

DOCUMENT RESUME

ED 370 997

TM 021 605

AUTHOR Keffer, Gerard T.; And Others
 TITLE Government Finances: 1990-91.
 INSTITUTION Bureau of the Census (DOC), Suitland, Md.
 REPORT NO GF/91-5
 PUB DATE Nov 93
 NOTE 154p.
 AVAILABLE FROM Superintendent of Documents, U.S. Government Printing
 Office, Washington, DC 20402.
 PUB TYPE Statistical Data (110) -- Reports -
 Evaluative/Feasibility (142)

EDRS PRICE MF01/PC07 Plus Postage.
 DESCRIPTORS *Census Figures; *Expenditures; *Federal Government;
 Financial Support; Government Role; *Income; *Local
 Government; National Surveys; Reference Materials;
 *State Government; Tables (Data)
 IDENTIFIERS Debt (Financial); *Finance; Financial Reports

ABSTRACT

The Bureau of the Census conducts an annual survey of government finances that covers the entire range of government activities, revenues, expenditures, debts, and assets. This report provides a comprehensive summary of annual findings, giving data by level (Federal, state, and local), by state area, and by type of government. Tables present details of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose and type. Data are grouped into the following categories: (1) summary tables; (2) revenue; (3) expenditure; (4) debt and cash and security holdings; (5) utilities; (6) insurance trust; (7) state and local government findings; (8) relational statistics and rankings; and (9) population and personal income. Information about education is presented as appropriate to the table, particularly for state and local government expenditures. Five appendixes contain information on definitions and methodology. Thirty-five tables present financial data. (SLD)

 * Reproductions supplied by EDRS are the best that can be made *
 * from the original document. *

TM

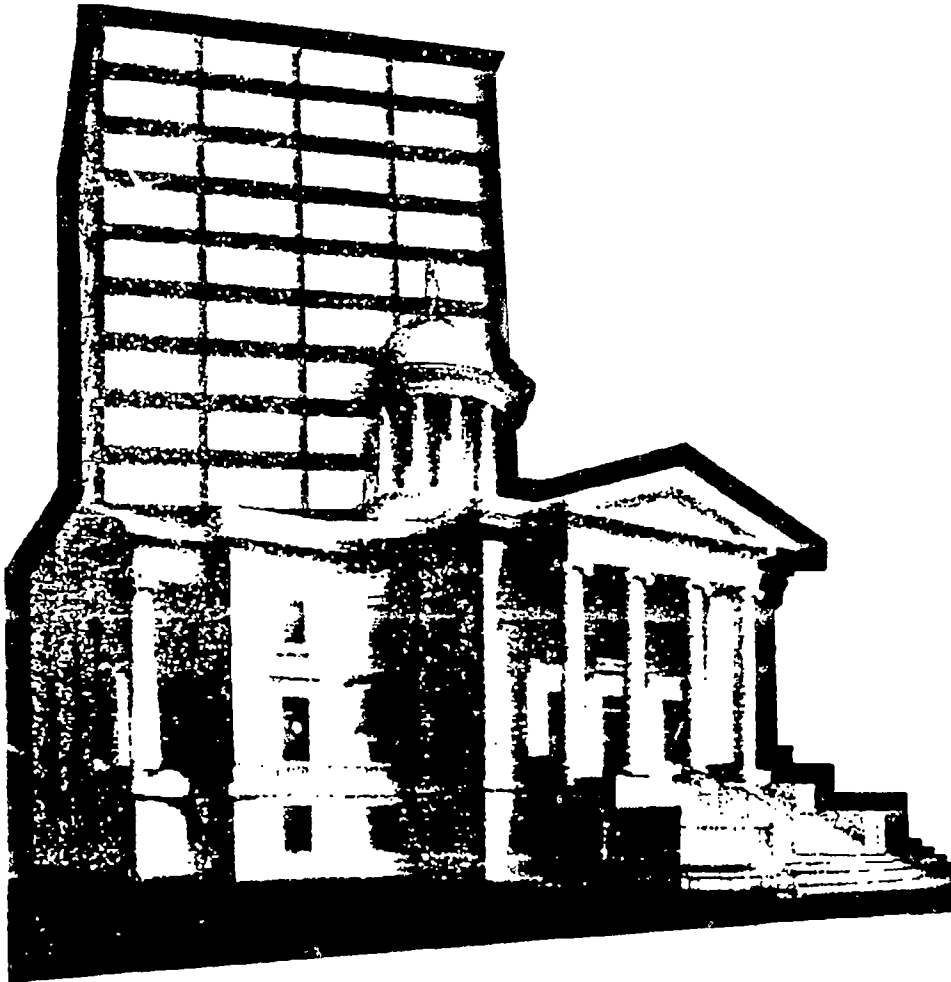
GF/91-5

GOVERNMENT FINANCES

Government Finances: 1990-91

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION
CENTER (ERIC)

- This document has been reproduced as received from the person or organization originating it.
 - Minor changes have been made to improve reproduction quality.
-
- Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

ED 370 997

021605



Acknowledgments

This report was prepared in the Governments Division by the Finance and Taxation Branch headed by **Gerard T. Keffer**. **Carl Handy**, **Donna Hirsch**, and **David Patching** reviewed tabulations and evaluated final publication copy. **Daniel Pflum** of the Federal Finance Staff compiled the Federal Government information.

The central collection and mail canvass data were assembled and processed under the supervision of **Russell Price**, Chief, Central Collection and Surveys Branch. **George F. Beaven**, Chief of Operation Support, Research and Analysis Branch, directed the large unit data collection and review. **Timothy Antisdel** directed data processing operations. **Linda Beaton** programmed the tables, and **Corrine Davis** supervised preparation of publication copy within Governments Division, under the supervision of **Kathy Chamberlain**, Chief, Computer Utilization Branch.

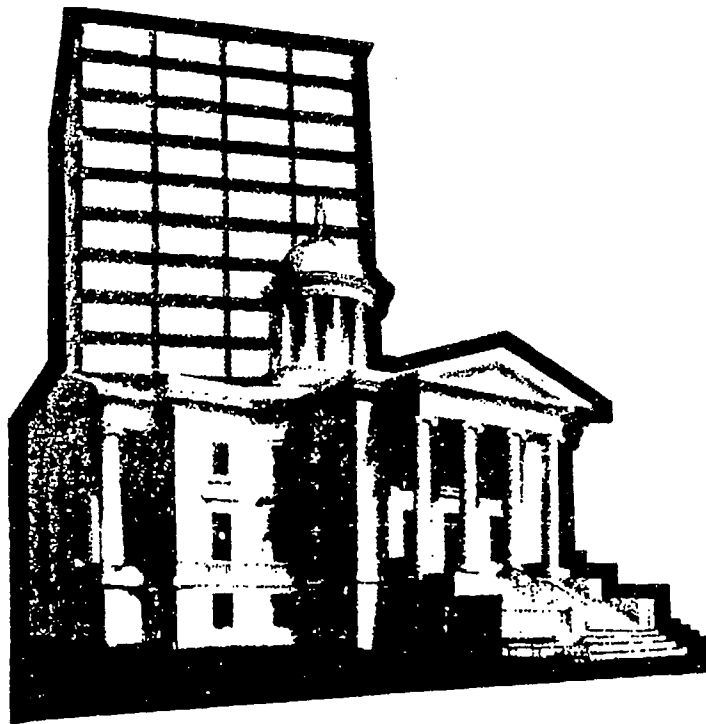
The staff of the Administrative Publications Services Division, **Walter C. Odom**, Chief, performed publication planning, editorial review, design, composition, and printing planning and procurement. **Joan I. Kinikin** provided publication coordination and editing.

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

The U.S. Bureau of the Census gratefully acknowledges the cooperation and assistance of the thousands of State and local government officials in providing information for this report.

For information regarding data contained in this report, Contact **Gerard T. Keffer**, Governments Division, Bureau of the Census, Washington, DC 20233 (telephone 1-800-242-2184).

Government Finances: 1990-91



Issued November 1993



U.S. Department of Commerce
Ronald H. Brown, Secretary
Economics and Statistics Administration
Paul A. London, Acting Under Secretary
for Economic Affairs
BUREAU OF THE CENSUS
Harry A. Scarr, Acting Director



**Economics and Statistics
Administration**



BUREAU OF THE CENSUS
Harry A. Scarr, Acting Director

Charles A. Waite, Associate Director
for Economic Programs

GOVERNMENTS DIVISION
Gordon W. Green, Chief

SUGGESTED CITATION

U.S. Bureau of the Census. *Government Finances: 1990-91*, Series GF/91-5.
U.S. Government Printing Office, Washington, DC 1993

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

Contents

| | Page |
|-------------------|------|
| Introduction..... | vii |

Table

SUMMARY

| | |
|---|----|
| 1. Summary of Federal, State, and Local Government Finances: 1987-88 to 1990-91 .. | 1 |
| 2. Summary of Government Finances by Level and Type of Government: 1990-91 | 2 |
| 3. Summary of Government Finances in Relation to Population and Personal Income by Level of Government: 1990-91 | 3 |
| 4. Summary of Federal Government Finances: 1987-88 to 1990-91 | 4 |
| 5. Summary of State and Local Government Finances: 1987-88 to 1990-91 | 6 |
| 6. Summary of Government Revenue by Source, Level, and Type of Government: 1990-91 | 7 |
| 7. Summary of Government Expenditure by Character and Object, Level, and Type of Government: 1990-91 | 8 |
| 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91 | 9 |
| 9. Summary of Direct and Intergovernmental Expenditure by Function and Level of Government: 1990-91 | 12 |
| 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1990-91 | 13 |
| 11. Summary of Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1990-91 | 15 |
| 12. Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1990-91 | 16 |
| 13. Summary of State and Local Government Indebtedness and Debt Transactions by Level and Type of Government: 1990-91 | 16 |
| 14. Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings, and Level and Type of Government: 1990-91 and Prior Years | 17 |
| 15. Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1990-91 | 18 |
| 16. Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1990-91 | 19 |

REVENUE

| | |
|--|----|
| 17. Summary of State and Local Government Revenue by State: 1990-91 | 20 |
| 18. General Revenue of State and Local Governments by Source and State: 1990-91 | 21 |
| 19. Origin and Allocation of State and Local Government General Revenue by Level of Government and States: 1990-91 | 22 |

| Table | Page |
|--|-------------|
| EXPENDITURE | |
| 20. Summary of State and Local Government Expenditure by States: 1990-91 | 24 |
| 21. State and Local Government Expenditure by Character and Object and States: 1990-91 | 25 |
| 22. Expenditure of State and Local Governments by Function and States: 1990-91 | 26 |
| 23. Allocation of State and Local Government Direct General Expenditure by Level of Government and States: 1990-91 | 32 |
| 24. Capital Outlay of State and Local Governments for Selected Functions by States: 1990-91 | 34 |
| DEBT AND CASH AND SECURITY HOLDINGS | |
| 25. Indebtedness and Debt Transactions of State and Local Governments by States: 1990-91 | 36 |
| 26. Cash and Security Holdings of State and Local Governments by States: 1990-91 ... | 38 |
| UTILITIES | |
| 27. Finances of Utilities Operated by State and Local Governments by States, Type of Utility, and Government: 1990-91 | 40 |
| INSURANCE TRUST | |
| 28. State and Local Government Insurance Trust Finances by States: 1990-91 | 44 |
| STATE AND LOCAL GOVERNMENT FINANCES | |
| 29. State and Local Government Revenue and Expenditure by Level and Type of Government by States: 1990-91 | 46 |
| RELATIONAL STATISTICS AND RANKINGS | |
| 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91 | 98 |
| 31. Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income by State: 1990-91 | 102 |
| 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1990-91 | 106 |
| 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1990-91 | 108 |
| 34. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1990-91 | 110 |
| POPULATION AND PERSONAL INCOME | |
| 35. Population and Personal Income by States: 1990 and 1991 | 111 |

Appendixes

| | | |
|----|--|-----|
| A. | Definitions of Selected Terms | A-1 |
| B. | Notes Relating to Government Finances | B-1 |
| C. | Two-Letter State Abbreviations | C-1 |
| D. | Explanation for Tracing Origin and Allocation of Funds in Tables 19 and 23 | D-1 |
| E. | Relative Standard Errors: 1991 | E-1 |

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 GF91) 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. 5) provides a comprehensive summary of the annual survey findings, showing data by level (Federal, State, and local government), State area (Alabama, Alaska, etc.) and type of government (county, municipality, township, special district, and school district). The tables present the details of revenue by type; expenditure by object and function; indebtedness by term; and assets by purpose and type.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's government finance data collection activities, sources and limitations of data, and major findings of the 1990-91 survey.

The report is divided generally into nine sections; tables 1 through 16 contain national summaries for various financial items; tables 17 through 28, which provide these same financial items for each State area, concentrate on revenues in tables 17 through 19, expenditures in tables 20 through 24, debt and cash and security holdings in tables 25 through 26, utilities in tables 27 and insurance trusts in table 28; table 29 contains financial data by level and type of government for each State area; table 30 through 34 show the relationships between the financial data and population and income in each State area; and table 35 displays supplementary data on population and personal income.

Table 1 displays national totals of Federal, State, and local government finances for 1990-91 and prior years. Finances by level and type of government are provided in table 2, and are related to population and personal income in table 3. You will find a Federal Government summary with some prior year data in table 4 and the same for State and local governments in table 5. Revenue data appear in table 6 and expenditure information in tables 7 through 11. Table 12 includes data on government operated utilities. Government indebtedness and debt transactions are provided in table 13; cash and security holdings are detailed in table 14; and government insurance trust finances, including employee retirement, are summarized in tables 15 and 16.

Statewide aggregates appear in table 17 through 35. Revenue data are shown in tables 17 through 19, including detailed presentations on tax revenue, current charges, and intergovernmental revenue. Tables 20 through 24 exhibit State area totals for expenditure by character and object, with special displays for capital outlay and function.

Further statewide aggregates appear for debt transactions (table 25), cash and security holdings (table 26), government operated utilities (table 27), and insurance trust finances (table 28).

Table 29 presents statewide aggregates also. But this display shows detailed revenue and expenditure data for each State government and type of local government (county, municipality, township, special district, and school district).

In tables 30 through 34 you will find data showing the relationship between selected financial items and population or income. This is expressed as per capita data in tables 30, 32, 33, and 34 and per \$1,000 of personal income in table 31. Additionally, the per capita data in tables 32 through 34 are displayed in State rank order.

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, Washington, DC 20233.

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

The financial statistics for 1990-91 relate to government fiscal years which ended June 30, 1991, or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the Federal Government, the State governments of Alabama, Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the State government of Texas and Texas school districts. New York State ends its fiscal year on March 31 and, beside those already mentioned, is the only other exception to the June 30 ending for State governments.

Composition of Financial Amounts

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

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 governments such as port facilities, airports, toll highways and housing projects—as well as all such agencies and activities of the Federal Government including its corporations—are part of the general government sector. Major insurance programs administered by the Federal Government, including crop and farm mortgage insurance, investment guarantee activities, and home mortgage insurance are reported in general government. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 State governments and by local governments in 6 States. Insurance

trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, Federal Social Security (Old Age, Survivors, Disability, and Health Insurance), and State medical and disability funds.

REVENUE CONCEPTS

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

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

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

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. 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 of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings.

Insurance trust revenue comprises only: (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their government employers; and (2) earnings on investment assets of insurance trust funds.

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

Several major insurance programs administered by the Federal Government—crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, and the like—are not classed here as insurance trust activities but, like numerous other commercial type activities, as general government functions. Insurance premium receipts of such activities are classified as general revenue from charges for services and their payments of losses as general expenditure.

Since Federally administered insurance trust earnings are entirely from investments in Federal securities, they are classed as intragovernmental transactions and excluded from Federal revenue data here. There is a corresponding exclusion from reported amounts of Federal expenditure for interest.

EXPENDITURE CONCEPTS

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

The commonly used character and object (or use) categories 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.

Government expenditure for capital outlay is commonly financed by borrowing, but government 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 the degree of budgetary "balance."

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

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

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction. Detailed statistics on civilian public employment and payrolls as of October appear in the annual U. S. Bureau of the Census report Public Employment: 1991 (Series GE-91-1).

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines and, except in a few instances, have no data precedents.

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

Note that the functions cannot be equated specifically with one Federal or State government program. Medicaid,

for example, is included in the larger public welfare function. Instead 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.

Further, these functions have utility beyond the limits of this specific report or other Bureau of the Census publications on government finances. The various phases of the census of governments, for example, including the organization and employment, use these same functions, making cross-analyses feasible.

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.

Unique Federal Programs. There are several types of programs that are, for the most part, unique to the Federal Government and are grouped as such—national defense and international relations, postal service, and space research and technology.

Expenditure of the Federal Government for defense and international relations as presented in this report comprises most of the items classified in the "Budget of the United States" under two closely related headings—"National Defense" and "International Affairs." Defense-related activities of the State and local governments (including National Guard, civil defense, and armory activities) have been classified under the residual "Other" functional class, so that in this report defense expenditure is entirely that of the Federal Government.

Expenditure by the Federal Government for the Postal Service is included on a gross basis in the development of Federal expenditure totals. Although the status of the Postal Service changed in 1971 from a cabinet department to an independent Federal commission, Census Bureau statistics have continued to include these data under Federal Government activities for purposes of continuity. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for air transportation.

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

Elementary and secondary expenditure for education includes all expenditure of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It includes gross school system

expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

Institutions of higher education pertain to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditure shown under this heading includes gross payments for auxiliary activities such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions' hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

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

Categorical cash assistance payments to State governments and the District of Columbia in this report include mainly maintenance assistance under the Federal program Aid to Families with Dependent Children (AFDC), Maintenance Assistance—State Aid. All States participate in AFDC and the matching requirements vary from about one-fifth to one-half of the Federal payments.

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

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

Hospitals. The Federal portion of this category includes, among other things, the operation and construction of Federal veterans hospitals. Expenditures for hospital facilities directly operated by State and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

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

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

Natural Resources. Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources. Federal Government payments are mainly for gross amounts of commodity purchases in the form of price stabilization programs. No exclusion is made of commodities resold during the year or transfer to Federal aid programs. Other Federal natural resource activities pertain to multi-purpose power and reclamation projects (including the Tennessee Valley Authority), soil conservation and reclamation, forestry and mineral resources, agricultural research, and farm crop and mortgage insurance.

For State and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

Police Protection. Local government payments for police and traffic safety activities amount to the most significant part of police protection. Federal agencies included in this category are the Federal Bureau of Investigation; Customs Service; Drug Enforcement Administration; Bureau of Alcohol, Tobacco, and Firearms; and Secret Service. State expenditure is mainly for highway police activities.

Utilities and Liquor Stores

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

State and local government utility revenue means only charges received for services. Other revenues received by utilities—for example, interest earnings—are counted as general revenues of a government (see definitions in appendix A).

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

INSURANCE TRUSTS

Every State and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the States also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems. Social Security (OASDHI) dominates the Federal insurance trust area.

Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

The coverage in a number of State-administered employee retirement systems includes local government employees either exclusively or with State employees. The local government contributions to State systems to pay the local employee portion are included under insurance trust revenue of the State government and as a direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the report *Employee Retirement Systems of State and Local Governments: 1990-91* (GF91, No. 2) for additional specific information about employee-retirement systems.

INDEBTEDNESS

Federal gross debt outstanding includes public debt (subject to statutory limitations), as well as other obligations not subject to restrictions and representing Federal

agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances.¹

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

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

The calculation of the annual change in total debt, as shown in table 25, requires information not published in this report. It is, however, available in detailed records from the Bureau of the Census.

LOTTERIES

There were 33 State and local government lotteries in operation during fiscal year 1990-91. In this report, the amounts available for distribution from lottery proceeds to various government funds are included in the miscellaneous revenue total. Please refer to table 35 in the publication *State Government Finances: 1991* (GF91, No. 3) for detailed information on the income and apportionment of funds in individual lottery systems.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its

various funds, payments between funds have been eliminated. Thus, for example, a government's employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure—insurance trust expenditure in this example.

The substantial amount of interest paid by the Federal Treasury to the Federal insurance trust funds, which have all their reserves invested in Federal securities, is excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. State and local governments also pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental Flows

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

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, a State area, a county area, a type of local government, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a “fund” under the intragovernmental flows described above. For example, under Arizona in table 29, which provides State area totals by level and type of government, the column for municipalities excludes any financial transactions between Phoenix and any other municipality in Arizona. Similarly, the local government column excludes transactions between Phoenix and any other Arizona local government, and the State area totals exclude both the interlocal and State-local amounts.

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

1. In situations where a government-administered employee-retirement system covers the employees of a second government, contributions by the latter are included,

¹Detailed statistics on Federal indebtedness appear in the *United States Government Annual Report (appendix)*, and on a current basis in the *Daily Statement of the United States Treasury*, the *Monthly Statement of the United States Treasury*, and the *Quarterly Treasury Bulletin*.

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, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

RELATION TO NATIONAL INCOME STATISTICS

Figures on State and local government "receipts" and "expenditures" which appear in the national income and product statistics issued by the U.S. Department of Commerce, Bureau of Economic Analysis, are based primarily on Census Bureau data on "revenue" and "expenditure." However, there are differences in the totals and some of the components of the two sets of statistics owing to differences in concepts and timing. The principal areas of differences are —

1. Census statistics on government finances include on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.
2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by State and local governments. In national income accounts, interest received is deducted from interest paid, and only the net interest paid is included in government expenditures.
3. In census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of State and local governments, while in national income accounts they are treated in the Federal Government sector.
4. Census figures include as revenue amounts from sale of real property, and as expenditure capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In census data, employer contributions by State and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions and excluded from revenue and expenditure

totals. In national income accounts, however, such "government contributions to self-administered social insurance funds" are included in revenue and in expenditure as supplements to wage and salary payments.

A statistical reconciliation entitled "Relation of State and Local Government Receipts and Expenditures in the National Income and Product Accounts to Bureau of the Census Data" appears annually in the National Income Issue of the U.S. Department of Commerce's, *Survey of Current Business*.

SOURCES AND LIMITATIONS OF DATA

Federal Finance Statistics

Most of the Federal Government statistics here are based on figures for 1991 that appear in *The Budget of the United States Government for the Fiscal Year 1991*. For certain kinds of transactions, Census Bureau analysts also used the 1991 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Some supplementary details on Federal payments to State and local governments were obtained directly from the Federal agencies making the payments.

The classification used by the Bureau of the Census for reporting State and local government finance statistics differs in a number of important respects from the classification used in the United States Budget. Accordingly, it was necessary to recast Federal data as presented in the United States Budget in order to develop the government finance statistics presented in this report. This involved (1) grouping individual Federal receipt items and expenditure amounts for various agencies and appropriation items according to the functional framework used for reporting of State and local government finances and (2) applying those certain adjustments to many of the items in order to arrive at revenue and expenditure amounts as reported here. These adjustments took account of the following major differences between these series:

1. The financial transactions of government enterprises are included in Federal budget figures to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).
2. Certain receipts are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. These are (1) receipts from various enterprises or market oriented Federal activities; (2) receipts from interest on loans the government has made; (3) receipts from sales of property or products; and (4) certain other reimbursements from non-Federal sources, as well as

receipts from charges for quarters and subsistence furnished to employees. For Census purposes, these amounts are counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures include various financial transactions of trust funds which before fiscal year 1967 were excluded. Such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, the District of Columbia funds).
4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipt and expenditure categories. Census figures exclude all such transfers.
5. Federal budget expenditures include interest accrued but not paid during the fiscal year; Census data on interest are on a disbursement basis.
6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

State Government Finances

The statistics on State government finances shown in this report are based primarily on the annual Census Bureau survey of State finances for fiscal year 1991. Findings from that survey have been issued in various publications, with the most detailed figures appearing in *State Government Finances: 1991* (GF91, No. 3). Trained representatives of the U.S. Bureau of the Census compiled figures in detail from official records and reports of the various States for most of the State financial data. Data for tax revenue, some debt figures, and the finances of State administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data Survey, conducted by the Center for Education Statistics in agreement with the Census Bureau, was the main source of State college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the State financial data received an intensive review.

Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor.

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 municipal 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, municipal, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Mail questionnaires went directly to 3,900 county, municipal, and township governments. 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 municipal governments—those with a population of 300,000 or more. The balance of the county government data and municipal and township data was sought from cooperative Census Bureau-State arrangements.

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 municipal government offices to obtain the basic statistics or important missing information.

Portions of the local government financial statistics presented in this publication were obtained from central sources in 38 States. Most of these sources are universities and State agencies with mandates to provide technical assistance to local governments and monitor their fiscal activities. The extent to which the Bureau of the Census information needs could be accommodated by the central source data systems varied from State to State. As a result, in some States the use of central source data was limited to certain types of local government or population size groups or to particular segments of the data set. The States in which some or all general purpose local government finance data were centrally obtained are—

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

As with mail canvass questionnaires, centrally collected financial data sometimes needed supplementation for such items as debt, assets, or particular functional expenditures or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or from mail requests directly to the county municipal, or township governments.

Through these efforts only a minor percentage of the general purpose government sample—representing nearly all quite small governments—remained incomplete.

School districts. The education portion of the 1991 annual survey provided data for independent school districts and dependent school systems. This information came from three sources:

1. Higher education—Finance data were obtained from questionnaires used in the Integrated Postsecondary Education Data Survey conducted by the Center for Education Statistics as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education.
2. Mail canvass—Statistics for elementary and secondary school systems in Alaska and in the District of Columbia are based on the information received in response to a mail canvass of individual systems.
3. Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States to share their data for this survey.

These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were

school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful detailing to avoid duplication or underreporting.

Special district governments. This survey assembled information for a sample of special district governments. The mail canvass procedures were precisely the same as for general purpose governments—detailed schedules, intensive manual review, supplementation by correspondence, and field compilation if necessary.

A central data collection system for special district governments was used to obtain data in four States: California, Florida, Illinois, and New York. California and Illinois provided data for all special district governments, except for housing districts which were separately canvassed by mail. Florida provided data for all special district sample units. In New York, the central source supplied data for the sample health and fire districts; other New York special districts were canvassed by mail. As with mail canvass questionnaires, Census personnel examined these data thoroughly and verified incongruent data either with State officials or directly with local respondents.

For nonrespondent special district governments, Census Bureau analysts used other sources, some of them secondary, to complete the sample file. These efforts included using prior fiscal year data and secondary data compilations from the Bureau of Reclamation (U.S. Department of Interior), the American Hospital Association, Moody's Investors Services, and various State agencies.

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 computer 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 U.S. Bureau of the Census if the tables or data tapes reveal potential data problems.

Population Data

The Population Division, Bureau of the Census, provided all population data used in this report both as an exhibit and in calculating per capita amounts. They are published in the annual series Current Population Reports, Population Estimates and Projections.

Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics on "per capita" or "per \$1,000 of personal income" 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 1991 population data from the 1991 Population estimates and calendar year 1990 personal income data from the U.S. Department of Commerce, *Survey of Current Business* (August 1991). Table 35 contains a State listing of this information. 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. For the personal income calculations, finance amounts were rounded to the nearest thousand and income were rounded to the nearest million.

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.

Interval estimates with a prescribed confidence level can be calculated for each statistic by using the sample estimate and the standard error as estimated from the sample. 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.

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 contains the relative standard errors of major financial variables for each of the States and for the nation. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of financial amounts. Such comparisons should take into account the diversity of responsibilities for various functions among different governments. Some State governments, for example, directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. Even within individual States, one may observe marked diversity in the scope of functions performed by governments of a particular type, such as classes of municipal governments with differing responsibilities.

One variable that affects the scope and scale of government finances significantly is the placement of responsibility for administration of local public schools. In most States, this function is assigned to independent school districts. In many instances, however, including several of the largest cities, the school system is part of the municipal, county, or township governments. Of similar nature are differences in State versus city, county, or township administration of public assistance programs, or of public hospital facilities and services.

Relation to Historic Data

In general, the statistics presented here closely parallel in concept, coverage, and classification the data in corresponding annual reports and in the quinquennial Census of Governments. For a detailed comparative analysis, however, take into account the following changes that have occurred:

| Number of local governments | 1987 | 1982 | 1977 |
|-----------------------------|--------|--------|--------|
| County | 3,042 | 3,041 | 3,042 |
| Municipal | 19,200 | 19,076 | 18,862 |
| Township | 16,691 | 16,734 | 16,822 |
| School district | 14,721 | 14,851 | 15,174 |
| Special district | 29,532 | 28,078 | 25,962 |

Functional salary and wage data were not collected in the 1988-89 Annual Finance Survey. For fiscal years 1977 through 1981 the data collection effort included this information.

ADDITIONAL DATA AND INFORMATION

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).

State and local government finance data will be made available on floppy diskette as part of the 1991 Government Finances on Diskette Series. One of the data sets in this series is an electronic version of all data tables found in the government finances report. Data on diskette for fiscal years 1989 and 1990 are available now from Customer Services. The 1991 series will be available shortly after the release of *Government Finances: 1990-91* (fall 1993). For more information about the diskette series, contact Governments Division on 301-763-7664.

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 rounds to zero.
- NA Not available.
- X Not applicable.

FINDINGS

- Federal, State, and local government revenue from all sources amounted to \$2.124 trillion in 1990-91, up 3.8 percent from prior year.
- Total government expenditure stood at \$2.379 trillion in 1990-91, up 7.2 percent from the prior year.
- Insurance trust transactions (mostly Federal Social Security) accounted for 23.8 percent of the revenue collections and 20.8 percent of total expenditures in 1990-91.
- Government debt increased by 11.5 percent from the prior year to \$4.599 trillion in 1990-91. Over 80 percent of all government debt belongs to the Federal Government.
- State and local government revenue amounted to \$1.081 trillion in 1990-91, an increase of 4.7 percent from 1989-90.
- State and local government expenditure totaled \$1.063 billion in 1990-91, up 8.9 percent from 1989-90.
- State and local government debt was \$915.7 billion in 1990-91. This reflected a 6.7 percent rise from 1989-90.
- Cash and security holdings of State and local governments totaled \$1.563 trillion, or 4.8 percent more than 1989-90 amount of \$1.491 trillion.
- Federal sources provide the most significant share of government revenue. In 1990-91, the Federal Government supplied 76.7 percent of all government insurance trust revenue, 55.0 percent of all government taxes, and 42.9 percent of all government charges and miscellaneous general revenue.
- Federal predominance in revenue generation also appears in derivative calculations such as in per capita data and amounts per \$1,000 of personal income. Table 3, for example, shows that per capita taxes in 1990-91 were \$2,546 for the Federal Government, whereas State and

local government per capita taxes were \$1,234 and \$852 respectively. Expressed as amounts per \$1,000 of personal income, Federal taxes were \$138; State, \$67; and local governments, \$46.

- The three levels of government have marked differences in their tax structure. For example, individual and corporate income taxes supplied 88.1 percent of Federal tax revenues in fiscal year 1990-91. For State governments, sales taxes contributed 49.4 percent of total taxes, and income taxes 38.5 percent. Over three-fourths of local government taxes were derived from property taxes.
- Nonproperty tax receipts of State and local governments taxes amounted to \$357.4 billion, or 33.1 percent of all revenue. General sales and gross receipts taxes accounted for \$185.6 billion or 17.2 percent of all revenue.
- Major sources of current charges also varied according to level of government. Of total 1990-91 Federal current charges amounting to \$86.3 billion, 49.4 percent, or \$42.6 billion derived from postal service fees. State institutions of higher education provided over half (\$25.5 billion) of State government total current charges. Charges assessed by local government administered hospitals contributed almost one-third of the 77.9 billion locally collected current charges in 1990-91.
- When analyzed by level and type of government, as in table 6, it is apparent that certain governments rely heavily on revenues collected by a different government. Local governments, for example, obtain one-third of all funds from the Federal Government and their States. Over one-fifth (20.4 percent) of all State income comes from the Federal Government, but some is in turn passed on to local governments.
- More than half (53.9 percent, or \$1.283 trillion), of Federal, State, and local expenditure was for current operation, of which \$520.7 billion was expended for salaries and wages. Table 7 shows detail of government expenditure.
- The Federal Government dominated certain object expenditure categories, totalling 85.0 percent of insurance benefit payments, 76.0 percent of interest on debt, and 74.3 percent of assistance and subsidies. State and local governments, on the other hand, were the major factor in construction outlays as local governments made more than one half (\$59.0 billion) and State governments expended over a third (\$37.6 billion) of the total.
- Of Federal, State, and local salary and wage payments, 49.7 percent was spent by local governments, 29.6 percent by Federal Government, and 20.7 percent by States.
- Table 9 shows markedly different functional emphasis for expenditures by level of government. More than two-thirds of Federal outlays were made for three categories—national defense and international relations (24.7 percent), insurance trust benefits (28.4 percent), and interest on debt (13.2 percent). State expenditures for education totalled \$196.6 billion, about one-third of all State outlays.
However, a large portion of this education expenditure, \$116.2 billion, was intergovernmental aid from both Federal and State sources distributed to local schools. In addition to education, State governments committed a significant portion of their outlays for public welfare (19.8 percent), insurance trust benefits (10.2 percent), and highways (7.5 percent). As a whole, State expenditures in these four functional areas came to 70.0 percent of total State outlays.
- Total fiscal year 1990-91 government indebtedness was \$4.599 trillion. Federal debt, comprising \$3.683 trillion, or 80.1 percent of the total, excludes all nonguaranteed obligations of Federal agencies.
- Of the \$915.7 billion in State and local government debt at the end of fiscal year 1990-91, more than 97.6 percent (\$894.0 billion) represented long-term obligations. Short-term debt amounted to \$21.7 billion.
- Nonguaranteed debt, sometimes called revenue debt, accounted for more than two-thirds (\$624.8 billion) of State and local government long term totals.
- Three States—California (\$76.5 billion), New York (\$65.6 billion), and Florida (\$44.8 billion)—accounted for almost a third of State and local nonguaranteed debt.
- Cash and security holdings held by State and local governments increased 4.8 percent from fiscal year 1989-90 to a total of \$1.563 trillion at the end of fiscal year 1990-91. Slightly less than one half of State and local cash and security holdings at the end of fiscal year 1990-91 was held in employee-retirement funds. Retirement systems in 11 States account for almost one-third of the total cash assets.
- Federal Social Security and Medicare dominated government insurance trust finances, comprising about three-fourths of both revenues and expenditures during fiscal year 1990-91. Employee retirement revenue and expenditure consisted of about 73.9 and 56.8 percent respectively of the State and local government insurance trust totals.

