 361
Total debt redemption	7 267	156 554	317 604	33 992	66 166	141 757	69 586	67 573
Refunding issues of long-term debt	75 459	475	169 758	30 225	–	–	–	12 386
Long-term debt refunded	75 459	–	176 501	30 000	–	–	–	13 100
Net long-term debt outstanding	252 134	385 392	1 758 658	733 336	1 901 621	3 286 152	2 703 199	393 411
Cash and security holdings	**489 160**	**2 976 469**	**6 412 008**	**1 721 561**	**2 261 602**	**3 078 200**	**3 006 458**	**819 879**
Employee retirement	280 317	920 890	4 325 957	909 383	531 842	1 814 043	701 448	576 135
Other	208 843	2 055 579	2 086 051	812 178	1 729 760	1 221 293	2 305 010	243 744
By purpose:								
Offsets to debt	60 235	1 102 693	621 851	342 602	317 811	570 069	1 524 200	142 870
Bond funds	42 816	38 223	812 723	140 009	1 116 843	165 677	514 066	79 300
Other	105 792	914 663	651 477	329 567	295 106	485 547	266 744	21 574

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
Population, 1990	394 017	836 231	2 783 726	731 327	380 105	496 938	736 014
Revenue	**768 258**	**858 037**	**4 301 987**	**907 367**	**416 708**	**775 272**	**1 925 751**
General revenue	646 673	775 402	3 145 483	880 615	379 273	694 746	1 745 076
Intergovernmental revenue	127 450	88 900	837 529	253 559	49 351	138 238	872 584
From State government	10 166	41 239	552 848	214 400	26 851	51 453	775 186
Education	–	–	–	–	–	–	330 951
Highways	521	–	91 265	27 169	3 399	2 892	176 410
Public welfare	–	–	31 998	59 724	1 514	1 995	–
Health and hospitals	–	–	42 869	11 381	361	3 734	112 152
Housing and community development	–	–	38 500	–	–	–	502
General local government support	2 117	26 243	258 256	99 985	7 723	9 644	36 352
Other and unallocable	7 528	14 996	89 960	16 141	13 854	33 188	118 819
From Federal Government	38 875	46 510	279 447	37 374	21 613	86 775	63 644
From local governments	78 409	1 151	5 234	1 785	887	10	33 754
General revenue from own sources	519 223	686 502	2 307 954	627 056	329 922	556 508	872 492
Taxes	217 564	436 082	1 593 839	391 870	189 533	300 049	663 857
Property	115 561	343 046	591 279	299 242	52 607	128 329	455 087
General sales	–	–	310 847	–	90 784	88 051	–
Selective sales	69 644	57 041	548 616	19 649	35 094	49 406	48 007
Alcoholic beverages	12 949	–	14 984	–	469	482	–
Motor fuels	–	43 442	67 677	–	–	–	–
Public utilities	23 793	13 599	271 137	–	34 625	30 688	27 713
Tobacco products	–	–	31 498	–	–	–	–
Other	32 902	–	163 320	19 649	–	18 236	20 294
Income taxes	–	–	–	61 328	–	–	123 460
Motor vehicle licenses	–	26 620	52 705	53	–	1 680	–
Other	32 359	9 375	90 392	11 598	11 048	32 583	37 303
Charges and miscellaneous general revenue	301 659	250 420	714 115	235 186	140 389	256 459	208 635
Current charges	212 280	119 327	482 523	190 687	76 004	149 077	91 728
Education	–	–	–	–	–	–	5 578
School lunch sales (gross)	–	–	–	–	–	–	4 853
Other local school charges	–	–	–	–	–	–	725
Higher education	–	–	–	–	–	–	–
Highway	–	957	19 358	178	–	1 996	468
Hospital	–	–	–	56 809	24 349	–	–
Sewerage	35 976	55 218	105 844	47 961	21 638	39 853	40 171
Solid waste management	29 395	40 336	–	17 166	5 019	17 383	12 106
Parks and recreation	14 554	12 609	–	5 373	4 594	4 185	6 262
Housing and community development	1 106	1 462	–	3 227	1 526	10 849	–
Airport	127 590	–	321 273	37 339	5 482	41 195	–
Water transport and terminal	–	–	–	–	–	827	586
Parking facility	134	5 589	9 748	2 676	728	2 679	12 623
Miscellaneous commercial activity	87	–	–	–	–	7 944	5 232
Other	3 438	3 156	26 300	19 958	12 668	22 166	8 702
Special assessments	1 040	29 691	3 163	3 296	295	1	–
Sale of property	636	30 218	6 396	144	74	31	–
Housing and community development	10	13 129	–	13	–	–	–
Other	626	17 089	6 396	131	74	31	–
Interest earnings	66 578	58 468	160 212	32 159	57 345	74 411	84 229
Fines and forfeits	11 783	584	46 393	2 026	2 706	11 265	14 589
Other and unallocable	9 342	12 132	15 428	6 874	3 965	21 674	18 089
Utility and liquor store revenue	66 188	82 635	211 206	7 735	2 736	56 282	48 219
Employee-retirement revenue[1]	55 397	–	945 298	19 017	34 699	24 244	132 456
Expenditure	**725 381**	**1 010 941**	**3 653 435**	**898 312**	**422 795**	**763 170**	**1 714 002**
General expenditure	572 997	820 933	3 077 780	840 321	396 361	680 973	1 591 630
Intergovernmental expenditure	35 408	–	90 171	7 620	1 799	1 433	1 000
Direct general expenditure	537 589	820 933	2 987 609	832 701	394 562	679 540	1 590 630
Current operation	351 104	557 900	2 114 979	587 295	247 654	432 129	1 237 986
Capital outlay	116 682	196 736	615 582	160 060	80 172	144 001	259 621
Construction	67 672	163 150	533 943	115 302	65 236	138 072	221 426
Land and existing structures	26 354	11 181	39 410	2 670	3 758	905	13 121
Equipment	22 656	22 405	42 229	42 088	11 178	5 024	25 074
Assistance and subsidies	–	–	–	34 503	–	–	–
Interest on general debt	69 803	66 297	257 048	50 843	66 736	103 410	93 023
General expenditure by function:							
Education services:							
Education[2]	16 885	–	30 407	432	–	–	530 231
Elementary and secondary education	16 885	–	30 407	432	–	–	530 231
Higher education	–	–	–	–	–	–	–
Libraries	–	391	115 790	–	8 889	6 674	15 245
Social services and income maintenance:							
Public welfare	470	–	96 545	65 984	1 083	20 112	1 775
Categorical cash assistance	–	–	–	34 503	–	–	–
Other cash assistance	–	–	–	–	–	–	–
Vendor payments—medical	–	–	–	1 380	–	–	–
Vendor payments—other	24	–	–	1 559	–	14 748	–
Welfare institutions	–	–	–	6 746	–	2 415	–
Other	446	–	96 545	21 796	1 083	2 949	1 775
Hospitals	–	–	–	127 348	22 232	–	–
Own hospitals	–	–	–	124 760	22 232	–	–
Other hospitals	–	–	–	2 588	–	–	–
Health	–	9 647	84 623	28 769	5 746	12 569	55 847
Transportation:							
Highways	27 172	44 894	350 739	42 131	22 463	52 403	152 902
Air transportation	82 138	–	382 879	65 013	6 501	36 887	–
Water transport and terminals	–	–	–	–	–	507	430
Parking facilities	–	1 167	6 074	2 701	404	3 880	25 147
Transit subsidies	–	–	56 995	–	–	–	–

