

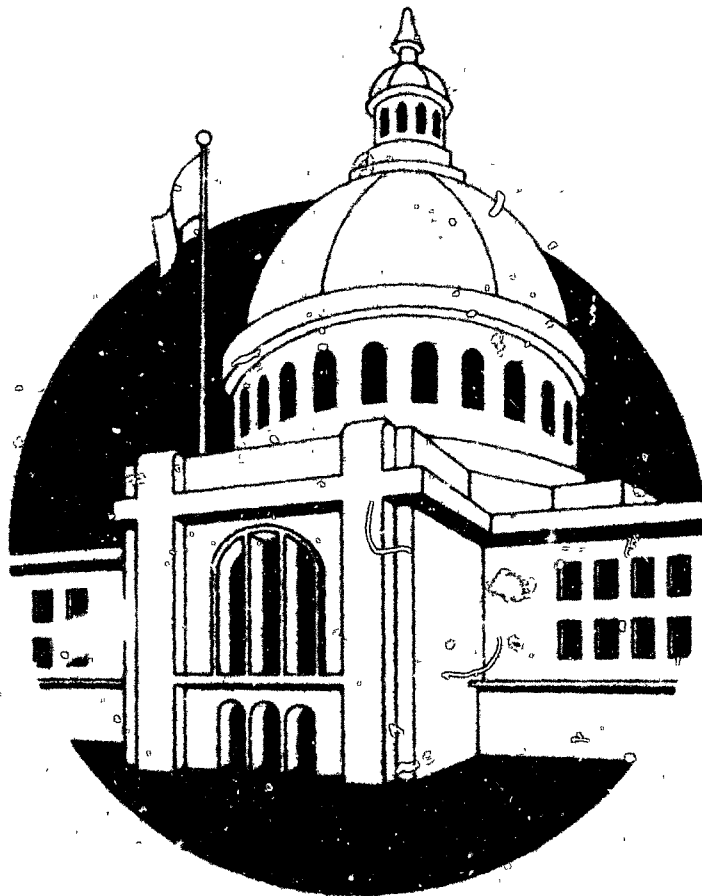
GF84 No.4

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GOVERNMENT FINANCES

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# City Government Finances in 1983-84



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U.S. Department of Commerce  
BUREAU OF THE CENSUS

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This report was prepared in the Governments Division by the Finance Branches headed by Henry S. Waff, under the direction of Vance Kane, Assistant Division Chief for Programs. Data were reviewed by Ida E. Hardy, David H. Lee, and David F. Patching.

The data in this report were assembled and processed under the administration of Alen R. Jones, Assistant Division Chief for Operations. Genevieve M. Speight and Ulvey S. Harris, managing the Eastern and Western Sector Branches respectively, directed the data compilation effort. Daniel L. Pflum and Linda Humphreys of the Computer Utilization Branch, headed by Judith Jennings, coordinated the data processing and computer operations.

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

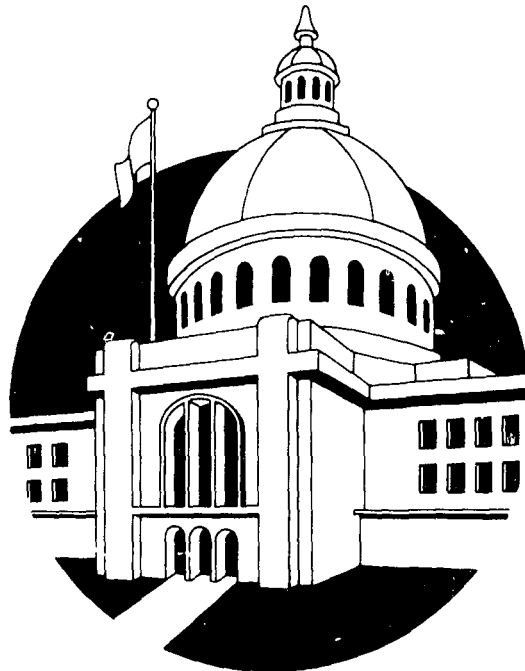
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# City Government Finances in 1983-84



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Issued December 1985



**U.S. Department of Commerce**  
**Malcolm Baldrige**, Secretary  
**Clarence J. Brown**, Deputy Secretary  
**Sidney Jones**, Under Secretary for  
Economic Affairs

**BUREAU OF THE CENSUS**  
**John G. Keane**,  
Director



**BUREAU OF THE CENSUS**  
**John G. Keane, Director**  
**C.L. Kincannon, Deputy Director**  
**Charles A. Walte, Associate Director**  
**for Economic Fields**

**GOVERNMENTS DIVISION**  
**John R. Coleman, Chief**

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## INTRODUCTION

Municipalities in the United States received \$134.5 billion from all revenue sources and made expenditures totaling \$128.7 billion in fiscal year 1983-84. Total revenue increased \$9.4 billion or 7.5 percent and expenditure was \$128.7 billion, or 6.8 percent larger than the previous fiscal year.

General revenue of city governments, which excludes utility, liquor store, and employee-retirement amounts, was \$104.9 billion in 1983-84 compared with \$97.4 billion a year earlier.

General expenditure—i.e., spending other than for utility, liquor store, and employee-retirement purposes—totaled \$97.0 billion in 1983-84, an increase of \$6.4 billion from 1982-83.

Table 1 shows national totals on the finances of cities. Amounts shown pertain to municipal fiscal years which closed within the 12 months ending June 30 of the later year specified in the column heading.

Based on 1982 populations, table 2 presents the financial amounts for size groups while per capita figures are displayed in table 3.<sup>1</sup>

Table 5 presents statistics for cities and selected townships having 50,000 or more inhabitants in 1982, which are recalculated into per capita amounts in table 6. More detailed

financial data for the 49 cities with a 1980 population of 300,000 or more are presented in table 7.

Table 8 summarizes utility finances by State and by type of utility (water, gas, electric, and transit systems). Detailed statistics of individual systems for cities over 50,000 population are presented in table 9.

### GENERAL REVENUE

Since fiscal year 1975-76, city governments have received a greater share of general revenue from their own sources and a smaller share from revenues provided by other governments. The proportion of city own source revenue has increased despite a declining significance in property tax revenues (down from 25.6 percent in 1975-76 to 21.0 percent in 1983-84). During this period proportionate amounts for charges and miscellaneous revenue rose from 17.7 to 26.8 percent and nonproperty taxes increased from 16.6 to 20.7 percent.

As shown in table A, city-imposed taxes increased 9.0 percent from fiscal 1982-83 to \$43.7 billion in fiscal 1983-84 or 41.7 percent of all general revenue of city governments. Property taxation continued as the predominant tax revenue source, supplying \$22.1 billion. Other municipal tax amounts, as shown in table 1, consisted of \$7.6 billion from general sales and gross receipts taxes, \$4.8 billion from selective sales taxes, \$6.0 billion from income taxes, and \$3.2 billion from licenses and miscellaneous other taxes.

<sup>1</sup>Size-class distributions of municipal governments, together with related 1980 population figures, are shown nationally and for States and metropolitan areas in the 1982 Census of Governments, Vol. 1, *Governmental Organization* (GC82(1)).

Table A. Summary of Municipal Government Revenue: 1983-84

Item	Amount (millions of dollars)	Percent	Percent change from 1982-83
Revenue from all sources.....	134,533	100.0	7.5
Intergovernmental revenue.....	33,056	24.6	2.7
Revenue from own sources.....	101,477	75.4	9.2
General revenue from own sources.....	71,799	53.4	10.2
Taxes.....	43,719	32.5	9.0
Charges and miscellaneous general revenue.....	28,081	20.9	12.1
Utility revenue.....	24,074	17.9	8.1
Liquor store revenue.....	256	.2	-6.2
Insurance trust revenue.....	5,348	4.0	3.0

Municipalities received \$20.5 billion from State governments in fiscal 1983-84. This, together with sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$33.1 billion, or 31.5 percent of general revenue from all sources. Included in this total are \$2.5 billion in general revenue sharing funds distributed by the Federal Government to municipalities under the State and Local Fiscal Assistance Act of 1972, as amended.

Sources other than taxes and intergovernmental revenue supplied \$28.1 billion of municipal general revenue in fiscal 1983-84. This amount included \$15.4 billion from current charges (other than for utility services, classed separately as utility revenue).

In August 1982, Washington, DC became the first city to operate a lottery. Its fiscal activity for fiscal year 1983-84 is shown below (in thousands of dollars):

Item	1983-84 amount
Income:	
Ticket sales (less commissions) . . . . .	80,471
Apportionment of funds:	
Prizes . . . . .	42,546
Administration . . . . .	11,172
Proceeds available from ticket sales . . . . .	26,753

## GENERAL EXPENDITURE

As indicated in table B, police protection takes a larger share of city expenditure than any other function. Education is the next largest function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are included in the report, *Governmental Finances in 1983-84* (GF84, No. 5).

### EXPENDITURE BY CHARACTER AND OBJECT

Over seventy-one percent of all municipal expenditure in fiscal 1983-84 (including amounts for utilities, insurance trusts and governmental administration) was for current operation. Expenditure of this nature amounted to \$92.2 billion. Expenditure for salaries and wages amounted to \$45.3 billion in fiscal 1983-84, accounting for 35.2 percent of all municipal expenditures.

Capital outlay—mostly for construction, but also including spending for equipment and the purchase of land and existing structures—amounted to \$18.8 billion, or 14.6 percent of all municipal expenditures.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$8.1 billion, insurance benefits and repayments were \$4.6 billion, and cash and assistance payments totaled \$2.0 billion.

Table B. Summary of Municipal Government Expenditure: 1983-84

Item	Amount (millions of dollars)	Percent	Percent change from 1982-83
Expenditure, total.....	128,675	(X)	6.8
General expenditure.....	96,967	100.0	7.1
Police protection.....	11,643	12.0	8.5
Education.....	10,542	10.9	6.8
Highways.....	7,838	8.1	4.2
Sewerage.....	6,975	7.2	-1.8
Fire protection.....	6,291	6.5	5.9
Interest on general debt.....	6,141	6.3	20.7
Public welfare.....	5,311	5.5	11.5
Hospitals.....	4,797	4.9	10.0
Parks and recreation.....	4,586	4.7	4.9
Housing and community development.....	4,488	4.6	3.5
Sanitation other than sewerage.....	3,567	3.7	8.5
General control.....	3,087	3.2	8.3
Financial administration.....	2,484	2.6	10.8
Health.....	1,465	1.5	6.5
All other functions.....	17,752	18.3	6.2
Utility expenditure.....	26,863	(X)	4.9
Insurance trust expenditure.....	4,611	(X)	14.6
Liquor store expenditure.....	233	(X)	-5.1

X Not applicable.

Figure 1

Trends in City General Revenue From Selected Major Sources: 1975-1984

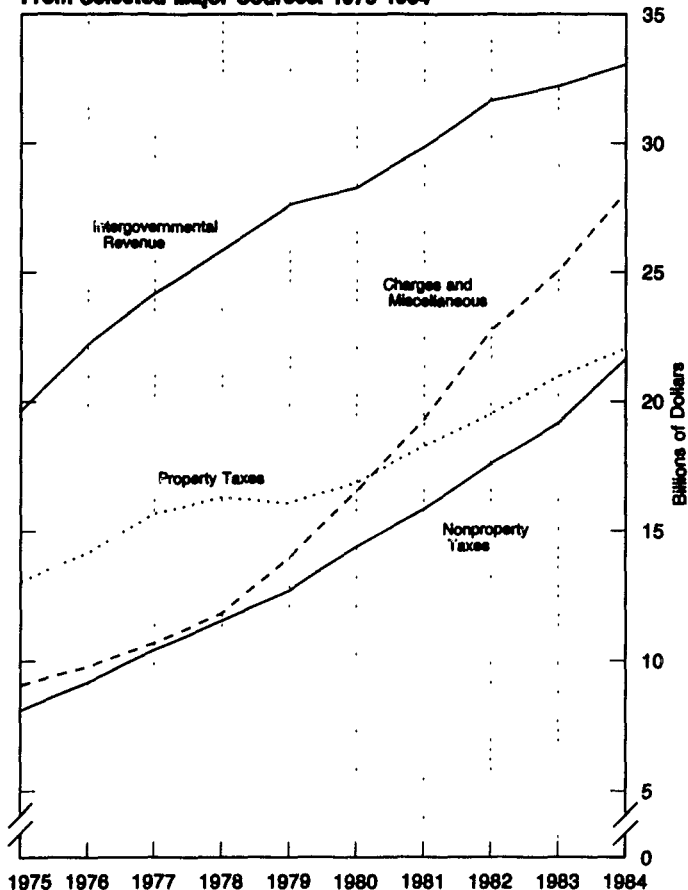
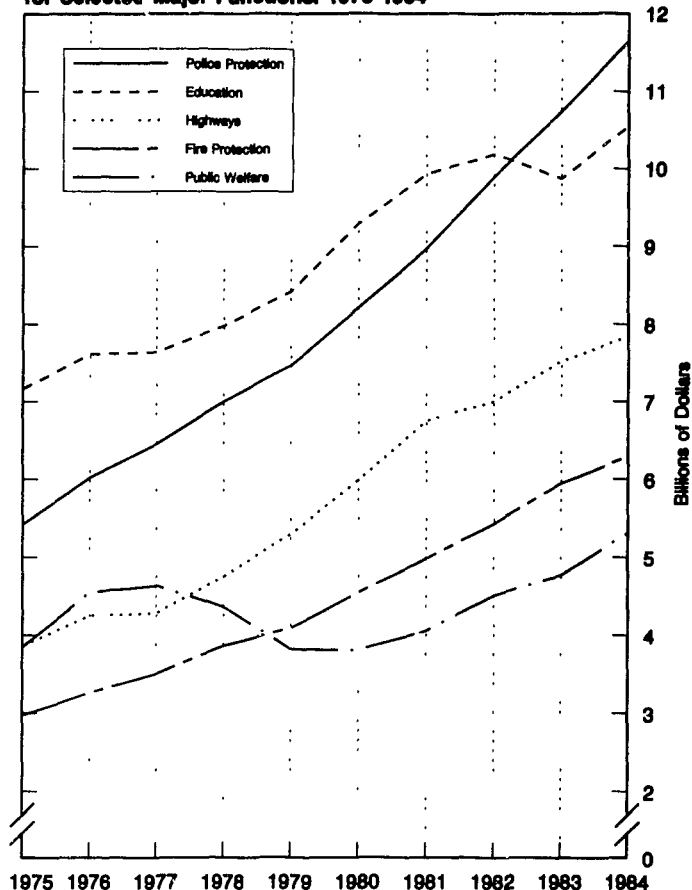


Figure 2

Trends in City General Expenditure for Selected Major Functions: 1975-1984



**INDEBTEDNESS AND DEBT TRANSACTIONS**

At the end of fiscal 1983-84, municipal indebtedness totaled \$125.0 billion. The debt total included \$43.1 billion of long-term indebtedness pledging the cities' full faith and credit, \$76.5 billion of nonguaranteed long-term debt, and \$5.3 billion of short-term debt. Debt figures shown include debt issued and retired during the 1984 fiscal year, and debt outstanding at the end of the fiscal year.

During fiscal 1983-84, municipalities issued \$18.3 billion of long-term debt, including \$4.0 billion for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$9.3 billion, including \$2.3 billion of utility indebtedness.

As shown in table C, long-term debt is often nonguaranteed, i.e., obligations are payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes. The long-term debt shown below represents gross long-term debt less amounts reserved for future debt retirement, which are commonly referred to as long-term offsets.

**CASH AND SECURITY HOLDINGS**

The summary presented in table D shows financial assets of municipal governments. Financial holdings of municipalities amounted to \$113.5 billion at the end of fiscal 1983-84. Assets

of municipal insurance trust systems accounted for 42.8 percent of all financial holdings, including \$48.6 billion employee-retirement assets and \$27 million balance of Washington, DC's unemployment compensation system. Other major holdings by purpose included \$19.1 billion for offsets to long-term debt, \$10.1 billion as proceeds of bond issues held pending disbursement, and \$35.6 billion representing holdings of all other city funds, including public trust and investment funds.

Table C. Summary of Municipal Government Indebtedness: 1983-84

Item	Amount (millions of dollars)	Percent change from 1982-83
Debt outstanding, total	124,970	12.3
Long-term.....	119,673	12.5
Full faith and credit.....	43,141	3.2
Nonguaranteed.....	76,532	18.5
Short-term.....	5,296	7.9
Net long-term debt outstanding.....	100,534	10.2

Table D. Summary of Municipal Government Cash and Security Holdings: 1983-84

Item	Amount (millions of dollars)	Percent	Percent change from 1982-83
Total.....	113,457	100.0	15.0
Insurance trust systems.....	48,598	42.8	11.3
Employee retirement.....	48,570	42.8	11.3
Other.....	27	(X)	(X)
Other than insurance trust systems.....	64,859	57.2	18.0
Cash and deposits.....	30,177	26.6	12.2
Securities.....	34,682	30.6	23.5
Federal.....	15,590	13.7	19.2
State and local government.....	630	.6	5.0
Other (nongovernmental).....	18,463	16.3	28.3

X Not applicable.

#### CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities—electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in tables 8 and 9.

City utility revenue in fiscal 1983-84 totaled \$24.1 billion, including \$7.5 billion for water supply systems and \$12.5 billion for electric power systems. Utility expenditure amounted to \$26.9 billion, of which \$20.6 billion was for current operation, \$4.3 billion was capital outlay, and the remainder was interest on utility debt.

Municipal long-term indebtedness for utilities at the end of the fiscal year amounted to \$29.4 billion.

City-operated liquor stores are administered by certain municipalities in Alaska, Minnesota, North Carolina, and South Dakota. In 1983-84, municipal liquor stores in these four States had revenues and expenditures as follows (in thousands of dollars):

	Liquor stores revenue	Liquor stores expendi- ture
Alaska .....	495	374
Minnesota .....	127,696	122,047
North Carolina .....	106,622	91,772
South Dakota .....	21,159	19,328

#### FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1983-84 included employee-retirement revenue of \$5.3 billion, consisting of employee contributions,

earnings on retirement system investments, and State payments for employees covered by municipal systems.

Benefits and withdrawals paid by municipal retirement systems in 1983-84 totaled \$4.5 billion, and their financial assets at the end of the fiscal year amounted to \$48.6 billion, as shown in table 1.

The above figures pertain only to municipal-administered employee-retirement systems. They do not include amounts for State-administered systems—some of which provide coverage for municipal employees—or for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of current operation expenditure.

#### SIZE GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 2, 3, and 4. Figures for cities of less than 50,000 population represent estimates based on a random sample.

As evident by the functional detail in these tables, the relative financial scale of cities in the several size groups is strongly affected by the varying scope of municipal government responsibilities. In seven of the cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district as is commonly the case. Furthermore, 14 municipalities within this size group (including 10 of the 24 cities with more than 500,000 inhabitants) are, in effect, composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served by a separate county government.

#### INDIVIDUAL MUNICIPAL DATA

Table 5 is a presentation of financial statistics for 465 cities and selected townships having 50,000 inhabitants or more in

1982. The cities are arranged alphabetically by State. Per capita amounts for selected financial items appear in table 6. Any inter-city comparisons based upon these figures should be made with caution, recognizing the variations that exist among urban areas in the relative role played by the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Tables 5 and 6 also supply data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 7 provides a more detailed array of financial information for each of the 49 municipalities of at least 300,000 inhabitants in 1980.

#### COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools with most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

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

The 1983-84 fiscal years reported are those which closed between July 1, 1983, and June 30, 1984. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30. Data for Washington, DC is for the fiscal year ending September 30, 1984.

The financial statistics reported here are based mainly on a mail canvass that covered substantially all cities with 1980

estimated populations of 25,000 or more. Estimates for minor revenue items, expenditure, debt, and cash and security holdings were developed from data received from a scientifically designed sample of city governments below that population size. As a result, the data covering the total of all cities are subject to some sampling variations. Calculations of the relative standard error of these estimates indicate that for major items it is less than 1 percent (at the two-thirds confidence level).

For the 49 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

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

#### RELATED REPORTS

The annual report, *Governmental Finances in 1983-84* (GF84, No. 5), provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal government data.

The 1982 Census of Governments, Volume 4, No. 4, *Finances of Municipal and Township Governments*, presents municipal finance data for fiscal 1981-82 in detail, including figures for size-groups of municipalities, State-by-State totals, and figures for municipalities of 10,000 inhabitants or more. More detailed data on municipal employee-retirement systems and their finances, including figures for individual major systems, appear in Volume 6, No. 1, of the 1982 Census of Governments *Employee-Retirement Systems of State and Local Governments* (GC82(6)-1).

Local government finances pertaining to education are covered in the annual report *Finances of Public School Systems, 1983-84*. This report contains data for independent school districts as well as those school systems that are treated as dependent agencies of other governments.

SUMMARY

Table 1. Summary of City Government Finances: 1980-81 to 1983-84

(Dollar amounts in millions)

Item	1983-84	1982-83	1981-82	1980-81	Percent change 1982-83 to 1983-84	Percent distribution 1983-84
<b>REVENUE</b>						
REVENUE, TOTAL . . . . .	134 533	126 100	116 416	106 431	7.6	(x)
GENERAL REVENUE, TOTAL . . . . .	104 856	97 362	91 459	83 247	7.7	100.0
INTERGOVERNMENTAL REVENUE . . . . .	33 056	32 200	31 636	29 841	2.7	31.6
FROM STATE GOVERNMENT . . . . .	20 532	19 729	18 947	16 998	4.1	19.6
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 840	5 403	5 262	5 648	8.1	5.6
FROM FEDERAL GOVERNMENT . . . . .	10 440	10 666	10 998	11 283	-2.1	10.0
GENERAL REVENUE SHARING . . . . .	2 463	2 468	2 475	2 473	-.2	2.3
FROM LOCAL GOVERNMENTS . . . . .	2 085	1 805	1 692	1 559	15.5	2.0
GENERAL REVENUE FROM OWN SOURCES . . . . .	71 799	65 163	59 823	53 407	10.2	68.5
TAXES . . . . .	43 719	40 118	37 077	34 104	9.0	41.7
PROPERTY . . . . .	22 061	20 964	19 502	18 278	5.2	21.0
SALES AND GROSS RECEIPTS . . . . .	12 463	11 194	10 195	8 956	11.5	11.9
GENERAL . . . . .	7 637	6 822	6 346	5 648	11.9	7.3
SELECTIVE . . . . .	4 824	4 371	3 849	3 309	10.4	4.6
INCOME . . . . .	5 970	5 268	4 975	4 530	13.3	5.7
OTHER . . . . .	3 229	2 692	2 405	2 339	19.9	3.1
CHARGES AND MISCELLANEOUS . . . . .	28 081	25 045	22 745	19 302	12.1	26.8
CURRENT CHARGES . . . . .	15 355	13 820	12 445	11 200	11.1	14.6
INTEREST EARNINGS . . . . .	5 553	5 406	5 148	4 137	2.7	5.3
SPECIAL ASSESSMENTS . . . . .	1 049	886	882	755	18.4	1.0
SALE OF PROPERTY . . . . .	428	496	350	310	-13.7	.4
OTHER AND UNALLOCABLE . . . . .	5 696	4 438	3 920	2 901	28.3	5.4
UTILITY REVENUE . . . . .	24 074	22 270	20 128	18 140	8.1	100.0
ELECTRIC POWER . . . . .	12 451	11 544	10 434	9 459	7.9	51.7
WATER SUPPLY . . . . .	7 308	6 894	6 198	5 638	8.9	31.2
TRANSIT SYSTEM . . . . .	1 362	1 436	1 414	1 246	-5.2	5.7
GAS SUPPLY . . . . .	2 754	2 396	2 082	1 797	14.9	11.4
LIQUOR STORE REVENUE . . . . .	256	273	277	271	-6.2	(x)
INSURANCE TRUST REVENUE . . . . .	5 348	5 194	3 552	3 772	3.0	100.0
EMPLOYEE RETIREMENT . . . . .	5 260	5 091	3 484	3 645	3.3	98.4
UNEMPLOYMENT COMPENSATION (WASHINGTON, DC) . . . . .	88	103	68	128	-14.6	1.6
<b>EXPENDITURE</b>						
EXPENDITURE, TOTAL . . . . .	128 675	120 432	113 039	104 470	6.8	100.0
<b>EXPENDITURE BY CHARACTER AND OBJECT:</b>						
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 985	2 782	2 241	2 068	7.3	2.3
DIRECT EXPENDITURE . . . . .	125 690	117 649	110 798	102 403	6.8	97.7
CURRENT OPERATION . . . . .	92 215	86 081	80 700	73 793	7.1	71.7
CAPITAL OUTLAY . . . . .	18 811	19 010	18 835	18 580	-1.0	14.6
CONSTRUCTION . . . . .	14 756	15 175	15 041	15 173	-2.8	11.5
OTHER . . . . .	4 056	3 835	3 794	3 407	5.8	3.2
INTEREST ON DEBT . . . . .	8 097	6 734	5 826	4 976	20.2	6.3
ASSISTANCE AND SUBSIDIES . . . . .	1 955	1 801	1 726	1 604	8.6	1.5
INSURANCE BENEFITS AND REPAYMENTS . . . . .	4 611	4 024	3 711	3 449	14.6	3.6
<b>EXPENDITURE BY FUNCTION:</b>						
GENERAL EXPENDITURE . . . . .	96 967	90 559	85 601	79 435	7.1	100.0
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 985	2 782	2 241	2 068	7.3	3.1
DIRECT GENERAL EXPENDITURE . . . . .	93 982	87 776	83 360	77 367	7.1	96.9
CAPITAL OUTLAY . . . . .	14 519	14 467	14 122	13 882	.4	15.0
OTHER . . . . .	79 463	73 319	69 239	63 485	8.4	81.9
<b>EDUCATION SERVICES:</b>						
EDUCATION . . . . .	10 542	9 871	10 185	9 925	6.8	10.9
CAPITAL OUTLAY . . . . .	543	465	419	394	16.8	.6
OTHER . . . . .	9 999	9 406	9 766	9 531	6.3	10.3
LIBRARIES . . . . .	1 177	1 124	1 031	956	4.7	1.2
<b>SOCIAL SERVICES AND INCOME MAINTENANCE:</b>						
PUBLIC WELFARE . . . . .	5 311	4 765	4 504	4 051	11.5	5.5
CASH ASSISTANCE PAYMENTS . . . . .	1 955	1 801	1 726	1 604	8.6	2.0
MEDICAL VENDOR PAYMENTS . . . . .	417	332	659	627	25.6	.4
OTHER PUBLIC WELFARE . . . . .	2 939	2 632	2 119	1 820	11.7	3.0
HOSPITALS . . . . .	4 797	4 361	3 958	3 428	10.0	4.9
OWN HOSPITALS . . . . .	4 380	3 995	3 624	3 109	9.6	4.5
CAPITAL OUTLAY . . . . .	234	233	177	171	.4	.2
OTHER . . . . .	4 146	3 762	3 447	2 938	10.2	4.3
OTHER HOSPITALS . . . . .	417	366	334	318	13.9	.4
HEALTH . . . . .	1 465	1 376	1 261	1 198	6.5	1.5
<b>TRANSPORTATION:</b>						
HIGHWAYS . . . . .	7 836	7 521	6 996	6 745	4.2	8.1
CAPITAL OUTLAY . . . . .	3 055	3 019	2 812	2 913	1.2	3.2
OTHER . . . . .	4 783	4 503	4 184	3 832	6.2	4.9
AIR TRANSPORTATION . . . . .	1 540	1 430	1 412	1 245	7.7	1.6
PARKING FACILITIES . . . . .	421	398	357	347	5.8	.4
WATER TRANSPORT AND TERMINALS . . . . .	414	506	344	323	-18.2	.4
TRANSIT SUBSIDIES . . . . .	608	536	475	276	13.4	.6
<b>PUBLIC SAFETY:</b>						
POLICE PROTECTION . . . . .	11 643	10 735	9 893	8 959	8.5	12.0
FIRE PROTECTION . . . . .	6 291	5 941	5 426	4 973	5.9	6.5
CORRECTION . . . . .	903	803	718	598	12.5	.9
PROTECTIVE INSPECTION AND REGULATION . . . . .	732	677	633	591	8.1	.8

See footnotes at end of table.

Table 1. Summary of City Government Financials: 1980-81 to 1983-84—Continued

(Dollar amounts in millions)

Item	1983-84	1982-83	1981-82	1980-81	Percent change 1982-83 to 1983-84	Percent distribution 1983-84
<b>EXPENDITURE--CONTINUED</b>						
<b>EXPENDITURE BY FUNCTION--CONTINUED</b>						
<b>GENERAL EXPENDITURE--CONTINUED</b>						
<b>ENVIRONMENT AND HOUSING:</b>						
SEWERAGE . . . . .	6 975	7 102	6 456	6 235	-1.8	7.2
CAPITAL OUTLAY . . . . .	3 165	3 563	3 314	3 512	-11.2	3.3
OTHER . . . . .	3 810	3 539	3 141	2 725	7.7	3.9
SANITATION OTHER THAN SEWERAGE . . . . .	3 567	3 289	3 162	2 924	8.5	3.7
PARKS AND RECREATION . . . . .	4 586	4 373	4 035	3 742	4.9	4.7
CAPITAL OUTLAY . . . . .	1 057	1 080	1 066	993	-2.1	1.1
OTHER . . . . .	3 528	3 292	2 969	2 749	7.2	3.6
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 486	4 335	4 691	4 148	3.5	4.6
CAPITAL OUTLAY . . . . .	1 755	1 688	2 111	1 873	4.0	1.8
OTHER . . . . .	2 734	2 646	2 580	2 275	3.3	2.8
NATURAL RESOURCES . . . . .	49	50	53	27	-2.0	.1
<b>GOVERNMENTAL ADMINISTRATION:</b>						
FINANCIAL ADMINISTRATION . . . . .	2 484	2 242	2 118	1 932	10.8	2.6
GENERAL CONTROL . . . . .	3 087	2 851	2 630	2 262	8.3	3.2
GENERAL PUBLIC BUILDINGS . . . . .	1 422	1 311	1 155	1 165	8.5	1.5
CAPITAL OUTLAY . . . . .	408	359	286	393	13.6	.4
OTHER . . . . .	1 015	952	869	772	6.6	1.0
INTEREST ON GENERAL DEBT . . . . .	6 141	5 087	4 396	3 646	20.7	6.3
GENERAL EXPENDITURE, N.E.C. . . . .	10 485	9 876	9 711	9 738	6.2	10.8
<b>UTILITY EXPENDITURE . . . . .</b>						
ELECTRIC POWER . . . . .	12 421	11 561	10 861	10 148	7.4	46.2
WATER SUPPLY . . . . .	8 485	8 321	7 663	6 894	7.0	31.6
TRANSIT SYSTEM . . . . .	3 332	3 374	2 945	2 527	-1.2	12.4
GAS SUPPLY . . . . .	2 625	2 346	2 014	1 770	11.9	9.8
LIQUOR STORE EXPENDITURE . . . . .	233	246	243	247	-5.1	(X)
INSURANCE TRUST EXPENDITURE . . . . .	4 611	4 024	3 711	3 449	14.6	100.0
EMPLOYEE RETIREMENT . . . . .	4 539	3 920	3 611	3 363	15.8	98.4
UNEMPLOYMENT COMPENSATION (WASHINGTON, DC) . . . . .	72	104	99	86	-30.6	1.6
EXHIBIT: SALARIES AND WAGES . . . . .	45 260	41 869	38 787	37 206	8.1	35.2
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>						
<b>DEBT OUTSTANDING AT END OF FISCAL YEAR . . . . .</b>						
LONG-TERM DEBT OUTSTANDING . . . . .	119 673	106 374	95 549	87 086	12.5	95.8
FULL FAITH AND CREDIT . . . . .	43 141	41 782	38 637	37 791	3.2	34.5
NONGUARANTEED . . . . .	76 532	64 586	56 913	49 295	18.5	61.2
SHORT-TERM DEBT OUTSTANDING . . . . .	5 296	4 908	4 787	4 216	7.9	4.2
<b>LONG-TERM DEBT FOR SELECTED FUNCTIONS:</b>						
WATER SUPPLY . . . . .	15 820	14 788	13 645	12 757	7.0	12.7
ELECTRIC POWER . . . . .	11 364	10 197	9 959	9 736	11.4	9.1
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 913	4 005	4 309	5 708	-2.3	3.1
EDUCATION . . . . .	3 488	3 179	3 163	3 353	9.7	2.8
AIR TRANSPORTATION . . . . .	3 713	3 336	3 016	2 875	11.3	3.0
SEWERAGE . . . . .	3 778	3 649	3 354	2 695	3.5	3.0
<b>LONG-TERM DEBT ISSUED . . . . .</b>						
GENERAL . . . . .	18 308	16 274	11 459	11 005	12.5	100.0
UTILITY . . . . .	14 289	12 245	8 670	8 193	16.7	78.0
LONG-TERM DEBT RETIRED . . . . .	4 019	4 028	2 789	2 811	-2	22.0
GENERAL . . . . .	9 321	7 816	5 469	5 621	19.3	100.0
UTILITY . . . . .	7 061	5 204	4 063	3 911	35.7	75.8
UTILITY . . . . .	2 260	2 612	1 406	1 740	-13.5	24.2
<b>CASH AND SECURITY HOLDINGS</b>						
<b>TOTAL, END OF FISCAL YEAR . . . . .</b>						
EMPLOYEE RETIREMENT . . . . .	48 570	43 663	37 694	33 155	11.3	42.8
UNEMPLOYMENT COMPENSATION (WASHINGTON, DC) . . . . .	27	8	-2	14	237.5	(X)
OTHER . . . . .	64 859	54 980	46 670	42 719	18.0	57.2
<b>BY TYPE:</b>						
CASH AND DEPOSITS . . . . .	30 177	26 905	24 138	22 118	12.2	26.6
SECURITIES . . . . .	34 682	28 075	22 532	20 601	23.5	30.6
FEDERAL . . . . .	15 590	13 080	10 588	10 922	19.2	13.7
U.S. TREASURY . . . . .	14 718	12 541	9 913	10 422	17.4	13.0
FEDERAL AGENCY . . . . .	871	539	575	500	61.6	.8
STATE AND LOCAL GOVERNMENT . . . . .	637	600	620	607	5.0	.6
OTHER (NONGOVERNMENTAL) . . . . .	18 463	14 395	11 324	9 072	28.3	16.3
<b>BY PURPOSE:</b>						
OFFSETS TO DEBT . . . . .	19 139	15 139	12 204	10 755	26.4	16.9
BOND FUNDS . . . . .	10 134	9 492	7 711	8 223	6.8	8.9
OTHER . . . . .	35 586	30 349	26 755	23 741	17.3	31.4

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 5 are based upon a limited sample and may be subject to relatively sizable sampling variations.

X Not applicable.



SUMMARY

Table 2. Finances of City Governments, by Population-Size Groups: 1983-84

(Dollar amounts in millions)

Item	All municipalities <sup>1</sup>	Municipalities having a 1982 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 <sup>1</sup>
NUMBER OF MUNICIPALITIES, 1984 . . . . .	19 167	6	18	25	22	105	262	18 729
POPULATION (IN THOUSANDS), 1982 . . . . .	144 325	17 635	12 345	9 621	5 402	14 219	17 997	67 096
REVENUE, TOTAL . . . . .	134 533	35 681	16 845	10 149	5 115	13 080	12 854	40 809
GENERAL REVENUE, TOTAL . . . . .	104 855	29 158	13 256	8 063	4 136	10 129	10 304	29 803
INTERGOVERNMENTAL REVENUE . . . . .	33 056	10 709	4 763	2 124	1 229	3 222	2 782	8 227
FROM STATE GOVERNMENT . . . . .	20 532	7 808	2 413	1 035	755	1 990	1 715	4 816
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 840	932	554	386	186	593	798	2 391
FROM FEDERAL GOVERNMENT . . . . .	10 440	2 597	2 111	951	379	959	923	2 520
GENERAL REVENUE SHARING . . . . .	2 463	499	250	194	108	249	275	888
FROM LOCAL GOVERNMENTS . . . . .	2 085	304	239	137	94	273	144	894
GENERAL REVENUE FROM OWN SOURCES . . . . .	71 799	18 450	8 493	5 945	2 907	6 907	7 521	21 576
TAXES . . . . .	43 719	13 795	5 353	3 196	1 693	4 003	4 516	11 163
PROPERTY . . . . .	22 061	5 483	2 517	1 323	839	2 517	2 779	6 603
GENERAL SALES . . . . .	7 637	2 242	2 517	724	263	631	866	1 967
SELECTIVE SALES . . . . .	4 824	1 556	612	468	262	439	386	1 101
INCOME . . . . .	5 970	3 682	835	371	164	125	183	610
OTHER . . . . .	3 229	832	445	310	165	290	303	884
CURRENT CHARGES . . . . .	15 355	2 839	1 773	1 348	647	1 734	1 739	5 275
MISCELLANEOUS GENERAL REVENUE . . . . .	12 725	1 816	1 367	1 401	567	1 170	1 267	5 137
UTILITY AND LIQUOR STORE REVENUE . . . . .	24 330	3 679	2 669	1 547	791	2 626	2 289	10 729
EMPLOYEE-RETIREMENT REVENUE . . . . .	5 348	2 843	831	533	189	300	250	402
EXPENDITURE, TOTAL . . . . .	128 675	33 729	15 967	9 634	5 092	12 918	12 616	38 719
GENERAL EXPENDITURE, TOTAL . . . . .	96 967	26 251	11 986	7 414	4 127	9 853	10 011	27 325
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 985	1 735	283	217	42	114	167	427
DIRECT GENERAL EXPENDITURE . . . . .	93 982	24 516	11 703	7 197	4 085	9 738	9 845	26 898
CURRENT OPERATION . . . . .	71 366	18 903	8 929	5 000	3 066	7 632	7 601	20 155
CAPITAL OUTLAY . . . . .	14 519	2 796	1 752	1 425	652	1 474	1 611	4 809
ASSISTANCE AND SUBSIDIES . . . . .	1 955	1 576	264	16	14	56	16	13
INTEREST ON GENERAL DEBT . . . . .	6 141	1 161	758	756	354	576	617	1 919
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	10 542	4 020	1 362	422	657	1 594	1 020	1 447
LIBRARIES . . . . .	1 177	255	135	88	66	139	152	342
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	5 311	4 053	735	49	81	167	63	163
HOSPITALS . . . . .	4 797	1 652	657	237	114	303	434	1 400
HEALTH . . . . .	1 465	560	350	136	52	105	80	182
TRANSPORTATION:								
HIGHWAYS . . . . .	7 838	890	745	551	299	849	984	3 520
CAPITAL OUTLAY . . . . .	3 055	365	419	266	110	361	388	1 146
OTHER . . . . .	2 984	1 012	549	473	178	242	230	300
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	11 643	2 472	1 354	951	458	1 157	1 320	3 931
FIRE PROTECTION . . . . .	6 291	1 084	701	588	315	810	899	1 894
OTHER . . . . .	1 635	633	379	140	56	116	97	214
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	6 975	995	804	546	225	680	799	2 926
CAPITAL OUTLAY . . . . .	3 165	603	355	251	94	237	342	1 283
SANITATION OTHER THAN SEWERAGE . . . . .	3 567	810	385	283	193	339	341	1 216
PARKS AND RECREATION . . . . .	4 586	571	633	546	296	572	596	1 372
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 488	1 591	622	497	215	409	490	664
NATURAL RESOURCES . . . . .	49	3	18	1	11	4	4	8
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	2 484	312	287	174	103	224	243	1 141
GENERAL CONTROL . . . . .	3 087	530	405	218	117	309	356	1 152
GENERAL PUBLIC BUILDINGS . . . . .	1 422	313	193	96	70	179	150	421
INTEREST ON GENERAL DEBT . . . . .	6 141	1 161	758	756	354	576	617	1 919
GENERAL EXPENDITURE, N.E.C. . . . .	10 485	3 334	894	662	267	1 079	1 136	3 113
UTILITY AND LIQUOR STORE EXPENDITURE . . . . .	27 097	4 672	3 283	1 868	855	2 882	2 410	11 127
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	4 611	2 807	698	351	110	183	195	267
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	45 260	13 290	5 731	3 244	1 840	4 659	4 719	11 777
TOTAL DEBT OUTSTANDING . . . . .	124 970	22 486	15 568	13 282	7 255	12 371	13 003	41 005
LONG-TERM . . . . .	119 673	21 191	14 804	12 675	7 025	11 981	12 535	39 462
FULL FAITH AND CREDIT . . . . .	43 141	9 780	6 972	3 649	2 148	4 412	4 121	12 059
NONGUARANTEED . . . . .	76 532	11 411	7 832	9 025	4 876	7 569	8 414	27 405
SHORT-TERM . . . . .	5 296	1 295	764	607	231	391	468	1 540
UTILITY DEBT ONLY . . . . .	29 440	5 859	3 687	2 289	1 358	3 261	2 759	10 227
LONG-TERM DEBT ISSUED . . . . .	18 308	2 934	3 173	2 271	991	1 687	2 164	5 088
LONG-TERM DEBT RETIRED . . . . .	9 321	1 793	1 041	1 013	470	838	814	3 352
CASH AND SECURITY HOLDINGS . . . . .	113 457	39 959	15 245	10 847	4 073	9 323	9 832	24 178
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	4 964	2 707	786	343	118	223	201	586

Note: See text on fiscal years covered. Detail may not add to totals due to rounding. Size classifications based on 1982 population estimates.

<sup>1</sup>These data are estimates subject to sampling variation; see text.

## CITY GOVERNMENT FINANCES IN 1983-84

Table 3. Per Capita Amounts of City Government Finance Items, by Population-Size Groups: 1983-84

Item	All municipalities	Municipalities having a 1982 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 <sup>1</sup>
REVENUE, TOTAL . . . . .	972.18	2 023.31	1 364.52	1 053.78	946.87	919.90	714.23	608.22
GENERAL REVENUE, TOTAL . . . . .	726.52	1 653.42	1 073.80	837.82	765.84	712.36	572.54	444.18
INTERGOVERNMENTAL REVENUE . . . . .	229.04	607.26	385.82	220.57	227.51	226.60	154.58	122.62
FROM STATE GOVERNMENT . . . . .	142.26	442.76	195.46	107.47	139.76	139.95	95.29	71.78
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	40.46	52.85	44.88	40.08	34.43	41.70	44.34	38.64
FROM FEDERAL GOVERNMENT . . . . .	72.34	147.26	171.00	98.74	70.16	67.44	51.39	37.86
GENERAL REVENUE SHARING . . . . .	17.07	28.30	20.25	20.14	19.99	17.51	15.28	13.23
FROM LOCAL GOVERNMENTS . . . . .	14.45	17.24	19.36	14.22	17.40	19.20	8.00	13.32
GENERAL REVENUE FROM OWN SOURCES . . . . .	497.48	1 046.21	687.97	617.28	538.13	485.76	417.90	321.87
TAXES . . . . .	302.92	782.25	433.62	331.85	313.40	281.52	250.93	166.37
PROPERTY . . . . .	152.86	310.92	203.89	137.37	155.31	177.02	154.41	98.41
GENERAL SALES . . . . .	52.92	127.13	76.47	75.17	48.69	44.38	48.12	29.32
SELECTIVE SALES . . . . .	35.42	88.23	49.37	45.59	48.50	30.87	21.45	16.41
INCOME . . . . .	41.36	208.79	67.64	38.52	30.36	8.79	10.17	9.09
OTHER . . . . .	22.37	47.18	36.05	32.19	30.54	20.40	16.84	13.18
CURRENT CHARGES . . . . .	106.39	160.99	143.62	139.96	119.77	121.95	96.63	78.62
MISCELLANEOUS GENERAL REVENUE . . . . .	88.17	102.98	110.73	145.47	104.96	82.28	70.40	76.56
UTILITY AND LIQUOR STORE REVENUE . . . . .	168.58	208.62	215.20	160.63	146.43	184.68	127.19	159.91
EMPLOYEE-RETIREMENT REVENUE . . . . .	37.06	161.21	67.31	55.34	34.99	21.10	13.89	8.99
EXPENDITURE, TOTAL . . . . .	891.56	1 912.62	1 293.40	1 000.31	942.61	908.50	701.01	577.07
GENERAL EXPENDITURE, TOTAL . . . . .	671.87	1 488.57	970.92	769.81	763.98	692.95	556.26	407.25
INTERGOVERNMENTAL EXPENDITURE . . . . .	20.68	98.38	22.92	25.53	7.77	8.02	9.28	6.36
DIRECT GENERAL EXPENDITURE . . . . .	651.18	1 390.19	948.00	747.27	756.20	684.86	547.04	400.89
CURRENT OPERATION . . . . .	494.48	1 076.44	723.29	519.16	567.57	536.75	422.35	300.39
CAPITAL OUTLAY . . . . .	100.60	158.55	141.92	147.96	120.70	103.66	89.51	71.67
ASSISTANCE AND SUBSIDIES . . . . .	13.55	89.37	21.39	1.66	2.59	3.94	.89	.19
INTEREST ON GENERAL DEBT . . . . .	42.55	65.83	61.40	78.50	65.53	40.51	34.28	28.60
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	73.04	227.96	111.95	43.82	121.62	112.10	56.68	21.57
LIBRARIES . . . . .	8.16	14.46	10.94	9.14	12.22	9.78	8.45	5.10
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	36.80	229.83	59.54	5.09	14.99	11.74	3.50	2.43
HOSPITALS . . . . .	33.24	93.68	53.22	24.61	21.10	21.31	24.12	20.87
HEALTH . . . . .	10.15	31.76	28.35	14.12	9.63	7.38	4.45	2.71
TRANSPORTATION:								
HIGHWAYS . . . . .	54.31	50.47	60.35	57.21	55.35	59.71	54.68	52.46
CAPITAL OUTLAY . . . . .	21.17	20.70	33.94	27.62	20.36	25.39	21.56	17.08
OTHER . . . . .	20.68	57.39	44.47	46.11	32.95	17.02	12.78	4.47
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	80.67	140.18	109.68	98.74	84.78	81.37	73.35	58.89
FIRE PROTECTION . . . . .	43.59	61.47	56.78	61.05	58.31	56.97	49.95	28.23
OTHER . . . . .	11.33	35.89	30.70	14.54	10.37	8.16	5.39	3.19
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	48.33	56.42	65.13	56.69	41.65	47.82	44.40	43.61
CAPITAL OUTLAY . . . . .	21.93	34.19	28.76	26.06	17.40	16.67	19.00	19.12
SANITATION OTHER THAN SEWERAGE . . . . .	24.72	45.93	31.19	29.38	35.73	23.84	18.95	18.12
PARKS AND RECREATION . . . . .	31.78	32.38	51.28	56.69	54.79	40.23	33.12	20.48
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	31.10	90.22	50.38	51.60	39.80	28.76	27.23	9.90
NATURAL RESOURCES . . . . .	.34	.17	1.46	.10	2.04	.28	.22	.12
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	17.21	17.69	23.25	18.07	19.07	15.75	13.50	17.01
GENERAL CONTROL . . . . .	21.39	30.05	32.81	22.84	21.86	21.73	19.78	17.17
GENERAL PUBLIC BUILDINGS . . . . .	9.85	17.75	15.83	9.97	12.96	12.59	8.33	6.27
INTEREST ON GENERAL DEBT . . . . .	42.55	65.83	61.40	78.50	65.53	40.51	34.28	28.60
GENERAL EXPENDITURE, N.E.C. . . . .	72.85	189.06	72.42	68.74	49.43	75.88	63.12	46.40
UTILITY AND LIQUOR STORE EXPENDITURE . . . . .	187.75	264.93	265.94	193.96	158.27	202.69	133.91	165.84
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	31.95	159.17	56.54	36.44	20.36	12.87	10.84	3.98
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	313.60	753.61	464.24	336.83	340.61	327.66	262.21	175.52
TOTAL DEBT OUTSTANDING . . . . .	865.89	1 275.08	1 261.08	1 379.09	1 343.02	870.03	722.51	611.14
LONG-TERM . . . . .	829.19	1 201.64	1 199.19	1 316.06	1 300.44	842.60	696.50	588.14
FULL FAITH AND CREDIT . . . . .	298.92	554.58	564.76	378.88	397.63	310.29	228.98	179.73
NONGUARANTEED . . . . .	530.28	647.07	634.43	937.68	902.63	532.32	467.52	408.44
SHORT-TERM . . . . .	36.69	73.43	61.89	63.03	42.76	27.50	26.00	22.95
UTILITY DEBT ONLY . . . . .	203.98	332.24	298.66	237.67	251.39	229.34	153.30	152.42
LONG-TERM DEBT ISSUED . . . . .	126.85	166.37	257.03	235.80	183.45	118.64	120.24	75.83
LONG-TERM DEBT RETIRED . . . . .	64.58	101.67	84.33	105.18	87.00	58.94	45.23	49.96
CASH AND SECURITY HOLDINGS . . . . .	786.12	2 265.89	1 234.91	1 126.26	753.98	655.67	546.31	360.35
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	34.39	153.50	63.67	35.61	21.84	15.68	11.17	8.73

Note: See text on fiscal years covered. Detail may not add to totals due to rounding. Size classifications based on 1982 population estimates.

<sup>1</sup>These data are estimates subject to sampling variation; see text.

Table 4. Percent Distribution of City Government Finance Items, by Population-Size Groups: 1983-84

Item	All municipalities	Municipalities having a 1982 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 <sup>1</sup>
NUMBER OF MUNICIPALITIES, 1984 . . . . .	100.0	(2)	.1	.1	.1	.5	1.4	97.7
POPULATION (IN THOUSANDS), 1982 . . . . .	100.0	12.2	8.6	6.7	3.7	9.9	12.5	46.5
REVENUE, TOTAL . . . . .	100.0	26.5	12.5	7.5	3.8	9.7	9.6	30.3
GENERAL REVENUE, TOTAL . . . . .	100.0	27.8	12.6	7.7	3.9	9.7	9.8	28.1
INTERGOVERNMENTAL REVENUE . . . . .	100.0	32.4	14.4	6.4	3.7	9.7	8.4	24.9
FROM STATE GOVERNMENT . . . . .	100.0	38.0	11.8	5.0	3.7	9.7	8.4	23.5
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	100.0	16.0	9.5	6.6	3.2	10.2	13.7	40.9
FROM FEDERAL GOVERNMENT . . . . .	100.0	24.9	20.2	9.1	3.6	9.2	8.8	24.1
GENERAL REVENUE SHARING . . . . .	100.0	20.3	10.2	7.9	4.4	10.1	11.2	36.1
FROM LOCAL GOVERNMENTS . . . . .	100.0	14.6	11.5	6.6	4.5	13.1	6.9	42.9
GENERAL REVENUE FROM OWN SOURCES . . . . .	100.0	25.7	11.8	8.3	4.0	9.6	10.5	30.1
TAXES . . . . .	100.0	31.6	12.2	7.3	3.9	9.2	10.3	25.5
PROPERTY . . . . .	100.0	24.9	11.4	6.0	3.8	11.4	12.6	29.9
GENERAL SALES . . . . .	100.0	29.4	12.4	9.5	3.4	8.3	11.3	25.8
SELECTIVE SALES . . . . .	100.0	32.3	12.7	9.7	5.4	9.1	8.0	22.8
INCOME . . . . .	100.0	61.7	14.0	6.2	2.7	2.1	3.1	10.2
OTHER . . . . .	100.0	25.8	13.8	9.6	5.1	9.0	9.4	27.4
CURRENT CHARGES . . . . .	100.0	18.5	11.5	8.8	4.2	11.3	11.3	34.4
MISCELLANEOUS GENERAL REVENUE . . . . .	100.0	14.3	10.7	11.0	4.5	9.2	10.0	40.4
UTILITY AND LIQUOR STORE REVENUE . . . . .	100.0	15.1	11.0	6.4	3.3	10.8	9.4	44.1
EMPLOYEE-RETIREMENT REVENUE . . . . .	100.0	53.2	15.5	10.0	3.5	5.6	4.7	7.5
EXPENDITURE, TOTAL . . . . .	100.0	26.2	12.4	7.5	4.0	10.0	9.8	30.0
GENERAL EXPENDITURE, TOTAL . . . . .	100.0	27.1	12.4	7.6	4.3	10.2	10.3	28.2
INTERGOVERNMENTAL EXPENDITURE . . . . .	100.0	58.1	9.5	7.3	1.4	3.8	5.6	14.3
DIRECT GENERAL EXPENDITURE . . . . .	100.0	26.1	12.5	7.7	4.3	10.4	10.5	28.6
CURRENT OPERATION . . . . .	100.0	26.6	12.5	7.0	4.3	10.7	10.7	28.2
CAPITAL OUTLAY . . . . .	100.0	19.3	12.1	9.8	4.5	10.2	11.1	33.1
ASSISTANCE AND SUBSIDIES . . . . .	100.0	80.6	13.5	.8	.7	2.9	.8	.7
INTEREST ON GENERAL DEBT . . . . .	100.0	18.9	12.3	12.3	5.8	9.4	10.0	31.2
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	100.0	38.1	13.1	4.0	6.2	15.1	9.7	13.7
LIBRARIES . . . . .	100.0	21.7	11.5	7.5	5.6	11.8	12.9	29.1
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	100.0	76.3	13.8	.9	1.5	3.1	1.2	3.1
HOSPITALS . . . . .	100.0	34.4	13.7	4.9	2.4	6.3	9.0	29.2
HEALTH . . . . .	100.0	38.2	23.9	9.3	3.5	7.2	5.5	12.4
TRANSPORTATION:								
HIGHWAYS . . . . .	100.0	11.4	9.5	7.0	3.8	10.8	12.6	44.9
CAPITAL OUTLAY . . . . .	100.0	11.9	13.7	8.7	3.6	11.8	12.7	37.5
OTHER . . . . .	100.0	33.9	18.4	15.9	6.0	8.1	7.7	10.1
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	100.0	21.2	11.6	8.2	3.9	9.9	11.3	33.8
FIRE PROTECTION . . . . .	100.0	17.2	11.1	9.3	5.0	12.9	14.3	30.1
OTHER . . . . .	100.0	38.7	23.2	8.6	3.4	7.1	5.9	13.1
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	100.0	14.3	11.5	7.8	3.2	9.7	11.5	41.9
CAPITAL OUTLAY . . . . .	100.0	19.1	11.2	7.9	3.0	7.5	10.8	40.5
SANITATION OTHER THAN SEWERAGE . . . . .	100.0	22.7	10.8	7.9	5.4	9.5	9.6	34.1
PARKS AND RECREATION . . . . .	100.0	12.5	17.8	11.9	6.5	12.5	13.0	29.9
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	100.0	35.5	13.9	11.1	4.8	9.1	10.9	14.8
NATURAL RESOURCES . . . . .	100.0	6.1	36.7	2.0	22.4	8.2	8.2	16.3
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	100.0	12.6	11.6	7.0	4.1	9.0	9.8	45.3
GENERAL CONTROL . . . . .	100.0	17.2	13.1	7.1	3.8	10.0	11.5	37.3
GENERAL PUBLIC BUILDINGS . . . . .	100.0	22.0	13.6	6.8	4.9	12.6	10.5	29.6
INTEREST ON GENERAL DEBT . . . . .	100.0	18.9	12.3	12.3	5.8	9.4	10.0	31.2
GENERAL EXPENDITURE, N.E.C. . . . .	100.0	31.8	8.5	6.3	2.5	10.3	10.8	29.7
UTILITY AND LIQUOR STORE EXPENDITURE . . . . .	100.0	17.2	12.1	6.9	3.2	10.6	8.9	41.1
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	100.0	60.9	15.1	7.6	2.4	4.0	4.2	5.8
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	100.0	29.4	12.7	7.2	4.1	10.3	10.4	26.0
TOTAL DEBT OUTSTANDING . . . . .	100.0	18.0	12.5	10.6	5.8	9.9	10.4	32.8
LONG-TERM . . . . .	100.0	17.7	12.4	10.6	5.9	10.0	10.5	33.0
FULL FAITH AND CREDIT . . . . .	100.0	22.7	16.2	8.5	5.0	10.2	9.6	28.0
NONGUARANTEED . . . . .	100.0	14.9	10.2	11.8	6.4	9.9	11.0	35.8
SHORT-TERM . . . . .	100.0	24.5	14.4	11.5	4.4	7.4	8.8	29.1
UTILITY DEBT ONLY . . . . .	100.0	19.9	12.5	7.8	4.6	11.1	9.4	34.7
LONG-TERM DEBT ISSUED . . . . .	100.0	16.0	17.3	12.4	5.4	9.2	11.8	27.8
LONG-TERM DEBT RETIRED . . . . .	100.0	19.2	11.2	10.9	5.0	9.0	8.7	36.0
CASH AND SECURITY HOLDINGS . . . . .	100.0	35.2	13.4	9.6	3.6	8.2	8.7	21.3
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	100.0	54.5	15.8	6.9	2.4	4.5	4.0	11.8

Note: See text on fiscal years covered. Detail may not add to totals due to rounding. Size classifications based on 1982 population estimates.