Figure 1
Federal Government Revenue
by Source: 1990-91

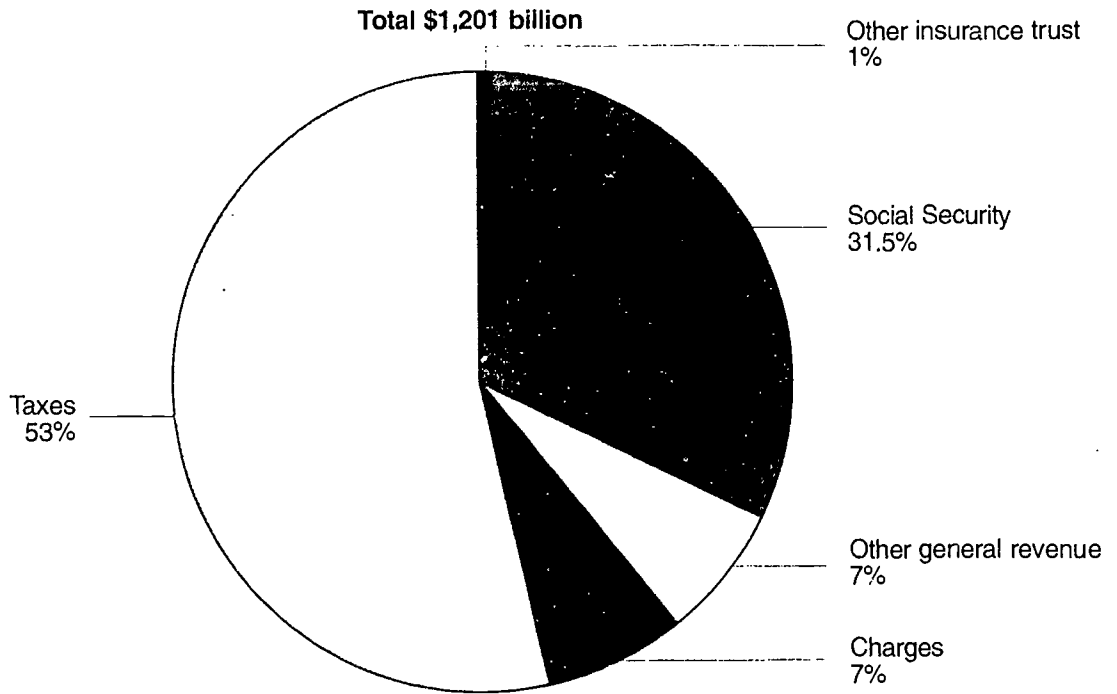


Figure 2
State and Local Government Revenue by Major
Financial Sector and Source: 1990-91

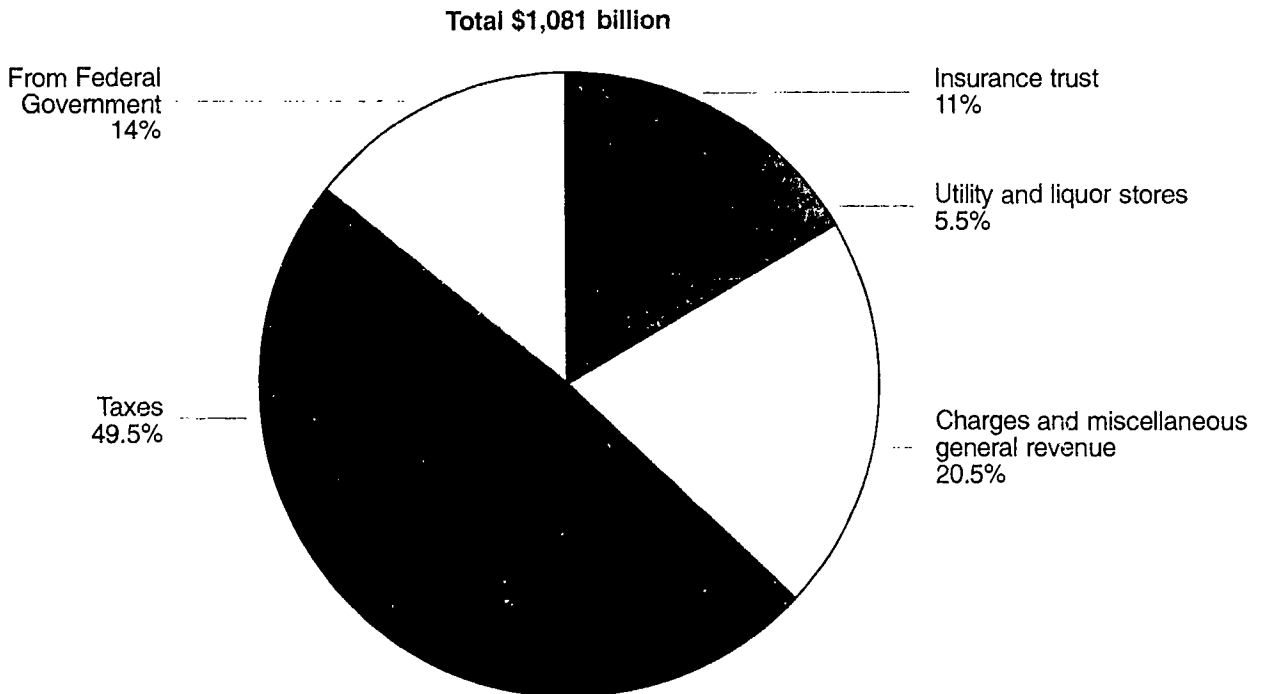


Figure 3
Federal Government Tax Revenue
by Source: 1990-91

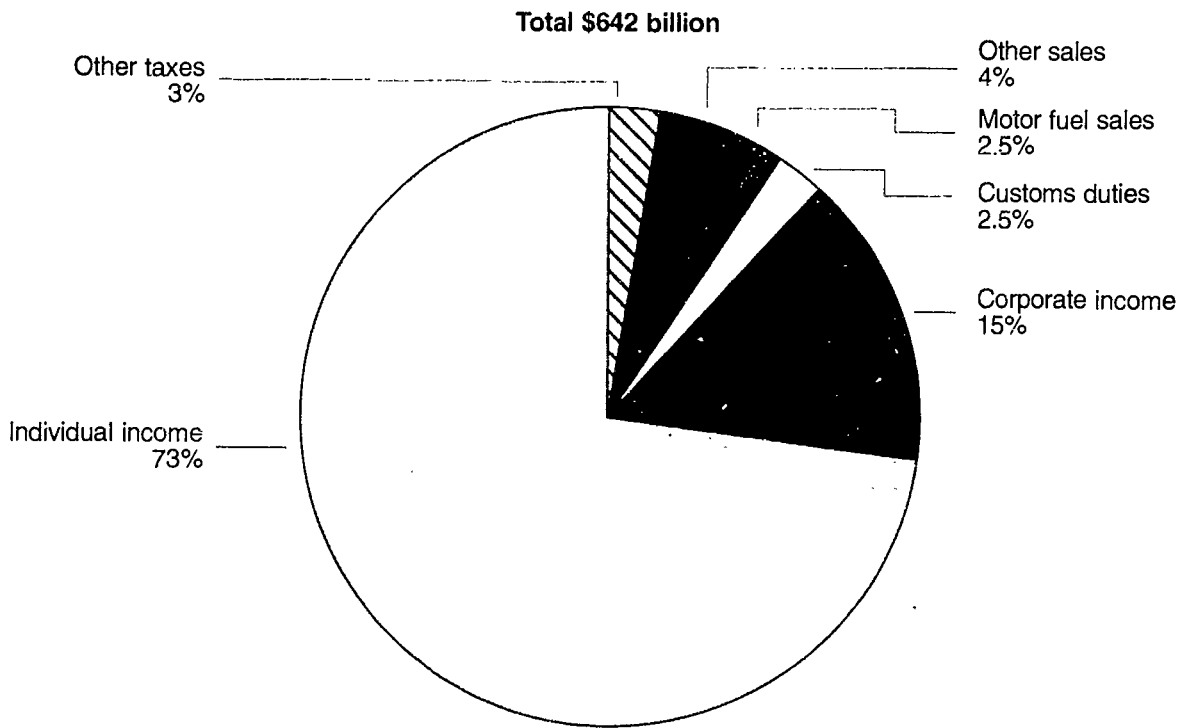


Figure 4
State and Local Tax Revenue
by Source: 1990-91

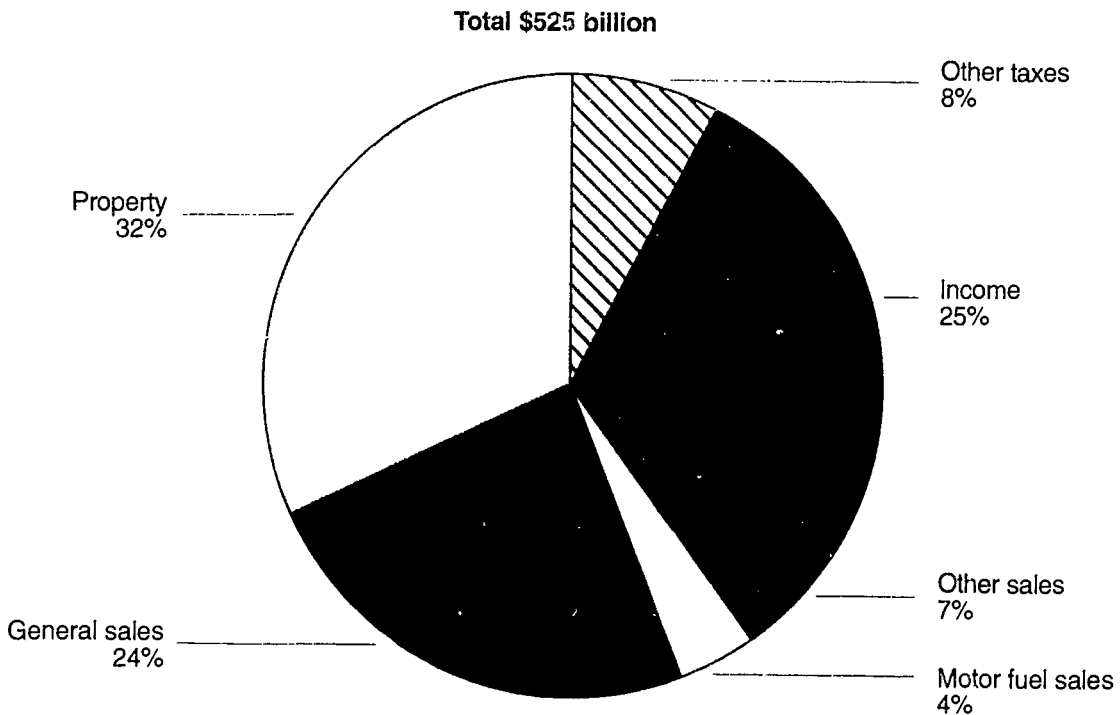


Figure 5
Federal Government Expenditure by
Selected Function: 1990-91

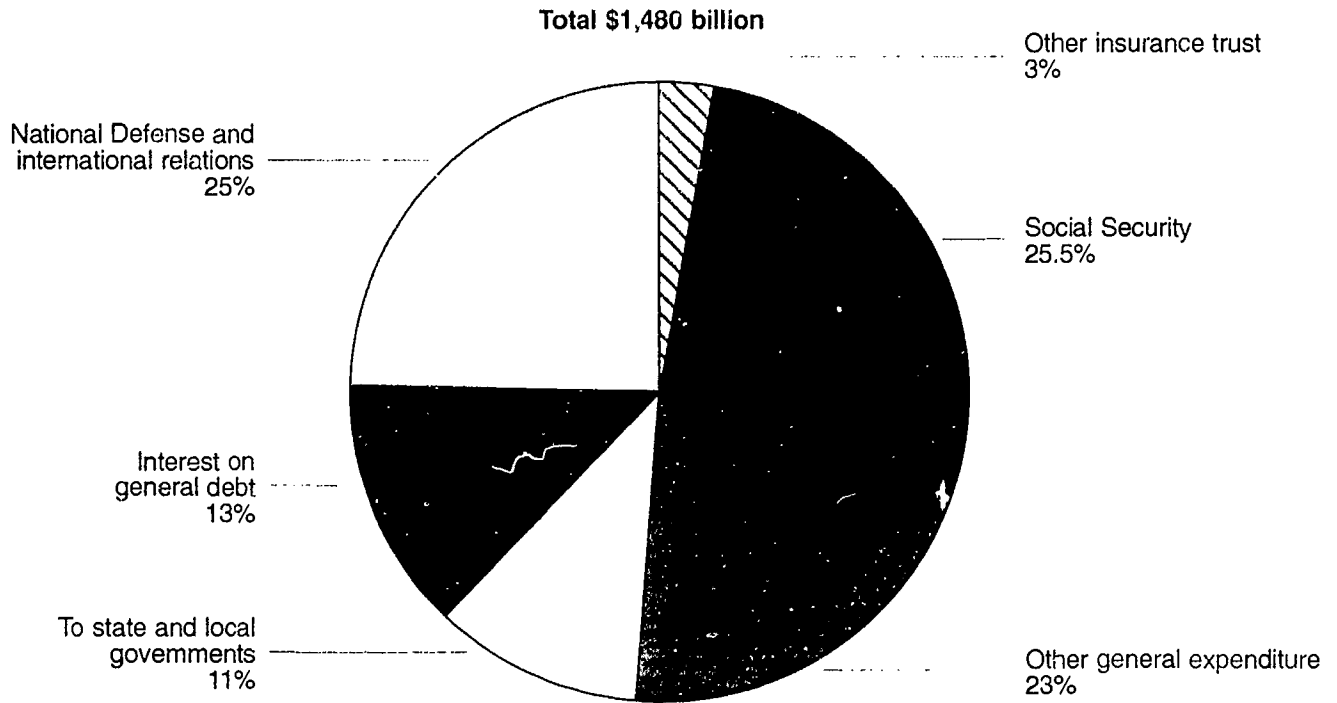


Figure 6
State and Local Government Expenditure by
Selected Function: 1990-91

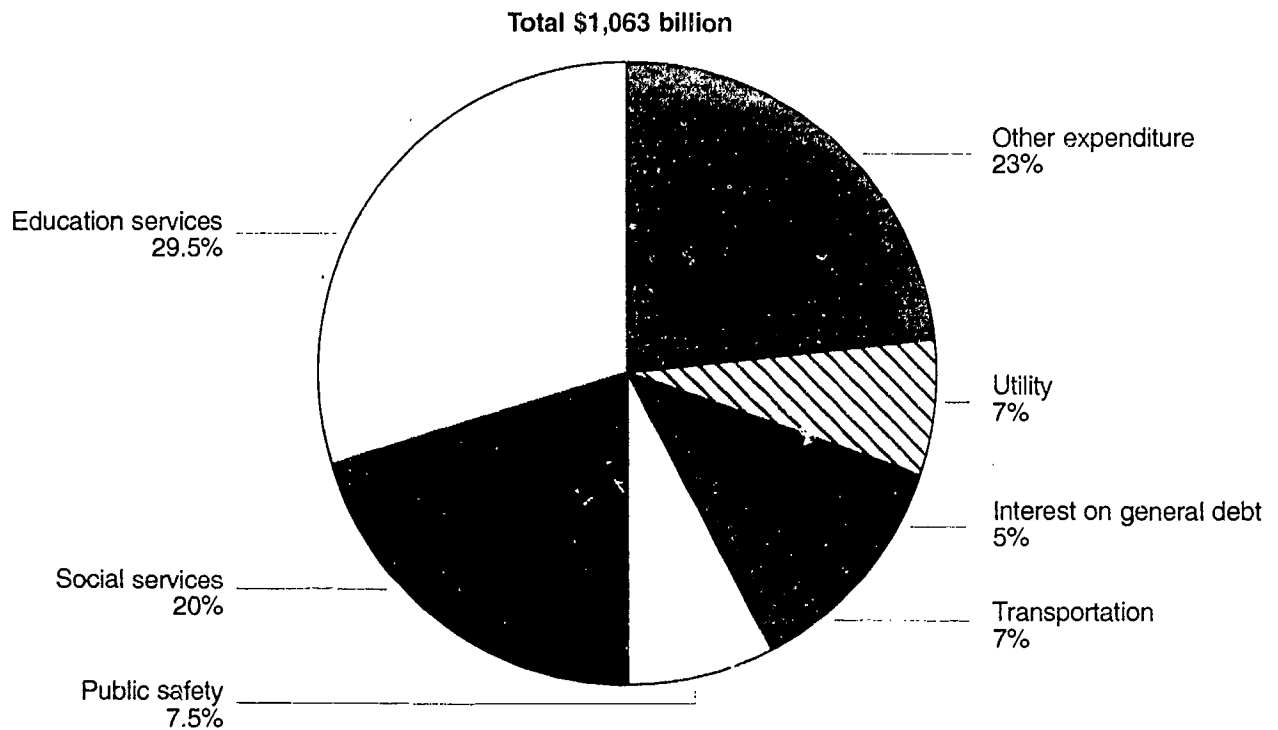


Figure 7
Percent of State and Local Government General Revenue
for Selected items: 1966 to 1991

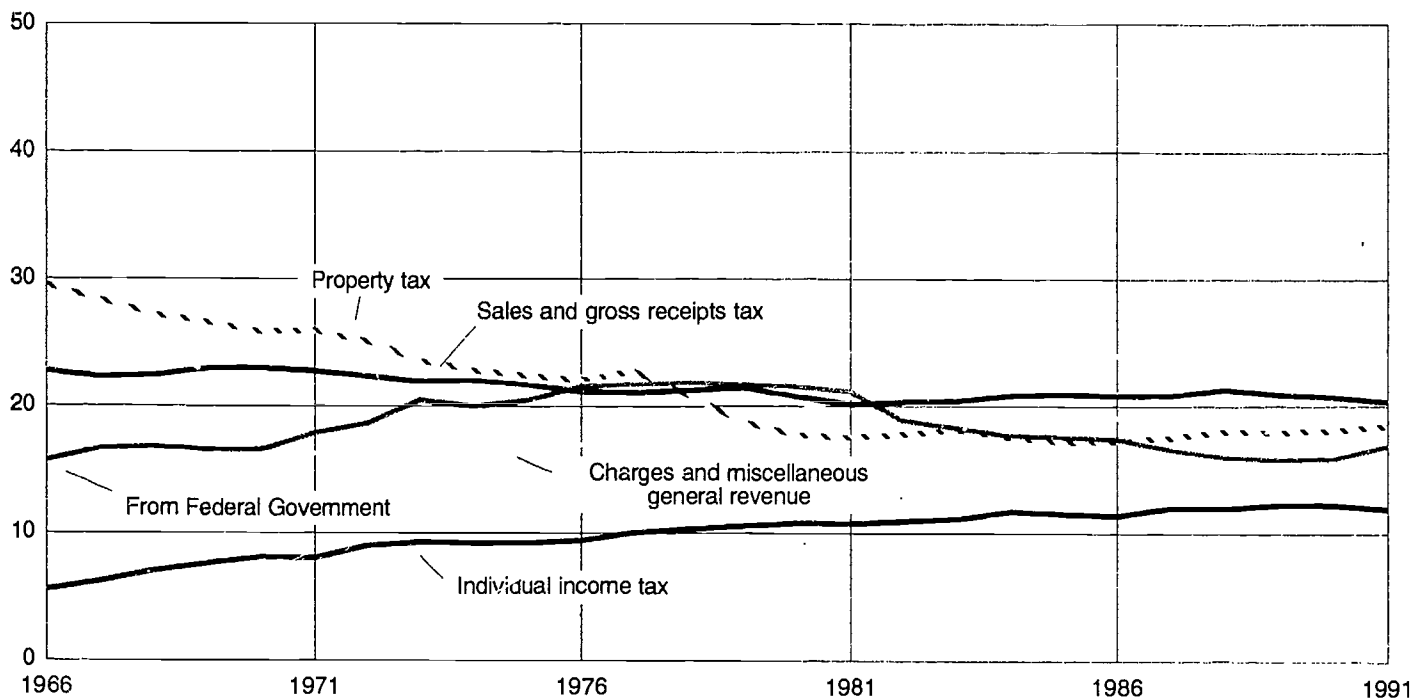


Figure 8
Percent of State and Local Government General Expenditure
for Selected Functions: 1966 to 1991

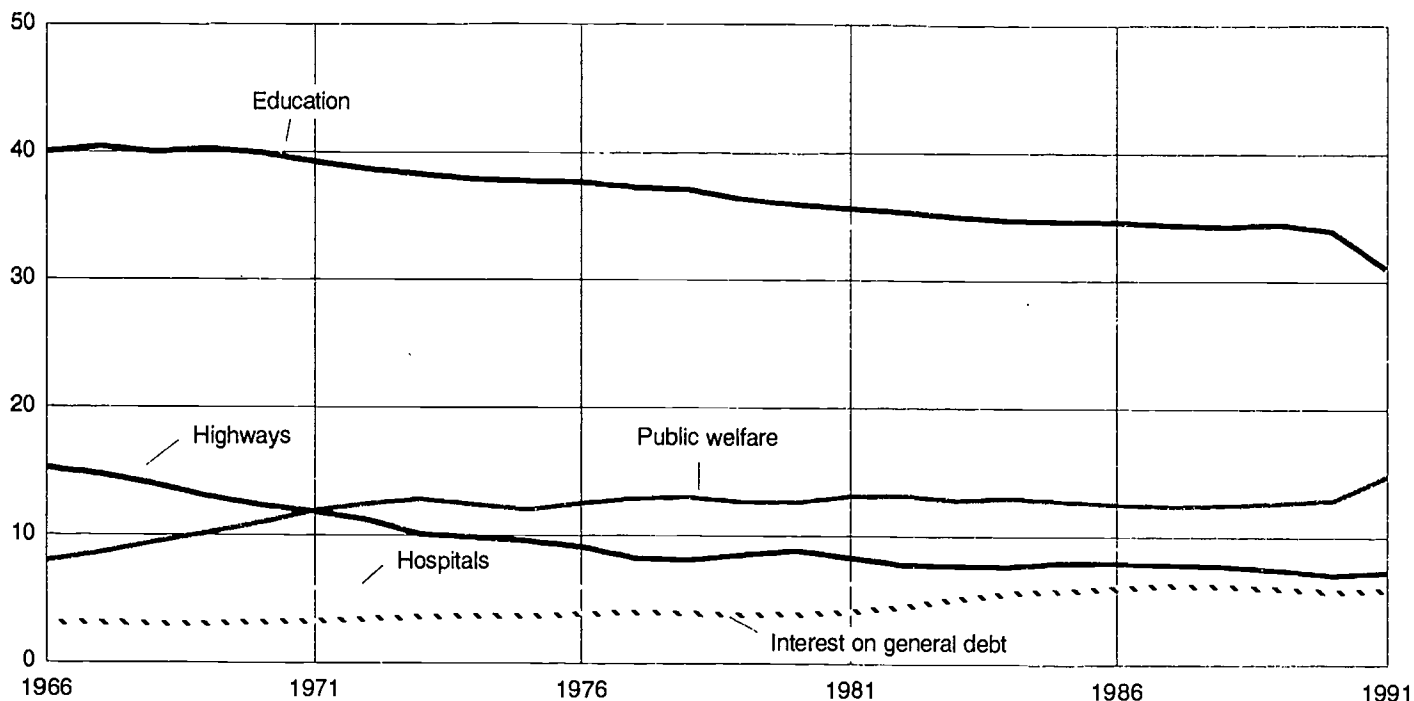


Table 4. Summary of Federal Government Finances: 1987-88 to 1990-91—Con.

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

| Item | Amount (million dollars) | | | | Per capita ¹ | | | |
|--|--------------------------|-----------|-----------|-----------|-------------------------|-----------|-----------|-----------|
| | 1990-91 | 1989-90 | 1988-89 | 1987-88 | 1990-91 | 1989-90 | 1988-89 | 1987-88 |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| EXPENDITURE—CON. | | | | | | | | |
| By Function—Con. | | | | | | | | |
| General expenditure—Con. | | | | | | | | |
| Direct expenditure | 899 363 | 855 234 | 783 191 | 759 617 | 3 566.40 | 3 438.68 | 3 154.99 | 3 090.30 |
| Selected Federal programs: | | | | | | | | |
| National defense and international relations ² | 366 112 | 344 069 | 346 338 | 329 993 | 1 451.81 | 1 383.41 | 1 395.18 | 1 342.49 |
| Military functions | 335 849 | 316 087 | 320 844 | 306 474 | 1 331.80 | 1 270.91 | 1 292.48 | 1 246.81 |
| Economic assistance | 7 996 | 7 364 | 6 474 | 6 169 | 31.71 | 29.61 | 26.08 | 25.10 |
| Atomic energy | 10 970 | 9 913 | 8 962 | 8 081 | 43.50 | 39.86 | 36.10 | 32.88 |
| Foreign affairs, n.e.c. | 4 808 | 4 485 | 4 237 | 4 012 | 19.07 | 18.03 | 17.07 | 16.32 |
| Food for freedom | 1 553 | 1 520 | 1 098 | 1 060 | 6.16 | 6.11 | 4.42 | 4.31 |
| Military assistance | — | 4 501 | 4 531 | 4 009 | — | 18.10 | 18.25 | 16.31 |
| Postal service | 43 102 | 39 065 | 36 472 | 33 892 | 170.92 | 157.07 | 146.92 | 137.88 |
| Space research and technology | 13 514 | 12 063 | 10 806 | 8 866 | 53.58 | 48.50 | 43.53 | 36.07 |
| Education services: | | | | | | | | |
| Education | 20 192 | 17 404 | 16 815 | 14 277 | 80.07 | 69.98 | 67.74 | 58.08 |
| Veterans' education benefits | 1 277 | 1 201 | 527 | 561 | 5.06 | 4.83 | 2.12 | 2.28 |
| Other | 18 915 | 16 203 | 16 288 | 13 716 | 75.01 | 65.15 | 65.61 | 55.80 |
| Libraries | 397 | 426 | 467 | 275 | 1.57 | 1.71 | 1.88 | 1.12 |
| Social services and income maintenance: | | | | | | | | |
| Public welfare | 40 716 | 33 447 | 31 170 | 28 656 | 161.46 | 134.48 | 125.56 | 116.58 |
| Hospitals | 9 425 | 8 483 | 8 187 | 8 045 | 37.37 | 34.11 | 32.98 | 32.73 |
| Public hospitals | 9 140 | 8 191 | 7 578 | 7 379 | 36.24 | 32.93 | 30.53 | 30.02 |
| Veterans | 7 966 | 7 212 | 6 721 | 6 524 | 31.59 | 29.00 | 27.07 | 26.54 |
| Other public hospitals | 1 174 | 979 | 857 | 855 | 4.66 | 3.94 | 3.45 | 3.48 |
| Health | 285 | 292 | 609 | 666 | 1.13 | 1.17 | 2.45 | 2.71 |
| Social insurance administration | 12 282 | 9 369 | 9 147 | 8 804 | 48.70 | 37.67 | 36.85 | 35.82 |
| Veterans' services | 4 943 | 4 702 | 4 405 | 4 313 | 19.60 | 18.91 | 17.74 | 17.55 |
| Transportation: | | | | | | | | |
| Highways | 665 | 856 | 776 | 377 | 2.64 | 3.44 | 3.13 | 1.53 |
| Air transportation | 5 157 | 4 499 | 4 428 | 4 186 | 20.45 | 18.09 | 17.84 | 17.03 |
| Water transport and terminals | 2 817 | 2 556 | 2 149 | 2 112 | 11.17 | 10.28 | 8.66 | 8.59 |
| Public safety: | | | | | | | | |
| Police protection | 6 170 | 5 344 | 4 952 | 4 657 | 24.47 | 21.49 | 19.95 | 18.95 |
| Correction | 1 941 | 1 594 | 1 303 | 1 168 | 7.70 | 6.41 | 5.25 | 4.75 |
| Environment and housing: | | | | | | | | |
| Natural resources, parks and recreation | 46 162 | 70 266 | 54 975 | 81 481 | 183.05 | 282.52 | 221.46 | 331.48 |
| Soil, water, mineral, and electric energy resources ² | 15 059 | 15 545 | 16 434 | 16 142 | 59.72 | 62.50 | 66.20 | 65.67 |
| Energy programs | 5 216 | 5 318 | 5 490 | 5 586 | 20.68 | 21.38 | 22.12 | 22.73 |
| Tennessee Valley Authority | 3 857 | 4 168 | 3 764 | 4 608 | 15.29 | 16.76 | 15.16 | 18.75 |
| Army Corps of Engineers | 452 | 515 | 1 966 | 1 660 | 1.79 | 2.07 | 7.92 | 6.75 |
| Soil Conservation Service | 811 | 785 | 695 | 725 | 3.22 | 3.16 | 2.80 | 2.95 |
| Stabilization of farm prices and income ² | 14 954 | 38 131 | 19 156 | 46 151 | 59.30 | 153.32 | 77.17 | 187.75 |
| Commodity Credit Corporation | 12 227 | 35 247 | 16 132 | 44 440 | 48.49 | 141.72 | 64.99 | 180.79 |
| Farm credit programs | 6 456 | 6 793 | 11 294 | 14 418 | 25.60 | 27.31 | 45.50 | 58.66 |
| Forestry | 2 291 | 2 363 | 2 497 | 2 362 | 9.08 | 9.50 | 10.06 | 9.61 |
| Other agricultural resources | 2 088 | 2 039 | 1 714 | 1 685 | 8.28 | 8.20 | 6.90 | 6.85 |
| Other natural resources ² | 3 526 | 3 714 | 2 166 | 2 123 | 13.98 | 14.93 | 8.73 | 8.64 |
| National Oceanographic and Atmospheric Administration | 1 412 | 1 374 | 1 180 | 1 214 | 5.63 | 5.52 | 4.75 | 4.94 |
| Housing and community development | 16 698 | 16 951 | 13 492 | 11 969 | 66.22 | 68.16 | 54.35 | 48.69 |
| Government administration: | | | | | | | | |
| Financial administration | 10 209 | 7 983 | 7 132 | 6 865 | 40.48 | 32.10 | 28.73 | 27.93 |
| Judicial and legal | 3 995 | 3 281 | 2 949 | 2 639 | 15.84 | 13.19 | 11.88 | 10.74 |
| Other government administration | 1 516 | 1 446 | 1 209 | 1 187 | 6.01 | 5.81 | 4.87 | 4.83 |
| Interest on general debt | 195 142 | 187 952 | 174 288 | 158 119 | 773.83 | 755.71 | 702.10 | 643.26 |
| General expenditure, n.e.c. | 79 202 | 86 125 | 33 062 | 29 396 | 314.07 | 346.29 | 133.19 | 119.59 |
| Insurance trust expenditure | 420 001 | 390 897 | 359 630 | 336 289 | 1 665.50 | 1 571.70 | 1 448.72 | 1 368.10 |
| Social Security and Medicare insurances (OASDHI) | 376 933 | 350 435 | 321 335 | 299 475 | 1 494.72 | 1 409.01 | 1 294.46 | 1 218.33 |
| Employee retirement | 33 624 | 31 428 | 29 491 | 28 371 | 133.33 | 128.36 | 118.80 | 115.42 |
| Railroad retirement | 7 168 | 6 847 | 6 672 | 6 343 | 28.42 | 27.53 | 26.88 | 25.80 |
| Veterans' life insurance | 2 189 | 2 100 | 2 042 | 1 987 | 8.68 | 8.44 | 8.23 | 8.08 |
| Unemployment compensation | 87 | 87 | 90 | 113 | .34 | .35 | .36 | .46 |
| DEBT | | | | | | | | |
| Gross debt outstanding at end of fiscal year | 3 683 054 | 3 266 073 | 2 881 112 | 2 614 581 | 14 605.04 | 13 132.05 | 11 606.20 | 10 636.72 |
| Public debt | 3 665 303 | 3 233 313 | 2 857 431 | 2 602 183 | 14 534.64 | 13 000.33 | 11 510.81 | 10 586.29 |
| Federal agency debt | 17 751 | 32 760 | 23 681 | 12 398 | 70.39 | 131.72 | 95.40 | 50.44 |
| Held by Federal Government | 919 713 | 795 907 | 676 842 | 550 649 | 3 647.09 | 3 200.14 | 2 726.57 | 2 240.17 |
| Other debt outstanding | 2 763 341 | 2 470 166 | 2 204 270 | 2 063 932 | 10 957.94 | 9 931.91 | 8 879.63 | 8 396.56 |

¹Per capita figures are calculated on the basis of amounts rounded to the nearest thousand

²Includes amounts not shown in detail

Table 7. Summary of Government Expenditure by Character and Object, Level, and Type of Government: 1990-91

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

| Function | All governments ¹ | Federal Government ² | State and local governments ¹ | State government | Local governments | | | | | |
|--|------------------------------|---------------------------------|--|------------------|--------------------|---------------------|------------------------|-----------------------|------------------------------|-------------------------------|
| | | | | | Total ¹ | County ¹ | Municipal ¹ | Township ¹ | School district ¹ | Special district ¹ |
| | | | | | 1 | 2 | 3 | 4 | 5 | 6 |
| AMOUNT (MILLION DOLLARS) | | | | | | | | | | |
| Expenditure, total ¹ | 2 379 169 | 1 479 509 | 1 063 270 | 628 836 | 622 911 | 144 203 | 211 506 | 20 698 | 190 712 | 65 311 |
| Intergovernmental expenditure ^{1 3} | (¹) | 160 145 | 3 466 | 186 540 | 5 401 | 6 224 | 4 869 | 1 040 | 593 | 2 195 |
| Direct expenditure | 2 379 169 | 1 319 364 | 1 059 805 | 442 295 | 617 509 | 137 979 | 206 637 | 19 658 | 190 119 | 63 116 |
| Current operation | 1 282 688 | 520 681 | 762 007 | 287 079 | 474 928 | 102 308 | 147 644 | 16 203 | 169 712 | 39 061 |
| Capital outlay | 227 225 | 95 575 | 131 650 | 47 937 | 83 713 | 16 430 | 34 106 | 2 548 | 16 807 | 13 822 |
| Construction | 107 145 | 10 491 | 96 654 | 37 647 | 59 006 | 11 947 | 23 977 | 1 829 | 9 645 | 11 609 |
| Other | 120 080 | 85 084 | 34 996 | 10 290 | 24 706 | 4 483 | 10 129 | 719 | 7 162 | 2 213 |
| Assistance and subsidies | 118 421 | 87 965 | 30 456 | 18 876 | 11 580 | 9 016 | 2 549 | 14 | - | - |
| Interest on debt | 256 675 | 195 142 | 61 533 | 24 189 | 37 344 | 8 552 | 14 786 | 743 | 3 277 | 9 986 |
| Insurance benefits and repayments | 494 160 | 420 001 | 74 159 | 64 214 | 9 945 | 1 673 | 7 552 | 149 | 324 | 247 |
| Exhibit: Salaries and wages ² | 520 695 | 154 289 | 366 406 | 107 679 | 258 727 | 50 992 | 72 108 | 7 803 | 112 640 | 15 184 |
| PERCENT OF TOTAL EXPENDITURE | | | | | | | | | | |
| Expenditure, total ¹ | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Intergovernmental expenditure ^{1 3} | (¹) | 10.8 | 3 | 29.7 | .9 | 4.3 | 2.3 | 5.0 | .3 | 3.4 |
| Direct expenditure | 100.0 | 89.2 | 99.7 | 70.3 | 99.1 | 95.7 | 97.7 | 95.0 | 99.7 | 96.6 |
| Current operation | 53.9 | 35.2 | 71.7 | 45.7 | 76.2 | 70.9 | 69.8 | 78.3 | 89.0 | 59.8 |
| Capital outlay | 9.6 | 6.5 | 12.4 | 7.6 | 13.4 | 11.4 | 16.1 | 12.3 | 8.8 | 21.2 |
| Construction | 4.5 | .7 | 9.1 | 6.0 | 9.5 | 8.3 | 11.3 | 8.8 | 5.1 | 17.8 |
| Other | 5.0 | 5.8 | 3.3 | 1.6 | 4.0 | 3.1 | 4.8 | 3.5 | 3.8 | 3.4 |
| Assistance and subsidies | 5.0 | 5.9 | 2.9 | 3.0 | 1.9 | 6.3 | 1.2 | .1 | - | - |
| Interest on debt | 10.8 | 13.2 | 5.8 | 3.8 | 6.0 | 5.9 | 7.0 | 3.6 | 1.7 | 15.3 |
| Insurance benefits and repayments | 20.8 | 28.4 | 7.0 | 10.2 | 1.6 | 1.2 | 3.6 | .7 | .2 | .4 |
| Exhibit: Salaries and wages ² | 21.9 | 10.4 | 34.5 | 17.1 | 41.5 | 35.4 | 34.1 | 37.7 | 59.1 | 23.2 |
| PERCENT BY LEVEL AND TYPE OF GOVERNMENT | | | | | | | | | | |
| Direct expenditure, total | 100.0 | 55.5 | 44.5 | 18.6 | 26.0 | 5.8 | 8.7 | .8 | 8.0 | 2.7 |
| Current operation | 100.0 | 40.6 | 59.4 | 22.4 | 37.0 | 8.0 | 11.5 | 1.3 | 13.2 | 3.0 |
| Capital outlay | 100.0 | 42.1 | 57.9 | 21.1 | 36.8 | 7.2 | 15.0 | 1.1 | 7.4 | 6.1 |
| Construction | 100.0 | 9.8 | 90.2 | 35.1 | 55.1 | 11.1 | 22.4 | 1.7 | 9.0 | 10.8 |
| Other | 100.0 | 70.9 | 29.1 | 8.6 | 20.6 | 3.7 | 8.4 | .6 | 6.0 | 1.8 |
| Assistance and subsidies | 100.0 | 74.3 | 25.7 | 15.9 | 9.8 | 7.6 | 2.2 | - | - | - |
| Interest on debt | 100.0 | 76.0 | 24.0 | 9.4 | 14.5 | 3.3 | 5.8 | .3 | 1.3 | 3.9 |
| Insurance benefits and repayments | 100.0 | 85.0 | 15.0 | 13.0 | 2.0 | .3 | 1.5 | - | .1 | - |
| Exhibit: Salaries and wages ² | 100.0 | 29.6 | 70.4 | 20.7 | 49.7 | 9.8 | 13.8 | 1.5 | 21.6 | 2.9 |

¹Duplicative intergovernmental transactions are excluded; see text.

²Includes pay and allowances for military personnel.

³Federal Government intergovernmental expenditures to State governments amounted to \$146,383,000,000 and to local governments \$13,762,000,000.

Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91—Con.