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	75 232	102 414	570 058	82 014	36 280	66 537	152 485
Fire protection	39 921	41 135	220 435	34 082	18 487	29 411	81 379
Correction	12 303	–	–	21 019	13 424	34 176	41 992
Protective inspection and regulation	3 377	5 121	22 503	5 175	2 689	9 717	3 908
Environment and housing:							
Sewerage	50 281	77 439	86 828	70 039	70 224	79 044	73 618
Capital outlay	22 463	43 041	32 077	18 423	52 982	42 328	16 484
Solid waste management	30 132	106 525	139 490	29 567	15 440	20 879	40 314
Parks and recreation	56 841	83 056	36 090	22 529	18 908	38 868	55 061
Housing and community development	11 946	69 618	118 755	26 199	11 929	63 946	57 771
Natural resources	1 181	10 947	–	12 674	–	–	–
Government administration:							
Financial administration	15 829	20 992	59 645	19 161	9 373	16 169	42 631
Judicial and legal	14 627	17 204	18 153	25 932	18 944	28 020	28 725
General public buildings	11 157	40 328	19 926	4 216	11 301	17 244	16 129
Other	8 247	17 421	21 154	16 262	4 650	13 608	12 507
Interest on general debt	69 803	66 297	257 048	50 843	66 736	103 410	93 023
General expenditure, n.e.c.	45 455	106 337	383 643	88 231	30 658	26 912	110 510
Utility and liquor store expenditure	91 455	190 008	184 934	24 204	6 347	51 595	40 005
Employee retirement expenditure[3]	60 929	–	390 721	33 787	20 087	30 602	82 367
Exhibit—Total expenditure for salaries and wages	224 418	301 228	1 499 689	317 750	121 810	208 490	793 784
Debt outstanding	**1 097 373**	**869 405**	**5 938 795**	**987 833**	**775 409**	**1 065 314**	**1 272 417**
Long-term debt outstanding	1 097 373	869 405	5 938 795	957 662	775 409	1 062 067	1 216 395
General debt	1 022 303	817 235	5 701 320	948 157	775 313	1 039 562	1 140 675
Education	36 575	317	9 625	–	–	–	63 045
Public debt for private purposes	245 126	–	2 109 419	21 716	549 530	279 515	646 911
Other and unallocable	740 602	816 918	3 582 276	926 441	225 783	760 047	430 719
Utility debt	75 070	52 170	237 475	9 505	96	22 505	75 720
Water supply systems	75 070	52 170	237 475	–	–	22 505	75 720
Electric power systems	–	–	–	–	–	–	–
Gas supply systems	–	–	–	–	96	–	–
Transit systems	–	–	–	9 505	–	–	–
Short-term debt outstanding	–	–	–	30 171	–	3 247	56 022
Long-term debt issued	76 330	262 685	2 264 741	75 092	62 090	54 115	78 560
Full faith and credit	8 000	262 685	400 726	75 092	1 090	–	50 595
General purpose	8 000	262 685	400 726	75 092	1 090	–	50 595
Utility	–	–	–	–	–	–	–
Nonguaranteed	68 330	–	1 864 015	–	61 000	54 115	27 965
General purpose	68 330	–	1 864 015	–	61 000	54 115	27 965
Utility	–	–	–	–	–	–	–
Long-term debt retired	47 805	198 195	420 367	41 019	52 796	117 227	68 463
General purpose	46 070	195 980	408 847	39 757	52 796	114 832	64 178
Utility	1 735	2 215	11 520	1 262	–	2 395	4 285
Total borrowing	76 330	262 685	2 264 741	75 092	62 090	37 740	84 016
Total debt redemption	47 805	198 195	420 367	41 019	52 796	107 255	68 463
Refunding issues of long-term debt	–	–	–	–	–	16 375	–
Long-term debt refunded	–	–	–	–	–	20 472	–
Net long-term debt outstanding	595 093	867 346	3 733 032	778 374	218 022	646 474	498 512
Cash and security holdings	**1 518 944**	**664 349**	**8 510 074**	**625 350**	**1 048 391**	**1 125 916**	**2 273 727**
Employee retirement	598 999	–	4 449 583	56 052	359 195	336 251	1 173 982
Other	919 945	664 349	4 060 491	569 298	689 196	789 665	1 099 745
By purpose:							
Offsets to debt	502 280	2 059	2 205 763	179 288	557 387	415 593	717 883
Bond funds	27 644	54 658	1 198 907	203 473	38 707	174 720	111 362
Other	390 021	607 632	655 821	186 537	93 102	199 352	270 500

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
Population, 1990	574 283	1 027 974	368 383	435 146	396 685	335 795	275 221	384 736
Revenue	**1 867 030**	**1 965 307**	**711 742**	**662 305**	**603 002**	**240 180**	**374 164**	**481 200**
General revenue	1 707 821	1 513 907	655 673	539 672	483 635	222 169	346 973	438 251
Intergovernmental revenue	814 538	677 456	209 991	52 709	65 267	37 683	199 262	139 809
From State government	764 273	528 405	167 132	22 250	28 709	28 447	163 143	104 424
Education	162 127	-	-	-	-	276	12 533	-
Highways	10 400	39 519	10 814	10 638	8 540	15 071	3 772	7 230
Public welfare	226 389	754	-	-	1 706	-	38 016	-
Health and hospitals	-	38 317	3 022	7 065	8 109	201	3 486	2 565
Housing and community development	1 552	-	537	-	-	-	1 073	-
General local government support	318 573	284 001	88 821	-	379	8 129	61 250	90 408
Other and unallocable	45 232	165 814	63 938	4 547	9 975	4 770	43 013	4 221
From Federal Government	48 206	125 667	28 524	27 800	33 409	5 419	13 034	25 970
From local governments	2 059	23 384	14 335	2 659	3 149	3 817	23 085	9 415
General revenue from own sources	893 283	836 451	445 682	486 963	418 368	184 486	147 711	298 442
Taxes	610 258	527 639	192 422	328 747	274 336	137 844	87 643	126 199
Property	566 947	198 747	144 138	60 445	37 592	63 865	51 788	45 289
General sales	-	-	-	69 588	51 470	54 834	-	62 143
Selective sales	28 077	41 607	36 793	76 436	55 541	10 516	9 197	14 371
Alcoholic beverages	-	-	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-	-	-
Public utilities	-	41 607	10 346	58 839	47 034	10 163	-	9 439
Tobacco products	-	-	-	3 042	2 946	-	-	-
Other	28 077	-	26 447	14 555	5 561	353	9 197	4 932
Income taxes	-	274 625	-	103 662	113 244	-	-	-
Motor vehicle licenses	-	494	-	1 518	1 632	4 878	-	-
Other	15 234	12 166	11 491	17 098	14 857	3 751	26 658	4 396
Charges and miscellaneous general revenue	283 025	308 812	253 260	158 216	144 032	46 642	60 068	172 243
Current charges	185 952	203 147	83 837	80 915	86 416	38 105	22 357	92 923
Education	3 015	-	-	-	-	-	-	-
School lunch sales (gross)	2 593	-	-	-	-	-	-	-
Other local school charges	422	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Highway	-	1 265	2 957	1 223	993	888	97	1 370
Hospital	78 101	-	-	-	-	-	-	-
Sewerage	70 896	144 326	29 847	21 302	-	26 279	21 623	28 404
Solid waste management	5	434	15 340	-	38	-	-	22 541
Parks and recreation	53	15 062	9 516	10 013	11 791	5 850	-	6 533
Housing and community development	8 783	7 090	2 298	-	293	1 002	-	1 183
Airport	-	2 263	-	40 345	59 076	-	-	26 434
Water transport and terminal	-	-	503	-	777	26	-	-
Parking facility	12 770	12 817	15 612	1 840	4 677	1 985	572	1 990
Miscellaneous commercial activity	-	686	28	-	172	-	-	-
Other	12 329	19 204	7 736	6 192	8 599	2 075	65	4 468
Special assessments	-	477	5 445	2 278	647	1 267	-	5 945
Sale of property	6 589	7 124	3 947	55	330	127	3 533	465
Housing and community development	6 089	1 539	3 556	-	250	-	-	-
Other	500	5 585	391	55	80	127	3 533	465
Interest earnings	23 597	60 958	142 410	51 032	47 951	6 560	4 942	69 445
Fines and forfeits	49 894	20 761	6 421	11 355	6 973	158	6 863	1 356
Other and unallocable	16 993	16 345	11 200	12 581	1 715	425	22 373	2 109
Utility and liquor store revenue	64 143	144 360	21 635	44 579	29 099	-	25 709	42 949
Employee-retirement revenue[1]	95 066	307 040	34 434	78 054	90 268	18 011	1 482	-
Expenditure	**1 869 886**	**2 094 700**	**811 826**	**621 547**	**584 120**	**225 769**	**428 880**	**530 902**
General expenditure	1 656 646	1 583 629	702 830	536 899	500 073	214 369	397 766	459 627
Intergovernmental expenditure	213 983	49 990	25 109	46 538	22 452	4 399	41 742	1 082
Direct general expenditure	1 442 663	1 533 639	677 721	490 361	477 621	209 970	356 024	458 545
Current operation	1 240 261	1 213 158	303 360	319 780	348 194	163 167	302 179	273 051
Capital outlay	147 438	215 441	217 180	131 089	66 446	32 757	24 515	107 711
Construction	123 424	135 439	133 681	116 330	59 680	27 609	20 734	91 152
Land and existing structures	160	61 102	63 382	3 530	462	1 945	336	5 584
Equipment	23 854	18 900	20 117	11 229	6 304	3 203	3 445	10 975
Assistance and subsidies	1 842	-	-	-	-	-	18 224	-
Interest on general debt	53 122	105 040	157 181	39 492	62 981	14 046	11 106	77 783
General expenditure by function:								
Education services:								
Education[2]	488 675	4 559	600	23 682	3 894	276	30	-
Elementary and secondary education	488 675	4 559	600	23 682	3 652	-	-	-
Higher education	-	-	-	-	242	276	30	-
Libraries	23 407	20 677	14 814	-	-	5 813	10 059	8 279
Social services and income maintenance:								
Public welfare	126 648	-	-	3	3 744	-	47 303	2 522
Categorical cash assistance	-	-	-	-	-	-	-	-
Other cash assistance	1 842	-	-	-	-	-	18 224	-
Vendor payments—medical	-	-	-	-	1 143	-	11 518	-
Vendor payments—other	-	-	-	-	-	-	1 643	-
Welfare institutions	-	-	-	-	-	-	-	-
Other	124 806	-	-	3	2 601	-	15 918	2 522
Hospitals	230 806	67	-	27 766	18 450	-	-	-
Own hospitals	230 806	-	-	-	-	-	-	-
Other hospitals	-	67	-	27 766	18 450	-	-	-
Health	322	97 844	10 003	13 657	18 129	1 026	8 497	6 456
Transportation:								
Highways	56 720	119 008	44 543	71 642	18 753	26 343	7 590	35 370
Air transportation	-	3 816	-	50 300	77 840	-	-	13 048
Water transport and terminals	-	-	40	-	887	10	-	-
Parking facilities	561	12 499	33 074	1 371	3 783	388	300	1 587
Transit subsidies	48 943	-	-	22 296	16 338	-	-	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	139 187	302 126	51 096	75 239	90 599	34 848	60 406	54 027
Fire protection	86 507	83 797	28 928	39 888	26 479	25 300	36 604	27 155
Correction	35 691	1 147	2 182	3 095	18 163	2 024	-	14 547
Protective inspection and regulation	10 971	17 919	9 593	4 349	6 647	1 840	22	6 114
Environment and housing:								
Sewerage	72 174	172 469	39 241	31 032	2 005	25 772	25 874	55 664
Capital outlay	14 018	65 092	11 659	13 516	-	10 477	758	39 742
Solid waste management	40 338	61 123	28 487	10 324	10 437	8 826	31 424	31 593
Parks and recreation	21 460	107 820	92 507	47 769	30 414	19 144	7 867	45 915
Housing and community development	42 081	38 593	109 768	7 376	16 468	12 293	34 731	15 757
Natural resources	-	-	-	1 368	-	-	-	-
Government administration:								
Financial administration	28 227	43 659	6 521	14 627	15 723	4 059	9 261	12 201
Judicial and legal	10 109	32 365	5 116	7 707	17 917	1 723	5 981	2 699
General public buildings	6 172	16 005	11 270	4 936	6 037	1 751	11 433	5 354
Other	8 810	28 600	8 223	6 201	5 612	3 037	10 167	6 265
Interest on general debt	53 122	105 040	157 181	39 492	62 981	14 046	11 106	77 783
General expenditure, n.e.c.	125 715	314 496	49 643	32 779	28 773	25 850	79 111	37 291
Utility and liquor store expenditure	53 541	261 594	22 865	56 794	27 747	-	24 300	71 275
Employee retirement expenditure[3]	159 699	249 477	86 131	27 854	56 300	11 400	6 814	-
Exhibit—Total expenditure for salaries and wages	827 391	620 927	189 198	214 493	211 569	91 725	143 198	144 464
Debt outstanding	**1 004 910**	**1 536 411**	**2 310 905**	**728 125**	**757 057**	**189 130**	**135 136**	**1 258 636**
Long-term debt outstanding	1 004 910	1 458 361	2 310 905	728 125	757 057	184 430	135 136	1 241 836
General debt	996 965	1 198 203	2 304 530	666 895	750 327	184 430	107 175	986 818
Education	102 117	-	-	-	-	-	47 847	-
Public debt for private purposes	-	31 648	1 178 557	278 722	269 645	-	-	601 571
Other and unallocable	894 848	1 166 555	1 125 973	388 173	480 682	184 430	59 328	385 247
Utility debt	7 945	260 158	6 375	61 230	6 730	-	27 961	255 018
Water supply systems	585	259 958	6 375	61 230	6 730	-	27 961	255 018
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	7 360	200	-	-	-	-	-	-
Short-term debt outstanding	-	78 050	-	-	-	4 700	-	16 800
Long-term debt issued	276 163	171 965	487 941	160 780	133 035	24 665	-	211 185
Full faith and credit	96 155	75 735	154 301	67 743	-	24 665	-	41 125
General purpose	96 155	75 735	153 616	67 743	-	24 665	-	41 125
Utility	-	-	685	-	-	-	-	-
Nonguaranteed	180 008	96 230	333 640	93 037	133 035	-	-	170 060
General purpose	180 008	42 000	333 640	93 037	133 035	-	-	130 000
Utility	-	54 230	-	-	-	-	-	40 060
Long-term debt retired	125 454	98 639	170 839	78 768	84 979	14 973	14 978	86 414
General purpose	125 110	93 259	169 564	75 323	84 119	14 973	13 985	80 053
Utility	344	5 380	1 275	3 445	860	-	993	6 361
Total borrowing	276 163	186 333	487 941	160 780	133 035	24 865	-	211 185
Total debt redemption	125 454	98 639	170 839	78 768	84 979	14 973	14 978	86 414
Refunding issues of long-term debt	-	-	-	-	-	-	-	-
Long-term debt refunded	-	-	-	-	-	-	-	-
Net long-term debt outstanding	969 705	1 225 216	898 231	415 297	431 942	161 809	135 136	546 810
Cash and security holdings	**1 564 412**	**4 418 002**	**2 937 183**	**1 354 620**	**1 459 805**	**281 066**	**51 961**	**839 746**
Employee retirement	843 733	3 655 583	1 099 300	581 752	819 236	217 850	11 986	-
Other	720 679	762 419	1 837 883	772 868	640 569	63 216	39 975	839 746
By purpose:								
Offsets to debt	35 205	233 145	1 412 674	312 828	325 115	22 621	-	695 026
Bond funds	97 876	365 305	260 648	167 375	206 183	19 104	4 212	103 312
Other	587 598	163 969	164 561	292 665	109 271	21 491	35 763	41 408