1 Less than .05 percent.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84**

(Dollar amounts in thousands)

Item	Alabama						Alaska	Arizona
	Birmingham	Dothan	Huntsville	Mobile	Montgomery	Tuscaloosa	Anchorage	Glendale
POPULATION, 1982. . . . .	283 239	51 288	145 421	204 586	182 406	73 743	194 675	106 420
DATE OF END OF FISCAL YEAR. . . . .	6/30	9/30	9/30	9/30	9/30	9/30	12/31	6/30
REVENUE, TOTAL . . . . .	211 197	58 676	294 309	124 065	86 252	35 953	648 073	60 747
GENERAL REVENUE, TOTAL. . . . .	187 673	21 712	157 620	113 749	68 522	29 365	596 455	51 256
INTERGOVERNMENTAL REVENUE . . . . .	35 546	4 196	11 630	10 441	13 953	8 360	303 368	20 058
FROM STATE GOVERNMENT . . . . .	6 053	593	2 809	3 656	2 991	587	278 639	14 906
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 834	298	705	879	767	337	57 275	8 643
FROM FEDERAL GOVERNMENT . . . . .	23 492	3 305	8 498	5 548	10 731	3 673	24 729	4 597
GENERAL REVENUE SHARING . . . . .	8 209	899	2 550	5 520	3 979	2 084	17 635	909
FROM LOCAL GOVERNMENTS. . . . .	6 001	298	323	1 237	231	4 100	-	555
GENERAL REVENUE FROM OWN SOURCES . . . . .	152 127	17 516	145 990	103 308	54 569	21 005	293 087	31 198
TAXES . . . . .	88 140	10 751	36 605	48 731	39 782	14 712	92 579	14 397
PROPERTY. . . . .	17 973	856	7 664	4 966	6 592	2 479	83 465	3 501
GENERAL SALES . . . . .	10 122	7 473	19 486	24 770	19 021	6 098	-	8 230
SELECTIVE SALES . . . . .	1 031	1 110	4 246	5 715	4 371	1 661	3 042	369
INCOME . . . . .	25 431	-	-	-	-	-	-	-
OTHER . . . . .	24 723	1 312	5 209	13 280	9 798	4 474	6 072	2 297
CURRENT CHARGES . . . . .	14 692	2 684	97 794	16 033	5 672	3 280	148 318	10 691
MISCELLANEOUS . . . . .	49 295	4 081	11 591	38 544	9 115	3 013	52 190	6 110
UTILITY REVENUE . . . . .	-	35 191	136 689	8 094	11 203	4 706	44 241	9 491
EMPLOYEE-RETIREMENT REVENUE . . . . .	23 524	1 773	-	2 222	6 527	1 882	7 377	-
EXPENDITURE, TOTAL. . . . .	203 098	54 943	268 759	118 966	73 868	26 139	806 679	54 570
GENERAL EXPENDITURE, TOTAL. . . . .	194 103	21 981	137 186	105 762	59 538	20 530	706 000	42 336
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 968	1 948	1 762	1 374	1 818	587	2 689	242
DIRECT GENERAL EXPENDITURE. . . . .	191 135	20 033	135 424	104 388	57 720	19 943	703 311	42 094
CURRENT OPERATION . . . . .	114 325	15 368	108 451	53 030	46 737	16 854	452 622	33 346
CAPITAL OUTLAY. . . . .	44 562	499	19 712	24 359	5 707	2 813	214 150	8 040
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	32 248	4 166	7 261	26 999	5 276	276	36 539	708
By Function:								
EDUCATION SERVICES:								
EDUCATION . . . . .	1 774	1 948	1 720	-	350	269	275 178	-
LIBRARIES . . . . .	10 397	153	859	1 465	470	112	9 178	693
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	48	-	474	-	5 962	306
HOSPITALS . . . . .	-	-	69 352	-	-	-	-	-
HEALTH. . . . .	1 194	20	1 527	367	537	122	14 521	-
TRANSPORTATION:								
HIGHWAYS. . . . .	19 542	1 025	7 837	4 561	4 353	2 543	66 955	4 600
CAPITAL OUTLAY. . . . .	8 719	73	2 204	1 966	1 031	881	39 342	1 207
OTHER . . . . .	16 271	-	721	8 461	66	118	9 896	2 134
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	21 848	2 859	6 630	11 037	9 444	4 642	34 056	5 625
FIRE PROTECTION . . . . .	17 631	2 187	5 794	8 161	6 791	3 941	23 268	2 966
CORRECTION. . . . .	6 239	223	593	723	-	92	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	2 267	205	405	471	637	308	3 438	341
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	8 841	2 730	5 467	8 407	1 826	1 615	33 486	2 386
CAPITAL OUTLAY. . . . .	3 743	109	2 396	474	-	151	16 475	2 117
SANITATION OTHER THAN SEWERAGE. . . . .	8 466	1 538	3 231	8 029	5 038	2 419	6 653	2 011
PARKS AND RECREATION. . . . .	19 303	1 799	10 444	4 783	10 297	392	42 388	2 192
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	9 147	-	2 511	-	273	1 238	-	2 858
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	4 457	496	1 713	1 483	1 550	894	10 182	1 197
GENERAL CONTROL . . . . .	7 590	856	1 265	2 374	1 715	632	14 982	2 171
GENERAL PUBLIC BUILDINGS. . . . .	2 970	476	407	12 303	1 360	69	25 644	845
INTEREST ON GENERAL DEBT. . . . .	32 248	4 166	7 261	26 999	5 276	276	36 539	708
GENERAL EXPENDITURE, N.E.C. . . . .	3 918	1 300	9 401	6 138	9 081	848	93 674	11 303
UTILITY EXPENDITURE . . . . .	-	32 052	131 573	0 985	10 944	4 850	98 460	12 234
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	8 995	910	-	2 219	3 386	759	2 219	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	7 219	10 406	51 642	32 375	28 227	13 829	280 006	20 571
TOTAL DEBT OUTSTANDING. . . . .	434 450	80 227	134 352	463 891	87 944	36 605	708 231	95 600
LONG-TERM . . . . .	432 850	80 227	131 203	463 891	87 944	35 792	698 231	95 600
FULL FAITH AND CREDIT . . . . .	128 276	68 632	62 021	137 375	41 355	7 757	355 009	45 350
NONGUARANTEED . . . . .	304 574	11 595	69 182	326 516	46 589	28 035	343 222	50 250
SHORT-TERM. . . . .	1 600	-	3 149	-	-	813	10 000	-
UTILITY DEBT ONLY . . . . .	-	5 610	11 225	69 536	18 135	27 425	134 729	80 145
LONG-TERM DEBT ISSUED . . . . .	900	10 000	6 580	54 925	871	3 000	206 000	25 340
LONG-TERM DEBT RETIRED. . . . .	11 770	12 199	5 087	32 092	10 206	6 245	179 002	2 080
CASH AND SECURITY HOLDINGS. . . . .	324 220	44 732	52 981	62 705	73 590	47 019	543 665	62 157
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	8 277	665	-	1 387	2 274	635	8 419	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Arizona--Continued					Arkansas		
	Mesa	Phoenix	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock
POPULATION, 1982. . . . .	171 695	824 230	94 233	112 514	352 455	71 275	167 974	64 322
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	140 900	691 493	68 228	73 400	284 096	24 780	112 917	61 871
GENERAL REVENUE, TOTAL. . . . .	99 133	604 702	60 269	62 129	232 844	19 361	94 689	25 719
INTERGOVERNMENTAL REVENUE . . . . .	29 512	241 084	15 771	20 173	85 852	6 264	36 272	6 541
FROM STATE GOVERNMENT . . . . .	24 058	139 184	13 666	16 305	56 761	2 906	10 312	2 612
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	14 264	73 498	8 244	9 869	31 089	1 316	3 077	1 183
FROM FEDERAL GOVERNMENT . . . . .	5 449	81 212	2 105	3 853	25 548	3 301	13 855	3 929
GENERAL REVENUE SHARING . . . . .	1 596	10 829	832	1 308	6 147	834	3 945	1 082
FROM LOCAL GOVERNMENTS. . . . .	5	20 688	-	15	3 543	57	12 105	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	69 621	363 618	44 498	41 956	146 992	13 097	58 417	19 178
TAXES . . . . .	28 191	171 032	28 875	22 210	85 385	4 133	25 893	8 849
PROPERTY. . . . .	1 745	56 738	5 990	6 094	11 094	1 969	8 078	2 504
GENERAL SALES . . . . .	23 675	67 947	16 528	13 775	60 851	-	-	4 687
SELECTIVE SALES . . . . .	200	34 226	2 575	601	8 156	1 610	12 752	1 003
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 571	12 121	3 782	1 740	5 284	554	5 063	655
CURRENT CHARGES . . . . .	18 894	98 178	9 190	9 718	18 576	5 619	15 750	872
MISCELLANEOUS . . . . .	22 536	94 408	6 433	10 028	43 031	3 345	16 774	5 457
UTILITY REVENUE . . . . .	41 767	61 951	7 959	11 271	42 525	4 276	14 858	34 981
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	24 840	-	-	8 727	1 143	3 370	1 171
EXPENDITURE, TOTAL. . . . .	143 754	722 012	62 033	59 562	303 460	20 710	96 994	54 814
GENERAL EXPENDITURE, TOTAL. . . . .	99 765	573 757	56 746	46 312	233 359	15 803	78 309	22 742
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 370	2 908	350	21	2 324	181	-	-
DIRECT GENERAL EXPENDITURE. . . . .	97 395	570 849	56 396	46 291	231 035	15 622	78 309	22 742
CURRENT OPERATION . . . . .	58 618	327 531	41 635	35 126	134 211	13 191	48 649	17 341
CAPITAL OUTLAY. . . . .	29 713	192 362	12 956	8 985	58 355	1 534	19 905	1 120
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	9 064	50 956	1 805	2 180	38 469	897	9 755	4 281
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	4 416	-	-	-	-	-	-
LIBRARIES . . . . .	3 536	7 578	1 478	1 300	6 780	-	1 304	215
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	37	779	-	-	1 995	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	-	282	-	105	-	40	274	149
TRANSPORTATION:								
HIGHWAYS. . . . .	12 131	84 325	5 750	5 095	28 311	1 598	9 081	2 279
CAPITAL OUTLAY. . . . .	6 449	67 451	1 894	4 209	18 371	249	3 210	52
OTHER . . . . .	1 889	69 592	1 413	4 209	24 061	1 300	7 255	295
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	17 631	88 891	8 187	9 825	28 636	2 913	8 897	4 271
FIRE PROTECTION . . . . .	9 261	40 885	2 828	3 755	18 133	2 214	8 011	3 471
CORRECTION. . . . .	117	843	-	21	-	-	538	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	1 023	3 976	608	796	1 769	136	741	-
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	14 997	71 689	4 333	3 590	1 654	1 368	13 626	2 621
CAPITAL OUTLAY. . . . .	11 255	57 200	2 302	867	950	-	9 135	415
SANITATION OTHER THAN SEWERAGE. . . . .	6 716	27 317	3 635	4 207	12 542	1 623	2 843	1 406
PARKS AND RECREATION. . . . .	7 419	35 923	5 299	4 330	21 491	494	4 025	1 160
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 797	24 318	1 779	2 991	16 687	1 377	-	-
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	1 427	10 450	3 902	1 674	6 900	652	1 480	324
GENERAL CONTROL . . . . .	6 109	19 850	6 251	2 199	9 149	321	2 206	1 466
GENERAL PUBLIC BUILDINGS. . . . .	2 285	4 051	2 900	1 558	5 162	100	1 564	-
INTEREST ON GENERAL DEBT. . . . .	9 064	50 956	1 805	2 180	38 469	897	9 755	4 281
GENERAL EXPENDITURE, N.E.C. . . . .	3 326	27 636	6 562	2 686	11 420	770	6 709	804
UTILITY EXPENDITURE . . . . .	43 989	140 529	5 287	13 250	67 235	4 220	16 935	31 385
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	7 726	-	-	2 866	687	1 750	687
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	47 628	208 414	19 405	25 409	82 576	8 428	38 396	11 590
TOTAL DEBT OUTSTANDING. . . . .	251 980	1 002 953	75 968	68 546	521 596	27 634	180 689	73 175
LONG-TERM . . . . .	251 980	978 454	75 968	68 546	521 596	27 634	180 689	73 175
FULL FAITH AND CREDIT . . . . .	73 770	463 705	48 320	66 065	125 780	100	13 005	73
NONGUARANTEED . . . . .	178 210	514 749	27 648	2 481	395 816	27 534	167 684	73 102
SHORT-TERM. . . . .	-	24 499	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	143 100	198 625	17 330	44 825	106 590	16 130	14 349	10 189
LONG-TERM DEBT ISSUED . . . . .	64 760	138 139	47 690	-	104 846	-	1 500	-
LONG-TERM DEBT RETIRED. . . . .	5 097	19 735	1 960	3 410	93 708	1 033	4 604	1 579
CASH AND SECURITY HOLDINGS. . . . .	146 577	663 792	68 514	82 379	500 716	16 469	176 375	69 830
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	9 467	-	-	3 405	679	1 712	758

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Arkansas-- Continued	California						
	Pine Bluff	Alameda	Alhambra	Anaheim	Bakersfield	Baldwin Park	Bellflower	Berkeley
POPULATION, 1982 . . . . .	56 107	67 662	67 170	226 467	115 528	53 835	55 242	103 479
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	18 468	43 547	32 804	284 314	58 165	12 641	10 492	71 797
GENERAL REVENUE, TOTAL . . . . .	16 871	21 606	30 395	131 410	51 694	12 641	9 897	71 643
INTERGOVERNMENTAL REVENUE . . . . .	5 102	3 979	8 289	16 520	9 390	6 541	3 769	15 746
FROM STATE GOVERNMENT . . . . .	2 326	2 525	4 691	9 167	5 199	1 915	2 293	6 338
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 041	898	837	4 833	1 883	871	1 314	1 157
FROM FEDERAL GOVERNMENT . . . . .	2 776	1 325	2 946	6 805	3 860	4 056	956	7 284
GENERAL REVENUE SHARING . . . . .	1 337	549	859	2 931	2 204	741	268	1 555
FROM LOCAL GOVERNMENTS . . . . .	-	129	652	548	331	540	520	2 124
GENERAL REVENUE FROM OWN SOURCES . . . . .	11 769	17 627	22 106	114 890	42 304	6 130	6 128	55 897
TAXES . . . . .	5 110	12 731	13 728	60 661	30 312	3 798	4 279	26 622
PROPERTY . . . . .	1 486	4 662	5 298	20 990	10 302	1 350	420	10 804
GENERAL SALES . . . . .	713	2 908	5 053	24 093	17 026	1 462	3 197	6 994
SELECTIVE SALES . . . . .	2 391	3 102	2 689	11 583	2 673	495	439	1 589
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	520	2 059	688	3 995	311	491	223	7 235
CURRENT CHARGES . . . . .	3 574	2 992	3 615	31 535	6 880	443	340	17 671
MISCELLANEOUS . . . . .	3 085	1 904	4 763	22 694	5 112	1 889	1 509	11 604
UTILITY REVENUE . . . . .	103	20 286	2 409	152 904	6 284	-	595	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 494	1 655	-	-	187	-	-	154
EXPENDITURE, TOTAL . . . . .	15 559	41 685	33 808	312 462	60 324	9 722	9 631	75 597
GENERAL EXPENDITURE, TOTAL . . . . .	14 682	18 763	31 385	166 198	57 417	9 722	9 020	72 980
INTERGOVERNMENTAL EXPENDITURE . . . . .	40	-	-	-	-	-	2 473	-
DIRECT GENERAL EXPENDITURE . . . . .	14 642	18 763	31 385	166 198	57 417	9 722	6 547	72 980
CURRENT OPERATION . . . . .	11 599	18 506	19 564	139 279	48 960	7 727	5 546	69 545
CAPITAL OUTLAY . . . . .	1 633	257	10 449	7 636	7 589	75	1 001	3 095
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 410	-	1 372	19 283	868	1 920	-	340
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	293	647	837	3 613	-	-	-	2 696
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	31	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	60	-	13	-	-	80	1	3 782
TRANSPORTATION:								
HIGHWAYS . . . . .	1 497	2 554	3 179	7 817	7 427	1 912	2 042	3 837
CAPITAL OUTLAY . . . . .	167	35	1 121	134	3 088	-	743	590
OTHER . . . . .	733	133	545	-	109	-	7	4 152
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	2 602	5 558	4 151	24 891	12 871	2 889	2 741	9 066
FIRE PROTECTION . . . . .	1 585	4 010	2 560	12 103	8 429	-	-	6 334
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	163	98	-	1 327	918	218	-	1 137
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 203	454	1 785	3 342	4 329	-	-	2 457
CAPITAL OUTLAY . . . . .	372	139	1 385	-	1 282	-	-	59
SANITATION OTHER THAN SEWERAGE . . . . .	1 008	-	2 029	4 703	4 956	-	-	4 463
PARKS AND RECREATION . . . . .	270	2 114	2 416	45 834	3 920	327	1 616	7 564
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 586	900	7 112	31 340	1 402	653	821	5 383
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	168	438	667	3 236	795	582	200	2 246
GENERAL CONTROL . . . . .	541	876	950	8 709	2 135	303	402	2 781
GENERAL PUBLIC BUILDINGS . . . . .	261	325	241	-	985	323	21	893
INTEREST ON GENERAL DEBT . . . . .	1 410	-	1 372	19 283	868	1 920	-	340
GENERAL EXPENDITURE, N.E.C. . . . .	1 271	656	3 528	-	8 273	515	1 169	15 849
UTILITY EXPENDITURE . . . . .	341	20 236	2 423	146 264	2 696	-	611	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	536	2 686	-	-	211	-	-	2 617
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	6 280	13 946	12 619	70 459	23 300	4 371	2 131	33 950
TOTAL DEBT OUTSTANDING . . . . .	18 679	-	20 340	476 468	22 135	15 833	55	5 300
LONG-TERM . . . . .	18 679	-	20 340	458 068	22 135	15 833	55	5 300
FULL FAITH AND CREDIT . . . . .	1 362	-	5 140	345	22 135	3 145	-	3 990
NONGUARANTEED . . . . .	17 317	-	15 200	457 723	-	12 688	55	1 310
SHORT-TERM . . . . .	-	-	-	18 400	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	232 005	14 035	-	55	-
LONG-TERM DEBT ISSUED . . . . .	-	-	-	64 489	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	1 234	-	765	63 239	535	168	40	362
CASH AND SECURITY HOLDINGS . . . . .	12 596	32 859	12 106	226 643	32 880	17 067	5 682	16 229
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	684	2 939	-	-	19	-	-	2 481

See footnotes at end of table.

INDIVIDUAL CITY GOVERNMENTS

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Buena Park	Burbank	Carson	Coriton	Chula Vista	Compton	Concord	Costa Mesa
POPULATION, 1982 . . . . .	64 323	85 485	83 326	54 089	86 984	84 685	104 061	84 977
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	26 316	138 123	40 323	36 890	30 188	43 379	51 815	39 321
GENERAL REVENUE, TOTAL . . . . .	22 618	73 123	40 323	33 239	30 188	39 830	49 950	38 702
INTERGOVERNMENTAL REVENUE . . . . .	4 850	13 240	6 993	4 195	5 033	11 970	5 674	4 311
FROM STATE GOVERNMENT . . . . .	2 271	4 055	3 815	2 738	3 259	6 623	4 062	2 761
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 220	713	2 163	1 426	1 414	1 842	1 917	1 222
FROM FEDERAL GOVERNMENT . . . . .	2 090	3 958	2 398	1 007	1 774	4 642	1 537	1 230
GENERAL REVENUE SHARING . . . . .	586	1 585	1 761	1 007	1 149	2 568	847	884
FROM LOCAL GOVERNMENTS . . . . .	489	5 227	780	450	-	705	75	320
GENERAL REVENUE FROM OWN SOURCES . . . . .	17 768	59 883	33 330	29 044	25 155	27 860	44 276	34 391
TAXES . . . . .	14 518	34 973	20 829	21 106	16 128	19 018	26 631	26 283
PROPERTY . . . . .	3 819	16 531	7 009	9 858	7 072	11 597	6 909	6 602
GENERAL SALES . . . . .	7 772	8 397	8 929	9 805	4 967	2 995	11 010	15 789
SELECTIVE SALES . . . . .	1 921	8 372	2 121	527	2 882	3 450	2 316	1 931
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 006	1 678	2 770	916	1 207	976	4 396	1 891
CURRENT CHARGES . . . . .	1 461	7 679	534	1 924	3 899	2 776	11 857	2 379
MISCELLANEOUS . . . . .	1 789	17 231	11 967	6 014	5 128	6 066	5 788	5 729
UTILITY REVENUE . . . . .	3 398	65 000	-	3 651	-	3 549	8	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	1 857	619
EXPENDITURE, TOTAL . . . . .	28 393	140 671	39 357	27 466	35 015	41 002	56 269	35 393
GENERAL EXPENDITURE, TOTAL . . . . .	25 092	70 020	39 357	24 242	35 015	37 225	55 236	34 939
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	5 426	-	1 589	896	-	-
DIRECT GENERAL EXPENDITURE . . . . .	25 092	70 020	33 931	24 242	33 426	36 329	55 236	34 939
CURRENT OPERATION . . . . .	21 151	48 067	16 849	13 385	18 851	25 083	33 978	26 798
CAPITAL OUTLAY . . . . .	3 941	19 198	9 400	7 934	6 639	9 971	19 192	6 672
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	-	2 755	7 682	2 923	7 936	1 275	2 066	1 469
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	1 442	-	646	1 261	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	118	-	-	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	2 412	5 869	3 912	1 560	3 936	4 550	4 275	8 606
CAPITAL OUTLAY . . . . .	703	1 300	776	710	1 463	910	1 501	4 904
OTHER . . . . .	-	88	-	-	274	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	6 233	10 827	4 192	2 932	4 490	3 590	9 199	7 969
FIRE PROTECTION . . . . .	3 500	7 550	-	-	2 281	3 017	-	3 928
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	263	-	1 243	-	501	226	916	782
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	202	1 395	-	-	2 069	-	4 435	148
CAPITAL OUTLAY . . . . .	57	136	-	-	39	-	481	148
SANITATION OTHER THAN SEWERAGE . . . . .	929	2 841	74	896	97	1 513	224	303
PARKS AND RECREATION . . . . .	2 418	5 778	6 815	2 302	2 912	2 032	9 648	4 452
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 012	18 602	9 736	8 404	5 109	11 399	14 952	625
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	695	2 897	1 412	1 256	433	501	1 422	889
GENERAL CONTROL . . . . .	1 518	3 159	2 289	1 601	1 975	3 590	1 289	1 474
GENERAL PUBLIC BUILDINGS . . . . .	975	2 215	491	1 722	686	861	1 623	1 015
INTEREST ON GENERAL DEBT . . . . .	-	2 755	7 682	2 923	7 936	1 275	2 066	1 469
GENERAL EXPENDITURE, N.E.C. . . . .	2 935	4 802	1 393	-	1 055	4 671	5 587	3 279
UTILITY EXPENDITURE . . . . .	3 301	70 651	-	3 224	-	3 777	-	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	1 033	454
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	14 368	34 017	8 976	5 718	11 532	14 239	14 817	15 020
TOTAL DEBT OUTSTANDING . . . . .	1 994	48 840	99 540	33 236	110 725	72 830	42 564	28 662
LONG-TERM . . . . .	1 994	48 840	99 540	33 236	110 725	72 830	42 564	28 662
FULL FAITH AND CREDIT . . . . .	174	38 965	-	33 189	15 045	18 740	35 530	16 516
NONGUARANTEED . . . . .	1 820	9 875	99 540	47	95 680	54 090	7 034	12 146
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	1 994	3 955	-	1 730	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	14 000	-	-	25 000	54 050	12 750	12 446
LONG-TERM DEBT RETIRED . . . . .	141	3 286	2 620	1 106	2 453	465	1 175	110
CASH AND SECURITY HOLDINGS . . . . .	17 966	51 463	110 796	58 974	93 322	78 717	54 531	65 127
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	2 007	1 371

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1983-84

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fountain Valley	Fremont
POPULATION, 1982. . . . .	79 726	82 778	77 707	84 797	70 004	61 742	54 874	137 925
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL. . . . .	23 202	26 555	25 562	23 979	35 602	44 523	18 074	57 453
GENERAL REVENUE, TOTAL. . . . .	19 317	23 239	25 432	23 575	28 172	40 153	15 176	57 453
INTERGOVERNMENTAL REVENUE. . . . .	3 925	4 623	5 775	8 039	4 021	4 517	3 358	8 688
FROM STATE GOVERNMENT. . . . .	2 620	2 839	4 089	4 077	2 402	2 313	1 719	6 179
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 209	1 404	1 416	1 833	1 234	789	867	1 932
FROM FEDERAL GOVERNMENT. . . . .	1 058	992	1 686	3 163	1 517	1 867	534	2 509
GENERAL REVENUE SHARING. . . . .	645	647	1 063	1 856	1 010	1 116	372	1 004
FROM LOCAL GOVERNMENTS. . . . .	247	792	-	799	102	337	1 105	-
GENERAL REVENUE FROM OWN SOURCES. . . . .	15 392	18 616	19 657	15 536	24 151	35 636	11 818	48 765
TAXES. . . . .	10 921	13 669	13 340	12 865	15 241	13 043	8 661	24 912
PROPERTY. . . . .	4 521	3 222	3 117	4 706	2 679	5 186	4 721	8 477
GENERAL SALES. . . . .	4 850	7 842	8 269	6 431	7 779	4 339	2 816	8 441
SELECTIVE SALES. . . . .	648	1 252	1 088	735	973	708	576	1 702
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	892	1 353	866	993	3 810	2 810	548	6 292
CURRENT CHARGES. . . . .	2 768	2 098	2 892	269	5 632	1 962	1 661	8 007
MISCELLANEOUS. . . . .	1 703	2 849	3 425	2 402	3 278	20 631	1 496	15 846
UTILITY REVENUE. . . . .	3 885	3 316	130	404	7 430	4 370	2 898	-
EMPLOYEE-RETIREMENT REVENUE. . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL. . . . .	26 955	25 454	21 484	22 812	35 703	44 194	18 398	67 290
GENERAL EXPENDITURE, TOTAL. . . . .	27 409	22 258	21 069	22 358	27 097	40 448	16 056	67 290
INTERGOVERNMENTAL EXPENDITURE. . . . .	-	607	-	-	-	-	-	-
DIRECT GENERAL EXPENDITURE. . . . .	23 409	21 651	21 069	22 358	27 097	40 448	16 056	67 290
CURRENT OPERATION. . . . .	19 628	19 950	17 073	21 252	17 120	16 775	11 709	29 271
CAPITAL OUTLAY. . . . .	3 611	1 699	3 871	950	9 702	9 884	4 347	33 786
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	170	2	125	156	275	13 789	-	4 233
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	-	-	-	-	-	-	-
LIBRARIES. . . . .	717	647	-	-	606	-	-	72
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	-	-	-	-	-
HOSPITALS. . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	65	-	-	-	-	-	-	-
TRANSPORTATION:								
HIGHWAYS. . . . .	1 512	3 079	4 333	2 196	4 242	10 377	2 909	34 842
CAPITAL OUTLAY. . . . .	214	213	2 969	1	2 593	7 624	1 143	31 260
OTHER. . . . .	346	-	-	20	59	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	5 415	6 627	4 032	5 952	4 613	4 802	3 923	9 590
FIRE PROTECTION. . . . .	3 660	4 227	2 375	3 677	3 094	1 292	2 191	5 615
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND								
REGULATION. . . . .	331	347	187	610	306	249	155	1 220
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	-	144	2 495	117	5 440	175	255	-
CAPITAL OUTLAY. . . . .	-	33	350	-	2 275	76	125	-
SANITATION OTHER THAN SEWERAGE. . . . .	1 006	219	-	114	123	121	997	-
PARKS AND RECREATION. . . . .	2 979	1 673	1 285	2 184	1 436	2 195	1 052	5 647
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	1 965	1 015	253	1 958	-	2 726	3 024	620
NATURAL RESOURCES. . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	376	957	230	489	480	1 133	339	1 137
GENERAL CONTROL. . . . .	1 138	832	1 924	1 056	5 375	1 250	491	1 953
GENERAL PUBLIC BUILDINGS. . . . .	877	433	510	405	368	985	227	556
INTEREST ON GENERAL DEBT. . . . .	170	2	125	156	275	13 789	-	4 233
GENERAL EXPENDITURE, N.E.C. . . . .	2 852	2 055	3 320	3 424	680	1 354	493	1 805
UTILITY EXPENDITURE. . . . .	3 546	3 196	415	454	8 606	3 746	2 842	-
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES. . . . .	10 086	14 685	10 370	10 153	11 047	9 306	7 034	17 132
TOTAL DEBT OUTSTANDING. . . . .	2 181	15 119	1 539	2 637	18 783	145 261	245	83 248
LONG-TERM. . . . .	2 181	15 119	1 539	2 637	18 783	145 261	245	83 248
FULL FAITH AND CREDIT. . . . .	-	-	100	1 272	3 240	1 350	-	9 993
NONGUARANTEED. . . . .	2 181	15 119	1 439	1 365	15 543	143 911	245	73 255
SHORT-TERM. . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY. . . . .	-	-	-	-	6 675	10 622	245	-
LONG-TERM DEBT ISSUED. . . . .	-	15 110	-	199	6 513	10 019	-	35 840
LONG-TERM DEBT RETIRED. . . . .	418	31	250	25	420	18 391	30	2 435
CASH AND SECURITY HOLDINGS. . . . .	4 175	31 315	28 716	15 821	32 906	98 495	6 988	85 427
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS. . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.



**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	California--Continued							
	Fresno	Fullerton	Garden Grove	Glendale	Hawthorne	Hayward	Huntington Beach	Inglewood
POPULATION, 1982 . . . . .	244 768	104 532	126 340	142 148	57 770	96 287	176 314	97 416
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	141 181	49 782	43 958	144 445	26 065	46 159	72 826	58 888
GENERAL REVENUE, TOTAL . . . . .	120 207	41 821	39 185	80 456	24 135	40 703	66 890	52 775
INTERGOVERNMENTAL REVENUE . . . . .	30 752	8 893	11 431	14 620	5 709	6 379	11 688	10 402
FROM STATE GOVERNMENT . . . . .	13 092	4 847	4 498	5 081	3 476	3 011	5 083	5 598
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 512	1 576	2 452	1 917	1 043	1 184	1 983	1 447
FROM FEDERAL GOVERNMENT . . . . .	16 200	2 639	6 133	7 849	1 563	3 247	5 034	4 015
GENERAL REVENUE SHARING . . . . .	4 710	796	1 185	1 452	672	1 311	1 626	2 000
FROM LOCAL GOVERNMENTS . . . . .	1 460	1 407	800	1 690	670	121	1 571	789
GENERAL REVENUE FROM OWN SOURCES . . . . .	89 455	32 928	27 754	65 836	18 426	34 324	55 202	42 373
TAXES . . . . .	54 739	21 099	21 660	32 049	10 171	22 133	40 905	26 551
PROPERTY . . . . .	18 822	10 031	9 932	10 224	2 917	7 832	15 822	7 295
GENERAL SALES . . . . .	25 912	8 493	9 144	13 280	5 390	10 861	12 451	5 612
SELECTIVE SALES . . . . .	3 759	1 206	1 388	6 861	699	1 457	9 096	9 126
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	6 246	1 369	1 196	1 684	1 165	1 983	3 536	4 518
CURRENT CHARGES . . . . .	25 697	5 971	2 522	9 292	5 759	5 983	5 018	8 047
MISCELLANEOUS . . . . .	9 019	5 856	3 572	24 495	2 496	6 208	9 279	7 775
UTILITY REVENUE . . . . .	7 366	7 961	4 773	63 989	1 930	5 456	5 936	6 113
EMPLOYEE-RETIREMENT REVENUE . . . . .	13 608	-	-	-	-	-	-	-
EXPENDITURE, TOTAL . . . . .	146 105	47 064	43 401	136 350	28 557	43 821	71 904	56 860
GENERAL EXPENDITURE, TOTAL . . . . .	113 802	40 596	38 038	71 193	26 935	37 933	65 464	49 574
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	113 802	40 596	38 038	71 193	26 935	37 933	65 464	49 574
CURRENT OPERATION . . . . .	98 769	31 698	28 743	55 533	22 918	31 252	53 366	41 490
CAPITAL OUTLAY . . . . .	13 356	8 157	8 523	12 436	1 866	4 977	8 442	3 947
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 677	741	772	3 224	2 151	1 704	3 656	4 137
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	1 697	-	3 636	-	1 101	2 454	1 337
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	1 214	6	-	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	13 993	7 358	6 085	11 228	1 815	4 864	8 456	6 491
CAPITAL OUTLAY . . . . .	3 928	3 707	2 419	5 449	758	1 052	2 297	2 264
OTHER . . . . .	5 810	574	-	216	439	2 344	395	1 212
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	25 551	9 234	9 257	12 916	7 659	9 852	16 086	12 081
FIRE PROTECTION . . . . .	13 042	4 749	5 492	11 562	3 971	6 789	8 735	5 163
CORRECTION . . . . .	-	-	-	-	-	-	-	518
PROTECTIVE INSPECTION AND REGULATION . . . . .	138	343	370	225	274	1 522	1 036	627
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	11 147	593	-	1 372	77	2 929	996	723
CAPITAL OUTLAY . . . . .	4 962	397	-	244	-	561	482	-
SANITATION OTHER THAN SEWERAGE . . . . .	9 765	2 306	240	3 847	3 689	320	3 406	5 017
PARKS AND RECREATION . . . . .	11 389	3 669	2 341	6 617	1 242	226	5 964	3 547
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 081	4 545	7 340	4 926	1 639	945	3 987	2 068
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	3 409	1 075	1 063	2 658	680	1 805	2 127	1 306
GENERAL CONTROL . . . . .	8 000	1 975	3 159	2 425	1 724	1 965	2 898	4 541
GENERAL PUBLIC BUILDINGS . . . . .	-	1 537	705	1 152	565	335	3 100	-
INTEREST ON GENERAL DEBT . . . . .	1 677	741	772	3 224	2 151	1 704	3 656	4 137
GENERAL EXPENDITURE, N.E.C. . . . .	6 800	200	-	5 183	1 010	1 232	2 168	806
UTILITY EXPENDITURE . . . . .	19 133	6 468	5 363	65 157	1 622	5 888	6 440	7 286
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	13 170	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	45 162	16 999	26 195	33 317	11 209	19 052	30 100	30 500
TOTAL DEBT OUTSTANDING . . . . .	34 993	12 252	12 681	77 250	27 525	39 228	45 566	98 327
LONG-TERM . . . . .	34 993	12 252	12 681	77 250	27 525	39 228	45 566	98 327
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	1 712	672	-	17 870	-	21 003	3 695	204
SHORT-TERM . . . . .	33 281	11 580	12 681	59 380	27 525	18 225	41 871	98 123
UTILITY DEPT ONLY . . . . .	407	415	2 796	41 340	-	1 139	1 271	18 290
LONG-TERM DEBT ISSUED . . . . .	10 005	-	-	510	-	10 440	4 600	30 310
LONG-TERM DEBT RETIRED . . . . .	1 221	1 137	354	10 700	15 500	6 661	380	928
CASH AND SECURITY HOLDINGS . . . . .	230 297	25 000	16 599	112 244	3 350	45 684	77 456	40 028
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	14 545	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Irvine	La Mesa	Lakewood	Lancaster	Long Beach	Los Angeles	Lynwood	Modesto
POPULATION, 1982 . . . . .	71 446	51 246	74 404	50 890	371 426	3 022 247	50 809	114 076
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	39 112	16 297	20 994	17 685	561 547	3 830 275	15 449	50 193
GENERAL REVENUE, TOTAL . . . . .	39 112	16 175	18 622	17 685	388 473	2 117 867	13 687	46 953
INTERGOVERNMENTAL REVENUE . . . . .	6 005	3 363	5 071	4 735	87 705	400 675	5 668	13 816
FROM STATE GOVERNMENT . . . . .	4 638	2 276	2 955	3 309	40 762	129 244	3 057	6 430
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 600	980	1 817	1 320	3 216	34 328	1 120	2 568
FROM FEDERAL GOVERNMENT . . . . .	657	1 087	1 306	790	35 322	236 839	1 670	6 932
GENERAL REVENUE SHARING . . . . .	465	430	446	367	6 033	55 176	1 146	1 602
FROM LOCAL GOVERNMENTS . . . . .	710	-	810	636	11 621	34 592	941	454
GENERAL REVENUE FROM OWN SOURCES . . . . .	33 107	12 812	13 551	12 950	300 768	1 717 192	8 019	33 137
TAXES . . . . .	24 374	8 486	8 491	6 777	107 288	1 045 192	4 779	20 839
PROPERTY . . . . .	4 361	2 162	2 233	154	40 859	359 279	2 167	4 282
GENERAL SALES . . . . .	11 729	5 137	4 965	4 808	21 455	208 758	1 825	9 329
SELECTIVE SALES . . . . .	2 279	575	613	943	32 754	279 477	446	4 485
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	6 005	612	680	872	12 220	197 678	341	2 743
CURRENT CHARGES . . . . .	1 580	2 528	2 498	1 433	104 273	401 520	1 915	7 364
MISCELLANEOUS . . . . .	7 153	1 798	2 562	4 740	89 207	270 480	1 325	4 934
UTILITY REVENUE . . . . .	-	122	2 372	-	173 074	1 334 961	1 762	3 240
EMPLOYER-RETIREMENT REVENUE . . . . .	-	-	-	-	-	377 447	-	-
EXPENDITURE, TOTAL . . . . .	39 331	15 780	21 159	14 435	530 556	3 406 321	14 295	46 449
GENERAL EXPENDITURE, TOTAL . . . . .	39 331	15 378	19 054	14 435	340 253	1 867 812	12 536	41 040
INTERGOVERNMENTAL EXPENDITURE . . . . .	939	-	1 515	3 157	1 935	10 471	3 462	978
DIRECT GENERAL EXPENDITURE . . . . .	38 392	15 378	17 539	11 278	338 318	1 857 341	9 074	40 062
CURRENT OPERATION . . . . .	20 535	11 676	10 247	4 634	257 275	1 289 726	7 842	32 531
CAPITAL OUTLAY . . . . .	16 491	2 993	7 042	3 304	57 075	447 094	1 058	6 701
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 366	709	250	3 340	23 968	120 521	174	830
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	1 675	4 653	-	-
LIBRARIES . . . . .	68	-	-	-	7 616	23 954	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	5 716	4 618	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	18 639	2 771	1 747	2 089	16 621	79 029	1 929	5 679
CAPITAL OUTLAY . . . . .	14 919	1 327	590	1 130	3 542	16 394	426	1 859
OTHER . . . . .	-	1 098	-	-	51 774	367 639	-	1 368
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	6 377	2 791	3 445	2 325	57 190	364 444	3 508	9 061
FIRE PROTECTION . . . . .	-	2 084	1	-	36 171	151 141	2 280	5 573
CORRECTION . . . . .	-	-	-	-	3 131	1 554	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	1 870	219	94	750	3 955	35 127	67	627
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	-	-	-	-	1 431	125 028	39	4 708
CAPITAL OUTLAY . . . . .	-	-	-	-	1	89 264	-	1 878
SANITATION OTHER THAN SEWERAGE . . . . .	1 748	1 804	1 753	241	14 738	53 222	560	1 392
PARKS AND RECREATION . . . . .	5 819	2 022	5 874	2 186	43 264	107 016	937	5 066
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	139	163	2 052	733	19 254	93 918	1 252	4 474
NATURAL RESOURCES . . . . .	-	-	-	-	-	3 320	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 185	315	426	162	12 627	52 548	162	1 424
GENERAL CONTROL . . . . .	689	982	584	1 323	12 465	55 082	747	2 099
GENERAL PUBLIC BUILDINGS . . . . .	1 062	283	1 092	1 099	10 911	41 138	357	417
INTEREST ON GENERAL DEBT . . . . .	1 366	709	250	3 340	23 968	120 521	174	830
GENERAL EXPENDITURE, N.E.C. . . . .	369	137	1 736	187	17 726	183 860	524	2 322
UTILITY EXPENDITURE . . . . .	-	402	2 145	-	190 303	1 173 518	1 759	5 409
EMPLOYER-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	364 991	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	12 666	8 000	4 466	1 561	121 627	1 240 542	3 422	22 053
TOTAL DEBT OUTSTANDING . . . . .	36 243	13 002	9 409	59 176	341 051	3 372 291	2 579	13 127
LONG-TERM . . . . .	36 243	13 002	9 409	59 176	338 851	3 277 836	2 579	13 088
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	15 330	-	6 974	-	300	52 455	643	-
SHORT-TERM . . . . .	20 913	13 002	2 435	59 176	338 551	3 225 381	1 936	13 088
UTILITY DEBT ONLY . . . . .	-	-	2 435	-	2 200	94 455	-	39
LONG-TERM DEBT ISSUED . . . . .	20 913	1 250	6 000	25 776	88 221	275 135	370	1 968
LONG-TERM DEBT RETIRED . . . . .	7 440	57	1 310	-	4 401	161 793	694	260
ASH AND SECURITY HOLDINGS . . . . .	35 602	13 425	17 084	69 978	424 818	5 636 606	4 547	34 374
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	388 571	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Montebello	Monterey Park	Mountain View	Napa	National City	Newport Beach	Norwalk	Oakland
POPULATION, 1982 . . . . .	54 594	56 599	60 050	52 562	53 687	64 754	86 317	344 652
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	27 907	19 181	41 617	22 017	19 714	48 758	23 475	373 094
GENERAL REVENUE, TOTAL . . . . .	26 217	17 053	36 227	16 971	19 517	41 868	22 359	354 440
INTERGOVERNMENTAL REVENUE . . . . .	7 206	3 201	2 682	4 607	5 037	2 934	10 379	64 571
FROM STATE GOVERNMENT . . . . .	4 172	1 429	1 959	2 509	3 543	2 376	5 978	23 079
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 140	549	701	571	1 261	830	1 994	7 548
FROM FEDERAL GOVERNMENT . . . . .	2 386	1 273	663	2 062	1 393	274	3 185	36 885
GENERAL REVENUE SHARING . . . . .	1 206	573	615	441	1 111	274	853	7 931
FROM LOCAL GOVERNMENTS . . . . .	646	499	60	36	101	284	1 216	4 607
GENERAL REVENUE FROM OWN SOURCES . . . . .	19 011	13 852	33 545	12 364	14 480	38 934	11 980	289 869
TAXES . . . . .	14 385	10 116	19 566	9 353	10 825	23 507	7 645	121 483
PROPERTY . . . . .	7 296	5 274	6 900	4 039	3 099	10 222	7 733	51 261
GENERAL SALES . . . . .	4 161	2 431	7 668	3 210	6 708	8 139	4 994	22 433
SELECTIVE SALES . . . . .	1 294	1 406	2 752	989	540	2 723	1 056	21 420
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 634	1 005	2 246	1 115	478	2 423	862	26 369
CURRENT CHARGES . . . . .	3 052	2 052	7 434	1 947	1 724	7 472	1 807	74 282
MISCELLANEOUS . . . . .	1 574	1 684	6 545	1 064	1 931	7 955	2 528	94 104
UTILITY REVENUE . . . . .	1 690	2 128	5 390	5 046	197	6 890	1 116	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	-	18 654
EXPENDITURE, TOTAL . . . . .	28 534	17 753	33 997	20 292	14 559	47 330	23 728	305 606
GENERAL EXPENDITURE, TOTAL . . . . .	23 648	15 361	29 864	14 444	13 789	44 768	19 929	276 327
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	1 602	-	-	4 032	3 250	4
DIRECT GENERAL EXPENDITURE . . . . .	23 648	15 361	28 262	14 444	13 789	40 736	16 679	276 323
CURRENT OPERATION . . . . .	16 957	13 006	23 261	13 804	12 403	32 901	12 676	177 820
CAPITAL OUTLAY . . . . .	4 673	1 079	3 491	554	1 245	7 835	4 003	55 200
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 018	1 276	1 510	86	141	-	-	43 303
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	1 419
LIBRARIES . . . . .	-	667	1 362	-	611	1 640	-	4 986
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	232
TRANSPORTATION:								
HIGHWAYS . . . . .	681	2 068	4 715	1 851	1 656	7 958	5 075	13 640
CAPITAL OUTLAY . . . . .	-	707	2 360	23	553	3 739	3 209	5 204
OTHER . . . . .	-	-	76	235	820	524	-	46 432
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 873	3 363	5 055	3 702	3 302	11 173	3 367	38 523
FIRE PROTECTION . . . . .	2 982	1 963	3 606	2 305	1 786	5 567	-	24 791
CORRECTION . . . . .	-	-	-	-	-	-	-	3 770
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	-	-	400	206	213	-	-	2 464
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	-	298	3 739	-	928	844	90	2 628
CAPITAL OUTLAY . . . . .	-	-	18	-	101	313	-	812
SANITATION OTHER THAN SEWERAGE . . . . .	-	1 178	1 914	-	-	1 362	1 932	943
PARKS AND RECREATION . . . . .	2 982	1 143	3 455	950	1 259	5 925	2 207	32 999
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6 135	913	-	1 780	588	-	1 999	21 944
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 482	315	1 494	437	306	852	419	6 988
GENERAL CONTROL . . . . .	1 108	500	1 387	824	753	4 001	1 539	5 990
GENERAL PUBLIC BUILDINGS . . . . .	421	131	225	563	-	217	785	836
INTEREST ON GENERAL DEBT . . . . .	2 018	1 276	1 510	86	141	-	-	43 303
GENERAL EXPENDITURE, N.E.C. . . . .	966	1 546	926	1 505	1 426	4 705	2 516	24 439
UTILITY EXPENDITURE . . . . .	4 886	2 392	4 133	5 848	770	2 562	3 799	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	-	29 279
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES . . . . .	13 156	8 099	10 958	7 349	5 957	20 012	5 407	123 584
TOTAL DEBT OUTSTANDING . . . . .	22 055	16 765	49 175	27 695	1 520	-	-	553
LONG-TERM . . . . .	22 055	16 765	49 175	27 695	1 520	-	-	516
FULL FAITH AND CREDIT . . . . .	22 055	-	10 955	10 410	340	-	-	2
NONGUARANTEED . . . . .	-	16 765	38 220	17 285	1 180	-	-	513
SHORT-TERM . . . . .	-	-	-	-	-	-	-	37
UTILITY DEBT ONLY . . . . .	-	-	1 022	19 630	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	18 895	6 200	-	-	-	38 333
LONG-TERM DEBT RETIRED . . . . .	1 673	75	1 077	495	560	-	-	28 006
CASH AND SECURITY HOLDINGS . . . . .	12 410	16 703	68 755	13 922	14 170	25 374	13 229	719 282
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	27 533

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Oceanside	Ontario	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona
POPULATION, 1982. . . . .	84 082	96 790	94 606	115 657	54 968	120 954	54 800	100 465
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	61 455	51 650	41 470	61 428	104 952	164 167	15 566	87 085
GENERAL REVENUE, TOTAL. . . . .	52 755	44 364	34 492	54 106	44 940	96 941	13 589	81 985
INTERGOVERNMENTAL REVENUE . . . . .	5 383	9 120	5 655	8 130	3 575	23 135	4 424	10 015
FROM STATE GOVERNMENT . . . . .	3 119	5 233	3 555	4 869	1 479	4 484	2 549	2 583
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	2 264	1 005	1 529	1 738	549	910	1 328	741
FROM FEDERAL GOVERNMENT . . . . .	2 233	3 131	1 717	3 259	754	9 200	1 813	6 155
GENERAL REVENUE SHARING . . . . .	1 079	1 259	957	1 863	396	1 976	669	2 527
FROM LOCAL GOVERNMENTS. . . . .	31	756	383	2	1 342	9 451	62	1 277
GENERAL REVENUE FROM OWN SOURCES . . . . .	47 372	35 244	28 837	45 976	41 365	73 806	9 165	71 970
TAXES . . . . .	17 661	19 088	20 675	24 687	19 352	45 049	6 128	23 416
PROPERTY. . . . .	7 139	7 957	5 894	10 111	4 237	13 712	1 310	8 583
GENERAL SALES . . . . .	3 961	6 672	11 832	6 875	10 838	12 228	3 368	6 726
SELECTIVE SALES . . . . .	1 014	1 459	1 272	5 547	2 792	11 989	547	5 974
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	5 547	3 000	1 677	2 154	1 485	7 120	903	2 133
CURRENT CHARGES . . . . .	13 780	7 737	4 829	15 636	14 606	12 544	1 243	5 490
MISCELLANEOUS . . . . .	15 931	8 419	3 333	5 653	7 407	16 213	1 794	43 064
UTILITY REVENUE . . . . .	8 700	7 280	6 978	7 322	60 012	66 658	1 977	5 100
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	568	-	-
EXPENDITURE, TOTAL. . . . .	54 501	52 333	38 962	56 242	95 419	155 086	14 555	86 134
GENERAL EXPENDITURE, TOTAL. . . . .	47 717	46 824	33 087	50 334	50 025	79 997	13 304	80 462
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	-	-	2 708	-
DIRECT GENERAL EXPENDITURE. . . . .	47 717	46 824	33 087	50 334	50 025	79 997	10 596	80 462
CURRENT OPERATION . . . . .	35 416	34 354	29 413	44 146	43 233	61 487	9 910	37 372
CAPITAL OUTLAY. . . . .	6 642	6 712	3 647	5 802	5 842	10 259	686	4 815
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	5 659	5 758	27	386	950	8 251	-	38 275
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	902	1 132	1 495	921	1 682	4 062	-	1 326
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	-	-	-	115	-	3 299	-	282
TRANSPORTATION:								
HIGHWAYS. . . . .	5 858	4 349	4 994	6 422	2 241	11 840	1 230	5 172
CAPITAL OUTLAY. . . . .	2 322	2 522	1 704	2 962	306	5 843	276	85
OTHER . . . . .	102	4	-	124	258	218	-	109
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	7 159	7 967	8 236	10 304	9 095	13 838	2 505	10 854
FIRE PROTECTION . . . . .	4 533	4 940	6 062	4 618	6 680	7 687	-	7 655
CORREC. CN. . . . .	-	-	-	-	-	391	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	937	807	264	459	1 194	1 297	121	1 334
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	5 023	3 106	573	9 687	4 069	1 585	-	150
CAPITAL OUTLAY. . . . .	603	1 661	353	573	884	681	-	-
SANITATION OTHER THAN SEWERAGE. . . . .	4 179	2 932	1 936	4 148	4 549	4 401	132	2 421
PARKS AND RECREATION. . . . .	3 868	2 463	2 862	5 587	6 015	10 427	2 134	1 914
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 198	1 366	992	740	485	2 679	2 285	5 934
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	1 212	1 007	1 335	1 486	2 255	4 141	375	1 286
GENERAL CONTROL . . . . .	1 750	1 131	2 425	2 516	3 243	4 568	1 105	2 610
GENERAL PUBLIC BUILDINGS. . . . .	172	1 117	376	1 372	1 924	294	754	948
INTEREST ON GENERAL DEBT. . . . .	5 659	5 758	27	386	950	8 251	-	38 275
GENERAL EXPENDITURE, N.E.C. . . . .	2 165	8 745	1 510	1 449	5 385	1 019	2 663	192
UTILITY EXPENDITURE . . . . .	6 784	5 509	5 875	5 908	45 394	69 067	1 251	5 672
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	6 022	-	-
NET EXPENDITURE FOR SALARIES AND ES. . . . .	14 665	15 803	21 444	23 698	35 226	48 111	3 341	19 927
DEBT OUTSTANDING. . . . .	73 917	56 885	2 425	8 817	23 530	128 814	-	403 714
SHORT-TERM . . . . .	73 917	56 885	2 425	8 817	23 530	128 814	-	403 714
ALL FAITH AND CREDIT . . . . .	14 512	2 435	245	1 975	2 100	6 551	-	1 920
UNGUARANTEED . . . . .	59 405	54 450	2 180	6 842	21 430	122 263	-	401 794
LONG-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	6 505	1 355	2 180	4 073	1 000	23 000	-	190
LONG-TERM DEBT ISSUED . . . . .	4 638	-	-	-	5 920	-	-	7 170
LONG-TERM DEBT RETIRED. . . . .	3 307	450	470	809	2 481	1 050	2	2 137
CASH AND SECURITY HOLDINGS. . . . .	69 454	71 345	22 931	48 809	63 101	140 716	11 698	403 211
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	3 048	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Rancho Cucamonga	Redondo Beach	Redwood City	Richmond	Riverside	Sacramento	Salinas	San Bernardino
POPULATION, 1982. . . . .	59 315	58 872	54 948	75 927	174 023	288 597	84 443	124 319
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	15 682	35 148	38 886	70 258	218 419	203 394	34 660	84 253
GENERAL REVENUE, TOTAL. . . . .	15 682	35 139	34 297	69 645	100 468	170 450	34 660	79 520
INTERGOVERNMENTAL REVENUE . . . . .	3 239	3 982	4 298	7 891	29 081	20 053	8 478	10 424
FROM STATE GOVERNMENT . . . . .	2 852	1 487	2 117	3 731	9 097	7 734	5 797	4 957
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 136	390	710	1 331	3 518	2 445	1 620	2 276
FROM FEDERAL GOVERNMENT . . . . .	387	1 824	1 346	4 160	13 491	10 302	2 569	5 381
GENERAL REVENUE SHARING . . . . .	309	578	663	1 904	2 627	4 923	1 648	3 299
FROM LOCAL GOVERNMENTS. . . . .	-	671	835	-	6 493	2 017	112	86
GENERAL REVENUE FROM OWN SOURCES . . . . .	12 443	31 157	29 999	61 754	71 387	150 397	26 182	69 096
TAXES . . . . .	9 495	15 856	17 789	30 341	36 638	86 933	17 406	37 737
PROPERTY. . . . .	2 035	4 480	8 054	18 255	8 805	30 159	3 981	12 546
GENERAL SALES . . . . .	2 379	3 840	6 018	6 093	14 145	24 125	7 743	13 117
SELECTIVE SALES . . . . .	678	5 276	2 322	4 757	8 816	20 513	3 903	8 486
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	4 403	2 260	1 395	1 236	4 872	12 136	1 779	3 588
CURRENT CHARGES . . . . .	2 233	6 420	6 817	9 066	21 689	43 151	2 152	11 784
MISCELLANEOUS . . . . .	715	8 881	5 393	22 347	13 060	20 313	6 624	19 575
UTILITY REVENUE . . . . .	-	9	4 589	-	117 951	11 883	-	4 733
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	613	-	21 061	-	-
EXPENDITURE, TOTAL. . . . .	8 622	33 695	34 068	56 860	210 325	177 399	35 789	76 733
GENERAL EXPENDITURE, TOTAL. . . . .	8 622	33 695	29 365	55 606	86 757	154 536	35 789	70 633
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	132	-	-	-	-	61
DIRECT GENERAL EXPENDITURE. . . . .	8 622	33 695	29 233	55 606	86 757	154 536	35 789	70 572
CURRENT OPERATION . . . . .	7 985	27 699	21 801	38 887	65 114	126 595	24 828	50 743
CAPITAL OUTLAY. . . . .	104	1 845	3 071	5 382	17 482	25 464	9 494	7 259
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	533	4 151	4 361	11 337	4 161	2 477	1 467	12 570
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	434	1 212	1 129	5 225	6 041	1 115	1 260
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	-	-	-	-	-	-	-	455
TRANSPORTATION:								
HIGHWAYS. . . . .	2 174	3 298	1 736	1 125	14 229	14 292	5 176	6 093
CAPITAL OUTLAY. . . . .	74	815	16	1 483	7 889	4 509	3 307	1 871
OTHER . . . . .	-	4 453	3 266	8 710	1 500	4 110	733	281
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	2 950	6 893	4 822	6 625	15 440	34 488	8 033	11 654
FIRE PROTECTION . . . . .	-	2 792	3 714	3 946	9 050	20 957	4 222	8 236
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	330	282	-	335	2 456	1 955	278	453
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	-	253	2 410	2 458	7 596	10 399	844	5 394
CAPITAL OUTLAY. . . . .	-	-	23	559	3 804	3 030	414	22
SANITATION OTHER THAN SEWERAGE. . . . .	-	778	207	-	6 912	15 687	224	4 032
PARKS AND RECREATION. . . . .	223	1 359	2 667	2 718	8 948	20 516	2 712	3 501
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	246	2 253	418	3 204	3 460	-	4 460	4 783
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	240	849	873	341	2 205	6 548	637	1 205
GENERAL CONTROL . . . . .	959	1 545	2 042	1 365	4 061	3 697	1 441	2 291
GENERAL PUBLIC BUILDINGS. . . . .	257	1 029	-	920	351	13 369	626	2 414
INTEREST ON GENERAL DEBT. . . . .	533	4 151	4 361	11 337	4 161	2 477	1 467	12 570
GENERAL EXPENDITURE, N.E.C. . . . .	710	3 326	1 637	9 393	1 063	-	3 821	6 011
UTILITY EXPENDITURE . . . . .	-	-	4 703	-	123 568	11 440	-	6 100
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	1 254	-	11 423	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	1 822	12 439	10 321	18 183	38 001	88 510	13 710	32 927
TOTAL DEBT OUTSTANDING. . . . .	8 632	45 585	74 234	139 835	221 885	55 567	18 180	177 243
LONG-TERM . . . . .	8 632	45 585	74 204	139 835	221 885	55 567	18 180	177 243
FULL FAITH AND CREDIT . . . . .	-	-	31 059	33 005	1 740	10 785	2 340	83 818
NONGUARANTEED . . . . .	8 632	45 585	43 145	106 830	220 145	44 802	15 840	93 425
SHORT-TERM. . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	7 008	-	150 490	16 985	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	1 609	-	13 595	181	7 926	27 050
LONG-TERM DEBT RETIRED. . . . .	259	1 060	1 005	2 380	3 200	3 610	5 621	11 870
CASH AND SECURITY HOLDINGS. . . . .	13 946	66 862	64 180	88 710	93 423	252 859	25 527	126 327
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	141	-	14 106	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	San Buenaventura	San Diego	San Francisco	San Jose	San Leandro	San Mateo	Santa Ana	Santa Barbara
POPULATION, 1982 . . . . .	80 759	915 956	691 637	659 181	64 606	77 918	217 219	74 663
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	48 391	600 694	1 89 934	434 014	35 192	38 674	111 840	59 394
GENERAL REVENUE, TOTAL . . . . .	42 155	492 957	1 571 391	385 171	35 192	38 674	100 602	51 686
INTERGOVERNMENTAL REVENUE . . . . .	7 100	129 941	527 667	91 715	4 466	4 453	24 297	5 326
FROM STATE GOVERNMENT . . . . .	4 438	48 240	402 204	38 623	2 434	3 493	8 946	3 191
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 275	13 752	40 394	18 688	1 301	1 768	3 425	1 359
FROM FEDERAL GOVERNMENT . . . . .	2 618	56 977	122 959	37 911	2 032	960	13 103	2 135
GENERAL REVENUE SHARING . . . . .	991	11 440	21 481	8 542	882	673	3 940	1 029
FROM LOCAL GOVERNMENTS . . . . .	44	24 724	2 504	15 181	-	-	2 248	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	35 055	363 011	1 045 724	293 456	30 726	34 221	76 305	46 360
TAXES . . . . .	20 739	184 533	515 549	188 194	18 934	22 644	49 691	25 237
PROPERTY . . . . .	5 166	63 259	254 011	59 234	3 754	7 979	16 534	6 483
GENERAL SALES . . . . .	8 622	66 610	64 907	48 001	10 492	8 949	19 583	8 949
SELECTIVE SALES . . . . .	4 982	38 462	59 455	37 521	3 916	2 371	7 195	7 729
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 969	16 202	137 172	43 438	772	3 345	6 379	2 076
CURRENT CHARGES . . . . .	10 359	64 242	303 941	74 727	7 394	6 512	6 732	14 810
MISCELLANEOUS . . . . .	3 957	114 236	226 234	30 535	4 398	5 065	19 882	6 313
UTILITY REVENUE . . . . .	6 236	70 426	141 167	4 082	-	-	11 238	7 561
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	37 316	183 376	44 761	-	-	-	147
EXPENDITURE, TOTAL . . . . .	40 190	519 849	1 611 205	363 792	33 310	36 955	121 199	50 750
GENERAL EXPENDITURE, TOTAL . . . . .	34 428	392 051	1 149 872	345 170	33 310	36 955	110 986	42 349
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	11 625	19 537	14 166	-	85	-	-
DIRECT GENERAL EXPENDITURE . . . . .	34 428	380 426	1 130 335	331 004	33 310	36 870	110 986	42 349
CURRENT OPERATION . . . . .	24 701	277 240	838 151	190 371	29 289	26 946	64 826	34 578
CAPITAL OUTLAY . . . . .	9 344	75 683	114 951	115 954	1 659	9 434	38 364	6 480
ASSISTANCE AND SUBSIDIES . . . . .	-	-	93 596	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	383	27 503	83 627	24 679	2 362	490	7 796	1 291
By Function:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	28 130	-	-	-	-	-
LIBRARIES . . . . .	-	8 426	12 684	8 608	1 023	1 496	2 336	1 849
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	13	155 196	-	-	-	-	-
HOSPITALS . . . . .	-	-	143 721	-	-	-	-	-
HEALTH . . . . .	-	3 932	74 038	4 441	7	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	6 512	29 990	10 037	52 933	3 636	7 735	8 671	4 499
CAPITAL OUTLAY . . . . .	5 188	15 865	6 453	40 860	1 337	1 176	3 296	2 242
OTHER . . . . .	26	965	82 844	17 668	374	152	41	7 203
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	7 424	72 180	101 942	50 619	5 116	6 999	22 311	8 361
FIRE PROTECTION . . . . .	3 525	31 737	56 963	28 889	3 715	4 550	11 843	5 226
CORRECTION . . . . .	-	-	25 579	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	580	5 961	7 490	2 577	448	436	2 734	-
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	4 326	43 077	71 527	39 940	1 653	4 428	2 723	2 658
CAPITAL OUTLAY . . . . .	80	17 013	40 961	13 695	77	1 043	1 771	193
SANITATION OTHER THAN SEWERAGE . . . . .	800	17 394	5 849	1 608	1 534	293	3 174	-
PARKS AND RECREATION . . . . .	3 923	59 993	84 683	25 125	2 952	4 045	7 039	4 076
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 635	25 177	54 048	46 042	638	202	36 059	1 486
NATURAL RESOURCES . . . . .	-	240	-	454	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 017	7 423	27 138	7 292	733	574	1 400	1 245
GENERAL CONTROL . . . . .	2 301	14 503	61 649	7 510	1 711	1 812	2 625	1 676
GENERAL PUBLIC BUILDINGS . . . . .	906	6 927	8 784	2 412	636	1 441	508	932
INTEREST ON GENERAL DEBT . . . . .	383	27 503	83 627	24 679	2 362	490	7 796	1 291
GENERAL EXPENDITURE, N.E.C. . . . .	1 070	36 610	53 943	24 373	6 772	2 302	1 726	1 847
UTILITY EXPENDITURE . . . . .	5 762	101 667	323 440	6 237	-	-	10 213	8 285
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	26 131	137 893	12 385	-	-	-	116
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	18 186	176 677	588 048	136 869	15 352	16 040	40 453	20 283
TOTAL DEBT OUTSTANDING . . . . .	46 164	817 544	1 250 883	381 337	31 238	7 758	124 766	28 381
LONG-TERM . . . . .	46 164	814 370	1 250 883	381 337	31 238	7 758	124 766	28 381
FULL FAITH AND CREDIT . . . . .	4 645	137 949	240 311	153 929	986	3 690	37 231	-
NONGUARANTEED . . . . .	41 519	676 421	1 010 572	227 408	30 252	4 068	87 535	28 381
SHORT-TERM . . . . .	-	3 174	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	4 645	2 240	73 490	166	-	-	3 800	11 757
LONG-TERM DEBT ISSUED . . . . .	30 490	504 824	222 795	164 678	327	-	10 638	-
LONG-TERM DEBT RETIRED . . . . .	2 223	24 676	88 325	9 287	809	666	3 583	3 623
CASH AND SECURITY HOLDINGS . . . . .	59 897	920 331	3 083 446	973 399	34 713	24 900	74 029	45 859
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	29 682	184 297	29 878	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Santa Clara	Santa Monica	Santa Rosa	Simi Valley <sup>1</sup>	South Gate	South San Francisco	Stockton	Sunnyvale <sup>2</sup>
POPULATION, 1982 . . . . .	88 171	89 187	86 989	81 385	72 015	50 141	161 815	107 110
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	173 677	83 718	58 260	29 339	22 862	40 795	88 789	66 883
GENERAL REVENUE, TOTAL . . . . .	84 664	71 097	48 876	25 577	20 517	40 795	85 448	61 805
INTERGOVERNMENTAL REVENUE . . . . .	14 352	13 347	6 736	6 355	7 011	12 531	16 486	13 039
FROM STATE GOVERNMENT . . . . .	4 299	5 878	3 835	4 853	4 538	6 545	6 415	6 294
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 083	1 170	1 233	1 832	1 810	880	2 874	2 386
FROM FEDERAL GOVERNMENT . . . . .	2 551	6 062	2 901	1 478	1 795	5 826	9 403	5 343
GENERAL REVENUE SHARING . . . . .	1 312	922	1 279	517	1 113	788	3 489	1 020
FROM LOCAL GOVERNMENTS . . . . .	7 502	1 407	-	24	678	160	668	1 402
GENERAL REVENUE FROM OWN SOURCES . . . . .	70 312	57 750	42 140	19 222	13 506	28 264	68 962	48 766
TAXES . . . . .	32 900	31 287	20 768	6 747	9 009	13 857	37 247	26 054
PROPERTY . . . . .	11 092	7 867	5 312	2 091	3 897	4 545	9 496	8 706
GENERAL SALES . . . . .	18 120	11 174	9 208	2 724	3 447	6 900	12 770	10 389
SELECTIVE SALES . . . . .	2 257	7 336	4 399	724	659	1 523	10 863	5 198
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 431	4 910	1 849	1 208	1 006	889	4 118	1 761
CURRENT CHARGES . . . . .	14 219	14 365	8 033	5 330	2 013	7 902	18 568	13 759
MISCELLANEOUS . . . . .	23 193	12 098	13 339	7 145	2 484	6 505	13 147	8 953
UTILITY REVENUE . . . . .	89 013	12 621	9 384	3 762	2 345	-	3 341	5 078
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL . . . . .	176 218	80 908	60 862	27 725	19 116	40 873	82 630	58 433
GENERAL EXPENDITURE, TOTAL . . . . .	87 735	59 950	51 159	21 777	15 849	40 873	79 474	53 916
INTERGOVERNMENTAL EXPENDITURE . . . . .	5 147	-	34	-	22	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	82 588	59 950	51 125	21 777	15 827	40 873	79 474	53 916
CURRENT OPERATION . . . . .	41 907	52 225	26 550	15 124	15 422	23 175	67 814	40 522
CAPITAL OUTLAY . . . . .	34 248	6 616	15 537	2 538	405	14 119	8 568	12 371
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	6 433	1 109	9 038	4 115	-	3 579	3 092	1 023
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	1 934	2 188	-	-	-	755	4 207	1 811
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	306	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	4 452	4 140	13 635	4 469	2 414	8 101	8 512	8 886
CAPITAL OUTLAY . . . . .	2 403	1 205	10 388	2 183	172	5 391	3 914	4 658
OTHER . . . . .	-	2 594	979	-	-	61	521	195
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	8 339	9 414	6 663	4 630	5 962	4 829	16 357	7 573
FIRE PROTECTION . . . . .	7 381	4 246	4 230	-	-	4 282	12 634	6 222
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	681	458	874	960	172	406	1 538	427
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	10 790	1 388	5 324	4 108	-	4 553	11 192	7 134
CAPITAL OUTLAY . . . . .	4 421	4 409	2 451	151	-	1 607	1 522	2 869
SANITATION OTHER THAN SEWERAGE . . . . .	3 065	3 851	171	75	803	277	1 548	5 735
PARKS AND RECREATION . . . . .	3 387	5 962	3 654	-	1 897	3 811	6 214	7 719
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	25 774	1 750	1 322	213	1 026	6 309	2 563	146
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	2 234	1 750	1 742	496	387	518	1 570	1 161
GENERAL CONTROL . . . . .	5 475	5 384	1 562	1 367	1 482	1 180	2 918	1 856
GENERAL PUBLIC BUILDINGS . . . . .	2 138	680	985	154	786	637	-	119
INTEREST ON GENERAL DEBT . . . . .	6 433	1 109	9 038	4 115	-	3 579	3 092	1 023
GENERAL EXPENDITURE, N.E.C. . . . .	5 652	15 034	980	1 190	920	1 269	6 608	3 909
UTILITY EXPENDITURE . . . . .	88 483	20 958	9 703	5 948	3 267	-	3 156	4 517
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	28 185	36 528	17 238	10 232	9 696	10 751	31 841	21 931
TOTAL DEBT OUTSTANDING . . . . .	218 689	29 498	93 341	104 865	-	28 069	55 799	52 938
LONG-TERM . . . . .	218 689	17 925	93 341	104 865	-	28 069	55 799	52 938
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	3 338	-	17 876	-	-	6 902	51 259	23 675
SHORT-TERM . . . . .	215 351	17 925	75 465	104 865	-	21 167	4 540	29 263
UTILITY DEBT ONLY . . . . .	115 911	11 573	-	-	-	-	-	880
LONG-TERM DEBT ISSUED . . . . .	143 071	-	-	-	-	-	3 800	-
LONG-TERM DEBT RETIRED . . . . .	3 845	520	2 935	-	-	580	2 146	-
CASH AND SECURITY HOLDINGS . . . . .	293 813	83 747	57 173	117 412	19 861	31 384	72 638	31 662
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	California--Continued							
	Thousand Oaks	Torrance	Vallejo	Visalia	Walnut Creek	West Covina	Westminster	Whittier
POPULATION, 1982. . . . .	90 639	130 213	85 824	53 238	56 246	86 530	72 602	69 059
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	37 157	79 461	34 251	25 809	23 684	34 860	20 609	24 736
GENERAL REVENUE, TOTAL. . . . .	33 156	71 343	27 803	25 669	23 684	32 468	17 317	22 753
INTERGOVERNMENTAL REVENUE . . . . .	6 590	14 586	5 139	3 988	3 155	5 476	5 117	5 456
FROM STATE GOVERNMENT . . . . .	5 617	7 089	2 831	2 197	1 756	2 923	2 919	2 438
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	2 290	1 720	1 301	1 068	862	1 251	1 684	1 368
FROM FEDERAL GOVERNMENT . . . . .	869	5 331	2 308	1 780	545	1 592	2 198	2 340
GENERAL REVENUE SHARING . . . . .	477	1 684	1 275	1 069	239	902	539	498
FROM LOCAL GOVERNMENTS. . . . .	104	2 166	-	11	854	961	-	678
GENERAL REVENUE FROM OWN SOURCES . . . . .	26 566	56 757	22 664	21 681	20 529	26 992	12 200	17 297
TAXES . . . . .	14 200	45 089	16 572	10 238	13 995	18 158	10 065	10 706
PROPERTY. . . . .	3 741	8 509	6 124	1 974	3 576	6 298	2 068	2 505
GENERAL SALES . . . . .	7 416	16 834	4 382	6 103	7 034	6 576	6 421	6 374
SELECTIVE SALES . . . . .	1 445	14 231	4 051	989	745	1 092	691	1 134
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 598	5 515	2 015	1 172	2 640	4 192	885	693
CURRENT CHARGES . . . . .	7 787	5 216	2 353	8 067	3 132	1 547	315	2 920
MISCELLANEOUS . . . . .	4 579	6 452	3 739	3 376	3 402	7 287	1 820	3 671
UTILITY REVENUE . . . . .	4 001	8 118	6 448	140	-	2 392	3 292	1 983
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL. . . . .	30 710	74 467	33 069	20 588	18 693	32 075	19 125	25 163
GENERAL EXPENDITURE, TOTAL. . . . .	26 310	62 373	23 593	20 334	18 693	29 979	16 243	23 632
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	500	-	-	-	150	229
DIRECT GENERAL EXPENDITURE. . . . .	26 310	62 373	23 093	20 334	18 693	29 979	16 093	23 403
CURRENT OPERATION . . . . .	20 780	55 346	20 171	15 809	13 906	23 101	14 885	16 097
CAPITAL OUTLAY. . . . .	4 757	5 440	1 577	4 525	3 925	4 630	1 208	7 043
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	773	1 587	1 345	-	862	2 248	-	263
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	1 988	2 718	500	-	-	-	-	1 116
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	-	43	-	-	-	-	-	-
TRANSPORTATION:								
HIGHWAYS. . . . .	3 003	6 472	3 602	2 940	4 991	3 933	2 744	4 305
CAPITAL OUTLAY. . . . .	391	1 273	19	1 472	3 269	1 126	834	1 695
OTHER . . . . .	-	1 187	63	720	215	98	-	80
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 482	18 710	7 450	3 403	4 523	7 280	5 880	5 768
FIRE PROTECTION . . . . .	-	9 668	5 367	1 263	-	4 145	3 860	113
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	1 638	1 468	287	217	418	548	331	341
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	4 635	-	-	1 587	-	32	-	204
CAPITAL OUTLAY. . . . .	1 888	-	-	448	-	6	-	116
SANITATION OTHER THAN SEWERAGE. . . . .	61	2 916	-	1 222	120	-	270	1 395
PARKS AND RECREATION. . . . .	1 007	6 443	415	2 231	4 119	2 240	1 203	2 565
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	564	1 353	1 489	2 450	30	4 493	-	2 987
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	1 323	1 742	493	850	628	903	228	410
GENERAL CONTROL . . . . .	5 326	3 598	1 633	849	2 267	1 794	1 023	835
GENERAL PUBLIC BUILDINGS. . . . .	-	1 732	317	529	282	1 069	464	1 168
INTEREST ON GENERAL DEBT. . . . .	773	1 587	1 345	-	862	2 248	-	263
GENERAL EXPENDITURE, N.E.C. . . . .	1 310	2 736	632	2 073	238	1 196	240	2 082
UTILITY EXPENDITURE . . . . .	4 400	12 094	9 476	254	-	2 096	2 882	1 531
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES. . . . .	6 936	55 314	12 466	9 772	9 184	11 395	12 430	9 900
TOTAL DEBT OUTSTANDING. . . . .	11 725	43 583	19 748	-	11 113	30 488	1 470	4 040
LONG-TERM . . . . .	11 725	43 583	19 748	-	11 113	30 488	1 470	4 040
FULL FAITH AND CREDIT . . . . .	3 430	6 223	1 910	-	3 270	13 438	-	1 850
NONGUARANTEED . . . . .	8 295	37 360	17 838	-	7 843	17 050	1 470	2 190
SHORT-TERM. . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	2 600	11 260	1 490	-	-	4 149	1 470	-
LONG-TERM DEBT ISSUED . . . . .	-	12 669	-	-	-	2 386	-	1 750
LONG-TERM DEBT RETIRED. . . . .	780	822	1 010	-	695	1 223	90	150
CASH AND SECURITY HOLDINGS. . . . .	33 269	68 812	29 704	23 939	29 122	43 735	10 622	25 986
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.



Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Folt Collins	Greeley	Lakewood
POPULATION, 1982 . . . . .	88 478	184 372	78 178	231 699	505 563	68 534	53 502	118 498
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	36 762	149 333	52 465	385 603	758 022	70 846	28 736	36 427
GENERAL REVENUE, TOTAL . . . . .	29 759	136 936	45 867	158 386	675 745	35 072	23 519	34 948
INTERGOVERNMENTAL REVENUE . . . . .	4 046	9 396	5 621	17 797	137 620	6 264	3 502	7 387
FROM STATE GOVERNMENT . . . . .	1 551	4 819	2 461	4 358	88 551	1 059	1 179	2 589
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	256	1 046	582	1 366	4 471	433	358	894
FROM FEDERAL GOVERNMENT . . . . .	1 589	3 710	2 272	11 710	47 333	4 860	2 046	1 533
GENERAL REVENUE SHARING . . . . .	608	2 706	1 098	3 074	12 224	1 013	810	799
FROM LOCAL GOVERNMENTS . . . . .	906	867	888	1 729	1 736	345	277	3 265
GENERAL REVENUE FROM OWN SOURCES . . . . .	713	127 540	40 246	140 589	538 125	29 608	20 017	27 561
TAXES . . . . .	17 247	81 816	27 517	49 555	258 438	18 261	13 836	24 179
PROPERTY . . . . .	2 348	10 286	4 885	10 913	77 704	4 244	2 258	2 163
GENERAL SALES . . . . .	11 302	40 670	17 889	35 419	133 623	12 516	9 290	17 614
SELECTIVE SALES . . . . .	1 369	3 848	2 819	1 931	24 374	630	1 600	2 777
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 210	27 012	1 924	1 292	22 737	871	688	1 625
CURRENT CHARGES . . . . .	4 341	11 833	5 508	58 653	150 936	6 981	3 363	1 666
MISCELLANEOUS . . . . .	4 125	33 891	7 221	32 381	128 751	4 366	2 818	1 716
UTILITY REVENUE . . . . .	6 392	12 397	5 413	226 361	60 163	34 295	5 217	225
EMPLOYEE-RETIREMENT REVENUE . . . . .	611	-	1 185	856	22 114	679	-	1 254
EXPENDITURE, TOTAL . . . . .	36 163	138 545	47 717	379 059	685 265	67 116	29 639	34 306
GENERAL EXPENDITURE, TOTAL . . . . .	24 306	104 451	41 793	131 978	584 543	36 168	24 675	33 604
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	249	-	11 930	4 136	-	256
DIRECT GENERAL EXPENDITURE . . . . .	24 306	104 451	41 544	131 978	572 613	32 032	24 675	33 348
CURRENT OPERATION . . . . .	17 767	67 410	31 617	101 340	443 801	21 023	15 994	24 629
CAPITAL OUTLAY . . . . .	5 691	16 643	8 160	24 629	56 985	8 872	7 352	7 372
ASSISTANCE AND SUBSIDIES . . . . .	37	-	-	-	38 762	-	-	-
INTEREST ON GENERAL DEBT . . . . .	811	20 398	1 767	6 009	33 065	2 137	1 329	1 347
By FUNCTION:								
EDUCATION SERVICES:								
LIBRARIES . . . . .	-	3 174	1 713	-	10 969	776	275	-
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	680	135	1 087	372	77 407	-	14	-
HOSPITALS . . . . .	-	-	-	37 072	61 334	-	-	-
HEALTH . . . . .	-	628	272	576	31 661	-	52	-
TRANSPORTATION:								
HIGHWAYS . . . . .	2 805	18 049	6 513	10 880	26 469	3 379	2 818	6 707
CAPITAL OUTLAY . . . . .	1 769	9 035	126	2 354	8 082	1 029	874	2 091
OTHER . . . . .	-	-	1 503	3 682	46 989	1 582	94	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 935	14 794	5 141	15 430	72 385	4 217	4 019	8 974
FIRE PROTECTION . . . . .	-	10 086	2 976	9 095	32 485	4 136	1 989	974
CORRECTION . . . . .	-	-	-	-	12 065	-	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	597	2 680	476	105	4 039	463	200	446
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 877	10 480	2 226	19 833	33 297	5 174	3 617	1 421
CAPITAL OUTLAY . . . . .	654	4 813	91	12 851	6 947	2 152	2 363	-
SANITATION OTHER THAN SEWERAGE . . . . .	155	561	158	-	14 787	-	135	351
PARKS AND RECREATION . . . . .	2 818	10 827	6 919	9 709	39 158	6 671	2 855	3 400
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 339	1 349	514	604	9 724	1 122	4 418	698
NATURAL RESOURCES . . . . .	-	-	-	-	271	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 390	1 545	845	2 289	15 312	2 048	346	734
GENERAL CONTROL . . . . .	2 058	6 523	2 745	3 314	22 572	1 809	882	3 724
GENERAL PUBLIC BUILDINGS . . . . .	767	-	420	708	6 179	1 143	395	4 163
INTEREST ON GENERAL DEBT . . . . .	811	20 398	1 767	6 009	33 065	2 137	1 329	1 347
GENERAL EXPENDITURE, N.E.C. . . . .	1 074	3 222	6 518	12 300	34 375	1 531	1 237	1 639
UTILITY EXPENDITURE . . . . .	11 756	34 094	5 392	247 029	93 222	30 754	4 964	355
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	101	-	532	52	7 500	194	-	347
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	10 860	51 670	20 135	93 478	291 056	20 928	11 065	13 807
TOTAL DEBT OUTSTANDING . . . . .	58 200	409 827	24 035	329 930	645 578	48 802	38 780	17 645
LONG-TERM . . . . .	58 200	409 827	24 035	329 402	645 578	48 802	38 780	17 645
FULL FAITH AND CREDIT . . . . .	58 200	138 171	20 491	41 702	356 510	15 010	28 240	14 485
NONGUARANTEED . . . . .	-	271 656	3 544	287 700	289 068	33 792	10 540	3 160
SHORT-TERM . . . . .	-	-	-	528	-	-	-	-
UTILITY DEBT ONLY . . . . .	34 945	121 561	3 860	260 071	256 525	15 293	21 150	-
LONG-TERM DEBT ISSUED . . . . .	8 531	67 709	865	248	30 335	6 265	7 634	3 230
LONG-TERM DEBT RETIRED . . . . .	1 947	40 540	1 818	5 485	36 342	2 011	1 270	556
CASH AND SECURITY HOLDINGS . . . . .	43 614	277 107	44 663	100 090	841 411	48 090	19 825	30 198
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	336	-	601	572	20 587	364	-	533

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Colorado--Continued				Connecticut			
	Pueblo	Westminster	Bridgeport	Bristol	Danbury	East Hartford town	Fairfield town	Greenwich town
POPULATION, 1982 . . . . .	100 934	55 098	143 745	57 626	62 404	51 906	54 623	60 122
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	52 954	37 995	190 236	61 702	66 525	54 681	64 485	95 818
GENERAL REVENUE, TOTAL . . . . .	40 961	34 131	190 235	55 082	62 499	50 425	60 052	90 242
INTERGOVERNMENTAL REVENUE . . . . .	10 008	2 947	76 317	17 021	13 697	14 032	7 281	11 736
FROM STATE GOVERNMENT . . . . .	2 975	1 139	63 869	15 629	12 294	12 424	5 852	9 943
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	466	177	5 532	1 350	1 241	2 051	1 520	1 142
FROM FEDERAL GOVERNMENT . . . . .	5 970	1 181	12 448	1 361	1 403	1 608	1 429	1 793
GENERAL REVENUE SHARING . . . . .	1 833	1 055	3 614	626	688	1 246	1 126	757
FROM LOCAL GOVERNMENTS . . . . .	1 063	627	-	32	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	30 953	31 184	113 919	38 061	48 802	36 393	52 771	78 506
TAXES . . . . .	20 929	22 693	90 824	34 400	42 777	33 444	46 239	66 457
PROPERTY . . . . .	5 143	1 022	90 180	34 229	42 385	33 110	45 826	65 245
GENERAL SALES . . . . .	13 315	11 304	-	-	-	-	-	-
SELECTIVE SALES . . . . .	2 057	1 002	-	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	414	9 365	644	171	392	334	413	1 212
CURRENT CHARGES . . . . .	4 104	4 069	20 250	1 153	3 834	1 741	5 039	7 621
MISCELLANEOUS . . . . .	5 920	4 422	2 845	2 508	2 191	1 208	1 493	4 428
UTILITY REVENUE . . . . .	11 993	3 786	-	2 077	3 013	-	-	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	78	-	4 543	1 013	4 256	4 433	5 576
EXPENDITURE, TOTAL . . . . .	46 968	36 133	182 031	56 062	64 468	48 859	58 206	93 299
GENERAL EXPENDITURE, TOTAL . . . . .	36 198	29 101	182 031	52 987	60 851	47 729	56 572	90 546
INTERGOVERNMENTAL EXPENDITURE . . . . .	9	-	850	181	372	191	89	184
DIRECT GENERAL EXPENDITURE . . . . .	36 189	29 101	181 181	52 806	60 479	47 538	56 483	90 362
CURRENT OPERATION . . . . .	27 043	17 888	155 079	45 268	57 104	46 225	51 202	82 014
CAPITAL OUTLAY . . . . .	6 691	9 062	9 383	5 950	1 932	1 067	3 293	7 935
ASSISTANCE AND SUBSIDIES . . . . .	-	-	11 632	555	-	-	-	304
INTEREST ON GENERAL DEBT . . . . .	2 455	2 151	5 087	1 033	1 443	246	1 988	109
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	65 161	27 818	31 064	27 730	27 041	39 514
LIBRARIES . . . . .	-	440	2 165	493	918	499	1 461	2 528
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	970	-	14 101	957	685	671	290	7 034
HOSPITALS . . . . .	-	-	12 071	-	60	-	-	-
HEALTH . . . . .	471	-	2 315	525	600	242	1 398	1 291
TRANSPORTATION:								
HIGHWAYS . . . . .	5 049	5 025	3 336	2 675	2 929	1 761	4 250	4 142
CAPITAL OUTLAY . . . . .	1 209	3 051	631	407	827	19	967	1 720
OTHER . . . . .	1 896	-	1 249	-	359	-	222	389
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	6 794	4 022	13 440	3 015	4 212	3 539	4 297	5 746
FIRE PROTECTION . . . . .	4 043	1 659	14 979	2 593	3 534	3 716	3 948	2 620
CORRECTION . . . . .	-	-	139	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	391	326	584	129	160	286	166	292
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 488	5 023	4 226	2 015	862	-	1 463	1 135
CAPITAL OUTLAY . . . . .	1 911	3 122	660	2 050	-	-	580	232
SANITATION OTHER THAN SEWERAGE . . . . .	1 128	24	2 470	587	460	1 169	702	2 664
PARKS AND RECREATION . . . . .	3 965	3 370	3 423	1 015	1 032	1 253	1 077	4 121
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 728	463	851	518	715	-	587	801
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	555	306	2 677	1 019	1 000	739	1 467	2 686
GENERAL CONTROL . . . . .	1 099	1 124	2 836	669	1 419	1 187	2 076	1 398
GENERAL PUBLIC BUILDINGS . . . . .	363	436	3 698	488	500	573	634	1 789
INTEREST ON GENERAL DEBT . . . . .	2 455	2 151	5 087	1 033	1 443	246	1 988	109
GENERAL EXPENDITURE, N.E.C. . . . .	1 803	4 732	27 223	6 598	8 899	4 118	3 505	12 287
UTILITY EXPENDITURE . . . . .	10 770	7 013	-	1 829	2 091	-	-	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	19	-	1 246	1 526	1 130	1 634	2 753
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	17 251	10 952	89 890	28 577	32 581	30 275	32 070	49 402
TOTAL DEBT OUTSTANDING . . . . .	62 085	37 004	77 845	21 535	25 924	10 015	26 850	1 930
LONG-TERM . . . . .	62 085	37 004	53 270	17 020	25 924	10 015	22 480	1 930
FULL FAITH AND CREDIT . . . . .	6 118	4 885	53 270	17 020	16 993	10 015	22 480	1 930
NONGUARANTEED . . . . .	55 967	32 119	-	-	8 931	-	-	-
SHORT-TERM . . . . .	-	-	24 575	4 515	-	-	4 370	-
UTILITY DEBT ONLY . . . . .	24 115	12 035	-	4 080	7 800	-	-	-
LONG-TERM DEBT ISSUED . . . . .	267	-	-	8 625	-	5 500	-	-
LONG-TERM DEBT RETIRED . . . . .	5 764	2 025	5 435	1 885	2 145	915	2 225	515
CASH AND SECURITY HOLDINGS . . . . .	41 832	19 659	29 530	54 052	35 087	40 588	38 076	70 252
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	41	-	2 741	2 173	1 215	2 968	3 916

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Connecticut--Continued							
	Hamden town	Hartford	Meriden	New Britain	New Haven	Norwalk	Stamford	Stratford town
POPULATION, 1982. . . . .	51 171	136 334	57 871	73 362	125 348	78 851	103 614	50 752
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	3/31
REVENUE, TOTAL . . . . .	54 024	277 556	68 917	74 739	172 723	100 543	175 096	45 507
GENERAL REVENUE, TOTAL. . . . .	53 671	269 269	66 770	71 411	163 578	96 205	165 548	44 256
INTERGOVERNMENTAL REVENUE . . . . .	11 870	132 542	16 376	25 385	55 674	16 702	33 614	7 182
FROM STATE GOVERNMENT . . . . .	9 460	105 325	14 403	21 243	52 500	15 661	28 882	5 979
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 484	10 135	999	3 493	11 293	2 572	5 605	1 268
FROM FEDERAL GOVERNMENT . . . . .	2 371	27 216	1 973	4 142	3 174	954	4 500	1 203
GENERAL REVENUE SHARING . . . . .	1 360	3 653	833	1 039	3 174	954	1 407	1 192
FROM LOCAL GOVERNMENTS. . . . .	39	1	-	-	-	87	232	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	41 801	136 727	50 394	46 026	107 904	79 503	131 934	37 074
TAXES . . . . .	38 450	104 166	31 794	37 842	84 032	72 253	117 331	34 766
PROPERTY. . . . .	38 238	102 370	31 405	36 966	83 231	71 037	115 331	34 430
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	212	1 796	389	876	801	1 216	2 000	336
CURRENT CHARGES . . . . .	1 355	20 516	16 822	6 015	18 713	2 439	7 179	901
MISCELLANEOUS . . . . .	1 996	12 045	1 778	2 169	5 159	4 812	7 424	1 407
UTILITY REVENUE . . . . .	-	-	2 147	2 384	-	-	-	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	353	8 287	-	944	9 145	4 338	9 548	1 251
EXPENDITURE, TOTAL. . . . .	53 916	271 992	75 559	74 617	179 920	94 741	173 884	46 419
GENERAL EXPENDITURE, TOTAL. . . . .	52 729	261 916	72 585	70 141	172 303	92 237	168 674	44 983
INTERGOVERNMENTAL EXPENDITURE . . . . .	1 690	5 571	496	2 065	1 129	369	1 940	523
DIRECT GENERAL EXPENDITURE. . . . .	51 039	256 345	72 089	68 076	171 174	91 868	166 734	44 460
CURRENT OPERATION . . . . .	45 079	221 895	59 980	57 400	132 569	71 172	136 607	41 919
CAPITAL OUTLAY. . . . .	4 293	16 361	8 785	7 733	32 070	13 070	23 531	447
ASSISTANCE AND SUBSIDIES. . . . .	110	14 078	-	933	-	2 101	1 573	263
INTEREST ON GENERAL DEBT. . . . .	1 557	4 011	3 324	2 010	6 535	5 525	5 023	1 831
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	24 804	95 604	30 940	28 455	54 492	40 816	62 185	22 248
LIBRARIES . . . . .	680	2 894	668	1 188	1 763	1 146	3 272	665
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	429	28 156	1 102	1 378	12 948	3 353	6 357	455
HOSPITALS . . . . .	-	-	10 916	143	-	-	-	-
HEALTH. . . . .	670	2 872	1 134	506	1 341	1 722	3 189	205
TRANSPORTATION:								
HIGHWAYS. . . . .	3 011	6 537	1 646	2 808	8 670	3 817	7 885	2 450
CAPITAL OUTLAY. . . . .	84	-	-	-	2 782	1 443	3 077	-
OTHER . . . . .	-	1 007	362	235	6 402	1 243	1 362	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	3 322	16 076	2 673	4 940	12 181	5 419	9 824	2 577
FIRE PROTECTION . . . . .	3 728	14 242	2 885	5 332	13 504	4 720	11 654	4 040
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	94	1 513	39	114	1 042	309	492	125
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	1 322	-	1 174	4 785	22 469	7 244	5 446	1 382
CAPITAL OUTLAY. . . . .	100	-	5	968	15 849	4 905	2 759	-
SANITATION OTHER THAN SEWERAGE. . . . .	1 058	2 785	427	2 283	1 966	3 410	6 754	1 904
PARKS AND RECREATION. . . . .	973	12 407	717	2 197	4 611	3 021	4 065	1 319
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	44	22 333	1 091	2 846	7 070	1 885	3 322	-
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	598	6 389	891	1 233	2 322	1 650	2 287	701
GENERAL CONTROL . . . . .	870	3 043	653	1 076	2 827	1 635	3 125	675
GENERAL PUBLIC BUILDINGS. . . . .	586	5 221	491	868	3 858	793	1 628	1 037
INTEREST ON GENERAL DEBT. . . . .	1 557	4 011	3 324	2 010	6 535	5 525	5 023	1 831
GENERAL EXPENDITURE, N.E.C. . . . .	8 983	36 856	11 452	7 744	8 302	4 529	30 804	3 369
UTILITY EXPENDITURE . . . . .	-	-	2 974	2 758	-	-	-	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 187	10 076	-	1 718	7 617	2 504	5 210	1 436
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	26 687	106 877	36 511	33 160	65 739	44 835	79 665	26 320
TOTAL DEBT OUTSTANDING. . . . .	29 812	92 920	56 782	44 970	115 643	88 355	105 950	24 673
LONG-TERM . . . . .	21 135	92 920	35 540	29 740	104 575	82 455	91 950	24 673
FULL FAITH AND CREDIT . . . . .	21 135	73 695	21 006	29 740	104 575	91 950	91 950	24 673
NONGUARANTEED . . . . .	-	19 225	14 534	-	-	67 385	-	-
SHORT-TERM. . . . .	8 677	-	21 242	15 230	11 068	5 900	14 000	-
UTILITY DEBT ONLY . . . . .	-	-	4 438	930	-	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	-	-	22 560	22 100	-	9 269
LONG-TERM DEBT RETIRED. . . . .	3 210	7 465	2 560	2 480	9 685	7 235	8 505	1 626
CASH AND SECURITY HOLDINGS. . . . .	21 739	225 930	17 478	15 900	102 175	61 416	117 266	14 992
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	2 280	15 161	-	683	9 324	4 459	8 388	843

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Connecticut--Continued			Delaware	District of Columbia	Florida		
	Waterbury	West Hartford town	West Haven	Wilmington	Washington	Boca Raton	Clearwater	Daytona Beach
POPULATION, 1982 . . . . .	102 940	60 683	53 412	69 896	633 425	53 615	90 238	55 504
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	123 238	77 752	43 629	91 030	2 794 268	44 722	79 124	42 634
GENERAL REVENUE, TOTAL . . . . .	110 396	74 378	43 629	77 344	2 576 276	32 176	56 556	33 085
INTERGOVERNMENTAL REVENUE . . . . .	47 596	8 526	11 582	20 147	912 913	6 635	9 185	6 011
FROM STATE GOVERNMENT . . . . .	35 533	7 479	10 603	2 613	-	2 958	5 023	3 298
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 658	1 882	1 446	54	-	2 945	4 963	3 289
FROM FEDERAL GOVERNMENT . . . . .	11 882	1 047	979	17 534	894 498	1 311	1 880	2 360
GENERAL REVENUE SHARING . . . . .	2 349	1 008	962	2 286	17 932	439	1 079	1 083
FROM LOCAL GOVERNMENTS . . . . .	181	-	-	-	18 415	2 366	2 287	353
GENERAL REVENUE FROM OWN SOURCES . . . . .	62 800	65 852	32 047	57 197	1 663 363	25 541	47 373	27 074
TAXES . . . . .	54 622	58 529	29 853	30 918	1 432 966	19 378	20 651	10 923
PROPERTY . . . . .	53 563	57 993	29 746	10 286	397 449	11 039	9 242	4 880
GENERAL SALES . . . . .	-	-	-	-	296 955	-	-	-
SELECTIVE SALES . . . . .	-	-	-	1 126	167 081	6 566	10 089	5 045
INCOME . . . . .	-	-	-	16 338	480 453	-	-	-
OTHER . . . . .	1 059	536	107	3 168	91 028	1 773	1 320	998
CURRENT CHARGES . . . . .	3 684	3 470	973	19 711	128 785	2 039	15 740	9 978
MISCELLANEOUS . . . . .	4 494	3 853	1 221	6 568	101 612	4 124	10 982	6 173
UTILITY REVENUE . . . . .	6 542	-	-	11 475	43 623	10 510	13 107	7 247
EMPLOYEE-RETIREMENT REVENUE . . . . .	6 300	3 374	-	2 211	174 369	2 036	9 459	2 302
EXPENDITURE, TOTAL . . . . .	127 503	73 680	41 147	97 240	2 807 981	59 362	69 763	41 134
GENERAL EXPENDITURE, TOTAL . . . . .	112 232	71 644	41 147	87 290	2 516 580	36 278	55 785	29 729
INTERGOVERNMENTAL EXPENDITURE . . . . .	121	1 441	149	150	92 336	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	112 111	70 203	40 998	87 140	2 424 244	36 278	55 785	29 729
CURRENT OPERATION . . . . .	106 022	65 515	38 451	55 825	1 990 673	25 116	41 789	24 969
CAPITAL OUTLAY . . . . .	2 785	3 269	629	26 417	177 425	5 704	10 681	4 064
ASSISTANCE AND SUBSIDIES . . . . .	535	-	20	-	100 254	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 769	1 419	1 898	4 898	155 692	5 458	3 315	696
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	45 646	33 521	20 404	-	462 920	-	-	-
LIBRARIES . . . . .	858	1 610	477	-	13 734	1 176	1 245	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	7 596	851	542	-	429 768	-	52	32
HOSPITALS . . . . .	-	-	-	-	152 643	-	-	-
HEALTH . . . . .	1 516	634	233	-	79 878	-	-	72
TRANSPORTATION:								
HIGHWAYS . . . . .	2 275	4 201	2 185	2 500	72 216	3 461	6 881	3 523
CAPITAL OUTLAY . . . . .	246	631	5	998	45 783	972	1 817	1 267
OTHER . . . . .	432	25	1	17 119	93 402	-	1 621	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	8 430	6 881	4 017	10 608	166 513	5 265	8 758	7 579
FIRE PROTECTION . . . . .	8 155	4 694	-	7 836	58 283	4 770	4 278	3 272
CORRECTION . . . . .	-	-	-	-	150 281	-	-	373
PROTECTIVE INSPECTION AND REGULATION . . . . .	227	289	89	761	22 695	776	777	725
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 615	3 025	3 067	17 594	80 925	-	10 145	2 400
CAPITAL OUTLAY . . . . .	1 072	1 077	-	9 882	10 526	-	5 552	-
SANITATION OTHER THAN SEWERAGE . . . . .	2 611	2 448	413	3 312	32 654	3 061	5 394	2 703
PARKS AND RECREATION . . . . .	2 981	2 504	1 140	3 513	40 507	5 618	7 192	4 626
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 877	692	-	7 714	119 719	1 011	664	411
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	27	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	2 104	1 711	1 051	3 089	41 405	1 069	1 779	1 660
GENERAL CONTROL . . . . .	3 634	922	1 010	2 774	90 834	1 901	1 392	772
GENERAL PUBLIC BUILDINGS . . . . .	1 027	1 651	398	734	63 276	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 769	1 419	1 898	4 898	155 892	5 458	3 315	696
GENERAL EXPENDITURE, N.E.C. . . . .	13 479	4 566	4 222	4 838	189 035	2 712	2 265	885
UTILITY EXPENDITURE . . . . .	8 583	-	-	6 279	57 810	22 313	12 616	10 654
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	6 688	2 036	-	3 671	123 591	771	1 362	751
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	74 072	40 018	22 898	32 381	1 060 582	20 826	27 869	17 252
TOTAL DEBT OUTSTANDING . . . . .	75 543	26 075	20 870	133 277	2 119 578	78 855	69 031	38 253
LONG-TERM . . . . .	45 543	17 700	18 130	133 277	2 071 679	78 855	69 031	38 253
FULL FAITH AND CREDIT . . . . .	45 543	17 700	9 773	115 922	1 641 307	63 470	5 510	-
NONGUARANTEED . . . . .	-	-	5 357	17 355	430 372	10 385	63 521	38 253
SHORT-TERM . . . . .	30 000	8 375	5 740	-	47 899	-	-	-
UTILITY DEBT ONLY . . . . .	3 680	-	-	38 969	117 644	-	-	25 820
LONG-TERM DEBT ISSUED . . . . .	973	-	6 560	46 266	145 017	5 300	13 925	-
LONG-TERM DEBT RETIRED . . . . .	6 460	2 705	1 313	28 931	46 020	2 890	2 538	1 439
CASH AND SECURITY HOLDINGS . . . . .	74 060	75 759	5 037	53 615	1720 454	49 186	85 365	37 775
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	3 750	3 173	-	1 303	172 786	1 698	2 017	1 032

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Florida--Continued							
	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville	Lakeland	Largo	Miami
POPULATION, 1982 . . . . .	153 755	83 704	154 713	122 051	556 370	51 788	60 339	382 726
DATE OF END OF FISCAL YEAR . . . . .	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	152 963	150 147	82 696	71 191	797 574	243 649	24 841	257 234
GENERAL REVENUE, TOTAL . . . . .	125 035	41 547	64 954	58 362	360 103	107 012	24 841	216 511
INTERGOVERNMENTAL REVENUE . . . . .	34 743	7 989	14 271	11 266	105 818	6 231	5 786	54 139
FROM STATE GOVERNMENT . . . . .	9 188	4 843	10 039	7 012	62 347	3 518	3 687	26 218
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	8 619	4 667	10 022	6 773	47 689	3 508	3 641	22 799
FROM FEDERAL GOVERNMENT . . . . .	24 665	2 613	4 119	2 856	43 352	2 531	622	24 083
GENERAL REVENUE SHARING . . . . .	2 092	1 122	1 925	1 377	9 401	464	406	9 683
FROM LOCAL GOVERNMENTS . . . . .	890	533	113	1 398	124	182	1 477	3 831
GENERAL REVENUE FROM OWN SOURCES . . . . .	90 292	33 558	50 693	47 096	254 285	100 781	19 055	162 372
TAXES . . . . .	46 797	10 328	33 837	26 210	114 169	4 928	6 022	124 255
PROPERTY . . . . .	23 078	4 965	19 813	12 041	76 438	1 956	886	80 568
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	20 831	4 646	11 641	12 734	30 923	2 576	4 680	33 409
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 888	717	2 383	1 435	6 808	396	456	10 278
CURRENT CHARGES . . . . .	22 835	10 397	11 022	12 867	70 725	86 664	7 142	23 072
MISCELLANEOUS . . . . .	20 660	12 833	5 834	8 019	69 391	9 189	5 891	15 045
UTILITY REVENUE . . . . .	15 433	105 866	3 986	4 777	407 085	131 608	-	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	12 495	2 734	13 746	8 052	30 386	5 029	-	40 723
EXPENDITURE, TOTAL . . . . .	143 174	149 208	67 386	65 552	815 075	251 172	22 696	223 699
GENERAL EXPENDITURE, TOTAL . . . . .	91 793	41 866	57 240	51 112	353 934	110 453	22 696	204 958
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	5 123	-	-	3 883
DIRECT GENERAL EXPENDITURE . . . . .	91 793	41 866	57 240	51 112	348 811	110 453	22 696	201 075
CURRENT OPERATION . . . . .	78 011	33 200	48 706	49 288	271 907	98 603	17 333	150 741
CAPITAL OUTLAY . . . . .	7 307	4 973	8 038	1 076	57 210	8 789	3 410	35 720
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	6 475	3 695	496	748	19 694	3 061	1 953	14 614
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	7	-	-	84
LIBRARIES . . . . .	-	1 262	837	-	3 690	498	589	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	80	6 761	-	-	2 054
HOSPITALS . . . . .	-	-	-	-	638	81 245	-	180
HEALTH . . . . .	-	190	-	-	7 109	147	-	169
TRANSPORTATION:								
HIGHWAYS . . . . .	3 947	4 100	2 115	4 188	28 875	3 504	1 176	12 153
CAPITAL OUTLAY . . . . .	958	220	704	378	7 741	47	366	4 101
OTHER . . . . .	4 221	2 771	-	553	44 030	702	-	8 641
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	23 823	8 867	13 119	15 299	42 379	4 300	3 504	45 075
FIRE PROTECTION . . . . .	10 137	4 128	8 053	8 577	25 818	2 664	1 748	29 819
CORRECTION . . . . .	-	-	-	269	12 951	23	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	2 020	384	98	1 255	2 812	204	306	449
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	7 762	6 164	5 508	5 011	26 453	1 506	3 160	4 168
CAPITAL OUTLAY . . . . .	-	2 669	-	-	5 721	210	216	3 643
SANITATION OTHER THAN SEWERAGE . . . . .	3 355	-	6 317	3 543	14 163	1 884	1 907	19 958
PARKS AND RECREATION . . . . .	11 404	1 785	4 485	4 852	21 898	5 884	1 855	27 228
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 004	-	380	431	31 437	717	251	5 110
NATURAL RESOURCES . . . . .	-	-	-	-	451	4	396	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	5 198	1 969	1 448	1 932	28 693	1 518	610	7 917
GENERAL CONTROL . . . . .	1 616	1 712	1 588	1 431	15 749	708	755	5 925
GENERAL PUBLIC BUILDINGS . . . . .	-	-	-	-	4 718	-	-	327
INTEREST ON GENERAL DEBT . . . . .	6 475	3 695	496	748	19 694	3 061	1 953	14 614
GENERAL EXPENDITURE, N.E.C. . . . .	8 831	4 841	12 796	2 943	15 608	1 884	4 486	21 087
UTILITY EXPENDITURE . . . . .	45 500	105 941	7 872	11 655	439 584	138 971	-	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	5 881	1 399	2 274	2 785	21 557	1 748	-	18 741
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	60 891	30 529	28 439	38 700	159 644	65 215	10 777	101 463
TOTAL DEBT OUTSTANDING . . . . .	120 960	560 232	16 540	41 108	1 372 040	498 585	34 900	216 161
LONG-TERM . . . . .	120 960	560 232	16 540	41 108	1 087 105	498 585	34 900	216 161
FULL FAITH AND CREDIT . . . . .	17 595	1 885	-	6 515	97 170	-	-	191 770
NONGUARANTEED . . . . .	103 365	558 347	16 540	34 593	989 935	498 585	34 900	24 391
SHORT-TERM . . . . .	-	-	-	-	284 935	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	8 270	22 746	690 625	449 385	-	-
LONG-TERM DEBT ISSUED . . . . .	1 300	186 360	305	3 600	734 856	8 300	2 940	27 125
LONG-TERM DEBT RETIRED . . . . .	4 100	7 378	-	1 673	375 914	4 795	1 210	17 439
CASH AND SECURITY HOLDINGS . . . . .	192 044	105 300	102 239	103 643	1 135 046	137 039	16 266	319 545
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	6 956	1 393	4 582	3 215	37 491	1 668	-	20 814

See footnotes at end of table

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Florida--Continued							
	Miami Beach	Orlando	Pensacola	Plantation	Pompano Beach	St. Petersburg	Sarasota	Tallahassee
POPULATION, 1982 . . . . .	93 702	134 255	58 967	51 487	58 036	241 214	50 632	102 579
DATE OF END OF FISCAL YEAR. . . . .	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	83 560	391 075	68 105	24 153	44 169	170 211	42 886	175 681
GENERAL REVENUE, TOTAL . . . . .	80 357	200 983	33 612	20 170	36 735	138 048	33 078	59 922
INTERGOVERNMENTAL REVENUE . . . . .	9 537	31 829	8 102	3 466	4 669	33 261	5 830	13 533
FROM STATE GOVERNMENT . . . . .	5 325	12 304	4 264	2 762	3 105	16 209	3 544	6 213
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 258	11 701	3 962	2 680	3 058	14 349	3 522	5 715
FROM FEDERAL GOVERNMENT . . . . .	4 046	10 610	2 963	366	1 159	14 158	1 653	6 580
GENERAL REVENUE SHARING . . . . .	1 858	2 789	827	366	562	3 106	786	792
FROM LOCAL GOVERNMENTS . . . . .	166	8 915	875	338	405	2 894	633	740
GENERAL REVENUE FROM OWN SOURCES . . . . .	70 820	169 154	25 510	16 704	32 066	104 787	27 248	46 389
TAXES . . . . .	47 832	32 106	7 995	9 622	17 258	43 110	12 773	10 152
PROPERTY . . . . .	30 472	12 747	1 297	3 007	9 991	23 141	5 923	3 670
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	14 870	15 714	6 032	5 626	6 464	17 774	6 054	5 716
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 490	3 645	666	989	803	2 195	796	766
CURRENT CHARGES . . . . .	15 904	83 809	9 297	260	8 674	42 272	11 357	17 307
MISCELLANEOUS . . . . .	7 084	53 239	8 218	6 822	6 134	19 405	3 122	18 930
UTILITY REVENUE . . . . .	3 203	178 600	31 454	3 983	7 434	18 279	4 615	108 181
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	11 492	3 039	-	-	13 884	5 193	7 578
EXPENDITURE, TOTAL . . . . .	81 949	388 186	75 044	25 967	40 746	146 913	37 325	160 954
GENERAL EXPENDITURE, TOTAL . . . . .	77 957	155 440	43 540	16 251	34 185	115 372	31 031	57 824
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	77 957	155 440	43 540	16 251	34 185	115 372	31 031	57 824
CURRENT OPERATION: . . . . .	67 390	95 047	29 853	10 819	31 039	94 153	26 838	41 169
CAPITAL OUTLAY . . . . .	7 385	37 365	10 523	2 989	2 615	13 560	2 990	12 792
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	3 182	23 028	3 164	2 443	531	7 659	1 203	3 863
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	742	40	1 085	286	945	1 523	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	112	-	-	-	31	-	-	1 247
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	177	-	167	-	-	-	-	32
TRANSPORTATION:								
HIGHWAYS . . . . .	1 867	5 925	2 085	1 354	1 798	11 437	2 750	6 444
CAPITAL OUTLAY . . . . .	825	1 361	492	11	152	3 319	1 044	2 155
OTHER . . . . .	1 947	35 793	6 812	-	497	1 293	-	3 132
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	12 729	18 828	5 231	3 915	8 236	21 131	6 010	7 267
FIRE PROTECTION . . . . .	4 294	12 183	4 973	618	3 432	7 798	5 172	3 750
CORRECTION . . . . .	612	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	3 121	1 147	420	343	642	1 523	427	396
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	4 688	26 285	-	-	5 111	8 489	2 305	8 347
CAPITAL OUTLAY . . . . .	401	12 769	-	-	1 078	-	-	2 911
SANITATION OTHER THAN SEWERAGE . . . . .	3 072	5 746	5 800	2 517	13 434	2 645	4 043	5 054
PARKS AND RECREATION . . . . .	13 458	7 412	3 467	3 545	3 601	15 367	5 496	5 054
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 468	2 426	975	-	209	7 241	778	134
NATURAL RESOURCES . . . . .	-	1 505	-	29	250	672	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 768	4 033	2 740	430	1 204	5 721	1 012	838
GENERAL CONTROL . . . . .	1 750	2 004	2 816	523	720	3 192	699	11 385
GENERAL PUBLIC BUILDINGS . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	3 182	23 028	3 164	2 443	531	7 659	1 203	3 863
GENERAL EXPENDITURE, N.E.C. . . . .	22 970	9 085	3 805	2 725	4 421	8 892	2 534	1 892
UTILITY EXPENDITURE . . . . .	3 992	230 025	29 327	9 716	6 561	24 520	5 212	101 272
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	2 721	2 177	-	-	7 021	1 082	1 858
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	37 076	56 844	21 710	7 786	20 329	60 000	17 708	31 884
TOTAL DEBT OUTSTANDING . . . . .	78 235	694 985	91 745	79 411	30 733	139 274	36 765	389 581
LONG-TERM . . . . .	78 235	694 985	91 745	79 411	30 733	139 274	36 765	389 581
FULL FAITH AND CREDIT . . . . .	70 685	-	-	-	610	32 300	7 155	-
NONGUARANTEED . . . . .	7 550	694 985	91 745	79 411	30 123	106 974	29 610	389 581
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	1 130	334 730	8 365	40 176	20 845	-	14 090	271 385
LONG-TERM DEBT ISSUED . . . . .	24 000	220 000	38 930	-	18 000	-	-	77 000
LONG-TERM DEBT RETIRED . . . . .	4 255	12 295	1 585	3 235	815	4 314	1 279	8 782
CASH AND SECURITY HOLDINGS . . . . .	64 844	380 855	79 821	13 129	50 195	168 510	61 991	123 395
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	5 725	2 734	-	-	6 516	1 676	3 416

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Florida--Continued		Georgia					Hawaii
	Tampa	West Palm Beach	Alban	Atlanta	Columbus	Macon	Savannah	Honolulu
POPULATION, 1982. . . . .	276 413	66 243	84 771	428 153	174 348	118 730	145 699	781 899
DATE OF END OF FISCAL YEAR. . . . .	9/30	9/30	6/30	12/31	6/30	9/30	12/31	6/30
REVENUE, TOTAL. . . . .	232 135	54 311	103 370	538 619	81 852	49 126	72 066	491 476
GENERAL REVENUE, TOTAL. . . . .	182 510	42 588	31 668	458 355	67 200	45 438	60 284	430 405
INTERGOVERNMENTAL REVENUE. . . . .	52 631	6 677	9 961	87 772	14 350	11 013	26 140	93 952
FROM STATE GOVERNMENT. . . . .	21 969	4 090	875	18 508	2 162	2 420	2 226	18 576
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	20 310	4 082	88	2 653	1 377	159	189	7 734
FROM FEDERAL GOVERNMENT. . . . .	24 344	2 283	3 440	58 755	11 828	7 101	10 563	74 723
GENERAL REVENUE SHARING. . . . .	6 008	1 277	1 111	7 666	4 495	2 024	2 887	15 510
FROM LOCAL GOVERNMENTS. . . . .	6 318	304	5 646	10 509	360	1 492	13 351	653
GENERAL REVENUE FROM OWN SOURCES. . . . .	129 879	35 911	21 707	370 583	52 850	34 425	34 144	336 453
TAXES. . . . .	62 677	17 511	9 805	170 738	45 764	27 878	18 565	261 753
PROPERTY. . . . .	23 544	9 145	5 945	87 327	15 847	7 399	8 266	212 270
GENERAL SALES. . . . .	-	-	-	19 314	13 992	11 122	-	-
SELECTIVE SALES. . . . .	33 622	6 594	2 591	44 541	10 787	7 192	7 949	29 449
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	5 511	1 772	1 269	19 556	5 138	2 165	2 350	20 034
CURRENT CHARGES. . . . .	47 608	12 916	7 005	136 048	2 429	2 580	10 664	42 630
MISCELLANEOUS. . . . .	19 594	5 484	4 897	63 797	4 657	3 967	4 915	32 070
UTILITY REVENUE. . . . .	17 939	6 552	69 161	39 426	10 535	-	8 846	61 071
EMPLOYEE-RETIREMENT REVENUE. . . . .	31 686	5 171	2 541	40 838	4 117	3 688	2 936	-
EXPENDITURE, TOTAL. . . . .	245 402	54 471	96 015	464 989	68 771	50 309	75 986	470 067
GENERAL EXPENDITURE, TOTAL. . . . .	209 205	40 373	32 068	391 356	57 083	48 823	66 212	355 566
INTERGOVERNMENTAL EXPENDITURE. . . . .	-	-	1 259	8 109	3 363	1 389	1 000	-
DIRECT GENERAL EXPENDITURE. . . . .	209 205	40 373	30 809	383 247	53 720	47 434	65 212	355 566
CURRENT OPERATION. . . . .	132 141	34 871	24 868	218 539	41 496	37 696	54 333	285 607
CAPITAL OUTLAY. . . . .	67 481	2 422	5 542	112 559	9 948	8 282	9 876	54 671
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	9 583	3 080	399	52 149	2 276	1 456	1 003	15 288
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	-	-	5 628	-	-	-	-
LIBRARIES. . . . .	5 124	473	-	4 476	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	2 600	138	-	565	-
HOSPITALS. . . . .	-	-	-	-	2 250	-	-	-
HEALTH. . . . .	7	-	82	250	855	-	-	4 687
TRANSPORTATION:								
HIGHWAYS. . . . .	11 062	2 964	1 570	19 689	6 256	3 536	4 947	36 459
CAPITAL OUTLAY. . . . .	2 380	752	493	4 428	2 045	1 502	42	10 612
OTHER. . . . .	3 826	329	1 092	57 750	800	2 068	3 473	698
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	32 611	7 002	5 331	38 777	7 827	9 069	11 152	58 936
FIRE PROTECTION. . . . .	16 495	3 475	3 729	24 159	5 414	7 750	5 540	28 128
CORRECTION. . . . .	-	-	212	5 233	2 468	282	-	-
PROTECTIVE INSPECTION AND REGULATION. . . . .	2 218	770	229	2 843	281	445	621	3 837
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	32 638	4 264	2 346	64 894	-	-	3 499	37 527
CAPITAL OUTLAY. . . . .	17 917	-	88	41 308	-	-	43	14 239
SANITATION OTHER THAN SEWERAGE. . . . .	38 730	3 234	3 554	17 336	2 782	3 769	5 944	14 426
PARKS AND RECREATION. . . . .	20 851	4 246	2 419	23 430	1 731	4 512	5 266	37 510
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	5 990	-	2 464	22 206	3 251	4 005	7 089	15 993
NATURAL RESOURCES. . . . .	9 706	-	-	1 021	-	-	-	3 551
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	6 935	1 477	924	6 995	1 839	361	2 721	17 132
GENERAL CONTROL. . . . .	2 936	783	575	8 627	3 032	1 698	697	17 655
GENERAL PUBLIC BUILDINGS. . . . .	-	-	195	1 048	1 540	513	-	9 159
INTEREST ON GENERAL DEBT. . . . .	9 583	3 080	399	52 149	2 276	1 456	1 003	15 288
GENERAL EXPENDITURE, N.E.C. . . . .	10 493	8 276	6 847	32 245	14 343	9 359	13 695	54 580
UTILITY EXPENDITURE. . . . .	23 014	11 820	63 135	38 512	10 056	140	8 055	114 501
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	13 183	2 278	812	35 121	1 632	1 346	1 719	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	87 666	22 188	18 612	129 890	30 021	21 024	26 371	201 754
TOTAL DEBT OUTSTANDING. . . . .	544 518	42 599	9 245	1 042 670	61 412	28 549	40 648	249 809
LONG-TERM. . . . .	544 518	42 599	9 245	1 042 670	61 412	28 549	40 648	249 809
FULL FAITH AND CREDIT. . . . .	-	11 260	3 080	168 546	10 997	18 730	15 593	238 110
NONGUARANTEED. . . . .	544 518	31 339	6 165	874 124	50 415	9 819	25 055	11 699
SHORT-TERM. . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY. . . . .	133 015	-	4 040	139 830	30 030	3 795	25 055	39 653
LONG-TERM DEBT ISSUED. . . . .	144 100	8 000	-	93 230	-	900	2 000	25 587
LONG-TERM DEBT RETIRED. . . . .	4 232	1 765	915	32 991	2 594	1 339	3 302	18 178
CASH AND SECURITY HOLDINGS. . . . .	406 542	83 904	40 166	806 399	55 474	42 582	48 668	200 794
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS. . . . .	12 841	2 406	1 636	40 107	1 765	2 153	2 167	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Idaho		Illinois					
	Boise City	Arlington Heights	Aurora <sup>2</sup>	Champaign	Chicago	Cicero <sup>1</sup>	Decatur	Des Plaines
POPULATION, 1982 . . . . .	104 586	66 457	81 899	59 011	2 997 155	61 115	92 733	55 945
DATE OF END OF FISCAL YEAR . . . . .	9/30	4/30	12/31	6/30	12/31	12/31	4/30	12/31
REVENUE, TOTAL . . . . .	43 078	35 760	32 089	55 799	2 482 854	20 108	48 400	26 028
GENERAL REVENUE, TOTAL . . . . .	42 683	26 787	27 078	54 072	2 037 519	14 776	39 170	19 742
INTERGOVERNMENTAL REVENUE . . . . .	8 886	3 819	6 807	4 668	710 197	3 323	6 106	2 941
FROM STATE GOVERNMENT . . . . .	2 034	2 805	4 162	2 529	261 327	2 773	4 038	2 310
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 680	1 629	3 105	1 654	107 428	1 881	2 550	1 546
FROM FEDERAL GOVERNMENT . . . . .	6 852	1 014	2 486	1 833	428 656	550	2 877	631
GENERAL REVENUE SHARING . . . . .	1 317	424	1 426	842	69 308	550	981	493
FROM LOCAL GOVERNMENTS . . . . .	-	-	159	306	20 214	-	1 191	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	33 797	22 968	20 271	49 404	1 327 322	11 453	31 064	16 801
TAXES . . . . .	13 083	16 513	16 096	13 427	1 061 587	9 553	15 225	12 257
PROPERTY . . . . .	11 276	8 585	10 301	5 023	403 793	5 969	5 888	5 706
GENERAL SALES . . . . .	-	5 304	5 263	5 320	202 991	2 392	6 048	4 806
SELECTIVE SALES . . . . .	946	28	91	2 211	368 100	23	1 081	30
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	861	2 596	441	873	86 703	1 169	2 208	1 715
CURRENT CHARGES . . . . .	15 312	615	832	32 870	177 931	629	2 025	1 286
MISCELLANEOUS . . . . .	5 402	5 840	3 343	3 107	87 804	1 271	13 814	3 258
UTILITY REVENUE . . . . .	395	6 522	3 562	-	157 718	4 758	7 836	3 915
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	2 451	1 449	1 727	287 617	574	1 394	2 371
EXPENDITURE, TOTAL . . . . .	46 084	27 555	31 078	54 409	2 320 106	18 224	35 331	20 386
GENERAL EXPENDITURE, TOTAL . . . . .	43 465	23 830	25 669	53 877	2 011 080	12 601	28 404	16 135
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	99 952	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	43 465	23 830	25 669	53 877	1 911 128	12 601	28 404	16 135
CURRENT OPERATION . . . . .	32 533	16 282	18 576	47 099	1 558 986	12 212	17 295	14 887
CAPITAL OUTLAY . . . . .	9 275	3 428	6 191	6 263	249 543	33	6 225	126
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 607	4 120	902	515	102 599	356	4 884	1 122
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	23 154	-	-	-
LIBRARIES . . . . .	994	2 792	848	1 352	40 466	366	1 065	1 224
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	1 348	68 811	203	-	-
HOSPITALS . . . . .	-	-	-	30 522	-	-	-	-
HEALTH . . . . .	-	273	-	13	51 981	136	-	113
TRANSPORTATION:								
HIGHWAYS . . . . .	476	2 250	6 330	4 896	133 339	2 526	3 681	2 655
CAPITAL OUTLAY . . . . .	117	-	3 642	1 451	67 382	-	-	13
OTHER . . . . .	7 007	73	403	631	196 303	23	351	192
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	5 692	4 108	5 464	4 551	469 783	3 030	3 980	3 878
FIRE PROTECTION . . . . .	5 534	2 952	4 447	2 500	166 324	1 957	3 588	3 141
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	586	219	534	960	21 642	-	-	-
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	6 471	-	-	551	60 855	310	-	629
CAPITAL OUTLAY . . . . .	2 156	-	-	-	26 676	-	-	97
SANITATION OTHER THAN SEWERAGE . . . . .	3 662	-	1 132	340	91 646	100	183	967
PARKS AND RECREATION . . . . .	3 726	-	857	1 804	13 656	-	35	-
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 386	610	732	428	124 330	-	-	-
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 412	345	358	853	30 824	335	549	427
GENERAL CONTROL . . . . .	1 626	887	851	467	26 603	1 009	356	916
GENERAL PUBLIC BUILDINGS . . . . .	379	442	-	-	37 099	28	141	300
INTEREST ON GENERAL DEBT . . . . .	1 607	4 120	902	515	102 599	356	4 884	1 122
GENERAL EXPENDITURE, N.A.E.C. . . . .	2 907	4 759	2 811	2 146	351 665	2 222	9 591	571
UTILITY EXPENDITURE . . . . .	2 619	3 412	4 545	-	124 242	4 344	6 200	3 570
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	313	864	532	184 784	1 279	727	681
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	15 962	13 112	15 090	21 462	1 159 077	7 144	12 698	9 699
TOTAL DEBT OUTSTANDING . . . . .	22 967	65 534	19 410	9 678	1 506 108	6 400	81 650	27 631
LONG-TERM . . . . .	12 227	65 534	19 410	9 678	1 386 983	3 600	81 650	27 631
FULL FAITH AND CREDIT . . . . .	410	39 517	12 255	4 061	477 450	-	20 440	4 870
NONGUARANTEED . . . . .	11 817	26 017	7 155	5 617	909 533	3 600	61 210	22 761
SHORT-TERM . . . . .	10 740	-	-	-	119 125	2 800	-	-
UTILITY DEBT ONLY . . . . .	-	2 220	4 240	-	174 200	1 300	4 700	-
LONG-TERM DEBT ISSUED . . . . .	6 252	21 963	-	1 416	431 857	-	30 320	-
LONG-TERM DEBT RETIRED . . . . .	7 395	19 646	-	1 353	138 571	-	32 130	1 632
CASH AND SECURITY HOLDINGS . . . . .	19 033	35 609	20 419	28 360	2 862 866	10 718	83 774	25 252
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	885	1 905	1 217	171 401	1 115	1 233	1 341

See footnotes at end of table.



**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Illinois--Continued							
	East St. Louis	Elgin	Evanston	Joliet	Mount Prospect	Oak Lawn	Oak Park	Peoria
POPULATION, 1982. . . . .	53 381	64 407	73 056	76 678	52 581	59 488	54 751	122 261
DATE OF END OF FISCAL YEAR. . . . .	12/31	12/31	4/30	12/31	4/30	12/31	12/31	4/30
REVENUE, TOTAL . . . . .	20 724	30 414	53 574	64 519	20 288	27 208	29 559	54 159
GENERAL REVENUE, TOTAL. . . . .	19 367	23 568	45 161	53 768	16 150	21 229	26 270	49 211
INTERGOVERNMENTAL REVENUE . . . . .	9 010	4 798	6 514	6 098	2 824	2 887	5 071	8 148
FROM STATE GOVERNMENT . . . . .	2 506	2 946	3 539	3 566	2 070	2 402	2 336	6 094
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 776	1 668	2 239	2 350	1 285	1 438	1 464	4 409
FROM FEDERAL GOVERNMENT . . . . .	6 504	1 825	2 893	2 532	696	485	2 133	2 054
GENERAL REVENUE SHARING . . . . .	1 445	710	737	1 029	273	485	550	2 054
FROM LOCAL GOVERNMENTS. . . . .	-	27	77	-	58	-	602	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	10 357	18 770	36 647	47 670	13 326	18 342	21 199	41 063
TAXES . . . . .	6 237	12 204	29 193	20 132	10 853	12 860	15 385	29 968
PROPERTY . . . . .	2 843	7 357	18 495	11 523	6 026	6 300	8 240	17 421
GENERAL SALES . . . . .	990	3 928	3 483	5 937	3 795	4 887	2 396	9 047
SELECTIVE SALES . . . . .	1 864	28	5 478	1 691	20	1 074	3 970	2 327
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	540	891	1 742	981	1 012	599	779	1 173
CURRENT CHARGES . . . . .	2 333	1 686	4 123	2 889	370	2 532	3 059	1 842
MISCELLANEOUS . . . . .	1 787	4 880	5 326	24 649	2 103	2 950	2 755	9 253
UTILITY REVENUE . . . . .	-	4 658	6 479	5 553	2 415	5 979	3 289	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 357	2 188	1 934	5 198	1 723	-	-	4 948
EXPENDITURE, TOTAL. . . . .	18 331	28 580	49 698	42 949	17 402	28 011	29 414	67 804
GENERAL EXPENDITURE, TOTAL. . . . .	17 292	20 221	40 938	36 198	14 722	18 552	25 794	65 209
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	-	-	-	80
DIRECT GENERAL EXPENDITURE. . . . .	17 292	20 221	40 938	36 198	14 722	18 552	25 794	65 129
CURRENT OPERATION . . . . .	11 034	15 849	34 114	23 159	12 073	14 816	21 738	42 863
CAPITAL OUTLAY. . . . .	5 268	2 020	1 496	3 193	1 529	2 963	2 914	15 057
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	990	2 352	5 328	9 846	1 120	773	1 142	7 209
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	307	-	1 759	661	1 269	1 482	1 211	2 005
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE. . . . .	450	-	1 203	-	-	82	-	247
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	34	58	1 515	-	79	-	453	80
TRANSPORTATION:								
HIGHWAYS. . . . .	1 587	1 822	2 583	5 520	1 902	4 532	2 295	9 057
CAPITAL OUTLAY. . . . .	388	576	16	1 883	287	2 520	544	6 002
OTHER . . . . .	52	427	1 621	441	-	89	412	3 907
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	2 047	5 106	6 264	5 551	2 498	3 497	6 225	8 772
FIRE PROTECTION . . . . .	1 636	3 641	3 838	4 107	2 819	3 277	2 952	6 571
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	-	286	971	169	-	-	440	819
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	1 200	590	607	2 048	266	556	778	684
CAPITAL OUTLAY. . . . .	-	311	-	85	4	-	447	1
SANITATION OTHER THAN SEWERAGE. . . . .	980	784	1 648	1 241	1 169	1 297	1 317	2 921
PARKS AND RECREATION. . . . .	457	1 925	4 487	104	32	-	2 186	80
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 254	617	1 256	1 234	696	-	2 729	9 494
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	897	748	741	640	783	731	417	829
GENERAL CONTROL . . . . .	539	766	1 071	3 081	467	871	978	2 273
GENERAL PUBLIC BUILDINGS. . . . .	248	508	1 729	229	16	264	-	1 079
INTEREST ON GENERAL DEBT. . . . .	990	2 352	5 328	9 846	1 120	773	1 142	7 209
GENERAL EXPENDITURE, N.E.C. . . . .	1 614	591	4 317	1 326	1 606	1 101	2 259	9 182
UTILITY EXPENDITURE . . . . .	-	7 640	6 997	4 875	2 392	9 459	3 620	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 039	719	1 763	1 876	288	-	-	2 595
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES. . . . .	6 697	15 020	19 095	16 120	6 851	10 029	13 237	23 197
TOTAL DEBT OUTSTANDING. . . . .	15 890	51 383	77 879	139 515	18 740	29 140	21 692	139 188
LONG-TERM . . . . .	15 707	51 383	77 879	139 515	18 740	23 440	19 169	127 988
FULL FAITH AND CREDIT . . . . .	7 723	30 317	39 825	14 841	6 386	7 162	11 088	61 411
NONGUARANTEED . . . . .	7 984	21 066	38 054	124 674	12 354	16 278	8 081	66 577
SHORT-TERM. . . . .	183	-	-	-	-	5 700	2 523	11 200
UTILITY DEBT ONLY . . . . .	-	18 200	13 470	12 247	-	14 045	1 910	-
LONG-TERM DEBT ISSUED . . . . .	1 091	2 320	12 226	165	5 250	2 550	-	9 365
LONG-TERM DEBT RETIRED. . . . .	969	2 969	9 768	16 780	1 082	1 142	1 938	1 523
CASH AND SECURITY HOLDINGS. . . . .	23 996	45 570	61 587	50 971	22 043	11 120	17 012	78 437
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	1 116	1 170	1 825	3 669	727	-	-	4 079

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Illinois--Continued					Indiana		
	Rockford	Schaumburg	Skokie	Springfield	Waukegan	Anderson	Bloomington	Evansville
POPULATION, 1982 . . . . .	138 334	55 962	59 766	99 370	69 270	62 148	53 045	130 275
DATE OF END OF FISCAL YEAR . . . . .	12/31	4/30	4/30	2/28	4/30	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	63 662	25 601	29 799	127 635	38 880	57 434	25 666	66 572
GENERAL REVENUE, TOTAL . . . . .	52 714	18 798	23 212	46 080	32 245	26 898	22 268	55 903
INTERGOVERNMENTAL REVENUE . . . . .	16 482	2 565	3 844	9 131	5 921	9 753	7 847	21 285
FROM STATE GOVERNMENT . . . . .	10 511	2 044	2 827	5 363	4 106	4 431	3 303	7 706
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	4 830	1 162	1 846	2 984	2 558	2 766	1 560	4 348
FROM FEDERAL GOVERNMENT . . . . .	5 692	373	1 017	3 701	1 802	5 018	4 019	13 178
GENERAL REVENUE SHARING . . . . .	1 769	336	417	1 210	770	897	612	1 372
FROM LOCAL GOVERNMENTS . . . . .	279	148	-	67	13	304	525	401
GENERAL REVENUE FROM OWN SOURCES . . . . .	36 232	16 233	19 368	36 949	26 324	17 145	14 421	34 618
TAXES . . . . .	28 603	12 227	17 386	20 901	15 453	9 684	5 530	17 607
PROPERTY . . . . .	15 928	-	10 117	9 662	5 278	9 587	5 434	17 408
GENERAL SALES . . . . .	8 949	9 978	5 945	9 181	4 732	-	-	-
SELECTIVE SALES . . . . .	1 672	1	37	61	4 342	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 054	2 248	1 287	1 997	1 101	97	96	199
CURRENT CHARGES . . . . .	2 993	706	391	2 600	286	5 547	5 783	14 264
MISCELLANEOUS . . . . .	4 636	3 300	1 591	13 448	10 585	1 914	3 108	2 747
UTILITY REVENUE . . . . .	4 612	5 692	3 460	78 253	4 338	29 723	3 398	8 807
EMPLOYEE-RETIREMENT REVENUE . . . . .	6 336	1 111	3 127	3 302	2 297	813	-	1 862
EXPENDITURE, TOTAL . . . . .	54 429	24 118	24 052	114 398	40 889	54 532	23 298	67 089
GENERAL EXPENDITURE, TOTAL . . . . .	45 575	18 706	20 008	34 738	34 644	22 932	19 330	54 802
INTERGOVERNMENTAL EXPENDITURE . . . . .	468	-	807	-	-	116	12	884
DIRECT GENERAL EXPENDITURE . . . . .	45 107	18 706	19 201	34 738	34 644	22 816	19 318	53 918
CURRENT OPERATION . . . . .	35 777	15 640	16 732	28 067	15 999	20 732	13 569	49 045
CAPITAL OUTLAY . . . . .	7 214	3 000	2 173	1 716	12 087	1 004	3 803	2 331
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 116	66	296	4 955	6 558	1 080	1 946	2 542
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	588
LIBRARIES . . . . .	1 952	-	1 875	2 779	1 306	-	-	277
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	452	10	-	-	149	48
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	26	352	326	1 737	-	52	365	1 703
TRANSPORTATION:								
HIGHWAYS . . . . .	8 358	5 848	2 117	3 189	6 143	2 008	1 257	5 337
CAPITAL OUTLAY . . . . .	4 837	2 203	1 078	275	3 116	114	268	68
OTHER . . . . .	1 638	248	24	407	119	374	67	2 931
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	9 336	4 199	4 276	6 884	4 867	3 731	1 805	6 224
FIRE PROTECTION . . . . .	7 357	3 414	3 653	5 372	2 966	3 422	1 590	5 617
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	569	386	388	-	-	156	-	275
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 076	486	-	1 111	-	3 593	5 576	5 936
CAPITAL OUTLAY . . . . .	637	-	-	150	-	94	3 156	362
SANITATION OTHER THAN SEWERAGE . . . . .	2 728	-	1 357	-	133	882	387	-
PARKS AND RECREATION . . . . .	-	-	25	1 415	41	1 345	1 575	2 635
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 033	605	601	2 088	1 033	1 522	17	1 979
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 152	612	429	666	356	1 516	172	2 475
GENERAL CONTROL . . . . .	1 496	630	1 007	2 069	936	609	510	966
GENERAL PUBLIC BUILDINGS . . . . .	333	78	167	100	527	66	-	-
INTEREST ON GENERAL DEBT . . . . .	2 116	66	296	4 955	6 558	1 080	1 946	2 542
GENERAL EXPENDITURE, N.E.C. . . . .	5 405	1 782	3 015	1 956	9 659	2 576	3 914	15 269
UTILITY EXPENDITURE . . . . .	6 405	5 360	3 094	78 033	5 069	29 928	3 968	8 531
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	2 449	52	950	1 627	1 176	1 672	-	3 756
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	21 602	10 250	10 225	34 242	10 029	13 971	8 398	21 909
TOTAL DEBT OUTSTANDING . . . . .	41 207	3 513	4 496	242 235	79 795	30 313	29 026	44 663
LONG-TERM . . . . .	41 207	3 513	4 496	242 235	79 795	30 313	29 026	44 663
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	8 002	-	4 425	28 510	10 382	7 165	1 790	16 179
SHORT-TERM . . . . .	33 205	3 513	71	213 725	69 413	23 148	27 236	28 484
UTILITY DEBT ONLY . . . . .	6 505	2 565	-	176 932	5 425	10 568	5 203	6 460
LONG-TERM DEBT ISSUED . . . . .	23 300	-	-	3 100	790	-	-	-
LONG-TERM DEBT RETIRED . . . . .	14 971	145	919	9 909	1 825	1 279	1 101	2 729
CASH AND SECURITY HOLDINGS . . . . .	86 845	30 719	39 397	126 328	71 409	17 413	15 477	27 643
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	2 786	432	1 735	2 430	1 252	914	-	2 052

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Indiana--Continued							Iowa
	Fort Wayne	Gary	Hammond	Indianapolis	Muncie	South Bend	Terre Haute	Cedar Rapids
POPULATION, 1982 . . . . .	167 633	147 537	91 546	707 655	75 510	107 690	60 297	109 086
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	6/30
REVENUE, TOTAL . . . . .	93 451	81 201	45 599	545 705	24 403	57 285	24 186	93 399
GENERAL REVENUE, TOTAL . . . . .	73 010	80 352	41 973	531 352	23 580	50 074	23 977	85 551
INTERGOVERNMENTAL REVENUE . . . . .	27 321	31 044	15 086	185 971	6 946	19 085	9 445	21 633
FROM STATE GOVERNMENT . . . . .	11 465	11 700	8 698	121 838	3 725	7 694	4 066	7 960
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	6 954	6 938	4 141	43 711	2 163	5 398	2 296	3 834
FROM FEDERAL GOVERNMENT . . . . .	15 839	19 320	6 388	63 166	2 962	10 981	5 150	12 834
GENERAL REVENUE SHARING . . . . .	2 209	2 696	1 037	12 037	703	1 578	958	1 584
FROM LOCAL GOVERNMENTS . . . . .	17	24	-	967	259	410	229	859
GENERAL REVENUE FROM OWN SOURCES . . . . .	45 689	49 308	26 687	345 381	16 634	30 989	14 532	61 898
TAXES . . . . .	25 103	22 544	15 423	183 120	12 055	20 056	8 642	26 214
PROPERTY . . . . .	25 030	22 329	15 129	169 479	11 992	19 572	8 556	25 206
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	9 712	-	315	-	540
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	73	215	294	3 929	63	169	-	468
CURRENT CHARGES . . . . .	15 352	5 765	5 523	102 164	2 708	8 102	4 216	17 558
MISCELLANEOUS . . . . .	5 234	20 999	5 941	60 097	1 871	2 831	1 674	18 126
UTILITY REVENUE . . . . .	18 512	-	2 956	7 089	451	4 989	-	6 016
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 929	849	670	7 264	372	2 222	209	3 832
EXPENDITURE, TOTAL . . . . .	110 838	78 672	58 858	570 365	27 619	63 607	22 054	75 256
GENERAL EXPENDITURE, TOTAL . . . . .	86 521	76 512	54 629	527 226	24 179	55 620	21 088	64 541
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	3	-	3 751	-	518	-	-
DIRECT GENERAL EXPENDITURE . . . . .	86 521	76 509	54 629	523 475	24 179	55 102	21 088	64 541
CURRENT OPERATION . . . . .	56 209	63 931	32 829	331 560	22 713	48 866	19 235	45 386
CAPITAL OUTLAY . . . . .	25 988	1 402	18 687	135 188	1 187	4 264	1 055	10 171
ASSISTANCE AND SUBSIDIES . . . . .	-	-	29 460	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	4 324	11 176	3 113	27 267	279	1 972	797	8 984
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	2 191	-	45	-	-
LIBRARIES . . . . .	-	-	-	-	-	-	-	1 457
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	303	74	47 160	-	268	-	-
HOSPITALS . . . . .	-	-	-	83 960	-	-	-	-
HEALTH . . . . .	1 220	1 279	458	18 296	41	481	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	6 467	5 106	4 082	32 028	3 832	3 148	1 728	8 101
CAPITAL OUTLAY . . . . .	2 359	39	25	9 956	98	221	86	2 371
OTHER . . . . .	4 190	-	-	11 625	176	588	14	4 713
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	8 899	6 156	5 519	46 377	2 749	6 802	2 464	7 398
FIRE PROTECTION . . . . .	6 652	5 813	4 287	21 728	2 347	5 112	2 620	4 833
CORRECTION . . . . .	-	-	-	19 669	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	56	361	125	2 831	68	226	104	58
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	12 702	6 328	11 694	44 534	2 730	6 433	1 826	11 714
CAPITAL OUTLAY . . . . .	6 331	1 115	8 302	20 806	345	404	256	2 923
SANITATION OTHER THAN SEWERAGE . . . . .	100	2 028	1 440	8 944	1 847	752	368	2 569
PARKS AND RECREATION . . . . .	5 916	3 564	2 024	19 501	665	5 138	1 364	6 195
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 663	170	5 390	13 815	2 141	12 021	3 506	3 741
NATURAL RESOURCES . . . . .	-	-	-	5 264	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 689	4 445	165	11 653	421	2 830	984	531
GENERAL CONTROL . . . . .	1 180	1 771	765	20 362	472	524	494	1 285
GENERAL PUBLIC BUILDINGS . . . . .	-	318	354	4 724	96	768	100	-
INTEREST ON GENERAL DEBT . . . . .	4 324	11 176	3 113	27 267	279	1 972	797	8 984
GENERAL EXPENDITURE, N.E.C. . . . .	31 463	27 694	15 140	85 297	6 315	8 512	71	2 962
UTILITY EXPENDITURE . . . . .	19 541	-	2 707	24 618	2 622	5 301	-	3 361
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	4 776	2 160	1 522	18 521	818	2 686	-	1 354
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	37 276	30 298	16 490	194 411	12 508	26 726	8 620	26 301
TOTAL DEBT OUTSTANDING . . . . .	81 531	165 151	52 509	421 831	7 305	30 043	26 595	120 364
LONG-TERM . . . . .	81 531	165 151	52 509	421 831	7 305	30 043	26 595	120 364
FULL FAITH AND CREDIT . . . . .	28 260	38 484	45 897	341 956	5 920	17 300	-	39 265
NONGUARANTEED . . . . .	53 271	126 667	11 612	79 875	1 385	12 743	26 595	81 099
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	22 895	-	3 815	3 850	-	75	-	-
LONG-TERM DEBT ISSUED . . . . .	6 700	9 000	8 000	33 009	-	-	-	11 942
LONG-TERM DEBT RETIRED . . . . .	2 920	10 235	2 552	25 654	875	2 779	1 155	8 002
CASH AND SECURITY HOLDINGS . . . . .	39 528	22 807	19 751	187 383	11 527	13 989	6 884	81 693
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	3 146	2 253	734	11 722	773	1 579	-	2 873