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

| Level and function | Total | Intergovernmental | Direct | | | | | Assistance and subsidies, insurance trust, and interest on debt |
|--|-----------|-------------------|-----------|-------------------|----------------|--------------|--------|---|
| | | | Total | Current operation | Capital outlay | | | |
| | | | | | Total | Construction | Other | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| FEDERAL GOVERNMENT—CON. | | | | | | | | |
| General expenditure—Con | | | | | | | | |
| Government administration | | | | | | | | |
| Financial administration | 10 308 | 99 | 10 209 | 9 761 | 448 | 1 | 447 | - |
| Judicial and legal | 6 384 | 2 389 | 3 995 | 3 719 | 258 | 53 | 205 | 18 |
| General public buildings | - | - | - | - | - | - | - | - |
| Other government administration | 1 516 | - | 1 516 | 1 489 | 27 | - | 27 | - |
| Interest on general debt | 195 142 | - | 195 142 | - | - | - | - | 195 142 |
| General expenditure, n.e.c. | | | | | | | | |
| Other and unallocable | 91 602 | 10 400 | 79 202 | 68 025 | 1 289 | 283 | 1 006 | 9 888 |
| Insurance trust expenditure | 420 001 | - | 420 001 | - | - | - | - | 420 001 |
| Social Security and Medicare insurances (OASDHI) | 376 933 | - | 376 933 | - | - | - | - | 376 933 |
| Other | 43 068 | - | 43 068 | - | - | - | - | 43 068 |
| STATE AND LOCAL GOVERNMENTS | | | | | | | | |
| Expenditure, total | 1 063 270 | 3 466 | 1 059 805 | 762 007 | 131 650 | 96 654 | 34 996 | 166 147 |
| General expenditure | 908 108 | 3 466 | 904 642 | 707 351 | 114 602 | 83 993 | 30 609 | 82 689 |
| Education services | | | | | | | | |
| Education | 309 302 | - | 309 302 | 276 519 | 27 251 | 16 503 | 10 748 | 5 532 |
| Libraries | 4 442 | - | 4 442 | 3 767 | 676 | 487 | 189 | - |
| Social services and income maintenance | | | | | | | | |
| Public welfare | 130 402 | 3 438 | 126 965 | 101 546 | 497 | 205 | 292 | 24 921 |
| Hospitals | 54 404 | - | 54 404 | 51 271 | 3 133 | 1 870 | 1 263 | - |
| Health | 26 706 | - | 26 706 | 25 699 | 1 006 | 614 | 392 | - |
| Employment security administration | 3 250 | - | 3 250 | 3 129 | 121 | 31 | 90 | - |
| Veterans' services | 157 | - | 157 | 132 | 22 | 14 | 8 | 2 |
| Transportation | | | | | | | | |
| Highways | 64 937 | - | 64 937 | 28 528 | 36 409 | 31 709 | 4 700 | - |
| Air transportation (airports) | 7 233 | - | 7 233 | 3 292 | 3 941 | 3 275 | 666 | - |
| Parking facilities | 814 | - | 814 | 496 | 317 | 227 | 90 | - |
| Water transport and terminals | 2 049 | - | 2 049 | 1 065 | 984 | 771 | 213 | - |
| Transit subsidies | 377 | - | 377 | - | - | - | - | - |
| Public safety | | | | | | | | |
| Police protection | 32 772 | - | 32 772 | 31 226 | 1 546 | 465 | 1 081 | - |
| Fire protection | 13 796 | - | 13 796 | 12 805 | 991 | 219 | 672 | - |
| Correction | 27 356 | - | 27 356 | 23 170 | 4 186 | 3 729 | 457 | - |
| Protective inspection and regulation | 6 008 | - | 6 008 | 5 773 | 235 | 40 | 195 | - |
| Environment and housing | | | | | | | | |
| Natural resources | 12 575 | - | 12 575 | 10 101 | 2 474 | 1 569 | 905 | - |
| Parks and recreation | 15 930 | - | 15 930 | 11 228 | 4 702 | 3 162 | 1 540 | - |
| Housing and community development | 16 648 | - | 16 648 | 12 259 | 4 389 | 3 594 | 794 | - |
| Sewerage | 19 676 | - | 19 676 | 10 571 | 9 104 | 8 037 | 1 067 | - |
| Solid waste management | 11 338 | - | 11 338 | 9 701 | 1 637 | 1 099 | 538 | - |
| Government administration | | | | | | | | |
| Financial administration | 16 995 | - | 16 995 | 16 302 | 693 | 101 | 593 | - |
| Judicial and legal | 15 378 | - | 15 378 | 14 670 | 708 | 430 | 278 | - |
| General public buildings | 6 051 | - | 6 051 | 3 649 | 2 403 | 1 853 | 550 | - |
| Other government administration | 10 037 | - | 10 037 | 9 362 | 675 | 148 | 526 | - |
| Interest on general debt | 52 234 | - | 52 234 | - | - | - | - | 52 234 |
| General expenditure, n.e.c. | | | | | | | | |
| Miscellaneous commercial activities | 353 | - | 353 | 302 | 51 | 27 | 24 | - |
| Other and unallocable | 46 889 | 28 | 46 861 | 40 409 | 6 451 | 3 715 | 2 736 | - |
| Utility expenditure | 77 999 | - | 77 999 | 51 672 | 17 027 | 12 659 | 4 368 | 9 300 |
| Liquor store expenditure | 3 025 | - | 3 025 | 2 984 | 21 | 1 | 20 | - |
| Insurance trust expenditure | 74 159 | - | 74 159 | - | - | - | - | 74 159 |
| STATE GOVERNMENTS | | | | | | | | |
| Expenditure, total | 628 836 | 186 540 | 442 295 | 287 079 | 47 937 | 37 647 | 10 290 | 107 279 |
| General expenditure | 554 901 | 186 540 | 368 360 | 280 691 | 45 401 | 36 055 | 9 346 | 42 269 |
| Education services | | | | | | | | |
| Education | 196 648 | 116 180 | 80 468 | 68 050 | 6 886 | 3 993 | 2 893 | 5 532 |
| Libraries | 696 | 414 | 282 | 241 | 40 | 26 | 14 | - |
| Social services and income maintenance | | | | | | | | |
| Public welfare | 124 456 | 24 341 | 100 114 | 86 509 | 264 | 58 | 207 | 13 341 |
| Hospitals | 24 466 | 81 | 24 384 | 23 252 | 1 132 | 673 | 459 | - |
| Health | 21 412 | 7 292 | 14 120 | 13 574 | 546 | 356 | 190 | - |
| Employment security administration | 3 238 | - | 3 238 | 3 117 | 121 | 31 | 90 | - |
| Veterans' services | 157 | - | 157 | 132 | 22 | 14 | 8 | 2 |
| Transportation | | | | | | | | |
| Highways | 47 038 | 8 126 | 38 911 | 12 087 | 26 824 | 24 335 | 2 489 | - |
| Air transportation (airports) | 1 071 | 312 | 759 | 316 | 444 | 381 | 63 | - |
| Water transport and terminals | 518 | 31 | 487 | 317 | 170 | 125 | 45 | - |
| Transit subsidies | 2 833 | 2 650 | 183 | 183 | - | - | - | - |

See footnotes at end of table

Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91—Con.

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

| Level and function | Total | Intergovernmental | Direct | | | | | Assistance and subsidies, insurance trust, and interest on debt |
|--|---------|-------------------|---------|-------------------|----------------|--------------|--------|---|
| | | | Total | Current operation | Capital outlay | | | |
| | | | | | Total | Construction | Other | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| STATE GOVERNMENTS—CON. | | | | | | | | |
| General expenditure—Con. | | | | | | | | |
| Public safety: | | | | | | | | |
| Police protection | 5 506 | 721 | 4 785 | 4 441 | 345 | 73 | 272 | - |
| Correction | 19 240 | 1 433 | 17 807 | 15 106 | 2 700 | 2 371 | 330 | - |
| Protective inspection and regulation | 3 939 | 72 | 3 867 | 3 731 | 136 | 32 | 104 | - |
| Environment and housing: | | | | | | | | |
| Natural resources | 10 256 | 532 | 9 724 | 8 105 | 1 619 | 905 | 715 | - |
| Parks and recreation | 3 077 | 334 | 2 743 | 1 967 | 776 | 573 | 204 | - |
| Housing and community development | 2 827 | 1 067 | 1 759 | 1 675 | 84 | 50 | 34 | - |
| Sewerage | 1 594 | 761 | 833 | 336 | 496 | 471 | 26 | - |
| Government administration: | | | | | | | | |
| Financial administration | 9 101 | 108 | 8 993 | 8 717 | 275 | 59 | 217 | - |
| Judicial and legal | 6 757 | 837 | 5 920 | 5 709 | 211 | 104 | 107 | - |
| General public buildings | 1 453 | - | 1 453 | 766 | 687 | 596 | 91 | - |
| Other government administration | 2 598 | 21 | 2 577 | 2 442 | 134 | 25 | 109 | - |
| Interest on general debt | 23 393 | - | 23 393 | - | - | - | - | 23 393 |
| General expenditure, n.e.c.: | | | | | | | | |
| General local government support | 16 977 | 16 977 | - | - | - | - | - | - |
| Miscellaneous commercial activities | 224 | - | 224 | 195 | 29 | 9 | 20 | - |
| Other and unallocable | 25 427 | 4 249 | 21 178 | 19 722 | 1 456 | 796 | 661 | - |
| Utility expenditure | 7 217 | - | 7 217 | 3 904 | 2 517 | 1 591 | 927 | 797 |
| Liquor store expenditure | 2 504 | - | 2 504 | 2 485 | 19 | 1 | 18 | - |
| Insurance trust expenditure | 64 214 | - | 64 214 | - | - | - | - | 64 214 |
| LOCAL GOVERNMENTS | | | | | | | | |
| Expenditure, total | 622 911 | 5 401 | 617 509 | 474 928 | 83 713 | 59 006 | 24 706 | 58 869 |
| General expenditure | 541 683 | 5 401 | 536 282 | 426 660 | 69 201 | 47 938 | 21 263 | 40 420 |
| Education services: | | | | | | | | |
| Education | 229 263 | 429 | 228 834 | 208 469 | 20 365 | 12 510 | 7 856 | - |
| Libraries | 4 161 | 1 | 4 161 | 3 525 | 635 | 460 | 175 | - |
| Social services and income maintenance: | | | | | | | | |
| Public welfare | 29 337 | 2 487 | 26 850 | 15 038 | 233 | 147 | 86 | 11 580 |
| Hospitals | 30 453 | 433 | 31 020 | 28 019 | 2 001 | 1 197 | 804 | - |
| Health | 12 749 | 164 | 12 586 | 12 126 | 460 | 258 | 202 | - |
| Employment security administration | 12 | - | 12 | 12 | - | - | - | - |
| Transportation: | | | | | | | | |
| Highways | 26 125 | 100 | 26 025 | 16 441 | 9 585 | 7 375 | 2 210 | - |
| Air transportation (airports) | 6 476 | 2 | 6 474 | 2 977 | 3 497 | 2 894 | 603 | - |
| Parking facilities | 814 | - | 814 | 496 | 317 | 227 | 90 | - |
| Water transport and terminals | 1 562 | 1 | 1 562 | 748 | 813 | 646 | 168 | - |
| Transit subsidies | 850 | 656 | 194 | 194 | - | - | - | - |
| Public safety: | | | | | | | | |
| Police protection | 27 988 | 2 | 27 986 | 26 785 | 1 201 | 392 | 809 | - |
| Fire protection | 13 825 | 28 | 13 796 | 12 805 | 991 | 319 | 672 | - |
| Correction | 9 623 | 73 | 9 550 | 8 064 | 1 486 | 1 358 | 128 | - |
| Protective inspection and regulation | 2 141 | - | 2 141 | 2 042 | 99 | 8 | 91 | - |
| Environment and housing: | | | | | | | | |
| Natural resources | 2 856 | 5 | 2 851 | 1 996 | 854 | 664 | 190 | - |
| Parks and recreation | 13 202 | 15 | 13 187 | 9 261 | 3 926 | 2 590 | 1 336 | - |
| Housing and community development | 14 916 | 27 | 14 888 | 10 584 | 4 305 | 3 544 | 760 | - |
| Sewerage | 18 928 | 85 | 18 843 | 10 235 | 8 608 | 7 567 | 1 041 | - |
| Solid waste management | 10 188 | 11 | 10 177 | 8 678 | 1 499 | 993 | 506 | - |
| Government administration: | | | | | | | | |
| Financial administration | 8 011 | 9 | 8 002 | 7 584 | 418 | 42 | 376 | - |
| Judicial and legal | 9 490 | 32 | 9 458 | 8 961 | 497 | 325 | 171 | - |
| General public buildings | 4 598 | - | 4 598 | 2 883 | 1 715 | 1 256 | 459 | - |
| Other government administration | 7 460 | - | 7 460 | 6 920 | 540 | 123 | 417 | - |
| Interest on general debt | 28 841 | - | 28 841 | - | - | - | - | 28 841 |
| General expenditure, n.e.c.: | | | | | | | | |
| Miscellaneous commercial activities | 129 | - | 129 | 107 | 22 | 18 | 4 | - |
| Other and unallocable | 27 685 | 841 | 26 844 | 21 711 | 5 133 | 3 025 | 2 108 | - |
| Utility expenditure | 70 782 | - | 70 782 | 47 769 | 14 510 | 11 069 | 3 441 | 8 503 |
| Liquor store expenditure | 501 | - | 501 | 499 | 2 | - | 2 | - |
| Insurance trust expenditure | 9 945 | - | 9 945 | - | - | - | - | 9 945 |

¹Duplicative intergovernmental transactions are excluded; see text.

²For the Federal Government, service academies are included under "National defense and international relations."

Table 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1990-91—Con.

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

| Function | Percent distribution | | | | | | | | | |
|--|----------------------|--------------------|-----------------------------|-------------------|-------------------|--------|-----------|----------|-----------------|------------------|
| | All governments | Federal Government | State and local governments | | | | | | | |
| | | | Total | State governments | Local governments | | | | | |
| | | | | | Total | County | Municipal | Township | School district | Special district |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | |
| Direct expenditure, total | 100.0 | 55.5 | 44.5 | 18.6 | 26.0 | 5.8 | 8.7 | .8 | 8.0 | 2.7 |
| Direct general expenditure | 100.0 | 49.9 | 50.1 | 20.4 | 29.7 | 7.4 | 8.8 | 1.0 | 10.5 | 2.0 |
| Selected Federal programs: | | | | | | | | | | |
| National defense and international relations | 100.0 | 100.0 | - | - | - | - | - | - | - | - |
| Postal service | 100.0 | 100.0 | - | - | - | - | - | - | - | - |
| Space research and technology | 100.0 | 100.0 | - | - | - | - | - | - | - | - |
| Education services: | | | | | | | | | | |
| Education | 100.0 | 6.1 | 93.9 | 24.4 | 69.5 | 5.8 | 5.6 | 1.5 | 56.6 | - |
| Higher education | 100.0 | (1) | 100.0 | 83.3 | 16.7 | 2.7 | .6 | - | 13.4 | - |
| Elementary and secondary education | 100.0 | (2) | 100.0 | .9 | 99.1 | 7.7 | 8.2 | 2.3 | 80.8 | - |
| Assistance and subsidies | 100.0 | 45.8 | 54.2 | 54.2 | - | - | - | - | - | - |
| Other education | 100.0 | 67.8 | 32.2 | 32.2 | - | - | - | - | - | - |
| Libraries | 100.0 | 6.2 | 91.8 | 5.8 | 86.0 | 25.0 | 43.5 | 5.5 | - | 12.1 |
| Social services and income maintenance: | | | | | | | | | | |
| Public welfare | 100.0 | 24.3 | 75.7 | 59.7 | 16.0 | 11.3 | 4.6 | .1 | - | - |
| Cash assistance payments | 100.0 | 43.7 | 56.3 | 30.1 | 26.2 | 20.4 | 5.8 | - | - | - |
| Categorical assistance programs | 100.0 | 47.1 | 52.9 | 29.2 | 23.7 | 19.3 | 4.4 | - | - | - |
| Other cash assistance payments | 100.0 | - | 100.0 | 42.8 | 57.2 | 34.2 | 22.5 | .4 | - | - |
| Vendor payments | 100.0 | - | 100.0 | 97.6 | 2.4 | 1.5 | .9 | - | - | - |
| For medical care | 100.0 | - | 100.0 | 98.2 | 1.8 | 1.2 | .5 | - | - | - |
| Other vendor payments | 100.0 | - | 100.0 | 64.8 | 35.2 | 15.3 | 19.7 | .3 | - | - |
| Welfare institutions | 100.0 | - | 100.0 | 66.3 | 33.7 | 25.0 | 8.7 | - | - | - |
| Other public welfare | 100.0 | 43.0 | 57.0 | 30.4 | 26.6 | 17.3 | 8.8 | .4 | - | - |
| Hospitals | 100.0 | 14.8 | 85.2 | 39.2 | 47.0 | 21.4 | 10.9 | .1 | - | 14.6 |
| Health | 100.0 | 31.5 | 68.5 | 36.2 | 32.3 | 23.4 | 7.0 | .4 | - | 1.5 |
| Social insurance administration | 100.0 | 60.3 | 39.7 | 39.5 | .1 | - | .1 | - | - | - |
| Veterans' services | 100.0 | 99.2 | .8 | .8 | - | - | - | - | - | - |
| Transportation: | | | | | | | | | | |
| Highways | 100.0 | 1.0 | 99.0 | 59.3 | 39.7 | 15.3 | 19.2 | 4.0 | - | 1.1 |
| Air transportation (airports) | 100.0 | 41.6 | 58.4 | 6.1 | 52.2 | 12.9 | 23.9 | .1 | - | 15.3 |
| Parking facilities | 100.0 | - | 100.0 | - | 100.0 | 8.4 | 75.7 | 1.8 | - | 14.1 |
| Water transport and terminals | 100.0 | 57.9 | 42.1 | 10.0 | 32.1 | 1.6 | 10.0 | .1 | - | 20.4 |
| Transit subsidies | 100.0 | - | 100.0 | 48.6 | 51.4 | 7.7 | 43.6 | .2 | - | - |
| Public safety: | | | | | | | | | | |
| Police protection | 100.0 | 15.8 | 84.2 | 12.3 | 71.9 | 18.9 | 49.0 | 3.9 | - | - |
| Fire protection | 100.0 | - | 100.0 | - | 100.0 | 12.8 | 72.6 | 6.6 | - | 8.0 |
| Correction | 100.0 | 6.6 | 93.4 | 60.8 | 32.0 | 25.1 | 7.5 | - | - | - |
| Protective inspection and regulation | 100.0 | - | 100.0 | 64.4 | 35.6 | 7.3 | 26.1 | 2.2 | - | - |
| Environment and housing: | | | | | | | | | | |
| Natural resources | 100.0 | 77.9 | 22.1 | 17.1 | 5.0 | 2.4 | .4 | .1 | - | 2.2 |
| Parks and recreation | 100.0 | 10.1 | 89.9 | 15.5 | 74.4 | 15.6 | 47.5 | 3.2 | - | 8.1 |
| Housing and community development | 100.0 | 50.1 | 49.9 | 5.3 | 44.6 | 3.4 | 24.7 | .3 | - | 16.3 |
| Sewerage | 100.0 | - | 100.0 | 4.2 | 95.8 | 11.6 | 54.7 | 4.6 | - | 24.9 |
| Solid waste management | 100.0 | - | 100.0 | 10.2 | 89.8 | 20.8 | 54.8 | 9.8 | - | 4.5 |
| Government administration: | | | | | | | | | | |
| Financial administration | 100.0 | 37.5 | 62.5 | 33.1 | 29.4 | 13.3 | 14.2 | 1.9 | - | - |
| Judicial and legal | 100.0 | 20.6 | 79.4 | 30.6 | 48.8 | 36.3 | 11.7 | .8 | - | - |
| General public buildings | 100.0 | - | 100.0 | 24.0 | 76.0 | 38.3 | 32.2 | 5.5 | - | - |
| Other government administration | 100.0 | 13.1 | 86.9 | 22.3 | 64.6 | 25.0 | 33.8 | 5.8 | - | - |
| Interest on general debt | 100.0 | 78.9 | 21.1 | 9.5 | 11.7 | 3.3 | 4.6 | .3 | 1.3 | 2.1 |
| General expenditure, n.e.c.: | | | | | | | | | | |
| Miscellaneous commercial activities | 100.0 | - | 100.0 | 63.4 | 36.6 | 2.8 | 31.6 | 2.2 | - | - |
| Other and unallocable | 100.0 | 59.7 | 40.3 | 17.2 | 23.1 | 7.2 | 12.6 | 2.0 | - | 1.3 |
| Utility expenditure | 100.0 | - | 100.0 | 9.3 | 90.7 | 3.9 | 50.6 | 1.5 | - | 34.7 |
| Water supply | 100.0 | - | 100.0 | 6 | 99.4 | 8.7 | 60.4 | 2.9 | - | 27.3 |
| Electric power | 100.0 | - | 100.0 | 8.1 | 91.9 | .4 | 56.8 | 1.6 | - | 33.2 |
| Gas supply | 100.0 | - | 100.0 | .2 | 99.8 | .5 | 74.7 | .3 | - | 24.4 |
| Transit | 100.0 | - | 100.0 | 22.4 | 77.6 | 4.0 | 26.4 | - | - | 47.3 |
| Liquor store expenditure | 100.0 | - | 100.0 | 63.3 | 16.7 | 8.3 | 8.3 | - | - | - |
| Insurance trust expenditure | 100.0 | 85.0 | 15.0 | 13.0 | 2.0 | .3 | 1.5 | - | .1 | - |

¹Service academies are included under "National defense and international relations."
²Minor amounts are included under "Other education."

Table 14. **Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings, and Level and Type of Government: 1990-91 and Prior Years**

[Million dollars. 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 | |
|--|-----------|----------------------|-----------|----------------------|-----------|----------------------|
| | Amount | Percent distribution | Amount | Percent distribution | Amount | Percent distribution |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| STATE AND LOCAL GOVERNMENT | | | | | | |
| Total..... | 1 582 881 | 100.0 | 1 490 833 | 100.0 | 1 381 681 | 100.0 |
| Insurance trust funds | 820 383 | 52.5 | 766 090 | 51.4 | 684 922 | 50.3 |
| Unemployment compensation | 33 131 | 2.1 | 37 247 | 2.5 | 34 424 | 2.5 |
| Employee retirement | 759 254 | 48.0 | 703 772 | 47.2 | 627 322 | 46.1 |
| Workers' compensation | 26 940 | 1.7 | 23 744 | 1.6 | 21 789 | 1.6 |
| Other | 1 058 | .1 | 1 327 | .1 | 1 387 | .1 |
| Other than insurance trust funds | 742 496 | 47.5 | 724 744 | 48.6 | 676 759 | 49.7 |
| Offsets to debt | 371 897 | 23.8 | 364 252 | 24.4 | 334 926 | 24.6 |
| Bond funds | 80 468 | 5.1 | 75 064 | 5.0 | 75 786 | 5.6 |
| Other | 290 113 | 18.6 | 285 427 | 19.1 | 266 047 | 19.5 |
| STATE GOVERNMENTS | | | | | | |
| Total..... | 1 018 903 | 100.0 | 963 342 | 100.0 | 880 994 | 100.0 |
| Insurance trust funds | 673 283 | 66.1 | 627 879 | 65.2 | 563 182 | 63.9 |
| Unemployment compensation | 33 088 | 3.2 | 37 167 | 3.9 | 34 342 | 3.9 |
| Employee retirement | 612 197 | 60.1 | 565 641 | 58.7 | 505 664 | 57.4 |
| Workers' compensation | 26 940 | 2.6 | 23 744 | 2.5 | 21 789 | 2.5 |
| Other | 1 058 | .1 | 1 327 | .1 | 1 387 | .2 |
| Other than insurance trust funds | 345 620 | 33.9 | 335 463 | 34.8 | 317 811 | 36.1 |
| Offsets to debt | 201 759 | 19.8 | 189 966 | 19.7 | 175 028 | 19.9 |
| Bond funds | 19 732 | 1.9 | 18 772 | 1.9 | 20 696 | 2.3 |
| Other | 124 128 | 12.2 | 126 725 | 13.2 | 122 088 | 13.9 |
| LOCAL GOVERNMENTS | | | | | | |
| Total..... | 543 978 | 100.0 | 527 492 | 100.0 | 480 687 | 100.0 |
| Insurance trust funds | 147 100 | 27.0 | 138 211 | 26.2 | 121 739 | 25.3 |
| Unemployment compensation | 43 | - | 80 | - | 81 | - |
| Employee retirement | 147 057 | 27.0 | 138 131 | 26.2 | 121 658 | 25.3 |
| Other than insurance trust funds | 396 878 | 73.0 | 389 281 | 73.8 | 358 948 | 74.7 |
| By purpose: | | | | | | |
| Offsets to debt..... | 170 137 | 31.3 | 174 286 | 33.0 | 159 899 | 33.3 |
| Bond funds | 60 756 | 11.2 | 56 293 | 10.7 | 55 090 | 11.5 |
| Other | 165 985 | 30.5 | 158 702 | 30.1 | 143 959 | 29.9 |
| By type of government: | | | | | | |
| County | 107 395 | 19.7 | 106 751 | 20.2 | 101 534 | 21.1 |
| Municipal | 155 287 | 28.5 | 149 184 | 28.3 | 141 036 | 29.3 |
| Township | 9 578 | 1.8 | 9 142 | 1.7 | 8 889 | 1.8 |
| School district | 44 674 | 8.2 | 46 694 | 8.9 | 38 593 | 8.0 |
| Special district | 79 945 | 14.7 | 77 509 | 14.7 | 68 895 | 14.3 |

Table 15. Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1990-91

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

| Item | Insurance trust revenue | | | Insurance trust expenditure |
|---|-------------------------|----------------|--------------------------------------|-----------------------------|
| | Total | Contributions | Earnings on investments ¹ | |
| | 1 | 2 | 3 | |
| AMOUNT (MILLION DOLLARS) | | | | |
| All governments¹ | 506 282 | 441 822 | 84 440 | 494 160 |
| Unemployment compensation | 18 209 | 15 280 | 2 929 | 22 222 |
| Employee retirement | 91 652 | 32 577 | 59 075 | 75 745 |
| Workers' compensation | 10 258 | 7 916 | 2 341 | 7 338 |
| Other insurance trust | 386 143 | 386 049 | 95 | 388 854 |
| Federal Government¹ | 388 343 | 388 343 | 56 586 | 420 001 |
| Unemployment compensation ¹ | 184 | 184 | 4 324 | 87 |
| Employee retirement ¹ | 4 446 | 4 446 | 21 348 | 33 624 |
| Other insurance trust ¹ | 383 713 | 383 713 | 32 914 | 386 290 |
| Railroad retirement ¹ | 4 461 | 4 461 | 1 010 | 7 168 |
| Social Security and Medicare insurances (OASDHI) ¹ | 378 510 | 378 510 | 30 818 | 376 933 |
| Veterans' life insurance ¹ | 742 | 742 | 1 086 | 2 189 |
| State and local governments | 117 919 | 53 479 | 64 440 | 74 159 |
| Unemployment compensation | 18 025 | 15 096 | 2 929 | 22 135 |
| Employee retirement | 87 206 | 28 131 | 59 075 | 42 121 |
| Workers' compensation | 10 258 | 7 916 | 2 341 | 7 338 |
| Other insurance trust | 2 430 | 2 336 | 95 | 2 564 |
| State governments | 101 752 | 49 384 | 52 369 | 64 214 |
| Unemployment compensation | 17 952 | 15 029 | 2 923 | 22 017 |
| Employee retirement | 71 113 | 24 103 | 47 010 | 32 295 |
| Workers' compensation | 10 258 | 7 916 | 2 341 | 7 338 |
| Other insurance trust | 2 430 | 2 336 | 95 | 2 564 |
| Local governments | 16 167 | 4 095 | 12 071 | 9 945 |
| Unemployment compensation ² | 74 | 67 | 6 | 119 |
| Employee retirement | 16 093 | 4 028 | 12 065 | 9 826 |
| PERCENT DISTRIBUTION | | | | |
| All governments¹ | 100.0 | 100.0 | 100.0 | 100.0 |
| Unemployment compensation | 3.6 | 3.5 | 4.5 | 4.5 |
| Employee retirement | 18.1 | 7.4 | 91.7 | 15.3 |
| Workers' compensation | 2.0 | 1.8 | 3.6 | 1.5 |
| Other insurance trust | 76.3 | 87.4 | .1 | 78.7 |
| Federal Government¹ | 100.0 | 100.0 | 100.0 | 100.0 |
| Unemployment compensation ¹ | - | - | 7.4 | - |
| Employee retirement ¹ | 1.1 | 1.1 | 36.4 | 8.0 |
| Other insurance trust ¹ | 98.8 | 98.8 | 56.2 | 92.0 |
| Railroad retirement ¹ | 1.1 | 1.1 | 1.7 | 1.7 |
| Social Security and Medicare insurances (OASDHI) ¹ | 97.5 | 97.5 | 52.6 | 89.7 |
| Veterans' life insurance ¹ | .2 | .2 | 1.9 | .5 |
| State and local governments | 100.0 | 100.0 | 100.0 | 100.0 |
| Unemployment compensation | 15.3 | 28.2 | 4.5 | 29.8 |
| Employee retirement | 74.0 | 52.6 | 91.7 | 56.8 |
| Workers' compensation | 8.7 | 14.8 | 3.6 | 9.9 |
| Other insurance trust | 2.1 | 4.4 | .1 | 3.5 |
| State governments | 100.0 | 100.0 | 100.0 | 100.0 |
| Unemployment compensation | 17.6 | 30.4 | 5.6 | 34.3 |
| Employee retirement | 69.9 | 48.8 | 89.8 | 50.3 |
| Workers' compensation | 10.1 | 16.0 | 4.5 | 11.4 |
| Other insurance trust | 2.4 | 4.7 | .2 | 4.0 |
| Local governments | 100.0 | 100.0 | 100.0 | 100.0 |
| Unemployment compensation ² | .5 | 1.6 | .1 | 1.2 |
| Employee retirement | 99.5 | 98.4 | 99.9 | 98.8 |

¹Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities. These amounts, as intragovernmental transactions, are excluded from revenue totals here and are shown only as exhibit data.
²Washington, DC, only.

Table 16. **Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1990-91**

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

| Item | Amount (Million dollars) | | | Percent | | |
|---|--------------------------|----------------------------|------------------------------|--------------|----------------------------|------------------------------|
| | Total | State-administered systems | Locally administered systems | Total | State-administered systems | Locally administered systems |
| Receipts, total¹ | 108 815 | 85 605 | 23 010 | 100.0 | 100.0 | 100.0 |
| Employee contributions | 16 230 | 12 558 | 3 672 | 14.9 | 14.7 | 16.0 |
| Government contributions | 33 311 | 26 038 | 7 273 | 30.7 | 30.4 | 31.5 |
| From State governments | 14 867 | 14 493 | 374 | 13.7 | 16.9 | 1.5 |
| From local governments | 18 444 | 11 545 | 6 899 | 17.0 | 13.5 | 30.0 |
| Earnings on investments | 59 075 | 47 010 | 12 065 | 54.4 | 54.9 | 52.4 |
| Payments, total² | 42 121 | 32 295 | 9 826 | 100.0 | 100.0 | 100.0 |
| Benefits | 39 521 | 30 154 | 9 367 | 93.8 | 93.4 | 95.3 |
| Withdrawals | 2 601 | 2 141 | 459 | 6.2 | 6.6 | 4.7 |
| Cash and security holdings at end of fiscal year | 759 254 | 612 197 | 147 057 | 100.0 | 100.0 | 100.0 |
| Cash and deposits | 50 668 | 36 759 | 13 909 | 6.7 | 6.0 | 9.5 |
| Securities | 708 586 | 575 438 | 133 148 | 93.3 | 94.0 | 90.5 |
| Governmental | 190 898 | 155 430 | 35 468 | 25.1 | 25.4 | 24.1 |
| Nongovernmental | 517 688 | 420 007 | 97 680 | 68.2 | 68.6 | 66.4 |
| Corporate bonds | 156 448 | 128 930 | 27 518 | 20.6 | 21.1 | 18.7 |
| Corporate stocks | 242 127 | 190 704 | 51 423 | 31.9 | 31.2 | 35.0 |
| Mortgages | 23 611 | 22 459 | 1 152 | 3.1 | 3.7 | .8 |
| Other | 95 502 | 77 914 | 17 588 | 12.6 | 12.7 | 12.0 |

¹Exceeds employee retirement system revenue, shown in table 15, by amount of government contributions to own system.

²Exceeds employee retirement system expenditures, shown in table 15, by amount of "Other payments," included with "Financial administration" as shown in table 8.

Table 19. Origin and Allocation of State and Local Government General Revenue by Level of

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

| Geographic area | Originating level of government (before transfers among governments) | | | | | | |
|----------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | Total general revenue | Amount | | | Percent | | |
| | | Revenue from the Federal Government | State government own source revenue | Local government own source revenue | Revenue from the Federal Government | State government own source revenue | Local government own source revenue |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| United States | 902 206 807 | 154 098 909 | 408 188 137 | 339 919 761 | 17.1 | 45.2 | 37.7 |
| Alabama | 11 765 629 | 2 547 699 | 5 811 092 | 3 406 838 | 21.7 | 49.4 | 29.0 |
| Alaska | 7 099 529 | 804 511 | 4 958 090 | 1 336 928 | 11.3 | 69.8 | 18.8 |
| Arizona | 12 317 069 | 1 797 245 | 5 754 079 | 4 755 745 | 14.6 | 46.7 | 38.7 |
| Arkansas | 5 934 566 | 1 291 566 | 3 108 885 | 1 534 115 | 21.8 | 52.4 | 25.9 |
| California | 120 490 471 | 19 960 942 | 54 524 522 | 46 005 007 | 16.6 | 45.3 | 38.2 |
| Colorado | 11 850 044 | 1 775 311 | 4 614 558 | 5 460 175 | 15.0 | 38.9 | 46.1 |
| Connecticut | 13 446 780 | 2 294 881 | 6 612 795 | 4 539 104 | 17.1 | 49.2 | 33.8 |
| Delaware | 2 763 928 | 412 929 | 1 850 492 | 500 507 | 14.9 | 67.0 | 18.1 |
| District of Columbia | 4 758 070 | 1 779 762 | - | 2 978 308 | 37.4 | - | 62.6 |
| Florida | 43 048 969 | 5 427 094 | 17 252 912 | 20 368 963 | 12.6 | 40.1 | 47.3 |
| Georgia | 21 210 234 | 3 803 575 | 8 407 800 | 8 998 859 | 17.9 | 39.6 | 42.4 |
| Hawaii | 5 348 962 | 803 572 | 3 613 696 | 926 694 | 15.1 | 67.6 | 17.3 |
| Idaho | 3 071 650 | 590 870 | 1 593 670 | 887 110 | 19.2 | 51.9 | 28.9 |
| Illinois | 38 288 162 | 5 816 186 | 16 876 933 | 15 595 043 | 15.2 | 44.1 | 40.7 |
| Indiana | 17 249 119 | 2 808 375 | 8 537 678 | 5 903 066 | 16.3 | 49.5 | 34.2 |
| Iowa | 9 617 129 | 1 608 776 | 4 681 018 | 3 327 335 | 16.7 | 48.7 | 34.6 |
| Kansas | 8 138 002 | 1 199 416 | 3 574 853 | 3 363 733 | 14.7 | 43.9 | 41.3 |
| Kentucky | 11 489 375 | 2 379 005 | 6 472 806 | 2 677 564 | 20.7 | 56.3 | 23.0 |
| Louisiana | 14 424 748 | 3 114 248 | 6 553 108 | 4 757 392 | 21.6 | 45.4 | 33.0 |
| Maine | 4 202 077 | 817 514 | 2 144 179 | 1 240 384 | 19.5 | 51.0 | 29.5 |
| Maryland | 17 380 094 | 2 630 525 | 8 320 579 | 6 428 990 | 15.1 | 47.9 | 37.0 |
| Massachusetts | 24 549 680 | 4 646 432 | 13 004 148 | 6 899 100 | 18.9 | 53.0 | 28.1 |
| Michigan | 33 903 703 | 5 682 842 | 15 478 417 | 12 742 444 | 16.8 | 45.7 | 37.6 |
| Minnesota | 18 565 288 | 2 940 366 | 9 040 259 | 6 584 663 | 15.8 | 48.7 | 35.5 |
| Mississippi | 7 321 604 | 1 993 579 | 3 107 994 | 2 220 031 | 27.2 | 42.4 | 30.3 |
| Missouri | 14 041 560 | 2 572 754 | 6 417 004 | 5 051 802 | 18.3 | 45.7 | 36.0 |
| Montana | 2 743 277 | 700 108 | 1 260 790 | 782 379 | 25.5 | 46.0 | 28.5 |
| Nebraska | 5 439 136 | 854 998 | 2 451 469 | 2 132 669 | 15.7 | 45.1 | 39.2 |
| Nevada | 4 318 640 | 589 826 | 2 022 441 | 1 706 373 | 13.7 | 46.8 | 39.5 |
| New Hampshire | 3 426 448 | 489 658 | 1 201 708 | 1 735 082 | 14.3 | 35.1 | 50.6 |
| New Jersey | 32 867 293 | 4 564 839 | 15 648 650 | 12 653 804 | 13.9 | 47.6 | 38.5 |
| New Mexico | 5 601 983 | 1 049 127 | 3 340 730 | 1 212 126 | 18.7 | 59.6 | 21.6 |
| New York | 95 200 769 | 16 435 105 | 35 729 285 | 43 036 379 | 17.3 | 37.5 | 45.2 |
| North Carolina | 19 601 714 | 3 517 778 | 9 573 290 | 6 510 646 | 17.9 | 48.8 | 33.2 |
| North Dakota | 2 378 964 | 538 000 | 1 243 319 | 597 645 | 22.6 | 52.3 | 25.1 |
| Ohio | 34 753 406 | 6 350 579 | 15 623 040 | 12 779 787 | 18.3 | 45.0 | 36.8 |
| Oklahoma | 9 567 103 | 1 664 218 | 5 099 576 | 2 803 309 | 17.4 | 53.3 | 29.3 |
| Oregon | 10 887 560 | 2 179 987 | 4 495 590 | 4 211 983 | 20.0 | 41.3 | 38.7 |
| Pennsylvania | 37 415 398 | 6 453 714 | 16 521 430 | 14 440 254 | 17.2 | 44.2 | 38.6 |
| Rhode Island | 3 660 026 | 827 585 | 1 809 197 | 1 023 244 | 22.6 | 49.4 | 28.0 |
| South Carolina | 10 682 357 | 2 243 241 | 5 274 259 | 3 164 857 | 21.0 | 49.4 | 29.6 |
| South Dakota | 2 159 799 | 551 149 | 906 342 | 702 308 | 25.5 | 42.0 | 32.5 |
| Tennessee | 13 646 583 | 3 062 110 | 5 612 398 | 4 972 075 | 22.4 | 41.1 | 36.4 |
| Texas | 52 589 444 | 8 470 565 | 21 186 315 | 22 932 564 | 16.1 | 40.3 | 43.6 |
| Utah | 5 399 664 | 1 090 820 | 2 646 241 | 1 662 603 | 20.2 | 49.0 | 30.8 |
| Vermont | 2 190 840 | 480 358 | 1 093 870 | 616 612 | 21.9 | 49.9 | 28.1 |
| Virginia | 20 330 372 | 2 727 209 | 9 911 205 | 7 691 978 | 13.4 | 48.8 | 37.8 |
| Washington | 19 043 838 | 3 124 104 | 9 907 362 | 6 012 372 | 16.4 | 52.0 | 31.6 |
| West Virginia | 5 479 508 | 1 146 473 | 3 067 916 | 1 265 119 | 20.9 | 56.0 | 23.1 |
| Wisconsin | 18 026 526 | 2 890 885 | 9 099 698 | 6 035 943 | 16.0 | 50.5 | 33.5 |
| Wyoming | 2 519 697 | 591 498 | 1 150 449 | 777 750 | 23.5 | 45.7 | 30.9 |

Note: This table shows the source of State and local government general revenue before and after funds have been transferred among the levels of government. See appendix C for explanatory note.

Table 21. State and Local Government Expenditure by Character and Object and State: 1990-91

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

Table with 10 columns: Geographic area, Total, Current operation, Capital outlay (Total, Construction, Other), Assistance and subsidies, Interest on debt, Insurance benefits and repayments, Exhibit Salaries and wages. Rows include United States and all 50 states.

*Includes intergovernmental expenditure to the Federal Government.

Table 22. Expenditure of State and Local Governments by Function and State:
1990-91--Con.