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina—	Ohio			
	Buffalo	New York City	Charlotte	Cincinnati	Cleveland	Columbus	Toledo
	30	31	32	33	34	35	36
Population, 1990	328 123	7 322 564	395 934	364 040	505 616	632 910	332 943
Revenue	**696 822**	**41 061 086**	**431 219**	**647 184**	**734 999**	**606 895**	**253 732**
General revenue	679 146	34 328 662	388 956	499 582	571 595	529 199	233 515
Intergovernmental revenue	472 201	13 446 073	100 145	91 478	171 625	101 845	46 179
From State government	342 112	12 280 354	47 154	42 190	61 898	51 473	28 388
Education	262 489	4 055 495	-	-	-	-	-
Highways	-	96 884	9 897	6 760	10 391	15 908	9 320
Public welfare	-	5 281 279	-	-	4 383	-	-
Health and hospitals	1 170	306 236	-	6 482	1 147	1 317	2 080
Housing and community development	3 291	62 345	-	-	-	-	150
General local government support	43 399	590 182	28 709	27 910	44 650	28 194	15 740
Other and unallocable	31 763	1 887 933	8 548	1 038	1 327	6 054	1 098
From Federal Government	59 752	1 079 575	11 880	27 893	108 222	42 750	14 022
From local governments	70 337	86 144	41 111	21 395	1 505	7 622	3 769
General revenue from own sources	206 945	20 882 589	288 811	408 104	399 970	427 354	187 336
Taxes	132 569	16 038 304	142 142	223 810	275 418	270 949	125 531
Property	112 543	7 313 110	123 238	37 704	48 802	20 740	10 415
General sales	-	2 353 759	-	-	-	-	-
Selective sales	14 348	1 163 884	7 969	4 059	2 881	5 810	-
Alcoholic beverages	-	23 180	-	-	-	-	-
Motor fuels	-	-	-	-	-	-	-
Public utilities	13 567	225 619	1 829	1 170	-	-	-
Tobacco products	-	44 864	-	-	-	-	-
Other	781	870 221	6 140	2 889	2 881	5 810	-
Income taxes	-	4 572 651	-	168 981	212 986	232 405	107 980
Motor vehicle licenses	96	80 837	3 346	1 232	-	57	1 751
Other	5 582	554 063	7 589	11 834	10 749	11 937	5 385
Charges and miscellaneous general revenue	74 376	4 844 285	146 669	184 294	124 552	156 405	61 805
Current charges	51 083	3 250 118	100 791	108 974	71 712	110 837	44 697
Education	1 521	144 573	-	-	-	-	-
School lunch sales (gross)	1 388	25 818	-	-	-	-	-
Other local school charges	133	6 277	-	-	-	-	-
Higher education	-	112 478	-	-	-	-	-
Highway	-	700 689	-	4 386	1 289	4 294	5 994
Hospital	-	918 027	-	-	-	-	-
Sewerage	24 005	496 341	34 118	70 493	14 338	68 430	23 947
Solid waste management	460	18 993	-	-	269	-	8 424
Parks and recreation	4 207	21 668	15 656	19 288	6 038	3 242	1 818
Housing and community development	13 248	663 081	151	542	-	-	23
Airport	-	-	48 041	1 150	35 969	22 557	-
Water transport and terminal	-	17 226	-	-	-	-	-
Parking facility	5 769	52 607	690	7 478	3 750	2 292	1 655
Miscellaneous commercial activity	-	63 144	266	152	2 378	-	196
Other	1 873	153 769	1 869	5 485	7 681	10 022	2 640
Special assessments	690	-	-	1 600	178	264	1 084
Sale of property	266	121 283	-	1 373	21	337	219
Housing and community development	-	8 877	-	-	-	-	204
Other	266	112 406	-	1 373	21	337	15
Interest earnings	10 912	662 172	32 725	37 588	38 053	27 556	10 439
Fines and forfeits	5 269	369 506	1 055	2 877	6 921	8 112	1 774
Other and unallocable	6 156	441 206	12 098	31 882	7 667	9 299	3 592
Utility and liquor store revenue	17 676	1 980 668	32 249	59 793	163 404	77 696	20 217
Employee-retirement revenue[1]	-	4 751 756	10 014	87 809	-	-	-
Expenditure	**736 962**	**40 776 861**	**473 895**	**595 793**	**772 983**	**692 157**	**266 993**
General expenditure	718 751	33 587 840	417 370	466 725	558 830	570 165	244 113
Intergovernmental expenditure	2 938	2 205 099	1 214	43 234	1 474	17 064	6 449
Direct general expenditure	715 813	31 382 741	416 156	423 491	557 356	553 101	237 664
Current operation	639 474	23 692 818	234 742	322 266	468 626	366 649	180 755
Capital outlay	45 570	4 104 073	135 662	89 100	66 686	136 785	41 971
Construction	37 599	3 416 367	122 105	66 102	55 545	118 623	33 233
Land and existing structures	11	43 122	2 304	9 512	1 929	5 740	1 424
Equipment	7 960	644 584	11 253	13 486	9 212	12 422	7 314
Assistance and subsidies	-	2 062 508	-	-	-	-	-
Interest on general debt	30 769	1 523 342	45 752	12 125	22 044	49 667	14 938
General expenditure by function:							
Education services:							
Education[2]	350 686	7 667 067	-	-	-	-	-
Elementary and secondary education	350 686	7 256 752	-	-	-	-	-
Higher education	-	410 315	-	-	-	-	-
Libraries	137	243 118	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	6 527 606	268	-	15	-	-
Categorical cash assistance	-	2 633 928	-	-	-	-	-
Other cash assistance	-	532 148	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-	-
Vendor payments—other	-	221 562	-	-	-	-	-
Welfare institutions	-	-	-	-	15	-	-
Other	-	3 139 968	268	-	-	-	-
Hospitals	-	3 118 581	-	-	-	-	-
Own hospitals	-	2 655 468	-	-	-	-	-
Other hospitals	-	463 113	-	-	-	-	-
Health	1 824	576 847	2 702	31 256	16 389	22 210	5 735
Transportation:							
Highways	21 427	867 965	53 504	42 643	42 217	45 977	26 622
Air transportation	-	-	34 357	2 114	53 191	28 059	-
Water transport and terminals	-	11 108	-	-	52	-	-
Parking facilities	6 501	18 863	546	7 710	3 280	545	707
Transit subsidies	346	487 795	-	25 054	-	-	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina—	Ohio			
	Buffalo	New York City	Charlotte	Cincinnati	Cleveland	Columbus	Toledo
	30	31	32	33	34	35	36
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	46 864	1 785 189	37 598	62 481	120 819	104 076	45 099
Fire protection	35 394	704 649	32 208	47 604	59 505	60 586	32 404
Correction	-	1 094 775	-	345	5 608	13 145	8 636
Protective inspection and regulation	3 779	124 272	914	5 239	259	6 098	2 381
Environment and housing:							
Sewerage	29 100	807 213	35 687	73 922	7 477	99 467	39 469
Capital outlay	2 132	677 004	15 880	13 718	918	62 476	17 304
Solid waste management	20 093	776 302	15 387	12 909	29 799	26 988	14 205
Parks and recreation	19 110	443 258	58 373	36 077	33 336	42 062	11 469
Housing and community development	74 433	2 534 331	13 657	37 716	84 498	4 570	10 722
Natural resources	-	-	2 831	1 162	-	-	-
Government administration:							
Financial administration	8 613	357 773	10 149	12 696	11 287	11 060	5 513
Judicial and legal	2 313	426 534	823	3 384	20 020	17 325	7 966
General public buildings	6 573	299 378	659	5 276	9 368	9 060	3 186
Other	3 904	173 750	7 631	5 767	7 791	7 762	3 203
Interest on general debt	30 769	1 523 342	45 752	12 125	22 044	49 667	14 938
General expenditure, n.e.c.	56 885	3 018 124	64 324	41 245	31 875	21 508	11 858
Utility and liquor store expenditure	18 211	4 525 060	51 885	75 912	214 153	121 992	22 880
Employee retirement expenditure[3]	-	2 663 961	4 640	53 156	-	-	-
Exhibit—Total expenditure for salaries and wages	346 853	15 527 605	135 500	216 476	274 619	214 700	109 358
Debt outstanding	**455 640**	**31 160 537**	**762 013**	**252 806**	**735 083**	**1 140 307**	**195 264**
Long-term debt outstanding	409 640	29 392 729	762 013	252 806	735 083	1 024 426	138 977
General debt	381 400	22 035 434	671 449	177 911	334 221	620 779	123 192
Education	25 530	2 140 925	-	5 130	-	-	545
Public debt for private purposes	-	2 888 622	15 210	-	-	-	9 599
Other and unallocable	355 870	17 005 887	656 239	172 781	334 221	620 779	113 048
Utility debt	28 240	7 357 295	90 564	74 895	400 862	403 647	15 785
Water supply systems	28 240	4 345 826	86 885	74 895	351 482	193 189	15 785
Electric power systems	-	-	-	-	49 380	210 458	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	3 011 469	3 679	-	-	-	-
Short-term debt outstanding	46 000	1 767 808	-	-	-	115 881	56 287
Long-term debt issued	65 524	6 382 699	103 010	50 100	92 651	397	20 220
Full faith and credit	26 415	3 981 899	103 010	45 100	26 645	344	18 475
General purpose	23 515	3 536 451	94 860	23 100	26 645	344	18 475
Utility	2 900	445 448	8 150	22 000	-	-	-
Nonguaranteed	39 109	2 400 800	-	5 000	66 006	53	1 745
General purpose	39 109	1 239 032	-	5 000	66 006	53	1 745
Utility	-	1 161 768	-	-	-	-	-
Long-term debt retired	15 595	1 606 413	46 919	27 795	70 557	46 082	10 898
General purpose	13 425	1 352 004	42 097	21 950	63 575	32 574	10 698
Utility	2 170	254 409	4 822	5 845	6 982	13 508	200
Total borrowing	87 624	5 672 862	103 010	50 100	92 651	107 834	20 220
Total debt redemption	15 595	878 049	46 919	27 795	70 557	46 082	19 106
Refunding issues of long-term debt	-	766 571	-	-	-	-	-
Long-term debt refunded	-	728 364	-	-	-	-	-
Net long-term debt outstanding	393 781	25 348 234	722 441	237 719	471 319	951 989	119 282
Cash and security holdings	**201 150**	**49 220 634**	**508 930**	**1 282 009**	**467 576**	**301 883**	**64 107**
Employee retirement	-	40 628 185	86 035	912 067	-	-	-
Other	201 150	8 592 449	422 895	369 942	467 576	301 883	64 107
By purpose:							
Offsets to debt	15 859	4 044 495	39 572	15 087	263 764	72 437	19 695
Bond funds	81 879	810 284	160 379	46 132	68 669	92 422	21 005
Other	103 412	3 737 670	222 944	308 723	135 143	137 024	23 407