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Iowa--Continued							Kansas
	Council Bluffs	Davenport	Des Moines	Dubuque	Iowa City	Sioux City	Waterloo	Kansas City <sup>2</sup>
POPULATION, 1982 . . . . .	56 694	103 799	191 506	61 209	51 559	82 095	76 399	162 211
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	12/31
REVENUE, TOTAL . . . . .	32 405	58 838	157 501	38 826	30 160	56 886	44 593	103 895
GENERAL REVENUE, TOTAL . . . . .	27 489	56 365	136 230	33 928	26 739	51 024	38 163	103 859
INTERGOVERNMENTAL REVENUE . . . . .	7 000	14 312	38 326	10 486	8 084	14 057	11 107	31 784
FROM STATE GOVERNMENT . . . . .	3 912	7 574	16 088	4 665	3 293	6 204	5 348	5 914
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 953	3 007	7 756	2 173	1 376	3 364	2 688	1 514
FROM FEDERAL GOVERNMENT . . . . .	3 052	6 738	22 149	5 751	4 217	7 687	5 715	18 408
GENERAL REVENUE SHARING . . . . .	761	1 250	2 655	795	583	1 462	1 049	2 963
FROM LOCAL GOVERNMENTS . . . . .	36	-	89	70	574	166	44	7 462
GENERAL REVENUE FROM OWN SOURCES . . . . .	20 489	42 053	97 904	23 442	18 655	36 967	27 056	72 075
TAXES . . . . .	9 721	22 863	50 841	10 840	8 754	19 665	17 192	28 340
PROPERTY . . . . .	9 183	21 456	45 723	10 134	8 180	17 414	16 509	22 784
GENERAL SALES . . . . .	-	-	-	-	-	-	-	3 172
SELECTIVE SALES . . . . .	267	537	4 011	268	99	1 823	258	1 724
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	271	870	1 107	438	475	428	425	660
CURRENT CHARGES . . . . .	4 282	8 954	25 581	6 908	4 167	8 793	6 197	10 369
MISCELLANEOUS . . . . .	6 486	10 236	21 482	5 694	5 734	8 509	3 667	33 366
UTILITY REVENUE . . . . .	3 724	422	13 955	3 220	2 730	3 787	2 993	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 192	2 051	7 316	1 678	69	2 075	3 437	36
EXPENDITURE, TOTAL . . . . .	28 189	51 672	162 361	37 553	30 612	53 188	47 377	108 382
GENERAL EXPENDITURE, TOTAL . . . . .	24 306	48 070	149 352	32 951	24 232	45 763	43 411	108 180
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	-	-	24	-	345
DIRECT GENERAL EXPENDITURE . . . . .	24 306	48 070	149 352	32 951	24 232	45 739	43 411	107 835
CURRENT OPERATION . . . . .	18 050	33 366	94 784	22 948	16 459	30 663	27 282	64 703
CAPITAL OUTLAY . . . . .	3 372	3 211	38 862	6 570	3 298	7 541	9 955	19 215
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 884	11 493	15 706	3 433	4 475	7 535	6 174	23 917
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	618	1 114	3 388	762	1 080	1 036	953	-
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	353
HOSPITALS . . . . .	-	-	-	-	-	-	-	34
HEALTH . . . . .	387	1 492	-	1 791	-	1	270	1 400
TRANSPORTATION:								
HIGHWAYS . . . . .	2 586	3 521	20 688	2 894	2 698	6 760	6 262	14 233
CAPITAL OUTLAY . . . . .	891	228	9 066	972	1 538	3 155	2 548	6 562
OTHER . . . . .	811	2 349	12 927	2 214	1 286	2 286	4 955	3 204
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 200	5 461	15 441	3 193	2 704	6 330	5 873	8 866
FIRE PROTECTION . . . . .	2 927	4 952	10 600	3 426	1 754	5 411	4 484	8 416
CORRECTION . . . . .	-	-	315	-	-	24	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	376	612	4 721	268	319	-	-	1 046
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 756	7 212	14 543	3 359	1 264	3 689	3 702	15 337
CAPITAL OUTLAY . . . . .	1 103	2 328	4 922	512	16	942	1 550	8 335
SANITATION OTHER THAN SEWERAGE . . . . .	730	1 552	3 763	1 159	910	1 199	1 171	1 852
PARKS AND RECREATION . . . . .	1 437	611	12 106	3 162	1 274	3 051	2 738	2 149
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 836	628	12 975	1 994	1 332	4 706	2 331	2 410
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	414	656	2 249	542	946	1 098	695	1 876
GENERAL CONTROL . . . . .	628	1 373	1 673	600	1 446	900	465	1 936
GENERAL PUBLIC BUILDINGS . . . . .	111	474	7 446	164	128	297	491	3 353
INTEREST ON GENERAL DEBT . . . . .	2 884	11 493	15 706	3 433	4 475	7 535	6 174	23 917
GENERAL EXPENDITURE, N.E.C. . . . .	1 605	4 570	10 811	3 990	2 616	1 440	2 847	17 798
UTILITY EXPENDITURE . . . . .	3 184	2 448	9 646	3 882	6 001	5 936	2 449	-
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	699	1 154	3 363	720	379	1 489	1 517	202
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES . . . . .	9 281	23 515	42 328	11 750	9 682	17 052	17 038	28 065
TOTAL DEBT OUTSTANDING . . . . .	53 882	176 036	246 304	67 341	56 248	123 932	88 472	331 172
LONG-TERM . . . . .	53 882	176 036	228 804	67 341	56 157	123 932	88 472	320 781
FULL FAITH AND CREDIT . . . . .	18 283	44 010	68 817	20 659	11 980	28 490	37 230	6 142
NONGUARANTEED . . . . .	35 599	132 026	159 987	46 682	44 177	95 442	51 242	314 639
SHORT-TERM . . . . .	-	-	17 500	-	91	-	-	10 391
UTILITY DEBT ONLY . . . . .	2 605	-	8 950	14 725	1 066	2 290	-	-
LONG-TERM DEBT ISSUED . . . . .	4 365	-	9 100	3 690	-	2 600	29 199	-
LONG-TERM DEBT RETIRED . . . . .	3 023	5 585	10 084	2 211	2 152	7 721	5 348	-
CASH AND SECURITY HOLDINGS . . . . .	20 855	63 440	107 462	33 125	16 497	96 960	73 670	140 308
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	549	1 579	5 433	1 137	630	2 088	1 593	152

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Kansas--Continued				Kentucky			Louisiana
	Lawrence	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Owensboro	Alexandria
POPULATION, 1982 . . . . .	54 307	84 262	120 269	288 723	207 668	293 531	54 896	52 250
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	46 376	25 286	75 848	283 130	133 659	190 760	105 920	74 279
GENERAL REVENUE, TOTAL . . . . .	41 970	25 286	66 639	246 473	126 440	132 305	49 451	25 737
INTERGOVERNMENTAL REVENUE . . . . .	3 851	5 539	12 881	36 435	30 562	21 226	4 563	8 146
FROM STATE GOVERNMENT . . . . .	1 317	1 940	4 426	14 118	9 843	7 686	1 163	893
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	608	955	1 604	4 467	258	-	543	562
FROM FEDERAL GOVERNMENT . . . . .	2 347	997	6 947	17 989	20 719	13 540	3 385	7 253
GENERAL REVENUE SHARING . . . . .	707	368	1 468	2 829	6 174	9 040	1 637	1 411
FROM LOCAL GOVERNMENTS . . . . .	187	2 602	1 508	4 328	-	-	15	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	38 119	19 747	53 758	210 038	95 878	111 079	44 888	17 591
TAXES . . . . .	10 026	14 223	31 431	58 732	61 311	85 964	8 467	11 099
PROPERTY . . . . .	6 427	3 607	16 032	40 521	11 950	28 914	3 643	1 661
GENERAL SALES . . . . .	1 859	5 148	10 613	-	-	-	-	8 171
SELECTIVE SALES . . . . .	1 567	4 125	4 199	15 689	7 750	7 392	724	91
INCOME . . . . .	-	-	-	-	40 996	48 404	3 650	-
OTHER . . . . .	173	1 343	507	2 522	615	1 254	450	1 176
CURRENT CHARGES . . . . .	22 412	1 278	7 871	35 716	20 574	7 657	18 786	3 227
MISCELLANEOUS . . . . .	5 681	4 246	14 456	115 590	13 993	17 458	17 635	3 265
UTILITY REVENUE . . . . .	4 406	-	9 209	15 237	1 286	42 428	54 341	48 542
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	21 420	5 933	16 027	2 128	-
EXPENDITURE, TOTAL . . . . .	39 471	23 680	90 800	239 403	126 846	183 902	134 705	75 731
GENERAL EXPENDITURE, TOTAL . . . . .	35 103	23 690	80 441	212 437	120 224	139 635	71 048	27 736
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	62	258	-	-	5 832	25	-
DIRECT GENERAL EXPENDITURE . . . . .	35 103	23 618	80 183	212 437	120 224	133 803	71 023	27 736
CURRENT OPERATION . . . . .	29 214	16 190	50 689	108 223	99 530	116 468	62 035	21 233
CAPITAL OUTLAY . . . . .	3 853	4 727	18 749	37 996	9 636	7 671	5 861	5 408
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 036	2 701	10 745	66 218	11 058	9 664	3 127	1 095
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	614	-	-	2 805	3 026	2 292	534	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	485	-	-	4 957	-	75	-
HOSPITALS . . . . .	15 944	-	-	-	-	2 988	33 316	-
HEALTH . . . . .	152	143	3 081	2 329	7 390	3 702	25	9
TRANSPORTATION:								
HIGHWAYS . . . . .	1 623	8 487	7 217	24 669	5 308	9 351	1 797	1 023
CAPITAL OUTLAY . . . . .	-	3 426	2 615	16 371	-	2 576	530	45
OTHER . . . . .	1 204	-	2 003	32 116	3 901	1 270	2 800	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	2 714	5 079	9 833	15 523	15 433	27 136	3 706	4 047
FIRE PROTECTION . . . . .	1 785	-	7 904	10 552	15 695	20 259	2 914	2 395
CORRECTION . . . . .	-	-	24	187	1 048	-	-	8
PROTECTIVE INSPECTION AND REGULATION . . . . .	156	-	392	2 621	1 121	1 446	108	45
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	700	-	11 155	12 324	15 679	-	5 927	1 372
CAPITAL OUTLAY . . . . .	-	-	6 365	10 013	7 047	-	274	-
SANITATION OTHER THAN SEWERAGE . . . . .	1 811	-	-	1 942	4 800	11 351	2 117	2 108
PARKS AND RECREATION . . . . .	1 369	2 529	5 276	9 399	8 558	9 907	1 052	2 917
PLANNING AND COMMUNITY DEVELOPMENT . . . . .	1 281	14	6 976	3 115	4 750	13 412	981	2 219
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	123	1 337	595	1 699	2 605	8 691	931	414
GENERAL CONTROL . . . . .	553	2 625	4 288	3 494	6 002	3 872	593	845
GENERAL PUBLIC BUILDINGS . . . . .	295	279	5 642	1 312	1 567	3 978	162	226
INTEREST ON GENERAL DEBT . . . . .	2 036	2 701	10 745	66 218	11 058	9 664	3 127	1 095
GENERAL EXPENDITURE, N.E.C. . . . .	2 743	1	5 310	22 132	7 326	10 316	10 883	9 013
UTILITY EXPENDITURE . . . . .	4 368	-	10 359	18 718	4 648	38 297	62 675	47 995
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	8 248	1 974	5 970	982	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	17 969	7 699	27 632	61 466	54 695	85 551	54 695	15 699
TOTAL DEBT OUTSTANDING . . . . .	43 005	41 490	197 471	1 021 211	212 840	483 206	222 522	71 103
LONG-TERM . . . . .	43 005	39 710	193 517	1 001 906	212 840	483 206	222 522	71 103
FULL FAITH AND CREDIT . . . . .	20 647	13 390	50 005	210 630	185	28 014	-	26 277
NONGUARANTEED . . . . .	22 358	26 320	143 512	791 276	212 655	455 192	222 522	44 826
SHORT-TERM . . . . .	-	1 780	3 954	19 305	-	-	-	-
UTILITY DEBT ONLY . . . . .	11 380	-	21 839	34 735	-	256 135	180 378	23 440
LONG-TERM DEBT ISSUED . . . . .	1 220	1 924	31 005	185 800	56 200	56 253	-	12 318
LONG-TERM DEBT RETIRED . . . . .	2 776	2 449	5 144	141 344	14 759	8 933	16 515	2 634
CASH AND SECURITY HOLDINGS . . . . .	18 748	9 004	40 784	239 765	119 105	193 310	137 108	27 306
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	8 015	2 696	6 513	1 653	-

See footnotes at end of table.

## CITY GOVERNMENT FINANCES IN 1983-84

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Louisiana--Continued						
	Baton Rouge	Bossier City	Kenner	Lafayette	Lake Charles	Monroe	New Orleans
POPULATION, 1982 . . . . .	361 572	54 641	71 076	85 593	76 396	57 050	564 561
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	10/31	9/30	4/30	12/31
REVENUE, TOTAL . . . . .	386 658	53 654	23 437	204 605	31 314	50 756	599 441
GENERAL REVENUE, TOTAL . . . . .	356 360	50 787	23 368	73 669	30 837	47 106	544 596
INTERGOVERNMENTAL REVENUE . . . . .	51 775	12 124	10 263	8 828	8 539	9 543	157 739
FROM STATE GOVERNMENT . . . . .	23 381	3 296	1 595	2 572	2 775	1 537	57 337
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	7 295	705	1 393	940	819	706	21 736
FROM FEDERAL GOVERNMENT . . . . .	28 348	8 773	2 165	6 038	5 111	7 717	100 327
GENERAL REVENUE SHARING . . . . .	8 690	925	578	1 382	1 418	1 750	18 007
FROM LOCAL GOVERNMENTS . . . . .	46	55	6 503	218	653	289	75
GENERAL REVENUE FROM OWN SOURCES . . . . .	304 585	38 663	13 105	64 841	22 298	37 563	386 857
TAXES . . . . .	108 807	10 774	6 463	20 009	15 822	20 871	234 424
PROPERTY . . . . .	26 817	2 744	4 355	3 964	4 759	4 808	71 865
GENERAL SALES . . . . .	64 722	6 170	-	12 981	7 134	13 226	112 379
SELECTIVE SALES . . . . .	9 137	813	926	577	2 333	1 428	37 607
INCOME . . . . .	-	-	-	-	-	-	-
OTHER . . . . .	8 111	1 047	1 182	2 487	1 596	1 409	12 573
CURRENT CHARGES . . . . .	29 247	21 883	3 319	18 101	3 785	5 390	92 998
MISCELLANEOUS . . . . .	166 531	6 006	3 323	26 731	2 691	11 302	59 435
UTILITY REVENUE . . . . .	3 083	1 868	-	129 644	111	3 507	35 856
EMPLOYEE-RETIREMENT REVENUE . . . . .	27 215	999	69	1 292	366	143	18 989
EXPENDITURE, TOTAL . . . . .	250 796	48 955	20 226	231 555	29 826	56 407	552 627
GENERAL EXPENDITURE, TOTAL . . . . .	237 157	45 947	20 204	85 671	28 272	49 641	498 691
INTERGOVERNMENTAL EXPENDITURE . . . . .	40	57	-	423	28 113	-	1 439
DIRECT GENERAL EXPENDITURE . . . . .	237 117	45 890	20 204	85 248	28 159	49 641	497 252
CURRENT OPERATION . . . . .	163 462	30 631	16 669	36 021	20 805	24 064	360 535
CAPITAL OUTLAY . . . . .	25 640	9 883	2 738	29 986	6 664	19 821	91 092
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	48 015	5 376	797	19 247	690	5 756	45 625
By FUNCTION:							
EDUCATION SERVICES:							
EDUCATION . . . . .	-	-	-	-	-	-	-
LIBRARIES . . . . .	2 484	-	-	-	-	-	3 851
SOCIAL SERVICES AND INCOME							
MAINTENANCE:							
PUBLIC WELFARE . . . . .	1 393	-	-	148	85	-	9 339
HOSPITALS . . . . .	11 513	20 354	-	-	-	-	-
HEALTH . . . . .	6 441	-	43	-	-	2 689	11 089
TRANSPORTATION:							
HIGHWAYS . . . . .	27 297	1 249	1 576	16 993	4 540	4 295	44 531
CAPITAL OUTLAY . . . . .	10 082	212	232	14 650	2 084	3 614	32 066
OTHER . . . . .	4 640	57	232	39	5	1 064	43 950
PUBLIC SAFETY:							
POLICE PROTECTION . . . . .	26 328	5 908	3 576	4 523	3 527	3 824	52 414
FIRE PROTECTION . . . . .	12 561	2 122	1 878	4 260	2 943	4 036	30 325
CORRECTION . . . . .	4 015	-	216	261	60	289	21 493
PROTECTIVE INSPECTION AND							
REGULATION . . . . .	1 914	212	471	-	433	151	3 552
ENVIRONMENT AND HOUSING:							
SEWERAGE . . . . .	10 381	4 843	3 262	7 136	2 862	12 873	52 686
CAPITAL OUTLAY . . . . .	5 282	3 026	33	3 591	1 005	11 343	27 355
SANITATION OTHER THAN SEWERAGE . . . . .	11 782	1 326	1 267	3 154	2 096	1 721	17 650
PARKS AND RECREATION . . . . .	12 696	1 164	2 101	3 395	3 448	4 434	23 202
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 822	872	1 603	2 479	2 596	4 679	54 210
NATURAL RESOURCES . . . . .	73	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:							
FINANCIAL ADMINISTRATION . . . . .	7 021	435	248	2 674	742	1 105	14 825
GENERAL CONTROL . . . . .	16 630	1 014	949	3 088	1 394	1 219	27 254
GENERAL PUBLIC BUILDINGS . . . . .	5 539	190	551	9 775	556	96	17 125
INTEREST ON GENERAL DEBT . . . . .	48 015	5 376	797	19 247	690	5 756	45 625
GENERAL EXPENDITURE, N.E.C. . . . .	22 612	825	1 434	8 499	2 275	1 410	24 970
UTILITY EXPENDITURE . . . . .	4 906	1 988	-	145 027	799	6 338	35 604
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	8 733	1 020	22	857	755	428	18 332
EXHIBIT: EXPENDITURE FOR SALARIES AND							
WAGES . . . . .	98 511	18 491	8 253	22 317	12 597	13 280	185 116
TOTAL DEBT OUTSTANDING . . . . .	613 717	83 212	13 744	527 260	9 622	113 808	752 985
LONG-TERM . . . . .	605 128	83 212	11 809	523 518	9 622	113 808	718 808
FULL FAITH AND CREDIT . . . . .	45 357	35 053	4 858	22 533	5 750	13 567	303 641
NONGUARANTEED . . . . .	559 771	48 159	6 951	500 985	3 872	100 241	415 167
SHORT-TERM . . . . .	8 589	-	1 935	3 742	-	-	34 177
UTILITY DEBT ONLY . . . . .	297	495	-	275 142	-	21 520	34 002
LONG-TERM DEBT ISSUED . . . . .	118 656	3 500	311	44 692	-	1 922	156 462
LONG-TERM DEBT RETIRED . . . . .	123 807	2 112	2 009	10 650	1 882	5 982	22 411
CASH AND SECURITY HOLDINGS . . . . .	478 464	69 918	16 154	253 325	15 079	75 944	749 529
EXHIBIT: CITY CONTRIBUTION TO OWN							
RETIREMENT SYSTEMS . . . . .	10 960	354	43	640	503	365	19 794

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Louisiana-- Continued	Maine	Maryland	Massachusetts				
	Shreveport	Portland	Baltimore	Boston	Brockton	Brookline town	Cambridge	Chicopee
POPULATION, 1982 . . . . .	210 881	61 341	774 113	560 847	96 538	54 205	93 841	55 624
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	125 633	75 884	1 458 924	1 110 828	96 216	74 560	170 277	70 998
GENERAL REVENUE, TOTAL . . . . .	108 761	75 884	1 341 925	1 021 763	88 226	68 596	158 727	45 428
INTERGOVERNMENTAL REVENUE . . . . .	16 826	20 489	706 585	527 667	47 671	13 328	49 409	23 534
FROM STATE GOVERNMENT . . . . .	3 611	14 453	578 898	427 389	42 730	10 323	34 769	20 630
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 673	2 182	33 694	21 439	11 866	5 110	19 958	5 960
FROM FEDERAL GOVERNMENT . . . . .	13 215	5 890	111 667	97 932	4 941	2 754	14 640	2 904
GENERAL REVENUE SHARING . . . . .	3 802	1 863	23 813	19 445	2 777	903	2 820	1 065
FROM LOCAL GOVERNMENTS . . . . .	-	146	16 020	2 346	-	251	-	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	91 935	55 395	635 340	494 096	40 555	55 268	109 318	21 894
TAXES . . . . .	57 574	40 889	418 060	352 076	36 814	46 017	75 669	19 408
PROPERTY . . . . .	25 253	40 120	269 022	333 306	36 399	45 338	72 772	19 213
GENERAL SALES . . . . .	26 318	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	1 996	-	37 684	7 702	-	-	-	-
INCOME . . . . .	-	-	84 251	-	-	-	-	-
OTHER . . . . .	4 007	769	27 103	11 068	415	679	2 897	195
CURRENT CHARGES . . . . .	16 422	12 292	122 461	90 289	2 857	4 109	31 036	2 037
MISCELLANEOUS . . . . .	17 939	2 214	94 819	51 731	884	5 142	2 613	449
UTILITY REVENUE . . . . .	11 520	-	35 880	28 810	3 914	2 957	4 512	22 889
EMPLOYEE-RETIREMENT REVENUE . . . . .	5 352	-	81 119	60 255	4 076	3 007	7 038	2 681
EXPENDITURE, TOTAL . . . . .	130 127	82 054	1 272 070	1 061 913	100 860	74 333	173 055	69 696
GENERAL EXPENDITURE, TOTAL . . . . .	101 092	82 054	1 194 488	900 952	92 935	67 369	158 677	45 239
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	3 005	-	68 071	1 618	5 952	7 920	1 026
DIRECT GENERAL EXPENDITURE . . . . .	101 092	79 049	1 194 488	832 881	91 317	61 417	150 757	44 213
CURRENT OPERATION . . . . .	70 120	58 687	941 148	705 442	82 925	59 024	137 609	42 171
CAPITAL OUTLAY . . . . .	18 323	14 650	182 445	87 472	5 103	1 725	7 942	961
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	1 869	355	-	-	214
INTEREST ON GENERAL DEBT . . . . .	12 649	5 712	70 895	38 098	2 934	668	5 206	867
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	25 879	376 426	264 566	42 529	24 750	45 460	21 267
LIBRARIES . . . . .	1 223	1 034	9 855	12 588	722	1 383	1 412	385
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	1 985	726	2 457	887	175	4 178	2 638
HOSPITALS . . . . .	-	3 292	84 785	99 072	-	-	25 427	-
HEALTH . . . . .	6	524	34 618	9 138	340	537	326	174
TRANSPORTATION:								
HIGHWAYS . . . . .	7 653	4 521	121 331	29 748	3 008	2 141	5 232	1 791
CAPITAL OUTLAY . . . . .	2 788	1 356	90 533	10 604	5	172	352	484
OTHER . . . . .	5 036	8 788	3 550	43 354	1 140	3 870	7 614	306
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	11 464	4 171	103 808	77 815	7 190	5 336	9 959	3 420
FIRE PROTECTION . . . . .	11 508	4 582	55 509	53 923	7 153	5 835	8 670	3 580
CORRECTION . . . . .	-	-	17 435	11 703	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	799	166	4 017	6 736	-	297	946	225
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	7 483	3 301	68 026	30 003	5 283	764	1 801	975
CAPITAL OUTLAY . . . . .	1 727	56	30 367	12 026	3 377	39	-	68
SANITATION OTHER THAN SEWER/GE . . . . .	4 701	1 223	12 081	16 641	2 343	1 679	2 019	896
PARKS AND RECREATION . . . . .	6 235	1 827	36 958	10 626	1 415	3 091	4 949	1 029
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4 830	2 451	24 543	69 554	1 116	1 624	5 839	-
NATURAL RESOURCES . . . . .	-	-	-	-	-	156	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	12 773	1 171	26 502	17 767	1 279	583	2 149	704
GENERAL CONTROL . . . . .	3 508	1 658	26 106	9 051	950	823	4 115	563
GENERAL PUBLIC BUILDINGS . . . . .	2 380	595	13 036	12 533	1 426	323	1 016	452
INTEREST ON GENERAL DEBT . . . . .	12 649	5 712	70 895	38 098	2 934	668	5 206	867
GENERAL EXPENDITURE, N.E.C. . . . .	8 844	9 214	74 281	85 579	13 220	13 334	22 359	5 967
UTILITY EXPENDITURE . . . . .	20 201	-	37 855	35 014	3 001	1 566	3 608	20 515
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	8 834	-	39 727	125 947	4 924	5 398	10 770	3 942
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	54 654	36 026	586 697	471 440	50 084	39 212	80 871	28 282
TOTAL DEBT OUTSTANDING . . . . .	239 433	69 685	999 930	574 633	43 305	8 755	59 783	31 103
LONG-TERM . . . . .	239 433	69 685	935 326	572 994	33 960	6 875	40 908	28 995
FULL FAITH AND CREDIT . . . . .	91 965	69 685	393 875	506 739	33 960	6 875	40 908	12 995
NONGUARANTEED . . . . .	147 468	-	541 451	66 255	-	-	-	16 000
SHORT-TERM . . . . .	-	-	64 604	1 639	9 345	1 880	18 875	2 108
UTILITY DEBT ONLY . . . . .	45 900	-	60 050	11 889	4 885	2 570	-	16 280
LONG-TERM DEBT ISSUED . . . . .	50	8 565	52 584	85 000	2 700	-	5 315	-
LONG-TERM DEBT RETIRED . . . . .	9 496	4 750	66 513	47 255	5 385	2 475	4 830	1 776
CASH AND SECURITY HOLDINGS . . . . .	224 107	17 424	1 199 893	648 092	36 897	37 004	73 809	24 739
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	5 241	-	29 856	104 248	4 618	4 975	8 518	3 061

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Massachusetts--Continued							
	Fall River	Framingham town	Lawrence	Lowell	Lynn	Malden	Medford	New Bedford
POPULATION, 1982 . . . . .	93 126	65 468	64 218	92 774	79 258	53 280	57 850	98 912
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	99 568	67 337	66 525	93 385	78 237	56 980	60 938	99 484
GENERAL REVENUE, TOTAL . . . . .	92 996	63 479	61 972	87 072	72 650	53 996	57 000	91 010
INTERGOVERNMENTAL REVENUE . . . . .	64 542	15 395	38 917	47 231	46 248	26 468	24 370	59 572
FROM STATE GOVERNMENT . . . . .	47 794	13 186	26 125	42 042	38 246	20 378	19 549	46 020
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	15 851	10 633	7 042	12 203	13 950	6 914	6 793	40 091
FROM FEDERAL GOVERNMENT . . . . .	16 748	2 209	12 791	5 186	7 998	6 012	4 814	13 544
GENERAL REVENUE SHARING . . . . .	3 049	1 264	1 760	2 227	2 533	1 174	1 440	3 389
FROM LOCAL GOVERNMENTS . . . . .	-	-	1	3	4	78	7	8
GENERAL REVENUE FROM OWN SOURCES . . . . .	28 454	48 084	23 055	39 841	26 402	27 528	32 630	31 438
TAXES . . . . .	21 877	43 687	19 240	33 599	20 539	22 696	27 994	27 725
PROPERTY . . . . .	21 453	43 314	18 912	33 097	20 026	22 246	27 647	27 377
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	424	373	328	502	513	450	347	348
CURRENT CHARGES . . . . .	4 713	3 378	3 113	5 652	5 315	3 417	2 836	2 652
MISCELLANEOUS . . . . .	1 864	1 019	702	590	548	1 415	1 800	1 051
UTILITY REVENUE . . . . .	2 824	1 507	2 153	2 145	2 078	1 393	1 781	4 604
EMPLOYEE-RETIREMENT REVENUE . . . . .	3 748	2 351	2 400	4 168	3 509	1 591	2 157	3 870
EXPENDITURE, TOTAL . . . . .	100 861	67 814	66 084	94 045	89 718	59 499	61 639	106 001
GENERAL EXPENDITURE, TOTAL . . . . .	89 400	63 157	59 196	85 182	77 475	54 947	57 333	93 636
INTERGOVERNMENTAL EXPENDITURE . . . . .	1 273	3 797	2 730	2 624	2 045	4 184	5 163	1 044
DIRECT GENERAL EXPENDITURE . . . . .	88 127	59 360	56 466	82 558	75 430	50 763	52 170	92 592
CURRENT OPERATION . . . . .	73 518	57 705	51 575	70 530	72 871	47 220	51 807	89 099
CAPITAL OUTLAY . . . . .	12 468	1 331	2 838	8 319	965	1 220	46	520
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 141	324	2 053	3 709	1 594	2 323	317	2 973
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	36 039	32 709	21 018	35 454	33 187	20 502	23 361	39 979
LIBRARIES . . . . .	426	897	470	490	597	415	594	789
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	838	206	238	631	2 903	1 139	198	600
HOSPITALS . . . . .	444	-	1	-	-	-	-	-
HEALTH . . . . .	1 591	240	1 443	288	441	153	217	1 226
TRANSPORTATION:								
HIGHWAYS . . . . .	3 105	5 222	1 896	3 976	3 387	2 145	1 440	3 026
CAPITAL OUTLAY . . . . .	691	365	22	1 445	215	-	-	-
OTHER . . . . .	649	851	876	386	1 831	2 283	3 866	908
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	7 024	3 807	4 199	6 084	5 716	3 691	3 063	6 662
FIRE PROTECTION . . . . .	6 420	5 080	5 021	7 273	7 353	3 679	3 234	6 181
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	198	421	95	428	-	427	693	1 056
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	4 980	1 546	1 875	4 898	794	790	984	1 202
CAPITAL OUTLAY . . . . .	1 830	218	-	2 737	324	-	2	-
SANITATION OTHER THAN SEWERAGE . . . . .	1 133	1 300	753	2 043	1 689	920	1 807	1 436
PARKS AND RECREATION . . . . .	841	1 070	673	1 394	1 442	841	957	1 057
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	9 538	755	5 404	-	4 385	4 833	2 134	4 905
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	110	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 298	677	940	1 376	1 634	854	687	533
GENERAL CONTROL . . . . .	744	826	1 188	2 773	1 084	614	551	500
GENERAL PUBLIC BUILDINGS . . . . .	475	691	187	3 087	803	819	333	676
INTEREST ON GENERAL DEBT . . . . .	2 141	324	2 053	3 709	1 594	2 323	317	2 973
GENERAL EXPENDITURE, N.E.C. . . . .	11 516	6 535	10 866	10 892	8 635	8 519	12 787	19 927
UTILITY EXPENDITURE . . . . .	3 408	1 620	1 672	2 720	3 627	533	560	4 027
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	8 053	3 037	5 216	6 143	8 616	4 019	3 746	8 338
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	42 714	37 215	30 968	41 809	44 573	25 883	27 446	46 437
TOTAL DEBT OUTSTANDING . . . . .	29 945	5 370	19 788	48 710	28 580	33 271	3 460	44 880
LONG-TERM . . . . .	28 255	4 190	19 788	38 310	10 580	24 270	3 460	44 880
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	28 255	4 190	18 140	29 510	10 435	24 270	3 460	44 880
SHORT-TERM . . . . .	1 690	1 180	-	8 800	145	-	-	-
UTILITY DEBT ONLY . . . . .	1 900	-	1 648	10 400	18 000	9 001	-	-
LONG-TERM DEBT ISSUED . . . . .	-	-	6 875	-	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	3 280	2 350	1 591	3 740	2 695	2 850	940	4 465
CASH AND SECURITY HOLDINGS . . . . .	46 977	25 147	22 172	40 095	5 359	17 946	21 012	36 685
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	7 436	2 520	4 146	5 640	7 929	3 379	3 074	9 285

See footnotes at end of table.



**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Massachusetts--Continued							
	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham	Weymouth town	Worcester
POPULATION, 1982 . . . . .	82 791	50 615	84 001	76 825	151 586	58 234	54 530	161 049
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	112 575	46 739	142 202	77 100	164 043	63 035	52 698	224 644
GENERAL REVENUE, TOTAL . . . . .	103 379	45 455	132 969	71 495	149 686	57 442	47 917	218 550
INTERGOVERNMENTAL REVENUE . . . . .	17 710	20 619	38 742	38 346	80 163	15 586	19 549	104 494
FROM STATE GOVERNMENT . . . . .	13 605	19 338	31 025	32 400	68 388	13 429	16 665	80 518
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 185	5 326	16 021	15 050	24 610	5 531	5 381	23 342
FROM FEDERAL GOVERNMENT . . . . .	4 103	1 281	7 663	5 891	11 769	2 127	2 884	22 534
GENERAL REVENUE SHARING . . . . .	1 060	1 125	1 993	1 851	3 646	1 071	1 244	4 640
FROM LOCAL GOVERNMENTS . . . . .	2	-	54	55	6	30	-	1 442
GENERAL REVENUE FROM OWN SOURCES . . . . .	85 669	24 836	94 227	33 149	69 523	41 856	28 368	114 056
TAXES . . . . .	78 853	19 527	44 595	30 104	50 846	36 541	25 577	65 126
PROPERTY . . . . .	77 759	19 347	44 354	29 681	50 270	36 248	25 188	64 606
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	1 094	180	241	423	576	293	389	520
CURRENT CHARGES . . . . .	4 860	3 623	46 301	1 822	14 787	3 554	1 490	45 120
MISCELLANEOUS . . . . .	1 956	1 686	3 331	1 223	3 890	1 761	1 301	3 810
UTILITY REVENUE . . . . .	2 729	1 284	3 540	3 357	6 998	3 165	3 163	6 094
EMPLOYEE-RETIREMENT REVENUE . . . . .	6 467	-	5 693	2 248	7 359	2 428	1 618	-
EXPENDITURE, TOTAL . . . . .	109 024	42 348	147 189	74 692	177 940	63 045	51 192	219 627
GENERAL EXPENDITURE, TOTAL . . . . .	101 036	41 212	137 259	68 091	159 776	57 576	46 180	213 906
INTERGOVERNMENTAL EXPENDITURE . . . . .	6 661	349	5 862	5 767	3 425	3 449	2 368	3 712
DIRECT GENERAL EXPENDITURE . . . . .	94 375	40 863	131 397	62 324	156 351	54 127	43 812	210 194
CURRENT OPERATION . . . . .	91 841	38 887	126 809	54 359	145 620	52 094	41 920	188 080
CAPITAL OUTLAY . . . . .	1 641	672	2 260	6 310	7 748	1 005	838	17 935
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	510	-	-	-
INTEREST ON GENERAL DEBT . . . . .	893	1 304	2 328	1 655	2 473	1 028	1 054	4 179
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	46 132	21 121	38 783	27 043	77 385	25 835	24 367	68 248
LIBRARIES . . . . .	1 309	468	966	642	4 127	400	454	2 998
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	76	179	365	218	755	93	243	5 800
HOSPITALS . . . . .	-	-	42 239	-	9 992	-	-	27 576
HEALTH . . . . .	839	332	316	378	961	170	152	1 996
TRANSPORTATION:								
HIGHWAYS . . . . .	7 436	3 142	2 561	3 162	4 040	2 452	2 349	7 550
CAPITAL OUTLAY . . . . .	180	-	96	9	470	697	-	1 668
OTHER . . . . .	3 396	249	2 716	3 561	1 869	1 052	1 131	2 390
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	9 092	3 087	8 742	3 738	12 901	3 854	3 525	12 734
FIRE PROTECTION . . . . .	6 932	3 570	8 315	3 583	9 972	3 645	2 929	11 763
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	715	178	272	68	934	219	176	1 121
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 023	1 116	1 043	1 211	6 406	1 267	1 536	12 573
CAPITAL OUTLAY . . . . .	141	-	-	-	167	108	523	8 737
SANITATION OTHER THAN SEWERAGE . . . . .	2 427	517	1 476	1 731	2 530	1 411	892	1 794
PARKS AND RECREATION . . . . .	3 868	385	1 564	1 079	5 462	1 140	869	5 382
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 467	-	2 598	5 120	734	-	524	3 858
NATURAL RESOURCES . . . . .	-	-	-	1	-	121	3	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 851	444	1 444	866	2 481	1 175	476	4 230
GENERAL CONTROL . . . . .	1 841	1 017	889	753	3 224	602	400	3 202
GENERAL PUBLIC BUILDINGS . . . . .	1 214	1 384	546	1 226	5 034	590	143	399
INTEREST ON GENERAL DEBT . . . . .	893	1 304	2 328	1 655	2 473	1 028	1 054	4 179
GENERAL EXPENDITURE, N.E.C. . . . .	8 525	2 719	20 096	12 056	8 496	12 522	4 957	36 113
UTILITY EXPENDITURE . . . . .	1 186	1 136	2 105	701	4 850	1 064	2 141	5 721
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	6 802	-	7 825	5 900	13 314	4 405	2 871	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	65 401	21 323	73 148	36 058	89 790	30 749	28 985	112 900
TOTAL DEBT OUTSTANDING . . . . .	9 095	17 750	40 494	21 675	41 420	10 405	17 320	64 616
LONG-TERM . . . . .	9 095	17 750	40 494	16 925	41 420	10 405	17 320	52 675
FULL FAITH AND CREDIT . . . . .	9 095	11 730	39 314	16 925	37 698	7 505	17 320	47 345
NONGUARANTEED . . . . .	-	6 020	1 180	-	3 722	2 900	-	5 330
SHORT-TERM . . . . .	-	-	-	4 750	-	-	-	11 941
UTILITY DEBT ONLY . . . . .	-	445	1 180	350	3 380	2 900	1 470	4 580
LONG-TERM DEBT ISSUED . . . . .	-	-	19 029	-	9 385	1 250	-	5 585
LONG-TERM DEBT RETIRED . . . . .	2 220	2 200	4 200	1 810	6 650	1 465	2 190	7 171
CASH AND SECURITY HOLDINGS . . . . .	72 627	8 615	43 844	31 101	86 463	21 301	24 621	42 137
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	5 768	-	6 940	5 382	9 636	1 007	2 446	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Michigan							
	Ann Arbor	Battle Creek	Dearborn	Dearborn Heights	Detroit	Farmington Hills	Flint	Grand Rapids
POPULATION, 1982 . . . . .	104 880	55 520	86 544	64 702	1 138 717	60 945	154 019	182 774
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	67 646	41 086	79 065	26 252	1 592 964	20 776	217 371	125 024
GENERAL REVENUE, TOTAL . . . . .	60 678	35 105	68 061	18 269	1 264 871	20 002	181 430	99 056
INTERGOVERNMENTAL REVENUE . . . . .	15 146	9 042	13 906	6 591	594 707	5 385	37 257	30 742
FROM STATE GOVERNMENT . . . . .	9 637	6 228	8 969	4 824	294 840	4 154	15 570	19 152
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 346	3 472	5 823	3 209	161 779	2 460	9 432	10 689
FROM FEDERAL GOVERNMENT . . . . .	5 163	2 781	4 632	1 639	157 703	261	21 021	10 753
GENERAL REVENUE SHARING . . . . .	1 456	1 039	1 137	347	32 348	215	3 284	3 645
FROM LOCAL GOVERNMENTS . . . . .	346	33	305	128	142 164	970	666	837
GENERAL REVENUE FROM OWN SOURCES . . . . .	45 532	26 063	54 155	11 678	670 164	14 617	144 173	68 314
TAXES . . . . .	22 734	12 624	30 246	9 842	471 269	8 192	39 494	34 696
PROPERTY . . . . .	21 942	6 129	29 597	9 749	178 073	7 474	18 893	16 200
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	54 410	-	-	-
INCOME . . . . .	-	6 236	-	-	229 352	-	19 618	17 653
OTHER . . . . .	792	259	649	93	9 434	718	983	843
CURRENT CHARGES . . . . .	15 694	8 776	14 713	807	143 198	1 069	97 626	22 116
MISCELLANEOUS . . . . .	7 104	4 663	9 196	1 029	55 697	5 356	7 053	11 502
UTILITY REVENUE . . . . .	6 968	4 415	4 007	5 608	135 889	-	10 761	12 977
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	1 566	6 997	2 375	192 204	774	25 180	12 991
EXPENDITURE, TOTAL . . . . .	72 543	29 570	72 771	23 471	1 489 310	21 042	224 268	107 682
GENERAL EXPENDITURE, TOTAL . . . . .	58 069	24 127	63 600	17 862	1 106 122	19 494	198 742	92 723
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	523	392	5 139	-	87	413
DIRECT GENERAL EXPENDITURE . . . . .	58 069	24 127	63 077	17 470	1 100 983	19 494	198 655	92 310
CURRENT OPERATION . . . . .	50 078	20 459	58 615	16 628	899 566	15 695	169 068	79 183
CAPITAL OUTLAY . . . . .	5 807	1 229	1 160	822	134 812	2 747	24 179	10 224
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 184	2 439	3 302	20	66 605	1 052	5 408	2 903
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	5 139	-	-	-
LIBRARIES . . . . .	-	-	1 915	217	13 304	-	-	2 629
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	127	616	381	-	-	-	-
HOSPITALS . . . . .	-	-	-	127	512	-	98 279	-
HEALTH . . . . .	-	-	535	-	68 588	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	5 555	2 214	2 282	156	93 801	3 407	5 443	8 149
CAPITAL OUTLAY . . . . .	2 689	408	-	-	17 422	1 502	30	1 941
OTHER . . . . .	2 905	880	-	-	9 251	-	896	1 229
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	7 178	4 497	10 079	5 187	187 798	4 356	19 166	14 253
FIRE PROTECTION . . . . .	5 657	3 570	5 760	3 002	59 820	1 208	12 244	10 609
CORRECTION . . . . .	-	-	-	12	8 394	-	365	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	761	288	699	344	11 493	-	935	-
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	7 540	793	8 266	740	156 860	-	11 029	7 114
CAPITAL OUTLAY . . . . .	664	448	152	-	52 419	-	751	-
SANITATION OTHER THAN SEWERAGE . . . . .	3 793	-	2 776	868	38 976	913	2 645	-
PARKS AND RECREATION . . . . .	2 955	1 327	5 005	492	80 717	896	3 311	5 488
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	33	-	478	-	102 077	-	-	3 089
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	201	326
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	2 135	1 100	2 125	651	28 910	697	3 827	3 210
GENERAL CONTROL . . . . .	2 249	994	2 853	1 160	49 792	2 285	3 979	5 825
GENERAL PUBLIC BUILDINGS . . . . .	549	831	2 148	577	16 429	-	981	640
INTEREST ON GENERAL DEBT . . . . .	2 184	2 439	3 302	20	66 605	1 052	5 408	2 903
GENERAL EXPENDITURE, N.E.C. . . . .	14 575	5 067	14 761	3 928	107 656	4 680	30 033	27 259
UTILITY EXPENDITURE . . . . .	14 474	4 759	3 803	5 108	218 746	1 409	11 294	10 470
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	684	5 368	501	164 442	139	14 232	4 489
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	24 999	14 626	25 590	9 129	508 743	6 629	91 207	38 983
TOTAL DEBT OUTSTANDING . . . . .	71 185	34 246	46 437	10	911 886	16 880	90 509	48 811
LONG-TERM . . . . .	62 074	34 246	46 437	10	737 926	16 880	90 509	48 811
FULL FAITH AND CREDIT . . . . .	21 040	33 726	2 487	10	228 955	8 577	48 765	36 996
NONGUARANTEED . . . . .	41 034	520	43 950	-	508 971	8 303	41 744	11 815
SHORT-TERM . . . . .	9 111	-	-	-	173 960	-	-	-
UTILITY DEBT ONLY . . . . .	13 780	3 175	-	-	151 330	844	3 345	8 650
LONG-TERM DEBT ISSUED . . . . .	14 246	-	-	-	134	1 310	-	-
LONG-TERM DEBT RETIRED . . . . .	4 639	1 569	1 199	450	75 213	2 102	3 369	3 736
CASH AND SECURITY HOLDINGS . . . . .	15 026	31 216	97 042	24 737	2 395 128	25 146	251 533	156 133
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	762	5 377	1 893	128 163	427	17 330	6 196

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Michigan--Continued							
	Kalamazoo	Lansing	Livonia	Pontiac	Roseville	Royal Oak	Saginaw	Southfield
POPULATION, 1982 . . . . .	79 146	128 338	101 366	73 156	52 785	68 390	75 377	73 311
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	11/30	6/30	6/30	5/31	6/30	6/30
REVENUE, TOTAL . . . . .	76 175	217 250	55 994	140 736	27 367	37 853	53 038	57 268
GENERAL REVENUE, TOTAL . . . . .	62 991	92 935	46 227	126 857	21 486	30 461	43 319	43 694
INTERGOVERNMENTAL REVENUE . . . . .	31 229	18 918	11 447	19 900	9 166	8 511	15 607	9 421
FROM STATE GOVERNMENT . . . . .	9 785	12 878	8 449	11 812	4 791	6 246	8 464	7 238
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	5 179	7 465	6 020	8 363	3 232	3 855	4 702	4 296
FROM FEDERAL GOVERNMENT . . . . .	21 444	6 011	2 351	8 088	2 502	2 265	6 558	2 183
GENERAL REVENUE SHARING . . . . .	1 837	2 700	689	2 063	731	454	1 551	647
FROM LOCAL GOVERNMENTS . . . . .	-	29	647	-	1 873	-	585	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	31 762	74 017	34 780	106 957	12 320	21 950	27 712	34 273
TAXES . . . . .	14 094	29 183	19 926	33 459	7 384	10 540	14 261	24 685
PROPERTY . . . . .	13 860	13 165	19 199	25 029	7 315	10 230	7 144	23 954
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	-
INCOME . . . . .	-	15 608	-	8 175	-	-	6 847	-
OTHER . . . . .	234	410	727	255	69	310	270	731
CURRENT CHARGES . . . . .	13 037	32 965	7 402	68 122	3 278	6 303	7 513	4 252
MISCELLANEOUS . . . . .	4 631	11 869	7 452	5 376	1 658	5 107	5 938	5 336
UTILITY REVENUE . . . . .	6 167	111 571	5 137	5 559	1 220	3 063	7 187	8 963
EMPLOYEE-RETIREMENT REVENUE . . . . .	7 017	12 744	4 630	8 320	4 661	4 329	2 532	4 611
EXPENDITURE, TOTAL . . . . .	73 226	192 591	47 131	122 162	23 878	33 130	60 680	47 723
GENERAL EXPENDITURE, TOTAL . . . . .	62 716	92 686	39 836	112 502	20 651	29 210	42 518	39 119
INTERGOVERNMENTAL EXPENDITURE . . . . .	91	367	-	-	2 790	-	177	473
DIRECT GENERAL EXPENDITURE . . . . .	62 625	92 319	39 836	112 502	17 861	29 210	42 341	38 646
CURRENT OPERATION . . . . .	35 749	76 827	34 564	101 917	14 983	26 899	36 146	34 788
CAPITAL OUTLAY . . . . .	24 762	7 553	2 488	4 341	2 596	1 943	2 753	2 317
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 114	7 939	2 784	6 244	282	368	3 442	1 541
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	1	-
LIBRARIES . . . . .	-	-	758	288	365	421	-	1 352
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	814	-	-	-	22	-	235
HOSPITALS . . . . .	-	-	-	52 524	-	-	-	-
HEALTH . . . . .	153	-	-	-	-	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	3 417	5 577	2 148	2 203	2 031	3 103	2 336	2 820
CAPITAL OUTLAY . . . . .	988	1 517	526	-	565	-	579	643
OTHER . . . . .	937	2 100	-	1 123	-	219	603	1 760
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	8 587	8 764	7 242	10 153	4 675	3 372	6 442	8 439
FIRE PROTECTION . . . . .	4 534	6 581	4 558	6 989	1 943	2 238	6 726	5 413
CORRECTION . . . . .	173	148	-	-	-	-	-	342
PROTECTIVE INSPECTION AND REGULATION . . . . .	496	725	427	959	243	194	370	733
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	27 035	7 866	5 168	3 727	2 766	4 992	4 121	-
CAPITAL OUTLAY . . . . .	21 229	1 352	-	-	-	-	554	-
SANITATION OTHER THAN SEWERAGE . . . . .	287	7 688	2 996	-	839	2 604	1 152	963
PARKS AND RECREATION . . . . .	1 797	4 529	1 906	6 857	739	2 521	3 220	4 097
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	2 353	97	1 036	67	1 497	3 822	-
NATURAL RESOURCES . . . . .	-	473	-	127	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 689	2 951	1 051	3 057	660	672	947	2 239
GENERAL CONTROL . . . . .	2 734	3 581	2 250	2 309	1 068	1 044	1 358	2 359
GENERAL PUBLIC BUILDINGS . . . . .	156	1 317	-	620	388	406	-	1 252
INTEREST ON GENERAL DEBT . . . . .	2 114	7 939	2 784	6 244	282	368	3 442	1 541
GENERAL EXPENDITURE, N.E.C. . . . .	8 607	29 280	8 451	14 286	4 585	5 537	7 978	5 574
UTILITY EXPENDITURE . . . . .	8 291	93 682	5 062	4 662	2 112	1 993	16 057	8 137
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	2 219	6 223	2 233	4 998	1 115	1 927	2 105	467
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	21 686	52 189	16 003	53 529	8 328	12 465	18 883	19 344
TOTAL DEBT OUTSTANDING . . . . .	82 650	94 370	47 323	153 204	3 915	5 400	70 545	26 150
LONG-TERM . . . . .	82 650	94 370	47 323	153 204	3 915	5 400	70 545	26 150
FULL FAITH AND CREDIT . . . . .	18 125	10 535	17 848	89 629	3 865	3 590	17 800	26 080
NONGUARANTEED . . . . .	64 525	83 835	29 475	63 575	50	1 810	52 745	70
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	2 200	16 000	1 220	2 055	50	900	14 920	-
LONG-TERM DEBT ISSUED . . . . .	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	2 890	4 100	1 840	3 125	125	580	2 125	1 695
CASH AND SECURITY HOLDINGS . . . . .	50 754	148 773	55 907	160 576	35 854	47 063	57 333	83 058
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	2 562	8 900	3 180	6 343	1 191	2 201	2 142	1 928

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Michigan--Continued							Minnesota
	St. Clair Shores	Sterling Heights	Taylor	Troy	Warren	Westland	Wyoming	Bloomington
POPULATION, 1982 . . . . .	73 450	108 482	73 796	67 031	156 131	81 533	60 419	83 442
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	9/30	6/30	12/31	6/30	12/31
REVENUE, TOTAL . . . . .	44 191	49 584	39 087	36 355	75 439	31 475	25 312	47 668
GENERAL REVENUE, TOTAL . . . . .	33 321	34 164	33 760	32 348	60 460	24 827	20 492	42 068
INTERGOVERNMENTAL REVENUE . . . . .	16 484	11 392	9 091	7 500	16 156	9 725	6 024	9 715
FROM STATE GOVERNMENT . . . . .	12 304	8 813	6 987	5 844	10 641	6 483	4 769	6 678
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	3 726	5 573	4 923	3 340	9 034	4 412	2 965	5 181
FROM FEDERAL GOVERNMENT . . . . .	3 168	2 454	2 104	1 247	5 464	2 747	1 165	2 583
GENERAL REVENUE SHARING . . . . .	698	1 265	908	347	2 111	561	557	435
FROM LOCAL GOVERNMENTS . . . . .	1 012	125	-	409	51	495	90	454
GENERAL REVENUE FROM OWN SOURCES . . . . .	16 837	22 772	24 669	24 848	44 304	15 102	14 468	32 353
TAXES . . . . .	13 316	17 593	14 000	15 328	28 597	11 891	6 334	13 494
PROPERTY . . . . .	13 013	16 788	13 584	14 515	27 428	11 552	6 118	9 545
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	1 987
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	303	805	416	813	1 169	339	216	1 962
CURRENT CHARGES . . . . .	2 011	665	4 451	5 571	6 182	1 550	4 547	6 643
MISCELLANEOUS . . . . .	1 510	4 514	6 218	3 949	9 525	1 661	3 587	12 216
UTILITY REVENUE . . . . .	6 882	11 511	2 921	4 004	6 602	5 324	3 564	3 796
EMPLOYEE-RETIREMENT REVENUE . . . . .	3 988	3 909	2 406	3	8 377	1 324	1 256	1 804
EXPENDITURE, TOTAL . . . . .	33 594	47 576	29 934	37 272	62 156	28 842	24 786	38 474
GENERAL EXPENDITURE, TOTAL . . . . .	25 302	38 483	26 934	32 869	53 194	22 796	20 638	33 985
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	546	-	1 921	-	-	478	2 296
DIRECT GENERAL EXPENDITURE . . . . .	25 302	37 937	26 934	30 948	53 194	22 796	20 160	31 689
CURRENT OPERATION . . . . .	21 751	28 513	21 857	22 335	50 042	20 368	15 029	21 309
CAPITAL OUTLAY . . . . .	3 122	9 333	4 304	8 388	2 259	1 943	4 749	4 468
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	429	91	773	225	893	465	382	5 912
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	942	847	291	1 728	1 278	112	243	-
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	74	-	-	167	28	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	132	-	1 083
TRANSPORTATION:								
HIGHWAYS . . . . .	3 152	5 517	3 414	7 007	4 050	3 110	1 876	5 970
CAPITAL OUTLAY . . . . .	131	3 777	1 374	3 225	1 083	1 075	246	2 864
OTHER . . . . .	-	-	-	-	-	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	5 148	9 548	5 233	6 781	13 577	4 534	4 090	4 366
FIRE PROTECTION . . . . .	3 280	4 553	2 572	1 799	8 502	2 811	1 468	1 728
CORRECTION . . . . .	-	-	-	296	-	-	146	10
PROTECTIVE INSPECTION AND REGULATION . . . . .	154	1 053	426	552	830	499	230	608
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	-	-	2 459	4 842	4 538	-	3 286	4 781
CAPITAL OUTLAY . . . . .	-	-	-	495	179	-	822	887
SANITATION OTHER THAN SEWERAGE . . . . .	1 697	1 873	-	1 418	3 518	1 756	4	261
PARKS AND RECREATION . . . . .	1 649	1 403	939	3 509	1 925	990	1 373	4 003
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 355	-	-	-	-	172	2 542	810
NATURAL RESOURCES . . . . .	-	-	-	-	266	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	685	2 016	787	961	2 108	1 011	825	1 376
GENERAL CONTROL . . . . .	2 493	1 738	993	1 180	3 478	1 579	1 064	2 240
GENERAL PUBLIC BUILDINGS . . . . .	642	1 437	699	643	1 076	1 199	189	572
INTEREST ON GENERAL DEBT . . . . .	429	91	773	225	893	465	382	5 912
GENERAL EXPENDITURE, N.E.C. . . . .	3 676	8 407	8 274	1 928	7 155	5 259	2 892	265
UTILITY EXPENDITURE . . . . .	6 895	8 943	2 603	4 131	6 095	5 755	3 931	4 230
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 397	150	397	272	2 867	291	217	259
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	13 828	16 64	10 306	10 394	26 311	10 341	8 305	11 587
TOTAL DEBT OUTSTANDING . . . . .	7 015	2 640	11 285	4 340	16 492	6 870	18 637	120 582
LONG-TERM . . . . .	7 015	2 640	11 285	4 340	16 492	6 870	18 637	120 582
FULL FAITH AND CREDIT . . . . .	6 955	1 865	9 945	4 135	16 492	5 820	12 905	46 416
NONGUARANTEED . . . . .	60	775	1 340	205	-	1 050	5 732	74 166
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	775	1 340	335	-	-	10 040	2 675
LONG-TERM DEBT ISSUED . . . . .	-	-	2 245	-	-	-	-	36 050
LONG-TERM DEBT RETIRED . . . . .	730	245	2 175	255	2 772	1 070	1 660	10 016
CASH AND SECURITY HOLDINGS . . . . .	37 856	50 558	33 703	45 291	142 865	39 948	34 340	50 981
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	1 906	2 293	1 511	1 364	5 458	1 364	1 127	420

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Minnesota--Continued				Mississippi		Missouri	
	Duluth	Minneapolis	Rochester	St. Paul	Biloxi	Jackson	Columbia	Florissant
POPULATION, 1982. . . . .	90 311	369 161	59 008	270 443	50 476	204 195	63 305	55 301
DATE OF END OF FISCAL YEAR. . . . .	12/31	12/31	12/31	12/31	9/30	9/30	9/30	11/30
REVENUE, TOTAL . . . . .	112 591	586 620	85 796	262 860	19 418	116 473	69 527	10 163
GENERAL REVENUE, TOTAL. . . . .	79 388	484 663	50 707	240 449	16 678	105 288	32 869	8 614
INTERGOVERNMENTAL REVENUE . . . . .	27 568	163 260	16 617	84 209	8 274	35 972	5 899	4 808
FROM STATE GOVERNMENT . . . . .	17 364	89 614	8 080	46 778	4 224	22 143	1 540	491
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	12 303	67 801	6 271	39 655	3 476	17 866	11	10
FROM FEDERAL GOVERNMENT . . . . .	9 894	66 441	8 154	34 135	3 748	12 653	3 999	979
GENERAL REVENUE SHARING. . . . .	1 589	5 890	594	4 185	1 337	4 228	968	285
FROM LOCAL GOVERNMENTS. . . . .	310	7 205	383	3 296	302	1 176	360	3 338
GENERAL REVENUE FROM OWN SOURCES . . . . .	51 820	321 403	34 090	156 240	8 404	69 316	26 970	3 806
TAXES . . . . .	19 030	111 392	9 754	61 958	6 444	33 686	14 629	2 503
PROPERTY. . . . .	12 467	92 353	7 019	41 385	5 005	28 341	1 260	536
GENERAL SALES . . . . .	3 948	-	871	-	-	-	7 335	-
SELECTIVE SALES . . . . .	2 312	11 558	1 068	17 624	1 174	4 390	5 671	1 638
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	303	7 481	796	2 949	265	955	363	329
CURRENT CHARGES . . . . .	18 957	47 707	7 206	67 158	362	19 555	7 049	251
MISCELLANEOUS . . . . .	13 833	162 304	17 130	27 124	1 598	16 075	5 292	1 052
UTILITY REVENUE . . . . .	31 461	19 967	33 800	16 368	2 740	8 715	35 549	1 549
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 742	81 990	1 289	6 043	-	2 470	1 109	-
EXPENDITURE, TOTAL. . . . .	116 735	458 109	75 411	326 693	17 727	106 117	65 813	10 309
GENERAL EXPENDITURE, TOTAL. . . . .	76 579	395 703	43 310	302 136	14 350	93 680	31 152	8 850
INTERGOVERNMENTAL EXPENDITURE . . . . .	4 973	18 034	148	12 313	133	670	-	-
DIRECT GENERAL EXPENDITURE. . . . .	71 606	377 669	43 162	289 823	14 217	93 010	31 152	8 850
CURRENT OPERATION . . . . .	52 840	224 629	20 409	139 720	10 578	70 788	21 739	7 239
CAPITAL OUTLAY. . . . .	10 973	66 560	14 912	105 668	3 063	13 377	8 282	1 410
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	7 793	86 480	7 841	44 435	576	8 845	1 131	201
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	1 760	8 735	1 041	4 403	148	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	-	740	3 076	563	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	-	7 179	-	5 518	22	1 211	952	136
TRANSPORTATION:								
HIGHWAYS. . . . .	10 415	40 228	5 287	24 717	3 381	10 959	5 002	2 371
CAPITAL OUTLAY. . . . .	5 019	17 339	2 142	11 583	2 096	4 205	2 999	1 181
OTHER . . . . .	8 146	13 475	1 480	58 548	145	4 488	1 333	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	6 274	32 621	3 538	18 719	2 440	12 726	4 126	2 278
FIRE PROTECTION . . . . .	6 958	22 526	2 971	20 359	1 697	9 825	3 073	-
CORRECTION. . . . .	-	1 948	-	-	-	1 242	-	7
PROTECTIVE INSPECTION AND REGULATION . . . . .	679	4 204	496	3 049	121	374	266	85
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	7 290	24 376	10 701	15 152	-	11 058	4 839	-
CAPITAL OUTLAY. . . . .	1 136	5 154	8 830	34	-	6 423	3 063	-
SANITATION OTHER THAN SEWERAGE. . . . .	-	12 021	86	9 485	544	4 201	2 579	39
PARKS AND RECREATION. . . . .	5 670	29 965	4 247	40 326	1 005	4 412	3 653	1 206
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 930	62 185	1 854	15 786	741	316	724	254
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	2 229	4 637	430	4 058	556	2 165	945	263
GENERAL CONTROL . . . . .	2 230	10 487	859	3 573	703	2 370	1 253	477
GENERAL PUBLIC BUILDINGS. . . . .	1 238	4 098	90	1 497	1 256	1 135	-	217
INTEREST ON GENERAL DEBT. . . . .	7 793	86 480	7 841	44 435	576	8 845	1 131	201
GENERAL EXPENDITURE, N.E.C. . . . .	12 967	30 538	2 389	32 511	275	10 277	713	1 316
UTILITY EXPENDITURE . . . . .	38 583	16 097	31 094	15 795	3 377	9 891	34 356	1 459
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 573	46 309	1 007	8 762	-	2 546	305	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	36 687	133 532	16 100	77 528	5 752	38 844	18 133	4 245
TOTAL DEBT OUTSTANDING. . . . .	131 227	1 302 475	113 173	837 439	19 187	196 620	54 584	2 520
LONG-TERM . . . . .	131 227	1 302 475	113 173	837 439	19 187	196 620	48 984	2 520
FULL FAITH AND CREDIT . . . . .	53 900	330 145	34 965	281 372	16 925	113 774	12 755	2 520
NONGUARANTEED . . . . .	77 327	972 330	78 208	466 678	2 262	82 846	36 229	-
SHORT-TERM. . . . .	-	-	-	87 389	-	-	5 600	-
UTILITY DEBT ONLY . . . . .	16 665	11 325	-	8 580	8 634	14 293	36 229	-
LONG-TERM DEBT ISSUED . . . . .	20 095	321 040	29 810	166 855	500	32 780	16 315	-
LONG-TERM DEBT RETIRED. . . . .	24 221	107 974	20 190	45 347	1 220	8 228	1 976	250
CASH AND SECURITY HOLDINGS. . . . .	45 623	893 523	68 510	403 632	3 994	75 926	42 952	3 037
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	1 858	43 399	964	8 349	-	2 929	368	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Missouri--Continued					Montana		Nabraska
	Independence	Kansas City	Springfield	St. Joseph	St. Louis	Billings	Great Falls	Lincoln
POPULATION, 1982 . . . . .	111 617	445 222	134 453	75 972	437 354	68 787	57 143	177 340
DATE OF END OF FISCAL YEAR . . . . .	6/30	4/30	6/30	4/30	4/30	6/30	6/30	8/31
REVENUE, TOTAL . . . . .	73 919	457 908	200 633	29 019	523 573	55 943	24 305	222 656
GENERAL REVENUE, TOTAL . . . . .	37 827	397 546	66 605	28 427	462 864	48 896	21 587	122 062
INTERGOVERNMENTAL REVENUE . . . . .	6 448	73 305	15 731	6 865	116 646	5 682	4 539	23 164
FROM STATE GOVERNMENT . . . . .	2 413	23 201	6 388	1 402	37 234	2 651	1 970	11 233
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	49	422	-	135	603	67	17	2 998
FROM FEDERAL GOVERNMENT . . . . .	3 951	49 530	8 547	5 231	79 210	2 586	2 372	8 752
GENERAL REVENUE SHARING . . . . .	782	10 280	2 238	1 399	10 397	884	477	2 279
FROM LOCAL GOVERNMENTS . . . . .	84	574	796	232	202	445	197	3 179
GENERAL REVENUE FROM OWN SOURCES . . . . .	31 379	324 241	50 874	21 562	346 218	43 214	17 048	98 898
TAXES . . . . .	20 746	213 612	25 843	13 677	222 972	13 120	6 781	36 832
PROPERTY . . . . .	3 467	29 763	3 803	4 763	32 539	11 059	5 495	21 217
GENERAL SALES . . . . .	6 663	39 143	13 768	5 160	43 660	-	-	11 111
SELECTIVE SALES . . . . .	9 634	59 081	6 888	2 722	58 212	-	-	2 141
INCOME . . . . .	-	66 588	-	-	69 765	-	-	-
OTHER . . . . .	982	19 037	1 384	1 032	18 796	2 061	1 286	2 363
CURRENT CHARGES . . . . .	4 684	53 871	14 570	5 245	69 860	13 507	5 100	38 407
MISCELLANEOUS . . . . .	5 949	56 758	10 461	2 640	53 386	16 587	5 167	23 659
UTILITY REVENUE . . . . .	36 092	29 704	131 035	-	16 375	7 047	2 718	97 197
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	30 858	2 993	592	44 334	-	-	3 397
EXPENDITURE, TOTAL . . . . .	73 707	406 456	212 065	25 517	468 888	60 527	20 230	203 859
GENERAL EXPENDITURE, TOTAL . . . . .	37 742	362 788	58 562	24 827	422 893	50 501	17 499	100 743
INTERGOVERNMENTAL EXPENDITURE . . . . .	465	39 945	-	-	15 472	108	156	929
DIRECT GENERAL EXPENDITURE . . . . .	37 277	322 843	58 562	24 827	407 421	50 393	17 343	99 814
CURRENT OPERATION . . . . .	27 197	239 927	40 303	20 559	297 779	28 064	14 195	76 508
CAPITAL OUTLAY . . . . .	9 269	62 235	16 113	3 650	76 437	21 242	2 372	20 207
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	811	20 681	2 146	618	33 205	1 087	776	3 099
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	19 906	-	-	2 555	-	-	43
LIBRARIES . . . . .	-	-	-	563	5 483	862	647	2 201
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	139	1 619	422	1 913	-	-	-
HOSPITALS . . . . .	-	15 085	-	-	51 824	-	-	24 916
HEALTH . . . . .	1 377	10 359	2 067	678	12 876	167	189	2 686
TRANSPORTATION:								
HIGHWAYS . . . . .	5 080	22 419	0 437	4 895	18 709	13 918	1 731	14 229
CAPITAL OUTLAY . . . . .	2 660	10 741	7 295	2 317	9 523	10 829	-	9 712
OTHER . . . . .	410	57 643	5 855	654	62 184	3 965	1 520	271
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	6 222	56 234	6 474	2 994	68 138	3 196	2 200	9 723
FIRE PROTECTION . . . . .	5 124	25 252	4 903	2 872	21 314	3 528	1 935	6 423
CORRECTION . . . . .	-	2 447	-	-	12 318	-	-	1 540
PROTECTIVE INSPECTION AND REGULATION . . . . .	410	3 377	547	128	4 023	362	-	1 122
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	6 047	26 183	7 467	3 794	212	7 919	2 715	8 006
CAPITAL OUTLAY . . . . .	2 861	15 378	2 175	867	-	4 969	984	2 646
SANITATION OTHER THAN SEWERAGE . . . . .	136	8 443	732	425	12 049	3 012	1 070	1 018
PARKS AND RECREATION . . . . .	1 229	14 292	4 459	2 079	17 365	1 391	896	7 654
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	518	26 009	5 423	1 290	33 463	1 275	1 225	2 629
NATURAL RESOURCES . . . . .	-	-	-	-	36	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 094	9 352	818	587	11 080	861	512	936
GENERAL CONTROL . . . . .	2 423	6 128	1 888	555	16 121	714	405	6 895
GENERAL PUBLIC BUILDINGS . . . . .	875	4 850	2 233	102	3 403	248	21	621
INTEREST ON GENERAL DEBT . . . . .	811	20 681	2 146	618	33 205	1 087	776	3 099
GENERAL EXPENDITURE, N.E.C. . . . .	5 986	31 989	1 494	2 171	34 622	7 996	1 657	6 721
UTILITY EXPENDITURE . . . . .	35 965	31 949	152 517	-	18 023	10 026	2 731	102 216
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	11 719	986	690	27 972	-	-	900
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	27 395	128 837	47 672	10 265	203 266	12 812	7 914	60 495
TOTAL DEBT OUTSTANDING . . . . .	49 440	343 697	165 021	11 850	379 560	62 900	25 750	425 065
LONG-TERM . . . . .	49 440	343 697	165 021	11 850	379 560	62 022	25 707	420 065
FULL FAITH AND CREDIT . . . . .	14 465	48 170	31 205	7 525	43 380	2 879	750	34 900
NONGUARANTEED . . . . .	34 975	295 527	133 816	4 325	336 180	59 143	24 957	385 165
SHORT-TERM . . . . .	-	-	-	-	-	878	43	5 000
UTILITY DEBT ONLY . . . . .	34 765	26 066	131 761	-	13 265	28 290	17 072	337 800
LONG-TERM DEBT ISSUED . . . . .	-	42 880	5 791	-	98 494	11 207	-	27 575
LONG-TERM DEBT RETIRED . . . . .	5 040	20 673	10 555	1 270	21 284	11 386	1 170	10 885
CASH AND SECURITY HOLDINGS . . . . .	33 389	539 608	105 417	18 610	647 119	44 219	11 282	166 867
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	14 198	2 837	206	31 803	-	-	1 750