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

| Geographic area | General expenditure--Con. | | | | | | | |
|----------------------------|--|---------------------------------|--------------------------------|-------------------|-----------------------|----------------------|----------------------|-------------------|
| | Social services and income maintenance | | | | | | | |
| | Public welfare | | | | | | | |
| | Total | Cash assistance payments | | Vendor payments | | Welfare institutions | Other public welfare | Hospitals |
| | | Categorical assistance programs | Other cash assistance payments | For medical care | Other vendor payments | | | |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | |
| United States | 130 402 393 | 21 706 800 | 3 214 100 | 71 429 490 | 1 436 243 | 891 987 | 31 723 773 | 54 404 346 |
| Alabama | 1 389 959 | 164 437 | 4 | 1 002 811 | 184 | 12 644 | 209 879 | 1 512 273 |
| Alaska | 441 181 | 88 653 | 3 142 | 182 802 | 6 131 | 27 779 | 132 674 | 62 834 |
| Arizona | 1 307 936 | 163 027 | 25 465 | 910 480 | 75 | 7 820 | 201 069 | 289 099 |
| Arkansas | 955 378 | 63 009 | 26 950 | 676 995 | 916 | - | 187 508 | 360 979 |
| California | 19 699 361 | 5 947 468 | 399 760 | 7 437 061 | 1 530 | 55 930 | 5 857 612 | 7 248 252 |
| Colorado | 1 219 228 | 184 546 | 6 187 | 595 319 | 46 366 | 10 441 | 376 369 | 517 413 |
| Connecticut | 2 126 491 | 427 682 | 61 595 | 1 222 207 | 46 418 | 19 331 | 349 258 | 708 483 |
| Delaware | 257 518 | 31 154 | 2 152 | 113 015 | 2 416 | 33 810 | 74 971 | 43 596 |
| District of Columbia | 691 629 | 100 459 | 26 097 | 337 512 | 6 918 | 26 246 | 194 397 | 357 065 |
| Florida | 4 758 231 | 685 972 | 6 229 | 3 323 240 | 25 700 | 31 181 | 685 909 | 2 589 855 |
| Georgia | 2 708 896 | 371 177 | - | 1 906 441 | 24 | - | 431 254 | 2 864 995 |
| Hawaii | 482 548 | 74 062 | 26 760 | 233 719 | 807 | - | 147 200 | 171 610 |
| Idaho | 308 973 | 27 438 | 87 | 191 342 | 1 149 | 3 605 | 85 352 | 183 783 |
| Illinois | 4 967 335 | 981 038 | 212 542 | 2 400 926 | 51 410 | 29 459 | 1 291 960 | 1 406 812 |
| Indiana | 2 366 795 | 194 940 | 11 | 1 719 383 | 59 855 | 37 106 | 355 500 | 1 360 502 |
| Iowa | 1 287 817 | 158 691 | 1 163 | 679 436 | 36 954 | 28 433 | 383 140 | 839 355 |
| Kansas | 844 797 | 134 548 | - | 511 241 | 1 489 | 3 521 | 192 998 | 527 862 |
| Kentucky | 1 958 841 | 203 412 | - | 1 260 483 | 20 493 | - | 474 453 | 523 749 |
| Louisiana | 1 848 699 | 213 136 | 70 | 1 330 011 | 17 525 | 2 415 | 285 542 | 1 438 824 |
| Maine | 887 979 | 146 141 | 4 211 | 524 055 | 57 948 | 554 | 155 070 | 110 713 |
| Maryland | 2 152 560 | 397 882 | - | 1 285 742 | 33 835 | 3 037 | 432 064 | 351 307 |
| Massachusetts | 5 525 725 | 700 671 | 167 579 | 3 548 859 | 28 797 | 25 444 | 1 054 375 | 1 345 015 |
| Michigan | 5 246 899 | 1 145 446 | 224 717 | 2 306 304 | 95 848 | 28 633 | 1 445 951 | 1 759 790 |
| Minnesota | 2 990 693 | 469 004 | 86 372 | 1 648 171 | 3 875 | 21 458 | 761 813 | 1 321 354 |
| Mississippi | 884 591 | 66 478 | 201 | 610 337 | 676 | - | 206 899 | 892 908 |
| Missouri | 1 830 930 | 224 541 | 295 | 1 198 040 | 25 431 | 12 050 | 370 573 | 817 038 |
| Montana | 350 499 | 40 718 | - | 207 691 | - | 5 117 | 96 973 | 70 542 |
| Nebraska | 624 906 | 62 406 | 1 331 | 331 804 | 28 756 | 24 989 | 175 620 | 375 157 |
| Nevada | 299 926 | 30 176 | 192 | 175 016 | 19 | - | 94 523 | 265 596 |
| New Hampshire | 445 631 | 49 952 | 7 367 | 205 025 | 4 687 | 8 880 | 169 720 | 44 368 |
| New Jersey | 4 349 284 | 496 771 | 25 879 | 2 828 189 | 20 963 | 50 149 | 927 313 | 1 054 100 |
| New Mexico | 567 983 | 82 927 | 2 488 | 275 801 | 35 642 | 15 044 | 156 081 | 321 256 |
| New York | 18 381 192 | 2 353 107 | 799 801 | 9 640 511 | 295 074 | 78 436 | 5 214 263 | 7 361 060 |
| North Carolina | 2 454 348 | 298 178 | 169 444 | 1 552 945 | 25 837 | - | 407 944 | 1 432 728 |
| North Dakota | 281 115 | 18 512 | 264 | 190 464 | 7 564 | 3 475 | 60 836 | 63 747 |
| Ohio | 6 100 901 | 980 541 | 221 384 | 3 530 361 | 115 595 | 50 223 | 1 202 797 | 1 702 678 |
| Oklahoma | 1 255 846 | 151 605 | 3 778 | 778 870 | 342 | 32 443 | 288 808 | 745 661 |
| Oregon | 1 172 644 | 165 457 | 7 660 | 627 682 | 1 890 | - | 369 955 | 453 671 |
| Pennsylvania | 6 167 718 | 857 020 | 313 756 | 2 703 900 | 114 553 | 138 732 | 2 039 757 | 1 104 241 |
| Rhode Island | 649 527 | 120 137 | 20 390 | 351 674 | 10 777 | 10 070 | 136 479 | 112 944 |
| South Carolina | 1 540 592 | 109 724 | 11 546 | 1 105 228 | - | - | 314 094 | 1 190 833 |
| South Dakota | 221 314 | 24 655 | 133 | 146 576 | 7 069 | 2 083 | 40 798 | 55 721 |
| Tennessee | 1 624 759 | 192 231 | 31 353 | 1 038 079 | 37 415 | - | 325 681 | 1 297 643 |
| Texas | 5 525 074 | 707 717 | 167 298 | 3 434 562 | 62 170 | 1 324 | 1 152 003 | 3 517 210 |
| Utah | 543 641 | 85 328 | 15 879 | 311 144 | 14 995 | - | 116 295 | 233 717 |
| Vermont | 346 105 | 56 403 | 4 202 | 186 298 | 193 | 6 724 | 92 285 | 22 977 |
| Virginia | 2 051 578 | 411 585 | 34 678 | 1 135 990 | 22 767 | - | 446 558 | 1 133 836 |
| Washington | 2 450 845 | 510 758 | 49 295 | 1 290 193 | 2 906 | 15 717 | 581 976 | 905 182 |
| West Virginia | 708 904 | 111 143 | 1 992 | 463 381 | - | 1 628 | 130 760 | 229 927 |
| Wisconsin | 2 994 620 | 400 319 | 41 747 | 1 687 834 | 44 417 | 21 835 | 798 468 | 672 256 |
| Wyoming | 152 451 | 24 418 | 654 | 74 340 | 9 822 | 4 221 | 38 996 | 191 627 |

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State:
1990-91—Con.

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

| Geographic area | General expenditure—Con. | | | | | | | |
|----------------------------|---|------------------------------------|---------------------------------|-------------------|-------------------------------|--------------------|-------------------------------|-------------------|
| | Social services and income maintenance—Con. | | | Transportation | | | | |
| | Health | Employment security administration | Veterans' services (State only) | Highways | Air transportation (airports) | Parking facilities | Water transport and terminals | Transit subsidies |
| | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| United States | 26 705 604 | 3 249 686 | 157 313 | 64 936 616 | 7 233 199 | 813 557 | 2 048 864 | 276 603 |
| Alabama..... | 472 725 | 55 583 | 5 493 | 896 962 | 75 992 | 10 553 | 38 132 | 1 874 |
| Alaska..... | 140 195 | 23 554 | 388 | 574 646 | 95 057 | 3 285 | 29 238 | 2 |
| Arizona..... | 364 341 | 27 269 | 1 865 | 1 251 853 | 159 003 | 4 615 | - | - |
| Arkansas..... | 130 719 | 32 910 | 2 151 | 541 940 | 15 250 | 728 | 932 | - |
| California..... | 3 803 236 | 304 384 | 29 836 | 5 509 501 | 605 830 | 120 539 | 463 751 | 56 177 |
| Colorado..... | 281 849 | 47 140 | - | 1 098 566 | 197 173 | 8 100 | 1 002 | 255 |
| Connecticut..... | 401 671 | 70 114 | - | 1 284 252 | 32 485 | 24 666 | 1 189 | 66 998 |
| Delaware..... | 108 054 | 7 985 | 162 | 299 593 | 2 540 | 1 815 | 13 958 | 5 082 |
| District of Columbia..... | 163 988 | 11 555 | - | 142 103 | - | 1 160 | - | - |
| Florida..... | 1 731 019 | 35 797 | 5 339 | 2 999 278 | 1 020 051 | 64 186 | 187 346 | 355 |
| Georgia..... | 506 905 | 83 873 | 4 794 | 1 541 565 | 123 939 | 5 360 | 71 320 | - |
| Hawaii..... | 205 751 | 18 112 | 2 127 | 346 277 | 291 802 | 1 267 | 32 880 | - |
| Idaho..... | 76 494 | 15 707 | - | 323 904 | 14 705 | 4 430 | 1 067 | 13 |
| Illinois..... | 1 062 175 | 194 882 | 8 308 | 3 279 833 | 448 300 | 38 723 | 5 902 | 8 627 |
| Indiana..... | 337 789 | 66 246 | 905 | 1 139 446 | 79 669 | 10 828 | 7 358 | 19 801 |
| Iowa..... | 192 955 | 44 058 | - | 1 109 725 | 34 099 | 24 832 | 196 | 9 588 |
| Kansas..... | 175 863 | 17 646 | 1 523 | 937 428 | 27 386 | 2 582 | 776 | - |
| Kentucky..... | 250 549 | 45 156 | 1 304 | 960 221 | 99 234 | 7 931 | 7 074 | - |
| Louisiana..... | 339 954 | 56 533 | 5 365 | 1 169 652 | 57 767 | 4 650 | 68 211 | 3 741 |
| Maine..... | 106 704 | 23 009 | 1 576 | 408 118 | 16 877 | 1 831 | 3 271 | 115 |
| Maryland..... | 537 663 | 26 985 | 3 636 | 1 430 399 | 81 556 | 49 731 | 49 712 | 6 363 |
| Massachusetts..... | 821 359 | 108 139 | 2 404 | 1 099 066 | 166 049 | 13 250 | 65 302 | - |
| Michigan..... | 1 721 672 | 152 467 | 689 | 1 947 167 | 133 591 | 43 791 | 2 568 | 44 072 |
| Minnesota..... | 463 517 | 82 190 | 3 440 | 1 659 180 | 108 920 | 39 345 | 1 669 | 4 292 |
| Mississippi..... | 168 133 | 34 843 | 3 158 | 664 758 | 14 473 | 174 | 9 881 | 2 455 |
| Missouri..... | 426 903 | 61 821 | 1 708 | 1 255 692 | 152 287 | 6 739 | 1 916 | 2 792 |
| Montana..... | 93 517 | 10 391 | 443 | 338 583 | 24 151 | 5 136 | - | - |
| Nebraska..... | 69 219 | 21 894 | 1 411 | 546 345 | 30 019 | 3 793 | 10 | - |
| Nevada..... | 90 616 | 21 339 | 667 | 392 682 | 221 761 | 1 318 | - | - |
| New Hampshire..... | 111 491 | 16 989 | 194 | 282 707 | 10 002 | 5 758 | 1 838 | 1 469 |
| New Jersey..... | 604 741 | 70 904 | 2 901 | 2 049 804 | 9 528 | 18 400 | 16 648 | 1 749 |
| New Mexico..... | 173 765 | 45 517 | 1 023 | 473 509 | 25 777 | 3 154 | - | - |
| New York..... | 2 584 777 | 337 336 | 13 742 | 5 294 456 | 820 733 | 51 148 | 341 721 | 111 781 |
| North Carolina..... | 802 308 | 51 342 | 2 711 | 1 553 710 | 124 740 | 12 805 | 27 786 | 190 |
| North Dakota..... | 28 639 | 4 702 | 377 | 248 017 | 17 012 | 2 029 | - | 1 356 |
| Ohio..... | 1 285 813 | 147 724 | 591 | 2 504 510 | 135 162 | 22 190 | 6 419 | - |
| Oklahoma..... | 212 909 | 41 931 | - | 924 435 | 79 918 | 6 915 | 3 391 | 10 |
| Oregon..... | 312 192 | 34 300 | 17 882 | 818 407 | 51 822 | 5 862 | 99 637 | 1 522 |
| Pennsylvania..... | 1 036 379 | 140 677 | 2 375 | 2 839 671 | 332 213 | 114 019 | 6 558 | 191 |
| Rhode Island..... | 144 486 | 22 837 | - | 245 555 | 12 995 | 227 | 5 015 | 17 023 |
| South Carolina..... | 480 136 | 49 788 | 620 | 610 173 | 54 198 | 3 949 | 50 921 | 1 585 |
| South Dakota..... | 62 623 | 13 023 | 583 | 310 402 | 9 414 | 1 147 | - | 1 811 |
| Tennessee..... | 428 388 | 61 779 | 1 679 | 1 223 681 | 154 824 | 1 510 | 307 | - |
| Texas..... | 1 026 687 | 213 233 | 9 746 | 4 053 726 | 418 045 | 15 287 | 156 148 | 627 |
| Utah..... | 149 803 | 41 716 | 69 | 374 296 | 81 196 | 1 286 | - | - |
| Vermont..... | 44 849 | 9 192 | 75 | 230 394 | 5 698 | 2 030 | - | 2 021 |
| Virginia..... | 658 269 | 70 455 | 2 785 | 2 046 011 | 295 661 | 13 453 | 42 691 | 2 391 |
| Washington..... | 631 618 | 80 217 | 3 021 | 1 391 033 | 144 181 | 2 984 | 218 755 | - |
| West Virginia..... | 133 539 | 22 488 | 859 | 534 828 | 16 286 | 5 276 | - | 195 |
| Wisconsin..... | 494 477 | 59 522 | 6 547 | 1 431 532 | 96 283 | 18 484 | 6 168 | - |
| Wyoming..... | 52 180 | 12 434 | - | 347 024 | 7 545 | 286 | - | - |

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State:**
1990-91—Con.

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

| Geographic area | General expenditure—Con. | | | | | | | |
|----------------------------|--------------------------|-------------------|-------------------|--------------------------------------|-------------------------|------------------|----------------------|-----------------------------------|
| | Public safety | | | | Environment and housing | | | |
| | Police protection | Fire protection | Corrections | Protective inspection and regulation | Natural resources | | Parks and recreation | Housing and community development |
| | | | | | Total | Agriculture | | |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | |
| United States | 32 771 685 | 13 796 137 | 27 356 378 | 6 008 078 | 12 575 248 | 4 064 275 | 15 930 189 | 16 647 593 |
| Alabama | 361 725 | 151 566 | 231 886 | 44 152 | 157 331 | 91 052 | 159 682 | 208 579 |
| Alaska | 115 294 | 46 558 | 126 879 | 32 798 | 243 525 | 13 718 | 85 040 | 79 171 |
| Arizona | 595 196 | 203 777 | 492 093 | 91 305 | 399 652 | 79 773 | 241 365 | 139 046 |
| Arkansas | 155 790 | 59 024 | 119 074 | 36 572 | 107 306 | 60 158 | 61 521 | 82 381 |
| California | 5 401 716 | 2 388 804 | 4 681 365 | 1 561 820 | 2 332 792 | 566 973 | 2 638 575 | 3 025 843 |
| Colorado | 435 017 | 196 874 | 354 188 | 48 887 | 167 189 | 35 700 | 336 012 | 176 505 |
| Connecticut | 481 233 | 261 522 | 459 799 | 73 505 | 73 410 | 24 115 | 190 700 | 375 774 |
| Delaware | 89 341 | 10 458 | 82 707 | 27 668 | 33 826 | 4 219 | 38 780 | 67 161 |
| District of Columbia | 267 075 | 100 016 | 362 133 | 49 446 | - | - | 61 503 | 244 397 |
| Florida | 2 161 692 | 821 234 | 1 635 699 | 370 993 | 986 517 | 288 114 | 1 232 520 | 499 784 |
| Georgia | 695 002 | 302 693 | 808 082 | 79 083 | 261 678 | 151 853 | 385 041 | 347 400 |
| Hawaii | 148 415 | 64 219 | 91 866 | 31 238 | 125 303 | 53 355 | 157 689 | 176 641 |
| Idaho | 100 530 | 33 185 | 59 097 | 31 026 | 111 702 | 34 248 | 38 747 | 21 542 |
| Illinois | 1 604 966 | 704 912 | 901 148 | 219 461 | 388 594 | 144 080 | 1 253 284 | 742 920 |
| Indiana | 423 829 | 214 073 | 363 276 | 42 403 | 178 081 | 77 929 | 174 286 | 189 359 |
| Iowa | 251 299 | 90 285 | 136 403 | 34 872 | 172 371 | 100 604 | 136 711 | 74 039 |
| Kansas | 245 198 | 105 884 | 225 897 | 36 395 | 187 628 | 104 901 | 98 126 | 39 154 |
| Kentucky | 301 575 | 112 890 | 250 118 | 45 226 | 216 645 | 106 525 | 155 384 | 114 831 |
| Louisiana | 514 990 | 170 570 | 322 230 | 43 685 | 306 845 | 103 678 | 259 979 | 169 287 |
| Maine | 100 493 | 59 680 | 90 355 | 29 336 | 77 036 | 30 924 | 37 108 | 70 483 |
| Maryland | 757 473 | 345 950 | 679 294 | 111 799 | 246 276 | 79 696 | 405 958 | 435 528 |
| Massachusetts | 793 780 | 552 571 | 727 500 | 86 264 | 136 272 | 17 652 | 211 222 | 181 755 |
| Michigan | 1 231 561 | 412 018 | 1 038 912 | 167 550 | 308 413 | 98 663 | 447 984 | 150 901 |
| Minnesota | 485 285 | 164 423 | 267 768 | 104 972 | 298 535 | 109 462 | 433 493 | 372 086 |
| Mississippi | 172 225 | 80 677 | 105 857 | 44 654 | 140 337 | 81 631 | 60 216 | 80 294 |
| Missouri | 514 673 | 246 180 | 279 193 | 64 860 | 195 878 | 70 232 | 237 492 | 164 452 |
| Montana | 70 443 | 23 183 | 53 852 | 9 798 | 130 834 | 26 399 | 21 459 | 49 040 |
| Nebraska | 138 440 | 59 928 | 96 174 | 33 437 | 152 197 | 77 243 | 75 421 | 71 171 |
| Nevada | 219 843 | 138 641 | 199 759 | 60 831 | 79 673 | 14 696 | 145 542 | 63 380 |
| New Hampshire | 126 470 | 66 227 | 63 653 | 23 166 | 32 045 | 5 137 | 32 570 | 37 768 |
| New Jersey | 1 241 142 | 371 090 | 886 876 | 241 708 | 147 947 | 48 977 | 516 654 | 541 209 |
| New Mexico | 196 587 | 71 009 | 156 935 | 44 361 | 110 700 | 42 283 | 115 737 | 35 181 |
| New York | 3 760 760 | 1 336 836 | 3 688 193 | 527 451 | 387 600 | 87 457 | 1 362 529 | 3 027 177 |
| North Carolina | 885 582 | 252 552 | 633 251 | 99 572 | 319 729 | 162 265 | 320 124 | 305 486 |
| North Dakota | 40 755 | 15 325 | 21 658 | 13 793 | 91 284 | 51 226 | 42 050 | 35 653 |
| Ohio | 1 233 467 | 617 726 | 851 111 | 180 384 | 253 408 | 98 746 | 485 821 | 614 281 |
| Oklahoma | 277 175 | 157 024 | 237 733 | 57 685 | 100 166 | 63 387 | 140 982 | 117 016 |
| Oregon | 333 906 | 197 653 | 335 715 | 99 534 | 238 919 | 70 388 | 147 054 | 166 169 |
| Pennsylvania | 1 163 045 | 322 894 | 956 070 | 148 104 | 388 089 | 92 866 | 369 703 | 685 644 |
| Rhode Island | 129 622 | 104 943 | 92 086 | 26 915 | 28 136 | 7 571 | 65 704 | 108 872 |
| South Carolina | 316 154 | 117 577 | 371 496 | 50 024 | 147 576 | 61 993 | 132 742 | 107 847 |
| South Dakota | 53 470 | 18 198 | 36 506 | 6 770 | 65 467 | 25 700 | 34 466 | 22 370 |
| Tennessee | 437 179 | 204 884 | 464 623 | 66 144 | 123 324 | 54 188 | 285 915 | 297 258 |
| Texas | 1 839 665 | 747 591 | 1 533 982 | 276 198 | 587 574 | 196 266 | 747 533 | 435 066 |
| Utah | 161 796 | 62 021 | 141 247 | 20 635 | 96 672 | 34 080 | 113 882 | 116 367 |
| Vermont | 49 127 | 17 182 | 30 362 | 11 648 | 45 886 | 14 168 | 17 704 | 45 117 |
| Virginia | 713 589 | 363 103 | 635 120 | 163 433 | 202 547 | 79 036 | 339 134 | 353 945 |
| Washington | 563 799 | 278 565 | 469 715 | 222 066 | 508 428 | 90 046 | 464 977 | 821 516 |
| West Virginia | 91 029 | 33 987 | 59 096 | 17 860 | 116 513 | 35 910 | 65 960 | 59 122 |
| Wisconsin | 654 390 | 297 456 | 408 223 | 85 131 | 280 763 | 77 555 | 313 577 | 191 562 |
| Wyoming | 68 877 | 20 499 | 40 121 | 11 438 | 86 639 | 17 437 | 34 531 | 16 463 |

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

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

| Geographic area | Utilities | | | | | Liquor stores | Insurance trusts |
|----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|
| | Total | Water supply | Electric power | Gas supply | Transit | | |
| | 42 | 43 | 44 | 45 | 46 | | |
| United States | 77 999 375 | 23 560 543 | 31 090 032 | 2 969 530 | 20 379 270 | 3 004 703 | 74 158 599 |
| Alabama | 1 287 051 | 318 867 | 716 330 | 230 256 | 21 598 | 136 371 | 704 203 |
| Alaska | 365 390 | 88 087 | 259 544 | - | 17 759 | 2 444 | 344 056 |
| Arizona | 1 666 396 | 474 302 | 1 091 877 | 26 201 | 74 016 | - | 773 645 |
| Arkansas | 308 954 | 142 030 | 156 224 | 1 591 | 9 149 | - | 342 655 |
| California | 12 755 989 | 5 092 703 | 4 801 118 | 133 177 | 2 728 991 | - | 12 612 133 |
| Colorado | 1 151 225 | 503 715 | 396 210 | 84 702 | 166 598 | - | 971 668 |
| Connecticut | 537 794 | 162 012 | 165 981 | 6 664 | 203 137 | - | 1 254 528 |
| Delaware | 113 457 | 25 010 | 69 618 | - | 17 829 | - | 159 253 |
| District of Columbia | 1 116 564 | 96 320 | - | - | 1 020 244 | - | 364 521 |
| Florida | 4 698 977 | 2 108 599 | 2 090 489 | 104 375 | 395 514 | - | 1 719 530 |
| Georgia | 2 368 141 | 720 256 | 1 040 801 | 191 274 | 415 810 | - | 1 118 250 |
| Hawaii | 218 772 | 126 508 | - | - | 92 264 | - | 335 585 |
| Idaho | 82 040 | 35 866 | 43 631 | - | 2 543 | 32 053 | 218 376 |
| Illinois | 2 461 064 | 918 237 | 259 102 | 34 569 | 1 249 156 | - | 3 253 952 |
| Indiana | 1 105 777 | 216 158 | 493 391 | 322 912 | 73 316 | - | 650 264 |
| Iowa | 495 789 | 180 016 | 256 935 | 28 194 | 30 644 | 57 032 | 412 722 |
| Kansas | 571 994 | 234 052 | 311 740 | 19 110 | 7 092 | - | 447 214 |
| Kentucky | 640 758 | 269 459 | 267 823 | 47 314 | 56 162 | - | 806 159 |
| Louisiana | 644 581 | 281 209 | 281 209 | 56 413 | 98 696 | - | 1 012 150 |
| Maine | 85 190 | 65 595 | 15 476 | - | 4 119 | 51 540 | 367 652 |
| Maryland | 726 450 | 255 800 | 29 839 | 1 099 | 439 709 | 97 710 | 1 583 964 |
| Massachusetts | 2 508 898 | 444 738 | 888 602 | 38 169 | 1 137 389 | - | 2 865 376 |
| Michigan | 1 580 210 | 845 412 | 485 725 | 6 | 255 067 | 374 543 | 3 462 027 |
| Minnesota | 987 600 | 232 249 | 549 361 | 56 322 | 149 668 | 138 310 | 1 217 029 |
| Mississippi | 404 406 | 138 826 | 221 450 | 42 522 | 1 608 | 92 933 | 397 977 |
| Missouri | 978 628 | 296 665 | 393 829 | 66 705 | 221 429 | - | 908 592 |
| Montana | 38 649 | 32 980 | - | 146 | 5 523 | 26 213 | 300 265 |
| Nebraska | 1 640 182 | 92 285 | 1 388 432 | 137 644 | 21 821 | - | 118 685 |
| Nevada | 222 041 | 185 885 | 36 156 | - | - | - | 814 265 |
| New Hampshire | 55 169 | 44 088 | 10 658 | - | 423 | 157 044 | 229 543 |
| New Jersey | 1 447 969 | 465 945 | 64 828 | - | 917 196 | - | 2 945 248 |
| New Mexico | 223 857 | 113 752 | 76 118 | 20 426 | 13 561 | - | 323 105 |
| New York | 10 291 560 | 1 264 474 | 1 544 931 | 1 327 | 7 480 828 | - | 8 563 565 |
| North Carolina | 2 280 238 | 440 432 | 1 728 088 | 53 472 | 58 246 | 244 899 | 1 237 579 |
| North Dakota | 49 860 | 40 121 | 8 226 | - | 1 513 | - | 143 552 |
| Ohio | 1 628 455 | 779 259 | 414 856 | 28 017 | 407 323 | 286 865 | 5 232 682 |
| Oklahoma | 699 417 | 278 114 | 387 033 | 14 956 | 19 314 | - | 766 321 |
| Oregon | 716 725 | 205 735 | 357 385 | - | 153 605 | 101 764 | 887 876 |
| Pennsylvania | 2 263 081 | 666 239 | 88 793 | 478 272 | 1 029 777 | 619 952 | 3 656 086 |
| Rhode Island | 99 862 | 58 895 | 4 229 | - | 36 738 | - | 535 467 |
| South Carolina | 1 415 725 | 385 765 | 939 709 | 79 031 | 11 220 | - | 692 441 |
| South Dakota | 130 728 | 80 712 | 45 655 | 4 361 | - | 17 202 | 63 302 |
| Tennessee | 3 747 750 | 464 325 | 2 839 567 | 391 193 | 52 665 | - | 773 542 |
| Texas | 5 116 938 | 2 232 156 | 2 282 774 | 143 410 | 458 598 | - | 2 737 240 |
| Utah | 1 114 258 | 228 309 | 826 764 | - | 59 185 | 50 129 | 365 912 |
| Vermont | 112 797 | 33 585 | 75 789 | - | 3 423 | 27 316 | 103 437 |
| Virginia | 913 870 | 510 316 | 160 141 | 120 364 | 123 049 | 207 282 | 892 348 |
| Washington | 3 135 884 | 393 485 | 2 235 585 | 4 632 | 502 182 | 209 191 | 2 365 292 |
| West Virginia | 111 745 | 92 658 | 4 680 | - | 14 407 | 48 485 | 739 819 |
| Wisconsin | 605 369 | 227 348 | 258 151 | 704 | 119 166 | 177 | 1 208 220 |
| Wyoming | 68 111 | 42 932 | 25 179 | - | - | 26 248 | 150 236 |

*Duplicative intergovernmental transactions are excluded where applicable; see text.

Table 23. Allocation of State and Local Government Direct General Expenditure by Level of

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

| Geographic area | Total direct general expenditure | Funding level of government (before transfers among governments) | | | | | |
|----------------------------|----------------------------------|--|--------------------|--------------------|--------------------|------------------|------------------|
| | | Amount | | | Percent | | |
| | | Federal Government | State government | Local government | Federal Government | State government | Local government |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| United States | 904 642 074 | 154 098 909 | 407 486 979 | 343 056 186 | 17.0 | 45.0 | 37.9 |
| Alabama | 12 031 041 | 2 547 699 | 5 667 780 | 3 815 562 | 21.2 | 47.1 | 31.7 |
| Alaska | 5 572 551 | 804 511 | 3 693 755 | 1 074 285 | 14.4 | 66.3 | 19.3 |
| Arizona | 12 831 049 | 1 797 245 | 5 786 874 | 5 246 930 | 14.0 | 45.1 | 40.9 |
| Arkansas | 5 787 486 | 1 291 566 | 3 022 552 | 1 473 368 | 22.3 | 52.2 | 25.5 |
| California | 120 865 223 | 19 960 942 | 56 586 688 | 44 317 613 | 16.5 | 46.8 | 36.7 |
| Colorado | 11 545 923 | 1 775 311 | 4 439 254 | 5 331 358 | 15.4 | 38.4 | 46.2 |
| Connecticut | 14 621 967 | 2 294 881 | 7 587 947 | 4 739 139 | 15.7 | 51.9 | 32.4 |
| Delaware | 2 783 172 | 412 929 | 1 821 881 | 548 362 | 14.8 | 65.5 | 19.7 |
| District of Columbia | 4 209 782 | 1 779 762 | - | 2 430 020 | 42.3 | - | 57.7 |
| Florida | 45 303 415 | 5 427 094 | 19 151 996 | 20 724 325 | 12.0 | 42.3 | 45.7 |
| Georgia | 21 232 068 | 3 803 575 | 8 856 574 | 8 621 919 | 17.9 | 41.6 | 40.5 |
| Hawaii | 5 218 135 | 808 572 | 3 429 210 | 980 353 | 15.5 | 65.7 | 18.8 |
| Idaho | 2 963 324 | 590 870 | 1 493 287 | 879 167 | 19.9 | 50.4 | 29.7 |
| Illinois | 38 017 834 | 5 816 186 | 17 232 741 | 14 968 907 | 15.3 | 45.3 | 39.4 |
| Indiana | 16 795 492 | 2 808 375 | 8 389 991 | 5 957 126 | 16.7 | 50.0 | 33.3 |
| Iowa | 9 550 204 | 1 608 776 | 4 484 476 | 3 456 952 | 16.8 | 47.0 | 36.2 |
| Kansas | 7 983 985 | 1 199 416 | 3 411 091 | 3 373 478 | 15.0 | 42.7 | 42.3 |
| Kentucky | 10 941 057 | 2 379 005 | 5 855 826 | 2 706 226 | 21.7 | 53.5 | 24.7 |
| Louisiana | 14 247 081 | 3 114 248 | 6 626 998 | 4 505 835 | 21.9 | 46.5 | 31.6 |
| Maine | 4 481 129 | 817 514 | 2 290 025 | 1 373 590 | 18.2 | 51.1 | 30.7 |
| Maryland | 18 061 926 | 2 630 525 | 7 956 431 | 7 474 972 | 14.6 | 44.1 | 41.4 |
| Massachusetts | 24 610 666 | 4 646 432 | 13 585 356 | 6 378 878 | 18.9 | 55.2 | 25.9 |
| Michigan | 33 758 702 | 5 682 842 | 15 043 316 | 13 032 544 | 16.8 | 44.6 | 38.6 |
| Minnesota | 18 836 104 | 2 940 366 | 9 048 053 | 6 847 685 | 15.6 | 48.0 | 36.4 |
| Mississippi | 6 987 702 | 1 993 579 | 2 812 402 | 2 181 721 | 28.5 | 40.2 | 31.2 |
| Missouri | 13 740 207 | 2 572 754 | 5 663 521 | 5 503 932 | 18.7 | 41.2 | 40.1 |
| Montana | 2 830 443 | 700 108 | 1 305 178 | 825 157 | 24.7 | 46.1 | 29.2 |
| Nebraska | 5 204 304 | 854 998 | 2 297 062 | 2 052 244 | 16.4 | 44.1 | 39.4 |
| Nevada | 4 802 246 | 589 826 | 2 200 649 | 2 011 771 | 12.3 | 45.8 | 41.9 |
| New Hampshire | 3 378 803 | 489 658 | 1 223 007 | 1 666 138 | 14.5 | 36.2 | 49.3 |
| New Jersey | 31 765 220 | 4 564 839 | 14 361 253 | 12 839 128 | 14.4 | 45.2 | 40.4 |
| New Mexico | 5 199 366 | 1 049 127 | 3 052 309 | 1 097 930 | 20.2 | 58.7 | 21.1 |
| New York | 98 544 752 | 16 435 105 | 36 822 277 | 45 287 370 | 16.7 | 37.4 | 46.0 |
| North Carolina | 20 448 526 | 3 517 778 | 10 132 419 | 6 798 329 | 17.2 | 49.6 | 33.2 |
| North Dakota | 2 248 712 | 538 000 | 1 128 359 | 582 353 | 23.9 | 50.2 | 25.9 |
| Ohio | 34 946 041 | 6 350 579 | 15 838 743 | 12 756 719 | 18.2 | 45.3 | 36.5 |
| Oklahoma | 9 233 717 | 1 664 218 | 4 542 507 | 3 026 992 | 18.0 | 49.2 | 32.8 |
| Oregon | 10 610 550 | 2 179 987 | 4 382 778 | 4 047 785 | 20.5 | 41.3 | 38.1 |
| Pennsylvania | 38 190 120 | 6 453 714 | 17 167 325 | 14 569 081 | 16.9 | 45.0 | 38.1 |
| Rhode Island | 3 882 618 | 827 585 | 1 939 827 | 1 115 206 | 21.3 | 50.0 | 28.7 |
| South Carolina | 11 171 320 | 2 243 241 | 5 412 197 | 3 515 882 | 20.1 | 48.4 | 31.5 |
| South Dakota | 2 073 520 | 551 149 | 813 393 | 708 978 | 26.6 | 39.2 | 34.2 |
| Tennessee | 13 655 803 | 3 062 110 | 5 446 900 | 5 146 793 | 22.4 | 39.9 | 37.7 |
| Texas | 50 232 975 | 8 470 565 | 19 193 636 | 22 568 774 | 16.9 | 38.2 | 44.9 |
| Utah | 5 337 132 | 1 090 820 | 2 628 620 | 1 617 692 | 20.4 | 49.3 | 30.3 |
| Vermont | 2 191 201 | 480 358 | 1 117 894 | 592 949 | 21.9 | 51.0 | 27.1 |
| Virginia | 20 861 360 | 2 727 209 | 9 889 562 | 8 244 589 | 13.1 | 47.4 | 39.5 |
| Washington | 19 119 879 | 3 124 104 | 10 379 542 | 5 616 233 | 16.3 | 54.3 | 29.4 |
| West Virginia | 5 160 947 | 1 146 473 | 2 737 010 | 1 277 464 | 22.2 | 53.0 | 24.8 |
| Wisconsin | 18 195 826 | 2 890 885 | 8 583 136 | 6 721 905 | 15.9 | 47.2 | 36.9 |
| Wyoming | 2 329 366 | 591 498 | 953 391 | 784 477 | 25.4 | 40.9 | 33.7 |

Note: This table shows the original source and disbursing source of State and local government direct general expenditures before and after funds have been transferred among the levels of government. Appendix C provides a guide for tracing these funds. Minor amounts to the Federal Government were not calculated.