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon—	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa	Portland	Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38	39	40	41	42	43
Population, 1990	444 719	367 302	437 319	1 585 577	369 879	610 337	488 374
Revenue	**392 413**	**477 023**	**449 713**	**3 426 957**	**402 011**	**1 775 348**	**1 573 193**
General revenue	349 179	421 586	402 903	2 730 625	368 219	836 153	945 270
Intergovernmental revenue	24 943	24 496	66 185	669 030	86 327	545 579	207 740
From State government	10 756	13 595	30 504	467 577	25 105	272 797	195 155
Education	–	–	–	1 814	–	202 154	111 086
Highways	2 795	2 520	21 674	22 591	4 371	18 877	15 848
Public welfare	–	–	–	93 051	–	–	8 221
Health and hospitals	–	–	–	217 546	–	–	4 824
Housing and community development	–	–	–	18 336	–	239	–
General local government support	467	469	6 297	17 995	3 039	36 113	25 747
Other and unallocable	7 494	10 606	2 533	96 244	17 695	15 414	29 429
From Federal Government	13 513	10 695	6 708	133 369	18 616	30 019	12 195
From local governments	674	206	28 973	68 084	42 606	242 763	390
General revenue from own sources	324 236	397 090	336 718	2 061 595	281 892	290 574	737 530
Taxes	184 385	163 908	218 913	1 610 722	238 937	153 236	462 498
Property	28 932	24 422	156 986	318 529	124 654	113 372	263 754
General sales	131 872	122 753	–	–	–	–	140 124
Selective sales	19 826	13 725	30 905	33 435	26 648	29 616	24 979
Alcoholic beverages	–	–	–	–	–	13 101	9 552
Motor fuels	–	–	–	–	–	–	–
Public utilities	18 327	10 826	24 346	–	–	9 983	6 162
Tobacco products	–	–	–	–	–	540	–
Other	1 499	2 899	6 559	33 435	26 648	5 992	9 265
Income taxes	–	–	–	974 524	40 113	–	–
Motor vehicle licenses	–	–	–	–	–	9 397	7 639
Other	3 755	3 008	31 022	284 234	47 522	851	26 002
Charges and miscellaneous general revenue	139 851	233 182	117 805	450 873	42 955	137 338	275 032
Current charges	92 291	109 156	62 589	278 761	11 806	81 915	143 592
Education	–	–	–	–	–	9 785	8 362
School lunch sales (gross)	–	–	–	–	–	7 309	7 186
Other local school charges	–	–	–	–	–	2 476	1 176
Higher education	–	–	–	–	–	–	–
Highway	24	3 113	23	–	184	–	–
Hospital	–	–	–	–	–	–	32 847
Sewerage	38 932	31 973	37 412	140 114	–	32 805	55 622
Solid waste management	11 165	30 369	864	220	–	14 253	19 837
Parks and recreation	12 480	4 085	7 233	11 223	2 940	16 543	8 318
Housing and community development	35	793	8 165	1 026	197	–	–
Airport	21 371	16 777	–	87 762	–	–	–
Water transport and terminal	–	–	–	–	–	967	–
Parking facility	4 520	3 556	6 904	1 923	991	832	2 313
Miscellaneous commercial activity	–	–	–	–	–	–	461
Other	3 764	18 490	1 988	36 493	7 494	6 730	15 832
Special assessments	–	777	8 646	32	–	448	82
Sale of property	1	29	452	43 999	–	–	402
Housing and community development	–	29	395	1 845	–	–	–
Other	1	–	57	42 154	–	–	402
Interest earnings	30 987	113 597	38 684	91 360	22 107	29 411	117 609
Fines and forfeits	8 829	5 433	3 658	10 183	5 405	7 117	4 689
Other and unallocable	7 743	4 190	3 776	26 538	3 637	18 447	8 658
Utility and liquor store revenue	35 730	47 449	45 919	545 524	–	837 376	593 559
Employee-retirement revenue[1]	7 504	7 988	891	150 808	33 792	101 819	34 364
Expenditure	**408 070**	**479 909**	**468 549**	**3 402 740**	**409 686**	**1 718 376**	**1 493 884**
General expenditure	347 556	417 620	397 640	2 523 613	358 943	836 867	831 118
Intergovernmental expenditure	1 705	3 604	300	90 391	8 298	15 183	5 514
Direct general expenditure	345 851	414 016	397 340	2 433 222	350 645	821 684	825 604
Current operation	225 017	220 556	304 540	2 138 932	278 530	654 511	612 177
Capital outlay	87 258	84 059	57 271	149 986	33 105	144 496	97 946
Construction	68 236	56 180	45 169	124 199	30 807	126 147	70 494
Land and existing structures	5 830	5 893	734	13 630	334	2 533	6 982
Equipment	13 192	21 986	11 368	12 157	1 964	15 816	20 470
Assistance and subsidies	–	–	–	–	–	–	338
Interest on general debt	33 576	109 401	35 529	144 304	39 010	22 677	115 143
General expenditure by function:							
Education services:							
Education[2]	–	–	–	15 897	–	394 498	261 573
Elementary and secondary education	–	–	–	–	–	394 498	261 573
Higher education	–	–	–	15 897	–	–	–
Libraries	–	–	–	34 928	5 096	9 257	7 800
Social services and income maintenance:							
Public welfare	–	–	–	216 493	30	–	8 553
Categorical cash assistance	–	–	–	–	–	–	338
Other cash assistance	–	–	–	–	–	–	–
Vendor payments—medical	–	–	–	–	–	–	655
Vendor payments—other	–	–	–	198	–	–	720
Welfare institutions	–	–	–	42 119	–	–	–
Other	–	–	–	174 176	30	–	6 840
Hospitals	–	–	–	15 493	–	8 856	49 836
Own hospitals	–	–	–	–	–	–	49 836
Other hospitals	–	–	–	15 493	–	8 856	–
Health	1 554	15 870	–	249 888	6 898	6 259	19 031
Transportation:							
Highways	38 813	31 310	52 407	65 086	30 271	26 424	26 434
Air transportation	38 798	29 405	–	58 706	–	–	155
Water transport and terminals	–	–	–	1 500	–	1 011	–
Parking facilities	2 676	1 735	3 111	–	–	55	443
Transit subsidies	–	–	–	54 205	–	–	82