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Nebraska-- Continued	Nevada		New Hampshire		New Jersey		
	Omaha	Las Vegas	Reno	Manchester	Nashua	Bayonne	Brick township	Camden
POPULATION, 1982. . . . .	328 557	179 587	106 748	92 104	70 386	64 176	55 252	83 942
DATE OF END OF FISCAL YEAR. . . . .	12/31	6/30	6/30	12/31	6/30	12/31	12/31	12/31
REVENUE, TOTAL. . . . .	188 715	91 684	57 298	80 548	56 040	56 239	13 057	45 876
GENERAL REVENUE, TOTAL. . . . .	174 124	91 684	57 298	76 548	55 643	54 282	13 057	43 381
INTERGOVERNMENTAL REVENUE. . . . .	44 479	51 978	19 891	17 159	7 573	20 943	4 018	22 249
FROM STATE GOVERNMENT. . . . .	17 526	34 999	16 942	10 370	5 670	19 918	3 466	20 811
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	5 753	33 610	15 127	6 196	3 644	6 817	3 373	11 677
FROM FEDERAL GOVERNMENT. . . . .	22 215	5 019	2 419	6 789	1 861	978	552	1 438
GENERAL REVENUE SHARING. . . . .	5 740	1 651	919	1 777	800	752	552	1 436
FROM LOCAL GOVERNMENTS. . . . .	4 738	11 560	530	-	42	47	-	-
GENERAL REVENUE FROM OWN SOURCES. . . . .	129 645	39 706	37 407	59 389	48 070	33 339	9 039	21 132
TAXES. . . . .	95 752	23 753	17 293	54 589	43 614	28 042	7 372	14 560
PROPERTY. . . . .	46 348	8 974	4 235	53 507	42 672	27 656	6 923	14 079
GENERAL SALES. . . . .	38 233	-	-	-	-	-	-	-
SELECTIVE SALES. . . . .	6 025	7 316	3 086	-	-	-	-	-
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	5 146	7 463	9 972	1 082	942	386	449	481
CURRENT CHARGES. . . . .	25 936	10 829	8 987	4 300	1 646	2 714	82	4 670
MISCELLANEOUS. . . . .	7 957	5 124	11 127	500	2 810	2 583	1 585	1 902
UTILITY REVENUE. . . . .	-	-	-	4 000	-	1 957	-	2 495
EMPLOYEE-RETIREMENT REVENUE. . . . .	14 591	-	-	-	397	-	-	-
EXPENDITURE, TOTAL. . . . .	168 085	83 626	57 724	103 782	58 050	63 098	12 567	48 830
GENERAL EXPENDITURE, TOTAL. . . . .	163 327	83 626	57 724	98 501	57 740	60 879	12 567	46 488
INTERGOVERNMENTAL EXPENDITURE. . . . .	4 249	-	-	-	252	522	-	-
DIRECT GENERAL EXPENDITURE. . . . .	159 078	61 805	57 724	98 501	57 488	60 357	12 567	46 488
CURRENT OPERATION. . . . .	120 855	50 258	44 818	74 473	53 454	49 916	9 830	41 874
CAPITAL OUTLAY. . . . .	28 115	9 923	8 620	20 305	2 420	9 489	2 134	2 875
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	304	-	-	-	1 219
INTEREST ON GENERAL DEBT. . . . .	10 108	1 624	4 286	3 419	1 614	952	603	520
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	105	-	-	30 553	26 992	33 509	-	-
LIBRARIES. . . . .	4 022	1 249	-	841	797	766	-	1 055
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	920	517	288	140	1 852
HOSPITALS. . . . .	-	-	-	-	-	100	-	-
HEALTH. . . . .	2 642	-	390	636	373	879	-	130
TRANSPORTATION:								
HIGHWAYS. . . . .	25 851	4 631	4 705	21 494	4 945	1 016	2 510	2 201
CAPITAL OUTLAY. . . . .	11 883	81	963	15 016	624	115	1 198	317
OTHER. . . . .	552	949	162	1 348	213	57	-	-
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	22 431	19 405	14 779	5 164	4 735	4 863	2 631	9 999
FIRE PROTECTION. . . . .	17 612	11 003	9 811	5 173	4 659	4 556	-	7 875
CORRECTION. . . . .	71	2 297	-	180	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION. . . . .	1 517	1 101	1 350	216	184	200	263	264
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	21 212	14 013	6 568	10 578	1 758	883	-	5 945
CAPITAL OUTLAY. . . . .	10 578	9 165	1 741	5 289	1 055	80	-	1 525
SANITATION OTHER THAN SEWERAGE. . . . .	8 151	1 095	-	1 035	1 247	1 409	1 561	1 817
PARKS AND RECREATION. . . . .	12 023	3 823	3 453	1 622	737	2 376	241	1 108
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	8 330	1 051	3 776	-	-	216	-	3 011
NATURAL RESOURCES. . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	2 545	2 392	1 283	845	839	650	591	1 671
GENERAL CONTROL. . . . .	6 038	4 154	2 668	1 797	1 226	1 056	836	1 663
GENERAL PUBLIC BUILDINGS. . . . .	1 455	5 371	1 399	664	146	611	1 346	61
INTEREST ON GENERAL DEBT. . . . .	10 108	1 624	4 286	3 419	1 614	952	603	520
GENERAL EXPENDITURE, N.E.C. . . . .	18 662	9 468	3 094	12 016	6 758	6 492	845	8 316
UTILITY EXPENDITURE. . . . .	-	-	-	5 281	-	2 219	-	2 342
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	4 758	-	-	-	310	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	65 117	27 480	31 844	48 976	30 867	30 573	5 763	23 448
TOTAL DEBT OUTSTANDING. . . . .	170 536	24 290	65 554	61 640	25 333	16 505	23 997	13 205
LONG-TERM. . . . .	167 636	24 290	64 654	52 275	25 333	4 610	19 285	11 705
FULL FAITH AND CREDIT NONGUARANTEED. . . . .	131 811	24 290	24 654	52 275	25 333	4 570	19 075	9 332
SHORT-TERM. . . . .	35 825	-	40 000	-	-	40	19 075	2 373
UTILITY DEBT ONLY. . . . .	2 900	-	900	5 365	-	11 895	4 712	1 500
LONG-TERM DEBT ISSUED. . . . .	20 010	20 500	511	26 355	279	-	16 595	-
LONG-TERM DEBT RETIRED. . . . .	11 908	1 760	2 235	5 284	3 016	979	200	1 340
CASH AND SECURITY HOLDINGS. . . . .	158 010	39 318	45 378	14 353	27 335	14 323	23 149	5 274
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS. . . . .	5 995	-	-	-	230	-	-	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	New Jersey--Continued							
	Cherry Hill township	Clifton	Dover township <sup>1</sup>	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Irvington township
POPULATION, 1982. . . . .	69 083	74 501	66 455	76 761	71 886	106 803	83 036	62 405
DATE OF END OF FISCAL YEAR. . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL. . . . .	19 739	67 792	17 226	86 052	83 478	111 735	29 797	20 494
GENERAL REVENUE, TOTAL. . . . .	19 739	67 792	17 226	81 853	80 334	105 979	29 797	20 494
INTERGOVERNMENTAL REVENUE. . . . .	7 296	14 979	6 486	46 227	24 243	58 411	16 803	6 897
FROM STATE GOVERNMENT. . . . .	6 999	14 071	5 752	45 457	23 209	57 039	16 250	5 542
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	6 881	10 084	5 480	5 470	16 650	16 520	15 975	3 384
FROM FEDERAL GOVERNMENT. . . . .	297	781	734	770	711	1 254	553	1 355
GENERAL REVENUE SHARING. . . . .	297	475	734	770	711	1 254	553	1 355
FROM LOCAL GOVERNMENTS. . . . .	-	127	-	-	323	118	-	-
GENERAL REVENUE FROM OWN SOURCES. . . . .	12 443	52 813	10 740	35 626	56 091	47 568	12 994	13 597
TAXES. . . . .	7 216	29 497	7 890	32 400	46 911	40 584	5 844	12 433
PROPERTY. . . . .	6 473	29 119	7 340	31 710	45 361	40 069	5 308	12 166
GENERAL SALES. . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES. . . . .	-	-	-	-	-	-	-	-
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	743	378	550	690	1 550	515	536	267
CURRENT CHARGES. . . . .	3 169	21 590	1 095	1 816	6 403	4 765	4 673	267
MISCELLANEOUS. . . . .	2 058	1 726	1 755	1 410	2 777	2 219	2 477	897
UTILITY REVENUE. . . . .	-	-	-	4 199	3 144	5 756	-	-
EMPLOYEE-RETIREMENT REVENUE. . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL. . . . .	19 642	45 784	18 053	87 627	79 518	109 644	30 896	16 989
GENERAL EXPENDITURE, TOTAL. . . . .	19 642	45 783	18 053	83 034	76 691	104 998	30 896	16 989
INTERGOVERNMENTAL EXPENDITURE. . . . .	-	-	-	3 242	1 705	1 618	-	800
DIRECT GENERAL EXPENDITURE. . . . .	19 642	45 783	18 053	79 792	74 986	103 380	30 896	16 189
CURRENT OPERATION. . . . .	14 536	40 351	15 204	67 940	68 974	95 420	19 662	15 596
CAPITAL OUTLAY. . . . .	2 642	3 754	1 042	5 653	3 737	3 848	6 786	-
ASSISTANCE AND SUBSIDIES. . . . .	-	30	-	2 132	-	-	258	-
INTEREST ON GENERAL DEBT. . . . .	2 464	1 648	1 807	4 067	2 275	4 112	4 190	593
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	18 760	-	44 248	45 151	56 587	-	-
LIBRARIES. . . . .	633	642	-	1 144	741	912	875	360
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	110	72	129	2 928	278	842	374	196
HOSPITALS. . . . .	-	-	1	-	-	-	-	-
HEALTH. . . . .	230	462	217	1 728	499	1 435	757	292
TRANSPORTATION:								
HIGHWAYS. . . . .	1 782	2 471	3 494	1 990	-	1 124	2 708	1 520
CAPITAL OUTLAY. . . . .	1 308	1 586	275	-	19	-	1 356	-
OTHER. . . . .	-	-	-	-	-	-	-	225
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	3 990	4 623	4 409	4 546	5 957	8 750	4 970	3 790
FIRE PROTECTION. . . . .	-	4 170	-	3 987	3 881	6 452	-	3 344
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION. . . . .	197	235	160	498	429	316	471	-
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	3 512	4 194	-	1 493	3 611	2 933	7 807	800
CAPITAL OUTLAY. . . . .	892	519	-	-	843	-	5 132	-
SANITATION OTHER THAN SEWERAGE. . . . .	1 010	169	1 749	1 264	2 501	3 254	1 598	208
PARKS AND RECREATION. . . . .	208	615	1 330	1 778	1 408	2 751	975	331
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	-	36	-	-	557	33	110	-
NATURAL RESOURCES. . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	649	596	742	1 592	2 126	768	1 074	737
GENERAL CONTROL. . . . .	834	1 087	1 320	2 255	615	1 149	1 109	615
GENERAL PUBLIC BUILDINGS. . . . .	488	732	353	842	509	947	1 373	473
INTEREST ON GENERAL DEBT. . . . .	2 464	1 648	1 807	4 067	2 275	4 112	4 190	593
GENERAL EXPENDITURE, N.E.C. . . . .	3 535	5 271	2 342	8 674	3 713	12 633	2 505	3 505
UTILITY EXPENDITURE. . . . .	-	1	-	4 593	2 827	4 646	-	-
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	7 101	27 079	8 908	47 722	43 713	55 678	17 414	10 897
TOTAL DEBT OUTSTANDING. . . . .	28 468	26 865	26 350	35 418	50 300	51 924	44 544	8 720
LONG-TERM. . . . .	17 465	17 865	22 519	22 956	41 097	48 375	26 570	7 387
FULL FAITH AND CREDIT NONGUARANTEED. . . . .	17 465	17 865	22 519	22 956	41 097	48 375	26 570	7 387
SHORT-TERM. . . . .	11 003	9 000	3 831	12 462	9 203	3 549	17 974	1 333
UTILITY DEBT ONLY. . . . .	-	14	-	-	929	-	-	-
LONG-TERM DEBT ISSUED. . . . .	-	-	-	-	3 948	-	11 295	-
LONG-TERM DEBT RETIRED. . . . .	1 560	1 670	-	1 840	2 515	3 720	5 343	695
CASH AND SECURITY HOLDINGS. . . . .	16 597	17 768	9 509	12 821	17 576	25 507	23 453	5 594
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEM. . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.



**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	New Jersey--Continued							
	Jersey City	Middletown township	Newark	Old Bridge township	Parsippany-Troy Hills township	Passaic	Paterson	Trenton
POPULATION, 1982 . . . . .	222 881	64 020	320 512	52 495	50 077	53 342	138 986	91 381
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	317 159	17 652	291 292	12 565	27 567	22 875	137 781	65 926
GENERAL REVENUE, TOTAL . . . . .	299 920	17 652	270 493	12 565	25 031	22 875	137 781	56 827
INTERGOVERNMENTAL REVENUE . . . . .	150 975	5 271	168 337	4 548	5 076	8 458	79 556	26 163
FROM STATE GOVERNMENT . . . . .	146 595	4 796	129 201	3 953	4 660	7 557	77 316	24 634
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	41 439	4 637	62 308	3 506	4 639	5 206	10 743	12 645
FROM FEDERAL GOVERNMENT . . . . .	4 372	475	35 946	595	416	901	2 179	1 529
GENERAL REVENUE SHARING . . . . .	4 339	475	5 245	560	416	901	2 099	1 529
FROM LOCAL GOVERNMENTS . . . . .	8	-	3 190	-	-	-	61	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	148 945	12 381	102 156	8 017	19 955	14 417	58 225	30 664
TAXES . . . . .	84 607	10 731	61 921	7 554	10 610	13 386	48 927	21 256
PROPERTY . . . . .	82 273	10 110	44 583	6 761	10 129	13 085	48 418	20 591
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	4 158	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	2 334	621	13 180	793	481	301	509	665
CURRENT CHARGES . . . . .	49 590	133	21 745	-	8 345	237	6 765	5 184
MISCELLANEOUS . . . . .	14 748	1 517	18 490	463	1 000	794	2 533	4 224
UTILITY REVENUE . . . . .	14 941	-	19 509	-	2 536	-	-	9 099
EMPLOYEE-RETIREMENT REVENUE . . . . .	2 298	-	1 290	-	-	-	-	-
EXPENDITURE, TOTAL . . . . .	333 905	18 737	314 406	10 447	20 475	15 619	141 559	65 127
GENERAL EXPENDITURE, TOTAL . . . . .	318 317	18 737	294 642	10 447	17 711	15 531	141 364	54 673
INTERGOVERNMENTAL EXPENDITURE . . . . .	12 077	-	31 494	-	-	-	3 930	596
DIRECT GENERAL EXPENDITURE . . . . .	306 240	18 737	263 148	10 447	17 711	15 531	137 434	54 077
CURRENT OPERATION . . . . .	272 913	12 682	204 746	7 817	13 669	15 395	123 644	43 231
CAPITAL OUTLAY . . . . .	27 041	4 128	33 094	2 158	15	37	2 978	4 792
ASSISTANCE AND SUBSIDIES . . . . .	-	-	15 898	19	-	53	1 590	2 420
INTEREST ON GENERAL DEBT . . . . .	6 286	1 927	9 410	453	4 027	46	9 222	3 634
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	137 649	-	27 132	-	-	-	72 405	-
LIBRARIES . . . . .	3 609	454	5 577	362	487	440	648	1 060
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	8 621	49	32 295	47	41	210	2 182	4 100
HOSPITALS . . . . .	62 540	5	-	-	4	-	-	-
HEALTH . . . . .	4 054	291	5 346	188	148	289	857	3 003
TRANSPORTATION:								
HIGHWAYS . . . . .	3 285	5 097	1 356	861	1 221	769	2 376	1 232
CAPITAL OUTLAY . . . . .	22	3 143	1 081	-	-	-	287	323
OTHER . . . . .	60	-	128	-	-	-	-	381
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	27 349	4 066	42 153	2 829	3 531	3 542	12 359	9 890
FIRE PROTECTION . . . . .	22 145	475	31 630	39	81	2 885	8 508	7 228
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	716	325	1 257	226	335	-	283	403
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 570	-	19 860	-	3 253	-	5 610	4 853
CAPITAL OUTLAY . . . . .	1 460	-	638	-	-	-	105	2 872
SANITATION OTHER THAN SEWERAGE . . . . .	10 618	1 072	8 900	-	-	-	2 608	2 277
PARKS AND RECREATION . . . . .	1 781	502	3 401	420	1 700	287	688	1 105
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 531	-	31 299	-	-	-	5 047	529
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	3 542	520	7 504	460	511	306	1 357	2 643
GENERAL CONTROL . . . . .	6 085	816	7 911	421	683	703	1 523	1 142
GENERAL PUBLIC BUILDINGS . . . . .	1 639	376	10 966	91	151	192	1 331	725
INTEREST ON GENERAL DEBT . . . . .	6 286	1 927	9 410	453	4 027	46	9 222	3 634
GENERAL EXPENDITURE, N.E.C. . . . .	15 227	1 862	48 517	4 050	1 538	5 862	14 360	10 468
UTILITY EXPENDITURE . . . . .	12 198	-	13 750	-	2 764	88	195	10 454
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	3 390	-	6 014	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	143 492	6 235	91 833	5 699	7 935	16 238	67 729	35 887
TOTAL DEBT OUTSTANDING . . . . .	123 925	22 272	153 080	10 920	70 593	2 184	89 830	56 636
LONG-TERM . . . . .	107 982	22 272	153 080	10 920	39 922	2 184	77 350	28 684
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	107 982	22 272	153 080	10 920	39 922	609	73 842	28 684
SHORT-TERM . . . . .	15 943	-	-	-	-	1 575	3 488	-
UTILITY DEBT ONLY . . . . .	38 036	-	5 286	-	3 987	1 575	3 488	14 610
LONG-TERM DEBT ISSUED . . . . .	-	-	35 146	4 493	16 759	-	29 615	15 903
LONG-TERM DEBT RETIRED . . . . .	9 389	1 310	13 175	665	3 816	510	23 932	1 805
CASH AND SECURITY HOLDINGS . . . . .	56 132	14 431	84 478	3 448	15 831	8 850	17 766	15 261
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	3 395	-	5 396	-	-	-	-	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	New Jersey—Continued				New Mexico		New York	
	Union City	Union township (Union Co.)	Vineland	Woodbridge township	Albuquerque	Santa Fe	Albany	Binghamton
POPULATION, 1982 . . . . .	56 931	50 349	53 720	91 287	341 978	50 957	100 048	54 777
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	6/30	6/30	10/31	12/31
REVENUE, TOTAL . . . . .	20 181	19 632	73 061	29 931	345 340	33 353	73 835	40 563
GENERAL REVENUE, TOTAL . . . . .	20 181	19 632	47 938	29 931	311 306	33 353	69 132	38 299
INTERGOVERNMENTAL REVENUE . . . . .	9 005	6 842	27 986	22 451	112 612	16 979	28 633	10 588
FROM STATE GOVERNMENT . . . . .	8 066	6 318	27 119	21 937	68 334	12 739	11 003	6 724
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 797	6 182	4 240	21 736	60 787	11 290	9 752	4 823
FROM FEDERAL GOVERNMENT . . . . .	939	524	792	514	39 670	4 165	3 694	5 638
GENERAL REVENUE SHARING . . . . .	939	524	612	514	7 488	669	1 325	950
FROM LOCAL GOVERNMENTS . . . . .	-	-	85	-	4 608	75	13 936	6 226
GENERAL REVENUE FROM OWN SOURCES . . . . .	11 176	12 790	19 952	7 480	198 694	16 374	40 499	19 711
TAXES . . . . .	10 382	9 957	16 659	5 655	74 727	9 320	29 144	13 520
PROPERTY . . . . .	10 183	9 709	16 246	4 931	34 059	1 115	27 153	12 670
GENERAL SALES . . . . .	-	-	-	-	29 596	5 906	-	-
SELECTIVE SALES . . . . .	-	-	-	-	7 596	1 706	1 484	622
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	199	248	413	724	3 476	593	507	228
CURRENT CHARGES . . . . .	-	1 232	999	210	47 497	5 293	6 615	4 122
MISCELLANEOUS . . . . .	794	1 601	2 294	1 615	76 470	1 761	4 740	2 069
UTILITY REVENUE . . . . .	-	-	25 123	-	33 966	-	4 547	2 264
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	68	-	156	-
EXPENDITURE, TOTAL . . . . .	20 347	20 197	74 895	25 839	334 197	41 972	69 342	41 517
GENERAL EXPENDITURE, TOTAL . . . . .	20 347	20 197	50 325	25 834	293 009	41 972	65 828	39 532
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	658	912	1 882	-	889	44
DIRECT GENERAL EXPENDITURE . . . . .	20 347	20 197	49 667	24 922	291 127	41 972	64 939	39 488
CURRENT OPERATION . . . . .	19 663	18 553	44 133	22 066	151 885	28 566	58 565	27 263
CAPITAL OUTLAY . . . . .	289	1 031	4 348	1 122	84 042	8 236	3 032	10 917
ASSISTANCE AND SUBSIDIES . . . . .	-	90	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	395	523	1 186	1 734	55 200	5 170	3 342	1 308
By Function:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	35 148	-	-	-	-	-
LIBRARIES . . . . .	320	590	350	2 023	4 193	708	1 529	1 056
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	1 192	265	156	195	-	-	-	-
HOSPITALS . . . . .	-	-	25	45	-	-	-	-
HEALTH . . . . .	498	231	885	577	6 055	-	127	15
TRANSPORTATION:								
HIGHWAYS . . . . .	892	1 172	1 956	2 443	21 519	4 905	3 115	1 553
CAPITAL OUTLAY . . . . .	250	495	405	105	15 981	2 173	7	553
OTHER . . . . .	-	37	-	-	17 918	591	400	266
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	3 558	4 846	2 972	5 754	30 779	3 861	12 585	3 663
FIRE PROTECTION . . . . .	3 096	4 253	629	-	17 759	1 933	9 456	4 576
CORRECTION . . . . .	-	-	-	-	7 212	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	154	223	233	287	3 572	655	572	2
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	371	1 064	-	2 739	43 578	4 643	2 960	3 033
CAPITAL OUTLAY . . . . .	-	1	-	647	32 222	3 304	43	1 560
SANITATION OTHER THAN SEWERAGE . . . . .	1 476	1 574	324	2 358	12 197	1 629	4 975	1 603
PARKS AND RECREATION . . . . .	373	539	366	1 260	23 438	3 505	3 505	1 684
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	29	-	1 850	66	12 935	348	5 821	9 457
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	53	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	410	554	644	791	8 310	1 766	1 881	479
GENERAL CONTROL . . . . .	637	640	1 076	664	5 664	2 178	1 343	601
GENERAL PUBLIC BUILDINGS . . . . .	416	254	465	189	2 962	669	2 062	852
INTEREST ON GENERAL DEBT . . . . .	395	523	1 186	1 734	55 200	5 170	3 342	1 308
GENERAL EXPENDITURE, N.E.C. . . . .	6 530	3 432	2 060	4 709	17 718	9 411	12 102	9 384
UTILITY EXPENDITURE . . . . .	-	-	24 570	5	41 158	-	3 226	1 798
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	30	-	288	187
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	11 992	10 474	29 897	13 019	98 776	9 677	27 206	15 270
TOTAL DEBT OUTSTANDING . . . . .	9 173	8 162	30 410	36 630	773 633	90 166	116 395	23 482
LONG-TERM . . . . .	6 173	7 162	26 900	24 309	757 081	90 166	52 342	23 340
FULL FAITH AND CREDIT . . . . .	6 173	7 162	26 880	24 309	163 760	3 365	36 415	21 235
NONGUARANTEED . . . . .	-	-	20	-	593 321	86 901	15 927	2 105
SHORT-TERM . . . . .	3 000	1 000	3 510	12 321	16 552	-	64 053	142
UTILITY DEBT ONLY . . . . .	-	-	10 437	-	121 437	-	10 895	259
LONG-TERM DEBT ISSUED . . . . .	-	-	3 079	-	247 958	14 200	15 237	-
LONG-TERM DEBT RETIRED . . . . .	-	621	2 020	1 946	246 004	3 615	4 665	1 960
CASH AND SECURITY HOLDINGS . . . . .	5 823	10 026	20 477	7 607	263 340	22 807	13 961	9 502
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	1 545	186

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	New York--Continued							
	Buffalo	Mount Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Schenectady	Syracuse
POPULATION, 1982 . . . . .	348 035	66 168	70 673	7 086 096	68 454	244 094	67 614	166 187
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	6/30	12/31	7/31	5/31	12/31
REVENUE, TOTAL . . . . .	510 671	38 793	46 108	23 785 604	53 651	375 785	44 580	207 271
GENERAL REVENUE, TOTAL . . . . .	494 819	37 253	46 108	20 724 633	49 890	359 659	41 138	201 930
INTERGOVERNMENTAL REVENUE . . . . .	309 901	11 286	10 349	8 406 576	19 488	196 902	13 718	121 509
FROM STATE GOVERNMENT . . . . .	200 353	6 238	6 604	5 848 578	11 516	104 135	8 814	65 184
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	38 990	5 344	5 386	610 735	6 429	19 665	5 710	14 218
FROM FEDERAL GOVERNMENT . . . . .	63 699	4 376	3 384	1 499 587	1 296	35 906	4 825	22 180
GENERAL REVENUE SHARING . . . . .	4 853	694	478	271 946	1 204	3 183	625	1 890
FROM LOCAL GOVERNMENTS . . . . .	45 849	672	361	58 411	6 676	56 861	79	34 145
GENERAL REVENUE FROM OWN SOURCES . . . . .	184 918	25 967	35 759	12 318 057	30 402	162 757	27 420	80 421
TAXES . . . . .	109 212	21 513	29 554	9 573 874	15 682	127 086	22 354	50 904
PROPERTY . . . . .	97 405	15 327	21 216	3 998 011	14 060	113 223	12 524	47 924
GENERAL SALES . . . . .	-	5 253	6 858	1 685 583	-	-	8 424	-
SELECTIVE SALES . . . . .	8 921	563	796	745 337	1 391	1 299	1 064	2 181
INCOME . . . . .	-	-	-	2 744 271	-	-	-	-
OTHER . . . . .	2 886	370	684	400 672	231	12 564	342	799
CURRENT CHARGES . . . . .	40 737	561	2 418	1 722 419	11 425	17 589	3 336	15 618
MISCELLANEOUS . . . . .	34 969	3 893	3 787	1 021 764	3 295	18 082	1 730	13 899
UTILITY REVENUE . . . . .	15 852	1 536	-	1 295 977	3 761	16 126	3 442	5 341
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	4	-	1 764 994	-	-	-	-
EXPENDITURE, TOTAL . . . . .	528 454	38 594	44 522	22 779 961	56 987	362 293	40 152	235 511
GENERAL EXPENDITURE, TOTAL . . . . .	516 041	36 535	44 522	18 447 330	53 323	350 098	38 324	229 745
INTERGOVERNMENTAL EXPENDITURE . . . . .	751	236	234	1 533 980	49	646	239	2 813
DIRECT GENERAL EXPENDITURE . . . . .	515 290	36 299	44 288	16 913 350	53 274	349 452	38 085	226 932
CURRENT OPERATION . . . . .	33 693	30 718	36 206	13 212 028	44 213	286 807	28 963	182 912
CAPITAL OUTLAY . . . . .	34 759	3 028	5 501	1 497 860	3 359	48 611	7 329	33 321
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	1 575 555	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	16 838	2 533	2 581	627 907	5 702	14 034	1 793	10 699
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	202 322	-	-	3 959 202	-	160 934	-	94 349
LIBRARIES . . . . .	-	1 672	1 530	135 918	1 566	7 219	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	3 899 521	-	-	-	-
HOSPITALS . . . . .	-	-	-	1 641 871	-	-	-	-
HEALTH . . . . .	1 167	379	394	282 847	-	-	713	26
TRANSPORTATION:								
HIGHWAYS . . . . .	24 557	1 083	2 553	455 760	2 687	19 664	2 191	12 563
CAPITAL OUTLAY . . . . .	13 975	629	285	201 012	889	7 993	1 428	7 561
OTHER . . . . .	226	178	520	309 361	616	1 018	161	3 225
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	31 629	5 232	7 467	1 046 448	4 456	24 033	6 346	15 280
FIRE PROTECTION . . . . .	27 153	4 039	6 201	508 434	4 259	18 774	4 923	13 130
CORRECTION . . . . .	-	6	-	340 606	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	1 600	224	361	83 388	392	1 114	224	731
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	30 041	203	705	439 090	5 960	7 275	3 206	9 078
CAPITAL OUTLAY . . . . .	6 876	-	-	349 962	-	6 849	303	7 592
SANITATION OTHER THAN SEWERAGE . . . . .	11 767	2 926	2 845	524 324	1 528	8 159	1 641	4 278
PARKS AND RECREATION . . . . .	23 686	1 359	3 023	260 978	6 953	7 006	1 505	4 360
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	67 176	1 469	2 479	1 140 390	4 514	16 348	2 847	27 478
NATURAL RESOURCES . . . . .	-	-	126	-	-	805	182	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	5 509	1 386	822	147 055	1 594	3 290	990	3 705
GENERAL CONTROL . . . . .	4 162	832	1 074	245 535	1 154	4 880	1 078	1 360
GENERAL PUBLIC BUILDINGS . . . . .	16 878	1 239	885	186 016	1 108	3 082	336	1 363
INTEREST ON GENERAL DEBT . . . . .	16 838	2 533	2 581	627 907	5 702	14 034	1 793	10 699
GENERAL EXPENDITURE, N.E.C. . . . .	51 330	11 750	10 956	2 212 679	10 834	52 463	10 188	28 120
UTILITY EXPENDITURE . . . . .	12 413	1 506	-	2 417 910	3 664	11 797	1 607	4 773
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	553	-	1 914 721	-	398	221	993
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	214 453	15 918	18 298	9 084 735	21 371	167 679	17 755	100 532
TOTAL DEBT OUTSTANDING . . . . .	263 155	34 019	35 348	12 127 073	82 474	216 057	23 403	134 780
LONG-TERM . . . . .	215 067	31 928	25 834	11 247 822	61 223	182 209	20 013	116 369
FULL FAITH AND CREDIT . . . . .	119 138	10 278	13 984	7 023 350	49 960	150 965	17 023	63 205
NONGUARANTEED . . . . .	95 929	21 650	11 850	4 224 472	11 263	31 244	2 990	53 164
SHORT-TERM . . . . .	48 088	2 091	9 514	879 251	21 251	33 848	3 390	18 411
UTILITY DEBT ONLY . . . . .	17 655	372	-	2 302 628	650	17 087	784	-
LONG-TERM DEBT ISSUED . . . . .	17 005	4 050	1 000	1 809 391	9 000	-	-	21 253
LONG-TERM DEBT RETIRED . . . . .	16 901	1 017	1 532	1 255 702	2 660	24 068	2 069	9 938
CASH AND SECURITY HOLDINGS . . . . .	184 061	6 638	10 497	25 159 960	14 589	135 239	4 176	52 276
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	535	-	1 827 758	-	405	221	679

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	New York--Continued			North Carolina				
	Troy	Utica	Yonkers	Asheville	Charlotte	Durham	Fayetteville	Greensboro
POPULATION, 1982 . . . . .	55 669	73 722	192 342	53 278	323 972	101 242	61 583	157 337
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	27 914	40 867	219 968	45 281	220 877	55 893	110 364	92 739
GENERAL REVENUE, TOTAL . . . . .	24 968	36 612	211 556	28 367	198 493	49 043	27 530	74 946
INTERGOVERNMENTAL REVENUE . . . . .	10 350	15 151	62 377	11 908	53 121	15 313	11 427	26 180
FROM STATE GOVERNMENT . . . . .	6 030	8 524	51 332	4 211	20 339	5 528	3 966	11 534
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	4 973	6 958	25 891	2 630	14 499	5 423	2 460	8 097
FROM FEDERAL GOVERNMENT . . . . .	3 843	6 415	11 020	3 728	27 475	5 009	5 601	8 206
GENERAL REVENUE SHARING . . . . .	630	1 052	1 712	1 416	5 983	1 829	1 321	2 741
FROM LOCAL GOVERNMENTS . . . . .	477	212	25	3 969	5 307	4 776	1 860	6 440
GENERAL REVENUE FROM OWN SOURCES . . . . .	14 618	21 461	149 179	16 459	145 372	33 730	16 103	48 766
TAXES . . . . .	11 705	16 093	129 209	9 586	90 492	16 008	6 948	29 850
PROPERTY . . . . .	7 901	10 152	88 024	8 536	73 695	14 984	6 358	27 752
GENERAL SALES . . . . .	2 968	4 866	29 181	-	12 403	-	-	-
SELECTIVE SALES . . . . .	333	837	8 086	-	-	-	-	-
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	303	238	3 916	1 050	4 394	1 022	590	2 098
CURRENT CHARGES . . . . .	1 829	3 142	7 396	1 932	38 133	9 267	4 702	12 703
MISCELLANEOUS . . . . .	1 084	2 226	12 574	4 941	16 747	8 487	4 453	6 213
UTILITY REVENUE . . . . .	2 946	4 255	8 412	16 914	18 252	6 850	82 806	17 793
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	4 092	-	28	-
EXPENDITURE, TOTAL . . . . .	27 513	45 500	224 638	42 082	218 034	54 422	112 504	86 669
GENERAL EXPENDITURE, TOTAL . . . . .	24 436	40 801	220 641	24 342	181 714	44 883	38 364	71 000
INTERGOVERNMENTAL EXPENDITURE . . . . .	86	52	1 609	-	516	13	15	26
DIRECT GENERAL EXPENDITURE . . . . .	24 350	40 749	219 032	24 342	181 198	44 870	38 349	70 974
CURRENT OPERATION . . . . .	19 724	28 819	200 336	22 274	128 674	39 061	21 159	66 770
CAPITAL OUTLAY . . . . .	2 413	9 166	13 420	1 787	42 497	5 111	17 137	3 571
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 213	2 764	5 276	281	10 027	698	53	633
By Function:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	100 857	-	-	-	-	-
LIBRARIES . . . . .	160	362	3 431	-	-	-	15	2 390
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	109	-	82	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	34	66	589	-	1 057	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	1 691	2 259	2 805	1 701	22 278	6 058	2 270	6 192
CAPITAL OUTLAY . . . . .	302	444	248	8	3 628	2 045	659	1 444
OTHER . . . . .	232	400	-	689	26 882	419	935	307
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 742	4 988	18 936	4 339	21 603	10 994	4 731	13 279
FIRE PROTECTION . . . . .	5 654	4 836	16 548	3 849	15 673	2 122	3 189	7 249
CORRECTION . . . . .	-	-	1 188	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	334	294	810	510	450	-	438	863
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	740	852	719	705	11 586	4 732	16 514	5 713
CAPITAL OUTLAY . . . . .	-	585	86	7	2 813	-	12 846	-
SANITATION OTHER THAN SEWERAGE . . . . .	644	1 999	6 974	1 324	10 989	3 375	2 124	5 357
PARKS AND RECREATION . . . . .	1 154	1 959	4 450	3 388	18 704	2 522	1 571	10 877
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 135	9 913	12 141	1 204	11 745	2 821	1 179	3 193
NATURAL RESOURCES . . . . .	28	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	561	568	2 499	557	4 450	2 266	460	1 705
GENERAL CONTROL . . . . .	1 102	729	3 780	741	5 703	1 988	552	2 111
GENERAL PUBLIC BUILDINGS . . . . .	544	292	2 653	357	117	2 005	351	2 416
INTEREST ON GENERAL DEBT . . . . .	2 213	2 764	5 276	281	10 027	698	53	633
GENERAL EXPENDITURE, N.E.C. . . . .	2 468	8 520	36 876	4 697	20 368	4 883	3 942	8 355
UTILITY EXPENDITURE . . . . .	2 911	4 699	3 997	17 740	34 811	9 539	74 134	15 664
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	166	-	-	-	1 509	-	6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	11 917	16 910	115 599	14 991	79 057	28 382	12 574	38 292
TOTAL DEBT OUTSTANDING . . . . .	22 165	47 738	143 707	12 375	259 900	37 330	19 545	22 442
LONG-TERM . . . . .	21 593	26 422	126 880	11 505	259 900	37 330	19 545	22 442
FULL FAITH AND CREDIT . . . . .	16 569	18 891	72 320	11 505	202 525	37 330	19 545	20 775
NONGUARANTEED . . . . .	5 024	7 531	54 560	-	57 375	-	-	1 667
SHORT-TERM . . . . .	572	21 376	16 827	870	-	-	-	-
UTILITY DEBT ONLY . . . . .	5 263	-	2 378	7 690	33 701	19 082	17 375	4 225
LONG-TERM DEBT ISSUED . . . . .	5 594	-	18 200	-	42 725	-	-	-
LONG-TERM DEBT RETIRED . . . . .	1 170	3 101	10 686	1 405	12 035	3 010	1 670	3 716
CASH AND SECURITY HOLDINGS . . . . .	2 760	11 977	44 868	13 579	222 779	51 631	43 850	30 831
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	167	-	-	-	1 594	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	North Carolina--Continued			North Dakota	Ohio			
	High Point	Raleigh	Winston-Salem	Fargo	Akron	Canton	Cincinnati	Cleveland
POPULATION, 1982 . . . . .	63 386	154 211	140 846	62 596	231 659	90 868	380 118	558 869
DATE OF END OF FISCAL YEAR . . . . .	12/31	6/30	6/30	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	88 001	95 859	125 528	40 971	156 733	52 636	422 434	506 525
GENERAL REVENUE, TOTAL . . . . .	44 007	84 189	100 450	36 498	140 772	47 380	323 919	396 611
INTERGOVERNMENTAL REVENUE . . . . .	16 253	26 867	36 585	10 314	35 899	9 648	76 259	121 851
FROM STATE GOVERNMENT . . . . .	5 037	12 695	12 262	3 612	11 938	3 847	23 947	41 314
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	2 610	7 922	6 844	1 582	3 248	2 267	13 790	28 386
FROM FEDERAL GOVERNMENT . . . . .	8 173	6 721	18 084	6 442	23 220	5 074	41 282	77 995
GENERAL REVENUE SHARING . . . . .	1 001	2 790	2 668	529	4 049	1 737	8 602	12 806
FROM LOCAL GOVERNMENTS . . . . .	3 043	7 251	6 239	260	741	727	11 039	2 552
GENERAL REVENUE FROM OWN SOURCES . . . . .	27 754	57 522	63 865	26 184	104 873	37 732	247 660	274 750
TAXES . . . . .	11 760	33 155	30 993	6 386	62 800	23 460	149 897	192 179
PROPERTY . . . . .	11 248	31 632	27 976	4 655	11 149	2 014	31 814	43 809
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	294	-	1 172	142	-	1 305	1 126
INCOME . . . . .	-	-	-	-	48 687	20 940	103 497	143 480
OTHER . . . . .	512	1 229	3 017	559	2 822	506	13 281	3 764
CURRENT CHARGES . . . . .	8 110	13 202	18 069	5 928	26 503	8 507	64 126	56 728
MISCELLANEOUS . . . . .	7 884	11 165	14 803	13 870	15 570	5 765	33 637	25 843
UTILITY REVENUE . . . . .	343 364	11 670	323 768	2 971	15 961	5 256	36 741	109 914
EMPLOYEE-RETIREMENT REVENUE . . . . .	630	-	1 310	1 502	-	-	61 774	-
EXPENDITURE, TOTAL . . . . .	79 290	99 638	119 876	39 460	166 444	49 183	362 801	478 963
GENERAL EXPENDITURE, TOTAL . . . . .	41 105	71 388	71 616	33 046	145 607	44 954	307 410	378 520
INTERGOVERNMENTAL EXPENDITURE . . . . .	374	763	568	128	1 830	27	22 445	6 899
DIRECT GENERAL EXPENDITURE . . . . .	40 731	70 625	71 048	32 918	143 777	44 927	284 965	371 621
CURRENT OPERATION . . . . .	30 305	53 700	61 118	17 486	112 726	35 878	216 191	321 876
CAPITAL OUTLAY . . . . .	8 539	14 580	8 269	9 670	20 721	6 745	57 352	31 018
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 887	2 345	1 661	5 762	10 330	2 304	11 422	18 727
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	811	263	-	522	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	373	-	20	-	-	-	1 795
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	168	-	1 402	3 960	850	23 722	13 230
TRANSPORTATION:								
HIGHWAYS . . . . .	2 359	7 384	8 301	3 998	21 144	4 671	19 018	25 094
CAPITAL OUTLAY . . . . .	520	2 554	1 199	1 166	9 082	2 375	7 676	5 227
OTHER . . . . .	953	2 541	836	1 705	3 326	35	19 101	28 221
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 166	10 956	16 899	3 820	19 493	7 156	45 292	91 094
FIRE PROTECTION . . . . .	3 329	7 067	6 119	2 484	16 599	5 927	34 877	42 304
CORRECTION . . . . .	-	-	-	-	972	-	207	4 026
PROTECTIVE INSPECTION AND REGULATION . . . . .	301	1 506	1 253	184	816	438	3 410	3 442
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 655	5 064	6 379	4 031	12 002	6 076	38 454	4 958
CAPITAL OUTLAY . . . . .	1 633	-	-	3 499	1 666	2 235	6 491	6 30
SANITATION OTHER THAN SEWERAGE . . . . .	2 670	4 475	6 755	288	4 130	1 739	8 414	24 871
PARKS AND RECREATION . . . . .	2 370	10 362	8 899	168	3 250	1 019	23 346	25 579
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 332	2 612	2 880	1 820	24 940	2 794	34 610	37 126
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	816	2 123	1 481	589	2 058	772	6 938	7 548
GENERAL CONTROL . . . . .	881	1 473	1 848	644	5 475	3 281	6 866	17 964
GENERAL PUBLIC BUILDINGS . . . . .	-	3 338	379	376	1 666	608	2 522	1 273
INTEREST ON GENERAL DEBT . . . . .	1 887	2 345	1 661	5 762	10 330	2 304	11 422	18 727
GENERAL EXPENDITURE, N.E.C. . . . .	15 575	9 338	7 926	5 233	15 446	7 284	29 211	31 268
UTILITY EXPENDITURE . . . . .	37 971	28 250	347 636	5 730	20 837	4 210	31 470	100 443
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	214	-	624	684	-	-	23 921	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	16 570	35 375	45 736	11 054	57 247	22 319	138 142	199 640
TOTAL DEBT OUTSTANDING . . . . .	36 304	109 605	70 175	96 776	131 746	47 849	183 653	407 320
LONG-TERM . . . . .	36 304	109 365	70 175	96 776	105 840	33 614	174 383	407 320
FULL FAITH AND CREDIT . . . . .	35 900	109 365	70 175	3 025	74 845	7 099	160 185	196 605
NONGUARANTEED . . . . .	404	-	-	93 751	30 995	26 515	14 198	210 715
SHORT-TERM . . . . .	-	240	-	-	25 906	14 235	9 270	-
UTILITY DEBT ONLY . . . . .	18 707	41 097	20 165	6 600	17 180	700	35 065	137 995
LONG-TERM DEBT ISSUED . . . . .	-	22 850	9 265	5 607	15 040	-	20 350	77 585
LONG-TERM DEBT RETIRED . . . . .	3 160	6 190	4 735	5 901	9 341	2 822	17 652	33 980
CASH AND SECURITY HOLDINGS . . . . .	37 320	79 623	86 565	37 915	48 531	8 752	617 046	207 456
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	94	-	588	870	-	-	14 449	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Ohio--Continued							
	Cleveland Heights	Columbus	Dayton	Elyria	Euclid	Hamilton	Kettering	Lakewood
POPULATION, 1982 . . . . .	55 765	570 588	188 499	57 338	58 175	63 887	60 371	61 453
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	30 469	386 652	155 101	23 957	32 124	74 382	21 462	82 650
GENERAL REVENUE, TOTAL . . . . .	26 186	327 489	137 538	21 001	32 124	27 647	21 462	80 081
INTERGOVERNMENTAL REVENUE . . . . .	4 803	79 144	34 532	4 400	4 947	5 947	4 223	10 479
FROM STATE GOVERNMENT . . . . .	2 291	28 302	11 941	2 866	3 250	2 869	2 996	4 057
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 720	13 347	8 053	1 890	1 936	1 560	1 296	2 165
FROM FEDERAL GOVERNMENT . . . . .	2 257	47 428	22 062	1 534	1 697	2 864	1 227	6 310
GENERAL REVENUE SHARING . . . . .	455	8 798	4 077	781	666	912	297	448
FROM LOCAL GOVERNMENTS . . . . .	255	3 414	529	-	-	214	-	112
GENERAL REVENUE FROM OWN SOURCES . . . . .	21 383	248 345	103 006	16 601	27 177	21 700	17 239	69 602
TAXES . . . . .	15 387	147 538	60 109	8 340	19 232	10 291	13 851	14 541
PROPERTY . . . . .	5 071	13 244	11 902	2 893	7 323	1 898	3 285	6 083
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	93	2 494	396	142	38	-	-	4
INCOME . . . . .	9 391	126 981	46 404	4 798	11 467	7 892	9 984	7 902
OTHER . . . . .	832	4 819	1 407	507	404	501	582	552
CURRENT CHARGES . . . . .	2 495	71 058	25 062	5 211	5 392	4 911	1 116	52 265
MISCELLANEOUS . . . . .	3 501	29 749	17 835	3 050	2 553	6 498	2 272	2 796
UTILITY REVENUE . . . . .	4 283	59 163	17 563	2 956	-	46 735	-	2 569
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL . . . . .	29 792	404 761	152 654	23 546	29 449	80 623	20 790	98 735
GENERAL EXPENDITURE, TOTAL . . . . .	28 650	315 137	139 507	20 894	29 449	25 079	20 790	95 670
INTERGOVERNMENTAL EXPENDITURE . . . . .	4 506	2 234	1 560	29	-	378	3	441
DIRECT GENERAL EXPENDITURE . . . . .	24 144	312 903	137 947	20 865	29 449	24 701	20 787	95 229
CURRENT OPERATION . . . . .	18 394	234 256	103 560	17 853	24 639	22 218	16 370	70 411
CAPITAL OUTLAY . . . . .	3 626	42 045	24 264	1 784	3 348	1 057	4 236	23 056
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	2 124	36 562	10 123	1 228	1 462	1 426	181	1 762
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	-	-	-	-	-	-	-
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	10	-	3
HOSPITALS . . . . .	-	-	-	-	-	-	-	66 830
HEALTH . . . . .	283	11 311	-	363	306	491	35	157
TRANSPORTATION:								
HIGHWAYS . . . . .	4 268	18 075	10 268	2 291	2 002	1 423	3 927	2 845
CAPITAL OUTLAY . . . . .	2 333	7 779	3 875	400	584	573	2 082	193
OTHER . . . . .	253	7 421	10 335	36	-	352	-	567
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 105	60 061	16 586	2 764	4 472	4 037	4 127	3 436
FIRE PROTECTION . . . . .	2 820	32 924	13 505	2 743	3 490	3 530	2 731	2 957
CORRECTION . . . . .	126	564	3 467	132	-	165	-	163
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	574	4 994	2 806	112	390	234	320	334
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 881	44 083	6 580	2 244	5 551	3 524	149	6 645
CAPITAL OUTLAY . . . . .	908	23 270	2 244	117	2 053	121	149	4 467
SANITATION OTHER THAN SEWERAGE . . . . .	1 154	13 504	5 632	1 064	2 640	1 099	-	1 612
PARKS AND RECREATION . . . . .	824	15 718	7 719	808	1 508	1 034	2 532	1 225
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 045	14 483	9 509	80	861	898	1 367	1 501
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 074	9 243	4 217	267	484	218	712	1 273
GENERAL CONTROL . . . . .	924	12 366	7 440	1 818	1 371	464	1 621	884
GENERAL PUBLIC BUILDINGS . . . . .	1 382	6 753	5 368	218	968	193	1 038	810
INTEREST ON GENERAL DEBT . . . . .	2 124	36 562	10 123	1 228	1 462	1 426	181	1 762
GENERAL EXPENDITURE, N.E.C. . . . .	2 803	27 075	25 952	4 726	3 944	5 981	2 050	2 966
UTILITY EXPENDITURE . . . . .	1 142	89 624	13 157	2 652	-	55 544	-	3 065
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES . . . . .	10 336	139 068	65 489	10 454	14 432	16 799	9 268	31 683
TOTAL DEBT OUTSTANDING . . . . .	19 645	769 272	117 220	19 792	23 954	63 473	2 170	53 929
LONG-TERM . . . . .	11 845	653 824	117 199	16 050	13 481	60 434	1 050	46 459
FULL FAITH AND CREDIT . . . . .	11 845	603 824	46 637	5 675	11 390	4 627	200	14 764
NONGUARANTEED . . . . .	-	50 000	70 562	10 375	2 091	55 807	850	31 695
SHORT-TERM . . . . .	7 800	115 448	21	3 742	10 473	3 039	1 120	7 470
UTILITY DEBT ONLY . . . . .	-	305 751	6 480	1 800	-	8 305	-	84
LONG-TERM DEBT ISSUED . . . . .	9 900	132 050	17 618	147	-	1 500	-	36 749
LONG-TERM DEBT RETIRED . . . . .	637	22 295	16 495	1 225	1 624	2 053	189	28 329
CASH AND SECURITY HOLDINGS . . . . .	16 513	205 696	80 725	20 032	12 055	55 962	7 340	34 302
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Ohio--Continued							Oklahoma
	Lorain	Maneifield	Parma	Springfield	Toledo	Warren	Youngstown	Enid
POPULATION, 1982 . . . . .	74 707	52 915	90 572	71 344	350 565	55 778	111 391	54 441
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	6/30
REVENUE, TOTAL . . . . .	27 363	31 727	24 831	30 637	207 948	25 270	53 753	28 070
GENERAL REVENUE, TOTAL . . . . .	23 860	28 335	24 831	27 058	192 170	20 848	46 952	25 566
INTERGOVERNMENTAL REVENUE . . . . .	6 516	11 646	3 809	5 299	45 934	4 809	16 576	2 588
FROM STATE GOVERNMENT . . . . .	2 938	3 487	2 954	2 580	15 208	1 072	4 924	423
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 680	1 393	1 829	1 411	7 893	583	2 678	103
FROM FEDERAL GOVERNMENT . . . . .	3 494	8 136	855	2 626	27 675	3 737	11 652	2 162
GENERAL REVENUE SHARING . . . . .	941	763	541	1 209	5 174	565	1 995	922
FROM LOCAL GOVERNMENTS . . . . .	84	23	-	93	3 051	-	-	3
GENERAL REVENUE FROM OWN SOURCES . . . . .	17 344	16 689	21 022	21 759	146 236	16 039	30 376	22 978
TAXES . . . . .	9 665	7 685	17 004	12 922	91 923	10 740	22 969	13 733
PROPERTY . . . . .	3 334	1 683	3 192	580	10 366	1 725	3 329	-
GENERAL SALES . . . . .	-	-	-	-	-	-	-	11 944
SELECTIVE SALES . . . . .	-	-	112	55	309	-	-	1 601
INCOME . . . . .	5 836	5 728	13 190	11 477	76 392	8 484	18 627	-
OTHER . . . . .	495	510	274	810	4 356	531	1 013	188
CURRENT CHARGES . . . . .	4 550	5 649	726	4 862	40 147	3 862	4 846	4 174
MISCELLANEOUS . . . . .	3 129	3 355	3 292	3 975	14 666	1 437	2 561	5 071
UTILITY REVENUE . . . . .	3 503	3 392	-	3 579	15 778	4 422	6 801	2 504
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	-	-	-	-	-	-
EXPENDITURE, TOTAL . . . . .	28 942	30 793	25 644	31 235	189 653	19 558	47 196	42 841
GENERAL EXPENDITURE, TOTAL . . . . .	26 831	29 218	25 644	27 039	175 445	15 346	40 014	19 141
INTERGOVERNMENTAL EXPENDITURE . . . . .	35	167	56	702	5 376	16	77	31
DIRECT GENERAL EXPENDITURE . . . . .	26 796	29 051	25 588	26 337	170 069	15 330	39 937	19 110
CURRENT OPERATION . . . . .	18 232	18 125	19 207	21 363	120 082	11 551	36 208	14 872
CAPITAL OUTLAY . . . . .	4 142	9 491	3 878	3 521	35 717	3 330	1 533	3 818
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	4 422	1 435	2 503	1 453	14 270	449	2 196	420
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	-	-	-	11	-	-	353
SOCIAL SERVICES AND INCOME								
MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	44	18	47	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	917	356	141	427	3 369	176	889	56
TRANSPORTATION:								
HIGHWAYS . . . . .	2 409	2 089	3 978	2 010	15 453	1 603	2 778	2 312
CAPITAL OUTLAY . . . . .	1 834	500	1 537	375	3 769	353	-	221
OTHER . . . . .	375	2 019	-	566	1 477	-	979	1 701
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	3 516	3 026	3 875	4 358	34 887	2 877	8 241	2 585
FIRE PROTECTION . . . . .	3 223	2 769	3 108	4 227	22 739	2 754	6 718	3 129
CORRECTION . . . . .	-	-	-	287	3 152	-	125	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	412	96	210	249	1 376	175	250	199
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 080	8 616	1 740	3 450	23 105	738	3 017	1 166
CAPITAL OUTLAY . . . . .	582	7 266	1 411	1 756	7 170	-	665	112
SANITATION OTHER THAN SEWERAGE . . . . .	1 205	634	1 475	676	9 239	636	1 629	1 913
PARKS AND RECREATION . . . . .	785	181	2 191	1 534	6 634	391	1 239	877
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 621	1 445	848	983	18 237	3 152	4 054	707
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	358	325	422	905	3 955	274	944	742
GENERAL CONTROL . . . . .	956	1 239	2 811	1 791	7 489	940	1 772	700
GENERAL PUBLIC BUILDINGS . . . . .	414	484	379	615	2 230	173	478	808
INTEREST ON GENERAL DEBT . . . . .	4 422	1 435	2 503	1 453	14 270	449	2 196	420
GENERAL EXPENDITURE, N.E.C. . . . .	3 138	4 460	1 945	3 461	7 822	1 008	4 705	1 473
UTILITY EXPENDITURE . . . . .	2 111	1 575	-	4 196	14 208	4 212	7 182	23 700
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	-	-	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND								
WAGES . . . . .	11 617	10 393	10 621	17 774	79 235	11 093	20 000	11 500
TOTAL DEBT OUTSTANDING . . . . .	45 782	26 062	35 217	18 324	194 297	7 236	39 356	48 711
LONG-TERM . . . . .	33 317	20 662	25 324	18 244	142 625	6 677	35 940	48 422
FULL FAITH AND CREDIT								
NONGUARANTEED . . . . .	9 443	7 514	889	12 004	54 822	1 544	13 005	-
SHORT-TERM . . . . .	23 874	13 148	24 435	6 240	87 803	5 133	22 935	48 000
UTILITY DEBT ONLY . . . . .	12 465	5 400	9 893	80	31 672	559	3 416	-
LONG-TERM DEBT ISSUED . . . . .	1 136	4 872	-	3 271	32 302	-	-	278
LONG-TERM DEBT RETIRED . . . . .	1 757	1 943	485	1 993	7 740	853	2 865	1 290
CASH AND SECURITY HOLDINGS . . . . .	29 673	8 176	31 796	11 009	65 797	10 792	23 094	30 099
EXHIBIT: CITY CONTRIBUTION TO OWN								
RETIREMENT SYSTEMS . . . . .	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Oklahoma--Continued					Oregon		
	Lawton	Midwest City	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
POPULATION, 1982 . . . . .	85 673	52 829	73 077	427 714	375 300	103 709	366 968	90 431
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	33 694	45 453	64 053	327 338	329 656	168 014	282 438	58 095
GENERAL REVENUE, TOTAL . . . . .	27 980	43 219	60 235	296 724	295 285	71 812	250 603	54 297
INTERGOVERNMENTAL REVENUE . . . . .	3 902	1 938	3 511	42 071	37 260	16 914	59 858	13 429
FROM STATE GOVERNMENT . . . . .	725	305	1 687	2 979	6 052	5 313	19 005	4 215
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	168	58	105	469	409	3 101	10 658	2 556
FROM FEDERAL GOVERNMENT . . . . .	3 177	1 633	1 823	38 803	29 651	7 410	34 421	8 188
GENERAL REVENUE SHARING . . . . .	1 835	844	1 287	10 629	6 272	2 775	10 059	2 575
FROM LOCAL GOVERNMENTS . . . . .	-	-	1	289	1 557	4 191	6 432	1 026
GENERAL REVENUE FROM OWN SOURCES . . . . .	24 078	41 281	56 724	254 653	258 025	54 898	190 745	40 868
TAXES . . . . .	16 415	9 401	17 891	123 635	125 835	26 025	107 039	22 043
PROPERTY . . . . .	862	-	1 172	21 044	10 467	23 389	78 248	18 325
GENERAL SALES . . . . .	14 165	7 863	14 131	82 713	101 002	-	-	-
SELECTIVE SALES . . . . .	1 289	1 055	1 854	14 758	11 664	1 543	16 646	2 743
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	99	483	734	5 120	2 702	1 093	12 145	975
CURRENT CHARGES . . . . .	6 070	27 348	35 743	94 281	44 948	12 194	40 551	12 646
MISCELLANEOUS . . . . .	1 593	4 532	3 090	36 737	87 242	16 679	43 155	6 179
UTILITY REVENUE . . . . .	5 273	2 234	3 188	23 502	30 214	96 202	28 684	3 798
EMPLOYEE-RETIREMENT REVENUE . . . . .	441	-	630	7 112	4 157	-	3 151	-
EXPENDITURE, TOTAL . . . . .	27 917	43 793	63 930	313 765	337 856	150 311	325 721	58 823
GENERAL EXPENDITURE, TOTAL . . . . .	23 726	36 713	60 399	266 630	288 408	68 678	260 041	54 847
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	-	-	2 593	7 249	1 287	610	32
DIRECT GENERAL EXPENDITURE . . . . .	23 726	36 713	60 399	264 037	281 159	67 391	259 431	54 815
CURRENT OPERATION . . . . .	20 867	35 163	50 028	180 974	129 825	53 121	180 780	39 636
CAPITAL OUTLAY . . . . .	2 412	912	8 240	63 607	76 894	10 913	58 560	11 156
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	447	638	2 131	19 456	74 440	3 357	20 091	4 023
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	449	7	139	-	-	1 635	-	1 394
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	348	160	80	-	-	-	-	-
HOSPITALS . . . . .	-	20 405	29 748	44 508	-	-	14 284	-
HEALTH . . . . .	151	-	569	145	3 551	-	1 170	-
TRANSPORTATION:								
HIGHWAYS . . . . .	2 416	1 739	2 802	19 931	25 864	8 309	16 225	3 982
CAPITAL OUTLAY . . . . .	386	182	1 296	5 949	18 644	5 489	2 219	1 313
OTHER . . . . .	362	-	69	16 005	28 353	3 978	1 506	875
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	5 123	3 312	4 188	29 891	25 339	8 267	54 952	6 681
FIRE PROTECTION . . . . .	4 021	2 923	3 062	21 774	21 801	7 277	23 882	5 204
CORRECTION . . . . .	-	-	-	1 181	1 612	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	263	292	546	4 843	1 356	977	4 934	528
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 163	224	4 574	33 863	33 984	6 048	29 584	12 908
CAPITAL OUTLAY . . . . .	83	224	3 177	23 503	23 707	249	12 113	8 447
SANITATION OTHER THAN SEWERAGE . . . . .	2 909	1 518	2 464	9 185	17 489	-	3 325	418
PARKS AND RECREATION . . . . .	1 151	992	2 922	26 162	17 830	5 543	33 408	3 686
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	534	359	448	9 941	7 241	2 612	18 459	5 937
NATURAL RESOURCES . . . . .	-	-	-	-	265	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 257	-	1 329	4 936	4 032	2 501	8 430	1 061
GENERAL CONTROL . . . . .	1 378	1 304	2 006	6 462	3 217	9 648	7 060	2 100
GENERAL PUBLIC BUILDINGS . . . . .	626	-	1 345	3 522	1 914	1 305	3 955	1 241
INTEREST ON GENERAL DEBT . . . . .	447	638	2 131	19 456	74 440	3 357	20 091	4 023
GENERAL EXPENDITURE, N.E.C. . . . .	1 128	2 840	1 977	14 825	20 120	7 221	18 776	4 809
UTILITY EXPENDITURE . . . . .	3 993	7 080	3 361	43 921	48 245	81 633	46 175	3 976
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	198	-	170	3 214	1 203	-	19 505	-
SIT: EXPENDITURE FOR SALARIES AND S. . . . .	17 875	19 905	31 337	117 611	81 377	39 716	126 752	22 203
DEBT OUTSTANDING . . . . .	9 254	17 331	40 148	393 815	982 006	227 016	508 177	82 880
-TERM . . . . .	9 254	17 331	40 148	393 815	982 006	227 016	508 177	82 880
UNFAITH AND CREDIT . . . . .	9 254	4 850	27 287	172 472	96 679	49 828	200 516	35
UNGUARANTEED . . . . .	-	12 481	12 861	221 343	753 791	177 188	300 974	82 845
LONG-TERM . . . . .	-	-	-	-	131 536	-	6 687	-
MUNICIPALITY DEBT ONLY . . . . .	1 540	8 080	1 285	71 539	30 661	177 188	154 081	8 855
LONG-TERM DEBT ISSUED . . . . .	137	-	-	17 949	159 957	-	24 104	19 015
LONG-TERM DEBT RETIRED . . . . .	2 854	716	3 953	26 855	55 200	11 916	10 891	3 765
CASH AND SECURITY HOLDINGS . . . . .	16 797	26 532	29 391	270 205	533 741	93 207	291 658	50 613
CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	390	-	333	3 852	2 770	-	18 749	-

See footnotes at end of table.



Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Pennsylvania							
	Abington township (Montgomery Co.)	Allentown	Altoona	Bensalem township	Bethlehem	Bristol township	Erie	Harrisburg
POPULATION, 1982 . . . . .	58 989	104 224	55 857	54 429	70 255	59 430	118 493	52 501
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	18 920	50 959	13 723	7 918	30 911	7 831	60 660	32 122
GENERAL REVENUE, TOTAL . . . . .	16 918	43 099	12 956	7 918	24 811	7 831	49 951	28 466
INTERGOVERNMENTAL REVENUE . . . . .	4 032	10 982	2 584	1 687	6 606	1 251	17 675	5 165
FROM STATE GOVERNMENT . . . . .	885	2 846	825	551	2 364	656	3 167	840
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	118	320	122	36	185	77	358	169
FROM FEDERAL GOVERNMENT . . . . .	2 975	7 983	1 737	1 092	4 176	585	13 785	4 325
GENERAL REVENUE SHARING . . . . .	511	2 187	1 309	554	1 193	585	2 779	1 104
FROM LOCAL GOVERNMENTS . . . . .	172	153	22	44	66	10	723	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	12 886	32 117	10 372	6 231	18 205	6 580	32 276	23 301
TAXES . . . . .	8 431	19 869	7 628	5 173	11 770	4 629	20 362	9 181
PROPERTY . . . . .	6 120	12 091	5 435	3 724	8 256	4 117	15 561	6 103
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	-
INCOME . . . . .	-	3 645	1 462	-	2 530	-	3 910	1 531
OTHER . . . . .	2 311	4 133	731	1 449	984	512	891	1 547
CURRENT CHARGES . . . . .	2 907	8 155	2 023	504	4 687	998	9 437	12 312
MISCELLANEOUS . . . . .	1 548	4 093	721	554	1 748	953	2 477	1 808
UTILITY REVENUE . . . . .	-	4 288	-	-	4 281	-	7 746	2 503
EMPLOYEE-RETIREMENT REVENUE . . . . .	2 002	3 572	767	-	1 819	-	2 963	1 153
EXPENDITURE, TOTAL . . . . .	16 882	52 062	16 103	7 300	27 434	8 032	52 621	33 918
GENERAL EXPENDITURE, TOTAL . . . . .	16 579	45 119	15 235	7 300	23 896	8 032	41 331	31 256
INTERGOVERNMENTAL EXPENDITURE . . . . .	952	1 538	256	-	1 448	55	1 491	873
DIRECT GENERAL EXPENDITURE . . . . .	15 627	43 581	14 979	7 300	22 448	7 977	39 840	30 383
CURRENT OPERATION . . . . .	11 993	37 598	11 916	6 014	17 742	7 663	33 882	21 516
CAPITAL OUTLAY . . . . .	2 232	5 379	2 809	763	3 893	300	5 199	4 333
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 402	604	254	523	813	14	759	4 534
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	453	-	-	-	794	-	-	49
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	137	559	46	27	332	60	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	1 634	6 078	2 246	1 029	2 711	1 964	4 552	3 068
CAPITAL OUTLAY . . . . .	146	1 396	368	4	1 563	171	820	594
OTHER . . . . .	-	-	127	-	138	-	915	174
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	3 011	5 417	2 993	2 722	3 919	2 868	6 421	4 358
FIRE PROTECTION . . . . .	590	4 834	2 656	415	2 470	414	5 888	2 216
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	-	430	206	203	147	116	-	381
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 924	4 756	1 338	1	2 283	4	7 791	3 369
CAPITAL OUTLAY . . . . .	953	165	76	-	446	-	73	72
SANITATION OTHER THAN SEWERAGE . . . . .	1 228	1 670	1	25	551	1 051	1 821	3 680
PARKS AND RECREATION . . . . .	966	2 943	389	327	941	179	1 107	520
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 037	5 713	2 776	481	1 287	-	5 867	4 210
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	335	2 177	691	16	873	229	1 027	1 338
GENERAL CONTROL . . . . .	475	1 114	548	478	341	269	1 047	539
GENERAL PUBLIC BUILDINGS . . . . .	70	1 126	480	63	851	196	709	395
INTEREST ON GENERAL DEBT . . . . .	1 402	604	254	523	813	14	759	4 534
GENERAL EXPENDITURE, N.E.C. . . . .	2 317	7 698	484	990	5 445	668	3 427	2 425
UTILITY EXPENDITURE . . . . .	-	4 131	-	-	2 236	-	7 109	1 017
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	303	2 812	868	-	1 302	-	4 181	1 645
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	6 087	19 725	9 096	3 306	13 925	2 939	21 457	13 049
TOTAL DEBT OUTSTANDING . . . . .	15 460	10 998	1 083	5 105	13 315	220	24 020	42 445
LONG-TERM . . . . .	15 460	10 998	1 083	5 105	13 315	220	24 020	42 445
FULL FAITH AND CREDIT . . . . .	15 460	4 363	1 083	5 105	13 315	220	14 855	42 445
NONGUARANTEED . . . . .	-	6 635	-	-	-	-	9 165	-
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	-	-	10 830	-
LONG-TERM DEBT ISSUED . . . . .	1 000	463	108	-	-	-	4 500	1 865
LONG-TERM DEBT RETIRED . . . . .	575	443	75	245	1 075	39	1 570	1 600
CASH AND SECURITY HOLDINGS . . . . .	18 626	38 213	8 423	2 225	15 090	801	23 117	9 586
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	3 853	422	-	634	-	2 241	36

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Pennsylvania--Continued							
	Haverford township	Lancaster	Lower Merion township	Penn Hills township	Philadelphia	Pittsburgh	Reading	Scranton
POPULATION, 1982 . . . . .	51 828	55 518	59 357	56 867	1 665 382	414 936	78 772	85 950
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	6/30	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	10 980	23 859	25 901	11 588	2 671 326	315 106	38 076	44 796
GENERAL REVENUE, TOTAL . . . . .	10 980	17 315	25 086	11 588	1 943 273	282 552	30 497	43 410
INTERGOVERNMENTAL REVENUE . . . . .	1 290	3 954	2 191	2 137	489 027	59 423	9 580	20 455
FROM STATE GOVERNMENT . . . . .	767	573	731	643	252 194	21 271	1 184	2 612
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	69	136	197	99	12 068	3 106	232	287
FROM FEDERAL GOVERNMENT . . . . .	449	3 313	1 451	1 259	193 531	36 998	7 953	15 422
GENERAL REVENUE SHARING . . . . .	449	1 106	401	966	46 051	11 602	1 889	2 426
FROM LOCAL GOVERNMENTS . . . . .	74	88	9	235	43 302	1 154	443	2 421
GENERAL REVENUE FROM OWN SOURCES . . . . .	9 690	13 361	22 895	9 451	1 454 246	223 129	20 917	22 955
TAXES . . . . .	5 590	8 222	14 216	7 305	1 086 359	184 576	13 153	16 412
PROPERTY . . . . .	4 681	5 988	11 373	2 707	237 773	80 940	8 744	5 586
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	14 745	14 508	-	-
INCOME . . . . .	-	1 362	-	3 574	708 164	54 718	2 294	9 329
OTHER . . . . .	909	872	2 843	1 024	125 677	34 410	2 115	1 497
CURRENT CHARGES . . . . .	3 290	3 880	6 310	1 523	178 504	8 499	5 071	5 836
MISCELLANEOUS . . . . .	810	1 259	2 369	623	189 383	30 054	2 693	707
UTILITY REVENUE . . . . .	-	4 907	-	-	603 291	19 594	4 990	-
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	1 637	815	-	124 762	12 960	2 589	1 386
EXPENDITURE, TOTAL . . . . .	10 721	23 104	24 890	12 333	2 551 410	321 437	32 967	43 872
GENERAL EXPENDITURE, TOTAL . . . . .	10 721	19 421	24 552	12 333	1 838 845	278 198	27 975	41 954
INTERGOVERNMENTAL EXPENDITURE . . . . .	-	3 787	-	-	63 738	7 273	144	2 410
DIRECT GENERAL EXPENDITURE . . . . .	10 721	15 634	24 552	12 333	1 775 107	270 925	27 831	39 544
CURRENT OPERATION . . . . .	10 117	13 555	20 895	10 865	1 366 454	195 828	22 525	32 765
CAPITAL OUTLAY . . . . .	302	1 946	2 563	906	268 294	45 562	4 366	6 669
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	302	133	1 094	562	140 359	29 535	940	110
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	27 833	-	-	-
LIBRARIES . . . . .	306	29	738	191	22 789	3 785	480	729
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	-	-	84 305	30	-	-
HOSPITALS . . . . .	-	-	-	-	9 555	-	-	-
HEALTH . . . . .	146	132	138	-	124 794	4 934	61	470
TRANSPORTATION:								
HIGHWAYS . . . . .	1 926	1 435	2 871	2 277	55 156	27 424	4 368	4 729
CAPITAL OUTLAY . . . . .	18	138	893	232	13 407	16 005	2 187	2 580
OTHER . . . . .	-	31	-	-	65 941	2 782	124	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	3 524	3 425	4 573	2 863	236 885	43 038	4 897	3 784
FIRE PROTECTION . . . . .	251	2 641	970	199	89 305	30 698	3 556	4 356
CORRECTION . . . . .	-	-	-	-	91 265	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	179	174	-	166	22 916	2 041	301	168
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 855	2 253	4 128	2 072	66 413	4 508	1 294	2 847
CAPITAL OUTLAY . . . . .	76	56	1 257	369	9 958	2 187	1 007	-
SANITATION OTHER THAN SEWERAGE . . . . .	895	235	2 126	1 116	68 969	13 105	623	1 364
PARKS AND RECREATION . . . . .	778	636	1 160	338	57 465	19 460	1 334	1 022
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	1 616	1 345	448	123 888	23 406	3 085	8 238
NATURAL RESOURCES . . . . .	-	-	-	-	-	92	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	56	467	575	468	28 893	6 455	908	684
GENERAL CONTROL . . . . .	499	514	976	570	136 602	8 059	1 760	861
GENERAL PUBLIC BUILDINGS . . . . .	-	461	446	243	28 039	4 576	883	296
INTEREST ON GENERAL DEBT . . . . .	302	133	1 094	562	140 359	29 535	940	110
GENERAL EXPENDITURE, N.E.C. . . . .	4	5 239	3 412	820	357 473	54 270	3 361	12 296
UTILITY EXPENDITURE . . . . .	-	2 871	-	-	565 970	20 203	2 944	47
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	812	338	-	146 595	23 036	2 048	1 871
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	4 484	9 881	11 360	6 306	843 314	118 244	13 991	13 435
TOTAL DEBT OUTSTANDING . . . . .	3 665	1 710	23 857	7 355	2 294 981	372 071	13 766	2 945
LONG-TERM . . . . .	3 665	1 710	23 857	6 995	2 267 131	370 836	13 766	2 945
FULL FAITH AND CREDIT . . . . .	3 665	1 710	23 857	6 995	1 058 046	240 273	13 766	2 945
NONGUARANTEED . . . . .	-	-	-	-	1 209 085	130 563	-	-
SHORT-TERM . . . . .	-	-	-	360	27 830	1 235	-	-
UTILITY DEBT ONLY . . . . .	-	-	-	-	767 959	-	-	-
LONG-TERM DEBT ISSUED . . . . .	-	735	6 000	-	75 000	104 750	5 945	1 357
LONG-TERM DEBT RETIRED . . . . .	450	1 088	926	65	82 644	55 968	6 912	538
CASH AND SECURITY HOLDINGS . . . . .	400	10 647	22 267	1 335	1 748 201	289 856	27 092	9 985
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	573	205	-	135 995	14 809	1 997	351

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Pennsylvania--Continued		Rhode Island					South Carolina
	Upper Darby township	Wilkes-Barre	Cranston	East Providence	Pawtucket	Providence	Warwick	Charleston
POPULATION, 1982 . . . . .	63 371	50 677	71 622	51 301	71 829	155 717	86 832	70 776
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	6/30	6/30	6/30	6/30	1/31	12/31
REVENUE, TOTAL . . . . .	25 170	21 279	86 950	46 410	68 477	211 622	91 370	52 513
GENERAL REVENUE, TOTAL . . . . .	23 343	20 163	86 702	42 310	63 546	189 211	88 909	42 471
INTERGOVERNMENTAL REVENUE . . . . .	6 802	7 855	37 644	11 706	24 668	71 093	24 339	12 495
FROM STATE GOVERNMENT . . . . .	754	1 435	16 801	8 807	19 803	52 199	21 484	915
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	121	193	2 165	1 447	2 799	6 158	2 093	830
FROM FEDERAL GOVERNMENT . . . . .	4 542	5 439	20 405	2 758	4 865	18 894	2 896	11 580
GENERAL REVENUE SHARING . . . . .	1 044	1 417	1 349	1 213	1 676	4 763	1 849	3 879
FROM LOCAL GOVERNMENTS . . . . .	1 506	981	438	141	-	-	159	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	16 541	12 308	49 058	30 604	38 878	118 118	64 870	29 876
TAXES . . . . .	10 102	10 516	40 327	29 051	36 919	97 550	59 928	16 941
PROPERTY . . . . .	8 610	3 968	39 558	28 821	36 691	96 340	59 424	11 186
GENERAL SALES . . . . .	-	-	-	-	-	-	-	-
SELECTIVE SALES . . . . .	-	-	-	-	-	-	-	2 524
INCOME . . . . .	-	5 661	-	-	-	-	-	-
OTHER . . . . .	1 492	887	769	230	228	1 210	504	3 231
CURRENT CHARGES . . . . .	4 204	1 016	6 167	729	495	10 114	2 270	6 439
MISCELLANEOUS . . . . .	2 235	776	2 564	824	1 464	10 454	2 372	6 596
UTILITY REVENUE . . . . .	-	-	8	2 361	4 910	9 469	2 256	9 999
EMPLOYEE-RETIREMENT REVENUE . . . . .	1 827	1 116	240	1 739	21	12 942	205	43
EXPENDITURE, TOTAL . . . . .	21 597	18 998	80 192	46 135	68 025	191 110	91 006	59 421
GENERAL EXPENDITURE, TOTAL . . . . .	20 672	18 116	76 643	44 371	62 180	170 194	87 765	41 712
INTERGOVERNMENTAL EXPENDITURE . . . . .	1 788	847	450	334	1 879	10 855	955	-
DIRECT GENERAL EXPENDITURE . . . . .	18 884	17 269	76 193	44 037	60 301	159 329	86 810	41 712
CURRENT OPERATION . . . . .	18 032	13 922	56 319	39 054	55 287	143 283	77 831	27 656
CAPITAL OUTLAY . . . . .	329	3 232	15 717	3 195	1 752	-	3 059	13 219
ASSISTANCE AND SUBSIDIES . . . . .	-	-	1 140	745	1 512	10 965	1 251	-
INTEREST ON GENERAL DEBT . . . . .	523	115	3 017	1 043	1 750	5 081	4 669	837
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	32 844	21 090	31 295	68 157	49 989	-
LIBRARIES . . . . .	270	44	845	530	782	925	880	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	-	1 366	745	1 842	11 970	1 570	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	177	269	-	90	8	225	185	8
TRANSPORTATION:								
HIGHWAYS . . . . .	2 397	1 487	3 110	2 696	2 676	7 711	4 164	2 487
CAPITAL OUTLAY . . . . .	125	58	212	568	446	-	1 327	88
OTHER . . . . .	-	181	-	-	-	873	-	1 774
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 976	2 725	6 128	4 365	5 357	13 320	6 667	6 370
FIRE PROTECTION . . . . .	931	2 874	6 080	4 015	5 355	14 384	6 775	3 405
CORRECTION . . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	-	105	295	181	214	1 142	255	241
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 554	410	13 083	3 862	1 380	9 260	2 214	14 470
CAPITAL OUTLAY . . . . .	-	112	12 796	719	56	-	1 238	10 352
SANITATION OTHER THAN SEWERAGE . . . . .	964	628	1 057	966	1 552	2 655	1 183	1 350
PARKS AND RECREATION . . . . .	909	960	1 164	847	2 138	5 735	1 222	2 576
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3 498	2 862	1 538	1 682	651	943	1 375	1 770
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	377	725	1 769	835	1 082	2 996	1 766	512
GENERAL CONTROL . . . . .	465	536	1 475	949	1 190	3 929	1 084	1 020
GENERAL PUBLIC BUILDINGS . . . . .	226	103	1 806	343	1 213	1 464	589	352
INTEREST ON GENERAL DEBT . . . . .	523	115	3 017	1 043	1 750	5 081	4 669	837
GENERAL EXPENDITURE, N.E.C. . . . .	2 405	4 092	1 064	132	3 695	19 384	3 178	4 540
UTILITY EXPENDITURE . . . . .	-	-	1 923	1 035	5 428	8 244	1 803	17 695
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	925	882	1 626	729	417	12 672	1 438	14
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	7 966	8 238	36 390	24 388	37 275	87 925	50 618	14 624
TOTAL DEBT OUTSTANDING . . . . .	4 605	569	59 612	14 305	49 643	102 795	72 243	66 465
LONG-TERM . . . . .	4 605	569	34 626	14 305	21 643	78 710	59 613	60 465
FULL FAITH AND CREDIT . . . . .	4 605	569	34 626	14 305	21 643	78 710	59 613	13 350
NONGUARANTEED . . . . .	-	-	-	-	-	-	-	47 115
SHORT-TERM . . . . .	-	-	24 986	-	28 000	24 085	12 630	6 000
UTILITY DEBT ONLY . . . . .	-	-	1 078	3 250	4 490	9 535	1 250	46 830
LONG-TERM DEBT ISSUED . . . . .	-	-	3 850	-	-	-	5 630	6 500
LONG-TERM DEBT RETIRED . . . . .	385	289	2 830	1 535	2 411	6 605	3 993	1 275
CASH AND SECURITY HOLDINGS . . . . .	18 367	8 226	19 605	20 472	7 862	137 834	17 083	7 359
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	377	620	1 545	1 056	396	11 901	989	-

See footnotes . . . end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	South Carolina--Continued			South Dakota	Tennessee			
	Columbia	Greenville	North Charleston	Sioux Falls	Chattanooga	Clarksville	Knoxville	Memphis
POPULATION, 1982. . . . .	101 457	57 490	67 633	83 497	168 016	59 715	175 298	645 760
DATE OF END OF FISCAL YEAR. . . . .	6/30	12/31	6/30	12/31	6/30	6/30	6/30	6/30
REVENUE, TOTAL. . . . .	61 367	41 158	10 784	53 220	377 830	58 411	403 377	1 436 913
GENERAL REVENUE, TOTAL. . . . .	46 979	27 677	10 784	44 734	147 005	17 623	144 601	669 085
INTERGOVERNMENTAL REVENUE. . . . .	14 045	4 516	3 410	11 995	82 999	8 164	74 137	393 311
FROM STATE GOVERNMENT. . . . .	2 004	1 216	785	1 906	33 404	2 798	25 591	156 502
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	1 650	933	724	1 354	6 308	1 910	493	24 133
FROM FEDERAL GOVERNMENT. . . . .	10 642	3 299	2 603	10 083	16 709	3 787	14 666	116 275
GENERAL REVENUE SHARING. . . . .	3 241	1 886	1 441	1 218	3 928	659	-	12 716
FROM LOCAL GOVERNMENTS. . . . .	1 399	1	22	6	32 886	1 579	33 880	120 534
GENERAL REVENUE FROM OWN SOURCES. . . . .	32 934	23 161	7 374	32 739	64 006	9 459	70 464	275 774
TAXES. . . . .	16 371	15 548	6 475	20 587	38 563	4 027	43 677	163 534
PROPERTY. . . . .	10 896	10 402	3 645	10 541	33 917	2 449	36 904	97 800
GENERAL SALES. . . . .	-	-	-	9 079	-	-	62	28 979
SELECTIVE SALES. . . . .	-	1 417	1 256	197	3 968	1 499	4 438	25 248
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	5 475	3 729	1 574	770	678	79	2 273	13 507
CURRENT CHARGES. . . . .	11 760	1 303	81	7 518	17 205	2 880	19 851	67 324
MISCELLANEOUS. . . . .	4 803	6 310	818	4 634	8 238	2 552	6 936	42 916
UTILITY REVENUE. . . . .	12 897	12 566	-	5 250	225 415	40 788	247 412	691 761
EMPLOYEE-RETIREMENT REVENUE. . . . .	1 491	915	-	3 236	5 410	-	11 364	76 067
EXPENDITURE, TOTAL. . . . .	69 469	31 308	10 252	48 428	364 967	52 600	406 625	1 301 252
GENERAL EXPENDITURE, TOTAL. . . . .	48 921	23 421	10 252	40 752	150 051	14 773	143 537	578 849
INTERGOVERNMENTAL EXPENDITURE. . . . .	-	182	-	429	-	92	-	12 200
DIRECT GENERAL EXPENDITURE. . . . .	48 921	23 239	10 252	40 323	150 051	14 681	143 537	566 649
CURRENT OPERATION. . . . .	34 179	19 119	8 453	24 599	119 561	11 321	125 362	467 094
CAPITAL OUTLAY. . . . .	14 239	3 966	1 733	14 581	25 418	1 833	11 979	77 333
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	503	154	66	1 143	5 072	1 527	6 196	22 222
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	-	-	-	60 051	-	60 375	240 066
LIBRARIES. . . . .	-	-	-	967	1 884	58	-	6 856
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	-	15	8 309	37	538	178
HOSPITALS. . . . .	-	-	-	-	-	-	-	7 400
HEALTH. . . . .	494	-	-	869	469	232	-	3 591
TRANSPORTATION:								
HIGHWAYS. . . . .	10 466	2 423	859	5 902	7 624	2 553	2 028	21 784
CAPITAL OUTLAY. . . . .	7 743	660	137	2 322	2 801	184	35	10 945
OTHER. . . . .	451	337	-	1 270	810	62	4 597	980
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	7 107	3 936	3 007	3 770	10 919	2 587	13 382	50 826
FIRE PROTECTION. . . . .	5 851	3 393	2 027	3 512	8 670	1 704	13 656	41 423
CORRECTION. . . . .	-	-	-	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION. . . . .	342	718	146	384	-	131	-	2 581
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	9 803	336	623	11 085	16 640	2 202	8 697	34 127
CAPITAL OUTLAY. . . . .	5 027	39	469	9 148	12 315	812	324	15 945
SANITATION OTHER THAN SEWERAGE. . . . .	3 551	1 932	737	268	230	-	9 546	36 146
PARKS AND RECREATION. . . . .	3 672	2 417	860	4 863	5 103	1 651	6 778	33 993
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	2 383	1 328	153	1 015	3 459	732	5 568	29 455
NATURAL RESOURCES. . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	1 194	361	258	883	2 186	261	145	6 059
GENERAL CONTROL. . . . .	1 671	844	561	973	2 284	300	1 442	6 147
GENERAL PUBLIC BUILDINGS. . . . .	375	870	315	127	486	144	-	1 464
INTEREST ON GENERAL DEBT. . . . .	503	154	66	1 143	5 072	1 527	6 196	22 222
GENERAL EXPENDITURE, N.E.C. . . . .	1 058	4 372	640	3 706	15 855	592	10 589	33 551
UTILITY EXPENDITURE. . . . .	19 701	7 473	-	6 395	210 677	37 827	254 704	686 460
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	847	414	-	1 281	4 239	-	8 384	35 943
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	23 212	13 005	4 989	19 737	120 595	7 648	68 998	359 041
TOTAL DEBT OUTSTANDING. . . . .	57 565	55 265	950	23 581	88 592	30 491	209 770	655 913
LONG-TERM. . . . .	57 565	49 265	950	23 581	88 692	25 937	200 505	561 893
FULL FAITH AND CREDIT. . . . .	4 400	1 650	-	16 655	84 187	12 934	156 320	420 218
NONGUARANTEED. . . . .	53 165	47 615	950	6 926	4 505	13 003	44 185	141 675
SHORT-TERM. . . . .	-	6 000	-	-	-	4 554	9 265	94 020
UTILITY DEPT ONLY. . . . .	51 745	45 915	-	315	3 117	10 590	44 185	139 675
LONG-TERM DEBT ISSUED. . . . .	-	18 200	-	3 590	-	-	87 255	55 639
LONG-TERM DEBT RETIRED. . . . .	2 570	1 380	50	2 416	6 376	2 035	59 545	42 406
CASH AND SECURITY HOLDINGS. . . . .	48 640	52 199	2 398	48 427	103 553	18 599	147 574	811 044
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS. . . . .	861	347	-	1 676	4 608	-	11 855	32 139

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Tennessee-- Continued	Texas						
	Nashville- Davidson	Abilene	Amarillo	Arlington	Austin	Baytown	Beaumont	Brownsville
POPULATION, 1982. . . . .	455 252	104 302	155 356	182 975	368 135	61 375	123 477	91 440
DATE OF END OF FISCAL YEAR. . . . .	6/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	94) 593	57 363	134 525	105 290	632 553	32 299	66 950	67 417
GENERAL REVENUE, TOTAL. . . . .	507 472	49 080	121 228	89 175	274 710	28 462	58 898	30 647
INTERGOVERNMENTAL REVENUE . . . . .	124 871	8 497	7 836	6 622	24 257	1 231	10 052	11 272
FROM STATE GOVERNMENT . . . . .	88 505	469	821	804	5 424	297	740	411
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	14 953	167	313	397	1 108	22	318	81
FROM FEDERAL GOVERNMENT . . . . .	34 806	7 914	6 757	5 527	18 258	855	9 312	10 829
GENERAL REVENUE SHARING . . . . .	10 546	1 567	2 427	1 416	5 259	593	1 767	2 160
FROM LOCAL GOVERNMENTS. . . . .	1 560	114	258	291	575	79	-	32
GENERAL REVENUE FROM OWN SOURCES . . . . .	382 601	40 583	113 392	82 583	250 453	27 231	48 846	19 175
TAXES . . . . .	253 039	23 104	37 233	42 920	96 331	14 898	30 996	9 139
PROPERTY . . . . .	128 427	10 770	21 551	23 949	53 073	9 374	17 687	4 834
GENERAL SALES . . . . .	84 678	7 233	10 022	10 925	28 097	3 387	8 660	3 336
SELECTIVE SALES . . . . .	17 649	4 627	4 736	6 215	9 094	1 942	4 201	741
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	22 285	474	924	1 831	6 067	195	448	228
CURRENT CHARGES . . . . .	65 192	6 508	65 526	20 996	98 816	4 481	7 301	6 611
MISCELLANEOUS . . . . .	64 370	10 971	10 633	18 637	55 306	7 852	10 549	3 625
UTILITY REVENUE . . . . .	408 061	7 367	11 725	16 115	333 887	3 837	7 624	36 770
EMPLOYEE-RETIREMENT REVENUE . . . . .	25 060	916	1 572	115	33 956	-	428	-
EXPENDITURE, TOTAL. . . . .	925 598	55 864	125 552	116 831	750 917	35 290	85 921	72 115
GENERAL EXPENDITURE, TOTAL. . . . .	465 129	42 353	114 978	90 122	288 289	30 335	69 106	27 177
INTERGOVERNMENTAL EXPENDITURE . . . . .	8 466	-	-	5 353	1 581	-	-	-
DIRECT GENERAL EXPENDITURE. . . . .	456 663	42 353	114 978	84 769	286 708	30 335	69 106	27 177
CURRENT OPERATION . . . . .	378 004	30 429	99 078	48 112	211 565	19 933	42 086	20 094
CAPITAL OUTLAY. . . . .	44 277	5 639	12 406	18 911	43 561	4 990	20 998	5 722
ASSISTANCE AND SUBSIDIES. . . . .	412	-	-	-	-	129	-	-
INTEREST ON GENERAL DEBT. . . . .	33 970	6 285	3 494	17 746	31 582	5 283	6 022	1 361
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	159 652	-	-	-	576	-	-	-
LIBRARIES . . . . .	4 886	961	1 590	1 441	6 429	790	1 243	150
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	5 733	-	1 431	-	516	129	-	15
HOSPITALS . . . . .	32 559	-	58 231	-	66 822	-	-	-
HEALTH. . . . .	11 227	581	793	536	14 779	279	1 074	3 731
TRANSPORTATION:								
HIGHWAYS. . . . .	19 460	3 441	14 813	20 408	15 395	3 766	15 373	1 490
CAPITAL OUTLAY. . . . .	5 919	1 251	8 673	14 437	8 348	2 037	8 155	17
OTHER . . . . .	2 537	516	1 698	566	7 242	-	35	2 680
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	34 180	5 630	9 181	9 725	33 530	4 322	9 043	3 690
FIRE PROTECTION . . . . .	19 474	4 259	5 080	7 207	17 191	2 560	7 490	2 407
CORRECTION. . . . .	8 314	-	-	-	-	-	-	811
PROTECTIVE INSPECTION AND REGULATION . . . . .	2 199	5	501	894	3 862	371	1 236	280
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	36 436	3 367	3 949	4 995	23 440	3 959	8 050	2 016
CAPITAL OUTLAY. . . . .	20 205	2 012	1 057	-	11 519	1 869	5 800	-
SANITATION OTHER THAN SEWERAGE. . . . .	10 621	5 959	4 553	1 066	9 008	1 507	5 100	1 621
PARKS AND RECREATION. . . . .	13 265	3 734	3 018	10 844	21 313	1 471	4 794	1 360
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	9 183	444	1 006	6 944	4 667	227	2 424	2 674
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	5 567	909	1 745	1 966	9 051	893	1 821	1 359
GENERAL CONTROL . . . . .	15 484	1 673	1 444	2 674	8 989	2 153	1 810	679
GENERAL PUBLIC BUILDINGS. . . . .	2 943	390	1 598	920	2 115	573	3 591	147
INTEREST ON GENERAL DEBT. . . . .	33 970	6 285	3 494	17 746	31 582	5 283	6 022	1 361
GENERAL EXPENDITURE, N.E.C. . . . .	37 439	4 199	853	2 190	11 782	2 052	-	706
UTILITY EXPENDITURE . . . . .	434 836	13 179	10 186	26 709	455 480	4 955	16 464	44 938
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	25 633	332	388	-	7 148	-	351	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	293 056	18 899	53 306	23 831	172 997	13 761	28 533	18 344
TOTAL DEBT OUTSTANDING. . . . .	862 324	112 955	102 158	352 875	1 175 435	70 255	127 605	70 775
LONG-TERM . . . . .	830 015	112 955	102 158	352 875	1 175 435	70 255	127 605	69 771
FULL FAITH AND CREDIT . . . . .	279 793	26 940	33 535	166 845	209 545	25 839	66 515	1 438
NONGUARANTEED . . . . .	550 222	86 015	68 623	186 030	965 890	44 416	61 090	68 333
SHORT-TERM. . . . .	32 309	-	-	-	-	-	-	1 004
UTILITY DEBT ONLY . . . . .	294 788	16 181	2 100	73 755	710 277	2 320	19 520	46 873
LONG-TERM DEBT ISSUED . . . . .	122 680	27 630	57 546	82 325	256 294	-	25 310	5 039
LONG-TERM DEBT RETIRED. . . . .	26 131	4 640	2 782	20 431	19 069	2 354	4 730	1 765
CASH AND SECURITY HOLDINGS. . . . .	491 590	110 622	71 606	166 815	579 995	52 618	48 719	15 579
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	26 811	288	403	-	9 571	-	325	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Texas--Continued							
	Bryan	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston	Garland	Grand Prairie
POPULATION, 1982 . . . . .	53 107	246 081	943 848	445 071	401 402	62 667	148 975	77 146
DATE OF END OF FISCAL YEAR . . . . .	9/30	7/31	9/30	9/31	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	72 009	159 346	740 502	234 062	272 301	75 379	171 503	39 055
GENERAL REVENUE, TOTAL . . . . .	19 525	109 637	580 822	190 560	215 600	68 094	52 742	33 418
INTERGOVERNMENTAL REVENUE . . . . .	1 317	20 245	56 424	45 733	35 869	3 761	4 804	3 856
FROM STATE GOVERNMENT . . . . .	176	1 867	6 340	2 324	7 560	335	871	77
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	64	470	3 273	603	873	190	33	72
FROM FEDERAL GOVERNMENT . . . . .	1 138	17 028	49 473	41 701	26 823	3 168	3 364	3 768
GENERAL REVENUE SHARING . . . . .	523	3 712	12 888	7 700	6 043	990	1 344	952
FROM LOCAL GOVERNMENTS . . . . .	3	1 350	611	1 708	1 486	258	569	11
GENERAL REVENUE FROM OWN SOURCES . . . . .	18 208	89 392	524 398	144 827	179 731	64 333	47 938	29 562
TAXES . . . . .	8 689	30 868	326 324	66 425	105 445	15 592	26 723	14 749
PROPERTY . . . . .	4 589	26 419	178 095	38 423	60 498	8 031	16 007	8 060
GENERAL SALES . . . . .	3 133	15 025	83 064	15 596	26 161	3 314	6 782	3 141
SELECTIVE SALES . . . . .	684	6 183	57 131	9 781	15 677	3 863	2 774	2 803
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	283	1 241	8 034	2 625	3 109	384	1 160	745
CURRENT CHARGES . . . . .	3 638	22 654	119 466	41 797	40 119	30 748	12 011	6 875
MISCELLANEOUS . . . . .	5 881	15 870	78 608	36 605	34 167	17 993	9 204	7 938
UTILITY REVENUE . . . . .	52 484	49 709	107 613	25 632	33 283	5 340	118 761	5 637
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	-	52 067	17 870	23 418	1 945	-	-
EXPENDITURE, TOTAL . . . . .	77 707	163 203	718 067	200 161	290 157	70 588	164 432	35 495
GENERAL EXPENDITURE, TOTAL . . . . .	24 482	109 379	531 484	166 201	234 436	65 155	57 284	29 320
INTERGOVERNMENTAL EXPENDITURE . . . . .	203	653	324	2 363	1 173	1 556	685	-
DIRECT GENERAL EXPENDITURE . . . . .	24 279	108 726	531 160	163 838	233 263	63 599	56 399	29 320
CURRENT OPERATION . . . . .	13 683	76 883	394 258	120 281	139 585	42 208	37 353	23 863
CAPITAL OUTLAY . . . . .	9 440	21 048	102 912	24 292	69 788	8 003	13 801	1 664
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 156	10 795	33 990	19 265	23 890	13 388	5 245	3 793
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	796	-	-	-	-
LIBRARIES . . . . .	436	1 633	15 105	2 922	3 917	594	1 240	523
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	110	208	-	184	-	-	1 517	-
HOSPITALS . . . . .	18	-	23 424	-	-	-	-	-
HEALTH . . . . .	266	3 446	6 780	5 460	4 627	623	1 783	525
TRANSPORTATION:								
HIGHWAYS . . . . .	4 648	14 367	43 489	15 067	34 430	3 729	8 667	3 222
CAPITAL OUTLAY . . . . .	3 273	6 775	22 158	6 135	23 577	381	4 544	74
OTHER . . . . .	49	2 342	7 388	17 714	2 971	22 041	885	1
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	2 552	13 471	89 677	24 511	29 368	4 869	6 817	4 087
FIRE PROTECTION . . . . .	1 989	8 588	52 671	14 666	20 512	2 939	4 283	2 736
CORRECTION . . . . .	13	850	3 767	154	11 625	-	312	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	277	831	3 387	1 464	2 056	262	512	539
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	3 874	13 650	35 175	12 778	26 591	4 719	6 429	3 008
CAPITAL OUTLAY . . . . .	2 671	7 381	19 538	7 512	11 331	2 314	5 504	375
SANITATION OTHER THAN SEWERAGE . . . . .	1 359	5 208	41 650	10 574	8 515	2 049	4 339	1 749
PARKS AND RECREATION . . . . .	1 603	10 583	79 292	8 893	27 177	865	5 539	2 717
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	253	3 018	12 531	4 971	7 228	17	2 094	2 335
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	1 231	5 440	16 528	3 818	7 071	1 137	3 523	1 103
GENERAL CONTROL . . . . .	3 424	4 682	13 798	3 406	6 040	922	2 242	1 523
GENERAL PUBLIC BUILDINGS . . . . .	381	208	16 534	148	2 432	82	935	236
INTEREST ON GENERAL DEBT . . . . .	1 156	10 795	33 990	19 265	23 890	13 388	5 245	3 793
GENERAL EXPENDITURE, N.E.C. . . . .	843	9 859	36 298	19 410	15 986	6 919	902	1 223
UTILITY EXPENDITURE . . . . .	53 225	53 824	146 400	26 941	47 196	4 854	107 148	6 175
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	-	40 183	7 019	8 525	579	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	12 727	54 159	337 800	75 204	99 701	24 702	28 777	10 152
TOTAL DEBT OUTSTANDING . . . . .	104 750	255 597	807 308	326 824	453 119	246 890	152 258	107 762
LONG-TERM . . . . .	104 750	255 597	807 308	326 824	453 119	246 890	152 258	107 762
FULL FAITH AND CREDIT . . . . .	22 870	95 755	471 437	42 440	249 884	12 765	44 415	22 847
NONGUARANTEED . . . . .	81 880	159 842	335 871	284 384	203 235	234 125	107 843	84 915
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	63 291	32 790	144 308	31 889	58 880	5 125	75 508	14 379
LONG-TERM DEBT ISSUED . . . . .	35 325	86 270	198 596	145 665	86 700	86 336	4 820	56 242
LONG-TERM DEBT RETIRED . . . . .	2 415	9 957	36 302	12 664	13 321	10 434	9 044	4 725
CASH AND SECURITY HOLDINGS . . . . .	66 459	158 036	967 066	434 515	377 590	129 144	36 250	69 315
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	-	41 017	8 122	10 357	630	-	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Texas--Continued							
	Houston	Irving	Killeen	Laredo	Longview	Lubbock	McAllen	Mesquite
POPULATION, 1982. . . . .	1 725 617	114 305	50 559	99 874	69 038	176 588	72 063	71 171
DATE OF END OF FISCAL YEAR. . . . .	12/31	9/30	9/30	9/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	1 317 678	58 706	16 067	36 244	30 034	139 104	37 250	32 745
GENERAL REVENUE, TOTAL. . . . .	1 070 057	50 929	13 441	30 241	24 322	77 311	32 818	28 811
INTERGOVERNMENTAL REVENUE . . . . .	107 511	1 689	2 009	6 008	2 772	8 840	2 779	2 952
FROM STATE GOVERNMENT . . . . .	21 514	339	92	1 796	199	2 019	360	242
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	5 421	120	48	73	128	376	125	22
FROM FEDERAL GOVERNMENT . . . . .	80 526	1 350	1 906	4 157	2 573	6 280	2 419	2 710
GENERAL REVENUE SHARING . . . . .	23 693	1 350	895	2 020	885	2 834	1 138	899
FROM LOCAL GOVERNMENTS. . . . .	5 471	-	11	55	-	541	-	-
GENERAL REVENUE FROM OWN SOURCES . . . . .	962 546	49 240	11 432	24 233	21 550	68 471	30 039	25 859
TAXES . . . . .	556 417	30 975	6 897	10 665	14 793	35 399	12 550	15 121
PROPERTY. . . . .	305 980	16 468	3 309	4 284	6 734	18 266	5 184	7 585
GENERAL SALES . . . . .	144 475	7 897	2 335	3 756	6 069	11 356	4 554	4 878
SELECTIVE SALES . . . . .	93 776	5 719	1 044	2 500	1 651	4 913	2 511	2 129
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	12 186	891	209	145	339	864	301	529
CURRENT CHARGES . . . . .	215 067	12 625	3 221	9 230	3 341	12 073	8 369	6 532
MISCELLANEOUS . . . . .	191 062	5 640	1 314	4 318	3 416	20 999	9 120	4 206
UTILITY REVENUE . . . . .	151 380	7 777	2 626	5 244	5 054	59 323	4 097	3 934
EMPLOYEE-RETIREMENT REVENUE . . . . .	96 241	-	-	759	658	2 470	335	-
EXPENDITURE, TOTAL. . . . .	1 182 243	60 545	14 674	37 388	31 295	141 283	30 842	35 264
GENERAL EXPENDITURE, TOTAL. . . . .	979 550	49 603	11 814	29 655	25 307	74 267	27 787	27 403
INTERGOVERNMENTAL EXPENDITURE . . . . .	21 527	221	151	-	-	-	460	67
DIRECT GENERAL EXPENDITURE. . . . .	958 023	49 382	11 663	29 655	25 307	74 267	27 327	27 336
CURRENT OPERATION . . . . .	656 607	39 596	10 128	22 121	17 007	48 495	18 700	18 995
CAPITAL OUTLAY. . . . .	198 071	8 212	1 327	4 926	6 120	12 961	5 430	5 035
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	103 345	1 574	208	2 608	2 180	12 811	3 197	3 306
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	48	-	-	-	-	-	-
LIBRARIES . . . . .	18 987	1 346	185	254	265	1 674	615	674
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	30	1 814	72	-	241	-
HOSPITALS . . . . .	-	-	-	70	-	-	-	-
HEALTH. . . . .	26 943	404	57	921	765	1 844	221	289
TRANSPORTATION:								
HIGHWAYS. . . . .	73 047	5 146	1 300	3 755	3 603	10 416	3 990	3 815
CAPITAL OUTLAY. . . . .	49 073	2 500	454	1 449	1 930	5 516	1 732	2 353
OTHER . . . . .	62 848	10	333	1 350	-	3 198	669	257
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	166 895	4 786	3 301	4 053	4 323	9 332	4 525	4 117
FIRE PROTECTION . . . . .	109 194	4 941	1 736	3 392	3 033	8 348	2 558	3 473
CORRECTION. . . . .	5 453	212	-	-	65	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	11 178	315	141	199	561	509	160	257
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	146 761	6 472	179	4 262	4 205	3 162	2 754	1 707
CAPITAL OUTLAY. . . . .	74 452	1 053	17	2 411	3 065	792	1 910	45
SANITATION OTHER THAN SEWERAGE. . . . .	32 910	2 626	1 081	1 268	1 231	4 308	1 253	3 019
PARKS AND RECREATION. . . . .	50 764	7 168	979	1 200	1 114	7 739	1 778	2 322
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6 028	-	36	843	-	3 108	-	1 353
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	24 006	1 419	722	806	592	915	2 497	562
GENERAL CONTROL . . . . .	15 901	1 627	653	989	648	4 892	971	888
GENERAL PUBLIC BUILDINGS. . . . .	4 586	574	211	175	208	1 701	245	389
INTEREST ON GENERAL DEBT. . . . .	103 345	1 574	208	2 608	2 180	12 811	3 197	3 306
GENERAL EXPENDITURE, N.E.C. . . . .	120 704	10 935	662	1 696	2 442	310	2 113	975
UTILITY EXPENDITURE . . . . .	171 130	10 942	2 860	7 464	5 849	66 279	2 999	7 861
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	31 563	-	-	269	139	737	56	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	453 452	19 995	6 584	17 478	12 009	40 292	10 662	14 420
TOTAL DEBT OUTSTANDING. . . . .	2 273 200	74 849	5 450	35 366	52 515	219 623	43 431	88 995
LONG-TERM . . . . .	2 273 200	74 849	5 450	35 366	52 515	219 623	43 431	88 995
FULL FAITH AND CREDIT . . . . .	939 375	27 877	3 090	3 520	24 205	81 500	5 785	23 503
NONGUARANTEED . . . . .	1 333 825	46 972	2 360	31 846	28 310	138 123	37 646	65 492
SHORT-TERM. . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	581 540	20 327	2 360	9 005	15 055	53 579	3 375	9 369
LONG-TERM DEBT ISSUED . . . . .	342 200	6 998	-	4 200	23 655	54 345	-	49 168
LONG-TERM DEBT RETIRED. . . . .	78 704	2 739	380	1 320	6 670	15 200	1 997	2 425
CASH AND SECURITY HOLDINGS. . . . .	2 156 060	44 560	7 431	21 536	1 891	182 107	34 930	62 716
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	55 188	-	-	284	261	756	102	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Texas--Continued							
	Midland	Odessa	Pasadena	Plano	Port Arthur	Richardson	San Angelo	San Antonio
POPULATION, 1982. . . . .	84 174	102 465	122 010	84 191	65 128	76 074	79 214	819 021
DATE OF END OF FISCAL YEAR. . . . .	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
REVENUE, TOTAL . . . . .	59 999	50 190	50 216	47 160	49 552	34 535	30 940	1 041 522
GENERAL REVENUE, TOTAL. . . . .	49 266	38 032	43 430	39 339	45 707	29 300	25 490	311 833
INTERGOVERNMENTAL REVENUE . . . . .	3 653	3 015	6 221	1 307	9 040	729	3 861	63 144
FROM STATE GOVERNMENT . . . . .	263	248	111	396	886	203	634	7 318
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	191	208	111	81	64	98	108	1 418
FROM FEDERAL GOVERNMENT . . . . .	3 383	2 415	6 105	616	8 106	525	3 217	51 469
GENERAL REVENUE SHARING . . . . .	586	1 163	983	616	1 554	525	1 053	11 607
FROM LOCAL GOVERNMENTS. . . . .	7	352	5	295	48	1	10	4 357
GENERAL REVENUE FROM OWN SOURCES . . . . .	45 613	35 017	37 209	38 032	36 667	28 571	21 629	248 689
TAXES . . . . .	20 708	19 034	21 188	23 661	25 639	19 069	16 557	107 462
PROPERTY. . . . .	10 046	8 839	11 840	14 592	20 888	9 451	9 662	51 014
GENERAL SALES . . . . .	7 349	7 282	5 250	5 272	2 674	5 968	4 844	41 596
SELECTIVE SALES . . . . .	2 844	2 763	3 803	2 479	1 965	3 287	1 692	9 572
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	469	150	295	1 318	112	363	359	5 280
CURRENT CHARGES . . . . .	13 677	7 220	6 565	6 387	4 846	7 546	2 790	67 358
MISCELLANEOUS . . . . .	11 228	8 763	9 456	7 984	6 182	1 956	2 282	73 869
UTILITY REVENUE . . . . .	9 996	11 424	6 786	7 821	3 227	5 235	5 450	712 236
EMPLOYEE-RETIREMENT REVENUE . . . . .	737	734	-	-	618	-	-	17 453
EXPENDITURE, TOTAL. . . . .	63 594	40 614	57 296	58 325	45 602	34 147	29 490	1 217 236
GENERAL EXPENDITURE, TOTAL. . . . .	53 315	24 626	50 572	50 211	37 756	28 327	25 364	385 244
INTERGOVERNMENTAL EXPENDITURE . . . . .	205	-	2 210	-	-	-	-	10 284
DIRECT GENERAL EXPENDITURE. . . . .	53 110	24 626	50 572	48 001	37 756	28 327	25 364	374 960
CURRENT OPERATION . . . . .	29 895	17 914	38 698	20 706	21 107	24 657	19 169	256 914
CAPITAL OUTLAY. . . . .	18 410	3 670	9 087	22 034	12 511	2 198	4 945	91 013
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT. . . . .	4 805	3 042	2 787	5 261	4 138	1 472	1 250	27 033
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	3 715
LIBRARIES . . . . .	-	-	1 231	857	496	809	-	8 995
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	157	265	-	-	-	475	3 494
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	1 144	-	1 038	365	1 574	400	1 093	19 789
TRANSPORTATION:								
HIGHWAYS. . . . .	5 675	956	4 957	14 394	3 101	2 074	4 180	24 425
CAPITAL OUTLAY. . . . .	1 687	116	917	14 096	1 566	721	1 357	8 433
OTHER . . . . .	3 390	54	-	-	-	-	529	39 870
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	7 184	5 384	10 525	5 391	3 915	6 216	3 871	51 720
FIRE PROTECTION . . . . .	4 992	3 651	1 142	3 417	2 952	3 814	2 733	27 145
CORRECTION. . . . .	-	14	-	-	-	-	-	1 607
PROTECTIVE INSPECTION AND REGULATION . . . . .	335	318	395	600	758	302	179	3 308
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	12 917	833	5 226	2 264	6 648	2 153	1 536	46 775
CAPITAL OUTLAY. . . . .	10 852	123	1 341	86	5 840	43	318	28 002
SANITATION OTHER THAN SEWERAGE. . . . .	2 062	2 951	3 890	2 382	2 588	2 493	470	22 190
PARKS AND RECREATION. . . . .	2 922	58	2 855	8 232	2 677	2 891	3 386	35 260
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	821	1 581	-	-	1 374	-	442	9 634
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	1 202	890	1 814	1 426	823	704	666	7 767
GENERAL CONTROL . . . . .	2 179	1 352	6 409	1 253	1 017	1 148	1 392	9 557
GENERAL PUBLIC BUILDINGS. . . . .	1 846	287	1 965	2 147	2 257	1 330	850	2 883
INTEREST ON GENERAL DEBT. . . . .	4 805	3 042	2 787	5 261	4 138	1 472	1 250	27 033
GENERAL EXPENDITURE, N.E.C. . . . .	1 841	3 098	6 073	2 222	3 438	2 521	2 312	40 077
UTILITY EXPENDITURE . . . . .	9 901	15 600	6 724	8 114	7 516	5 820	4 126	824 478
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	378	388	-	-	330	-	-	7 514
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	23 170	14 656	20 791	14 553	17 196	12 942	12 444	222 429
TOTAL DEBT OUTSTANDING. . . . .	146 027	81 963	54 309	111 124	136 452	47 085	16 519	1 857 246
LONG-TERM . . . . .	146 027	81 963	54 309	111 124	136 452	47 085	16 519	1 807 246
FULL FAITH AND CREDIT NONGUARANTEED . . . . .	54 262	7 810	44 304	85 634	27 849	26 470	11 530	172 318
SHORT-TERM. . . . .	91 765	74 153	10 005	25 490	108 603	20 615	4 989	1 634 928
UTILITY DEBT ONLY . . . . .	37 545	15 545	10 005	25 490	2 589	7 115	1 980	50 000
LONG-TERM DEBT ISSUED . . . . .	46 245	36 660	6 200	17 099	78 570	14 025	213	355 465
LONG-TERM DEBT RETIRED. . . . .	4 912	4 059	3 106	3 289	3 668	1 695	1 246	93 833
CASH AND SECURITY HOLDINGS. . . . .	132 175	92 688	16 947	44 904	55 469	7 814	10 124	654 549
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	377	296	-	-	359	-	-	9 185

See footnotes at end of table.



**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Texas--Continued				Utah			
	Tyler	Victoria	Waco	Wichita Falls	Ogden	Orem	Provo	Salt Lake City
POPULATION, 1982 . . . . .	73 117	54 947	102 200	99 555	66 215	56 418	77 475	163 859
DATE OF END OF FISCAL YEAR . . . . .	9/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30
REVENUE, TOTAL . . . . .	34 466	26 553	50 919	46 470	35 670	17 361	35 826	155 227
GENERAL REVENUE, TOTAL . . . . .	29 328	24 181	44 096	39 520	31 808	15 453	19 731	141 915
INTERGOVERNMENTAL REVENUE . . . . .	3 416	2 004	6 043	4 973	6 355	2 459	3 954	24 571
FROM STATE GOVERNMENT . . . . .	541	193	381	358	1 932	571	791	2 939
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	106	89	148	123	171	26	-	473
FROM FEDERAL GOVERNMENT . . . . .	2 875	1 281	5 662	4 615	4 423	1 788	3 163	19 117
GENERAL REVENUE SHARING . . . . .	1 006	837	1 994	1 511	1 359	1 160	1 531	4 290
FROM LOCAL GOVERNMENTS . . . . .	-	530	-	-	-	100	-	2 515
GENERAL REVENUE FROM OWN SOURCES . . . . .	25 912	22 177	38 053	34 547	25 533	12 994	15 777	117 344
TAXES . . . . .	16 242	12 984	20 491	21 733	15 372	7 181	8 521	61 262
PROPERTY . . . . .	7 430	6 873	9 780	12 704	5 605	2 537	3 223	27 535
GENERAL SALES . . . . .	6 119	3 985	6 309	5 808	5 449	3 418	3 334	17 485
SELECTIVE SALES . . . . .	2 313	1 818	3 494	2 937	3 519	845	1 509	13 367
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	380	308	908	284	799	381	455	2 875
CURRENT CHARGES . . . . .	6 416	3 975	11 182	7 987	5 416	3 652	4 842	39 985
MISCELLANEOUS . . . . .	3 254	5 218	6 380	4 827	4 745	2 161	2 414	16 097
UTILITY REVENUE . . . . .	4 525	2 372	6 823	6 332	3 782	1 908	16 095	13 312
EMPLOYEE-RETIREMENT REVENUE . . . . .	613	-	-	618	-	-	-	-
EXPENDITURE, TOTAL . . . . .	32 064	32 601	49 607	42 880	37 450	16 465	35 812	166 549
GENERAL EXPENDITURE, TOTAL . . . . .	25 966	28 106	39 941	35 298	33 696	14 309	20 845	142 397
INTERGOVERNMENTAL EXPENDITURE . . . . .	128	-	188	-	250	-	-	-
DIRECT GENERAL EXPENDITURE . . . . .	25 838	28 106	39 753	35 298	33 446	14 309	20 845	142 397
CURRENT OPERATION . . . . .	21 625	16 631	32 768	28 491	23 182	9 875	16 429	96 086
CAPITAL OUTLAY . . . . .	2 556	7 938	5 160	5 282	6 710	3 638	3 985	36 954
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	1 657	3 537	1 825	1 525	3 554	796	431	9 357
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	700	722	763	302	-	599	644	3 545
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	868	170	786	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	735	1 144	1 458	1 431	514	-	-	-
TRANSPORTATION:								
HIGHWAYS . . . . .	3 131	8 359	4 747	6 832	3 553	1 585	1 201	21 492
CAPITAL OUTLAY . . . . .	413	6 712	1 342	114	1 261	689	191	9 314
OTHER . . . . .	400	-	1 047	562	1 589	-	283	27 895
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 190	3 854	5 695	5 854	4 349	2 193	3 033	18 379
FIRE PROTECTION . . . . .	2 613	1 987	4 411	3 881	3 713	1 163	2 883	14 236
CORRECTION . . . . .	-	-	-	-	22	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	379	288	275	183	362	-	290	530
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	1 231	1 940	3 864	2 627	1 318	3 048	1 706	8 391
CAPITAL OUTLAY . . . . .	213	-	825	443	168	2 148	365	3 279
SANITATION OTHER THAN SEWERAGE . . . . .	3 273	1 859	2 398	2 392	1 283	1 079	1 645	1 589
PARKS AND RECREATION . . . . .	1 721	889	3 624	3 096	3 787	552	2 060	7 126
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	187	-	1 514	254	1 048	494	3 924	17 949
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	996	932	1 397	1 760	677	522	904	5 420
GENERAL CONTROL . . . . .	921	566	1 145	3 307	778	1 032	1 127	3 309
GENERAL PUBLIC BUILDINGS . . . . .	178	557	603	337	597	386	284	1 277
INTEREST ON GENERAL DEBT . . . . .	1 657	3 537	1 825	1 525	3 554	796	431	9 357
GENERAL EXPENDITURE, N.E.C. . . . .	2 786	1 302	4 393	922	6 552	860	430	1 902
UTILITY EXPENDITURE . . . . .	5 905	4 495	9 666	7 400	3 754	2 156	14 967	24 152
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	193	-	-	182	-	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	13 892	8 783	19 172	19 140	14 506	7 103	12 259	60 477
TOTAL DEBT OUTSTANDING . . . . .	126 735	66 155	77 629	25 705	51 023	14 727	28 515	128 020
LONG-TERM . . . . .	126 735	66 155	77 629	25 705	51 023	14 727	28 515	128 020
FULL FAITH AND CREDIT . . . . .	41 625	22 795	12 024	17 395	1 397	4 052	1 805	33 948
NONGUARANTEED . . . . .	85 110	43 360	65 605	8 310	49 626	10 675	26 710	94 072
SHORT-TERM . . . . .	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	19 775	12 840	24 145	8 220	1 425	-	25 025	26 099
LONG-TERM DEBT ISSUED . . . . .	98 680	11 360	55 845	-	12 974	4 625	-	3 832
LONG-TERM DEBT RETIRED . . . . .	1 330	1 315	4 271	2 688	1 713	4 807	825	4 264
CASH AND SECURITY HOLDINGS . . . . .	61 864	42 408	40 744	27 298	5 355	10 555	15 435	101 319
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	269	-	-	216	-	-	-	-

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Utah--Continued		Virginia					
	Sandy City	West Valley	Alexandria	Chesapeake	Hampton	Lynchburg	Newport News	Norfolk
POPULATION, 1982. . . . .	56 959	81 770	104 276	119 749	124 966	67 315	151 240	266 874
DATE OF END OF FISCAL YEAR. . . . .	6/30	6/30	6/30	6/30	7/31	6/30	6/30	6/30
REVENUE, TOTAL. . . . .	18 430	14 693	190 678	147 671	126 525	79 046	194 429	350 505
GENERAL REVENUE, TOTAL. . . . .	15 403	14 693	190 570	139 762	126 525	74 263	166 181	317 246
INTERGOVERNMENTAL REVENUE. . . . .	2 623	3 488	37 738	58 441	55 865	27 522	71 224	125 949
FROM STATE GOVERNMENT. . . . .	591	1 452	31 829	53 337	42 196	21 078	56 923	100 282
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	54	81	456	664	546	308	791	1 942
FROM FEDERAL GOVERNMENT. . . . .	1 082	2 031	5 909	4 776	12 771	5 781	14 099	25 394
GENERAL REVENUE SHARING. . . . .	577	1 044	2 201	2 989	3 303	1 800	3 899	7 192
FROM LOCAL GOVERNMENTS. . . . .	950	5	-	328	898	663	202	273
GENERAL REVENUE FROM OWN SOURCES. . . . .	12 780	11 205	152 832	81 321	70 660	46 741	94 957	191 297
TAXES. . . . .	6 489	10 266	116 030	63 894	58 316	35 906	74 322	137 958
PROPERTY. . . . .	2 122	2 230	84 795	43 515	36 993	18 627	51 612	69 780
GENERAL SALES. . . . .	2 249	4 760	8 136	5 301	7 451	5 152	6 398	16 427
SELECTIVE SALES. . . . .	1 463	2 562	13 267	6 778	8 736	7 727	8 370	35 588
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	655	714	9 832	8 300	5 136	4 400	7 942	16 163
CURRENT CHARGES. . . . .	2 192	130	10 207	8 515	9 129	5 161	13 616	26 663
MISCELLANEOUS. . . . .	4 099	809	26 595	8 912	3 215	5 674	7 019	26 676
UTILITY REVENUE. . . . .	3 027	-	108	7 909	-	4 783	19 597	21 433
EMPLOYEE-RETIREMENT REVENUE. . . . .	-	-	-	-	-	-	8 651	11 826
EXPENDITURE, TOTAL. . . . .	16 912	10 702	175 915	135 160	116 361	84 333	183 056	322 501
GENERAL EXPENDITURE, TOTAL. . . . .	13 179	10 702	173 108	128 045	116 361	79 637	162 269	295 807
INTERGOVERNMENTAL EXPENDITURE. . . . .	37	253	7 978	131	1 265	1 040	277	1 433
DIRECT GENERAL EXPENDITURE. . . . .	13 142	10 449	165 130	127 914	115 096	78 597	161 992	294 374
CURRENT OPERATION. . . . .	8 828	8 754	130 935	109 530	103 516	61 009	130 703	248 945
CAPITAL OUTLAY. . . . .	3 380	1 695	17 490	13 600	7 562	10 848	23 611	27 488
ASSISTANCE AND SUBSIDIES. . . . .	-	-	5 259	738	277	202	1 321	5 450
INTEREST ON GENERAL DEBT. . . . .	934	-	11 446	4 046	3 741	6 538	6 357	12 491
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	-	52 272	64 049	55 302	28 869	73 883	107 862
LIBRARIES. . . . .	-	-	1 896	1 170	895	1 338	1 512	3 239
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	-	-	10 004	5 684	5 594	3 952	5 866	19 423
HOSPITALS. . . . .	-	-	386	-	-	-	-	11 600
HEALTH. . . . .	-	4	6 203	2 990	1 747	416	2 221	5 829
TRANSPORTATION:								
HIGHWAYS. . . . .	1 783	2 095	12 949	12 715	5 252	2 855	5 720	13 962
CAPITAL OUTLAY. . . . .	341	392	4 428	3 721	2 610	807	1 846	2 180
OTHER. . . . .	-	-	6 387	100	614	4 197	5	14 487
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	2 411	3 084	11 524	7 251	8 474	3 846	10 571	20 086
FIRE PROTECTION. . . . .	1 553	1 565	8 339	5 968	5 341	3 812	8 198	14 209
CORRECTION. . . . .	-	-	2 708	3 791	1 706	2 048	2 193	3 585
PROTECTIVE INSPECTION AND REGULATION. . . . .	244	141	1 193	457	579	143	762	2 393
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	2	-	9 642	4 422	997	2 222	4 905	4 038
CAPITAL OUTLAY. . . . .	-	-	2 604	2 540	5	830	3 122	919
SANITATION OTHER THAN SEWERAGE. . . . .	599	693	3 750	3 368	2 679	1 155	6 629	8 961
PARKS AND RECREATION. . . . .	503	127	7 560	2 278	3 043	2 549	4 875	15 696
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	593	898	4 517	1 602	6 548	2 900	9 611	9 458
NATURAL RESOURCES. . . . .	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	426	471	5 226	2 796	2 139	1 265	6 943	5 263
GENERAL CONTROL. . . . .	1 078	1 050	9 227	2 230	4 186	1 907	2 925	9 796
GENERAL PUBLIC BUILDINGS. . . . .	83	162	4 747	1 266	1 735	1 237	7 040	4 516
INTEREST ON GENERAL DEBT. . . . .	934	-	11 446	4 046	3 741	6 538	6 357	12 491
GENERAL EXPENDITURE, N.E.C. . . . .	2 970	412	3 132	1 862	5 789	9 388	2 053	8 913
UTILITY EXPENDITURE. . . . .	3 733	-	2 807	7 115	-	4 696	17 595	20 028
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	-	-	-	-	-	-	3 192	6 666
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	6 106	5 824	96 583	67 922	58 488	38 257	82 576	150 257
TOTAL DEBT OUTSTANDING. . . . .	39 773	-	192 335	103 590	78 417	105 405	128 414	280 118
LONG-TERM. . . . .	39 773	-	185 385	101 255	67 473	105 405	96 409	280 118
FULL FAITH AND CREDIT. . . . .	4 120	-	110 175	78 116	67 473	58 415	94 200	130 234
NONGUARANTEED. . . . .	35 653	-	75 210	23 140	-	46 990	2 209	149 884
SHORT-TERM. . . . .	-	-	6 950	2 334	10 944	-	32 205	-
UTILITY DEBT ONLY. . . . .	2 533	-	-	42 376	-	-	27 910	1 080
LONG-TERM DEBT ISSUED. . . . .	22 116	-	18 500	12 500	14 040	-	-	52 681
LONG-TERM DEBT RETIRED. . . . .	402	-	10 740	5 607	4 728	4 755	8 862	13 473
CASH AND SECURITY HOLDINGS. . . . .	9 143	4 223	58 039	68 534	31 782	19 780	119 869	285 079
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS. . . . .	-	-	-	-	-	-	5 882	11 542

See footnotes at end of table.