Government and State: 1990-91

| Intergovernmental transfers received by - | | | | Final disbursing level (after transfers among governments) | | | | Geographic area |
|---|-------------------|-------------------------|--------------------|--|--------------------|-------------------|-------------------|----------------------|
| State government from - | | Local government from - | | Amount | | Percent | | |
| Federal Government | Local governments | Federal Government | State governments | State governments | Local governments | State governments | Local governments | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| 134 926 318 | 8 607 289 | 19 172 591 | 182 660 140 | 368 360 446 | 536 281 628 | 40.7 | 59.3 | United States |
| 2 316 135 | 46 025 | 231 564 | 2 021 728 | 6 008 212 | 6 022 829 | 49.9 | 50.1 | Alabama |
| 706 255 | 9 137 | 98 256 | 846 243 | 3 562 904 | 2 009 647 | 63.9 | 36.1 | Alaska |
| 1 488 711 | 300 795 | 308 534 | 2 864 177 | 4 712 203 | 8 118 846 | 36.7 | 63.3 | Arizona |
| 1 192 692 | 5 150 | 98 874 | 1 164 589 | 3 055 805 | 2 731 681 | 52.8 | 47.2 | Arkansas |
| 17 568 690 | 582 290 | 2 392 252 | 36 092 066 | 38 645 582 | 82 219 641 | 32.0 | 68.0 | California |
| 1 576 805 | 34 302 | 198 506 | 1 917 247 | 4 133 114 | 7 412 809 | 35.8 | 64.2 | Colorado |
| 2 128 790 | 3 812 | 166 091 | 1 907 349 | 7 813 200 | 6 808 767 | 53.4 | 46.6 | Connecticut |
| 362 277 | 13 961 | 50 652 | 431 189 | 1 766 930 | 1 016 242 | 63.5 | 36.5 | Delaware |
| - | - | 1 779 762 | - | - | 4 209 762 | - | 100.0 | District of Columbia |
| 4 581 729 | 244 953 | 845 365 | 8 642 945 | 15 335 733 | 29 967 682 | 33.9 | 66.1 | Florida |
| 3 382 856 | 72 896 | 420 679 | 3 789 927 | 8 522 439 | 12 759 629 | 40.0 | 60.0 | Georgia |
| 731 133 | 3 216 | 77 439 | 93 329 | 4 070 230 | 1 147 905 | 78.0 | 22.0 | Hawaii |
| 536 587 | 17 360 | 54 283 | 657 596 | 1 389 638 | 1 573 686 | 46.9 | 53.1 | Idaho |
| 4 810 405 | 113 475 | 1 005 781 | 6 497 117 | 15 659 504 | 22 358 330 | 41.2 | 58.8 | Illinois |
| 2 583 224 | 101 523 | 225 151 | 3 700 429 | 7 374 309 | 9 421 183 | 43.9 | 56.1 | Indiana |
| 1 449 400 | 70 039 | 159 376 | 1 737 051 | 4 266 864 | 5 283 340 | 44.7 | 55.3 | Iowa |
| 1 131 734 | 17 585 | 67 682 | 1 268 776 | 3 291 634 | 4 692 351 | 41.2 | 58.8 | Kansas |
| 2 218 587 | 14 228 | 160 418 | 2 062 261 | 6 026 380 | 4 914 677 | 55.1 | 44.9 | Kentucky |
| 2 841 098 | 15 680 | 273 150 | 2 358 627 | 7 125 149 | 7 121 932 | 50.0 | 50.0 | Louisiana |
| 753 419 | 3 942 | 64 095 | 653 676 | 2 393 710 | 2 087 419 | 53.4 | 46.6 | Maine |
| 2 223 856 | 60 313 | 406 669 | 2 146 348 | 8 094 252 | 9 967 676 | 44.8 | 55.2 | Maryland |
| 4 035 939 | 419 547 | 610 493 | 4 272 609 | 13 768 233 | 10 842 433 | 55.9 | 44.1 | Massachusetts |
| 5 203 940 | 208 689 | 478 902 | 6 293 701 | 14 162 244 | 19 596 458 | 42.0 | 58.0 | Michigan |
| 2 484 953 | 117 238 | 455 413 | 4 844 914 | 6 805 330 | 12 030 774 | 36.1 | 63.9 | Minnesota |
| 1 825 104 | 15 844 | 168 475 | 1 600 162 | 3 053 188 | 3 934 514 | 43.7 | 56.3 | Mississippi |
| 2 233 294 | 10 399 | 339 460 | 2 100 336 | 5 806 878 | 7 933 329 | 42.3 | 57.7 | Missouri |
| 610 297 | 14 729 | 89 811 | 461 271 | 1 468 933 | 1 361 510 | 51.9 | 48.1 | Montana |
| 748 876 | 18 731 | 106 122 | 764 485 | 2 300 184 | 2 904 120 | 44.2 | 55.8 | Nebraska |
| 424 798 | 16 037 | 165 028 | 1 121 665 | 1 519 819 | 3 282 427 | 31.6 | 68.4 | Nevada |
| 441 244 | 58 596 | 48 414 | 231 122 | 1 491 725 | 1 887 078 | 44.1 | 55.9 | New Hampshire |
| 4 217 957 | 189 198 | 346 882 | 5 515 034 | 13 253 374 | 18 511 846 | 41.7 | 58.3 | New Jersey |
| 921 354 | 70 127 | 127 773 | 1 392 350 | 2 651 440 | 2 547 926 | 51.0 | 49.0 | New Mexico |
| 14 735 440 | 4 469 896 | 1 699 665 | 22 672 046 | 33 355 567 | 65 189 185 | 33.8 | 66.2 | New York |
| 3 060 650 | 293 291 | 457 128 | 5 128 802 | 8 357 558 | 12 090 968 | 40.9 | 59.1 | North Carolina |
| 490 639 | 21 033 | 47 361 | 375 270 | 1 264 761 | 983 951 | 56.2 | 43.8 | North Dakota |
| 5 548 900 | 206 602 | 801 679 | 7 038 978 | 14 555 267 | 20 390 774 | 41.7 | 58.3 | Ohio |
| 1 508 944 | 46 288 | 155 274 | 1 758 444 | 4 339 295 | 4 894 422 | 47.0 | 53.0 | Oklahoma |
| 1 822 639 | 35 102 | 357 348 | 1 548 746 | 4 691 773 | 5 918 777 | 44.2 | 55.8 | Oregon |
| 5 571 081 | 62 349 | 882 633 | 6 818 600 | 15 982 155 | 22 207 965 | 41.8 | 58.2 | Pennsylvania |
| 740 233 | 42 871 | 87 352 | 421 172 | 2 301 759 | 1 580 859 | 59.3 | 40.7 | Rhode Island |
| 2 049 324 | 83 990 | 193 917 | 1 854 139 | 5 691 372 | 5 479 948 | 50.9 | 49.1 | South Carolina |
| 501 905 | 3 386 | 49 244 | 232 501 | 1 086 183 | 987 337 | 52.4 | 47.6 | South Dakota |
| 2 731 190 | 41 241 | 330 920 | 2 083 469 | 6 135 862 | 7 519 941 | 44.9 | 55.1 | Tennessee |
| 7 605 216 | 27 085 | 865 349 | 8 088 622 | 18 737 315 | 31 495 660 | 37.3 | 62.7 | Texas |
| 976 451 | 39 446 | 114 369 | 1 012 809 | 2 631 708 | 2 705 424 | 49.3 | 50.7 | Utah |
| 450 943 | 3 355 | 29 415 | 262 636 | 1 309 556 | 881 645 | 59.8 | 40.2 | Vermont |
| 2 356 812 | 163 316 | 370 397 | 3 513 150 | 8 896 540 | 11 964 820 | 42.6 | 57.4 | Virginia |
| 2 769 240 | 73 072 | 354 864 | 4 314 939 | 8 906 915 | 10 212 964 | 46.6 | 53.4 | Washington |
| 1 075 074 | 8 728 | 71 399 | 1 003 964 | 2 816 848 | 2 344 099 | 54.6 | 45.4 | West Virginia |
| 2 638 726 | 86 645 | 252 159 | 4 567 037 | 6 741 470 | 11 454 456 | 37.0 | 63.0 | Wisconsin |
| 560 732 | 29 776 | 30 766 | 514 497 | 1 029 402 | 1 299 964 | 44.2 | 55.8 | Wyoming |

Table 25. **Indebtedness and Debt Transactions of State and Local Governments by State: 1990-91**

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

| Geographic area | Debt outstanding at end of fiscal year | | | | | | | | | | |
|----------------------------|--|----------------|---------------|----------------|---------------------------------|----------------|----------------|----------------|---------------|------------------|-------------------|
| | Total | By term | | State | By level and type of government | | | | | | |
| | | Long | Short | | Local | Total | Counties | Municipalities | Townships | School districts | Special districts |
| | | | | | | | | | | | |
| United States | 915 711 | 894 019 | 21 692 | 345 554 | 570 157 | 121 755 | 226 554 | 11 111 | 56 755 | 153 982 | |
| Alabama | 10 786 | 10 739 | 47 | 4 214 | 6 572 | 468 | 4 412 | - | 390 | 1 302 | |
| Alaska | 10 059 | 10 054 | 5 | 5 291 | 4 768 | 1 605 | 2 937 | - | - | 227 | |
| Arizona | 18 504 | 18 122 | 382 | 2 540 | 15 965 | 3 478 | 5 286 | - | 2 291 | 4 909 | |
| Arkansas | 4 838 | 4 817 | 21 | 1 764 | 3 074 | 875 | 1 420 | - | 573 | 206 | |
| California | 98 081 | 95 657 | 2 424 | 31 956 | 66 125 | 13 619 | 33 412 | - | 1 289 | 17 805 | |
| Colorado | 13 871 | 13 862 | 9 | 2 659 | 11 212 | 2 389 | 4 919 | - | 1 214 | 2 690 | |
| Connecticut | 16 527 | 15 586 | 940 | 13 006 | 3 521 | - | 1 440 | 1 382 | 26 | 673 | |
| Delaware | 4 199 | 4 127 | 72 | 3 215 | 984 | 515 | 332 | - | 18 | 120 | |
| District of Columbia | 4 853 | 4 853 | - | - | 4 853 | - | 3 856 | - | - | 997 | |
| Florida | 52 543 | 52 493 | 51 | 11 084 | 41 460 | 19 097 | 13 417 | - | 3 210 | 5 734 | |
| Georgia | 18 766 | 18 623 | 143 | 3 652 | 15 114 | 3 793 | 2 585 | - | 1 321 | 7 414 | |
| Hawaii | 5 332 | 5 287 | 45 | 4 202 | 1 131 | 261 | 869 | - | - | 96 | |
| Idaho | 1 730 | 1 688 | 43 | 1 122 | 608 | 108 | 193 | - | 212 | 96 | |
| Illinois | 37 914 | 37 435 | 479 | 18 238 | 19 675 | 1 635 | 10 639 | 36 | 2 749 | 4 616 | |
| Indiana | 11 208 | 11 067 | 141 | 4 624 | 6 584 | 552 | 2 962 | 21 | 309 | 2 740 | |
| Iowa | 5 106 | 4 991 | 115 | 1 620 | 3 486 | 481 | 2 472 | - | 497 | 36 | |
| Kansas | 7 225 | 7 075 | 150 | 337 | 6 888 | 1 216 | 4 544 | - | 621 | 507 | |
| Kentucky | 14 362 | 14 355 | 7 | 6 024 | 8 338 | 3 847 | 3 286 | - | 898 | 306 | |
| Louisiana | 19 400 | 19 258 | 142 | 10 729 | 8 671 | 3 180 | 3 573 | - | 1 284 | 634 | |
| Maine | 4 053 | 3 935 | 119 | 2 585 | 1 469 | 38 | 292 | 421 | 330 | 368 | |
| Maryland | 17 517 | 17 398 | 119 | 7 528 | 9 989 | 5 301 | 1 665 | - | - | 3 023 | |
| Massachusetts | 29 570 | 28 005 | 1 565 | 21 102 | 8 468 | 46 | 2 332 | 2 114 | 49 | 3 927 | |
| Michigan | 23 417 | 23 263 | 154 | 10 109 | 13 308 | 3 333 | 4 566 | 367 | 3 716 | 1 326 | |
| Minnesota | 18 905 | 18 287 | 618 | 3 941 | 14 964 | 1 092 | 8 759 | 42 | 1 953 | 3 117 | |
| Mississippi | 4 868 | 4 853 | 16 | 1 413 | 3 455 | 1 765 | 1 022 | - | 421 | 248 | |
| Missouri | 11 122 | 11 030 | 92 | 5 775 | 5 347 | 839 | 2 858 | - | 1 051 | 598 | |
| Montana | 2 381 | 2 361 | 21 | 1 611 | 770 | 157 | 352 | - | 155 | 106 | |
| Nebraska | 6 337 | 6 295 | 43 | 1 596 | 4 742 | 163 | 1 037 | - | 337 | 3 204 | |
| Nevada | 6 223 | 6 203 | 20 | 1 708 | 4 515 | 1 908 | 423 | - | 1 253 | 931 | |
| New Hampshire | 5 240 | 5 160 | 79 | 4 127 | 1 113 | 61 | 359 | 303 | 304 | 85 | |
| New Jersey | 33 716 | 32 220 | 1 496 | 19 039 | 14 677 | 2 385 | 2 182 | 1 770 | 1 154 | 7 186 | |
| New Mexico | 4 941 | 4 911 | 30 | 1 752 | 3 189 | 238 | 2 606 | - | 304 | 41 | |
| New York | 107 264 | 100 107 | 7 157 | 51 804 | 55 460 | 8 834 | 34 679 | 3 603 | 3 896 | 4 448 | |
| North Carolina | 16 661 | 16 400 | 260 | 3 490 | 13 171 | 4 258 | 2 166 | - | - | 6 747 | |
| North Dakota | 1 926 | 1 917 | 8 | 964 | 962 | 331 | 500 | - | 81 | 49 | |
| Ohio | 25 745 | 24 549 | 1 196 | 11 367 | 14 377 | 4 230 | 5 460 | 16 | 3 405 | 1 265 | |
| Oklahoma | 8 678 | 8 677 | 1 | 3 730 | 4 948 | 1 452 | 2 834 | - | 384 | 278 | |
| Oregon | 10 231 | 9 946 | 285 | 6 451 | 3 781 | 362 | 1 818 | - | 489 | 1 111 | |
| Pennsylvania | 48 137 | 47 227 | 910 | 11 640 | 36 497 | 2 825 | 5 782 | 377 | 5 589 | 21 924 | |
| Rhode Island | 5 207 | 4 904 | 303 | 4 393 | 814 | - | 313 | 299 | 27 | 175 | |
| South Carolina | 10 311 | 10 156 | 155 | 4 189 | 6 122 | 1 845 | 1 027 | - | 1 142 | 2 108 | |
| South Dakota | 2 272 | 2 271 | 1 | 1 754 | 519 | 41 | 235 | - | 113 | 130 | |
| Tennessee | 12 211 | 12 044 | 167 | 2 790 | 9 421 | 3 022 | 4 937 | - | 26 | 1 436 | |
| Texas | 64 865 | 64 199 | 667 | 7 687 | 57 179 | 9 444 | 22 359 | - | 8 679 | 16 697 | |
| Utah | 10 148 | 10 116 | 30 | 1 911 | 8 237 | 675 | 1 028 | - | 486 | 6 048 | |
| Vermont | 1 936 | 1 891 | 45 | 1 486 | 450 | - | 214 | 59 | 98 | 80 | |
| Virginia | 18 132 | 18 035 | 97 | 6 500 | 11 632 | 4 949 | 5 043 | - | - | 1 640 | |
| Washington | 26 156 | 25 951 | 207 | 6 520 | 19 639 | 956 | 2 745 | - | 2 439 | 13 499 | |
| West Virginia | 6 560 | 6 504 | 56 | 2 770 | 3 791 | 2 606 | 719 | - | 231 | 235 | |
| Wisconsin | 13 554 | 13 000 | 554 | 6 625 | 6 929 | 850 | 3 380 | 301 | 1 567 | 831 | |
| Wyoming | 2 117 | 2 114 | 4 | 922 | 1 196 | 632 | 306 | - | 172 | 85 | |

Table 27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1990-91—Con.

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

| Item | Expenditure | | | | | | Long-term debt | | | | |
|-----------------------------------|------------------|------------------|-------------------|--------------------|----------------|------------------|--|-----------------------|-------------------|------------------|------------------|
| | Revenue | Total | Current operation | Capital outlay | | Interest on debt | Debt outstanding at end of fiscal year | | | Debt issued | Debt retired |
| | | | | Total ¹ | Construction | | Total | Full faith and credit | Nonguaranteed | | |
| | | | | | | | | | | | |
| Texas, total | 4 350 670 | 5 116 938 | 2 815 970 | 1 142 518 | 917 879 | 1 158 450 | 15 587 794 | 1 642 920 | 13 944 874 | 1 094 566 | 1 199 273 |
| Water supply | 1 762 080 | 2 232 156 | 1 028 516 | 618 309 | 500 350 | 585 331 | 7 857 138 | 1 636 471 | 6 320 667 | 467 054 | 413 890 |
| Electric power | 2 324 796 | 2 282 774 | 1 359 294 | 353 008 | 329 536 | 570 472 | 7 605 486 | 6 449 | 7 599 037 | 627 512 | 755 488 |
| Gas supply | 160 680 | 143 410 | 127 231 | 15 570 | 13 300 | 609 | - | - | - | - | - |
| Transit | 103 114 | 458 598 | 300 929 | 155 631 | 74 693 | 2 038 | 25 170 | - | 25 170 | - | 29 895 |
| Utah, total | 959 005 | 1 114 258 | 506 207 | 167 033 | 116 177 | 441 018 | 8 116 16 | 108 356 | 5 953 190 | 98 199 | 93 515 |
| Water supply | 129 615 | 228 309 | 89 117 | 118 324 | 88 990 | 20 868 | 492 867 | 102 221 | 390 646 | 46 930 | 26 371 |
| Electric power | 822 228 | 826 764 | 377 884 | 29 123 | 25 511 | 419 757 | 5 563 816 | 3 835 | 5 559 981 | 47 089 | 66 797 |
| Gas supply | - | - | - | - | - | - | 4 170 | 2 300 | 1 870 | 4 170 | - |
| Transit | 7 162 | 59 185 | 39 206 | 19 586 | 1 676 | 393 | 693 | - | 693 | - | 347 |
| Vermont, total | 97 699 | 112 797 | 83 139 | 16 267 | 12 263 | 13 391 | 226 246 | 48 584 | 177 662 | 25 474 | 27 239 |
| Water supply | 23 615 | 33 585 | 18 584 | 12 417 | 11 555 | 2 584 | 74 061 | 40 100 | 39 961 | 24 345 | 23 371 |
| Electric power | 72 781 | 75 789 | 61 434 | 3 562 | 678 | 10 793 | 152 049 | 8 484 | 143 565 | 1 129 | 3 829 |
| Gas supply | - | - | - | - | - | - | - | - | - | - | - |
| Transit | 1 303 | 3 423 | 3 121 | 288 | 30 | 14 | 136 | - | 136 | - | 37 |
| Virginia, total | 804 028 | 913 870 | 607 779 | 212 310 | 169 440 | 93 781 | 1 710 665 | 726 700 | 983 965 | 404 633 | 155 940 |
| Water supply | 480 150 | 510 316 | 287 089 | 146 122 | 128 592 | 77 105 | 1 428 425 | 556 540 | 871 885 | 293 813 | 89 135 |
| Electric power | 179 532 | 160 141 | 146 740 | 9 389 | 4 626 | 4 012 | 51 306 | 30 484 | 20 822 | 9 504 | 9 500 |
| Gas supply | 112 330 | 120 364 | 88 523 | 26 674 | 25 534 | 5 167 | 112 681 | 101 152 | 11 529 | 89 116 | 40 486 |
| Transit | 32 016 | 123 049 | 85 427 | 30 125 | 10 688 | 7 497 | 118 253 | 38 524 | 79 729 | 12 200 | 16 819 |
| Washington, total | 2 470 707 | 3 135 884 | 1 829 990 | 650 882 | 559 368 | 655 012 | 12 616 886 | 171 767 | 12 445 119 | 1 072 991 | 795 365 |
| Water supply | 298 352 | 393 485 | 211 482 | 141 297 | 138 435 | 40 706 | 658 129 | 6 689 | 651 440 | 102 647 | 33 345 |
| Electric power | 2 108 296 | 2 235 585 | 1 340 682 | 293 205 | 250 789 | 601 698 | 11 797 843 | 5 078 | 11 792 765 | 970 344 | 761 805 |
| Gas supply | 5 195 | 4 632 | 4 322 | 310 | 310 | - | - | - | - | - | - |
| Transit | 58 864 | 502 182 | 273 504 | 216 070 | 169 834 | 12 608 | 160 914 | 160 000 | 914 | - | 215 |
| West Virginia, total | 84 272 | 111 745 | 79 476 | 16 934 | 9 606 | 15 335 | 265 176 | 30 637 | 234 539 | 11 886 | 3 831 |
| Water supply | 75 819 | 92 658 | 62 314 | 15 026 | 9 545 | 15 318 | 264 942 | 30 403 | 234 539 | 11 886 | 3 777 |
| Electric power | 5 039 | 4 680 | 3 413 | 1 250 | - | 17 | 234 | 234 | - | - | 54 |
| Gas supply | - | - | - | - | - | - | - | - | - | - | - |
| Transit | 3 414 | 14 407 | 13 749 | 658 | 61 | - | - | - | - | - | - |
| Wisconsin, total | 471 060 | 605 369 | 500 972 | 77 772 | 42 740 | 26 625 | 406 028 | 102 440 | 303 588 | 80 165 | 51 522 |
| Water supply | 181 263 | 227 348 | 165 246 | 43 163 | 34 401 | 18 939 | 298 391 | 92 131 | 206 250 | 49 483 | 30 344 |
| Electric power | 247 028 | 250 151 | 241 330 | 9 350 | 6 464 | 7 471 | 104 589 | 7 251 | 97 338 | 29 723 | 20 716 |
| Gas supply | 760 | 704 | 704 | - | - | - | - | - | - | - | - |
| Transit | 42 009 | 119 166 | 93 692 | 25 259 | 1 875 | 215 | 3 058 | 3 058 | - | 959 | 462 |
| Wyoming, total | 57 879 | 68 111 | 46 091 | 14 795 | 12 414 | 7 225 | 111 999 | 50 113 | 61 886 | 4 456 | 4 819 |
| Water supply | 31 079 | 42 932 | 24 316 | 13 051 | 11 595 | 5 565 | 85 883 | 50 113 | 35 770 | 4 456 | 3 762 |
| Electric power | 26 800 | 25 179 | 21 775 | 1 744 | 819 | 1 660 | 26 116 | - | 26 116 | - | 1 057 |
| Gas supply | - | - | - | - | - | - | - | - | - | - | - |
| Transit | - | - | - | - | - | - | - | - | - | - | - |

¹Includes amounts not shown in detail.

²Includes amounts for Oklahoma State gas supply not shown in detail.

Table 28. State and Local Government Insurance Trust Finances 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.]

| Geographic area | Workers' compensation ¹ | | | | Other insurance trusts ² | | | |
|----------------------------|------------------------------------|------------------|-------------------------|------------------|-------------------------------------|------------------|-------------------------|------------------|
| | Revenue | | | Expenditure | Revenue | | | Expenditure |
| | Total | Contributions | Earnings on investments | | Total | Contributions | Earnings on investments | |
| | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| United States | 10 257 667 | 7 916 290 | 2 341 377 | 7 337 666 | 2 430 471 | 2 335 827 | 94 644 | 2 564 361 |
| Alabama | 63 | 13 | 50 | 344 | - | - | - | - |
| Alaska | 1 111 | 1 111 | - | 2 133 | - | - | - | - |
| Arizona | 318 651 | 237 088 | 81 563 | 158 365 | - | - | - | - |
| Arkansas | 746 | - | 746 | 1 121 | - | - | - | - |
| California | 1 951 418 | 1 524 043 | 427 375 | 1 086 833 | 1 874 196 | 1 819 772 | 54 424 | 2 078 912 |
| Colorado | 310 944 | 266 371 | 44 573 | 256 973 | 4 406 | 3 086 | 1 320 | 13 523 |
| Connecticut | 51 094 | 50 061 | 1 033 | 53 497 | - | - | - | - |
| Delaware | 5 323 | 5 323 | - | 4 969 | - | - | - | - |
| District of Columbia | - | - | - | - | - | - | - | - |
| Florida | 3 500 | - | 3 500 | 55 075 | - | - | - | - |
| Georgia | - | - | - | - | - | - | - | - |
| Hawaii | - | - | - | - | - | - | - | - |
| Idaho | - | - | - | - | - | - | - | - |
| Illinois | 80 751 | 69 111 | 11 640 | 34 485 | - | - | - | - |
| Indiana | 5 545 | 5 479 | 66 | 5 404 | - | - | - | - |
| Iowa | 1 546 | 1 546 | - | 625 | - | - | - | - |
| Iowa | 325 | 307 | 18 | 614 | - | - | - | - |
| Kansas | 17 255 | 17 255 | - | 21 857 | - | - | - | - |
| Kentucky | 102 158 | 102 158 | - | 94 867 | - | - | - | - |
| Louisiana | - | - | - | 12 958 | - | - | - | - |
| Maine | 298 | 231 | 67 | 24 | - | - | - | - |
| Maryland | 188 055 | 138 277 | 49 778 | 168 266 | 190 894 | 171 922 | 18 972 | 112 832 |
| Massachusetts | 18 801 | 18 785 | 16 | 16 203 | - | - | - | - |
| Michigan | 280 967 | 226 074 | 54 893 | 127 857 | - | - | - | - |
| Minnesota | 124 725 | 122 776 | 1 949 | 102 808 | - | - | - | - |
| Mississippi | - | - | - | - | - | - | - | - |
| Missouri | 3 563 | 3 507 | 63 | 30 310 | - | - | - | - |
| Montana | 107 490 | 102 458 | 5 032 | 116 297 | - | - | - | - |
| Nebraska | 99 | - | 99 | 229 | - | - | - | - |
| Nevada | 374 308 | 307 913 | 66 395 | 525 446 | - | - | - | - |
| New Hampshire | 15 255 | - | 15 255 | 82 953 | - | - | - | - |
| New Jersey | 83 388 | 78 217 | 5 171 | 80 714 | 290 762 | 277 484 | 13 278 | 286 309 |
| New Mexico | - | - | - | 6 236 | - | - | - | - |
| New York | 1 500 985 | 1 195 559 | 305 426 | 772 565 | - | - | - | - |
| North Carolina | 4 283 | 3 179 | 1 104 | 2 159 | - | - | - | - |
| North Dakota | 69 474 | 57 159 | 12 315 | 70 771 | - | - | - | - |
| Ohio | 2 358 706 | 1 726 511 | 632 195 | 1 513 168 | - | - | - | - |
| Oklahoma | 132 016 | 100 213 | 31 803 | 113 283 | - | - | - | - |
| Oregon | 123 515 | 106 529 | 16 986 | 76 115 | - | - | - | - |
| Pennsylvania | 309 887 | 218 229 | 91 658 | 137 100 | - | - | - | - |
| Rhode Island | 7 496 | 6 482 | 1 014 | 3 031 | 62 672 | 60 518 | 2 154 | 67 188 |
| South Carolina | 45 469 | 43 294 | 2 175 | 56 843 | - | - | - | - |
| South Dakota | 508 | 508 | - | 1 220 | - | - | - | - |
| Tennessee | - | - | - | - | - | - | - | - |
| Texas | 463 | 136 | 327 | 356 | - | - | - | - |
| Utah | 117 018 | 97 989 | 19 029 | 126 842 | - | - | - | - |
| Vermont | 2 | 2 | - | - | - | - | - | - |
| Virginia | - | - | - | - | - | - | - | - |
| Washington | 1 169 317 | 795 496 | 373 821 | 1 032 444 | - | - | - | - |
| West Virginia | 362 587 | 281 978 | 80 609 | 324 580 | - | - | - | - |
| Wisconsin | 3 580 | 3 280 | 300 | 1 550 | 7 541 | 3 045 | 4 496 | 5 597 |
| Wyoming | 4 962 | 1 649 | 3 333 | 58 176 | - | - | - | - |

¹States and District of Columbia only.
²States only.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 8 columns: Item, State and local government, total; State government; Local governments (Total, County, Municipal, Township, School district, Special district). Rows include Revenue, total; Expenditure, total; and various sub-categories like Taxes, Current charges, etc., for Florida.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total; State government; Total; County; Municipal; Township; School district; Special district. Rows include Georgia Revenue and Expenditure totals and detailed breakdowns by function.

See footnotes at end of table



Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 8 columns: Item, State and local government total, State government, Total, County, Municipal, Township, School district, Special district. Rows include Revenue, total; Expenditure, total; and various sub-categories like Taxes, Current operation, Capital outlay, etc.

See footnotes at end of table.



Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 8 columns: Item, State and local government total, State government, Local governments (Total, County, Municipal, Township, School district, Special district). Rows include Revenue, total, General revenue, Intergovernmental revenue, Expenditure, total, etc.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with columns: Item, State and local government, total, State government, Local governments (Total, County, Municipal, Township, School district, Special district).

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with columns: Item, State and local government total, State government, Local governments (Total, County, Municipal, Township, School district, Special district). Rows include Revenue and Expenditure for MAINE, categorized by source and function.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total (1), State government (2), Total (3), County (4), Municipal (5), Township (6), School district (7), and Special district (8). Rows include MICHIGAN Revenue total, Expenditure total, and detailed sub-categories like General revenue, Taxes, Current charges, and Direct expenditure by function.

See footnotes at end of table



Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total, State government, Local governments (Total, County, Municipal, Township, School district, Special district). Rows include Revenue, total; General revenue; Intergovernmental revenue; Current charges; Expenditure, total; and various sub-categories like Education, Social services, Transportation, etc.

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 8 columns: Item, State and local government total, State government, Total, County, Municipal, Township, School district, Special district. Rows include Revenue (General, Intergovernmental, etc.) and Expenditure (By character and object, Direct expenditure by function, etc.) for NORTH CAROLINA.

See footnotes at end of table.



Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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]

Table with 9 columns: Item, State and local government total, State government, Total, County, Municipal, Township, School district, and Special district. Rows include Revenue and Expenditure for NORTH DAKOTA, broken down by source and function.

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total, State government, Total, County, Municipal, Township, School district, Special district. Rows include SOUTH CAROLINA Revenue, total, Intergovernmental revenue, General revenue from own sources, Expenditure, total, and various sub-categories like Education, Social services, and Transportation.

See footnotes at end of table.



Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total (1), State government (2), Total (3), County (4), Municipal (5), Township (6), School district (7), and Special district (8). Rows include SOUTH DAKOTA Revenue, total (2 460 805) and Expenditure, total (2 284 766), with detailed sub-categories for revenue and expenditure.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.]

Table with 9 columns: Item, State and local government, total, State government, Total, County, Municipal, Township, School district, Special district. Rows include VIRGINIA Revenue, total, General revenue, Intergovernmental revenue, Taxes, Expenditure, total, and various sub-categories like Education, Public welfare, and Social services.

e footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, 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.)

Table with 9 columns: Item, State and local government total, State government, Total, County, Municipal, Township, School district, and Special district. Rows include Revenue, total; Expenditure, total; and various sub-categories like General revenue, Taxes, and Direct expenditure.

See footnotes at end of table.



Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91

(Dollars. For meaning of abbreviations and symbols, see introductory text)

Table with columns: Geographic area, Total revenue, From Federal Government, General revenue (Total, Taxes, Charges and miscellaneous), and sub-categories like Property, Sales and gross receipts, Income, Current charges, Interest earnings, Other.

See footnotes at end of table



Table 31. **Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income by State: 1990-91—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

| Geographic area | Total expenditure | Expenditure by character and object | | | | | | | |
|----------------------------|-------------------|-------------------------------------|----------------|--------------|-------------|--------------------------|------------------|-----------------------------------|-----------------------------|
| | | Current operation ¹ | Capital outlay | | | Assistance and subsidies | Interest on debt | Insurance benefits and repayments | Exhibit: Salaries and wages |
| | | | Total | Construction | Other | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |
| United States | 228.04 | 164.17 | 28.23 | 20.73 | 7.51 | 6.53 | 13.20 | 15.90 | 78.58 |
| Alabama | 232.96 | 179.52 | 26.75 | 19.65 | 7.10 | 3.59 | 11.52 | 11.59 | 82.47 |
| Alaska | 532.29 | 368.38 | 58.62 | 45.79 | 12.83 | 7.89 | 68.63 | 28.78 | 144.83 |
| Arizona | 259.07 | 172.10 | 47.15 | 36.75 | 10.40 | 4.33 | 22.36 | 13.12 | 87.43 |
| Arkansas | 192.89 | 149.68 | 19.46 | 13.21 | 6.25 | 3.61 | 9.89 | 10.26 | 74.33 |
| California | 239.83 | 172.82 | 25.35 | 16.00 | 9.35 | 11.43 | 9.86 | 20.36 | 81.17 |
| Colorado | 219.14 | 151.29 | 32.27 | 22.92 | 9.35 | 3.83 | 16.17 | 15.58 | 80.28 |
| Connecticut | 195.78 | 138.06 | 24.82 | 21.22 | 3.60 | 6.41 | 11.52 | 14.96 | 64.01 |
| Delaware | 228.15 | 159.07 | 32.63 | 25.87 | 6.76 | 4.19 | 20.37 | 11.89 | 79.34 |
| District of Columbia | 405.22 | 297.56 | 49.38 | 35.79 | 13.59 | 9.01 | 23.32 | 25.96 | 144.34 |
| Florida | 213.98 | 152.97 | 34.94 | 27.19 | 7.75 | 3.75 | 15.21 | 7.11 | 77.00 |
| Georgia | 223.37 | 163.75 | 34.52 | 21.45 | 13.07 | 3.77 | 11.24 | 10.08 | 78.21 |
| Hawaii | 255.16 | 163.02 | 58.80 | 43.52 | 15.28 | 4.63 | 13.91 | 14.81 | 79.31 |
| Idaho | 213.79 | 157.34 | 31.33 | 23.47 | 7.86 | 2.36 | 8.60 | 14.16 | 75.29 |
| Illinois | 187.17 | 130.99 | 25.28 | 18.60 | 6.68 | 6.61 | 10.37 | 13.93 | 64.88 |
| Indiana | 198.04 | 156.15 | 23.39 | 16.06 | 7.33 | 3.64 | 7.83 | 7.04 | 73.76 |
| Iowa | 220.07 | 169.66 | 28.20 | 21.02 | 7.19 | 5.05 | 8.54 | 8.62 | 80.14 |
| Kansas | 199.85 | 150.99 | 23.65 | 16.47 | 7.17 | 3.77 | 11.52 | 9.93 | 76.42 |
| Kentucky | 223.81 | 159.32 | 27.66 | 17.89 | 9.76 | 4.89 | 17.38 | 14.56 | 77.31 |
| Louisiana | 259.71 | 186.60 | 27.82 | 20.36 | 7.46 | 4.44 | 24.33 | 16.53 | 91.40 |
| Maine | 236.12 | 174.38 | 24.29 | 15.54 | 8.74 | 8.00 | 12.06 | 17.39 | 69.57 |
| Maryland | 195.64 | 137.53 | 27.93 | 22.90 | 5.03 | 4.86 | 10.18 | 15.14 | 67.20 |
| Massachusetts | 221.71 | 157.04 | 21.53 | 17.30 | 4.23 | 7.31 | 14.74 | 21.09 | 66.62 |
| Michigan | 229.56 | 170.86 | 20.42 | 13.03 | 7.39 | 9.44 | 8.59 | 20.25 | 81.70 |
| Minnesota | 257.58 | 183.17 | 35.29 | 24.33 | 10.96 | 8.42 | 15.90 | 14.80 | 90.50 |
| Mississippi | 238.81 | 187.85 | 25.66 | 19.14 | 6.53 | 3.14 | 10.10 | 12.06 | 89.21 |
| Missouri | 174.47 | 130.86 | 22.00 | 16.42 | 5.58 | 3.23 | 8.23 | 10.14 | 67.81 |
| Montana | 261.88 | 179.92 | 38.31 | 32.00 | 6.31 | 4.50 | 14.55 | 24.60 | 85.94 |
| Nebraska | 251.21 | 194.31 | 34.19 | 27.19 | 6.99 | 3.12 | 15.31 | 4.28 | 87.93 |
| Nevada | 250.75 | 147.96 | 48.33 | 37.94 | 10.39 | 1.59 | 17.92 | 34.95 | 80.19 |
| New Hampshire | 165.06 | 125.15 | 13.74 | 10.25 | 3.49 | 2.55 | 13.70 | 9.92 | 57.30 |
| New Jersey | 187.81 | 138.63 | 18.19 | 14.21 | 3.97 | 3.67 | 12.06 | 15.27 | 67.22 |
| New Mexico | 265.09 | 200.52 | 36.19 | 28.37 | 7.82 | 5.04 | 8.43 | 14.91 | 93.32 |
| New York | 296.38 | 210.05 | 36.95 | 29.47 | 7.48 | 9.66 | 18.18 | 21.54 | 100.38 |
| North Carolina | 223.36 | 168.13 | 28.26 | 21.02 | 7.24 | 4.96 | 10.59 | 11.42 | 82.03 |
| North Dakota | 252.13 | 187.34 | 31.60 | 24.31 | 7.29 | 3.29 | 15.09 | 14.82 | 89.02 |
| Ohio | 220.78 | 153.81 | 22.72 | 17.43 | 5.29 | 7.98 | 8.83 | 27.44 | 73.62 |
| Oklahoma | 220.82 | 159.73 | 28.00 | 18.87 | 9.14 | 4.20 | 13.13 | 15.76 | 82.82 |
| Oregon | 250.35 | 183.94 | 29.14 | 21.78 | 7.36 | 4.68 | 14.54 | 18.05 | 86.30 |
| Pennsylvania | 201.65 | 141.05 | 21.61 | 17.90 | 3.71 | 7.71 | 14.82 | 16.45 | 60.96 |
| Rhode Island | 239.80 | 159.80 | 25.47 | 20.37 | 5.10 | 8.70 | 17.48 | 28.34 | 71.69 |
| South Carolina | 250.53 | 188.64 | 31.25 | 22.71 | 8.55 | 3.13 | 14.44 | 13.06 | 90.82 |
| South Dakota | 207.76 | 152.99 | 30.58 | 23.96 | 6.62 | 2.65 | 15.78 | 5.76 | 68.85 |
| Tennessee | 234.42 | 178.02 | 32.26 | 23.93 | 8.33 | 3.48 | 10.69 | 9.98 | 73.28 |
| Texas | 203.75 | 146.88 | 26.73 | 17.72 | 9.00 | 3.74 | 16.81 | 9.60 | 75.62 |
| Utah | 283.86 | 196.35 | 36.82 | 24.06 | 12.77 | 5.11 | 30.46 | 15.12 | 93.26 |
| Vermont | 247.23 | 194.20 | 19.50 | 13.38 | 6.12 | 9.02 | 14.05 | 10.46 | 81.62 |
| Virginia | 187.17 | 139.13 | 26.80 | 21.96 | 4.84 | 4.59 | 9.35 | 7.30 | 72.79 |
| Washington | 269.66 | 174.63 | 45.87 | 32.95 | 12.92 | 7.53 | 15.98 | 25.66 | 82.96 |
| West Virginia | 246.16 | 171.59 | 21.19 | 14.59 | 6.60 | 5.48 | 17.85 | 30.05 | 82.78 |
| Wisconsin | 233.49 | 175.69 | 26.50 | 20.35 | 6.15 | 6.70 | 10.57 | 14.03 | 80.09 |
| Wyoming | 348.91 | 241.75 | 57.62 | 46.22 | 11.40 | 5.51 | 23.65 | 20.36 | 125.46 |