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon—	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa	Portland	Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38	39	40	41	42	43
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	58 906	41 082	64 561	326 598	53 072	68 821	55 056
Fire protection	49 611	34 284	47 900	120 456	41 211	56 516	33 469
Correction	346	89	–	132 654	–	–	29 647
Protective inspection and regulation	–	2 793	9 595	17 841	2 107	2 679	3 764
Environment and housing:							
Sewerage	38 215	51 909	53 549	91 688	3 830	39 086	75 874
Capital outlay	16 616	28 803	14 864	15 182	38	16 959	47 155
Solid waste management	10 585	27 013	5 643	144 200	15 816	25 553	11 053
Parks and recreation	26 938	21 993	26 703	69 184	31 557	97 522	23 432
Housing and community development	7 259	4 646	19 663	84 681	10 469	20 552	5 018
Natural resources	260	–	–	–	217	153	2 099
Government administration:							
Financial administration	8 307	6 943	15 853	49 668	9 450	7 153	9 431
Judicial and legal	6 286	3 050	2 271	162 317	2 784	4 113	17 870
General public buildings	3 115	2 389	6 269	83 352	6 028	1 307	1 782
Other	3 657	2 958	8 605	24 214	10 567	4 232	5 139
Interest on general debt	33 576	109 401	35 529	144 304	39 010	22 677	115 143
General expenditure, n.e.c.	18 654	30 750	45 981	360 260	90 530	40 143	68 434
Utility and liquor store expenditure	54 618	58 975	38 112	599 249	16 879	821 707	625 336
Employee retirement expenditure[3]	5 896	3 314	32 797	279 878	33 864	59 802	37 430
Exhibit—Total expenditure for salaries and wages	123 876	154 653	181 705	1 112 754	156 715	536 760	486 808
Debt outstanding	**483 060**	**1 581 965**	**781 338**	**4 028 504**	**586 242**	**756 132**	**2 313 503**
Long-term debt outstanding	483 060	1 581 965	704 446	3 932 304	586 242	756 132	2 293 075
General debt	430 356	1 543 875	568 321	2 565 350	586 242	486 277	1 653 590
Education	–	–	–	751	–	37 916	118 780
Public debt for private purposes	31 365	1 079 583	291 817	172 357	203 797	21 608	1 072 971
Other and unallocable	398 991	464 292	276 504	2 392 242	382 445	426 753	461 839
Utility debt	52 704	38 090	136 125	1 366 954	–	269 855	639 485
Water supply systems	52 704	38 090	91 390	498 603	–	68 045	466 719
Electric power systems	–	–	44 735	–	–	196 055	172 766
Gas supply systems	–	–	–	730 098	–	5 755	–
Transit systems	–	–	–	138 253	–	–	–
Short-term debt outstanding	–	–	76 892	96 200	–	–	20 428
Long-term debt issued	25 578	211 825	263 726	377 180	63 365	105 020	47 500
Full faith and credit	–	–	52 515	–	–	95 020	47 500
General purpose	–	–	34 515	–	–	95 020	47 500
Utility	–	–	18 000	–	–	–	–
Nonguaranteed	25 578	211 825	211 211	377 180	63 365	10 000	–
General purpose	24 259	211 825	211 211	147 043	63 365	10 000	–
Utility	1 319	–	–	230 137	–	–	–
Long-term debt retired	46 657	80 640	144 578	138 058	56 469	104 747	66 291
General purpose	45 852	79 005	134 496	92 145	56 469	71 872	45 077
Utility	805	1 635	10 082	45 913	–	32 875	21 214
Total borrowing	2 858	211 825	82 103	377 180	63 365	105 020	48 844
Total debt redemption	27 492	80 640	32 418	144 958	56 469	104 747	66 291
Refunding issues of long-term debt	22 720	–	205 000	–	–	–	–
Long-term debt refunded	19 165	–	112 160	–	–	–	–
Net long-term debt outstanding	399 112	453 753	324 391	3 211 757	381 291	688 701	1 053 681
Cash and security holdings	**463 242**	**1 605 156**	**598 154**	**3 038 959**	**400 426**	**1 478 144**	**2 170 192**
Employee retirement	94 516	90 181	8 547	1 518 258	60 324	1 134 508	520 635
Other	368 726	1, 514 975	589 607	1 520 701	340 102	343 636	1 649 557
By purpose:							
Offsets to debt	83 948	1, 128 212	380 055	720 547	204 951	67 431	1 239 394
Bond funds	110 133	277 211	87 095	478 027	32 861	51 912	245 738
Other	174 645	109 552	122 457	322 127	102 290	224 293	164 425