**Table 5. Finances of individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Virginia--Continued				Washington			
	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Everett	Seattle	Spokane
POPULATION, 1982 . . . . .	105 807	218 237	100 187	282 588	74 095	56 886	490 077	171 903
DATE OF END OF FISCAL YEAR . . . . .	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31
REVENUE, TOTAL . . . . .	143 306	447 432	138 431	332 044	52 173	53 730	658 438	101 387
GENERAL REVENUE, TOTAL . . . . .	132 837	332 130	130 068	313 451	46 823	46 438	437 985	86 000
INTERGOVERNMENTAL REVENUE . . . . .	60 533	114 490	56 403	117 870	6 756	12 645	98 714	22 360
FROM STATE GOVERNMENT . . . . .	43 025	95 160	39 808	99 850	3 473	5 438	68 669	13 798
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	497	896	519	1 228	924	712	6 112	2 133
FROM FEDERAL GOVERNMENT . . . . .	17 482	17 559	14 273	17 975	1 301	3 631	27 338	8 168
GENERAL REVENUE SHARING . . . . .	2 817	5 999	2 698	6 430	1 775	1 285	9 802	3 172
FROM LOCAL GOVERNMENTS . . . . .	26	1 771	2 322	45	1 982	3 576	2 707	394
GENERAL REVENUE FROM OWN SOURCES . . . . .	72 304	217 640	73 665	195 581	40 067	33 793	339 271	63 640
TAXES . . . . .	50 001	170 339	55 377	156 168	26 571	23 906	193 934	35 929
PROPERTY . . . . .	29 176	101 595	31 977	90 939	8 815	8 362	60 728	10 042
GENERAL SALES . . . . .	4 272	16 768	8 378	15 678	7 742	6 853	34 076	12 680
SELECTIVE SALES . . . . .	11 386	28 897	7 351	30 400	6 145	5 189	51 488	8 970
INCOME . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	5 167	23 079	7 671	19 151	3 869	3 502	47 642	4 237
CURRENT CHARGES . . . . .	16 867	30 256	14 122	19 882	8 491	4 135	78 657	16 994
MISCELLANEOUS . . . . .	5 436	17 045	4 166	19 531	5 005	5 752	66 680	10 717
UTILITY REVENUE . . . . .	7 420	104 674	4 237	18 593	5 350	7 292	179 737	8 788
EMPLOYEE-RETIREMENT REVENUE . . . . .	3 049	10 628	4 126	-	-	-	40 716	6 599
EXPENDITURE, TOTAL . . . . .	146 552	459 059	129 949	306 423	70 904	55 356	640 991	107 904
GENERAL EXPENDITURE, TOTAL . . . . .	136 265	338 703	120 085	283 240	63 311	44 049	371 357	86 823
INTERGOVERNMENTAL EXPENDITURE . . . . .	415	1 133	745	770	6 644	33	30 516	2 520
DIRECT GENERAL EXPENDITURE . . . . .	135 850	337 570	119 340	282 470	56 667	44 016	340 841	84 303
CURRENT OPERATION . . . . .	111 124	285 746	96 362	237 806	30 305	22 780	262 876	69 494
CAPITAL OUTLAY . . . . .	15 510	24 204	17 174	30 399	24 339	20 507	62 763	12 751
ASSISTANCE AND SUBSIDIES . . . . .	2 612	8 533	1 207	211	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	6 604	19 087	4 597	14 054	2 023	729	15 202	2 058
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	47 137	119 226	42 263	129 142	-	-	-	-
LIBRARIES . . . . .	820	2 569	1 564	3 117	911	894	11 773	3 025
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	8 064	37 496	7 002	7 002	20	45	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	4 296	5 402	734	7 176	352	341	3 462	1 422
TRANSPORTATION:								
HIGHWAYS . . . . .	6 832	15 427	5 302	26 199	10 046	6 643	48 421	10 883
CAPITAL OUTLAY . . . . .	2 458	1 821	1 099	14 337	3 945	4 352	38 011	3 926
OTHER . . . . .	929	981	4 488	493	-	-	679	72
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	8 307	24 672	5 727	18 960	6 050	5 130	56 046	11 528
FIRE PROTECTION . . . . .	6 008	20 072	5 329	9 667	4 670	5 769	36 290	11 458
CORRECTION . . . . .	2 315	4 339	3 144	5 395	259	124	4 743	546
PROTECTIVE INSPECTION AND REGULATION . . . . .	1 831	1 622	448	1 890	640	442	7 579	1 328
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	8 075	11 471	6 017	7 776	4 235	17 021	21 272	11 470
CAPITAL OUTLAY . . . . .	6 449	3 416	1 658	2 667	124	15 000	-	5 420
SANITATION OTHER THAN SEWERAGE . . . . .	3 637	9 220	2 271	8 305	69	3	22 088	5 285
PARKS AND RECREATION . . . . .	4 658	14 473	2 685	9 670	17 354	2 473	44 140	7 859
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	8 695	23 157	7 178	463	369	3	17 378	3 322
NATURAL RESOURCES . . . . .	-	-	-	-	171	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	2 148	7 397	2 771	8 693	2 846	901	11 998	1 658
GENERAL CONTROL . . . . .	4 310	13 101	2 370	7 705	2 516	1 173	21 688	4 205
GENERAL PUBLIC BUILDINGS . . . . .	3 406	7 871	2 973	9 441	-	-	656	-
INTEREST ON GENERAL DEBT . . . . .	6 604	19 087	4 597	14 054	2 023	729	15 202	2 058
GENERAL EXPENDITURE, N.E.C. . . . .	8 191	1 120	13 222	8 090	10 760	2 358	47 942	10 704
UTILITY EXPENDITURE . . . . .	8 476	113 007	6 837	23 183	7 593	11 307	230 663	16 747
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	1 811	7 349	3 027	-	-	-	38 971	4 334
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	57 123	206 333	57 355	163 129	18 997	20 966	269 294	40 300
TOTAL DEBT OUTSTANDING . . . . .	104 533	380 501	78 055	272 806	70 505	63 759	636 761	48 618
LONG-TERM . . . . .	96 639	352 902	73 453	272 806	70 505	63 759	636 761	48 618
FULL FAITH AND CREDIT . . . . .	79 035	246 219	49 450	226 761	41 850	63 059	216 261	20 956
NONGUARANTEED . . . . .	17 604	106 683	24 003	46 045	28 655	700	420 500	27 662
SHORT-TERM . . . . .	7 894	27 599	4 602	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	17 500	89 144	1 400	87 472	22 570	55 880	401 720	19 675
LONG-TERM DEBT ISSUED . . . . .	500	35 934	4 072	17 630	18 045	18 694	4 955	24 675
LONG-TERM DEBT RETIRED . . . . .	9 675	33 527	4 633	12 835	2 590	10 293	16 794	17 389
CASH AND SECURITY HOLDINGS . . . . .	14 719	161 841	100 023	101 398	41 735	41 821	652 477	107 422
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	4 139	10 342	4 060	-	-	-	28 665	2 835

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments  
Having 50,000 Population or More: 1983-84—Continued**

(Dollar amounts in thousands)

Item	Washington--Continued		West Virginia		Wisconsin			
	Tacoma	Yakima	Charleston	Huntington	Appleton	Eau Claire	Green Bay	Janesville
POPULATION, 1982. . . . .	161 351	50 127	61 906	62 090	60 553	53 032	89 758	51 321
DATE OF END OF FISCAL YEAR. . . . .	12/31	12/31	6/30	6/30	12/31	12/31	12/31	12/31
REVENUE, TOTAL. . . . .	266 134	32 205	45 793	27 476	38 210	34 336	70 352	23 913
GENERAL REVENUE, TOTAL. . . . .	115 093	30 343	45 793	27 476	34 969	31 377	65 413	22 495
INTERGOVERNMENTAL REVENUE. . . . .	27 397	8 191	10 505	6 151	17 346	15 958	31 408	12 256
FROM STATE GOVERNMENT. . . . .	10 970	2 845	139	105	15 997	13 106	26 533	9 804
GENERAL LOCAL GOVERNMENT SUPPORT. . . . .	2 065	981	130	105	13 825	11 250	22 460	7 917
FROM FEDERAL GOVERNMENT. . . . .	16 274	5 025	9 501	6 046	1 349	2 419	4 573	2 249
GENERAL REVENUE SHARING. . . . .	3 754	872	2 055	2 091	827	954	1 522	583
FROM LOCAL GOVERNMENTS. . . . .	153	321	865	-	-	433	302	203
GENERAL REVENUE FROM OWN SOURCES. . . . .	87 696	22 152	35 288	21 325	17 623	15 419	34 005	10 239
TAXES. . . . .	57 939	13 697	19 776	9 759	8 353	6 267	14 326	5 969
PROPERTY. . . . .	15 424	3 972	4 382	1 963	7 954	5 568	13 709	5 713
GENERAL SALES. . . . .	13 074	4 212	-	-	-	-	-	-
SELECTIVE SALES. . . . .	19 356	4 286	706	400	-	259	138	-
INCOME. . . . .	-	-	-	-	-	-	-	-
OTHER. . . . .	10 085	1 227	14 688	7 396	399	440	479	256
CURRENT CHARGES. . . . .	21 982	5 714	10 151	6 743	6 079	4 524	13 989	2 148
MISCELLANEOUS. . . . .	7 775	2 741	5 361	4 823	3 191	4 628	5 690	2 122
UTILITY REVENUE. . . . .	133 442	1 807	-	-	3 241	2 933	4 939	1 418
EMPLOYEE-RETIREMENT REVENUE. . . . .	17 599	55	-	-	-	26	-	-
EXPENDITURE, TOTAL. . . . .	238 200	24 752	47 733	31 216	37 611	41 287	67 521	24 737
GENERAL EXPENDITURE, TOTAL. . . . .	112 546	21 540	47 733	31 216	32 721	36 381	60 082	22 419
INTERGOVERNMENTAL EXPENDITURE. . . . .	5 375	407	766	218	294	-	-	164
DIRECT GENERAL EXPENDITURE. . . . .	107 171	21 133	46 967	30 998	32 427	36 381	60 082	22 255
CURRENT OPERATION. . . . .	90 636	17 696	32 465	19 248	22 561	21 054	45 969	15 106
CAPITAL OUTLAY. . . . .	10 886	2 967	10 412	5 259	7 679	14 118	9 710	5 502
ASSISTANCE AND SUBSIDIES. . . . .	-	-	-	-	300	-	480	5
INTEREST ON GENERAL DEBT. . . . .	5 649	470	4 090	6 491	1 887	1 209	3 923	1 642
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION. . . . .	-	-	-	-	-	-	-	-
LIBRARIES. . . . .	3 957	411	215	-	1 283	1 158	-	982
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE. . . . .	333	-	-	29	419	-	716	5
HOSPITALS. . . . .	-	-	-	-	-	-	-	-
HEALTH. . . . .	5 886	243	551	70	629	1 402	895	695
TRANSPORTATION:								
HIGHWAYS. . . . .	11 408	2 941	2 933	1 420	7 514	6 716	13 692	4 601
CAPITAL OUTLAY. . . . .	1 925	1 352	234	274	3 595	3 226	5 828	2 344
OTHER. . . . .	380	363	1 884	440	352	163	1 216	90
PUBLIC SAFETY:								
POLICE PROTECTION. . . . .	18 086	3 869	4 997	3 912	4 319	3 745	7 825	3 518
FIRE PROTECTION. . . . .	13 733	3 031	3 612	4 431	2 936	2 744	8 487	2 850
CORRECTION. . . . .	733	165	-	1	-	-	-	3
PROTECTIVE INSPECTION AND REGULATION. . . . .	17	228	139	176	413	-	513	175
ENVIRONMENT AND HOUSING:								
SEWERAGE. . . . .	7 869	2 516	3 438	4 074	4 529	11 092	10 271	1 252
CAPITAL OUTLAY. . . . .	951	634	206	1 810	920	9 065	284	113
SANITATION OTHER THAN SEWERAGE. . . . .	6 680	921	2 537	2 120	1 395	41	2 006	1 093
PARKS AND RECREATION. . . . .	11 089	1 552	3 710	1 179	2 102	1 685	4 249	1 369
HOUSING AND COMMUNITY DEVELOPMENT. . . . .	2 514	738	6 414	3 251	1 366	1 291	1 364	1 667
NATURAL RESOURCES. . . . .	58	400	-	-	114	246	353	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION. . . . .	3 785	1 532	554	487	505	931	1 005	650
GENERAL CONTROL. . . . .	6 096	985	4 290	390	687	917	1 609	671
GENERAL PUBLIC BUILDINGS. . . . .	-	-	1 042	1 121	98	390	-	151
INTEREST ON GENERAL DEBT. . . . .	5 649	470	4 090	6 491	1 887	1 209	3 923	1 642
GENERAL EXPENDITURE, N.E.C. . . . .	14 273	1 175	7 327	1 624	2 173	2 651	1 958	1 005
UTILITY EXPENDITURE. . . . .	117 483	2 739	-	-	4 890	4 543	7 439	2 318
EMPLOYEE-RETIREMENT EXPENDITURE. . . . .	8 171	473	-	-	-	363	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	61 278	13 213	16 215	9 213	16 608	12 343	23 658	9 275
TOTAL DEBT OUTSTANDING. . . . .	287 942	18 654	54 302	73 544	36 415	23 914	58 191	22 936
LONG-TERM. . . . .	287 942	18 654	54 302	73 544	36 415	23 914	58 191	16 736
FULL FAITH AND CREDIT. . . . .	59 486	8 142	39 900	14 734	23 817	15 288	58 191	15 326
NONGUARANTEED. . . . .	228 456	10 512	14 402	58 810	12 598	8 626	-	1 410
SHORT-TERM. . . . .	-	-	-	-	-	-	-	6 200
UTILITY DEBT ONLY. . . . .	212 720	7 884	-	-	1 955	6 860	8 706	2 525
LONG-TERM DEBT ISSUED. . . . .	1 120	4 179	-	-	-	125	4 125	-
LONG-TERM DEBT RETIRED. . . . .	7 954	748	3 032	690	3 230	2 410	4 303	1 981
CASH AND SECURITY HOLDINGS. . . . .	250 410	19 997	12 537	54 761	10 620	26 663	44 036	8 371
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS. . . . .	6 229	329	-	-	-	345	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Dollar amounts in thousands)

Item	Wisconsin--Continued								Wyoming
	Kenosha	Madison	Milwaukee	Oshkosh	Racine	Waukesha	Wauwatosa	West Allis	Casper
POPULATION, 1982 . . . . .	76 455	172 640	631 509	50 221	84 472	51 376	50 782	64 541	53 392
DATE OF END OF FISCAL YEAR . . . . .	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	6/30
REVENUE, TOTAL . . . . .	49 592	126 008	552 044	27 218	60 837	27 441	30 455	37 915	40 493
GENERAL REVENUE, TOTAL . . . . .	45 547	113 070	432 251	25 401	54 955	24 285	28 068	35 152	36 665
INTERGOVERNMENTAL REVENUE . . . . .	26 087	56 165	230 791	14 682	30 775	11 422	9 800	17 563	23 847
FROM STATE GOVERNMENT . . . . .	22 250	42 857	189 809	11 998	23 628	8 550	6 226	12 880	14 986
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	15 126	30 710	156 346	9 900	20 688	7 250	4 522	11 187	9 305
FROM FEDERAL GOVERNMENT . . . . .	3 427	9 474	36 732	2 377	6 942	2 701	826	3 956	1 812
GENERAL REVENUE SHARING . . . . .	1 076	3 066	10 359	615	1 339	616	553	975	1 006
FROM LOCAL GOVERNMENTS . . . . .	410	3 834	4 250	307	205	171	2 748	727	7 049
GENERAL REVENUE FROM OWN SOURCES . . . . .	19 460	56 905	201 460	10 719	24 180	12 863	18 288	17 589	12 818
TAXES . . . . .	11 156	33 450	99 806	5 230	14 180	7 455	12 497	10 845	2 321
PROPERTY . . . . .	10 846	30 522	92 709	4 764	13 800	6 998	11 696	10 265	1 359
GENERAL SALES . . . . .	-	2	-	-	-	20	-	-	-
SELECTIVE SALES . . . . .	45	1 446	1 947	172	22	118	545	34	671
INCOME . . . . .	-	-	-	-	-	-	-	-	-
OTHER . . . . .	265	1 480	5 150	294	358	319	256	546	291
CURRENT CHARGES . . . . .	5 182	13 988	48 706	2 808	6 217	3 511	2 323	2 646	5 726
MISCELLANEOUS . . . . .	3 122	9 467	52 948	2 681	3 783	1 897	3 468	4 098	4 771
UTILITY REVENUE . . . . .	4 045	12 838	31 573	1 805	5 877	3 149	2 367	2 763	3 225
EMPLOYEE-RETIREMENT REVENUE . . . . .	-	100	88 220	12	5	7	-	-	603
EXPENDITURE, TOTAL . . . . .	58 046	128 866	468 727	33 491	60 932	30 744	28 379	53 991	44 625
GENERAL EXPENDITURE, TOTAL . . . . .	50 990	100 856	405 856	29 251	52 865	24 948	26 139	51 260	41 639
INTERGOVERNMENTAL EXPENDITURE . . . . .	335	-	22 118	118	-	-	-	-	2 243
DIRECT GENERAL EXPENDITURE . . . . .	50 655	100 856	383 738	29 133	52 865	24 948	26 139	51 260	39 396
CURRENT OPERATION . . . . .	29 946	81 687	290 887	17 901	41 681	18 636	20 010	30 743	21 211
CAPITAL OUTLAY . . . . .	14 903	13 481	66 156	8 111	9 916	4 890	4 336	17 620	17 565
ASSISTANCE AND SUBSIDIES . . . . .	-	4 024	-	248	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	5 806	1 664	26 695	2 873	1 268	1 422	1 793	2 897	620
By Function:									
EDUCATION SERVICES:									
EDUCATION . . . . .	-	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	1 595	3 562	12 169	1 287	1 629	741	506	886	-
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE . . . . .	-	7 013	-	269	-	9	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-	-
HEALTH . . . . .	1 712	4 400	15 142	664	872	1 001	939	1 322	569
TRANSPORTATION:									
HIGHWAYS . . . . .	8 900	12 616	43 824	4 278	12 089	4 991	5 155	5 874	3 412
CAPITAL OUTLAY . . . . .	5 701	6 312	18 234	1 451	7 065	2 328	3 095	2 121	226
OTHER . . . . .	319	2 476	6 901	145	345	247	2	45	120
PUBLIC SAFETY:									
POLICE PROTECTION . . . . .	7 459	16 862	77 779	3 725	11 003	3 831	4 632	6 936	11 896
FIRE PROTECTION . . . . .	4 144	10 289	39 535	3 100	7 235	2 007	4 753	5 582	3 504
CORRECTION . . . . .	14	-	-	4	-	-	-	-	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	252	1 171	8 942	185	369	121	292	327	225
ENVIRONMENT AND HOUSING:									
SEWERAGE . . . . .	12 003	7 049	39 109	6 211	3 807	2 857	2 454	1 924	9 071
CAPITAL OUTLAY . . . . .	6 768	72	10 301	4 105	172	290	499	80	8 002
SANITATION OTHER THAN SEWERAGE . . . . .	1 534	5 738	33 193	736	2 087	1 640	1 573	4 405	2 009
PARKS AND RECREATION . . . . .	2 060	9 455	8 067	2 059	7 141	1 950	385	250	4 195
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 458	6 119	29 827	1 347	944	615	276	1 950	762
NATURAL RESOURCES . . . . .	26	981	7 419	83	25	5	478	704	-
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION . . . . .	454	2 766	14 748	609	1 132	572	758	1 230	631
GENERAL CONTROL . . . . .	1 051	3 384	11 695	520	1 112	539	951	850	2 041
GENERAL PUBLIC BUILDINGS . . . . .	231	-	10 899	193	737	224	434	773	163
INTEREST ON GENERAL DEBT . . . . .	5 806	1 664	26 695	2 873	1 268	1 422	1 793	2 897	620
GENERAL EXPENDITURE, N.E.C. . . . .	1 972	5 311	19 912	963	1 070	2 176	758	15 305	2 421
UTILITY EXPENDITURE . . . . .	7 056	27 083	25 784	3 884	8 007	5 728	2 240	2 731	2 767
EMPLOYEE-RETIREMENT EXPENDITURE . . . . .	-	927	37 087	356	60	68	-	-	219
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	17 103	57 036	212 418	10 960	25 900	11 008	12 152	16 355	16 000
TOTAL DEBT OUTSTANDING . . . . .	49 045	89 874	481 428	30 287	31 125	27 635	58 838	30 680	13 666
LONG-TERM . . . . .	49 045	89 874	438 076	30 287	31 125	27 635	58 838	30 680	13 666
FULL FAITH AND CREDIT . . . . .	28 010	49 935	232 255	30 287	22 040	15 470	21 933	27 790	6 731
NONGUARANTEED . . . . .	21 035	39 939	205 821	-	9 085	12 165	36 905	2 890	6 935
SHORT-TERM . . . . .	-	-	43 352	-	-	-	-	-	-
UTILITY DEBT ONLY . . . . .	5 370	11 800	21 155	-	9 085	6 125	-	-	4 580
LONG-TERM DEBT ISSUED . . . . .	21 660	7 500	60 285	4 075	-	8 885	1 760	15 030	6 724
LONG-TERM DEBT RETIRED . . . . .	18 520	8 384	31 856	3 949	3 597	4 255	2 704	4 135	1 022
CASH AND SECURITY HOLDINGS . . . . .	22 313	69 848	1 075 527	6 572	50 877	25 289	31 247	38 017	51 592
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS . . . . .	-	831	53 493	354	60	75	-	-	250

Note: See text regarding fiscal years covered. Detail may not add to totals due to rounding.

- Represents zero or rounds to zero.

<sup>1</sup>Data are for fiscal year 1982-83.

<sup>2</sup>Data are for fiscal year 1981-82.

<sup>3</sup>See appendix A.

**Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84**

Item	Alabama						Alaska	Arizona
	Birmingham	Dothan	Huntsville	Mobile	Montgomery	Tuscaloosa	Anchorage	Glendale
REVENUE, TOTAL . . . . .	745.65	1 144.05	2 023.84	606.42	472.86	487.54	3 329.00	570.82
GENERAL REVENUE . . . . .	662.60	423.33	1 083.89	556.00	375.66	398.21	3 063.85	481.64
INTERGOVERNMENTAL REVENUE . . . . .	125.50	81.81	79.97	51.03	76.49	113.37	1 558.33	188.48
FROM STATE GOVERNMENT . . . . .	21.37	11.56	19.32	17.87	16.40	7.96	1 431.30	140.07
FROM FEDERAL GOVERNMENT . . . . .	82.94	64.44	58.44	27.12	58.83	49.81	127.03	43.20
TAXES . . . . .	311.19	209.62	281.72	238.19	218.10	199.50	475.56	135.28
PROPERTY . . . . .	63.46	16.89	52.70	24.27	36.11	33.62	428.74	32.90
OTHER . . . . .	247.73	192.93	199.02	213.92	181.96	165.89	46.82	102.39
CHARGES AND MISCELLANEOUS . . . . .	225.91	131.90	752.20	266.77	81.07	85.34	1 029.96	157.87
EXPENDITURE, TOTAL . . . . .	717.06	1 071.26	1 848.14	581.50	404.96	354.46	4 143.72	512.78
GENERAL EXPENDITURE, TOTAL . . . . .	665.30	428.58	943.37	516.96	326.40	278.40	3 626.56	397.82
CURRENT OPERATION . . . . .	403.63	299.64	745.77	259.21	256.23	228.55	2 325.01	313.34
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	6.26	37.98	11.83	-	1.92	3.65	1 413.53	-
LIBRARIES . . . . .	36.71	2.98	5.91	7.16	2.58	1.52	47.15	6.51
PUBLIC WELFARE . . . . .	-	-	.33	-	2.60	-	30.3	2.88
HOSPITALS . . . . .	-	-	476.90	-	-	-	-	-
HEALTH . . . . .	4.22	.39	10.50	1.79	2.94	1.65	74.59	-
HIGHWAYS . . . . .	68.99	19.99	53.89	22.24	23.86	34.48	343.93	43.22
POLICE PROTECTION . . . . .	77.14	55.74	45.59	53.95	51.77	62.95	174.94	52.86
FIRE PROTECTION . . . . .	62.25	42.64	39.84	39.89	37.23	53.44	119.52	27.87
SEWERAGE . . . . .	31.21	53.23	37.59	41.09	10.01	21.90	172.01	22.42
SANITATION OTHER THAN SEWERAGE . . . . .	29.89	29.99	22.22	39.25	27.62	32.80	34.17	18.90
PARKS AND RECREATION . . . . .	66.15	35.08	71.82	10.38	56.45	5.32	217.74	20.60
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	32.29	-	17.27	-	1.50	16.79	-	26.86
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	25.49	202.89	355.12	158.25	154.75	187.53	1 438.33	193.30
TOTAL DEBT . . . . .	1 533.86	1 564.25	923.88	2 267.46	482.13	496.39	3 638.02	898.33
LONG-TERM, FULL FAITH AND CREDIT . . . . .	452.89	1 338.17	426.49	671.48	226.72	105.19	1 823.60	426.14
LONG-TERM, NONGUARANTEED . . . . .	1 079.33	226.08	475.74	1 595.98	255.41	380.17	1 763.05	472.19
			Arizona--Continued			Arkansas		
	Mesa	Phoenix	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock
REVENUE, TOTAL . . . . .	820.64	838.96	724.04	652.36	806.05	347.67	672.23	961.89
GENERAL REVENUE . . . . .	577.38	733.66	639.57	552.19	660.63	271.64	563.71	399.85
INTERGOVERNMENTAL REVENUE . . . . .	171.89	292.50	167.76	179.29	243.58	87.88	215.94	101.69
FROM STATE GOVERNMENT . . . . .	140.12	168.87	145.02	144.92	161.04	40.77	61.39	40.61
FROM FEDERAL GOVERNMENT . . . . .	31.74	98.53	22.34	34.24	72.49	46.31	82.48	61.08
TAXES . . . . .	164.19	207.51	306.42	197.40	242.26	57.99	154.15	137.57
PROPERTY . . . . .	10.16	68.84	63.57	54.16	31.48	27.63	48.09	38.93
OTHER . . . . .	154.03	138.67	242.86	143.24	210.78	30.36	106.06	98.64
CHARGES AND MISCELLANEOUS . . . . .	241.30	233.66	165.79	175.50	174.79	125.77	193.63	160.58
EXPENDITURE, TOTAL . . . . .	837.26	875.98	658.29	529.37	860.99	290.56	577.43	852.18
GENERAL EXPENDITURE, TOTAL . . . . .	581.06	696.11	602.19	411.61	662.10	221.72	466.20	353.56
CURRENT OPERATION . . . . .	341.41	397.38	441.83	312.19	380.79	185.07	289.62	269.60
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	5.36	-	-	-	-	-	-
LIBRARIES . . . . .	20.59	9.19	15.68	11.55	19.24	-	7.76	3.34
PUBLIC WELFARE . . . . .	.22	.95	-	-	5.66	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	.34	-	.93	-	.56	1.63	2.32
HIGHWAYS . . . . .	70.65	102.31	61.02	45.28	80.33	22.42	54.06	35.43
POLICE PROTECTION . . . . .	102.69	107.85	86.88	87.32	81.25	40.87	52.97	66.40
FIRE PROTECTION . . . . .	53.94	49.60	30.01	33.37	51.45	31.06	47.69	53.96
SEWERAGE . . . . .	87.35	86.98	46.15	31.91	4.69	19.19	81.12	40.75
SANITATION OTHER THAN SEWERAGE . . . . .	39.12	33.14	38.57	37.39	35.58	22.77	16.93	21.86
PARKS AND RECREATION . . . . .	43.21	43.58	56.23	38.48	61.54	6.93	23.96	18.03
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	16.29	29.50	18.88	26.58	47.35	19.32	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	277.40	252.86	205.93	225.83	234.29	118.25	228.58	180.19
TOTAL DEBT . . . . .	1 467.60	1 216.84	806.17	609.22	1 479.89	387.71	1 075.70	1 137.64
LONG-TERM, FULL FAITH AND CREDIT . . . . .	429.66	562.59	512.77	587.17	356.87	1.40	77.42	1.13
LONG-TERM, NONGUARANTEED . . . . .	1 037.95	624.52	293.40	22.05	1 123.03	386.31	998.27	1 136.50

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	California--Continued							
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fountain Valley	Fremont
REVENUE, TOTAL . . . . .	291.02	320.80	328.95	282.78	508.57	721.11	329.37	416.55
GENERAL REVENUE . . . . .	242.29	280.74	327.28	278.02	402.43	650.34	276.56	416.55
INTERGOVERNMENTAL REVENUE . . . . .	49.23	55.85	74.32	94.80	57.44	73.16	61.19	62.99
FROM STATE GOVERNMENT . . . . .	32.86	34.30	52.62	48.08	34.31	37.46	31.33	44.80
FROM FEDERAL GOVERNMENT . . . . .	13.27	11.98	21.70	37.30	21.67	30.24	9.73	18.19
TAXES . . . . .	136.98	165.13	171.67	151.72	217.72	211.25	157.83	180.62
PROPERTY . . . . .	56.71	38.92	40.11	55.50	38.27	83.99	86.03	61.46
OTHER . . . . .	80.27	126.21	131.56	96.22	179.45	127.26	71.80	119.16
CHARGES AND MISCELLANEOUS . . . . .	56.08	59.76	81.29	31.50	127.28	365.93	57.53	172.94
EXPENDITURE, TOTAL . . . . .	338.10	307.50	276.47	269.02	510.01	715.79	344.39	487.87
GENERAL EXPENDITURE, TOTAL . . . . .	293.62	268.89	271.13	263.66	387.08	655.11	292.60	487.87
CURRENT OPERATION . . . . .	246.19	241.01	219.71	250.62	244.56	271.70	213.38	212.22
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	8.99	7.82	-	-	8.66	-	-	.52
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	.82	-	-	-	-	-	-	-
HIGHWAYS . . . . .	18.96	37.20	55.76	25.90	60.60	168.07	53.01	252.62
POLICE PROTECTION . . . . .	67.92	80.06	51.89	70.19	65.90	77.78	71.49	69.53
FIRE PROTECTION . . . . .	49.91	51.06	30.56	43.36	44.20	20.93	39.93	40.71
SEWERAGE . . . . .	-	1.74	32.11	1.38	77.71	2.83	4.65	-
SANITATION OTHER THAN SEWERAGE . . . . .	12.62	2.65	-	1.34	1.76	1.96	18.17	-
PARKS AND RECREATION . . . . .	37.37	20.21	16.54	25.76	20.51	35.55	19.17	40.94
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	24.65	12.27	3.26	23.09	-	44.15	55.11	4.50
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	126.51	177.40	133.45	119.73	157.81	150.72	128.18	124.21
TOTAL DEBT . . . . .	27.36	182.65	19.81	31.10	268.31	2 352.71	4.46	603.57
LONG-TERM, FULL FAITH AND CREDIT . . . . .	-	-	1.29	15.00	46.28	21.87	-	72.45
LONG-TERM, NONGUARANTEED . . . . .	27.36	182.65	18.52	16.10	222.03	2 330.84	4.46	531.12

Item	California--Continued							
	Fresno	Fullerton	Garden Grove	Glendale	Hawthorne	Hayward	Huntington Beach	Inglewood
REVENUE, TOTAL . . . . .	576.80	476.24	347.93	1 016.16	451.19	479.39	413.05	604.50
GENERAL REVENUE . . . . .	491.11	400.08	310.16	566.00	417.78	422.73	379.38	541.75
INTERGOVERNMENTAL REVENUE . . . . .	125.64	85.07	90.48	102.85	98.82	66.25	66.29	106.78
FROM STATE GOVERNMENT . . . . .	53.49	46.37	35.60	35.74	60.17	31.27	28.83	57.46
FROM FEDERAL GOVERNMENT . . . . .	66.19	25.25	48.54	55.22	27.06	33.72	28.55	41.21
TAXES . . . . .	223.64	201.84	171.44	225.46	176.06	229.86	232.00	272.55
PROPERTY . . . . .	76.90	95.96	78.61	71.93	50.49	81.34	89.74	74.89
OTHER . . . . .	146.74	105.88	92.83	153.54	125.57	148.52	142.26	197.67
CHARGES AND MISCELLANEOUS . . . . .	141.83	113.16	48.23	237.69	142.89	126.61	81.09	162.42
EXPENDITURE, TOTAL . . . . .	596.91	450.24	343.53	959.21	454.32	455.11	407.82	583.68
GENERAL EXPENDITURE, TOTAL . . . . .	464.94	388.36	301.08	500.84	466.25	393.96	371.29	508.89
CURRENT OPERATION . . . . .	403.52	303.24	227.51	390.67	396.71	324.57	302.68	425.91
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	16.23	-	25.58	-	11.43	13.92	13.72
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	9.61	.04	-	-	-	-
HIGHWAYS . . . . .	57.17	70.39	48.16	78.99	31.42	50.52	47.96	66.63
POLICE PROTECTION . . . . .	104.39	88.34	73.27	90.86	132.58	102.32	91.23	124.01
FIRE PROTECTION . . . . .	53.28	45.43	43.47	81.34	68.74	70.51	49.54	53.00
SEWERAGE . . . . .	45.54	5.67	-	9.65	1.33	30.42	5.65	7.42
SANITATION OTHER THAN SEWERAGE . . . . .	39.89	22.06	1.90	27.06	63.86	3.32	19.32	51.50
PARKS AND RECREATION . . . . .	46.53	35.10	18.53	46.55	21.50	2.35	33.83	36.41
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	12.59	43.48	58.10	34.65	28.37	9.81	22.61	21.23
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	184.51	162.62	207.34	234.38	194.03	197.87	170.72	313.09
TOTAL DEBT . . . . .	142.96	117.21	100.37	543.45	476.46	407.41	258.44	1 009.35
LONG-TERM, FULL FAITH AND CREDIT . . . . .	6.99	6.43	-	125.71	-	218.13	20.96	2.09
LONG-TERM, NONGUARANTEED . . . . .	135.97	110.78	100.37	417.73	476.46	189.28	237.48	1 007.26

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	California--Continued							
	Irvine	La Mesa	Lakewood	Lancaster	Long Beach	Los Angeles	Lynwood	Modesto
REVENUE, TOTAL . . . . .	547.43	318.02	282.16	347.51	1 511.87	1 267.36	304.06	440.00
GENERAL REVENUE . . . . .	547.43	315.63	250.28	347.51	1 045.90	700.76	269.38	411.59
INTERGOVERNMENTAL REVENUE . . . . .	84.05	65.62	68.15	93.04	236.13	132.58	111.56	121.11
FROM STATE GOVERNMENT . . . . .	64.92	44.41	39.72	62.02	109.74	42.76	60.17	56.37
FROM FEDERAL GOVERNMENT . . . . .	9.20	21.21	17.55	15.52	95.10	78.37	32.87	60.77
TAXES . . . . .	341.15	165.59	114.12	133.17	288.85	345.83	94.06	182.68
PROPERTY . . . . .	61.04	42.19	30.01	3.03	110.01	118.88	42.65	37.54
OTHER . . . . .	280.11	123.40	84.11	130.14	178.85	226.95	51.41	145.14
CHARGES AND MISCELLANEOUS . . . . .	122.23	84.42	68.01	121.30	520.91	222.35	63.77	107.81
EXPENDITURE, TOTAL . . . . .	550.50	307.93	284.92	283.65	1 428.43	1 127.08	281.35	407.18
GENERAL EXPENDITURE, TOTAL . . . . .	550.50	300.08	256.09	283.65	916.07	618.02	246.73	359.76
CURRENT OPERATION . . . . .	287.42	227.84	137.72	91.06	692.67	426.74	154.34	285.17
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	4.51	1.54	-	-
LIBRARIES . . . . .	.95	-	-	-	20.50	7.93	-	-
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	15.39	1.53	-	-
HIGHWAYS . . . . .	260.88	54.07	23.48	41.05	44.75	26.15	37.97	49.78
POLICE PROTECTION . . . . .	89.26	54.46	46.30	45.69	153.97	120.59	69.04	79.43
FIRE PROTECTION . . . . .	-	40.67	.01	-	97.38	50.01	44.87	48.85
SEWERAGE . . . . .	-	-	-	-	3.85	41.37	.77	41.27
SANITATION OTHER THAN SEWERAGE . . . . .	24.47	35.20	23.56	4.74	39.68	17.61	11.02	12.20
PARKS AND RECREATION . . . . .	81.45	39.46	78.95	42.96	116.48	35.41	18.44	44.41
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1.95	3.18	27.58	14.40	51.84	31.08	24.64	4.16
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	177.28	156.11	60.02	30.67	327.46	410.47	67.35	193.32
TOTAL DEBT . . . . .	507.28	253.72	126.46	1 162.82	918.22	1 115.82	50.76	115.07
LONG-TERM, FULL FAITH AND CREDIT . . . . .	214.57	-	93.73	-	.81	17.36	12.66	-
LONG-TERM, NONGUARANTEED . . . . .	292.71	253.72	32.73	1 162.82	911.49	1 067.21	38.10	114.73

Item	California--Continued							
	Montebello	Monterey Park	Mountain View	Napa	National City	Newport Beach	Norwalk	Oakland
REVENUE, TOTAL . . . . .	511.17	338.89	693.04	418.88	367.20	752.97	271.96	1 082.52
GENERAL REVENUE . . . . .	480.22	301.30	603.28	322.88	363.53	646.57	259.03	1 028.40
INTERGOVERNMENTAL REVENUE . . . . .	131.99	56.56	44.66	87.65	93.82	45.31	120.24	187.35
FROM STATE GOVERNMENT . . . . .	76.42	25.25	32.62	47.73	65.99	36.69	69.26	66.96
FROM FEDERAL GOVERNMENT . . . . .	43.70	22.49	11.04	39.23	25.95	4.23	36.90	107.02
TAXES . . . . .	263.49	178.73	325.83	177.94	201.63	363.02	88.57	352.48
PROPERTY . . . . .	133.64	93.18	114.90	76.84	57.72	157.86	8.49	148.73
OTHER . . . . .	128.85	85.55	210.92	101.10	143.91	205.16	80.08	203.75
CHARGES AND MISCELLANEOUS . . . . .	84.73	66.01	232.79	57.28	68.08	238.24	50.22	488.57
EXPENDITURE, TOTAL . . . . .	522.66	313.66	566.14	386.06	271.18	730.92	274.89	886.71
GENERAL EXPENDITURE, TOTAL . . . . .	433.16	271.40	497.32	274.80	256.84	691.35	230.88	801.76
CURRENT OPERATION . . . . .	310.60	229.79	387.36	262.62	231.02	508.09	146.85	515.94
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	4.12
LIBRARIES . . . . .	-	11.78	22.68	-	11.38	25.33	-	14.47
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	.67
HIGHWAYS . . . . .	12.47	36.54	78.52	35.22	30.85	122.90	58.79	39.58
POLICE PROTECTION . . . . .	89.26	59.42	84.18	70.43	61.50	172.55	39.01	111.77
FIRE PROTECTION . . . . .	54.62	34.68	60.05	43.85	33.27	85.97	-	71.93
SEWERAGE . . . . .	-	5.27	62.26	-	17.29	13.03	1.04	7.63
SANITATION OTHER THAN SEWERAGE . . . . .	-	20.81	31.87	-	-	21.03	22.38	2.74
PARKS AND RECREATION . . . . .	54.62	20.19	57.54	18.07	23.45	91.50	25.57	95.75
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	112.37	16.13	-	33.86	10.95	-	23.16	63.67
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	240.98	143.09	182.48	139.82	110.96	309.05	62.64	358.58
TOTAL DEBT . . . . .	403.98	296.21	818.90	526.90	28.31	-	-	1 605.02
LONG-TERM, FULL FAITH AND CREDIT . . . . .	403.98	-	182.43	198.05	6.33	-	-	8.24
LONG-TERM, NONGUARANTEED . . . . .	-	296.21	636.47	328.85	21.98	-	-	1 489.43

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	California--Continued							
	Oceanside	Ontario	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona
REVENUE, TOTAL . . . . .	730.89	533.63	438.34	531.12	1 909.33	1 357.27	284.05	866.82
GENERAL REVENUE . . . . .	627.42	458.35	364.59	467.81	817.57	801.47	247.97	816.06
INTERGOVERNMENTAL REVENUE . . . . .	64.02	94.22	59.77	70.29	65.04	191.27	80.73	99.69
FROM STATE GOVERNMENT . . . . .	37.09	54.07	37.58	42.10	26.91	37.07	46.51	25.71
FROM FEDERAL GOVERNMENT . . . . .	26.56	32.35	18.15	28.18	13.72	76.06	33.08	61.27
TAXES . . . . .	210.04	197.21	218.5	213.45	352.06	372.45	111.82	233.08
PROPERTY . . . . .	84.91	82.21	62.3	87.42	77.08	113.37	23.91	85.43
OTHER . . . . .	125.14	115.00	156.24	126.03	274.98	259.08	87.92	147.64
CHARGES AND MISCELLANEOUS . . . . .	353.36	166.92	86.27	184.07	400.47	237.75	55.42	483.29
EXPENDITURE, TOTAL . . . . .	648.19	540.69	411.83	486.28	1 735.90	1 282.19	265.60	857.35
GENERAL EXPENDITURE, TOTAL . . . . .	567.51	483.77	349.73	435.20	910.07	661.38	242.77	800.90
CURRENT OPERATION . . . . .	421.21	354.93	310.90	381.70	786.51	508.35	180.84	371.99
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	10.73	11.70	15.80	7.96	30.60	33.58	-	13.20
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	.99	-	27.27	-	2.81
HIGHWAYS . . . . .	69.67	44.93	52.79	55.53	40.77	97.89	22.45	51.48
POLICE PROTECTION . . . . .	85.14	82.31	87.06	89.09	165.46	114.41	45.71	108.04
FIRE PROTECTION . . . . .	53.91	51.04	64.08	39.93	121.53	63.55	-	76.20
SEWERAGE . . . . .	59.74	32.09	6.06	83.76	74.02	13.10	-	1.49
SANITATION OTHER THAN SEWERAGE . . . . .	49.70	30.29	20.46	35.86	82.76	36.39	2.41	24.10
PARKS AND RECREATION . . . . .	46.00	25.45	30.25	48.31	109.43	86.21	38.94	19.05
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	49.93	14.11	10.49	6.40	8.82	22.15	41.70	59.07
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	174.41	163.27	226.67	204.90	640.85	397.76	60.97	198.35
TOTAL DEBT . . . . .	879.11	587.72	25.63	76.23	428.07	1 064.98	-	4 018.45
LONG-TERM, FULL FAITH AND CREDIT . . . . .	172.59	25.16	2.39	17.08	38.20	54.16	-	19.11
LONG-TERM, NONGUARANTEED . . . . .	706.51	562.56	23.04	59.16	389.86	1 010.82	-	3 999.34

Item	California--Continued							
	Rancho Cucamonga	Redondo Beach	Redwood City	Richmond	Riverside	Sacramento	Salinas	San Bernardino
REVENUE, TOTAL . . . . .	264.39	597.02	707.69	925.34	1 255.12	704.77	410.45	677.72
GENERAL REVENUE . . . . .	264.39	596.87	624.17	917.26	577.33	590.62	410.45	639.64
INTERGOVERNMENTAL REVENUE . . . . .	54.61	67.64	78.22	103.93	167.11	69.48	100.40	83.85
FROM STATE GOVERNMENT . . . . .	48.08	25.26	38.53	49.14	52.27	26.80	68.65	39.87
FROM FEDERAL GOVERNMENT . . . . .	6.52	30.98	24.50	54.79	77.52	35.70	30.42	43.28
TAXES . . . . .	160.08	269.33	323.74	399.61	210.54	301.23	206.13	303.55
PROPERTY . . . . .	34.31	76.10	146.57	240.43	50.60	104.50	47.14	100.92
OTHER . . . . .	125.77	193.23	177.17	159.18	159.94	196.72	158.98	202.63
CHARGES AND MISCELLANEOUS . . . . .	49.70	259.90	222.21	413.73	199.68	219.91	103.93	252.25
EXPENDITURE, TOTAL . . . . .	145.36	572.34	620.00	748.88	1 208.60	614.69	423.82	617.23
GENERAL EXPENDITURE, TOTAL . . . . .	145.36	572.34	534.41	732.36	498.54	535.47	423.82	568.16
CURRENT OPERATION . . . . .	134.62	470.50	396.76	512.16	374.17	438.66	294.02	408.17
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	7.37	22.06	14.87	30.02	20.93	13.20	10.14
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	-	-	3.66
HIGHWAYS . . . . .	36.65	56.02	31.59	41.16	81.77	49.52	61.30	49.01
POLICE PROTECTION . . . . .	49.73	117.08	87.76	87.25	88.72	119.50	95.13	93.74
FIRE PROTECTION . . . . .	-	47.42	67.59	51.97	52.00	72.62	50.00	66.25
SEWERAGE . . . . .	-	4.30	43.86	32.37	43.65	36.03	9.99	43.39
SANITATION OTHER THAN SEWERAGE . . . . .	-	13.22	-.77	-	39.72	54.36	2.65	32.43
PARKS AND RECREATION . . . . .	3.76	23.08	48.54	35.80	51.42	71.09	32.12	28.16
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4.15	38.27	7.61	42.20	19.88	-	52.82	38.47
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	30.72	211.29	127.83	239.48	218.37	306.69	162.36	264.86
TOTAL DEBT . . . . .	145.53	774.31	1 350.44	1 841.70	1 275.03	192.54	215.29	1 425.71
LONG-TERM, FULL FAITH AND CREDIT . . . . .	-	-	565.24	434.69	10.00	37.30	27.71	674.22
LONG-TERM, NONGUARANTEED . . . . .	145.53	774.31	785.20	1 407.01	1 265.03	155.24	187.58	751.49

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	California--Continued							
	San Buenaventura	San Diego	San Francisco	San Jose	San Leandro	San Mateo	Santa Ana	Santa Barbara
REVENUE, TOTAL . . . . .	599.20	655.81	2 744.12	658.41	544.72	496.34	514.87	795.49
GENERAL REVENUE . . . . .	521.99	538.18	2 274.88	584.32	544.72	496.34	463.14	692.26
INTERGOVERNMENTAL REVENUE . . . . .	87.92	141.86	762.92	139.13	69.13	57.15	111.85	71.33
FROM STATE GOVERNMENT . . . . .	54.95	52.67	581.52	58.59	37.67	44.83	41.18	42.74
FROM FEDERAL GOVERNMENT . . . . .	32.42	62.20	177.78	57.51	31.45	12.32	60.32	28.60
TAXES . . . . .	256.80	201.46	745.40	285.50	293.07	290.61	228.76	338.01
PROPERTY . . . . .	63.97	69.06	367.26	89.86	58.11	102.40	76.12	86.83
OTHER . . . . .	192.83	132.40	378.14	195.64	234.96	188.21	152.64	251.18
CHARGES AND MISCELLANEOUS . . . . .	177.27	194.85	766.55	159.69	182.52	148.58	122.52	282.91
EXPENDITURE, TOTAL . . . . .	497.65	567.55	2 329.55	551.88	515.59	474.28	557.96	679.72
GENERAL EXPENDITURE, TOTAL . . . . .	426.31	428.02	1 662.54	523.63	515.59	474.28	510.94	567.20
CURRENT OPERATION . . . . .	305.86	302.68	1 211.85	288.80	453.35	345.83	298.44	463.12
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	40.67	-	-	-	-	-
LIBRARIES . . . . .	-	9.20	18.34	13.06	15.83	19.20	10.75	24.76
PUBLIC WELFARE . . . . .	-	.01	224.39	-	-	-	-	-
HOSPITALS . . . . .	-	-	207.80	-	-	-	-	-
HEALTH . . . . .	-	4.29	107.05	6.74	.11	-	-	-
HIGHWAYS . . . . .	80.63	32.74	14.51	80.30	56.28	99.27	39.92	60.26
POLICE PROTECTION . . . . .	91.93	78.80	147.39	76.79	79.19	89.83	102.71	111.98
FIRE PROTECTION . . . . .	43.65	34.63	82.36	43.83	57.50	58.39	54.52	69.99
SEWERAGE . . . . .	53.57	47.03	103.42	60.59	25.59	56.83	12.54	35.60
SANITATION OTHER THAN SEWERAGE . . . . .	9.91	18.99	8.46	2.44	23.74	3.76	14.61	-
PARKS AND RECREATION . . . . .	48.58	65.50	122.44	38.12	45.69	51.91	32.41	54.59
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	20.25	27.49	78.15	69.85	9.88	2.59	166.00	19.90
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	225.19	192.89	850.23	207.63	237.62	205.86	186.23	271.66
TOTAL DEBT . . . . .	571.63	892.56	1 808.58	578.50	483.52	99.57	574.38	380.12
LONG-TERM, FULL FAITH AND CREDIT . . . . .	57.52	150.61	347.45	233.52	15.26	47.36	171.40	-
LONG-TERM, NONGUARANTEED . . . . .	514.11	738.49	1 461.13	344.99	468.25	52.21	402.98	380.12
	California--Continued							
	Santa Clara	Santa Monica	Santa Rosa	Simi Valley	South Gate	South San Francisco	Stockton	Sunnyvale
REVENUE, TOTAL . . . . .	1 969.77	938.68	669.74	360.50	317.46	813.61	548.71	624.43
GENERAL REVENUE . . . . .	960.23	797.17	561.86	314.27	284.90	813.61	528.06	577.02
INTERGOVERNMENTAL REVENUE . . . . .	162.77	149.65	77.44	78.09	97.35	249.92	101.88	121.73
FROM STATE GOVERNMENT . . . . .	48.76	65.91	44.09	59.83	63.01	130.53	39.64	58.76
FROM FEDERAL GOVERNMENT . . . . .	28.93	67.97	33.35	18.18	24.93	118.19	58.11	49.88
TAXES . . . . .	373.14	350.80	238.74	82.90	125.10	276.36	230.18	243.25
PROPERTY . . . . .	125.80	88.21	61.07	25.69	54.11	90.64	58.68	81.28
OTHER . . . . .	247.34	262.59	177.68	57.21	70.99	185.72	171.50	161.96
CHARGES AND MISCELLANEOUS . . . . .	424.31	296.71	245.69	153.28	62.48	287.33	196.00	212.04
EXPENDITURE, TOTAL . . . . .	1 998.59	907.17	699.65	340.66	265.44	815.16	510.64	545.54
GENERAL EXPENDITURE, TOTAL . . . . .	995.06	672.18	588.11	267.58	220.08	815.16	491.14	513.37
CURRENT OPERATION . . . . .	475.29	585.57	305.21	185.83	214.15	462.20	419.08	378.32
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	21.93	24.53	-	-	-	15.06	26.00	16.91
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	6.10	-	-
HIGHWAYS . . . . .	50.49	46.42	156.74	54.91	33.52	161.56	52.60	82.96
POLICE PROTECTION . . . . .	94.58	105.55	76.60	56.89	82.79	96.31	101.08	70.70
FIRE PROTECTION . . . . .	83.71	47.63	48.63	-	-	85.40	78.08	58.09
SEWERAGE . . . . .	122.38	15.56	61.20	50.48	-	90.80	69.17	66.60
SANITATION OTHER THAN SEWERAGE . . . . .	34.76	43.18	1.97	.92	11.15	5.52	9.57	53.54
PARKS AND RECREATION . . . . .	38.41	66.85	42.01	-	26.34	76.01	38.40	72.07
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	292.32	19.62	15.20	2.62	14.25	125.83	15.84	1.36
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	319.66	409.57	198.16	125.72	134.64	214.42	196.77	204.75
TOTAL DEBT . . . . .	2 480.28	330.74	1 073.02	1 288.51	-	559.80	344.83	494.24
LONG-TERM, FULL FAITH AND CREDIT . . . . .	37.86	-	205.50	-	-	137.65	316.78	221.03
LONG-TERM, NONGUARANTEED . . . . .	2 442.42	200.98	867.52	1 288.51	-	422.15	28.06	273.21

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	California—Continued							
	Thousand Oaks	Torrance	Vallejo	Visalia	Walnut Creek	West Covina	Westminster	Whittier
REVENUE, TOTAL . . . . .	409.94	610.24	399.08	484.79	421.08	402.87	283.86	358.19
GENERAL REVENUE . . . . .	365.80	547.89	323.95	482.16	421.08	375.22	238.52	329.47
INTERGOVERNMENTAL REVENUE . . . . .	72.71	112.02	59.88	74.91	56.09	63.28	70.48	79.00
FROM STATE GOVERNMENT . . . . .	61.97	94.44	32.99	41.27	31.22	33.78	40.21	35.30
FROM FEDERAL GOVERNMENT . . . . .	9.59	40.94	26.89	33.43	9.69	18.40	30.27	33.88
TAXES . . . . .	156.67	346.27	193.09	192.31	248.82	209.85	138.63	155.03
PROPERTY . . . . .	41.27	65.35	71.36	37.08	63.58	72.78	28.48	36.27
OTHER . . . . .	115.39	280.92	121.74	155.23	185.24	137.06	110.15	118.75
CHARGES AND MISCELLANEOUS . . . . .	136.43	89.61	70.98	214.94	116.17	102.09	29.41	95.44
EXPENDITURE, TOTAL . . . . .	338.82	571.89	385.31	386.72	332.34	370.68	263.42	364.37
GENERAL EXPENDITURE, TOTAL . . . . .	290.27	479.01	274.90	381.95	332.34	346.46	223.73	342.20
CURRENT OPERATION . . . . .	229.26	425.04	239.03	296.95	247.24	266.97	205.02	233.09
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	21.93	20.87	5.83	-	-	-	-	16.16
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	.33	-	-	-	-	-	-
HIGHWAYS . . . . .	33.13	49.70	41.97	55.22	88.74	45.45	37.80	62.34
POLICE PROTECTION . . . . .	49.45	143.69	86.81	63.92	80.41	84.13	80.99	83.52
FIRE PROTECTION . . . . .	-	74.25	62.53	23.72	-	47.90	53.17	1.64
SEWERAGE . . . . .	53.34	-	-	29.81	-	.37	-	2.95
SANITATION OTHER THAN SEWERAGE . . . . .	.67	22.39	-	22.95	-	-	3.72	20.20
PARKS AND RECREATION . . . . .	11.11	49.48	4.84	41.91	73.23	25.89	16.57	37.14
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6.22	10.39	17.35	46.02	.53	51.92	-	43.25
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	76.52	424.80	145.25	183.55	163.28	131.69	171.21	143.36
TOTAL DEBT . . . . .	129.36	334.71	230.10	-	197.58	352.34	20.25	58.50
LONG-TERM, FULL FAITH AND CREDIT . . . . .	37.84	47.79	22.25	-	58.14	155.50	-	26.79
LONG-TERM, NONGUARANTEED . . . . .	91.52	286.91	207.84	-	139.44	197.04	20.25	31.71
	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Greeley	Lakewood
REVENUE, TOTAL . . . . .	415.49	809.95	671.10	1 664.24	1 499.36	1 033.74	537.10	307.41
GENERAL REVENUE . . . . .	336.34	742.72	586.70	683.59	1 336.62	523.42	439.59	294.92
INTERGOVERNMENTAL REVENUE . . . . .	45.73	50.96	71.90	76.81	272.21	91.40	65.46	62.34
FROM STATE GOVERNMENT . . . . .	17.53	26.14	31.48	18.81	175.15	15.45	22.04	21.85
FROM FEDERAL GOVERNMENT . . . . .	17.96	20.12	29.06	50.54	93.62	70.91	38.24	12.94
TAXES . . . . .	194.93	443.76	351.98	213.88	511.19	266.45	258.61	204.05
PROPERTY . . . . .	26.54	55.79	62.49	47.10	153.70	61.93	42.20	18.25
OTHER . . . . .	168.39	387.97	289.49	166.78	357.49	204.53	216.40	185.79
CHARGES AND MISCELLANEOUS . . . . .	95.68	248.00	162.82	392.90	553.22	165.57	115.53	28.54
EXPENDITURE, TOTAL . . . . .	408.72	751.44	610.36	1 636.00	1 355.45	979.31	553.98	289.51
GENERAL EXPENDITURE, TOTAL . . . . .	274.71	566.52	534.59	569.61	1 156.22	527.74	461.20	283.58
CURRENT OPERATION . . . . .	200.81	365.62	404.42	437.38	877.84	306.75	298.94	207.84
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	17.22	21.91	-	21.70	11.32	5.14	-
PUBLIC WELFARE . . . . .	7.69	.73	13.90	1.61	153.11	-	.26	-
HOSPITALS . . . . .	-	-	-	160.00	121.32	-	-	-
HEALTH . . . . .	-	3.41	3.48	2.49	62.63	-	.97	-
HIGHWAYS . . . . .	31.70	97.89	83.31	46.96	52.36	49.30	52.67	56.60
POLICE PROTECTION . . . . .	55.78	80.24	65.76	66.60	143.18	61.53	75.12	75.73
FIRE PROTECTION . . . . .	-	54.70	38.07	39.25	64.26	60.35	37.18	-
SEWERAGE . . . . .	32.52	56.84	28.47	85.60	65.86	75.50	67.60	11.99
SANITATION OTHER THAN SEWERAGE . . . . .	1.75	3.04	2.02	-	29.25	-	2.52	2.96
PARKS AND RECREATION . . . . .	31.85	58.72	88.50	41.90	77.45	97.34	53.36	28.69
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	37.74	7.32	6.57	2.61	19.23	16.37	82.58	5.89
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	122.74	280.25	257.55	403.45	575.71	305.37	206.81	116.52
TOTAL DEBT . . . . .	657.79	2 222.83	311.44	1 423.96	1 276.95	712.08	724.83	148.91
LONG-TERM, FULL FAITH AND CREDIT . . . . .	657.79	749.41	262.11	179.98	705.17	219.02	527.83	122.24
LONG-TERM, NONGUARANTEED . . . . .	-	1 473.41	45.33	1 241.70	571.77	493.07	197.00	26.67

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Connecticut--Continued			Delaware	District of Columbia	Florida		
	Waterbury	West Hartford town	West Haven	Wilmington	Washington	Boca Raton	Clearwater	Daytona Beach
REVENUE, TOTAL . . . . .	1 197.18	1 281.28	816.84	1 302.36	4 411.36	834.13	876.84	768.12
GENERAL REVENUE . . . . .	1 072.43	1 225.68	816.84	1 106.56	4 067.22	600.13	626.76	596.08
INTERGOVERNMENTAL REVENUE . . . . .	462.37	140.50	216.84	288.24	1 441.23	123.75	101.79	108.30
FROM STATE GOVERNMENT . . . . .	345.18	123.25	198.51	37.38	-	55.17	55.66	59.42
FROM FEDERAL GOVERNMENT . . . . .	115.43	17.25	18.33	250.86	1 412.16	24.45	20.83	42.52
TAXES . . . . .	530.62	964.50	558.92	442.34	2 262.25	361.43	228.85	196.80
PROPERTY . . . . .	520.33	955.67	556.92	147.16	627.46	205.89	102.42	87.92
OTHER . . . . .	10.29	8.83	2.00	295.18	1 634.79	155.53	126.43	108.88
CHARGES AND MISCELLANEOUS . . . . .	79.44	120.68	41.08	375.97	363.73	114.95	296.13	290.99
EXPENDITURE, TOTAL . . . . .	1 238.61	1 214.18	770.37	1 391.21	4 433.01	1 107.19	773.10	741.10
GENERAL EXPENDITURE, TOTAL . . . . .	1 090.27	1 180.63	770.37	1 248.66	3 972.97	676.64	618.20	535.62
CURRENT OPERATION . . . . .	1 029.94	1 079.63	719.89	798.69	3 142.71	468.45	463.10	449.86
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	443.42	552.40	382.01	-	730.82	-	-	-
LIBRARIES . . . . .	8.33	26.53	8.93	-	21.68	21.93	13.80	-
PUBLIC WELFARE . . . . .	73.79	14.02	10.15	-	678.48	-	.58	.58
HOSPITALS . . . . .	-	-	-	-	240.98	-	-	-
HEALTH . . . . .	14.73	10.45	4.36	-	126.10	-	-	1.30
HIGHWAYS . . . . .	22.10	69.23	40.91	35.77	114.01	64.55	76.25	63.47
POLICE PROTECTION . . . . .	81.89	113.39	75.21	151.77	262.86	98.20	97.05	136.55
FIRE PROTECTION . . . . .	79.22	77.35	-	112.11	92.01	88.97	47.41	58.95
SEWERAGE . . . . .	35.12	49.85	57.42	251.72	127.76	-	112.42	43.24
SANITATION OTHER THAN SEWERAGE . . . . .	25.36	40.34	7.73	47.36	51.55	57.09	59.78	48.70
PARKS AND RECREATION . . . . .	28.96	41.26	21.34	50.26	63.95	104.78	79.70	83.35
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	47.38	11.40	-	110.36	189.00	18.86	7.36	7.40
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	719.56	659.46	428.71	463.27	1 674.36	388.44	308.64	310.82
TOTAL DEBT . . . . .	733.85	429.69	390.74	1 906.79	3 346.22	1 470.76	764.99	689.19
LONG-TERM, FULL FAITH AND CREDIT . . . . .	442.82	291.68	182.97	1 658.49	2 591.16	1 127.86	61.06	-
LONG-TERM, NONGUARANTEED . . . . .	-	-	100.30	248.30	679.44	342.91	703.93	689.19
Florida--Continued								
	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville	Lakeland	Largo	Miami
REVENUE, TOTAL . . . . .	994.85	1 793.79	534.51	583.29	1 433.53	4 704.74	411.69	672.11
GENERAL REVENUE . . . . .	813.21	496.36	419.90	478.18	647.24	2 066.35	411.69	565.71
INTERGOVERNMENTAL REVENUE . . . . .	225.96	95.44	92.24	92.31	190.19	120.32	95.89	141.46
FROM STATE GOVERNMENT . . . . .	57.76	57.86	64.89	57.45	112.05	67.93	61.10	68.50
FROM FEDERAL GOVERNMENT . . . . .	160.42	31.22	26.62	23.40	77.92	48.87	10.31	62.92
TAXES . . . . .	304.36	123.39	218.71	214.75	205.20	95.16	99.80	324.66
PROPERTY . . . . .	150.10	59.32	128.06	98.66	137.39	37.77	14.68	210.51
OTHER . . . . .	154.26	64.07	90.65	116.09	67.82	57.39	85.12	114.15
CHARGES AND MISCELLANEOUS . . . . .	282.89	277.53	108.95	171.13	251.84	1 850.87	216.00	99.59
EXPENDITURE, TOTAL . . . . .	931.18	1 782.57	435.55	537.09	1 464.99	4 850.00	376.14	584.49
GENERAL EXPENDITURE, TOTAL . . . . .	597.01	500.19	369.98	418.78	636.15	2 132.79	376.14	535.52
CURRENT OPERATION . . . . .	507.37	396.64	314.82	403.83	488.72	1 903.97	287.26	393.86
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	.01	-	-	.22
LIBRARIES . . . . .	-	15.08	5.41	-	6.63	9.62	9.76	-
PUBLIC WELFARE . . . . .	-	-	-	.66	12.15	-	-	5.37
HOSPITALS . . . . .	-	-	-	-	1.15	1 568.80	-	.47
HEALTH . . . . .	2.27	-	-	-	12.78	2.84	-	.44
HIGHWAYS . . . . .	25.67	48.98	13.67	34.31	51.90	67.66	19.49	31.75
POLICE PROTECTION . . . . .	154.94	105.93	84.80	125.35	76.17	83.03	58.07	117.77
FIRE PROTECTION . . . . .	65.93	49.32	52.05	70.27	46.40	51.44	28.97	77.91
SEWERAGE . . . . .	50.48	73.64	35.60	41.06	47.55	29.08	52.37	10.89
SANITATION OTHER THAN SEWERAGE . . . . .	21.82	-	40.83	29.03	25.46	36.38	31.60	52.15
PARKS AND RECREATION . . . . .	74.17	21.33	28.99	39.75	39.36	113.62	30.74	71.14
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	19.54	-	2.46	3.53	56.50	13.84	4.16	13.35
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	396.03	364.73	183.82	317.08	286.94	1 259.27	178.61	265.11
TOTAL DEBT . . . . .	786.71	6 693.01	106.91	336.81	2 466.06	9 627.42	578.40	564.79
LONG-TERM, FULL FAITH AND CREDIT . . . . .	114.44	22.52	-	53.38	174.65	-	-	501.06
LONG-TERM, NONGUARANTEED . . . . .	672.27	6 670.49	106.91	283.43	1 779.27	9 627.42	578.40	63.73