See footnotes at end of table

Table 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1990-91

(Amounts in dollars. For meaning of abbreviations and symbols, see introductory text)

| Rank | General revenue | | | | | | | | |
|------|-------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------------------------|--------------------|------------------|
| | From Federal Government | | | | | | General revenue from own sources | | |
| | Total ¹ | Total ¹ | Total ¹ | Public welfare | Education | Highways | Total ¹ | Total ¹ | Property |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | US..... 4 286.13 | US..... 3 577.67 | US..... 611.07 | US..... 288.13 | US..... 99.92 | US..... 57.74 | US..... 2 966.60 | US..... 2 083.28 | US..... 686.20 |
| 1 | AK..... 13 985.71 | AK..... 12 455.31 | DC..... 2 976.19 | NY..... 598.46 | AK..... 290.75 | AK..... 245.05 | AK..... 11 043.89 | AK..... 4 411.41 | DC..... 1 474.71 |
| 2 | DC..... 8 958.47 | DC..... 7 956.64 | AK..... 1 411.42 | DC..... 587.32 | NM..... 205.09 | WY..... 220.71 | DC..... 4 980.45 | DC..... 4 036.83 | NH..... 1 341.23 |
| 3 | NY..... 6 280.03 | WY..... 5 477.60 | WY..... 1 285.87 | MA..... 458.55 | UT..... 169.43 | CT..... 165.95 | NY..... 4 361.82 | NY..... 3 336.58 | NJ..... 1 256.32 |
| 4 | WY..... 6 126.58 | NY..... 5 271.94 | NY..... 910.13 | ME..... 391.40 | ND..... 163.32 | RI..... 145.80 | WY..... 4 191.74 | HI..... 2 663.66 | AK..... 1 212.64 |
| 5 | HI..... 5 312.33 | HI..... 4 712.74 | MT..... 866.47 | LA..... 390.63 | MS..... 158.54 | DC..... 142.27 | HI..... 4 000.34 | NJ..... 2 777.83 | CT..... 1 137.61 |
| 6 | WA..... 5 028.82 | NJ..... 4 235.48 | ND..... 847.24 | VT..... 383.32 | AL..... 151.44 | SD..... 141.56 | NJ..... 3 647.22 | CT..... 2 666.72 | NY..... 1 100.63 |
| 7 | CA..... 4 960.75 | MN..... 4 188.92 | VT..... 847.19 | RI..... 371.13 | MT..... 132.16 | MT..... 137.13 | MN..... 3 525.48 | MA..... 2 468.99 | VT..... 925.00 |
| 8 | MN..... 4 905.24 | MA..... 4 094.34 | RI..... 824.29 | KY..... 360.63 | WA..... 131.59 | HI..... 133.23 | DE..... 3 457.35 | MN..... 2 347.80 | WY..... 912.22 |
| 9 | NJ..... 4 901.43 | CT..... 4 085.93 | SD..... 784.00 | ND..... 345.82 | SD..... 130.24 | ND..... 109.46 | CT..... 3 388.60 | MD..... 2 387.77 | MI..... 893.83 |
| 10 | MA..... 4 653.35 | DE..... 4 064.60 | MA..... 774.92 | MS..... 337.60 | VT..... 129.75 | ID..... 106.49 | MA..... 3 319.42 | CA..... 2 282.56 | RI..... 879.63 |
| 11 | NE..... 4 602.54 | CA..... 3 966.11 | MS..... 769.13 | MT..... 330.53 | HI..... 129.00 | VT..... 104.00 | CA..... 3 309.07 | WY..... 2 252.87 | OR..... 877.42 |
| 12 | CT..... 4 564.58 | VT..... 3 863.92 | OR..... 746.06 | AK..... 328.55 | AZ..... 125.63 | DE..... 96.93 | WA..... 3 172.59 | WA..... 2 236.39 | OR..... 829.90 |
| 13 | DE..... 4 557.35 | WA..... 3 795.11 | LA..... 732.42 | SC..... 324.54 | OR..... 125.05 | CO..... 83.06 | WI..... 3 054.62 | WI..... 2 226.43 | WI..... 796.78 |
| 14 | OR..... 4 553.07 | ND..... 3 746.40 | HI..... 712.40 | MN..... 324.39 | IA..... 121.49 | WA..... 82.59 | MD..... 3 034.89 | IL..... 2 132.44 | ME..... 796.43 |
| 15 | VT..... 4 314.92 | OR..... 3 726.06 | CT..... 697.32 | MI..... 324.04 | LA..... 115.03 | WV..... 82.53 | VT..... 3 016.72 | RI..... 2 132.25 | IL..... 785.40 |
| 16 | CO..... 4 313.14 | RI..... 3 645.44 | NM..... 677.73 | OH..... 310.10 | VA..... 112.89 | NM..... 75.75 | MI..... 3 012.47 | VT..... 2 121.04 | NE..... 743.92 |
| 17 | NV..... 4 311.63 | WI..... 3 638.05 | MN..... 663.44 | WI..... 304.50 | CA..... 112.23 | IA..... 72.82 | CO..... 2 983.34 | MI..... 2 106.20 | MN..... 717.89 |
| 18 | WI..... 4 247.44 | MI..... 3 619.10 | ME..... 661.95 | TN..... 300.48 | CO..... 111.98 | LA..... 68.71 | OR..... 2 980.00 | DE..... 2 080.56 | KS..... 691.46 |
| 19 | RI..... 4 246.35 | NM..... 3 618.85 | CA..... 657.04 | CT..... 296.38 | WV..... 111.10 | MS..... 67.62 | NM..... 2 941.12 | ME..... 2 032.68 | CO..... 689.77 |
| 20 | OH..... 4 234.78 | MD..... 3 576.15 | KY..... 640.72 | SD..... 291.79 | MN..... 110.08 | KS..... 66.66 | NV..... 2 904.06 | OR..... 2 017.23 | FL..... 687.15 |
| 21 | MI..... 4 220.41 | CO..... 3 509.04 | WV..... 636.58 | WV..... 290.88 | WY..... 109.90 | NJ..... 65.27 | ND..... 2 899.16 | AZ..... 2 002.46 | IA..... 686.28 |
| 22 | ND..... 4 167.98 | IA..... 3 440.83 | SC..... 630.12 | CA..... 290.74 | WI..... 107.85 | OK..... 65.18 | NE..... 2 877.68 | CO..... 1 959.96 | TX..... 679.39 |
| 23 | NM..... 4 125.79 | NE..... 3 414.40 | AL..... 623.06 | NJ..... 285.41 | NE..... 106.28 | MD..... 64.60 | IA..... 2 865.24 | VA..... 1 959.86 | AZ..... 659.84 |
| 24 | AZ..... 4 118.99 | ME..... 3 402.49 | WA..... 622.58 | GA..... 265.82 | SC..... 105.79 | AL..... 64.50 | FL..... 2 833.61 | NE..... 1 954.93 | CA..... 639.38 |
| 25 | MD..... 4 104.35 | MT..... 3 395.14 | TN..... 618.23 | AR..... 265.39 | KS..... 105.68 | AR..... 64.36 | RI..... 2 821.16 | IA..... 1 947.28 | VA..... 638.34 |
| 26 | MT..... 4 025.58 | LA..... 3 392.46 | UT..... 616.28 | OK..... 257.01 | TX..... 104.70 | NE..... 63.83 | IL..... 2 813.13 | NV..... 1 942.16 | MT..... 627.21 |
| 27 | UT..... 3 977.68 | NV..... 3 363.43 | DE..... 607.25 | AL..... 254.91 | GA..... 103.41 | MO..... 61.62 | AZ..... 2 805.29 | KS..... 1 929.89 | WA..... 625.11 |
| 28 | IA..... 3 956.21 | IL..... 3 317.00 | MI..... 606.62 | NM..... 253.01 | MD..... 103.15 | GA..... 60.39 | VA..... 2 800.38 | NH..... 1 914.69 | MD..... 616.52 |
| 29 | IL..... 3 928.01 | AZ..... 3 284.55 | NJ..... 588.25 | PA..... 250.47 | MI..... 103.06 | TX..... 60.16 | KS..... 2 781.00 | PA..... 1 887.06 | SD..... 579.24 |
| 30 | LA..... 3 876.31 | KS..... 3 261.72 | WI..... 583.43 | IN..... 247.85 | DC..... 102.62 | IN..... 59.08 | ME..... 2 740.54 | OH..... 1 851.73 | IN..... 570.81 |
| 31 | GA..... 3 810.52 | FL..... 3 242.37 | OH..... 580.54 | NC..... 245.35 | KY..... 101.57 | PA..... 58.42 | LA..... 2 660.04 | FL..... 1 829.98 | PA..... 561.80 |
| 32 | TN..... 3 758.23 | VA..... 3 234.23 | IA..... 575.59 | WA..... 244.64 | NC..... 101.31 | NV..... 57.42 | NH..... 2 657.73 | GA..... 1 796.70 | OH..... 540.84 |
| 33 | VA..... 3 737.40 | GA..... 3 202.51 | GA..... 574.30 | OR..... 233.52 | OK..... 101.06 | ME..... 56.93 | GA..... 2 628.21 | TX..... 1 757.36 | GA..... 506.41 |
| 34 | FL..... 3 735.68 | OH..... 3 177.02 | ID..... 568.69 | MO..... 232.90 | TN..... 100.42 | MN..... 56.54 | OH..... 2 596.47 | IN..... 1 739.00 | ND..... 505.27 |
| 35 | SC..... 3 723.90 | PA..... 3 128.12 | AR..... 544.51 | HI..... 229.07 | RI..... 99.76 | NH..... 53.95 | PA..... 2 588.55 | ND..... 1 733.57 | NV..... 455.76 |
| 36 | ME..... 3 713.34 | NH..... 3 100.86 | MD..... 541.26 | NE..... 226.46 | ID..... 97.81 | VA..... 53.69 | IN..... 2 574.11 | KY..... 1 729.24 | HI..... 430.46 |
| 37 | PA..... 3 698.63 | KY..... 3 094.36 | PA..... 539.56 | IA..... 225.35 | IL..... 95.27 | UT..... 53.43 | TX..... 2 543.02 | NM..... 1 721.82 | ID..... 426.81 |
| 38 | KS..... 3 697.61 | IN..... 3 074.71 | NE..... 536.72 | UT..... 222.25 | IN..... 90.47 | IL..... 53.25 | MT..... 2 528.67 | NC..... 1 672.48 | SC..... 423.42 |
| 39 | NC..... 3 603.00 | SD..... 3 072.26 | CO..... 525.71 | WY..... 217.66 | MA..... 85.97 | TN..... 51.97 | OK..... 2 489.10 | OK..... 1 671.36 | UT..... 416.21 |
| 40 | WV..... 3 601.64 | UT..... 3 050.66 | OK..... 524.16 | TX..... 214.97 | ME..... 84.99 | OR..... 51.72 | KY..... 2 453.64 | LA..... 1 654.05 | NC..... 382.18 |
| 41 | TX..... 3 596.86 | WV..... 3 042.48 | NC..... 522.16 | MD..... 207.33 | DE..... 84.73 | NC..... 50.77 | UT..... 2 434.38 | WV..... 1 630.03 | MO..... 377.37 |
| 42 | AL..... 3 588.78 | TX..... 3 031.27 | IL..... 503.87 | IL..... 199.90 | AR..... 83.51 | CA..... 48.93 | WV..... 2 405.91 | ID..... 1 604.02 | MS..... 341.75 |
| 43 | KY..... 3 581.85 | OK..... 3 013.26 | IN..... 500.60 | KS..... 196.06 | FL..... 79.04 | KY..... 48.65 | IC..... 2 387.66 | UT..... 1 600.68 | TN..... 329.10 |
| 44 | OK..... 3 527.64 | SC..... 3 000.66 | MO..... 498.79 | CO..... 190.75 | NV..... 75.72 | OH..... 48.61 | NC..... 2 387.40 | MO..... 1 595.76 | DE..... 311.05 |
| 45 | SD..... 3 500.15 | ID..... 2 956.35 | TX..... 488.25 | ID..... 187.00 | NH..... 74.29 | SC..... 48.10 | SC..... 2 370.54 | MT..... 1 571.70 | KY..... 276.49 |
| 46 | NH..... 3 500.01 | NC..... 2 909.56 | KS..... 480.73 | AZ..... 176.88 | NJ..... 74.25 | WI..... 46.83 | SD..... 2 288.26 | SC..... 1 560.85 | LA..... 275.50 |
| 47 | ID..... 3 450.65 | AL..... 2 877.39 | AZ..... 479.27 | FL..... 175.68 | NY..... 74.11 | MA..... 46.60 | AL..... 2 254.32 | SD..... 1 488.60 | WV..... 272.91 |
| 48 | IN..... 3 448.27 | MS..... 2 824.69 | NV..... 459.37 | DE..... 169.33 | PA..... 73.64 | MI..... 43.58 | MO..... 2 223.50 | TN..... 1 410.01 | OK..... 250.72 |
| 49 | MO..... 3 297.82 | TN..... 2 755.22 | NH..... 443.13 | NH..... 165.07 | CT..... 70.05 | AZ..... 43.36 | TN..... 2 136.98 | AL..... 1 364.05 | AR..... 244.57 |
| 50 | MS..... 3 187.89 | MO..... 2 722.29 | VA..... 439.85 | VA..... 162.11 | OH..... 69.04 | NY..... 34.86 | MS..... 2 055.57 | AR..... 1 337.42 | NM..... 221.97 |
| 51 | AR..... 2 845.38 | AR..... 2 501.92 | FL..... 408.76 | NV..... 110.80 | MO..... 68.57 | FL..... 30.61 | AR..... 1 957.42 | MS..... 1 302.06 | AL..... 170.78 |

See footnotes at end of table.



Table 32. **State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1990-91—Con.**

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

| Rank | General revenue—Con. | | | | | | | | | | Utility and liquor store revenue | | | | | | | |
|------|---------------------------------------|--------------------------|-----------------|--------------------|-----------|----------|-------------------|---------------------|---------|--------|----------------------------------|--------|---------|----------|---------|----------|---------|--------|
| | General revenue from own sources—Con. | | | | | | | | | | | | | | | | | |
| | Taxes—Con. | | | Charges | | | Miscellaneous | | | | | | | | | | | |
| | Individual and corporate income | Sales and gross receipts | | Total ¹ | Education | Hospital | Interest earnings | Rents and royalties | | | | | | | | | | |
| | | General sales | Selective sales | | | | | | | | | | | | | | | |
| | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | | | | | | | | | |
| | US..... | 521.79 | US..... | 497.46 | US..... | 238.41 | US..... | 496.61 | US..... | 141.27 | US..... | 133.68 | US..... | 232.32 | US..... | 13.06 | US..... | 240.85 |
| 1 | DC..... | 1 253.08 | HI..... | 1 126.64 | NV..... | 578.21 | AK..... | 1 092.67 | VT..... | 332.35 | GA..... | 343.74 | AK..... | 3 360.65 | AK..... | 2 057.52 | NE..... | 090.76 |
| 2 | NY..... | 1 168.82 | WA..... | 1 083.83 | DC..... | 371.21 | DE..... | 731.28 | DE..... | 301.49 | WY..... | 330.35 | WY..... | 1 038.37 | NM..... | 169.40 | TN..... | 728.74 |
| 3 | MA..... | 1 011.17 | DC..... | 755.15 | HI..... | 347.46 | WY..... | 679.83 | ND..... | 298.28 | AL..... | 312.14 | NM..... | 501.92 | WY..... | 100.98 | UT..... | 580.21 |
| 4 | MD..... | 942.24 | CT..... | 741.01 | VT..... | 332.81 | ND..... | 666.90 | CO..... | 225.08 | MS..... | 309.00 | DE..... | 449.37 | LA..... | 69.47 | DC..... | 573.20 |
| 5 | DE..... | 894.52 | NM..... | 736.98 | FL..... | 312.91 | HI..... | 660.21 | IA..... | 214.84 | SC..... | 269.70 | MT..... | 390.39 | ND..... | 33.44 | WA..... | 541.62 |
| 6 | HI..... | 871.47 | AZ..... | 651.48 | WA..... | 305.02 | MN..... | 636.95 | VA..... | 241.41 | IA..... | 241.41 | SD..... | 350.95 | CO..... | 29.04 | AZ..... | 421.15 |
| 7 | MN..... | 774.55 | WA..... | 649.01 | NJ..... | 300.52 | AL..... | 613.30 | MI..... | 205.55 | TN..... | 240.93 | HI..... | 334.59 | MT..... | 26.41 | SC..... | 349.38 |
| 8 | OR..... | 729.90 | LA..... | 629.88 | TX..... | 298.26 | WA..... | 605.97 | IN..... | 207.07 | LA..... | 213.65 | MN..... | 333.89 | TX..... | 18.14 | NC..... | 344.36 |
| 9 | CA..... | 699.73 | TN..... | 626.10 | ND..... | 296.83 | IA..... | 597.08 | UT..... | 191.18 | IN..... | 200.80 | OR..... | 329.71 | HI..... | 15.03 | AL..... | 339.18 |
| 10 | WI..... | 695.12 | FL..... | 620.27 | CT..... | 294.29 | GA..... | 596.47 | NH..... | 190.83 | NE..... | 195.63 | RI..... | 329.64 | NE..... | 12.13 | AK..... | 314.64 |
| 11 | KY..... | 637.72 | NY..... | 605.75 | IL..... | 294.03 | CA..... | 595.86 | OH..... | 187.86 | OK..... | 194.16 | ND..... | 308.09 | OK..... | 12.02 | CA..... | 295.58 |
| 12 | OH..... | 616.40 | CA..... | 591.97 | NY..... | 290.86 | SC..... | 580.74 | WY..... | 186.90 | MN..... | 188.07 | CO..... | 305.22 | AZ..... | 10.88 | GA..... | 282.07 |
| 13 | MI..... | 615.72 | TX..... | 581.84 | NH..... | 282.41 | NE..... | 574.08 | WI..... | 182.99 | NC..... | 186.98 | LA..... | 289.42 | CA..... | 10.25 | CO..... | 269.19 |
| 14 | NC..... | 598.85 | GA..... | 528.49 | VA..... | 271.72 | NV..... | 570.46 | VA..... | 182.81 | CA..... | 164.49 | FL..... | 275.00 | WA..... | 10.11 | FL..... | 266.83 |
| 15 | NJ..... | 569.80 | NJ..... | 520.98 | AL..... | 266.21 | NY..... | 369.43 | MN..... | 181.30 | ID..... | 156.22 | NV..... | 270.60 | NV..... | 9.73 | MA..... | 259.11 |
| 16 | VA..... | 560.16 | CO..... | 513.49 | MD..... | 263.06 | MS..... | 553.02 | KS..... | 175.81 | NV..... | 154.91 | UT..... | 265.86 | UT..... | 9.46 | NY..... | 254.09 |
| 17 | IA..... | 554.07 | UT..... | 508.18 | MN..... | 258.32 | IN..... | 545.28 | MD..... | 168.89 | KS..... | 149.66 | NE..... | 262.86 | CT..... | 8.74 | TX..... | 250.77 |
| 18 | ME..... | 531.82 | MO..... | 491.59 | KY..... | 254.65 | CO..... | 540.36 | SC..... | 166.13 | FL..... | 147.39 | TX..... | 261.44 | MI..... | 7.90 | OR..... | 249.82 |
| 19 | PA..... | 522.38 | OK..... | 480.46 | DE..... | 252.98 | IL..... | 531.99 | AR..... | 165.08 | NM..... | 146.16 | CA..... | 251.38 | MS..... | 6.09 | NH..... | 225.32 |
| 20 | GA..... | 507.96 | SD..... | 479.53 | WV..... | 245.19 | LA..... | 528.95 | AL..... | 164.98 | MI..... | 139.47 | KY..... | 250.48 | RI..... | 5.38 | VT..... | 222.10 |
| 21 | VT..... | 502.48 | WY..... | 479.38 | OK..... | 239.92 | OK..... | 520.58 | NM..... | 162.72 | NY..... | 134.48 | KS..... | 249.41 | ID..... | 5.29 | MN..... | 217.69 |
| 22 | IN..... | 499.93 | IL..... | 469.60 | RI..... | 228.17 | TN..... | 519.67 | AZ..... | 158.67 | VA..... | 132.24 | NY..... | 245.11 | IA..... | 5.19 | KS..... | 212.43 |
| 23 | ID..... | 486.87 | NE..... | 454.13 | MT..... | 226.95 | MI..... | 515.85 | OR..... | 158.36 | WA..... | 125.94 | OK..... | 237.16 | OR..... | 4.96 | OK..... | 207.69 |
| 24 | RI..... | 474.88 | WV..... | 453.84 | NE..... | 224.27 | VA..... | 514.91 | WA..... | 155.47 | AR..... | 124.10 | VT..... | 236.78 | PA..... | 4.39 | MS..... | 191.69 |
| 25 | IL..... | 473.32 | KS..... | 453.50 | NM..... | 223.18 | WI..... | 501.92 | MS..... | 154.21 | UT..... | 111.46 | NH..... | 236.24 | SD..... | 4.34 | WY..... | 189.70 |
| 26 | CO..... | 468.11 | IN..... | 452.47 | TN..... | 222.33 | OR..... | 501.64 | OK..... | 153.42 | KY..... | 111.02 | AZ..... | 235.47 | NC..... | 4.07 | IA..... | 184.02 |
| 27 | UT..... | 450.50 | RI..... | 446.62 | LA..... | 221.57 | KS..... | 479.42 | WV..... | 150.02 | TX..... | 109.44 | PA..... | 235.15 | VA..... | 3.96 | PA..... | 175.80 |
| 28 | AK..... | 445.00 | MN..... | 446.46 | NC..... | 219.04 | UT..... | 478.11 | RI..... | 149.28 | WI..... | 107.30 | WV..... | 233.24 | DC..... | 3.93 | MI..... | 175.74 |
| 29 | MO..... | 440.27 | AR..... | 436.07 | SD..... | 218.47 | NC..... | 475.11 | LA..... | 147.32 | DC..... | 106.57 | NJ..... | 232.05 | KY..... | 3.77 | IN..... | 169.60 |
| 30 | KS..... | 438.35 | MS..... | 432.33 | WI..... | 217.80 | VT..... | 473.56 | AK..... | 145.11 | OR..... | 104.58 | CT..... | 219.36 | NH..... | 3.77 | VA..... | 169.09 |
| 31 | MT..... | 437.80 | WI..... | 415.47 | OH..... | 207.48 | ID..... | 467.26 | MO..... | 145.03 | MO..... | 102.47 | DC..... | 206.27 | MD..... | 3.45 | DE..... | 160.74 |
| 32 | SC..... | 432.05 | AL..... | 409.83 | AZ..... | 207.34 | NJ..... | 464.46 | KY..... | 142.77 | OH..... | 100.31 | AL..... | 199.85 | NY..... | 3.42 | MO..... | 156.25 |
| 33 | NE..... | 430.04 | SC..... | 403.78 | KS..... | 204.70 | NM..... | 454.03 | NC..... | 140.91 | WV..... | 96.78 | ID..... | 199.56 | WI..... | 3.37 | SD..... | 152.86 |
| 34 | OK..... | 427.04 | ME..... | 402.49 | CA..... | 202.34 | MA..... | 451.61 | SD..... | 136.77 | CO..... | 96.02 | IL..... | 197.30 | DE..... | 3.16 | LA..... | 147.64 |
| 35 | WV..... | 426.18 | ND..... | 395.99 | PA..... | 202.21 | DC..... | 448.48 | ME..... | 134.87 | MA..... | 91.36 | ME..... | 195.44 | AL..... | 3.12 | KY..... | 147.21 |
| 36 | AR..... | 386.22 | ID..... | 389.00 | ME..... | 201.60 | CH..... | 444.84 | MA..... | 133.48 | HI..... | 64.89 | MA..... | 193.00 | FL..... | 3.10 | NV..... | 146.73 |
| 37 | AZ..... | 383.46 | OH..... | 381.25 | AK..... | 198.74 | TX..... | 415.15 | TX..... | 126.46 | CT..... | 60.46 | IA..... | 187.09 | MN..... | 2.93 | IL..... | 139.08 |
| 38 | AL..... | 341.64 | NC..... | 369.80 | MS..... | 197.08 | WV..... | 408.95 | MT..... | 125.85 | AK..... | 50.18 | WA..... | 186.06 | GA..... | 2.52 | OH..... | 138.31 |
| 39 | CT..... | 300.97 | IA..... | 359.75 | IA..... | 196.33 | KY..... | 403.13 | IL..... | 125.77 | NJ..... | 46.57 | WI..... | 185.75 | ME..... | 2.51 | NM..... | 132.00 |
| 40 | NM..... | 270.31 | PA..... | 350.95 | SC..... | 193.86 | NH..... | 400.54 | CA..... | 124.91 | IL..... | 44.10 | MD..... | 180.13 | SC..... | 2.40 | AR..... | 126.60 |
| 41 | LA..... | 265.83 | KY..... | 350.03 | GA..... | 189.52 | AR..... | 397.52 | ID..... | 120.44 | AZ..... | 36.65 | VA..... | 179.69 | KS..... | 2.39 | ID..... | 113.11 |
| 42 | ND..... | 260.13 | MI..... | 340.59 | AR..... | 187.17 | MD..... | 389.48 | TN..... | 117.81 | MT..... | 33.91 | MI..... | 177.08 | IN..... | 1.99 | ME..... | 110.33 |
| 43 | MS..... | 238.98 | VA..... | 326.32 | MO..... | 184.52 | MO..... | 378.39 | PA..... | 114.51 | DE..... | 33.60 | MO..... | 160.44 | MO..... | 1.82 | NJ..... | 108.52 |
| 44 | NH..... | 144.03 | MA..... | 318.45 | ID..... | 182.86 | AZ..... | 378.27 | NJ..... | 104.32 | ME..... | 33.12 | IN..... | 155.45 | TN..... | 1.78 | CT..... | 108.48 |
| 45 | TN..... | 89.36 | MD..... | 317.05 | CO..... | 181.87 | ME..... | 350.07 | HI..... | 102.55 | SD..... | 29.61 | SC..... | 154.94 | VT..... | 1.47 | HI..... | 99.60 |
| 46 | SD..... | 54.92 | VT..... | 221.54 | MA..... | 181.39 | MT..... | 349.20 | CT..... | 101.77 | PA..... | 28.26 | OH..... | 153.42 | OH..... | 1.31 | WI..... | 95.10 |
| 47 | FL..... | 43.85 | AK..... | 134.32 | OR..... | 181.22 | IL..... | 349.11 | FL..... | 92.58 | ND..... | 24.03 | AR..... | 151.63 | NJ..... | 1.08 | MD..... | 92.28 |
| 48 | TX..... | 01 | DE..... | - | IN..... | 155.79 | SD..... | 345.03 | GA..... | 92.56 | MD..... | 9.60 | GA..... | 150.34 | MA..... | .99 | MT..... | 87.54 |
| 49 | NV..... | - | MT..... | - | MI..... | 145.73 | CT..... | 339.02 | NV..... | 88.18 | RI..... | 7.10 | NC..... | 143.40 | AR..... | .97 | WV..... | 86.13 |
| 50 | WA..... | - | NH..... | - | UT..... | 143.79 | PA..... | 338.08 | NY..... | 86.79 | VT..... | 3.60 | TN..... | 137.14 | WV..... | .86 | ND..... | 75.49 |
| 51 | WY..... | - | OR..... | - | WY..... | 125.28 | RI..... | 283.23 | DC..... | 21.90 | NH..... | 2.65 | MS..... | 124.65 | IL..... | .52 | RI..... | 70.30 |

¹Includes amounts not shown separately.

Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1990-91

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

| Rank | General expenditure | | | | | | | | |
|------|---------------------|------------------|---------------------|------------------|----------------|--------------------------|------------------|----------------|----------------|
| | Total | Total | Current expenditure | Capital outlay | Education | | Public welfare | Hospitals | Health |
| | 1 | 2 | 3 | 4 | Higher | Elementary and secondary | 7 | 8 | 9 |
| | US..... 4 216.37 | US..... 3 601.07 | US..... 3 146.62 | US..... 454.45 | US..... 312.27 | US..... 863.04 | US..... 517.11 | US..... 215.74 | US..... 105.90 |
| 1 | AK..... 11 165.05 | AK... 9 916.12 | AK..... 8 891.57 | HI..... 1 113.88 | DE..... 536.13 | AK... 1 696.74 | DC..... 1 156.57 | DC..... 597.10 | DC..... 274.23 |
| 2 | DC..... 9 516.50 | DC..... 7 039.77 | DC..... 6 344.56 | AK..... 1 024.56 | ND..... 508.76 | WY..... 1 261.23 | NY..... 1 017.90 | GA..... 432.58 | AK..... 245.96 |
| 3 | NY..... 6 525.66 | NY..... 5 481.52 | NY..... 4 836.75 | WY..... 892.03 | WY..... 497.57 | NY..... 1 211.17 | MA..... 921.57 | WY..... 416.58 | MI..... 183.78 |
| 4 | WY..... 5 596.19 | WY..... 5 064.46 | WY..... 4 172.42 | NV..... 836.71 | AK..... 493.32 | NJ..... 1 081.39 | AK..... 774.00 | NY..... 407.63 | HI..... 181.28 |
| 5 | HI..... 5 094.93 | HI..... 4 606.51 | CT..... 3 863.48 | WA..... 712.20 | UT..... 454.43 | CT..... 1 052.47 | ME..... 719.01 | AL..... 369.84 | DE..... 158.90 |
| 6 | MA..... 5 023.58 | CT..... 4 443.02 | MA..... 3 724.64 | DC..... 695.21 | IA..... 450.34 | VT..... 1 043.91 | MN..... 674.80 | MS..... 344.49 | RI..... 143.91 |
| 7 | CT..... 4 987.63 | MN..... 4 250.02 | NJ..... 3 695.15 | NY..... 644.77 | VT..... 443.46 | DC..... 1 036.83 | CA..... 648.43 | LA..... 338.39 | NY..... 143.14 |
| 8 | WA..... 4 953.24 | MA..... 4 127.27 | CA..... 3 636.21 | MD..... 624.83 | NM..... 438.44 | WA..... 971.72 | RI..... 646.94 | SC..... 334.53 | MA..... 136.98 |
| 9 | CA..... 4 889.54 | NJ..... 4 102.47 | NJ..... 3 625.19 | AZ..... 624.61 | WI..... 412.37 | MI..... 963.78 | CT..... 646.15 | IA..... 300.31 | SC..... 134.87 |
| 10 | MN..... 4 776.66 | DE..... 4 093.89 | VT..... 3 571.12 | DE..... 624.61 | HI..... 411.16 | ME..... 962.95 | VT..... 610.41 | MN..... 298.14 | FL..... 130.38 |
| 11 | NJ..... 4 668.58 | CA..... 4 054.51 | HI..... 3 492.63 | CT..... 579.54 | NE..... 409.48 | WI..... 956.80 | WI..... 604.36 | TN..... 261.99 | WA..... 125.87 |
| 12 | NV..... 4 549.87 | VT..... 3 882.46 | DE..... 3 472.27 | MT..... 573.08 | MI..... 404.46 | MI..... 945.93 | NJ..... 560.47 | NC..... 248.29 | CA..... 125.19 |
| 13 | RI..... 4 512.65 | RI..... 3 879.86 | RI..... 3 419.27 | MD..... 544.94 | CO..... 401.31 | MT..... 918.86 | MI..... 560.09 | IN..... 242.51 | CT..... 122.05 |
| 14 | DE..... 4 494.93 | WA..... 3 815.26 | MI..... 3 271.26 | FL..... 532.89 | AZ..... 397.07 | NV..... 917.67 | OH..... 557.72 | CA..... 238.59 | NC..... 119.09 |
| 15 | NE..... 4 373.61 | NV..... 3 742.78 | ND..... 3 248.41 | CO..... 525.59 | MD..... 396.49 | OR..... 898.86 | KY..... 527.56 | NE..... 235.50 | OH..... 117.54 |
| 16 | VT..... 4 312.00 | MD..... 3 716.45 | ME..... 3 237.58 | GA..... 498.99 | KS..... 390.79 | NE..... 889.57 | PA..... 515.65 | OK..... 234.85 | MT..... 115.74 |
| 17 | OR..... 4 215.23 | WI..... 3 693.43 | OR..... 3 182.36 | VA..... 487.16 | OR..... 390.27 | VA..... 887.49 | WA..... 488.41 | MA..... 224.32 | AL..... 115.61 |
| 18 | MD..... 4 211.95 | OR..... 3 634.46 | MD..... 3 171.51 | NM..... 482.85 | MN..... 384.92 | NH..... 884.26 | IA..... 460.76 | CT..... 215.28 | WY..... 113.43 |
| 19 | MI..... 4 190.40 | ME..... 3 611.54 | WA..... 3 103.07 | ND..... 471.90 | WA..... 382.34 | MD..... 875.59 | MD..... 442.91 | KS..... 211.57 | NM..... 112.25 |
| 20 | AZ..... 4 072.29 | MI..... 3 611.54 | ND..... 3 069.38 | IL..... 469.64 | IN..... 370.01 | CA..... 872.23 | ND..... 442.70 | NM..... 207.53 | MD..... 110.63 |
| 21 | WI..... 4 059.48 | ND..... 3 541.28 | IA..... 2 969.63 | RI..... 460.58 | NC..... 364.72 | PA..... 856.17 | LA..... 434.78 | NV..... 206.85 | OR..... 106.84 |
| 22 | CO..... 4 047.81 | MT..... 3 882.46 | LA..... 2 964.08 | ID..... 454.18 | AL..... 351.14 | CO..... 954.20 | TX..... 433.79 | TX..... 202.73 | VA..... 104.72 |
| 23 | ME..... 4 042.86 | IA..... 3 423.77 | MT..... 2 930.81 | IA..... 454.14 | CA..... 350.42 | DE..... 845.01 | SC..... 432.75 | FL..... 195.06 | MN..... 104.58 |
| 24 | MT..... 3 955.79 | AZ..... 3 421.61 | NV..... 2 906.07 | OR..... 448.91 | ID..... 334.57 | RI..... 841.51 | IL..... 430.33 | MI..... 187.85 | NH..... 100.90 |
| 25 | FL..... 3 895.53 | CO..... 3 419.17 | CO..... 2 893.58 | NE..... 445.55 | SC..... 329.45 | FL..... 834.52 | HI..... 425.15 | VA..... 180.39 | WI..... 99.79 |
| 26 | UT..... 3 880.84 | FL..... 3 412.17 | FL..... 2 879.29 | WI..... 445.02 | VA..... 328.14 | NM..... 831.26 | IN..... 421.89 | WA..... 180.39 | AZ..... 97.16 |
| 27 | OH..... 3 849.23 | NM..... 3 358.76 | NM..... 2 875.91 | TN..... 425.01 | TX..... 318.92 | IA..... 820.10 | GA..... 409.01 | ID..... 176.88 | IL..... 92.02 |
| 28 | ND..... 3 845.86 | LA..... 3 350.68 | PA..... 2 838.57 | CA..... 418.30 | MS..... 316.82 | IN..... 816.49 | NH..... 403.29 | MO..... 158.40 | SD..... 89.08 |
| 29 | IL..... 3 788.89 | VA..... 3 318.70 | VA..... 2 831.54 | NC..... 415.29 | KY..... 303.76 | MA..... 807.21 | AR..... 402.77 | OH..... 155.65 | PA..... 86.65 |
| 30 | IA..... 3 769.22 | IL..... 3 293.79 | OH..... 2 830.57 | UT..... 409.01 | TN..... 291.92 | OH..... 804.51 | OR..... 401.32 | OR..... 155.26 | TN..... 86.49 |
| 31 | PA..... 3 746.46 | NE..... 3 269.49 | IL..... 2 824.15 | NJ..... 407.29 | OH..... 290.85 | KS..... 803.64 | OK..... 395.54 | CO..... 153.22 | ME..... 86.40 |
| 32 | LA..... 3 740.31 | GA..... 3 213.36 | NE..... 2 823.94 | MA..... 402.63 | WV..... 287.87 | TX..... 802.98 | WV..... 393.62 | AR..... 152.18 | UT..... 84.63 |
| 33 | GA..... 3 739.76 | KS..... 3 200.06 | KS..... 2 812.80 | OK..... 400.71 | OK..... 286.79 | GA..... 801.73 | NE..... 392.28 | HI..... 151.26 | CO..... 83.46 |
| 34 | SC..... 3 730.19 | PA..... 3 199.84 | AZ..... 2 797.00 | SD..... 399.98 | IL..... 284.48 | SC..... 801.18 | DE..... 378.70 | KY..... 141.06 | MO..... 82.77 |
| 35 | NM..... 3 712.10 | OH..... 3 195.70 | NH..... 2 777.19 | ME..... 396.88 | AR..... 281.24 | AZ..... 795.53 | NM..... 366.91 | NJ..... 135.84 | LA..... 79.95 |
| 36 | TN..... 3 669.02 | SC..... 3 138.01 | SC..... 2 758.31 | KS..... 387.26 | RI..... 277.13 | NC..... 777.16 | NC..... 364.31 | WI..... 135.67 | VT..... 79.10 |
| 37 | VA..... 3 639.02 | NH..... 3 057.74 | GA..... 2 714.37 | LA..... 386.59 | LA..... 276.29 | SD..... 775.83 | CO..... 361.04 | UT..... 132.04 | NJ..... 77.93 |
| 38 | KS..... 3 608.56 | NC..... 3 035.26 | IN..... 2 635.80 | KY..... 382.06 | NY..... 268.91 | UT..... 773.28 | FL..... 358.38 | WV..... 127.67 | GA..... 76.54 |
| 39 | NC..... 3 593.77 | UT..... 3 016.27 | NC..... 2 619.97 | SC..... 379.71 | ME..... 268.55 | ND..... 771.06 | MO..... 354.97 | IL..... 121.88 | WV..... 74.15 |
| 40 | AL..... 3 462.62 | IN..... 2 996.67 | UT..... 2 607.25 | TX..... 373.36 | MT..... 260.05 | MO..... 761.71 | AZ..... 348.78 | RI..... 112.49 | ID..... 73.62 |
| 41 | NH..... 3 457.52 | SD..... 2 949.55 | WV..... 2 585.28 | OH..... 365.13 | NV..... 250.63 | IL..... 759.95 | MS..... 341.28 | AK..... 110.24 | NV..... 70.57 |
| 42 | OK..... 3 381.52 | KY..... 2 946.69 | AL..... 2 581.87 | PA..... 361.27 | SD..... 243.65 | WV..... 754.88 | AL..... 339.93 | ND..... 100.39 | KS..... 70.49 |
| 43 | WV..... 3 365.35 | AL..... 2 942.29 | KY..... 2 564.63 | IN..... 360.87 | MO..... 239.19 | OK..... 751.13 | KS..... 338.60 | PA..... 92.32 | IA..... 69.04 |
| 44 | TX..... 3 348.16 | OK..... 2 919.87 | SD..... 2 549.57 | AL..... 360.43 | NJ..... 237.93 | ID..... 726.61 | WY..... 331.42 | ME..... 89.65 | KY..... 67.48 |
| 45 | KY..... 3 336.38 | TX..... 2 895.44 | TX..... 2 522.08 | MO..... 344.30 | GA..... 234.78 | LA..... 714.54 | TN..... 328.04 | MT..... 87.30 | OK..... 67.06 |
| 46 | IN..... 3 311.47 | WV..... 2 865.60 | OK..... 2 519.17 | MI..... 340.28 | FL..... 228.30 | HI..... 690.03 | VA..... 326.37 | SD..... 79.26 | MS..... 64.87 |
| 47 | SD..... 3 250.02 | ID..... 2 853.51 | ID..... 2 399.33 | VT..... 311.34 | NH..... 216.79 | MS..... 633.69 | TX..... 318.47 | AZ..... 77.09 | IN..... 60.21 |
| 48 | ID..... 3 173.50 | TN..... 2 757.08 | TN..... 2 391.27 | MT..... 304.60 | CT..... 212.01 | KY..... 623.03 | SD..... 314.81 | MD..... 72.29 | TX..... 59.18 |
| 49 | MS..... 3 041.29 | MS..... 2 695.87 | MS..... 2 332.07 | NH..... 380.55 | MA..... 205.58 | AR..... 619.43 | UT..... 307.14 | DE..... 64.11 | AR..... 55.11 |
| 50 | MO..... 3 029.75 | MO..... 2 663.86 | MO..... 2 319.56 | NH..... 280.32 | PA..... 177.84 | AL..... 615.79 | VT..... 297.38 | VT..... 40.52 | ND..... 45.10 |
| 51 | AR..... 2 715.24 | AR..... 2 440.51 | AR..... 2 188.11 | AR..... 252.41 | DC..... 169.69 | TN..... 572.11 | NV..... 233.59 | NH..... 40.15 | NE..... 43.45 |

See footnotes at end of table



Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1990-91—Con.