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia—Virginia Beach	Washington—Seattle	Wisconsin—Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49	50	51	52
Population, 1990	465 622	1 006 877	515 342	447 619	1 630 553	935 933	393 069	516 259	628 088
Revenue	**1 101 240**	**1 123 956**	**328 099**	**530 162**	**1 681 585**	**1 417 379**	**759 594**	**1 048 298**	**786 114**
General revenue	535 088	817 533	263 163	403 491	1 339 852	543 429	722 205	672 988	564 501
Intergovernmental revenue	44 916	36 565	29 327	52 548	63 184	122 418	280 012	87 620	277 196
From State government	37 245	8 192	4 536	19 083	9 739	35 383	180 478	63 329	233 042
Education	–	–	–	–	–	–	123 305	–	–
Highways	20 450	68	–	–	648	51	17 086	21 225	30 321
Public welfare	10 481	–	–	–	–	2 101	10 257	–	–
Health and hospitals	1 976	2 207	2 782	2 307	2 404	4 317	5 731	–	296
Housing and community development	–	–	–	667	–	–	–	500	–
General local government support	1 374	3 026	765	872	5 038	1 825	1 369	5 943	195 503
Other and unallocable	2 964	2 891	989	15 237	1 649	27 089	22 730	35 661	6 922
From Federal Government	7 343	21 277	22 490	23 078	38 372	40 940	96 333	16 794	43 523
From local governments	328	7 096	2 301	10 387	15 073	46 095	3 201	7 497	631
General revenue from own sources	490 172	780 968	233 836	350 943	1 276 668	421 011	442 193	585 368	287 305
Taxes	174 251	493 281	120 776	200 360	718 008	207 158	347 512	339 239	159 879
Property	103 032	286 219	61 803	136 114	383 890	113 268	213 764	111 156	147 741
General sales	51 540	122 890	43 511	39 768	203 717	65 179	56 884	75 327	–
Selective sales	16 086	75 388	11 702	19 945	112 326	23 193	51 054	70 646	4 768
Alcoholic beverages	–	–	–	–	–	–	–	–	–
Motor fuels	–	–	–	–	–	–	–	–	–
Public utilities	8 345	56 614	8 638	16 703	91 235	6 938	23 241	57 061	–
Tobacco products	–	–	–	–	–	–	5 582	–	–
Other	7 741	18 774	3 064	3 242	21 091	16 255	22 231	13 585	4 768
Income taxes	–	–	–	–	–	–	–	–	–
Motor vehicle licenses	–	–	–	4	–	–	4 588	–	–
Other	3 593	8 784	3 760	4 529	18 075	5 518	21 222	82 110	7 370
Charges and miscellaneous general revenue	315 921	287 687	113 060	150 583	558 660	213 853	94 681	246 129	127 426
Current charges	204 233	189 277	57 739	71 719	386 349	94 968	42 887	171 756	62 093
Education	–	–	–	–	–	–	10 224	–	–
School lunch sales (gross)	–	–	–	–	–	–	7 713	–	–
Other local school charges	–	–	–	–	–	–	2 511	–	–
Higher education	–	–	–	–	–	–	–	–	–
Highway	240	1 397	3 084	–	132	114	–	1 215	884
Hospital	78 526	–	–	–	–	–	–	–	–
Sewerage	84 411	106 912	22 497	46 261	230 584	13 760	21 295	75 536	26 068
Solid waste management	16 598	25 631	13 838	12 338	–	26 914	1 984	52 234	335
Parks and recreation	6 021	18 570	2 764	7 194	14 085	8 768	4 466	19 147	3 576
Housing and community development	–	146	–	–	114	262	8	28	15 188
Airport	10 185	15 219	11 946	1 062	119 412	26 436	–	–	–
Water transport and terminal	–	–	–	–	–	–	–	–	2 608
Parking facility	1 192	2 396	716	972	2 175	3 584	558	9 902	7 454
Miscellaneous commercial activity	552	6 084	–	–	–	729	–	–	–
Other	6 508	12 922	2 894	3 892	19 847	14 401	4 352	13 694	5 980
Special assessments	143	2 691	900	1 415	1 619	6 406	4	1 174	5 783
Sale of property	167	2 613	92	6 180	514	357	6 571	1 597	1 944
Housing and community development	–	–	–	–	–	200	–	121	–
Other	167	2 613	92	6 180	514	157	6 571	1 476	1 944
Interest earnings	98 043	55 329	43 066	51 198	134 387	95 978	39 614	33 489	46 888
Fines and forfeits	6 595	20 526	7 910	5 174	19 785	8 599	3 131	12 463	9 620
Other and unallocable	6 740	17 251	3 353	14 897	16 006	7 545	2 474	25 650	1 098
Utility and liquor store revenue	512 813	114 997	33 432	71 770	234 888	841 607	37 389	326 535	38 401
Employee-retirement revenue[1]	53 339	191 426	31 504	54 901	106 845	32 343	–	48 775	183 212
Expenditure	**990 314**	**1 019 941**	**330 668**	**517 877**	**1 623 061**	**1 603 741**	**743 658**	**1 019 867**	**657 208**
General expenditure	543 230	804 463	273 370	419 065	1 342 598	660 960	706 805	610 288	558 114
Intergovernmental expenditure	12 305	23 291	4 626	1 976	3 277	6 851	1 437	69 217	23 287
Direct general expenditure	530 925	781 172	268 744	417 089	1 339 321	654 109	705 368	541 071	534 827
Current operation	319 635	515 676	142 504	244 260	889 864	422 132	515 133	403 821	430 673
Capital outlay	108 468	169 705	100 795	90 957	264 393	144 466	158 260	114 414	72 440
Construction	99 223	140 784	84 708	74 251	216 374	129 542	140 159	86 365	60 838
Land and existing structures	4 405	11 644	7 836	6 295	4 867	534	4	5 243	1 155
Equipment	4 840	17 277	8 251	10 411	43 152	14 390	18 097	22 806	10 447
Assistance and subsidies	–	–	–	–	–	–	490	–	–
Interest on general debt	102 822	95 791	25 445	81 872	185 064	87 511	31 485	22 836	31 714
General expenditure by function:									
Education services:									
Education[2]	81	–	–	–	–	6 043	332 181	–	–
Elementary and secondary education	81	–	–	–	–	5 775	332 176	–	–
Higher education	–	–	–	–	–	268	5	–	–
Libraries	7 376	16 095	3 900	8 438	24 790	9 843	7 817	19 054	18 407
Social services and income maintenance:									
Public welfare	1 720	–	–	–	–	4 608	14 279	–	–
Categorical cash assistance	–	–	–	–	–	–	14	–	–
Other cash assistance	–	–	–	–	–	–	476	–	–
Vendor payments—medical	–	–	–	–	–	–	61	–	–
Vendor payments—other	–	–	–	–	–	–	4 879	–	–
Welfare institutions	–	–	–	–	–	–	–	–	–
Other	1 720	–	–	–	–	4 608	8 849	–	–
Hospitals	88 405	–	–	–	–	–	–	–	–
Own hospitals	88 405	–	–	–	–	–	–	–	–
Other hospitals	–	–	–	–	–	–	–	–	–
Health	32 325	18 330	12 534	9 540	53 113	17 493	17 174	13 751	9 286
Transportation:									
Highways	50 553	75 147	19 206	46 493	91 705	50 278	79 294	59 169	45 456
Air transportation	23 369	15 319	7 791	23 294	96 109	25 289	–	–	–
Water transport and terminals	–	10	–	–	–	–	–	–	4 483
Parking facilities	–	3 280	82	542	–	2 198	56	740	5 972
Transit subsidies	–	–	–	–	–	–	826	–	–

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1990-91—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia—Virginia Beach	Washington—Seattle	Wisconsin—Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49	50	51	52
General expenditure—Con.									
General expenditure by function—Con.									
Public safety:									
Police protection	48 777	159 827	37 501	55 689	251 073	98 276	40 074	85 277	118 081
Fire protection	32 618	77 426	21 906	37 669	144 716	62 558	19 804	55 982	59 297
Correction	-	3 484	790	98	11 422	1 370	12 394	6 421	-
Protective inspection and regulation	1 037	6 481	3 188	3 595	10 134	4 699	2 537	12 286	14 341
Environment and housing:									
Sewerage	43 100	107 771	59 003	37 268	218 908	74 311	17 598	65 191	46 562
Capital outlay	17 338	56 660	45 999	10 765	108 106	33 973	8 119	14 359	13 205
Solid waste management	11 871	26 088	10 254	21 545	36 558	24 506	16 363	44 393	38 780
Parks and recreation	42 185	101 482	21 157	34 600	60 684	58 495	29 533	84 347	12 252
Housing and community development	3 373	12 951	5 213	4 798	26 836	24 710	5 923	28 397	45 643
Natural resources	-	-	19 425	-	-	15 431	277	-	10 059
Government administration:									
Financial administration	6 898	14 259	6 150	11 323	31 735	11 372	11 174	18 362	18 858
Judicial and legal	6 152	12 002	4 068	4 767	22 640	6 622	5 369	19 271	6 616
General public buildings	3 514	16 162	2 408	11 434	3 011	8 196	43 257	4 959	11 316
Other	7 395	8 944	3 149	4 674	10 886	6 972	5 709	12 624	5 845
Interest on general debt	102 822	95 791	25 445	81 872	185 064	87 511	31 485	22 836	31 714
General expenditure, n.e.c.	29 639	33 614	10 200	21 426	63 214	60 179	13 681	57 228	55 146
Utility and liquor store expenditure	424 669	132 243	42 038	76 943	215 143	930 169	36 853	354 563	36 080
Employee retirement expenditure[3]	22 415	83 235	15 260	21 869	65 320	12 612	-	55 016	63 014
Exhibit—Total expenditure for salaries and wages	262 263	383 373	132 798	140 587	564 900	343 307	336 289	378 257	261 644
Debt outstanding	**3 241 620**	**1 623 617**	**446 499**	**914 968**	**3 507 864**	**4 149 539**	**521 914**	**948 653**	**567 860**
Long-term debt outstanding	3 097 370	1 580 417	446 499	903 968	3 507 864	3 874 539	521 914	948 653	567 857
General debt	1 160 787	1 322 311	342 074	738 533	2 822 971	1 106 046	438 352	337 923	567 857
Education	-	-	-	-	-	-	140 854	-	2 520
Public debt for private purposes	282 151	75 029	255 939	307 971	578 344	75 827	85 474	-	119 553
Other and unallocable	878 636	1 247 282	86 135	430 562	2 244 627	1 030 219	212 024	337 923	445 784
Utility debt	1 936 583	258 106	104 425	165 435	684 893	2 768 493	83 562	610 730	-
Water supply systems	330 106	258 106	104 425	165 435	684 893	250 778	83 562	121 915	-
Electric power systems	1 606 477	-	-	-	-	2 517 715	-	488 815	-
Gas supply systems	-	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-	-
Short-term debt outstanding	144 250	43 200	-	11 000	-	275 000	-	-	3
Long-term debt issued	452 988	160 253	39 915	9 330	178 250	93 696	49 330	87 205	106 354
Full faith and credit	147 364	69 495	1 725	-	88 865	25 960	47 850	540	98 934
General purpose	147 364	69 495	1 725	-	84 100	25 000	47 850	540	98 934
Utility	-	-	-	-	4 765	960	-	-	-
Nonguaranteed	305 624	90 758	38 190	9 330	89 385	67 736	1 480	86 665	7 420
General purpose	68 928	51 578	-	1 250	57 921	-	1 480	20 165	7 420
Utility	236 696	39 180	38 190	8 080	31 464	67 736	-	66 500	-
Long-term debt retired	399 005	121 896	44 424	47 484	244 989	128 675	35 275	42 420	53 358
General purpose	160 279	112 974	41 729	40 949	191 955	26 211	28 104	21 725	53 358
Utility	238 726	8 922	2 695	6 535	53 034	102 464	7 171	20 695	-
Total borrowing	99 368	171 253	39 915	20 330	178 250	243 696	49 330	87 205	106 354
Total debt redemption	60 884	121 896	44 424	47 484	244 989	128 675	35 275	42 420	54 070
Refunding issues of long-term debt	353 620	-	-	-	-	-	-	-	-
Long-term debt refunded	338 121	-	-	-	-	-	-	-	-
Net long-term debt outstanding	2 532 469	1 378 596	175 056	559 839	2 266 455	3 411 525	431 281	862 212	335 341
Cash and security holdings	**1 524 182**	**1 994 686**	**786 699**	**1 048 479**	**3 600 473**	**1 383 102**	**381 533**	**858 932**	**1 951 801**
Employee retirement	417 270	1 320 247	259 378	464 502	1 805 862	323 735	-	503 949	1 536 010
Other	1 106 912	674 439	527 321	583 977	1 794 611	1 059 367	381 533	354 983	415 791
By purpose:									
Offsets to debt	564 901	201 821	271 443	344 129	1 241 409	463 014	90 633	86 441	232 516
Bond funds	342 619	311 555	20 864	145 113	374 282	392 577	124 300	89 678	25 639
Other	199 392	161 063	235 014	94 735	178 920	203 776	166 600	178 864	157 636

Note: See appendix B for factors that deserve special attention in interpreting this table.

[1]Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.
[2]Includes items not included in detail.
[3]Payments to beneficiaries including withdrawal of contributions.

Table 8. Finances of City Government-Operated Utilities, by State: 1990-91

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

State	Total[1]				Electric power[1]			
		Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States	**34 215 530**	**39 477 692**	**7 263 563**	**50 903 840**	**17 926 042**	**17 655 708**	**1 982 195**	**19 551 243**
Alabama	939 528	969 784	114 851	616 694	624 998	614 722	33 470	75 726
Alaska	157 707	197 032	28 132	419 809	121 118	122 220	7 677	292 414
Arizona	378 920	508 854	162 215	960 618	32 238	25 984	3 473	14 353
Arkansas	290 276	291 691	46 676	534 514	167 827	156 223	18 495	278 693
California	4 681 412	5 508 610	1 125 143	4 432 367	2 934 345	3 115 626	564 800	3 126 161
Colorado	658 475	737 079	165 124	1 305 418	263 587	254 464	33 846	226 613
Connecticut	122 265	113 127	9 281	88 342	69 372	62 215	-	7 138
Delaware	104 548	95 051	9 604	86 384	80 630	69 618	4 428	35 627
District of Columbia	62 678	96 320	39 410	16 271	-	-	-	-
Florida	2 749 563	3 017 971	708 776	6 169 828	1 826 795	1 794 973	248 031	4 726 093
Georgia	945 901	1 013 791	184 568	999 167	472 119	429 033	17 736	107 473
Hawaii	82 635	190 008	62 881	52 170	-	-	-	-
Idaho	73 686	77 777	10 161	120 016	43 940	43 631	2 728	87 976
Illinois	1 125 669	1 134 805	209 731	1 187 962	267 158	259 069	42 789	141 909
Indiana	513 959	569 782	58 010	275 979	298 592	304 441	20 337	32 762
Iowa	427 301	481 114	78 740	572 771	250 737	256 935	17 478	424 743
Kansas	338 443	323 787	28 949	333 100	183 297	160 759	6 644	136 862
Kentucky	481 577	504 982	69 808	623 493	260 133	267 823	11 855	206 158
Louisiana	469 457	422 520	47 911	585 522	264 911	220 273	15 977	316 541
Maine	3 110	4 813	1 425	12 186	-	-	-	-
Maryland	120 106	113 863	8 867	169 062	33 717	29 839	-	18 825
Massachusetts	416 056	384 201	58 404	213 132	164 995	169 850	12 128	60 596
Michigan	901 034	1 178 035	227 314	1 042 380	347 902	383 753	78 216	281 885
Minnesota	587 974	651 865	100 873	290 075	364 167	357 746	22 946	83 940
Mississippi	339 266	352 047	45 610	275 347	195 353	193 197	7 759	9 731
Missouri	730 311	713 937	96 824	800 407	451 744	393 829	27 602	410 894
Montana	30 887	28 513	3 285	72 068	-	-	-	-
Nebraska	348 663	349 812	40 079	546 693	270 335	273 231	26 202	476 513
Nevada	35 227	38 057	10 577	8 498	7 690	5 341	1 221	-
New Hampshire	25 420	21 516	272	81 682	-	248	-	-
New Jersey	270 428	271 775	43 323	305 720	70 084	64 828	4 271	9 319
New Mexico	169 492	194 329	34 734	484 290	59 500	53 731	3 320	160 021
New York	2 347 227	4 912 239	1 015 882	7 788 506	101 454	82 521	34	46 711
North Carolina	1 186 504	1 234 603	202 911	520 423	832 143	754 178	44 228	61 459
North Dakota	47 935	49 860	6 406	57 724	10 241	8 226	202	715
Ohio	979 821	1 138 249	245 525	1 508 794	382 870	414 856	44 300	522 459
Oklahoma	419 074	429 397	67 062	574 755	189 046	148 739	4 201	22 286
Oregon	374 209	385 043	62 565	743 261	228 890	233 270	20 424	452 029
Pennsylvania	748 777	819 200	82 773	1 934 851	83 693	88 720	1 756	411 409
Rhode Island	38 421	32 595	226	44 556	421	612	21	2 286
South Carolina	427 715	489 330	141 287	750 401	177 488	158 847	14 340	-
South Dakota	76 146	117 829	55 049	54 182	38 915	34 259	4 205	2 684
Tennessee	3 386 558	3 487 287	327 996	1 715 024	2 786 985	2 787 246	160 247	537 416
Texas	3 366 149	3 368 037	772 204	8 342 613	1 769 022	1 668 254	312 434	4 588 200
Utah	227 076	217 733	45 376	283 429	137 490	114 369	10 911	120 771
Vermont	73 507	77 640	5 499	157 752	62 668	64 736	3 393	113 164
Virginia	594 136	591 863	108 338	756 295	179 532	160 141	9 389	51 306
Washington	796 428	913 099	221 040	1 346 395	544 705	571 837	106 693	764 100
West Virginia	54 756	63 440	4 374	167 506	5 039	4 680	1 250	234
Wisconsin	436 413	533 640	53 247	392 558	246 363	257 448	9 350	104 167
Wyoming	50 704	59 760	14 245	82 850	21 793	19 167	1 388	881

See footnotes at end of table.

Table 8. Finances of City Government-Operated Utilities, by State: 1990-91—Con.