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Table with columns: Rank, Highways (10), Police (11), Fire (12), Correction (13), Parks and recreation (14), Sewerage (15), Interest on general debt (16), Exhibit: Salaries and wages (17), Utility and liquor store expenditure (18). Rows list states and their corresponding expenditure values for each category.

*Includes amounts not shown separately.

Table 34. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1990-91

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

| Rank | Debt at end of fiscal year | | | | | | Cash and security holdings | | |
|------|----------------------------|-------------------------|----------------------|----------------------------------|-----------------------|-----------------------|----------------------------|-------------------------|----------------------------|
| | Total | Long term | Short term | By function | | | Total ¹ | Insurance trust systems | Other than insurance trust |
| | | | | Public debt for private purposes | Education | Utilities | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | US..... 3 631.17 | US..... 3 545.23 | US..... 88.02 | US..... 1 210.05 | US..... 422.99 | US..... 580.04 | US..... 6 197.56 | US..... 3 253.20 | US..... 2 944.36 |
| 1 | AK..... 17 647.78 | AK..... 17 836.73 | NY..... 396.34 | AK..... 9 750.19 | AK..... 1 256.27 | UT..... 3 424.60 | AK..... 47 531.54 | AK..... 8 309.58 | AK..... 39 221.97 |
| 2 | DC..... 8 115.75 | DC..... 8 115.75 | RI..... 302.25 | DE..... 3 848.65 | NV..... 1 098.63 | WA..... 2 514.33 | WY..... 14 117.96 | NY..... 6 098.83 | WY..... 10 399.84 |
| 3 | DE..... 6 175.22 | DE..... 6 069.71 | CT..... 285.74 | WY..... 3 602.56 | AZ..... 788.66 | AK..... 2 095.25 | NY..... 9 193.35 | OH..... 5 252.04 | NM..... 6 056.78 |
| 4 | NY..... 5 940.00 | UT..... 5 716.61 | MA..... 261.05 | RI..... 2 767.26 | 746.49 | NE..... 2 077.32 | NM..... 8 050.28 | WI..... 4 635.51 | DE..... 5 638.07 |
| 5 | UT..... 5 733.54 | NY..... 5 543.66 | NJ..... 192.85 | NH..... 2 647.45 | NY..... 648.92 | DC..... 1 694.43 | DE..... 8 733.81 | CA..... 4 444.12 | MT..... 4 557.18 |
| 6 | WA..... 5 212.89 | WA..... 5 171.64 | MN..... 139.40 | WV..... 2 330.43 | TX..... 627.13 | AZ..... 1 361.23 | HI..... 8 233.49 | WA..... 4 098.65 | HI..... 4 352.10 |
| 7 | RI..... 5 186.70 | RI..... 4 884.45 | WI..... 111.83 | SD..... 2 219.52 | FL..... 602.93 | OR..... 1 174.12 | OR..... 7 731.12 | OR..... 4 013.10 | MN..... 4 207.09 |
| 8 | CT..... 5 021.83 | AZ..... 4 832.57 | OH..... 109.36 | KY..... 1 976.29 | PA..... 587.07 | GA..... 1 065.63 | MN..... 7 671.44 | HI..... 3 881.39 | ND..... 4 092.34 |
| 9 | AZ..... 4 934.53 | CT..... 4 831.34 | DE..... 105.50 | ND..... 1 895.40 | WA..... 578.51 | NC..... 949.14 | CA..... 7 653.30 | WY..... 3 718.12 | RI..... 3 900.29 |
| 10 | MA..... 4 931.63 | NV..... 4 736.08 | AE..... 101.96 | CT..... 1 869.28 | CO..... 540.33 | NY..... 936.28 | OH..... 7 273.20 | NV..... 3 644.39 | SD..... 3 851.27 |
| 11 | NV..... 4 846.59 | MA..... 4 670.58 | OR..... 97.64 | LA..... 1 853.07 | IN..... 528.56 | TX..... 898.48 | NV..... 7 230.80 | CO..... 3 534.58 | NH..... 3 764.20 |
| 12 | NH..... 4 741.67 | NH..... 4 669.76 | ME..... 96.23 | NM..... 1 843.80 | MI..... 527.91 | CO..... 827.99 | CO..... 7 106.34 | NJ..... 3 486.23 | OR..... 3 718.02 |
| 13 | HI..... 4 697.94 | HI..... 4 658.45 | VT..... 80.02 | MT..... 1 787.61 | VA..... 526.16 | FL..... 687.36 | MT..... 6 957.14 | MN..... 3 464.36 | LA..... 3 605.19 |
| 14 | WY..... 4 602.53 | WY..... 4 594.57 | CA..... 79.80 | PA..... 1 772.80 | OH..... 507.62 | OK..... 639.83 | WI..... 6 788.05 | SC..... 3 308.84 | NV..... 3 586.41 |
| 15 | LA..... 4 562.45 | LA..... 4 529.06 | PA..... 76.10 | MA..... 1 766.14 | MN..... 498.41 | MA..... 582.38 | NJ..... 6 754.68 | MD..... 3 192.62 | CO..... 3 571.75 |
| 16 | NJ..... 4 344.85 | NJ..... 4 152.00 | NH..... 71.90 | KS..... 1 545.79 | WY..... 448.08 | CA..... 566.87 | WA..... 6 662.84 | AZ..... 3 189.62 | KY..... 3 401.73 |
| 17 | MN..... 4 265.48 | MN..... 4 126.08 | KS..... 60.19 | MN..... 1 508.99 | WV..... 439.67 | TN..... 409.36 | RI..... 6 439.76 | MI..... 3 120.90 | WV..... 3 267.07 |
| 18 | CO..... 4 107.56 | CO..... 4 104.92 | SC..... 43.57 | VT..... 1 503.09 | ME..... 415.82 | VT..... 399.02 | SD..... 6 029.29 | DC..... 3 105.20 | FL..... 3 362.47 |
| 19 | PA..... 4 024.53 | FL..... 3 953.65 | IL..... 41.48 | NY..... 1 457.69 | NH..... 400.70 | NV..... 387.67 | CT..... 6 020.17 | DE..... 3 095.74 | NJ..... 3 268.45 |
| 20 | NE..... 3 978.20 | NE..... 3 951.45 | WA..... 41.25 | NJ..... 1 427.82 | RI..... 395.15 | MN..... 382.26 | AZ..... 5 934.84 | CT..... 2 977.40 | UT..... 3 260.96 |
| 21 | FL..... 3 957.46 | PA..... 3 948.44 | IA..... 41.13 | MD..... 1 391.28 | AL..... 392.91 | OR..... 382.24 | PA..... 5 932.49 | PA..... 2 914.42 | CA..... 3 209.18 |
| 22 | NY..... 3 868.13 | KY..... 3 868.12 | ID..... 41.05 | AZ..... 1 383.29 | SC..... 387.47 | OR..... 344.16 | ND..... 5 913.60 | NM..... 2 893.50 | NE..... 3 201.17 |
| 23 | TX..... 3 738.86 | TX..... 3 700.44 | HI..... 39.49 | IL..... 1 341.32 | NM..... 352.39 | VA..... 272.14 | LA..... 5 877.20 | IL..... 2 853.95 | TX..... 3 111.33 |
| 24 | WV..... 3 642.64 | WV..... 3 611.44 | NC..... 38.65 | UT..... 1 309.15 | AR..... 345.57 | PA..... 271.57 | IL..... 5 667.63 | NC..... 2 811.58 | NY..... 3 094.73 |
| 25 | MD..... 3 604.29 | MD..... 3 579.84 | TX..... 38.42 | CO..... 1 243.26 | AR..... 339.57 | KS..... 263.83 | DC..... 5 648.09 | AL..... 2 726.63 | CT..... 3 042.77 |
| 26 | OR..... 3 501.44 | OR..... 3 403.80 | TN..... 33.75 | FL..... 1 233.83 | LA..... 328.20 | WY..... 243.48 | KY..... 5 593.00 | RI..... 2 539.47 | PA..... 3 018.07 |
| 27 | VT..... 3 414.93 | VT..... 3 334.92 | LA..... 33.39 | ME..... 1 188.98 | NJ..... 327.48 | AR..... 241.45 | UT..... 5 518.58 | GA..... 2 524.61 | OK..... 2 947.84 |
| 28 | IL..... 3 284.56 | IL..... 3 243.09 | WY..... 31.20 | OK..... 1 183.72 | IA..... 321.45 | AL..... 241.17 | FL..... 5 401.11 | MT..... 2 399.96 | KS..... 2 872.80 |
| 29 | ME..... 3 282.15 | SD..... 3 230.49 | NE..... 26.75 | AR..... 1 177.88 | IL..... 321.18 | MI..... 213.74 | MI..... 5 337.21 | VA..... 2 394.48 | IL..... 2 813.68 |
| 30 | SD..... 3 232.54 | ME..... 3 185.92 | MT..... 25.48 | AL..... 1 167.82 | CT..... 316.12 | IA..... 208.75 | TX..... 5 295.85 | IA..... 2 354.99 | VT..... 2 764.38 |
| 31 | CA..... 3 228.47 | NM..... 3 172.24 | IN..... 25.13 | MO..... 1 111.01 | UT..... 307.88 | KY..... 204.07 | MD..... 5 262.15 | MO..... 2 345.25 | AZ..... 2 745.22 |
| 32 | NM..... 3 191.67 | CA..... 3 148.68 | MD..... 24.45 | VA..... 1 101.74 | DE..... 289.49 | LA..... 200.26 | NH..... 5 222.01 | TN..... 2 339.37 | VA..... 2 578.78 |
| 33 | ND..... 3 032.32 | ND..... 3 019.54 | GA..... 21.56 | NV..... 1 094.61 | MO..... 289.22 | MD..... 183.46 | SC..... 5 198.22 | LA..... 2 272.00 | WA..... 2 564.19 |
| 34 | MT..... 2 947.29 | MT..... 2 921.80 | NM..... 19.43 | CA..... 1 018.72 | MT..... 285.47 | MO..... 179.99 | AL..... 4 988.55 | UT..... 2 257.62 | MA..... 2 542.97 |
| 35 | SC..... 2 896.35 | VA..... 2 869.10 | MO..... 17.86 | ID..... 978.78 | MD..... 284.39 | NH..... 175.28 | VA..... 4 973.26 | KY..... 2 191.27 | DC..... 2 542.89 |
| 36 | KS..... 2 895.87 | SC..... 2 852.78 | UT..... 16.93 | WI..... 965.24 | NE..... 282.64 | SD..... 175.08 | WV..... 4 938.88 | TX..... 2 184.52 | ME..... 2 490.07 |
| 37 | VA..... 2 884.58 | KS..... 2 835.68 | MI..... 16.42 | TX..... 939.75 | OR..... 273.68 | NJ..... 155.48 | OK..... 4 878.22 | SD..... 2 178.02 | AL..... 2 261.71 |
| 38 | GA..... 2 833.45 | GA..... 2 811.89 | VA..... 15.48 | DC..... 929.58 | KS..... 266.17 | CT..... 155.14 | KS..... 4 780.14 | MS..... 2 140.29 | MI..... 2 116.31 |
| 39 | WI..... 2 735.40 | OK..... 2 732.83 | NV..... 15.25 | MS..... 915.00 | SD..... 247.70 | OH..... 153.18 | NC..... 4 722.13 | MA..... 2 042.94 | ID..... 2 188.61 |
| 40 | OK..... 2 733.19 | AL..... 2 626.35 | ND..... 12.77 | OH..... 877.35 | NC..... 234.20 | IN..... 147.75 | MA..... 4 585.91 | FL..... 2 038.64 | IN..... 2 181.80 |
| 41 | AL..... 2 637.74 | WI..... 2 623.57 | AK..... 11.39 | NE..... 876.90 | ID..... 233.15 | WV..... 147.24 | GA..... 4 551.40 | OK..... 1 930.38 | MO..... 2 170.51 |
| 42 | MI..... 2 499.66 | MI..... 2 483.23 | AK..... 9.05 | MI..... 830.35 | GA..... 222.81 | IL..... 138.80 | MO..... 4 515.76 | AR..... 1 909.83 | WI..... 2 152.55 |
| 43 | NC..... 2 473.01 | NC..... 2 434.36 | AR..... 8.72 | TN..... 814.25 | WI..... 222.08 | DE..... 133.49 | NE..... 4 487.19 | KS..... 1 907.34 | AR..... 2 112.52 |
| 44 | TN..... 2 465.33 | TN..... 2 431.57 | WY..... 7.96 | IA..... 810.84 | CA..... 221.58 | MT..... 122.60 | VT..... 4 451.00 | ID..... 1 858.44 | MD..... 2 069.53 |
| 45 | OH..... 2 353.49 | OH..... 2 244.13 | MS..... 6.12 | NC..... 665.67 | VT..... 218.39 | MS..... 121.37 | IA..... 4 395.87 | ND..... 1 821.26 | IA..... 2 040.88 |
| 46 | MO..... 2 156.24 | MO..... 2 138.36 | FL..... 3.81 | SC..... 627.45 | MS..... 203.28 | ID..... 119.30 | ME..... 4 105.35 | VT..... 1 686.63 | GA..... 2 026.79 |
| 47 | AR..... 2 039.65 | AR..... 2 030.94 | CO..... 2.64 | IN..... 594.58 | ND..... 201.06 | NE..... 108.00 | MS..... 4 068.09 | ME..... 1 615.28 | OH..... 2 021.16 |
| 48 | IN..... 1 997.84 | IN..... 1 972.70 | SD..... 2.05 | GA..... 547.17 | MA..... 198.94 | ND..... 90.90 | TN..... 4 061.08 | WV..... 1 575.81 | MS..... 1 927.80 |
| 49 | MS..... 1 878.25 | MS..... 1 872.13 | KY..... 2.01 | HI..... 545.30 | OK..... 149.68 | RI..... 85.80 | ID..... 4 047.06 | NH..... 1 457.81 | NC..... 1 910.55 |
| 50 | IA..... 1 826.95 | IA..... 1 785.82 | OK..... .36 | WA..... 490.03 | HI..... 4.91 | WI..... 81.94 | AR..... 4 022.36 | IN..... 1 329.26 | SC..... 1 889.39 |
| 51 | ID..... 1 665.35 | ID..... 1 624.30 | DC..... | OR..... 455.31 | DC..... | HI..... 64.74 | IN..... 3 511.06 | NE..... 1 286.01 | TN..... 1 721.71 |

¹Includes amounts not shown separately.

Table 35. Population and Personal Income, by State: 1990 and 1991

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

| Geographic area | Total population (excluding Armed Forces overseas) (thousands) | | Personal income, calendar year 1990 ¹ | |
|----------------------------|---|----------------------------|--|-------------------------|
| | July 1, 1991 ² | April 1, 1990 ³ | Amount (million dollars) | Per capita (dollars) |
| | 1 | 2 | 3 | 4 |
| All States | 252 177 | 248 710 | 4 662 698 | 18 691 |
| Alabama | 4 089 | 4 041 | 60 776 | 15 021 |
| Alaska | 570 | 550 | 11 956 | 21 688 |
| Arizona | 3 750 | 3 665 | 58 946 | 16 021 |
| Arkansas | 2 372 | 2 351 | 33 389 | 14 188 |
| California | 30 380 | 29 760 | 619 381 | 20 667 |
| Colorado | 3 377 | 3 294 | 62 378 | 18 890 |
| Connecticut | 3 291 | 3 287 | 83 842 | 25 848 |
| Delaware | 680 | 666 | 13 397 | 20 022 |
| District of Columbia | 598 | 607 | 14 044 | 24 063 |
| Florida | 13 277 | 12 938 | 241 713 | 18 530 |
| Georgia | 6 623 | 6 478 | 110 886 | 17 049 |
| Hawaii | 1 135 | 1 108 | 22 663 | 20 356 |
| Idaho | 1 039 | 1 007 | 15 423 | 15 249 |
| Illinois | 11 543 | 11 431 | 233 661 | 20 419 |
| Indiana | 5 610 | 5 544 | 93 805 | 16 890 |
| Iowa | 2 795 | 2 777 | 47 870 | 17 218 |
| Kansas | 2 495 | 2 478 | 45 050 | 18 162 |
| Kentucky | 3 713 | 3 685 | 55 351 | 15 001 |
| Louisiana | 4 252 | 4 220 | 61 237 | 14 542 |
| Maine | 1 235 | 1 228 | 21 146 | 17 175 |
| Maryland | 4 860 | 4 781 | 104 631 | 21 798 |
| Massachusetts | 5 996 | 6 016 | 135 861 | 22 569 |
| Michigan | 9 368 | 9 295 | 171 003 | 18 360 |
| Minnesota | 4 432 | 4 375 | 82 223 | 17 731 |
| Mississippi | 2 592 | 2 573 | 33 009 | 12 823 |
| Missouri | 5 158 | 5 117 | 89 572 | 17 472 |
| Montana | 808 | 799 | 12 205 | 15 270 |
| Nebraska | 1 593 | 1 578 | 27 734 | 15 549 |
| Nevada | 1 284 | 1 202 | 23 298 | 19 035 |
| New Hampshire | 1 105 | 1 109 | 23 147 | 20 827 |
| New Jersey | 7 760 | 7 730 | 192 893 | 24 936 |
| New Mexico | 1 548 | 1 515 | 21 677 | 14 265 |
| New Ycrk | 18 058 | 17 990 | 397 602 | 22 086 |
| North Carolina | 6 737 | 6 629 | 108 396 | 16 293 |
| North Dakota | 635 | 639 | 9 686 | 15 215 |
| Ohio | 10 939 | 10 847 | 190 720 | 17 564 |
| Oklahoma | 3 175 | 3 146 | 48 620 | 15 457 |
| Oregon | 2 922 | 2 842 | 49 198 | 17 196 |
| Pennsylvania | 11 961 | 11 882 | 222 228 | 18 686 |
| Rhode Island | 1 004 | 1 003 | 18 894 | 18 802 |
| South Carolina | 3 560 | 3 487 | 53 006 | 15 151 |
| South Dakota | 703 | 696 | 10 997 | 15 979 |
| Tennessee | 4 953 | 4 877 | 77 540 | 15 866 |
| Texas | 17 349 | 16 987 | 285 085 | 16 716 |
| Utah | 1 770 | 1 723 | 24 199 | 13 993 |
| Vermont | 567 | 563 | 9 889 | 17 511 |
| Virginia | 6 286 | 6 187 | 122 215 | 19 691 |
| Washington | 5 018 | 4 867 | 92 174 | 16 775 |
| West Virginia | 1 801 | 1 793 | 24 622 | 13 755 |
| Wisconsin | 4 955 | 4 892 | 86 147 | 17 560 |
| Wyoming | 460 | 454 | 7 378 | 16 314 |

¹U.S. Department of Commerce, Survey of Current Business, August 1990.²Bureau of the Census, Current Population Reports, Series P-25, July 1992.³Represents resident U.S. populations from the 1990 Decennial Census of Population and Housing.

Appendix A. Definitions of Selected Terms

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

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

Aid to Local Governments. See *Intergovernmental Expenditure*.

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

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

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

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

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

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

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

Capital Outlay. Direct expenditure for contract or force account construction of buildings, roads, and other improvements, for purchase of equipment, land, and existing structures, and for payments on capital leases. 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 as are payments on operating leases. See Construction, Equipment and Land and Existing Structures.

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

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

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

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

Charges and Miscellaneous General Revenue. General Revenue other than Taxes and Intergovernmental Revenue.

Commercial Activities, n.e.c. See *Miscellaneous Commercial Activities*.

Construction. Production of fixed works and structures and additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are

integral parts of a structure. Includes contract construction, undertaken on a contract basis of private contractors, and force account construction, undertaken with direct use of material and labor by the government.

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

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

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

County Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government; includes those governments designated as counties, parishes in Louisiana, and boroughs in Alaska.

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

Current Expenditure. All expenditures with the exception of capital outlay. Includes Current Operations, Assistance and Subsidies, interest on debt, and Insurance Benefits and Repayments.

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

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

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

Debt Issued. See Long-Term Debt Issued.

Debt Offsets. See Long-Term Debt Offsets.

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

Debt Retired. See Long-Term Debt Retired.

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

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

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

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals) and educational programs for adults, veterans, and other special classes. Higher Education includes activities of degree-granting post-secondary institutions operated by State and local governments, except that agricultural extension services and experiment stations are classified under Natural Resources, and hospitals serving the public are classified under Hospitals. Elementary and Secondary Education comprises payments for instructional, support services and other activities for kindergarten through high school programs. This includes the

operation of public schools, construction of school buildings, purchase and operation of school buses, and other services ancillary to the provision of public schools. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis in both higher and elementary-secondary education. Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services. Comprises the functions of Education and Libraries.

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

Elementary and Secondary Education. See under Education.

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

Employee-Retirement Revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipt of payments from other levels of government expressly for government employees covered by a public retirement system. Excludes any contributions by a government, either as employer contributions or for general financial support, to its own 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.

Employee-Retirement System. A government-administered contributory program with identifiable assets for financing retirement and associated benefits for State or local government employees. Excludes plans where governments make no contributions. See *Insurance Trust System*.

Employment Security Administration. Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See Unemployment Compensation Expenditure for benefit payments under this program.

Environment and Housing. Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Solid Waste Management.

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

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

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

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

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

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

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

Forestry. Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest firefighting activities.

Full-Faith and Credit Debt. Long-term debt for which the credit of the government concerned, implying the power of taxation, is unconditionally pledged. Includes debt payable

initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. See also General Obligation Debt.

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

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

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

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

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

General Expenditure, n.e.c. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General Local Government Support. Amounts distributed to local governments without restriction of function or purpose to which applicable.

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

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

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

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

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

Health. Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage 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. Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by the 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 government 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 that allows the receiving government unrestricted use as to function or purpose.

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

Intergovernmental Revenue From Local Governments.

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

Intergovernmental Revenue From State Government.

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

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

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

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

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

1. Alcoholic beverages. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. Amusements. License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

3. Corporations in general. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).
4. Hunting and fishing. Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. Motor vehicles. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. Motor vehicle operators. Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
7. Occupations and businesses, n.e.c. License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.
8. Public utilities. License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.
9. Other license taxes. License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

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

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

Liquor Stores Revenue. Amounts received from sale of liquor and other miscellaneous revenue of government-maintained alcoholic beverage monopoly system. Excludes any taxes collected by the system for its own or other governments.

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

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

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions. Offsets also include an amount equal to that recorded as Public Debt for Private Purposes.

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

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

Motor Vehicle License Taxes. See under License Taxes.

Municipal Governments. Organized local governments authorized in State constitutions and statutes and established to provide government for a specific concentration of population in a defined area. Includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England States, Minnesota, New York, and Wisconsin).

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil

and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C.. Not elsewhere classified.

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 resource of the government if the pledged sources are insufficient. This category encompasses Public Debt for Private Purposes.

OASDHI (Old Age, Survivors', Disability and Health Insurance). The Federal Government social insurance program commonly called Social Security.

Occupations and Business License Taxes. See under License Taxes.

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

Other Hospitals. See under Hospitals.

Own Hospitals. See under Hospitals.

Parimutuel Taxes. See under Sales and Gross Receipts Taxes.

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

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

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

Postal Service. Activities of the U. S. Postal Service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Air Transportation.

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

Property Tax Relief. Amounts received distinctly as reimbursement for State-mandated tax relief programs that have resulted in foregone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

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

Public Debt for Private Purposes. Credit obligations of a government or its agencies issued for the purpose of directly funding private sector activities. These activities include: industrial and commercial development, pollution control of private sector facilities, housing and mortgage loans, private hospital construction, student loans, sports stadia, convention centers, shopping malls, and other private projects. This debt is assigned to the government under whose authority the bonds were issued.

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

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

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions including nursing homes not directly associated with a government hospital. Other public welfare includes payments to other governments for the purposes, amounts for administration, support of

private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

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

Rents. Amounts received from the temporary possession of building, land, or other property including revenue from leases of land relating to natural resource exploration and production. Rental revenues exclude income from particular facilities such as hospitals or housing that can be functionally classified; these functionally related amounts are treated as Current Charges. See also Royalties.

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

Royalties. A government's compensation for granting the privilege of sale or development of a resource or product. See also Rents.

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, Federal 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 of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

1. General Sales or Gross Receipts Taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or businesses are reported separately under category 2 below.

2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes on items such as alcoholic beverages or tobacco products are examples.
- a. *Alcoholic beverages.* Selective sales and gross receipts taxes on alcoholic beverages.
 - b. *Amusements.* Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
 - c. *Insurance.* Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
 - d. *Motor fuel.* Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
 - e. *Parimutuels.* Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
 - f. *Public utilities.* Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
 - g. *Tobacco products.* Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
 - h. *Other selective sales and gross receipts taxes.* Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation. Comprises Sewerage and Solid Waste Management; see below. Sanitary engineering, smoke regulation, and other health activities are classified under Health.

School District Governments. Organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or State governments.

Securities. Stocks and bonds, notes, mortgages, and other evidence of indebtedness.

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

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

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

Short-Term Debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, 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.

Sinking Funds. Funds established specifically for the redemption of long-term debt principal.

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

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

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

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

Special District Governments. All organized local entities (other than counties, municipalities, townships, or school districts) authorized by State law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments. Known by a variety of titles, including districts, authorities, boards, and commissions.

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 service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Government. The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. For all such agencies, the financial information in this report represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds and bond funds.

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 local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are categorized as Intergovernmental Revenue. However, locally-imposed taxes that are collected by the State governments acting as an agent and returned to the local governments are counted as local government taxes.

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

Township Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government for areas defined without regard to population concentration. Includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, plus townships in other States.

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

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

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

Unemployment Compensation Revenue. Employer (and in some cases employee) contributions, interest on investments, and net Federal advances and contributions for unemployment compensation programs.

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

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

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

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

Utility Revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from taxes, special assessments, and intergovernmental aid is classified as General Revenue, not Utility Revenue.

Vendor Payments. See under Public Welfare.

Veterans' Services. Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under Public Welfare, Education, Hospitals, or other functions.

Water Supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other governments for domestic or

industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources. See under Utility.

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

Welfare. See Public Welfare.

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

Workers' Compensation Expenditure. Insurance trust expenditure for government-administered workers' compensation systems. Consists of cash benefit payments to

injured workers covered by the system. Excludes government contributions to system on behalf of its own employees and expenditure for administration.

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

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

Appendix B. Notes Relating to Government Finances

The following State government finance items were revised after the publication of State Government Finances: 1991
[Million dollars. For meaning of abbreviations and symbols, see introductory text]

| Item | Original amount | Revised amount |
|---------------------------|-----------------|----------------|
| Total revenue | 661,393 | 659,948 |
| Insurance trust | 103,199 | 101,752 |
| Employee retirement | 72,559 | 71,113 |
| Florida | 3,195 | 1,438 |
| Massachusetts | 507 | 515 |
| North Dakota | 143 | 112 |
| Rhode Island | 500 | 500 |
| South Carolina | 1,197 | 1,074 |
| West Virginia | 203 | 365 |
| Total expenditure | 628,634 | 628,836 |
| General expenditure | 554,553 | 554,901 |
| Education | 196,461 | 196,648 |
| Indiana | 4,404 | 4,521 |
| Welfare | 124,464 | 124,456 |
| Kansas | 825 | 817 |
| Miscellaneous | 23,989 | 24,158 |
| Arizona | 54 | 223 |
| Insurance trust | 64,360 | 64,214 |
| Employee retirement | 32,442 | 32,295 |
| Rhode Island | 377 | 199 |

Appendix C. Two-Letter State Abbreviations

| State | Abbreviation | State | Abbreviation |
|---------------|--------------|----------------|--------------|
| Alabama | AL | Montana | MT |
| Alaska | AK | Nebraska | NE |
| Arizona | AZ | Nevada | NV |
| Arkansas | AR | New Hampshire | NH |
| California | CA | New Jersey | NJ |
| Colorado | CO | New Mexico | NM |
| Connecticut | CT | New York | NY |
| Delaware | DE | North Carolina | NC |
| Florida | FL | North Dakota | ND |
| Georgia | GA | Ohio | OH |
| Hawaii | HI | Oklahoma | OK |
| Idaho | ID | Oregon | OR |
| Illinois | IL | Pennsylvania | PA |
| Indiana | IN | Rhode Island | RI |
| Iowa | IA | South Carolina | SC |
| Kansas | KS | South Dakota | SD |
| Kentucky | KY | Tennessee | TN |
| Louisiana | LA | Texas | TX |
| Maine | ME | Utah | UT |
| Maryland | MD | Vermont | VT |
| Massachusetts | MA | Virginia | VA |
| Michigan | MI | Washington | WA |
| Minnesota | MN | West Virginia | WV |
| Mississippi | MS | Wisconsin | WI |
| Missouri | MO | Wyoming | WY |

Appendix D. Explanation for Tracing Origin and Allocation of Funds in Tables 19 and 23

The following is a guide for tracing the origin and allocation of State and local government funds in table 19 and 23. Calculations exclude minor Federal Government amounts.

GENERAL REVENUE — TABLE 19

State—Start with the amount of State government own source revenue, add in the funds received from the Federal and local governments, and subtract the amount local governments receive from the State government.

Local—Start with the amount of local government own source revenue, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local government.

GENERAL EXPENDITURE — TABLE 23

State—Start with the State government direct general expenditure before transfers among governments, add in the intergovernmental transfers the State government receives from the Federal and local governments, and subtract the amount local governments receive from the State governments.

Local—Start with the local government direct general expenditure before transfers among governments, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local governments.

Appendix E. Relative Standard Errors

The following tables, E-1, E-2, and E-3 contain the Relative Standard errors of State and local, County, and municipal government estimates expressed in percent.