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

State	Water supply[1]				Transit system[1]				Gas supply[1]			
		Expenditure		Long-term debt outstanding		Expenditure		Long-term debt outstanding		Expenditure		Long-term debt outstanding
	Revenue	Total	Capital outlay only		Revenue	Total	Capital outlay only		Revenue	Total	Capital outlay only	
United States	**12 066 562**	**14 228 979**	**4 159 098**	**27 087 282**	**1 923 821**	**5 374 790**	**900 013**	**3 208 399**	**2 299 105**	**2 218 215**	**222 257**	**1 056 916**
Alabama	182 681	223 767	66 234	510 721	1 115	4 603	1 434	–	130 734	126 692	13 713	30 247
Alaska	34 777	62 387	19 692	127 395	1 812	12 425	763	–	–	–	–	–
Arizona	309 336	390 853	145 759	945 890	5 273	65 816	12 317	375	32 073	26 201	666	–
Arkansas	119 760	132 487	28 001	255 821	260	1 423	180	–	2 429	1 558	–	–
California	1 454 131	1 669 969	469 756	1 273 391	154 756	589 838	85 321	32 040	138 180	133 177	5 266	775
Colorado	306 489	384 363	121 135	1 059 187	1 980	13 550	1 035	–	86 419	84 702	9 108	19 618
Connecticut	44 409	44 248	9 281	81 204	–	–	–	–	8 484	6 664	–	–
Delaware	23 918	25 433	5 176	50 757	–	–	–	–	–	–	–	–
District of Columbia	62 678	96 320	39 410	16 271	–	–	–	–	–	–	–	–
Florida	839 645	1 120 605	433 785	1 406 085	3 751	18 560	5 525	–	79 372	83 833	21 435	37 650
Georgia	298 272	423 750	156 803	888 464	4 928	14 567	3 243	–	170 582	146 441	6 786	3 230
Hawaii	63 722	98 286	55 622	52 170	18 913	91 722	7 259	–	–	–	–	–
Idaho	29 370	31 603	7 228	32 040	376	2 543	205	–	–	–	–	–
Illinois	816 120	830 279	164 860	1 046 053	2 367	10 888	2 045	–	40 024	34 569	37	–
Indiana	189 721	213 072	35 717	232 649	10 210	37 134	1 733	9 505	15 436	15 135	223	1 063
Iowa	142 138	177 492	60 244	142 337	3 864	18 493	284	–	30 562	28 194	734	5 691
Kansas	134 092	136 852	21 960	195 299	1 824	7 092	97	245	19 230	19 084	248	694
Kentucky	168 898	182 545	53 634	415 008	1 584	7 300	582	–	50 962	47 314	3 737	2 327
Louisiana	147 834	137 140	25 283	255 460	4 389	17 856	3 269	–	52 323	47 251	3 382	13 521
Maine	2 946	3 802	1 415	11 673	164	1 011	10	513	–	–	–	–
Maryland	82 937	78 345	8 850	150 237	1 995	4 580	17	–	1 457	1 099	–	–
Massachusetts	220 379	184 776	46 276	145 176	–	203	–	7 360	30 682	29 372	–	–
Michigan	515 174	636 265	148 508	760 295	37 958	158 012	590	200	–	5	–	–
Minnesota	162 228	228 499	75 726	197 373	3 151	9 298	144	–	58 428	56 322	2 057	8 762
Mississippi	98 897	117 858	34 580	254 295	63	430	14	–	44 953	40 562	3 257	11 321
Missouri	208 606	246 815	64 281	383 560	1 086	6 588	61	–	68 875	66 705	4 880	5 953
Montana	30 388	25 733	3 005	72 068	331	2 634	280	–	168	146	–	–
Nebraska	54 017	51 050	13 877	67 380	917	4 403	–	–	23 394	21 128	–	2 800
Nevada	27 537	32 716	9 356	8 498	–	–	–	–	–	–	–	–
New Hampshire	23 516	20 893	272	81 682	1 904	375	–	–	–	–	–	–
New Jersey	200 317	206 887	39 052	296 401	27	60	–	–	–	–	–	–
New Mexico	89 058	110 342	29 610	317 915	2 742	13 561	839	–	18 192	16 695	965	6 354
New York	671 054	865 464	273 872	4 730 326	1 574 175	3 962 927	741 976	3 011 469	544	1 327	–	–
North Carolina	282 579	371 644	142 410	455 196	13 648	55 309	14 042	3 768	58 134	53 472	2 231	–
North Dakota	37 010	40 121	5 968	57 009	445	1 513	236	–	239	–	–	–
Ohio	567 378	686 781	199 947	986 335	2 454	8 595	783	–	27 119	28 017	495	–
Oklahoma	216 005	251 117	62 098	544 027	3 359	19 314	634	–	10 664	10 227	129	8 442
Oregon	145 177	150 325	41 762	291 232	142	1 448	379	–	–	–	–	–
Pennsylvania	198 611	236 161	27 948	655 091	408	16 047	39	138 253	466 065	478 272	53 030	730 098
Rhode Island	38 000	31 983	205	42 270	–	–	–	–	–	–	–	–
South Carolina	202 786	285 521	123 197	748 453	54	494	203	–	47 387	44 468	3 547	1 948
South Dakota	31 891	79 209	50 593	51 498	–	–	–	–	5 340	4 361	251	–
Tennessee	277 280	351 112	121 932	1 127 332	20 311	52 509	2 291	705	301 982	296 420	43 526	49 571
Texas	1 425 956	1 523 278	440 035	3 754 343	10 784	33 403	4 165	70	160 387	143 102	15 570	–
Utah	89 556	102 196	34 465	158 488	30	1 168	–	–	–	–	–	4 170
Vermont	10 839	12 904	2 106	44 588	–	–	–	–	–	–	–	–
Virginia	285 973	267 432	65 078	591 470	16 301	43 926	7 197	838	112 330	120 364	26 674	112 681
Washington	244 454	324 989	114 018	582 295	4 074	11 641	19	–	5 195	4 632	310	–
West Virginia	49 630	58 217	3 124	167 272	87	543	–	–	–	–	–	–
Wisconsin	179 481	224 500	43 095	285 333	9 809	50 988	802	3 058	760	704	–	–
Wyoming	28 911	40 593	12 857	81 969	–	–	–	–	–	–	–	–

Note: Data partially based on estimates subject to sampling variation; see text.

[1]Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

Appendix A.
Definitions of Selected Terms

Agency and Private Trust Transactions—Transactions excluded from census data on city finances because they involve receipt, holding, and disbursement of monies by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

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

Assistance and Subsidies—For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

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

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

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

Cash and Security Holdings— Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance— See Public Welfare.

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

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

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

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

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

Debt Issued—See Long-Term Debt Issued.

Debt Offsets—See Long-Term Debt Offsets.

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

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

Debt Retired—See Long-Term Debt Retired.

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

Education—Schools and other educational facilities and services. Elementary and Secondary Education includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education include universities, colleges, and junior and/or community colleges operated by the city.

Elementary and Secondary Education—See under Education.

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

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

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

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

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

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

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

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

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

General Public Building— Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All city revenue except Utility Revenue, Liquor Stores Revenue, and Employee-Retirement and other Insurance Trust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.

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

Government Administration— Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing

body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

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

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

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

Housing and Community Development—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are included in Government Finances, Series GF,No.5.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure— Amounts paid for the use of borrowed money. Interest on utility debt is included in Utility Expenditures.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for city employees.

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

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

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

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

Libraries—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

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

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

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

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

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

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

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

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

Natural Resources—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

N.E.C.—Not elsewhere classified.

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

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

Other Government Administration—The governing body, courts, office of the chief executive, and central staff and services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

Own Hospitals—See under Hospitals. Parking Facilities—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and offstreet parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; municipal parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

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

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

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

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

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid

to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of Welfare Institutions. Other-Public Welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

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

Refunding Issues of Long-Term Debt—See under Long-Term Debt Issued.

Refunding of Long-Term Debt—See under Debt.

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

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

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

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

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

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

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

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

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

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

Solid Waste Management—Street cleaning, and collection and disposal of garbage and other waste.

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

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

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a

private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

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

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

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

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

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

Vendor Payments—See under Public Welfare.

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

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Appendix B. Factors Affecting Municipal Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, & 7.

PHOENIX, AZ

The long-term debt outstanding includes $697,670,000 municipal corporation revenue bonds, $577,166,000 industrial revenue bonds, and $589,857,000 bonds for various purposes.

LOS ANGELES, CA

The long-term debt issued includes $350,000,000 electric power and $312,410,000 waste water revenue bonds. Long-term debt outstanding includes $1,014,421,000 waste water revenue bonds and $653,815,000 community redevelopment bonds and notes.

DENVER, CO

The long-term debt issued includes $928,295,000 airport revenue bonds. The long-term debt outstanding includes $1,344,890,000 airport and $183,015,000 excise tax revenue bonds.

WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its financial activity during fiscal year 1991 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars).

Item	1990-91 Amount
Revenue, total	73,555
Unemployment compensation payroll tax	60,430
Federal contributions and advances	6,296
Interest	6,829
Expenditure, total	118,862
Regular benefits	112,033
Extended and special benefits	6,829
Assets, total	42,864
Trust fund account in U.S. Treasury	44,452
Clearing and benefit accounts (minus sign indicates negative balance)	-1,588

CHICAGO, IL

The long-term debt issued includes $1,075,245,000 industrial revenue and $733,770,000 airport revenue bonds. The long-term debt outstanding includes $2,040,750,000 airport and $1,234,766,000 general obligation bonds.

NEW YORK CITY, NY

The long-term debt issued includes $1,048,802,000 Triborough Bridge and Tunnel Authority revenue bonds, $683,708,000 school bonds, and $2,825,763,000 miscellaneous general obligation bonds. The long-term debt outstanding includes $2,385,875,000 obligations of the Triborough Bridge and Tunnel Authority, $1,508,824,000 debt to the Municipal Assistance Corporation, $1,985,557,000 school bonds, and $11,678,000 miscellaneous general obligation bonds.

NORTH CAROLINA MUNICIPAL LIQUOR STORES

In the following cities in North Carolina, utility data include city liquor store operations in the indicated amounts.

Cities	Revenue (dollars)	Expenditure (dollars)
Greensboro, NC	13,950,000	12,194,000
Winston-Salem, NC	13,003,000	10,993,000

PHILADELPHIA, PA

The long-term debt outstanding includes $962,582,000 sewer revenue bonds, $334,065,000 recreation general obligation bonds, and $292,915,000 aviation revenue bonds.

HOUSTON, TX

The long-term debt outstanding includes $1,191,154,000 sewer bonds and $849,550,000 public improvement general obligation bonds.