The estimates in this report may be affected by changes in classification and procedure that began in 1988. These areas were especially affected: miscellaneous general revenue; highways; and indebtedness data. Appendix B of

Government Finances: 1987-88 contains a detailed explanation of these changes. Estimates of the relative standard errors of local government totals can be calculated from the relative standard errors for State and local government estimates given in table E-1 by using the following equation:

$$\text{Relative Standard Error of State and Local Total} = \frac{(\text{Estimate of the State and Local Total}) (\text{Relative Standard Error of State and Local Total})}{\text{Estimate of the Local Total}}$$

Table E-1. Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1991

(For meaning of abbreviations and symbols, see introductory text)

| State | Revenue | | | | | Expenditure | | | | | |
|----------------------|---------|-----------------|-------|---------|-------------------------------|-------------|---------|----------------|-------------|-----------|--------|
| | Total | General revenue | | | | Total | Current | Capital outlay | By function | | |
| | | Total | Taxes | Charges | Miscellaneous general revenue | | | | Welfare | Hospitals | Health |
| | | 1 | 2 | 3 | 4 | | | | 5 | 6 | 7 |
| Alabama | .29 | .31 | .24 | .36 | .79 | .31 | .21 | 2.07 | .05 | .20 | .10 |
| Alaska | .17 | .24 | .03 | 2.32 | .02 | .34 | .38 | .24 | - | - | .28 |
| Arizona | .25 | .29 | .23 | .30 | 1.45 | .26 | .21 | 1.02 | - | .03 | .14 |
| Arkansas | .24 | .24 | .27 | .55 | .47 | .28 | .24 | 1.46 | - | 1.06 | 1.14 |
| California | .22 | .24 | .13 | .48 | .45 | .25 | .20 | 1.17 | - | .23 | .15 |
| Colorado | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | .28 | .35 | .27 |
| Connecticut | .11 | .11 | .01 | .42 | .07 | .08 | .08 | .26 | - | - | .02 |
| Delaware | - | - | .01 | .01 | .02 | - | - | - | - | - | - |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | .11 | .11 | .07 | .29 | .21 | .15 | .11 | .67 | .03 | .30 | .21 |
| Georgia | .17 | .18 | .23 | .30 | .83 | .34 | .21 | 1.79 | .03 | .39 | 1.14 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | .26 | .28 | .31 | .39 | .90 | .42 | .40 | 1.62 | .23 | .95 | .23 |
| Illinois | .28 | .29 | .41 | .44 | .46 | .72 | .18 | 5.26 | .08 | .05 | .35 |
| Indiana | .16 | .16 | .22 | .70 | .75 | .26 | .18 | 1.59 | .07 | .15 | .28 |
| Iowa | .19 | .18 | .17 | .72 | .70 | .31 | .25 | 1.75 | .38 | 1.33 | 1.10 |
| Kansas | .14 | .14 | .18 | .57 | .44 | .20 | .17 | .92 | .40 | 1.09 | .33 |
| Kentucky | .18 | .17 | .18 | .56 | .51 | .36 | .19 | 2.59 | .02 | .36 | 1.03 |
| Louisiana | .19 | .17 | .18 | .89 | .22 | .30 | .25 | 1.21 | .11 | 1.06 | .16 |
| Maine | .17 | .17 | .26 | .49 | .42 | .30 | .24 | .23 | .05 | .02 | .54 |
| Maryland | .03 | .03 | .03 | .11 | .13 | .06 | .03 | .34 | - | - | - |
| Massachusetts | .07 | .08 | .01 | .12 | .12 | .08 | .07 | .53 | - | - | - |
| Michigan | .18 | .18 | .24 | .48 | .62 | .23 | .17 | 1.91 | .16 | .69 | .76 |
| Minnesota | .28 | .27 | .32 | .96 | .66 | .44 | .32 | 2.15 | 4.76 | .36 | .70 |
| Mississippi | .22 | .24 | .26 | .75 | .88 | .36 | .25 | 2.18 | .24 | 1.30 | .52 |
| Missouri | .29 | .31 | .42 | .76 | .43 | .47 | .33 | 3.19 | .47 | 2.00 | 1.77 |
| Montana | .38 | .35 | .58 | .64 | 1.13 | .33 | .31 | 1.31 | .36 | .48 | .83 |
| Nebraska | .49 | .62 | .74 | 1.57 | .89 | .45 | .43 | 1.55 | .76 | 2.68 | .33 |
| Nevada | 1.43 | 1.50 | .64 | .80 | .37 | 1.03 | 1.25 | .36 | .07 | - | .55 |
| New Hampshire | .54 | .58 | .91 | .43 | .83 | .71 | .47 | .53 | .22 | .15 | .28 |
| New Jersey | .10 | .10 | .15 | .25 | .28 | .15 | .10 | .12 | .01 | - | .14 |
| New Mexico | .20 | .21 | .19 | .18 | .36 | .35 | .25 | 1.54 | .20 | - | .67 |
| New York | .06 | .06 | .61 | .24 | .22 | .16 | .06 | 1.20 | .03 | .28 | .06 |
| North Carolina | .10 | .11 | .47 | .31 | .45 | .14 | .11 | .87 | - | - | .05 |
| North Dakota | .23 | .23 | .26 | .48 | .79 | .32 | .34 | .81 | .22 | - | .37 |
| Ohio | .20 | .20 | .34 | .64 | .61 | .21 | .17 | 1.29 | .17 | .85 | .64 |
| Oklahoma | .22 | .23 | .23 | .62 | .70 | .36 | .33 | 1.48 | .08 | 1.20 | .26 |
| Oregon | .19 | .20 | .30 | .50 | .46 | .21 | .18 | .92 | .34 | - | .71 |
| Pennsylvania | .73 | .78 | .88 | .54 | 6.57 | .66 | .68 | 1.94 | .05 | - | .14 |
| Rhode Island | .04 | .04 | .03 | .03 | .02 | .05 | .03 | .43 | - | - | - |
| South Carolina | .56 | .62 | .32 | 1.82 | .67 | .64 | .64 | 1.78 | .48 | 3.20 | .67 |
| South Dakota | .19 | .19 | .32 | .54 | .42 | .29 | .24 | 1.14 | .11 | .05 | .65 |
| Tennessee | .23 | .24 | .08 | .41 | .45 | .30 | .25 | 1.58 | .0 | .0 | .39 |
| Texas | .28 | .24 | .17 | 1.25 | .54 | .30 | .31 | 1.04 | .07 | 3.11 | .27 |
| Utah | .25 | .29 | .29 | .82 | .66 | .23 | .16 | 1.27 | .32 | .19 | .47 |
| Vermont | .36 | .38 | .74 | .28 | .34 | .40 | .30 | 3.34 | .02 | .03 | .41 |
| Virginia | .09 | .07 | .02 | .13 | .12 | .10 | .07 | .49 | - | - | .03 |
| Washington | .36 | .41 | .56 | .85 | 1.41 | .91 | .28 | 1.34 | - | 1.48 | .19 |
| West Virginia | .28 | .28 | .27 | .74 | .42 | .41 | .28 | 3.22 | - | 1.75 | 1.33 |
| Wisconsin | .17 | .18 | .22 | .28 | .66 | .33 | .24 | .20 | .23 | - | 1.29 |
| Wyoming | .33 | .35 | .65 | .37 | .25 | .42 | .50 | .78 | .23 | .80 | .62 |

Table E-1. Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1991—Continued

(For meaning of abbreviations and symbols, see introductory text)

| State | Expenditure—Con. | | | | | | | | | Total long-term debt | Total cash and security holdings |
|----------------------|------------------|--------|-------|-------------|-----------------------|-------------------------------------|-----------|-------------------------|-----------|----------------------|----------------------------------|
| | By Function—Con | | | | | | | | | | |
| | Highways | Police | Fire | Correc-tion | Parks and recre-ation | Housing and commu-nity devel-opment | Sew-erage | Solid waste manage-ment | Utilities | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| Alabama | 1.88 | 1.26 | 1.43 | 1.07 | 1.05 | 5.08 | 3.14 | 3.57 | .91 | .98 | 1.01 |
| Alaska | .21 | .07 | .14 | - | 20.50 | - | .33 | .16 | .35 | .02 | .01 |
| Arizona | .44 | .42 | 3.88 | .34 | .60 | .63 | 1.47 | .45 | .48 | 1.22 | 2.17 |
| Arkansas | .75 | .58 | 1.16 | 2.06 | .46 | 1.95 | 1.94 | 3.14 | .87 | .70 | .55 |
| California | .36 | .52 | 3.22 | - | 1.02 | .90 | 1.78 | .28 | .32 | .28 | .26 |
| Colorado | .62 | .27 | 3.60 | .10 | .49 | 1.69 | 3.65 | 2.12 | .63 | .57 | .38 |
| Connecticut | .17 | .02 | .09 | - | .07 | 2.28 | .30 | .07 | .01 | .05 | .05 |
| Delaware | .03 | .06 | .03 | - | - | - | - | - | .02 | - | - |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | .39 | .30 | .86 | .13 | .26 | 2.38 | 2.29 | .84 | .52 | .25 | .22 |
| Georgia | 1.89 | .74 | .76 | 1.34 | .75 | 3.54 | .94 | 1.57 | .41 | .86 | .56 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | 1.03 | .96 | 3.83 | .69 | 2.12 | - | 1.34 | 1.40 | .82 | .97 | .56 |
| Illinois | .91 | .55 | 2.58 | .75 | 1.89 | .42 | .85 | 2.35 | .44 | .55 | .45 |
| Indiana | .82 | .51 | 1.50 | 1.15 | 1.81 | 2.51 | 3.03 | 2.04 | .78 | 1.60 | 1.09 |
| Iowa | .57 | .78 | .93 | .79 | 1.58 | .57 | 2.59 | 2.32 | 2.64 | 1.16 | .98 |
| Kansas | .56 | .48 | .52 | .51 | 1.50 | 1.20 | 2.01 | 2.57 | 1.26 | .89 | .81 |
| Kentucky | 1.40 | .74 | 2.80 | 1.57 | 1.23 | 1.58 | 3.30 | 2.24 | 1.84 | .67 | .55 |
| Louisiana | .94 | 1.10 | .63 | .94 | .69 | 1.70 | 1.14 | 1.64 | 1.45 | .33 | .23 |
| Maine | 2.51 | 1.03 | 2.94 | 1.85 | 1.06 | 1.27 | 1.43 | 3.81 | 4.92 | .61 | .47 |
| Maryland | .16 | .12 | .08 | - | .06 | .59 | .39 | .32 | .31 | .13 | .13 |
| Massachusetts | - | - | .07 | - | - | 1.70 | - | - | .02 | .05 | .17 |
| Michigan | .81 | .48 | .89 | .45 | .84 | 1.52 | 1.80 | 1.31 | .99 | .53 | .66 |
| Minnesota | .82 | .61 | .75 | 1.06 | 1.38 | 2.07 | 1.70 | 1.90 | 1.25 | .25 | .76 |
| Mississippi | .62 | .85 | .67 | 1.28 | .60 | 2.09 | 1.44 | 1.66 | .55 | .90 | .31 |
| Missouri | 1.71 | .67 | 12.94 | .74 | .71 | .96 | .54 | 2.99 | .55 | .98 | .38 |
| Montana | .59 | .45 | 1.31 | .37 | 1.95 | 3.21 | 2.61 | 2.10 | 9.84 | 1.77 | .63 |
| Nebraska | 1.64 | .66 | 4.23 | 1.07 | .70 | 25.25 | 2.45 | 2.90 | .30 | 1.34 | .72 |
| Nevada | .75 | .01 | 10.84 | .04 | .01 | 21.00 | .53 | 1.23 | .09 | .07 | .60 |
| New Hampshire | 1.40 | .84 | 1.06 | - | 1.32 | .80 | .78 | 6.97 | 3.87 | 1.41 | 57.94 |
| New Jersey | .37 | .30 | 1.17 | .08 | .19 | 1.51 | .92 | .84 | .32 | .33 | .25 |
| New Mexico | .42 | 1.00 | .44 | 1.28 | .94 | .18 | .55 | .83 | .67 | .34 | .18 |
| New York | .27 | .17 | .95 | .13 | .28 | .43 | 1.05 | .52 | .10 | .21 | .24 |
| North Carolina | .30 | .40 | .57 | - | 1.25 | 3.28 | 2.78 | .81 | .43 | .27 | .28 |
| North Dakota | .99 | .42 | 2.01 | .99 | 7.35 | 1.29 | 2.70 | 2.88 | 3.98 | .27 | .42 |
| Ohio | .63 | 1.16 | 1.16 | .76 | 1.11 | 1.54 | 1.01 | 1.19 | 1.11 | .67 | .58 |
| Oklahoma | 1.52 | .66 | .74 | .30 | .44 | 3.12 | 1.87 | 2.08 | 1.42 | .88 | .47 |
| Oregon | .46 | .43 | 6.43 | .61 | .89 | 1.42 | 1.96 | .85 | .39 | .24 | .48 |
| Pennsylvania | .57 | .37 | .91 | .46 | .86 | 1.47 | 2.32 | 1.14 | .29 | 7.79 | 9.93 |
| Rhode Island | .10 | - | .24 | - | - | .99 | - | - | .05 | .22 | .06 |
| South Carolina | 1.73 | .67 | 4.74 | .38 | 1.28 | 5.89 | 1.90 | 2.04 | .37 | .70 | .52 |
| South Dakota | 1.30 | .82 | 2.30 | 2.20 | .84 | 1.31 | 1.82 | 1.57 | .51 | .68 | .34 |
| Tennessee | .37 | .62 | .28 | - | .81 | .99 | 2.51 | 1.87 | .45 | .71 | .55 |
| Texas | .95 | .43 | .62 | 2.63 | .62 | 5.61 | 1.16 | 1.41 | 2.16 | 1.31 | .33 |
| Utah | .55 | .68 | 1.15 | 5.69 | 2.10 | .71 | 5.21 | 4.25 | .33 | .43 | .59 |
| Vermont | 1.03 | .50 | 1.68 | .08 | .44 | - | 2.53 | 3.00 | .71 | .48 | .93 |
| Virginia | .27 | .13 | .18 | - | .42 | .04 | .27 | .38 | .45 | .19 | .15 |
| Washington | .65 | .70 | 17.94 | .38 | .47 | 2.80 | 3.49 | 1.38 | .44 | .47 | .81 |
| West Virginia | .27 | 1.11 | 1.00 | 1.88 | .68 | .30 | 5.76 | 3.06 | 4.97 | - | .60 |
| Wisconsin | 1.02 | .54 | 1.06 | .70 | 1.25 | 3.92 | .82 | 1.58 | 1.24 | 1.19 | 1.17 |
| Wyoming | .97 | .52 | 7.47 | 3.75 | 1.21 | .09 | 1.22 | .79 | 1.18 | .58 | .25 |

Table E-2. Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1991

(For meaning of abbreviations and symbols, see introductory text)

| State | Revenue | | | | | Expenditure | | | | | |
|----------------------|---------|-----------------|-------|---------|--|-------------|---------|-------------------|-------------|----------------|--------|
| | Total | General Revenue | | | | Total | Current | Capital outlay | By function | | |
| | | Total | Taxes | Charges | Miscella- neous general revenue | | | | Welfare | Hospi- tals | Health |
| | | 1 | 2 | 3 | 4 | | | | 5 | 6 | 7 |
| Alabama | .94 | .95 | 1.41 | 1.71 | 3.10 | 1.83 | 1.68 | 4.21 | 1.14 | .97 | 1.50 |
| Alaska | - | - | - | - | - | - | - | - | - | - | - |
| Arizona | - | - | - | - | - | - | - | - | - | - | - |
| Arkansas | 2.35 | 2.35 | 3.37 | 4.07 | 2.16 | 1.95 | 1.84 | 9.34 | 18.85 | 5.33 | 5.65 |
| California | - | - | - | - | - | - | - | - | - | - | - |
| Colorado | .34 | .34 | .40 | .50 | .42 | .39 | .47 | 2.48 | 1.42 | - | 1.03 |
| Connecticut | - | - | - | - | - | - | - | - | - | - | - |
| Delaware | - | - | - | - | - | - | - | - | - | - | - |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | .41 | .43 | .34 | .42 | .49 | .36 | .38 | .45 | .70 | .27 | 1.31 |
| Georgia | .74 | .74 | .91 | 1.11 | 1.39 | 1.10 | .99 | 3.86 | 2.16 | 1.82 | 2.91 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | 1.31 | 1.31 | 2.56 | 1.28 | 1.65 | 1.21 | .94 | 1.18 | 2.44 | 1.91 | .76 |
| Illinois | .44 | .44 | .68 | .99 | 1.54 | .41 | .51 | .97 | 3.13 | - | 3.95 |
| Indiana | .79 | .79 | 1.45 | 45.95 | 3.36 | .84 | .83 | 4.52 | .68 | 2.46 | 3.37 |
| Iowa | 1.28 | 1.28 | .85 | 3.92 | 1.56 | 1.38 | 1.35 | 4.26 | 3.63 | 3.53 | 2.56 |
| Kansas | .64 | .64 | .46 | 2.55 | .68 | .80 | .83 | 1.48 | 12.88 | 4.18 | .90 |
| Kentucky | .91 | .91 | 2.33 | 1.47 | 1.40 | .76 | .95 | 2.34 | 3.47 | 1.42 | 3.01 |
| Louisiana | 1.27 | 1.06 | 1.15 | 2.65 | 1.36 | 1.91 | 1.81 | 3.06 | 9.82 | 2.51 | 4.22 |
| Maine | 6.69 | 6.69 | 6.71 | 4.44 | 27.57 | 2.01 | 1.96 | 5.84 | 1.56 | 41.65 | 4.82 |
| Maryland | - | - | - | - | - | - | - | - | - | - | - |
| Massachusetts | - | - | - | - | - | - | - | - | - | - | - |
| Michigan | .89 | .91 | .68 | 2.19 | 1.50 | .69 | .70 | 1.49 | 2.28 | 3.87 | 2.13 |
| Minnesota | 1.28 | 1.28 | .75 | 2.18 | 2.08 | 1.06 | .87 | 4.13 | 12.41 | .05 | 1.23 |
| Mississippi | 1.33 | 1.34 | 1.26 | 2.02 | 2.18 | 1.48 | 1.31 | 8.38 | 10.26 | 2.41 | 2.22 |
| Missouri | 2.15 | 2.16 | 1.75 | 8.26 | 2.85 | 2.37 | 2.59 | 4.06 | 88.08 | 12.73 | 6.41 |
| Montana | 1.08 | 1.08 | 1.07 | 1.89 | 3.88 | 1.09 | 1.16 | 2.85 | 4.89 | 2.75 | 4.15 |
| Nebraska | 2.75 | 2.75 | 1.11 | 7.81 | 1.55 | 2.05 | 2.19 | 3.74 | 1.36 | 10.40 | 2.10 |
| Nevada | .37 | .38 | .49 | .70 | .27 | .42 | .40 | .57 | .53 | 1.24 | 3.18 |
| New Hampshire | - | - | - | - | - | - | - | - | - | - | - |
| New Jersey | - | - | - | - | - | - | - | - | - | - | - |
| New Mexico | .86 | .94 | 1.53 | .49 | 3.54 | 1.11 | .95 | 5.06 | 4.64 | - | 20.79 |
| New York | .21 | .22 | .18 | .63 | 1.14 | .12 | .16 | 1.01 | .28 | 1.87 | .55 |
| North Carolina | - | - | - | - | - | - | - | - | - | - | - |
| North Dakota | .60 | .60 | .73 | 2.37 | .74 | .60 | .91 | 4.08 | 2.01 | - | 3.51 |
| Ohio | 1.34 | 1.37 | .91 | 4.16 | 2.25 | .99 | .89 | 2.74 | 1.01 | 4.30 | 1.63 |
| Oklahoma | .99 | 1.00 | .97 | 2.72 | .48 | 1.28 | 1.29 | 4.53 | .99 | 3.94 | 2.25 |
| Oregon | .45 | .46 | 1.16 | 1.17 | 2.61 | .88 | .72 | 2.09 | 2.80 | 47.65 | .93 |
| Pennsylvania | 1.40 | 1.40 | .81 | 2.18 | 2.68 | .82 | .67 | 2.40 | .56 | - | .46 |
| Rhode Island | - | - | - | - | - | - | - | - | - | - | - |
| South Carolina | 4.56 | 4.63 | 1.06 | 5.51 | 1.35 | 3.57 | 3.66 | 2.93 | 8.22 | 6.51 | 6.55 |
| South Dakota | .97 | .97 | 1.45 | 4.57 | 3.15 | 1.06 | 1.40 | 7.51 | 3.33 | .61 | 6.86 |
| Tennessee | - | - | - | - | - | - | - | - | - | - | - |
| Texas | 1.11 | 1.11 | .89 | 1.18 | 1.05 | .91 | .78 | 2.51 | 3.26 | 7.64 | 1.28 |
| Utah | 1.60 | 1.60 | 1.00 | 5.41 | .80 | 1.20 | 1.42 | 1.00 | 15.94 | 9.30 | 1.02 |
| Vermont | 6.18 | 6.18 | 6.17 | 11.38 | 6.29 | 8.44 | 6.53 | 26.42 | - | - | - |
| Virginia | - | - | - | - | - | - | - | - | - | - | - |
| Washington | .59 | .59 | .83 | .42 | .99 | .92 | .53 | .34 | - | - | .70 |
| West Virginia | 1.58 | 1.58 | 1.38 | 9.64 | 1.22 | 2.17 | 2.16 | 5.69 | 78.64 | 20.34 | 4.91 |
| Wisconsin | 1.02 | 1.04 | 1.77 | .67 | 1.39 | 1.06 | .87 | .46 | 1.29 | - | 3.17 |
| Wyoming | 2.33 | 2.33 | 3.58 | 1.30 | 1.78 | 1.05 | 1.32 | 5.43 | 7.46 | .06 | 7.29 |

Table E-2. Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1991—Continued

(For meaning of abbreviations and symbols, see introductory text)

| State | Expenditure—Con. | | | | | | | | | Total long-term debt | Total cash and security holdings |
|----------------------|------------------|--------|--------|------------|----------------------|-----------------------------------|----------|------------------------|-----------|----------------------|----------------------------------|
| | By Function—Con | | | | | | | | | | |
| | Highways | Police | Fire | Correction | Parks and recreation | Housing and community development | Sewerage | Solid waste management | Utilities | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| Alabama | 6.13 | 3.53 | 34.31 | 2.52 | 1.21 | - | .76 | 2.22 | 1.04 | 4.03 | 2.50 |
| Alaska | - | - | - | - | - | - | - | - | - | - | - |
| Arizona | - | - | - | - | - | - | - | - | - | - | - |
| Arkansas | 3.26 | 1.45 | 8.46 | 3.45 | 9.64 | .19 | - | 13.72 | - | 1.73 | 1.74 |
| California | - | - | - | - | - | - | - | - | - | - | - |
| Colorado | 2.17 | .30 | 4.83 | .24 | 2.25 | 10.85 | 3.92 | 3.50 | .87 | .02 | .15 |
| Connecticut | - | - | - | - | - | - | - | - | - | - | - |
| Delaware | - | - | - | - | - | - | - | - | - | - | - |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | 1.03 | .37 | .41 | .41 | .18 | 1.22 | .02 | 1.46 | 2.19 | .27 | .36 |
| Georgia | 4.37 | 1.66 | 1.12 | 3.29 | 2.12 | 8.39 | 1.08 | 2.53 | .86 | 1.31 | 1.55 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | 4.87 | 2.76 | - | 1.77 | 8.84 | - | - | 3.69 | - | 3.32 | 2.34 |
| Illinois | 3.87 | 1.14 | - | .97 | .14 | 3.04 | - | 11.01 | - | .93 | 1.37 |
| Indiana | 3.13 | .85 | 18.25 | 2.07 | 3.20 | 6.51 | 54.65 | 4.99 | .07 | 7.77 | 2.69 |
| Iowa | 1.30 | 2.04 | 18.42 | 2.20 | 3.36 | 12.23 | 45.40 | 8.61 | - | 1.86 | 1.87 |
| Kansas | 1.80 | .94 | 2.06 | 1.64 | 2.74 | 16.14 | .25 | 2.01 | - | .38 | .40 |
| Kentucky | 5.51 | 1.56 | 4.86 | 3.31 | 3.67 | - | - | 5.53 | - | 1.04 | .84 |
| Louisiana | 3.64 | 2.83 | 1.74 | 4.24 | 5.74 | 9.30 | .49 | 4.93 | 11.47 | .41 | .64 |
| Maine | 9.20 | 4.75 | 101.51 | 3.55 | 367.46 | - | - | 40.69 | -15.60 | 20.20 | - |
| Maryland | - | - | - | - | - | - | - | - | - | - | - |
| Massachusetts | - | - | - | - | - | - | - | - | - | - | - |
| Michigan | 1.91 | 1.04 | - | .82 | 2.49 | 24.99 | 2.39 | 7.74 | 2.84 | 1.03 | .89 |
| Minnesota | 2.96 | 1.63 | 40.06 | 1.54 | 3.20 | 1.43 | 2.17 | 2.76 | - | 4.79 | 1.40 |
| Mississippi | 1.95 | 2.59 | 3.80 | 6.36 | 2.91 | 52.28 | - | 4.50 | 8.89 | .71 | .43 |
| Missouri | 8.14 | 3.91 | 12.86 | 1.71 | .13 | - | - | 12.28 | - | .94 | 2.96 |
| Montana | 1.07 | .79 | 3.33 | .63 | 1.98 | - | 1.63 | 4.17 | 100.59 | 3.46 | 4.66 |
| Nebraska | 3.19 | 1.40 | - | 2.13 | 2.89 | 97.80 | - | 18.69 | - | .67 | 2.35 |
| Nevada | 3.43 | .74 | 1.55 | .32 | .19 | 1.15 | .81 | 5.42 | .21 | .02 | .09 |
| New Hampshire | - | - | - | - | - | - | - | - | - | - | - |
| New Jersey | - | - | - | - | - | - | - | - | - | - | - |
| New Mexico | 2.42 | 1.55 | 1.47 | 4.32 | 8.66 | 2.53 | 14.14 | 6.09 | - | .85 | 1.41 |
| New York | 1.12 | .45 | 1.31 | .44 | .21 | 8.45 | .14 | 2.31 | .04 | .59 | 1.07 |
| North Carolina | - | - | - | - | - | - | - | - | - | - | - |
| North Dakota | 2.44 | 1.02 | 9.16 | 1.15 | 7.74 | 13.97 | - | 62.82 | - | .02 | .87 |
| Ohio | 2.91 | 1.64 | - | 1.61 | 4.81 | 5.85 | .90 | 5.01 | .17 | 1.84 | 1.43 |
| Oklahoma | 3.54 | 1.11 | 12.41 | 1.93 | .29 | - | 90.10 | 112.99 | - | .13 | .51 |
| Oregon | 2.37 | .58 | 2.88 | .99 | 6.02 | 3.20 | .31 | .61 | - | .03 | 3.97 |
| Pennsylvania | 2.63 | 2.74 | .91 | .82 | .29 | 21.12 | - | .13 | - | .94 | 1.66 |
| Rhode Island | - | - | - | - | - | - | - | - | - | - | - |
| South Carolina | 8.15 | 2.10 | 17.84 | 1.05 | 5.13 | .55 | 7.93 | 2.77 | 7.06 | .84 | 2.66 |
| South Dakota | 3.46 | 3.15 | 6.53 | 4.70 | 5.36 | 7.02 | - | 5.06 | - | - | 2.20 |
| Tennessee | - | - | - | - | - | - | - | - | - | - | - |
| Texas | 3.08 | 1.08 | 8.36 | 4.15 | 3.36 | 1.58 | 25.69 | 21.65 | 8.79 | .28 | .95 |
| Utah | 1.26 | .87 | 3.54 | 12.16 | .32 | - | - | 10.83 | - | .61 | 1.47 |
| Vermont | - | 9.65 | - | - | - | - | - | - | -100.08 | 7.07 | - |
| Virginia | - | - | - | - | - | - | - | - | - | - | - |
| Washington | 2.10 | .98 | .80 | .36 | .90 | .64 | .20 | 1.46 | 8.24 | .65 | .81 |
| West Virginia | - | 2.55 | 5.40 | 2.82 | 1.57 | .82 | 41.44 | 75.87 | 5.20 | .61 | .56 |
| Wisconsin | 2.78 | 1.27 | 32.79 | 1.39 | .28 | - | 1.05 | 3.15 | - | 3.97 | 2.52 |
| Wyoming | 5.18 | 1.40 | 1.70 | 6.96 | .48 | - | - | .45 | - | .17 | .93 |

Table E-3. **Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1991**

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

| State | Revenue | | | | | Expenditure | | | | | |
|----------------------|---------|-----------------|-------|---------|-------------------------------|-------------|---------|----------------|-------------|-----------|--------|
| | Total | General Revenue | | | | Total | Current | Capital outlay | By function | | |
| | | Total | Taxes | Charges | Miscellaneous general revenue | | | | Welfare | Hospitals | Health |
| | | 1 | 2 | 3 | 4 | | | | 5 | 6 | 7 |
| Alabama | .85 | 1.25 | 1.13 | 1.72 | 2.72 | 1.17 | .93 | 5.25 | 12.90 | .15 | 2.23 |
| Alaska | 1.24 | 2.04 | .32 | 4.92 | .29 | 1.55 | 1.74 | .95 | - | - | 9.14 |
| Arizona | 1.16 | 1.37 | .85 | .51 | 5.90 | .72 | .87 | .56 | .71 | 3.38 | 8.30 |
| Arkansas | .79 | 1.00 | 1.46 | 1.40 | 1.01 | .91 | .85 | .33 | 2.83 | - | 5.87 |
| California | .80 | 1.01 | .71 | .73 | .87 | 1.03 | .75 | 2.45 | - | - | 2.14 |
| Colorado | .43 | .50 | .76 | .50 | 1.29 | .81 | .36 | 3.25 | .66 | - | 1.14 |
| Connecticut | - | - | - | - | - | - | - | - | - | - | - |
| Delaware | .08 | .12 | .10 | - | .53 | .07 | .08 | - | 19.12 | - | - |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | .29 | .43 | .40 | .81 | .62 | .58 | .45 | 1.98 | - | - | 5.80 |
| Georgia | .50 | .60 | .92 | .57 | 1.58 | .88 | .75 | 3.14 | 5.22 | - | 5.33 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | 1.36 | 1.80 | .68 | .76 | 1.96 | 1.38 | 1.36 | 6.70 | 91.27 | - | 1.19 |
| Illinois | .64 | .70 | .86 | .97 | 1.63 | 3.87 | .61 | 16.70 | .74 | - | 1.18 |
| Indiana | .61 | .68 | .81 | 1.21 | 2.19 | 1.10 | .62 | 5.29 | - | - | .53 |
| Iowa | .72 | .68 | .85 | .86 | 1.96 | 1.43 | 1.14 | 5.48 | 12.84 | .54 | 4.17 |
| Kansas | .42 | .41 | .63 | 1.02 | .55 | .71 | .65 | 1.89 | - | - | 1.99 |
| Kentucky | 1.17 | 1.45 | 1.04 | 2.37 | 1.94 | 2.40 | .87 | 12.89 | .34 | - | 3.82 |
| Louisiana | .34 | .39 | .41 | .47 | .70 | .40 | .37 | 1.00 | 3.65 | - | .52 |
| Maine | - | - | - | - | - | - | - | - | - | - | - |
| Maryland | .38 | .35 | .37 | 1.29 | 1.28 | .60 | .32 | 2.49 | - | - | .06 |
| Massachusetts | - | - | - | - | - | - | - | - | - | - | - |
| Michigan | .44 | .55 | .59 | 1.04 | 2.19 | 1.04 | .51 | 5.94 | .78 | - | 46 |
| Minnesota | 1.18 | 1.17 | 1.96 | 2.18 | 1.23 | 1.33 | .80 | 4.15 | 3.79 | .78 | 12.70 |
| Mississippi | .41 | .56 | .72 | .59 | 1.11 | .45 | .37 | 2.44 | 28.70 | .64 | 4.01 |
| Missouri | .50 | .63 | .32 | .80 | 1.17 | 2.10 | .70 | 10.69 | - | - | 1.30 |
| Montana | .53 | .55 | .71 | 1.61 | 2.35 | .73 | .69 | 1.85 | .26 | - | 4.69 |
| Nebraska | .84 | 1.12 | .52 | 2.81 | 1.56 | 1.08 | 1.02 | 3.46 | 34.34 | - | 1.14 |
| Nevada | - | - | - | - | - | - | - | - | - | - | - |
| New Hampshire | - | - | - | - | - | - | - | - | - | - | - |
| New Jersey | .49 | .55 | .57 | 1.34 | 2.31 | .39 | .37 | 2.22 | .47 | 1.30 | 1.41 |
| New Mexico | .55 | .55 | .32 | .45 | 1.62 | .28 | .34 | .89 | 3.30 | - | 2.00 |
| New York | .18 | .19 | .10 | .56 | .58 | .18 | .14 | .97 | .95 | .60 | .06 |
| North Carolina | .65 | 1.16 | .68 | 1.72 | 2.67 | 1.05 | .83 | 3.35 | 2.95 | - | 8.49 |
| North Dakota | .85 | .81 | .88 | 1.12 | 1.08 | 1.17 | 1.25 | 1.86 | 4.07 | - | 20 |
| Ohio | .62 | .64 | .72 | 1.26 | 1.98 | .76 | .66 | 2.79 | 17.00 | - | 1.20 |
| Oklahoma | .74 | .84 | .72 | 1.13 | 1.91 | 1.09 | .89 | 2.98 | 77.10 | 2.15 | 1.68 |
| Oregon | .58 | .76 | .65 | .92 | 1.28 | .90 | .61 | 3.86 | - | - | .29 |
| Pennsylvania | .26 | .29 | .29 | 1.04 | 1.00 | .34 | .25 | 1.77 | - | - | .15 |
| Rhode Island | - | - | - | - | - | - | - | - | - | - | - |
| South Carolina | 1.09 | 1.62 | .84 | 1.75 | 1.74 | 2.37 | 2.60 | 9.30 | - | 97.56 | 35.40 |
| South Dakota | .30 | .31 | .42 | .43 | 1.16 | .45 | .38 | .87 | .16 | - | 8.17 |
| Tennessee | .72 | 1.64 | .58 | 2.03 | 1.43 | .88 | .71 | 4.59 | .82 | - | 4.92 |
| Texas | .92 | .45 | .51 | .69 | 1.25 | 1.08 | 1.18 | 2.44 | 3.89 | - | 1.12 |
| Utah | .65 | .68 | .39 | 1.86 | 1.68 | .81 | .90 | 1.93 | - | - | 11.17 |
| Vermont | .73 | .94 | 1.70 | .52 | 1.42 | .79 | .83 | .65 | - | - | 15.11 |
| Virginia | .51 | .45 | .27 | .92 | .56 | .45 | .29 | 2.03 | - | - | .23 |
| Washington | 1.21 | 1.66 | .84 | 1.34 | 7.25 | 1.44 | .76 | 3.54 | 2.98 | - | 3.54 |
| West Virginia | 2.43 | 2.55 | .62 | 1.03 | 1.94 | 2.85 | 1.51 | 20.89 | - | - | 1.38 |
| Wisconsin | .69 | .86 | .98 | 1.00 | 2.50 | 1.05 | .75 | 4.88 | 4.20 | - | 1.82 |
| Wyoming | .58 | .71 | .52 | .99 | 1.62 | .73 | .80 | 2.44 | 16.50 | 12.22 | 2.65 |

Table E-3. Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1991—Continued

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

| State | Expenditure—Con. | | | | | | | | | Total long-term debt | Total cash and security holdings |
|----------------------|------------------|--------|------|-------------|-----------------------|---------------------------------|-----------|-------------------------|-----------|----------------------|----------------------------------|
| | By function—Con. | | | | | | | | | | |
| | Highways | Police | Fire | Correc-tion | Parks and recre-ation | Housing commu-nity develop-ment | Sewer-age | Solid waste manage-ment | Utilities | | |
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | | |
| Alabama | 2.99 | 1.81 | 1.27 | 3.98 | 1.35 | 7.68 | 3.61 | 4.28 | 1.18 | 2.13 | 2.56 |
| Alaska | 2.00 | .20 | .17 | - | 30.70 | .72 | .76 | .75 | 1.14 | .08 | .11 |
| Arizona | 2.71 | .80 | .64 | 1.29 | .74 | 1.51 | 1.74 | .50 | 2.14 | 4.09 | 7.09 |
| Arkansas | 2.25 | .87 | .60 | 2.99 | .87 | - | 1.78 | 2.01 | .91 | 1.48 | 1.05 |
| California | 1.45 | .84 | 2.24 | - | 1.55 | 1.50 | 3.65 | .54 | .14 | .26 | .46 |
| Colorado | 1.94 | .37 | .15 | .24 | .52 | 2.07 | 1.65 | 3.01 | .74 | .60 | .79 |
| Connecticut | - | - | - | - | - | - | - | - | - | - | - |
| Delaware | .29 | .17 | .04 | - | - | - | - | - | .06 | - | .10 |
| District of Columbia | - | - | - | - | - | - | - | - | - | - | - |
| Florida | 1.58 | .62 | 1.19 | - | .50 | 1.86 | 4.45 | .93 | .31 | .81 | .77 |
| Georgia | 1.39 | .78 | .99 | 1.60 | .90 | 5.36 | 1.43 | 1.88 | .82 | 3.92 | 1.51 |
| Hawaii | - | - | - | - | - | - | - | - | - | - | - |
| Idaho | 3.41 | .64 | .48 | 98.57 | 2.44 | - | 1.49 | 1.05 | .85 | 2.29 | 1.90 |
| Illinois | 3.25 | .71 | .87 | 3.83 | 2.23 | 1.26 | 2.31 | 2.00 | 1.20 | .97 | 1.10 |
| Indiana | 2.41 | .79 | 1.35 | 1.25 | 2.51 | 1.09 | 3.29 | 2.30 | 1.45 | 2.32 | 1.59 |
| Iowa | 2.38 | 1.06 | .93 | 6.82 | 2.02 | .60 | 2.66 | 2.41 | 2.72 | 1.47 | 1.78 |
| Kansas | 1.40 | .66 | .46 | 1.91 | 1.90 | 1.17 | 2.37 | 3.43 | 1.78 | 1.24 | 1.34 |
| Kentucky | .16 | 1.44 | 1.26 | .40 | 3.85 | 2.18 | 6.36 | 2.65 | 2.22 | 2.51 | 2.45 |
| Louisiana | 1.87 | .99 | .48 | .18 | .59 | 1.34 | 1.40 | .99 | .98 | .60 | .59 |
| Maine | - | - | - | - | - | - | - | - | - | - | - |
| Maryland | 1.42 | .46 | .28 | - | .24 | 7.26 | 1.87 | 1.07 | 1.83 | 1.38 | .90 |
| Massachusetts | - | - | - | - | - | - | - | - | - | - | - |
| Michigan | 1.28 | .49 | .73 | .29 | .61 | 1.04 | 2.50 | 1.78 | 1.33 | 1.54 | 2.49 |
| Minnesota | 4.83 | .68 | .57 | - | 2.25 | 3.73 | 3.11 | 2.74 | 2.51 | 1.24 | 1.31 |
| Mississippi | 1.35 | .87 | .56 | 1.50 | 1.06 | 1.98 | 1.63 | 1.45 | .61 | 1.15 | 1.01 |
| Missouri | 1.74 | .68 | .86 | .06 | 1.17 | 1.65 | 1.10 | 3.19 | .69 | 2.06 | 1.02 |
| Montana | 3.30 | .86 | 7.64 | 11.03 | 2.78 | 8.57 | 2.46 | 2.91 | 2.35 | .82 | .67 |
| Nebraska | 6.98 | 1.03 | 1.36 | - | .97 | 4.88 | 2.53 | 2.96 | 1.23 | 1.65 | 2.26 |
| Nevada | - | - | - | - | - | - | - | - | - | - | - |
| New Hampshire | - | - | - | - | - | - | - | - | - | - | - |
| New Jersey | 1.41 | .42 | .32 | 54.71 | 1.04 | 1.60 | 1.46 | 2.01 | .52 | 1.60 | 1.53 |
| New Mexico | .91 | .20 | .75 | .32 | .41 | - | .59 | .55 | 1.09 | .24 | .44 |
| New York | .57 | .21 | .26 | .83 | .48 | .50 | 2.62 | .56 | .20 | .41 | .56 |
| North Carolina | 1.61 | .78 | .78 | - | 1.66 | 13.97 | 3.19 | 1.32 | .83 | 1.93 | 1.67 |
| North Dakota | 1.32 | .54 | 1.12 | 12.44 | 3.36 | - | 2.78 | 2.88 | 3.98 | .82 | .91 |
| Ohio | 1.90 | .69 | .78 | 2.12 | .83 | 3.79 | 1.41 | .87 | 1.66 | 1.97 | 1.65 |
| Oklahoma | 6.91 | .88 | .67 | - | .78 | 5.89 | 1.89 | 2.01 | 2.42 | 2.34 | 1.31 |
| Oregon | 1.48 | .70 | .51 | 26.83 | .65 | .14 | 1.48 | 4.05 | .49 | .97 | 1.18 |
| Pennsylvania | 1.40 | .40 | .42 | - | 1.09 | 2.21 | 2.57 | .73 | .38 | .46 | .68 |
| Rhode Island | - | - | - | - | - | - | - | - | - | - | - |
| South Carolina | 4.55 | .79 | 5.53 | 2.95 | 1.12 | 11.59 | 2.95 | 3.11 | .90 | 1.46 | 1.67 |
| South Dakota | 1.13 | .72 | .43 | - | 1.25 | - | 1.17 | 1.62 | .61 | .75 | .49 |
| Tennessee | 2.19 | .98 | .30 | - | 1.35 | 2.02 | 2.94 | 2.60 | .47 | 1.67 | 1.47 |
| Texas | 1.87 | .51 | .58 | .34 | .68 | .69 | 1.00 | 1.71 | 3.29 | 3.38 | 1.05 |
| Utah | 2.16 | 1.14 | 1.26 | - | 3.72 | 2.18 | 4.31 | 2.79 | 1.78 | 2.42 | 1.94 |
| Vermont | 5.01 | 2.06 | .48 | - | .64 | - | .47 | .94 | .72 | .29 | 1.05 |
| Virginia | 1.71 | .64 | .36 | - | 1.52 | .06 | .99 | 1.16 | .77 | .68 | .76 |
| Washington | 2.22 | 1.34 | .75 | 3.00 | .71 | 2.18 | 1.66 | 3.02 | .60 | 1.21 | 1.58 |
| West Virginia | 2.58 | 1.88 | .82 | - | 2.60 | .81 | 5.30 | 3.51 | 6.92 | 2.31 | 1.06 |
| Wisconsin | 2.70 | .74 | .64 | 2.68 | 2.75 | 1.33 | 1.47 | 1.93 | 1.49 | 3.29 | 2.70 |
| Wyoming | 2.03 | .97 | 1.22 | 14.09 | 1.98 | .64 | 1.48 | 1.81 | 1.14 | .53 | 1.16 |