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Florida--Continued							
	Miami Beach	Orlando	Pensacola	Plantation	Pompano Beach	St. Petersburg	Sarasota	Tallahassee
REVENUE, TOTAL . . . . .	891.76	2 912.93	1 154.97	469.11	761.06	705.64	847.01	1 712.64
GENERAL REVENUE . . . . .	857.58	1 497.02	570.01	391.75	632.97	572.31	653.30	584.15
INTERGOVERNMENTAL REVENUE . . . . .	101.78	237.08	137.40	67.32	80.45	137.89	115.14	131.93
FROM STATE GOVERNMENT . . . . .	56.83	91.65	72.31	53.64	53.50	67.20	70.00	60.57
FROM FEDERAL GOVERNMENT . . . . .	43.18	79.03	50.25	7.11	19.97	58.69	32.65	64.15
TAXES . . . . .	510.47	239.14	135.58	186.88	297.37	178.72	252.27	98.97
PROPERTY . . . . .	325.20	94.95	22.00	50.40	172.15	95.94	116.98	35.78
OTHER . . . . .	185.27	144.20	113.59	128.48	125.22	82.79	135.29	63.19
CHARGES AND MISCELLANEOUS . . . . .	245.33	1 020.80	297.03	137.55	255.15	255.69	285.89	353.26
EXPENDITURE, TOTAL . . . . .	874.57	2 891.41	1 272.64	504.34	702.08	609.06	737.18	1 569.07
GENERAL EXPENDITURE, TOTAL . . . . .	831.97	1 157.80	738.38	315.63	589.03	478.30	612.87	563.70
CURRENT OPERATION . . . . .	719.19	707.96	506.27	210.13	534.82	390.33	530.06	401.34
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	7.92	.30	18.40	5.55	16.28	6.31	-	-
PUBLIC WELFARE . . . . .	1.20	-	-	-	.53	-	-	12.16
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	1.89	-	2.83	-	-	-	-	.31
HIGHWAYS . . . . .	19.92	44.13	35.36	26.30	30.98	47.41	54.31	62.82
POLICE PROTECTION . . . . .	135.85	140.24	88.71	76.04	141.91	87.60	118.70	70.84
FIRE PROTECTION . . . . .	45.83	90.75	84.34	12.00	59.14	32.33	102.15	36.56
SEWERAGE . . . . .	50.03	195.78	-	-	88.07	35.19	45.52	81.37
SANITATION OTHER THAN SEWERAGE . . . . .	32.78	42.80	98.36	-	43.37	55.69	52.24	39.41
PARKS AND RECREATION . . . . .	143.63	55.21	58.80	68.85	62.05	63.71	108.55	49.27
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	15.67	18.07	16.53	-	4.29	30.02	15.37	1.31
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	395.68	423.40	368.17	151.22	350.28	248.74	349.74	310.82
TOTAL DEBT . . . . .	834.93	5 176.60	1 555.87	1 542.35	529.55	577.39	726.12	3 797.86
LONG-TERM, FULL FAITH AND CREDIT . . . . .	754.36	-	-	-	10.51	133.91	141.31	-
LONG-TERM, NONGUARANTEED . . . . .	80.57	5 176.60	1 555.87	1 542.35	519.04	443.48	584.81	3 797.86
	Florida--Continued				Georgia			Hawaii
	Tampa	West Palm Beach	Albany	Atlanta	Columbus	Macon	Savannah	Honolulu
REVENUE, TOTAL . . . . .	839.81	819.88	1 219.40	1 258.1	469.47	413.76	494.62	628.57
GENERAL REVENUE . . . . .	660.28	642.91	373.57	1 070.54	385.44	382.10	413.76	550.46
INTERGOVERNMENTAL REVENUE . . . . .	190.41	100.80	117.50	205.00	82.31	92.76	179.41	120.16
FROM STATE GOVERNMENT . . . . .	79.48	61.74	10.32	43.23	12.40	20.38	15.28	23.76
FROM FEDERAL GOVERNMENT . . . . .	88.07	34.46	40.58	137.23	67.84	59.81	72.50	95.57
TAXES . . . . .	226.75	264.34	115.66	398.78	262.49	234.80	127.42	334.77
PROPERTY . . . . .	85.18	138.05	70.13	203.96	90.89	62.32	56.73	271.48
OTHER . . . . .	141.57	126.29	45.53	194.82	171.59	172.48	70.69	63.29
CHARGES AND MISCELLANEOUS . . . . .	243.12	277.77	140.40	466.76	40.64	55.14	106.93	95.54
EXPENDITURE, TOTAL . . . . .	887.81	822.29	1 132.64	1 086.03	394.45	423.73	521.53	601.19
GENERAL EXPENDITURE, TOTAL . . . . .	756.86	609.47	378.29	914.06	327.41	411.21	454.44	454.75
CURRENT OPERATION . . . . .	478.06	526.41	293.36	510.42	238.01	317.49	372.91	365.27
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	13.14	-	-	-	-
LIBRARIES . . . . .	18.54	7.14	-	10.45	-	-	-	-
PUBLIC WELFARE . . . . .	-	-	-	6.07	.79	-	3.88	-
HOSPITALS . . . . .	-	-	-	-	12.91	-	-	-
HEALTH . . . . .	.03	-	.97	.58	4.90	-	-	5.99
HIGHWAYS . . . . .	40.02	44.74	18.52	45.99	35.88	29.78	33.95	46.63
POLICE PROTECTION . . . . .	117.98	105.70	62.89	90.57	44.89	76.38	76.54	75.38
FIRE PROTECTION . . . . .	59.68	52.46	43.99	56.43	31.05	65.27	38.02	35.97
SEWERAGE . . . . .	118.08	64.37	27.67	151.57	-	-	24.02	47.99
SANITATION OTHER THAN SEWERAGE . . . . .	40.12	48.82	41.92	40.49	15.96	31.74	40.80	18.45
PARKS AND RECREATION . . . . .	75.43	64.10	28.54	54.72	9.93	38.00	36.14	47.97
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	21.67	-	29.07	51.86	18.65	33.73	48.66	20.45
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	317.16	334.95	219.56	303.37	172.19	177.07	181.00	258.03
TOTAL DEBT . . . . .	1 969.94	643.07	109.06	2 435.27	352.24	240.45	278.99	319.49
LONG-TERM, FULL FAITH AND CREDIT . . . . .	-	169.98	36.33	393.66	63.07	157.75	107.02	304.53
LONG-TERM, NONGUARANTEED . . . . .	1 969.94	473.09	72.73	2 041.62	289.16	82.70	171.96	14.96

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Idaho	Illinois						
	Boise City	Arlington Heights	Aurora	Champaign	Chicago	Cicero	Decatur	Des Plaines
REVENUE, TOTAL . . . . .	411.89	538.09	391.81	945.57	828.40	329.02	521.93	465.24
GENERAL REVENUE . . . . .	408.11	403.07	330.63	916.30	679.82	241.77	422.40	352.88
INTERGOVERNMENTAL REVENUE . . . . .	84.96	57.47	83.11	79.10	236.96	54.37	87.41	52.57
FROM STATE GOVERNMENT . . . . .	19.45	42.21	50.82	42.86	87.19	45.37	43.54	41.29
FROM FEDERAL GOVERNMENT . . . . .	65.52	15.26	30.35	31.06	143.02	9.00	31.02	11.28
TAXES . . . . .	128.09	248.48	196.53	227.53	354.20	156.31	164.18	219.09
PROPERTY . . . . .	107.82	129.18	125.78	85.12	134.73	97.67	63.49	101.99
OTHER . . . . .	17.28	119.30	70.76	142.41	219.47	58.64	100.69	117.10
CHARGES AND MISCELLANEOUS . . . . .	198.06	97.13	50.98	609.67	88.66	31.09	170.80	81.22
EXPENDITURE, TOTAL . . . . .	440.63	414.63	379.47	922.01	774.10	298.19	381.00	364.39
GENERAL EXPENDITURE, TOTAL . . . . .	415.59	358.58	313.42	913.00	671.00	206.19	306.30	288.41
CURRENT OPERATION . . . . .	311.54	245.00	226.82	798.14	520.16	199.82	186.50	266.10
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	7.73	-	-	-
LIBRARIES . . . . .	9.50	42.01	10.35	22.91	13.50	5.99	11.48	21.88
PUBLIC WELFARE . . . . .	-	-	-	22.84	22.96	3.32	-	-
HOSPITALS . . . . .	-	-	-	517.23	-	-	-	-
HEALTH . . . . .	-	4.11	-	.22	17.34	2.23	-	2.02
HIGHWAYS . . . . .	4.55	33.86	77.29	82.97	44.49	41.33	39.69	47.46
POLICE PROTECTION . . . . .	54.42	61.81	66.72	77.12	156.74	49.58	42.92	69.32
FIRE PROTECTION . . . . .	52.91	44.42	54.30	42.36	55.49	32.02	38.69	56.14
SEWERAGE . . . . .	61.87	-	-	9.34	20.30	5.07	-	1.24
SANITATION OTHER THAN SEWERAGE . . . . .	35.01	-	13.82	5.76	30.58	1.64	1.97	17.38
PARKS AND RECREATION . . . . .	35.63	-	10.46	30.57	4.56	-	.38	-
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	13.25	9.18	8.94	7.25	41.48	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	152.62	197.30	184.25	363.69	386.73	116.89	136.93	173.37
TOTAL DEBT . . . . .	219.60	986.11	237.00	164.00	502.51	104.72	880.48	493.90
LONG-TERM, FULL FAITH AND CREDIT . . . . .	3.92	594.63	149.64	68.82	159.30	-	220.42	87.05
LONG-TERM, NONGUARANTEED . . . . .	112.99	391.49	87.36	95.19	303.47	58.91	660.07	406.85
		Illinois—Continued						
	East St. Louis	Elgin	Evanston	Joliet	Mount Prospect	Oak Lawn	Oak Park	Peoria
REVENUE, TOTAL . . . . .	388.23	472.22	733.33	841.43	385.84	457.37	539.88	442.98
GENERAL REVENUE . . . . .	362.81	365.92	618.17	701.22	307.15	356.86	479.81	402.51
INTERGOVERNMENTAL REVENUE . . . . .	168.79	74.50	89.16	79.53	53.71	48.53	92.62	66.64
FROM STATE GOVERNMENT . . . . .	46.95	45.74	48.44	46.51	39.37	40.38	42.67	49.84
FROM FEDERAL GOVERNMENT . . . . .	121.84	28.34	39.67	33.02	13.24	8.15	38.96	16.80
TAXES . . . . .	116.84	189.48	399.67	262.55	206.41	216.18	281.00	245.11
PROPERTY . . . . .	53.26	114.23	253.16	150.28	114.60	105.90	150.50	142.49
OTHER . . . . .	63.58	75.26	146.50	112.27	91.80	110.27	130.50	102.62
CHARGES AND MISCELLANEOUS . . . . .	77.18	101.95	129.34	359.14	47.03	92.15	106.19	90.75
EXPENDITURE, TOTAL . . . . .	343.40	443.74	680.27	560.12	330.96	470.87	537.23	554.58
GENERAL EXPENDITURE, TOTAL . . . . .	323.94	313.96	560.36	472.08	279.99	311.86	471.11	533.36
CURRENT OPERATION . . . . .	206.70	246.08	466.96	302.03	229.61	249.06	397.03	350.59
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	5.75	-	24.08	8.62	24.13	24.91	22.12	16.40
PUBLIC WELFARE . . . . .	8.43	-	16.47	-	-	1.38	-	2.02
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	.64	-	20.74	-	1.50	-	8.27	.65
HIGHWAYS . . . . .	29.73	28.65	35.36	71.99	36.17	76.18	41.92	74.08
POLICE PROTECTION . . . . .	38.35	79.28	85.74	72.39	47.51	58.78	113.70	71.75
FIRE PROTECTION . . . . .	30.65	56.53	52.54	53.56	53.61	55.09	53.92	53.75
SEWERAGE . . . . .	22.48	9.16	8.31	26.71	5.04	9.35	14.21	5.59
SANITATION OTHER THAN SEWERAGE . . . . .	18.36	12.17	22.56	16.18	22.23	21.80	24.05	23.89
PARKS AND RECREATION . . . . .	8.56	29.89	61.42	1.36	.61	-	39.93	.65
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	79.69	9.58	17.19	16.09	17.24	-	49.84	77.65
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	125.46	233.20	261.37	210.23	130.29	168.59	241.77	189.73
TOTAL DEBT . . . . .	297.67	797.79	1 066.02	1 819.49	356.40	489.85	396.19	1 138.45
LONG-TERM, FULL FAITH AND CREDIT . . . . .	144.68	470.71	545.13	193.55	121.45	120.39	202.52	502.29
LONG-TERM, NONGUARANTEED . . . . .	149.57	327.08	520.89	1 625.94	234.95	273.64	147.60	544.55

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Illinois--Continued					Indiana		
	Rockford	Schaumburg	Skokie	Springfield	Waukegan	Anderson	Bloomington	Evansville
REVENUE, TOTAL . . . . .	460.21	457.47	498.59	1 284.44	561.28	924.15	483.85	511.01
GENERAL REVENUE . . . . .	381.06	335.91	388.38	463.72	465.50	432.81	419.79	429.12
INTERGOVERNMENTAL REVENUE . . . . .	119.15	45.83	64.32	91.89	85.48	156.93	147.93	163.39
FROM STATE GOVERNMENT . . . . .	75.98	36.52	47.30	53.97	59.28	71.30	62.27	59.15
FROM FEDERAL GOVERNMENT . . . . .	41.15	6.67	17.02	37.24	26.01	80.74	75.77	101.16
TAXES . . . . .	206.77	218.49	290.90	210.34	223.08	155.82	104.25	135.15
PROPERTY . . . . .	115.14	-	169.28	97.23	76.15	154.26	102.44	133.63
OTHER . . . . .	91.63	218.49	121.62	113.10	146.89	1.56	1.81	1.53
CHARGES AND MISCELLANEOUS . . . . .	55.15	71.58	33.16	161.50	156.94	120.05	167.61	130.58
EXPENDITURE, TOTAL . . . . .	393.46	430.97	402.44	1 151.23	590.28	877.45	439.21	514.98
GENERAL EXPENDITURE, TOTAL . . . . .	329.46	334.26	334.77	349.58	500.13	368.99	364.41	420.66
CURRENT OPERATION . . . . .	258.63	279.48	279.96	282.45	230.97	333.59	255.80	376.47
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	4.51
LIBRARIES . . . . .	14.11	-	31.37	27.97	18.85	-	-	2.13
PUBLIC WELFARE . . . . .	-	-	7.56	.10	-	-	2.81	.37
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	.19	6.29	5.45	17.48	-	.84	6.88	13.07
HIGHWAYS . . . . .	60.42	104.50	35.42	32.09	88.68	32.31	23.70	40.97
POLICE PROTECTION . . . . .	67.49	75.03	71.55	69.28	70.26	60.03	34.03	47.78
FIRE PROTECTION . . . . .	53.18	61.01	61.12	54.06	42.82	55.06	29.97	43.12
SEWERAGE . . . . .	7.78	8.68	-	1.18	-	57.81	105.12	45.57
SANITATION OTHER THAN SEWERAGE . . . . .	19.72	-	22.71	-	1.92	14.19	7.30	-
PARKS AND RECREATION . . . . .	-	-	.42	14.24	.59	21.64	29.69	20.23
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	14.70	10.81	10.06	21.01	14.91	24.49	.32	15.19
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	156.16	183.16	171.08	344.59	144.78	224.80	158.32	168.18
TOTAL DEBT . . . . .	297.88	62.77	75.23	2 437.71	1 151.94	487.76	547.20	342.84
LONG-TERM, FULL FAITH AND CREDIT . . . . .	57.85	-	74.04	286.91	149.88	115.29	33.74	124.19
LONG-TERM, NONGUARANTEED . . . . .	240.03	62.77	1.19	2 150.80	1 002.06	372.47	513.45	218.65
	Indiana--Continued							
	Fort Wayne	Gary	Hammond	Indianapolis	Muncie	South Bend	Terre Haute	Iowa Cedar Rapids
REVENUE, TOTAL . . . . .	557.47	550.38	498.10	771.15	323.18	531.94	401.11	856.20
GENERAL REVENUE . . . . .	435.53	544.62	458.49	750.86	312.28	464.98	397.65	765.92
INTERGOVERNMENTAL REVENUE . . . . .	162.98	210.42	164.79	262.80	91.99	177.22	156.64	198.49
FROM STATE GOVERNMENT . . . . .	68.39	79.30	95.01	172.17	49.33	71.45	67.43	72.97
FROM FEDERAL GOVERNMENT . . . . .	94.49	130.95	69.78	89.26	39.23	101.97	85.41	117.65
TAXES . . . . .	149.75	152.80	168.47	258.77	159.65	186.24	143.32	240.31
PROPERTY . . . . .	149.31	151.35	165.26	239.49	158.81	181.74	141.90	231.07
OTHER . . . . .	.44	1.46	3.21	19.28	.83	4.89	1.43	9.24
CHARGES AND MISCELLANEOUS . . . . .	122.80	181.41	125.23	229.29	60.64	101.52	97.68	327.12
EXPENDITURE, TOTAL . . . . .	661.19	533.24	642.95	805.99	365.77	590.65	365.76	689.88
GENERAL EXPENDITURE, TOTAL . . . . .	516.13	518.60	596.74	745.03	320.21	516.48	349.74	591.65
CURRENT OPERATION . . . . .	335.31	433.32	358.61	468.53	300.79	453.77	319.02	416.06
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	3.10	-	.42	-	-
LIBRARIES . . . . .	-	-	-	-	-	-	-	13.36
PUBLIC WELFARE . . . . .	-	2.05	.81	66.64	-	2.49	-	-
HOSPITALS . . . . .	-	-	-	118.65	-	-	-	-
HEALTH . . . . .	7.28	8.67	5.00	25.85	.54	4.47	-	-
HIGHWAYS . . . . .	38.58	34.61	44.59	45.26	50.75	29.23	28.66	74.26
POLICE PROTECTION . . . . .	53.09	41.73	60.28	65.84	36.41	63.16	40.86	67.82
FIRE PROTECTION . . . . .	39.68	39.40	46.83	30.70	31.08	47.47	43.45	44.30
SEWERAGE . . . . .	75.77	42.89	127.74	62.93	36.15	59.74	30.28	107.38
SANITATION OTHER THAN SEWERAGE . . . . .	.60	13.75	15.73	12.64	24.46	6.98	6.10	23.55
PARKS AND RECREATION . . . . .	35.29	24.16	22.11	27.56	8.81	47.71	22.62	5.79
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	9.92	1.15	58.88	19.52	28.35	111.63	58.15	4.29
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	222.37	205.36	180.13	274.73	165.65	248.18	142.96	241.10
TOTAL DEBT . . . . .	486.37	1 119.39	573.58	596.10	96.74	278.98	441.07	1 103.39
LONG-TERM, FULL FAITH AND CREDIT . . . . .	168.58	260.84	446.74	483.22	78.40	160.65	-	359.95
LONG-TERM, NONGUARANTEED . . . . .	317.78	858.54	126.84	112.87	18.34	118.33	441.07	743.44

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Louisiana--Continued							
	Baton Rouge	Bossier City	Kenner	Lafayette	Lake Charles	Monroe	New Orleans	
REVENUE, TOTAL . . . . .	1 069.38	981.94	329.75	2 390.44	409.89	889.68	1 061.78	
GENERAL REVENUE . . . . .	985.59	929.47	328.77	860.69	403.65	825.70	964.64	
INTERGOVERNMENTAL REVENUE . . . . .	143.19	221.88	144.39	103.14	111.77	167.27	279.40	
FROM STATE GOVERNMENT . . . . .	64.66	60.32	22.44	30.05	36.32	26.94	101.56	
FROM FEDERAL GOVERNMENT . . . . .	78.40	160.56	50.46	70.54	66.90	135.27	177.71	
TAXES . . . . .	300.93	197.18	90.93	233.77	207.11	365.84	415.23	
PROPERTY . . . . .	74.17	50.22	61.27	46.31	62.29	84.28	127.29	
OTHER . . . . .	226.76	146.96	29.66	187.46	144.81	281.56	287.94	
CHARGES AND MISCELLANEOUS . . . . .	541.46	510.40	93.45	523.78	84.77	292.59	270.00	
EXPENDITURE, TOTAL . . . . .	693.63	895.94	284.57	2 705.30	390.41	988.73	978.86	
GENERAL EXPENDITURE, TOTAL . . . . .	655.91	840.89	284.26	1 000.91	370.07	870.13	883.33	
CURRENT OPERATION . . . . .	452.09	560.59	234.52	420.84	272.33	421.81	638.61	
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	
LIBRARIES . . . . .	6.87	-	-	-	-	-	6.82	
PUBLIC WELFARE . . . . .	3.85	-	-	1.73	1.11	-	16.54	
HOSPITALS . . . . .	31.84	372.50	-	-	-	-	-	
HEALTH . . . . .	17.81	-	.60	-	-	47.13	20.70	
HIGHWAYS . . . . .	75.50	22.86	22.17	198.53	59.43	75.28	78.88	
POLICE PROTECTION . . . . .	72.82	108.12	50.31	52.84	46.17	67.03	92.84	
FIRE PROTECTION . . . . .	34.74	38.84	26.42	49.77	38.52	70.74	53.71	
SEWERAGE . . . . .	28.71	88.63	45.89	83.37	37.46	225.64	93.32	
SANITATION OTHER THAN SEWERAGE . . . . .	32.59	24.27	17.83	36.85	27.44	30.17	31.26	
PARKS AND RECREATION . . . . .	35.11	21.30	29.56	39.66	45.13	77.72	41.10	
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	10.57	15.96	22.55	28.96	33.98	82.02	96.02	
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	272.73	338.41	116.12	260.73	164.89	232.78	327.89	
TOTAL DEBT . . . . .	1 697.36	522.89	193.37	6 160.08	125.95	1 994.88	1 333.75	
LONG-TERM, FULL FAITH AND CREDIT . . . . .	125.44	641.51	68.35	263.26	75.27	237.81	537.84	
LONG-TERM, NONGUARANTEED . . . . .	1 548.16	881.37	97.80	5 853.11	50.68	1 757.07	738.38	
	Louisiana--Continued	Maine	Maryland	Massachusetts				
	Shreveport	Portland	Baltimore	Boston	Brockton	Brookline town	Cambridge	Chicopee
REVENUE, TOTAL . . . . .	598.75	1 237.08	1 884.84	1 980.63	996.66	1 375.52	1 814.53	1 276.39
GENERAL REVENUE . . . . .	515.75	1 237.08	1 733.50	1 821.82	913.90	1 265.49	1 691.45	816.70
INTERGOVERNMENTAL REVENUE . . . . .	79.79	334.02	912.77	940.84	493.81	245.88	526.52	423.09
FROM STATE GOVERNMENT . . . . .	17.12	235.62	747.82	762.04	442.62	190.44	370.51	370.88
FROM FEDERAL GOVERNMENT . . . . .	62.67	96.02	144.25	174.61	51.18	50.81	158.01	52.81
TAXES . . . . .	273.02	666.59	540.05	627.76	381.34	848.94	808.35	348.01
PROPERTY . . . . .	119.75	654.05	347.52	594.29	377.04	836.42	775.48	348.41
OTHER . . . . .	153.27	12.54	192.53	33.47	4.30	12.53	30.87	3.51
CHARGES AND MISCELLANEOUS . . . . .	162.94	236.48	280.68	253.22	38.75	170.67	358.57	44.69
EXPENDITURE, TOTAL . . . . .	617.06	1 337.67	1 643.26	1 893.41	1 044.77	1 371.33	1 844.13	1 252.98
GENERAL EXPENDITURE, TOTAL . . . . .	474.38	1 337.67	1 543.04	1 606.41	962.68	1 242.86	1 690.91	813.30
CURRENT OPERATION . . . . .	332.51	986.73	1 215.78	1 257.82	858.99	1 088.90	1 466.41	758.14
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	421.89	486.27	471.73	440.54	456.60	484.44	382.33
LIBRARIES . . . . .	5.80	16.86	12.73	22.44	7.48	25.51	15.05	6.92
PUBLIC WELFARE . . . . .	-	32.36	.94	4.38	9.19	3.23	44.52	47.43
HOSPITALS . . . . .	-	53.02	109.53	176.65	-	-	270.96	-
HEALTH . . . . .	.03	8.54	44.72	16.29	3.52	9.91	3.47	3.13
HIGHWAYS . . . . .	36.29	73.70	156.74	53.04	31.16	39.50	55.75	32.20
POLICE PROTECTION . . . . .	54.36	68.00	134.10	138.75	74.48	98.44	106.13	61.48
FIRE PROTECTION . . . . .	54.57	74.70	71.71	96.15	74.10	107.65	92.39	64.36
SEWERAGE . . . . .	35.48	53.81	87.82	53.50	54.72	14.09	19.19	17.53
SANITATION OTHER THAN SEWERAGE . . . . .	22.29	19.94	54.36	29.67	24.27	30.98	21.52	16.11
PARKS AND RECREATION . . . . .	29.57	29.78	47.74	18.65	14.66	57.02	52.74	18.50
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	22.90	39.96	31.70	124.02	11.56	29.96	62.22	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	259.17	587.31	757.90	840.59	518.80	723.40	861.79	508.45
TOTAL DEBT . . . . .	1 135.39	1 136.03	1 291.71	1 024.58	448.58	161.52	637.07	559.17
LONG-TERM, FULL FAITH AND CREDIT . . . . .	436.10	1 136.03	508.81	903.52	351.78	126.83	435.93	233.62
LONG-TERM, NONGUARANTEED . . . . .	699.29	-	699.45	118.13	-	-	-	287.65

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Michigan							
	Ann Arbor	Battle Creek	Dearborn	Dearborn Heights	Detroit	Farmington Hills	Flint	Grand Rapids
REVENUE, TOTAL . . . . .	644.98	740.02	913.58	405.74	1 398.91	340.90	1 411.33	684.04
GENERAL REVENUE . . . . .	578.55	632.29	786.43	282.36	1 110.79	328.20	1 177.97	541.96
INTERGOVERNMENTAL REVENUE . . . . .	144.41	162.86	160.68	101.87	522.26	88.36	241.90	168.20
FROM STATE GOVERNMENT . . . . .	91.89	112.18	103.64	74.56	258.92	68.16	101.09	104.79
FROM FEDERAL GOVERNMENT . . . . .	49.73	50.09	53.52	25.33	138.49	4.28	136.48	58.83
TAXES . . . . .	216.76	227.38	349.49	152.11	413.86	134.42	256.42	189.83
PROPERTY . . . . .	209.21	110.39	341.99	150.68	156.38	122.64	122.67	88.63
OTHER . . . . .	7.55	116.98	7.50	1.44	257.48	11.78	133.76	101.20
CHARGES AND MISCELLANEOUS . . . . .	217.37	242.06	276.26	28.38	174.67	105.42	679.65	183.93
EXPENDITURE, TOTAL . . . . .	691.68	532.60	840.86	362.76	1 307.88	345.26	1 456.11	589.15
GENERAL EXPENDITURE, TOTAL . . . . .	553.67	434.56	734.89	276.07	971.38	319.86	1 290.37	507.31
CURRENT OPERATION . . . . .	477.48	368.50	677.29	256.99	789.98	257.53	1 097.71	433.23
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	4.51	-	-	-
LIBRARIES . . . . .	-	-	22.13	3.35	11.68	-	-	14.38
PUBLIC WELFARE . . . . .	-	2.29	7.12	5.89	-	-	-	-
HOSPITALS . . . . .	-	-	-	1.96	.45	-	638.10	-
HEALTH . . . . .	-	-	6.18	-	60.23	-	-	-
HIGHWAYS . . . . .	52.97	39.88	26.37	2.41	82.37	55.90	35.34	44.59
POLICE PROTECTION . . . . .	68.44	81.00	116.46	80.17	164.92	71.47	124.44	77.98
FIRE PROTECTION . . . . .	53.94	64.30	66.56	46.40	52.53	19.82	79.50	58.04
SEWERAGE . . . . .	71.89	14.28	95.51	11.44	137.75	-	71.61	38.92
SANITATION OTHER THAN SEWERAGE . . . . .	36.17	-	32.08	13.42	34.23	14.98	17.17	-
PARKS AND RECREATION . . . . .	28.18	23.90	57.83	7.60	70.88	14.70	21.50	30.03
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	.31	-	5.52	-	89.64	-	-	16.90
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	238.36	263.44	295.69	141.09	446.77	108.77	592.18	213.29
TOTAL DEBT . . . . .	678.73	616.82	536.57	.15	800.80	276.97	587.65	267.06
LONG-TERM, FULL FAITH AND CREDIT . . . . .	200.61	607.46	28.74	.15	201.06	140.73	316.62	202.41
LONG-TERM, NONGUARANTEED . . . . .	391.25	9.37	507.83	-	446.97	136.24	271.03	64.64

Item	Michigan—Continued							
	Kalamazoo	Lansing	Livonia	Pontiac	Roseville	Royal Oak	Saginaw	Southfield
REVENUE, TOTAL . . . . .	962.46	1 692.80	552.39	1 923.78	518.46	553.49	703.64	781.17
GENERAL REVENUE . . . . .	795.88	724.14	456.04	1 734.06	407.05	445.40	574.70	596.01
INTERGOVERNMENTAL REVENUE . . . . .	394.57	147.41	112.93	272.02	173.65	124.45	207.05	128.51
FROM STATE GOVERNMENT . . . . .	123.63	100.34	83.35	161.46	90.76	91.33	112.29	98.73
FROM FEDERAL GOVERNMENT . . . . .	270.94	46.84	23.19	110.56	47.40	33.12	87.00	29.78
TAXES . . . . .	178.08	227.39	196.57	457.37	139.89	154.12	189.20	336.72
PROPERTY . . . . .	175.12	102.58	189.40	342.13	138.58	149.58	94.78	326.74
OTHER . . . . .	2.96	124.81	7.17	115.23	1.31	4.53	94.42	9.97
CHARGES AND MISCELLANEOUS . . . . .	223.23	349.34	146.54	1 004.67	93.51	166.84	178.45	130.79
EXPENDITURE, TOTAL . . . . .	925.20	1 500.65	464.96	1 669.88	452.36	484.43	805.02	650.97
GENERAL EXPENDITURE, TOTAL . . . . .	792.41	722.20	392.99	1 537.84	391.23	427.11	564.07	533.60
CURRENT OPERATION . . . . .	451.68	598.63	340.98	1 393.15	283.85	393.32	479.54	474.53
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	.01	-
LIBRARIES . . . . .	-	-	7.48	3.94	6.91	6.16	-	18.44
PUBLIC WELFARE . . . . .	-	6.34	-	-	-	.32	-	3.21
HOSPITALS . . . . .	-	-	-	717.97	-	-	-	-
HEALTH . . . . .	1.93	-	-	-	-	-	-	-
HIGHWAYS . . . . .	43.17	43.46	21.19	30.11	38.48	45.37	30.99	38.47
POLICE PROTECTION . . . . .	108.50	68.29	71.44	138.79	88.57	49.31	85.46	115.11
FIRE PROTECTION . . . . .	57.29	51.28	44.97	95.54	36.81	32.72	89.23	73.84
SEWERAGE . . . . .	341.58	61.29	50.98	50.95	52.40	72.99	54.67	-
SANITATION OTHER THAN SEWERAGE . . . . .	3.63	59.90	29.56	-	15.89	38.08	15.28	13.14
PARKS AND RECREATION . . . . .	22.70	35.29	18.80	93.73	14.00	36.86	42.72	55.89
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	18.33	.96	14.16	1.27	21.89	50.71	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	274.00	406.65	157.87	731.71	157.77	182.26	250.51	263.86
TOTAL DEBT . . . . .	1 044.27	735.32	466.85	2 094.21	74.17	78.90	935.90	356.70
LONG-TERM, FULL FAITH AND CREDIT . . . . .	229.01	82.09	176.07	1 225.18	73.22	52.49	236.15	355.74
LONG-TERM, NONGUARANTEED . . . . .	815.27	653.24	290.78	869.03	.95	26.47	699.75	.95

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Michigan—Continued							Minnesota
	St. Clair Shores	Starling Heights	Taylor	Troy	Warren	Westland	Wyoming	Bloomington
REVENUE, TOTAL . . . . .	601.65	457.07	529.66	542.36	483.18	386.04	418.94	571.27
GENERAL REVENUE . . . . .	453.66	314.93	457.48	482.58	387.24	304.50	339.16	504.16
INTERGOVERNMENTAL REVENUE . . . . .	224.42	105.01	123.19	111.89	103.48	119.28	99.70	116.43
FROM STATE GOVERNMENT . . . . .	167.52	81.24	94.68	87.18	68.15	79.51	78.93	80.03
FROM FEDERAL GOVERNMENT . . . . .	43.13	22.62	28.51	18.60	35.00	33.69	19.28	30.96
TAXES . . . . .	181.29	162.17	189.71	228.67	183.16	145.84	104.83	161.72
PROPERTY . . . . .	177.17	154.75	184.08	216.54	175.67	141.68	101.26	114.39
OTHER . . . . .	4.13	7.42	5.64	12.13	7.49	4.16	3.58	47.33
CHARGES AND MISCELLANEOUS . . . . .	47.94	47.74	144.57	142.02	100.60	39.38	134.63	226.01
EXPENDITURE, TOTAL . . . . .	457.37	438.56	405.63	556.04	398.10	353.75	410.24	461.09
GENERAL EXPENDITURE, TOTAL . . . . .	344.48	354.74	364.98	490.36	340.70	279.59	341.58	407.29
CURRENT OPERATION . . . . .	296.13	262.84	296.18	333.20	320.51	250.06	248.75	255.37
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	12.83	7.81	3.94	25.78	8.19	1.37	4.02	-
PUBLIC WELFARE . . . . .	-	-	1.06	-	-	2.05	.46	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	-	-	-	-	1.62	-	12.98
HIGHWAYS . . . . .	42.91	50.86	46.26	104.53	25.94	38.14	31.05	71.55
POLICE PROTECTION . . . . .	70.09	88.01	70.91	101.16	86.96	55.61	67.69	52.32
FIRE PROTECTION . . . . .	44.66	41.97	34.85	26.84	54.45	34.48	24.30	20.71
SEWERAGE . . . . .	-	-	33.32	72.24	29.07	-	54.39	57.30
SANITATION OTHER THAN SEWERAGE . . . . .	23.10	17.27	21.15	22.53	22.53	21.54	.07	3.13
PARKS AND RECREATION . . . . .	22.45	12.93	12.72	52.35	12.33	12.14	22.72	47.97
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	18.45	-	-	-	-	2.11	42.07	9.71
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	188.26	149.00	139.66	189.06	168.52	126.83	137.46	138.86
TOTAL DEBT . . . . .	95.51	24.34	152.92	64.75	105.63	84.26	308.46	1 448.10
LONG-TERM, FULL FAITH AND CREDIT . . . . .	94.69	17.19	134.76	61.69	105.63	71.38	213.59	556.27
LONG-TERM, NONGUARANTEED . . . . .	.82	7.14	18.16	3.06	-	12.88	94.87	888.83

Item	Minnesota—Continued			Mississippi		Missouri		
	Duluth	Minneapolis	Rochester	St. Paul	Biloxi	Jackson	Columbia	Florissant
REVENUE, TOTAL . . . . .	1 246.70	1 589.06	1 453.97	971.96	384.70	570.40	1 098.29	183.78
GENERAL REVENUE . . . . .	879.05	1 312.88	859.32	889.09	330.41	515.62	519.22	155.77
INTERGOVERNMENTAL REVENUE . . . . .	308.26	442.25	281.61	311.37	163.92	176.16	93.18	88.94
FROM STATE GOVERNMENT . . . . .	192.27	242.75	136.93	172.97	83.68	108.44	24.33	8.88
FROM FEDERAL GOVERNMENT . . . . .	109.58	179.98	138.18	128.22	74.25	61.97	63.17	17.70
TAXES . . . . .	210.72	301.74	169.30	229.10	127.66	164.97	231.09	48.26
PROPERTY . . . . .	138.05	250.17	118.95	153.03	99.16	138.79	19.90	5.69
OTHER . . . . .	72.67	31.87	48.35	78.07	28.51	26.18	211.18	39.57
CHARGES AND MISCELLANEOUS . . . . .	363.08	568.89	412.42	348.62	38.83	174.49	194.93	23.56
EXPENDITURE, TOTAL . . . . .	1 292.59	1 240.95	1 277.98	1 207.99	351.20	519.68	1 039.62	186.42
GENERAL EXPENDITURE, TOTAL . . . . .	847.95	1 071.90	733.97	1 117.19	284.29	458.78	492.09	160.03
CURRENT OPERATION . . . . .	585.09	808.49	345.87	516.63	209.56	346.67	343.40	130.90
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	19.49	23.66	17.64	16.28	2.93	-	-	-
PUBLIC WELFARE . . . . .	-	-	-	-	14.66	15.06	6.69	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	-	19.45	-	20.40	.44	5.93	15.04	2.46
HIGHWAYS . . . . .	115.32	108.97	89.60	91.39	66.98	53.67	79.01	42.87
POLICE PROTECTION . . . . .	69.47	88.37	59.96	69.22	48.34	62.32	65.18	41.19
FIRE PROTECTION . . . . .	77.04	61.02	50.35	75.28	33.62	48.12	48.54	-
SEWERAGE . . . . .	80.72	66.03	181.35	56.03	-	54.15	76.44	-
SANITATION OTHER THAN SEWERAGE . . . . .	-	32.56	1.46	35.07	10.78	20.57	40.74	.71
PARKS AND RECREATION . . . . .	62.78	81.17	71.97	149.11	19.91	21.61	57.70	21.81
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	32.44	168.45	31.42	58.37	14.68	1.55	11.44	4.59
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	406.23	361.72	272.84	286.67	113.96	190.23	286.44	76.76
TOTAL DEBT . . . . .	1 453.06	3 526.20	1 917.93	3 096.2	380.12	962.90	862.24	45.57
LONG-TERM, FULL FAITH AND CREDIT . . . . .	596.83	894.31	592.55	1 040.41	335.31	557.18	201.48	45.57
LONG-TERM, NONGUARANTEED . . . . .	856.23	2 633.89	1 325.38	1 733.00	44.81	405.72	572.29	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Missouri					Montana		Nebraska
	Independence	Kansas City	Springfield	St. Joseph	St. Louis	Billings	Great Falls	Lincoln
REVENUE, TOTAL. . . . .	662.26	1 028.49	1 492.22	303.99	1 197.14	813.28	425.34	1 255.53
GENERAL REVENUE . . . . .	338.90	892.92	495.38	376.16	1 058.33	710.83	377.77	688.29
INTERGOVERNMENTAL REVENUE . . . . .	57.77	164.65	117.00	90.84	266.71	82.60	79.43	130.62
FROM STATE GOVERNMENT . . . . .	21.62	52.11	47.51	18.55	85.13	38.54	34.47	63.34
FROM FEDERAL GOVERNMENT . . . . .	35.40	111.25	63.57	69.22	181.11	37.59	41.51	49.35
TAXES . . . . .	185.87	479.79	192.21	180.98	509.82	190.73	118.67	207.69
PROPERTY . . . . .	31.06	66.85	28.28	63.03	74.40	160.77	96.16	119.64
OTHER . . . . .	154.81	412.94	163.92	117.95	435.42	79.96	22.50	88.05
CHARGES AND MISCELLANEOUS . . . . .	95.26	248.48	186.17	104.34	281.80	437.50	179.67	349.98
EXPENDITURE, TOTAL. . . . .	660.36	912.93	1 577.24	337.65	1 072.10	879.92	354.02	1 149.54
GENERAL EXPENDITURE, TOTAL. . . . .	338.14	814.85	435.56	328.52	966.94	734.16	306.23	568.08
CURRENT OPERATION . . . . .	243.66	538.89	299.76	272.05	680.86	407.98	248.41	431.42
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	44.71	-	-	5.84	-	-	.24
LIBRARIES . . . . .	-	-	-	7.45	12.54	12.53	11.32	12.41
PUBLIC WELFARE . . . . .	-	31	12.04	5.58	4.37	-	-	-
HOSPITALS . . . . .	-	33.88	-	-	118.49	-	-	140.50
HEALTH . . . . .	12.34	23.27	15.37	8.97	29.44	2.43	3.31	15.15
HIGHWAYS . . . . .	45.51	53.35	77.63	64.77	42.78	202.33	30.29	80.29
POLICE PROTECTION . . . . .	55.74	126.31	48.15	39.62	155.80	46.46	38.50	54.83
FIRE PROTECTION . . . . .	45.91	56.72	36.47	38.00	48.73	51.29	33.86	36.22
SEWERAGE . . . . .	54.18	58.81	55.54	50.20	.48	115.12	47.51	45.14
SANITATION OTHER THAN SEWERAGE . . . . .	1.22	18.96	5.44	5.62	27.55	43.79	18.72	5.74
PARKS AND RECREATION . . . . .	11.01	32.10	33.16	27.51	39.70	20.22	15.68	43.16
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4.64	58.42	40.33	17.07	76.51	18.54	21.44	14.82
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	245.44	289.38	354.56	135.83	464.76	186.26	138.49	341.12
TOTAL DEBT. . . . .	442.94	771.97	1 227.35	156.80	867.86	914.42	450.62	2 396.89
LONG-TERM, FULL FAITH AND CREDIT. . . . .	129.59	108.19	232.09	99.57	99.19	41.65	13.12	196.80
LONG-TERM, NONGUARANTEED. . . . .	313.35	663.77	995.26	57.23	768.67	859.80	436.75	2 171.90
	Nebraska-- Continued	Nevada		New Hampshire		New Jersey		
	Omaha	Las Vegas	Reno	Manchester	Nashua	Bayonne	Brick township	Camden
REVENUE, TOTAL. . . . .	574.38	510.53	536.76	874.53	796.18	876.32	236.32	546.52
GENERAL REVENUE . . . . .	529.97	510.53	536.76	831.10	790.54	845.83	236.32	516.80
INTERGOVERNMENTAL REVENUE . . . . .	135.38	289.43	186.34	186.30	107.59	326.34	72.72	265.05
FROM STATE GOVERNMENT . . . . .	53.34	194.89	158.71	112.59	80.56	310.37	62.73	247.92
FROM FEDERAL GOVERNMENT . . . . .	67.61	27.95	22.66	73.71	26.44	15.24	9.99	17.13
TAXES . . . . .	291.43	132.26	162.00	592.69	619.64	436.95	133.43	173.45
PROPERTY . . . . .	141.07	49.97	39.67	580.94	606.26	430.94	125.30	167.72
OTHER . . . . .	150.37	82.29	122.33	11.75	13.38	6.01	8.13	5.73
CHARGES AND MISCELLANEOUS . . . . .	103.16	88.83	188.43	52.12	63.31	82.54	30.17	78.29
EXPENDITURE, TOTAL. . . . .	511.59	465.66	540.75	1 126.79	824.74	983.20	227.45	581.71
GENERAL EXPENDITURE, TOTAL. . . . .	497.10	465.66	540.75	1 069.45	820.33	948.63	227.45	553.81
CURRENT OPERATION . . . . .	367.84	279.85	419.85	808.58	759.44	777.80	177.91	498.84
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	.32	-	-	331.72	383.49	522.14	-	-
LIBRARIES . . . . .	12.24	6.95	-	9.13	11.32	11.94	-	12.57
PUBLIC WELFARE . . . . .	-	-	-	9.99	7.35	4.49	2.53	22.06
HOSPITALS . . . . .	-	-	-	-	-	1.56	-	-
HEALTH . . . . .	8.04	-	3.65	6.91	5.30	13.70	-	1.55
HIGHWAYS . . . . .	78.68	25.19	44.08	233.37	70.26	15.83	45.43	26.22
POLICE PROTECTION . . . . .	68.27	108.05	138.45	56.07	67.27	75.78	47.62	119.12
FIRE PROTECTION . . . . .	53.60	61.27	91.91	56.16	66.19	70.99	-	93.81
SEWERAGE . . . . .	64.56	78.03	61.53	114.85	24.98	13.76	-	70.82
SANITATION OTHER THAN SEWERAGE . . . . .	28.81	6.10	-	11.24	17.72	21.96	28.25	21.65
PARKS AND RECREATION . . . . .	36.59	21.29	32.35	17.61	10.47	37.02	4.36	1.29
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	25.35	5.85	35.37	-	-	3.37	-	35.87
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES. . . . .	198.19	153.02	298.31	531.75	438.54	476.39	104.30	279.34
TOTAL DEBT. . . . .	519.05	135.25	614.10	669.24	359.92	257.18	434.32	157.31
LONG-TERM, FULL FAITH AND CREDIT. . . . .	401.18	135.25	230.96	567.56	359.92	71.21	3.80	111.17
LONG-TERM, NONGUARANTEED. . . . .	109.04	-	374.71	-	-	.62	345.24	28.27

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	New Jersey--Continued							
	Cherry Hill township	Clifton	Dover township	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Irvington township
REVENUE, TOTAL . . . . .	285.73	909.95	259.21	1 121.04	1 161.26	1 046.18	358.84	328.40
GENERAL REVENUE . . . . .	285.73	909.95	259.21	1 066.34	1 117.52	992.28	358.84	328.40
INTERGOVERNMENTAL REVENUE . . . . .	105.61	201.06	97.60	602.22	337.24	546.90	202.36	110.52
FROM STATE GOVERNMENT . . . . .	101.31	188.87	86.55	592.19	322.86	534.06	195.70	88.81
FROM FEDERAL GOVERNMENT . . . . .	4.30	10.48	11.05	10.03	9.89	11.74	6.66	21.71
TAXES . . . . .	104.45	395.93	118.73	422.09	652.57	379.99	70.38	199.23
PROPERTY . . . . .	93.70	390.85	110.45	413.10	631.01	375.17	63.92	194.95
OTHER . . . . .	10.76	5.07	8.28	8.99	21.56	4.82	6.46	4.28
CHARGES AND MISCELLANEOUS . . . . .	75.66	312.96	42.89	42.03	127.70	65.39	86.11	18.65
EXPENDITURE, TOTAL . . . . .	284.32	614.54	271.66	1 141.56	1 106.17	1 026.60	372.08	272.24
GENERAL EXPENDITURE, TOTAL . . . . .	284.32	614.53	271.66	1 081.72	1 066.84	983.10	372.08	272.24
CURRENT OPERATION . . . . .	210.41	541.62	228.79	885.08	959.49	893.42	236.79	249.92
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	251.81	-	576.44	628.09	529.83	-	-
LIBRARIES . . . . .	9.16	8.62	-	14.90	10.31	8.54	10.54	5.77
PUBLIC WELFARE . . . . .	1.59	.97	1.94	38.14	3.87	7.88	4.50	3.14
HOSPITALS . . . . .	-	.02	-	-	-	-	-	-
HEALTH . . . . .	3.33	6.20	3.27	22.51	6.94	13.44	9.12	4.68
HIGHWAYS . . . . .	25.80	33.17	52.58	25.92	33.94	10.52	32.61	24.36
POLICE PROTECTION . . . . .	57.76	62.05	66.35	59.22	82.87	81.93	59.85	60.73
FIRE PROTECTION . . . . .	-	55.97	-	51.94	53.99	60.41	-	53.59
SEWERAGE . . . . .	50.84	56.29	-	19.45	50.23	27.46	94.02	12.82
SANITATION OTHER THAN SEWERAGE . . . . .	14.62	2.27	26.32	16.47	34.79	30.47	19.24	3.33
PARKS AND RECREATION . . . . .	3.01	8.25	20.01	23.16	19.59	25.76	11.74	5.30
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	.48	-	-	7.75	.31	1.32	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	102.79	363.47	134.05	621.70	608.09	521.31	209.72	174.62
TOTAL DEBT . . . . .	412.08	360.60	396.51	461.41	699.72	486.17	536.44	139.73
LONG-TERM, FULL FAITH AND CREDIT . . . . .	252.81	239.80	338.86	299.06	571.70	452.94	319.98	118.37
LONG-TERM, NONGUARANTEED . . . . .	-	-	-	-	-	-	-	-

Item	New Jersey--Continued							
	Jersey City	Middletown township	Newark	Old Bridge township	Parsippany-Troy Hills township	Passaic	Paterson	Trenton
REVENUE, TOTAL . . . . .	1 423.00	275.73	908.83	239.36	550.49	428.84	991.33	721.44
GENERAL REVENUE . . . . .	1 345.65	275.73	843.94	239.36	499.85	428.84	991.33	621.87
INTERGOVERNMENTAL REVENUE . . . . .	677.38	82.33	525.21	86.64	101.36	158.56	572.40	286.31
FROM STATE GOVERNMENT . . . . .	657.73	74.91	403.11	75.30	93.06	141.67	556.29	269.57
FROM FEDERAL GOVERNMENT . . . . .	19.62	7.42	112.15	11.33	8.31	16.89	15.68	16.73
TAXES . . . . .	379.61	167.62	193.19	143.90	211.87	250.95	352.03	232.61
PROPERTY . . . . .	369.13	157.92	139.10	128.79	202.27	245.30	348.37	225.33
OTHER . . . . .	10.47	9.70	54.09	15.11	9.61	5.64	3.66	7.28
CHARGES AND MISCELLANEOUS . . . . .	288.67	25.77	125.53	8.62	186.61	19.33	66.90	102.95
EXPENDITURE, TOTAL . . . . .	1 498.13	292.67	980.95	199.01	408.87	292.81	1 018.51	712.70
GENERAL EXPENDITURE, TOTAL . . . . .	1 428.19	292.67	919.29	199.01	353.68	291.16	1 017.11	598.30
CURRENT OPERATION . . . . .	1 224.48	198.09	638.81	148.91	272.96	288.61	889.61	473.09
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	617.59	-	84.65	-	-	-	520.95	-
LIBRARIES . . . . .	16.19	7.09	17.40	6.90	9.73	8.25	4.66	11.60
PUBLIC WELFARE . . . . .	38.68	.77	100.76	.90	.82	3.94	15.70	44.87
HOSPITALS . . . . .	280.60	.08	-	-	.08	-	-	-
HEALTH . . . . .	18.23	4.55	16.68	3.58	2.96	5.42	6.17	32.66
HIGHWAYS . . . . .	14.74	92.11	4.23	16.40	24.38	14.42	17.10	13.48
POLICE PROTECTION . . . . .	122.71	63.51	131.52	53.89	70.51	66.40	88.92	108.23
FIRE PROTECTION . . . . .	99.36	7.42	98.69	.74	1.62	54.08	61.21	79.10
SEWERAGE . . . . .	7.04	-	61.96	-	64.96	-	40.36	53.11
SANITATION OTHER THAN SEWERAGE . . . . .	47.64	16.74	27.77	-	-	-	18.78	24.92
PARKS AND RECREATION . . . . .	7.99	9.40	10.61	8.00	33.95	5.38	4.95	12.09
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6.87	-	97.65	-	-	-	36.31	5.79
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	643.81	97.39	286.52	108.56	158.46	304.41	487.31	392.72
TOTAL DEBT . . . . .	556.01	347.89	477.61	208.02	1 409.69	40.94	646.32	619.78
LONG-TERM, FULL FAITH AND CREDIT . . . . .	484.48	347.89	477.61	203.02	797.21	11.42	531.29	313.89
LONG-TERM, NONGUARANTEED . . . . .	-	-	-	-	-	29.53	25.10	-

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	New Jersey--Continued				New Mexico		New York	
	Union City	Union township (Union Co.)	Vineland	Woodbridge township	Albuquerque	Santa Fe	Albany	Binghamton
REVENUE, TOTAL . . . . .	354.48	389.92	1 360.03	327.88	1 009.83	654.53	738.00	740.51
GENERAL REVENUE . . . . .	354.48	389.92	892.37	327.80	910.31	654.53	690.99	699.18
INTERGOVERNMENTAL REVENUE . . . . .	158.17	135.89	520.96	245.94	329.30	333.20	286.19	339.34
FROM STATE GOVERNMENT . . . . .	141.68	125.48	504.82	240.31	199.82	250.00	109.98	122.75
FROM FEDERAL GOVERNMENT . . . . .	16.49	10.41	14.56	5.63	116.00	81.74	36.92	102.93
TAXES . . . . .	182.36	197.76	310.11	61.95	218.51	182.90	291.30	246.82
PROPERTY . . . . .	178.87	192.83	302.42	54.02	99.59	21.88	271.40	231.10
OTHER . . . . .	3.50	4.93	7.69	7.93	118.92	161.02	19.90	15.52
CHARGES AND MISCELLANEOUS . . . . .	13.95	56.27	61.30	19.99	362.50	138.43	113.50	113.02
EXPENDITURE, TOTAL . . . . .	357.40	401.14	1 394.17	283.05	977.25	823.67	693.09	757.93
GENERAL EXPENDITURE, TOTAL . . . . .	357.40	401.14	936.80	283.00	856.81	823.67	657.96	721.69
CURRENT OPERATION . . . . .	345.38	368.49	821.54	241.72	444.14	560.59	585.37	497.71
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	654.28	-	-	-	-	-
LIBRARIES . . . . .	5.62	11.72	6.52	22.16	12.26	13.89	15.28	19.28
PUBLIC WELFARE . . . . .	20.94	5.26	2.90	2.14	-	-	-	-
HOSPITALS . . . . .	-	-	.47	.49	-	-	-	-
HEALTH . . . . .	8.75	4.59	16.47	6.32	17.71	-	1.27	.27
HIGHWAYS . . . . .	15.67	23.28	36.41	26.76	62.93	96.26	31.14	28.35
POLICE PROTECTION . . . . .	62.50	96.25	55.32	63.03	90.00	75.77	125.79	66.87
FIRE PROTECTION . . . . .	54.38	84.47	11.71	-	51.33	37.93	94.51	83.54
SEWERAGE . . . . .	6.52	21.13	-	30.00	127.43	91.12	29.59	55.37
SANITATION OTHER THAN SEWERAGE . . . . .	25.93	31.26	6.03	25.83	35.67	31.97	49.73	29.26
PARKS AND RECREATION . . . . .	6.55	10.71	6.81	13.80	68.54	68.78	35.03	30.74
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	.51	-	34.44	.72	37.82	6.83	58.18	172.65
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	210.64	208.03	556.53	142.62	288.84	189.91	271.93	278.77
TOTAL DEBT . . . . .	161.12	162.11	566.08	401.26	2 262.23	1 769.45	1 163.39	428.68
LONG-TERM, FULL FAITH AND CREDIT . . . . .	108.43	142.25	500.37	266.29	478.86	66.04	363.98	387.66
LONG-TERM, NONGUARANTEED . . . . .	-	-	.37	-	1 734.97	1 703.42	159.19	38.43

Item	New York--Continued							
	Buffalo	Mount Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Schenectady	Syracuse
REVENUE, TOTAL . . . . .	1 467.70	586.28	652.41	3 356.66	783.75	1 539.51	659.33	1 247.22
GENERAL REVENUE . . . . .	1 421.75	563.01	652.41	2 924.69	728.81	1 473.44	608.42	1 215.08
INTERGOVERNMENTAL REVENUE . . . . .	890.43	170.57	146.43	1 186.35	284.69	806.66	202.89	731.16
FROM STATE GOVERNMENT . . . . .	575.67	94.28	93.44	966.48	168.23	426.62	130.36	392.23
FROM FEDERAL GOVERNMENT . . . . .	183.02	66.13	47.88	211.62	18.93	147.10	71.36	133.46
TAXES . . . . .	313.80	325.13	418.18	1 351.08	229.09	520.64	330.61	306.31
PROPERTY . . . . .	279.87	231.64	300.20	564.21	205.39	463.85	185.23	288.37
OTHER . . . . .	33.92	93.49	117.98	786.87	23.69	56.79	145.38	17.93
CHARGES AND MISCELLANEOUS . . . . .	217.52	67.31	87.80	387.26	215.03	146.14	74.93	177.61
EXPENDITURE, TOTAL . . . . .	1 518.39	583.27	629.97	3 214.74	832.49	1 484.24	593.84	1 417.14
GENERAL EXPENDITURE, TOTAL . . . . .	1 482.73	552.16	629.97	2 603.31	778.96	1 434.28	566.81	1 382.45
CURRENT OPERATION . . . . .	1 131.19	464.24	512.30	1 864.50	645.88	1 174.99	428.36	1 100.64
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	581.33	-	-	558.73	-	659.31	-	567.73
LIBRARIES . . . . .	-	25.27	21.65	19.18	22.88	29.57	-	-
PUBLIC WELFARE . . . . .	-	-	-	550.31	-	-	-	-
HOSPITALS . . . . .	-	-	-	231.70	-	-	-	-
HEALTH . . . . .	3.35	5.73	5.57	39.92	-	-	10.55	.16
HIGHWAYS . . . . .	70.56	16.37	36.12	64.32	39.25	80.56	32.40	75.60
POLICE PROTECTION . . . . .	90.88	79.07	105.66	147.68	65.09	98.46	93.86	91.94
FIRE PROTECTION . . . . .	78.02	61.04	87.74	71.75	62.22	76.91	72.81	79.01
SEWERAGE . . . . .	86.32	3.14	9.98	61.97	87.07	29.80	47.42	54.63
SANITATION OTHER THAN SEWERAGE . . . . .	33.81	44.22	40.26	73.99	22.32	33.43	24.27	25.74
PARKS AND RECREATION . . . . .	68.06	20.54	42.77	36.83	101.57	28.70	22.26	26.24
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	193.02	22.20	35.08	160.93	65.94	66.97	42.11	165.34
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	616.18	240.57	258.91	1 282.05	312.20	686.94	262.59	604.93
TOTAL DEBT . . . . .	756.12	514.13	500.16	1 711.39	1 204.81	885.14	346.13	811.01
LONG-TERM, FULL FAITH AND CREDIT . . . . .	342.32	155.33	197.87	991.15	729.83	618.47	251.77	380.32
LONG-TERM, NONGUARANTEED . . . . .	275.63	327.20	167.67	596.16	164.53	128.00	44.22	319.90

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	New York--Continued			North Carolina				
	Troy	Utica	Yonkers	Asheville	Charlotte	Durham	Fayetteville	Greensboro
REVENUE, TOTAL . . . . .	501.43	554.34	1 143.63	849.90	681.65	552.07	1 792.12	589.43
GENERAL REVENUE . . . . .	448.51	496.62	1 099.89	532.43	612.69	484.41	447.04	476.34
INTERGOVERNMENTAL REVENUE . . . . .	185.92	205.52	324.30	223.51	163.97	151.25	185.55	166.39
FROM STATE GOVERNMENT . . . . .	108.32	115.62	266.88	79.04	62.78	54.60	64.40	73.31
FROM FEDERAL GOVERNMENT . . . . .	69.03	87.02	57.29	69.97	84.81	49.48	90.95	52.16
TAXES . . . . .	210.26	218.29	671.77	179.92	279.32	158.10	112.82	189.72
PROPERTY . . . . .	141.93	137.71	457.64	160.22	227.47	148.00	103.24	176.39
OTHER . . . . .	68.33	80.59	214.12	19.71	51.85	10.09	9.58	13.33
CHARGES AND MISCELLANEOUS . . . . .	52.33	72.81	103.83	129.00	169.40	175.07	148.66	120.23
EXPENDITURE, TOTAL . . . . .	494.22	617.18	1 167.91	789.86	673.00	537.54	1 826.87	550.85
GENERAL EXPENDITURE, TOTAL . . . . .	438.95	553.44	1 147.13	456.89	560.89	443.32	622.96	451.26
CURRENT OPERATION . . . . .	354.31	390.91	1 041.56	418.07	397.18	385.82	343.59	424.38
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	524.36	-	-	-	-	-
LIBRARIES . . . . .	2.87	4.91	17.84	-	-	-	.24	15.19
PUBLIC WELFARE . . . . .	-	-	.57	-	.25	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	.61	.90	3.06	-	3.26	-	-	-
HIGHWAYS . . . . .	30.38	30.64	14.58	31.93	68.77	59.84	36.86	39.36
POLICE PROTECTION . . . . .	85.18	67.66	98.45	81.44	66.68	108.59	76.82	84.40
FIRE PROTECTION . . . . .	101.56	65.60	86.03	72.24	48.38	20.96	51.78	46.07
SEWERAGE . . . . .	13.29	11.56	3.74	13.23	35.76	46.74	268.16	36.31
SANITATION OTHER THAN SEWERAGE . . . . .	11.57	27.12	36.26	24.85	33.92	33.34	34.49	34.05
PARKS AND RECREATION . . . . .	20.73	26.57	23.14	63.59	57.73	24.6	25.51	69.13
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	38.35	134.46	63.12	22.60	36.25	27.86	19.14	20.29
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	214.07	229.38	601.01	281.37	244.02	280.34	204.18	243.38
TOTAL DEBT . . . . .	398.16	641.54	747.14	232.27	802.23	368.72	317.38	142.64
LONG-TERM, FULL FAITH AND CREDIT . . . . .	297.63	256.25	376.00	215.94	625.13	368.72	317.38	132.04
LONG-TERM, NONGUARANTEED . . . . .	90.25	102.15	283.66	-	177.10	-	-	10.60

Item	North Carolina--Continued			North Dakota	Ohio			
	High Point	Raleigh	Winston-Salem	Fargo	Akron	Canton	Cincinnati	Cleveland
REVENUE, TOTAL . . . . .	1 388.33	621.61	891.24	654.53	676.57	579.26	1 111.32	906.34
GENERAL REVENUE . . . . .	694.27	545.93	713.19	583.07	607.67	521.42	852.15	709.67
INTERGOVERNMENTAL REVENUE . . . . .	256.41	172.93	259.75	164.77	154.96	106.18	200.62	218.05
FROM STATE GOVERNMENT . . . . .	79.47	82.32	87.06	57.70	51.53	42.34	63.00	73.92
FROM FEDERAL GOVERNMENT . . . . .	128.94	43.58	128.40	102.91	100.23	55.84	108.60	139.56
TAXES . . . . .	185.53	215.00	220.05	102.02	271.09	258.18	394.34	343.87
PROPERTY . . . . .	177.45	205.12	198.63	74.37	48.13	22.16	83.70	78.39
OTHER . . . . .	8.08	9.88	21.42	27.65	222.96	236.01	310.65	265.48
CHARGES AND MISCELLANEOUS . . . . .	252.33	158.01	233.39	316.28	181.62	157.06	257.19	147.75
EXPENDITURE, TOTAL . . . . .	1 250.91	646.11	851.11	630.39	718.49	541.26	954.44	857.02
GENERAL EXPENDITURE, TOTAL . . . . .	648.49	462.92	508.47	527.93	628.54	494.72	800.72	677.30
CURRENT OPERATION . . . . .	478.10	348.22	433.93	279.35	486.60	394.84	568.75	575.94
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	12.79	1.71	-	8.34	-	-	-	-
PUBLIC WELFARE . . . . .	-	2.42	-	.32	-	-	-	3.21
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	37.22	1.09	-	22.40	17.09	9.35	62.41	23.67
HIGHWAYS . . . . .	-	47.88	58.94	63.87	91.27	51.40	50.03	44.90
POLICE PROTECTION . . . . .	65.72	71.05	119.98	61.03	84.15	78.75	119.15	163.00
FIRE PROTECTION . . . . .	52.52	45.83	43.44	39.68	71.65	65.23	91.75	75.70
SEWERAGE . . . . .	57.66	32.84	45.29	64.40	51.81	66.87	101.16	8.87
SANITATION OTHER THAN SEWERAGE . . . . .	42.12	29.02	47.96	4.60	17.83	19.14	22.14	44.50
PARKS AND RECREATION . . . . .	37.39	67.19	63.18	2.68	14.03	11.21	61.42	45.77
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	21.01	16.94	20.45	29.08	107.66	30.75	91.05	66.43
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	261.41	229.39	324.72	176.59	247.12	245.62	363.42	357.22
TOTAL DEBT . . . . .	572.74	710.75	498.24	1 546.04	568.71	526.58	483.15	728.83
LONG-TERM, FULL FAITH AND CREDIT . . . . .	566.37	709.19	498.24	48.33	323.08	78.12	421.41	351.79
LONG-TERM, NONGUARANTEED . . . . .	6.37	-	-	1 497.72	133.80	291.80	37.35	377.04

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Oklahoma--Continued					Oregon		
	Lawton	Midwest City	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
REVENUE, TOTAL . . . . .	393.29	860.38	876.51	765.32	878.38	1 620.05	769.65	642.42
GENERAL REVENUE . . . . .	326.59	818.09	824.27	693.74	786.80	692.44	682.90	600.42
INTERGOVERNMENTAL REVENUE . . . . .	45.55	36.68	48.05	98.36	99.28	163.09	163.12	148.50
FROM STATE GOVERNMENT . . . . .	8.46	5.77	23.09	6.96	16.13	51.23	51.79	46.61
FROM FEDERAL GOVERNMENT . . . . .	37.08	30.91	24.95	90.72	79.01	71.45	93.80	90.54
TAXES . . . . .	191.60	177.95	244.82	289.06	335.29	250.94	291.68	243.75
PROPERTY . . . . .	10.06	-	16.04	49.20	27.89	225.53	213.23	202.64
OTHER . . . . .	181.54	177.95	228.79	239.86	307.40	25.42	78.46	41.11
CHARGES AND MISCELLANEOUS . . . . .	89.44	603.46	531.40	306.32	352.22	278.40	228.10	208.17
EXPENDITURE, TOTAL . . . . .	325.86	828.96	874.83	733.59	900.23	1 449.35	887.60	650.47
GENERAL EXPENDITURE, TOTAL . . . . .	276.94	694.94	826.51	623.38	768.47	662.22	708.62	606.51
CURRENT OPERATION . . . . .	243.57	665.60	684.59	423.12	345.92	512.21	492.63	438.30
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	5.24	.13	1.90	-	-	15.77	-	15.42
PUBLIC WELFARE . . . . .	4.06	3.03	1.09	-	-	-	-	-
HOSPITALS . . . . .	-	386.25	407.08	104.06	-	-	38.92	-
HEALTH . . . . .	1.76	-	7.79	.34	9.46	-	3.19	-
HIGHWAYS . . . . .	28.20	32.92	38.34	46.60	68.92	80.12	44.21	44.03
POLICE PROTECTION . . . . .	59.80	62.69	57.31	69.89	67.52	79.71	149.75	73.88
FIRE PROTECTION . . . . .	46.93	55.33	41.90	50.91	58.09	70.17	65.08	57.55
SEWERAGE . . . . .	13.57	4.24	62.59	79.17	90.55	58.32	80.62	142.74
SANITATION OTHER THAN SEWERAGE . . . . .	33.95	28.73	33.72	21.47	46.60	-	9.06	4.62
PARKS AND RECREATION . . . . .	13.43	18.78	39.99	61.17	47.51	53.45	91.04	40.76
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6.23	6.80	6.13	23.24	19.29	25.19	50.30	65.65
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	208.64	376.78	428.82	274.98	216.83	382.96	345.40	245.52
TOTAL DEBT . . . . .	108.02	328.06	549.39	920.74	2 616.59	2 188.97	1 384.80	916.50
LONG-TERM, FULL FAITH AND CREDIT . . . . .	108.02	91.81	373.40	403.24	257.60	480.46	546.41	.39
LONG-TERM, NONGUARANTEED . . . . .	-	236.25	175.99	517.50	2 008.50	1 708.51	820.16	916.11
Pennsylvania								
	Abington township (Montgomery Co.)	Allentown	Altoona	Bensalem township	Bethlehem	Bristol township	Erie	Harrisburg
REVENUE, TOTAL . . . . .	320.74	488.47	245.68	145.47	439.98	131.77	511.93	611.84
GENERAL REVENUE . . . . .	286.80	413.13	231.95	145.47	353.16	131.77	421.55	542.20
INTERGOVERNMENTAL REVENUE . . . . .	68.35	105.27	46.26	30.99	94.03	21.05	149.16	98.38
FROM STATE GOVERNMENT . . . . .	15.00	27.28	14.77	10.12	33.65	11.04	26.73	16.00
FROM FEDERAL GOVERNMENT . . . . .	50.43	76.52	31.10	20.06	59.44	9.84	116.34	82.38
TAXES . . . . .	142.92	190.45	136.56	95.04	167.53	77.89	171.84	174.87
PROPERTY . . . . .	103.75	115.90	97.30	68.42	117.51	69.27	131.32	116.25
OTHER . . . . .	39.18	74.56	39.26	26.62	50.02	8.62	40.52	58.63
CHARGES AND MISCELLANEOUS . . . . .	75.52	117.40	49.13	19.44	91.59	32.83	100.55	268.95
EXPENDITURE, TOTAL . . . . .	286.19	499.04	288.29	134.12	390.49	135.15	444.09	646.04
GENERAL EXPENDITURE, TOTAL . . . . .	281.05	432.49	272.75	134.12	340.13	135.15	348.81	595.34
CURRENT OPERATION . . . . .	203.31	360.40	213.33	110.49	252.54	128.94	285.94	409.82
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	7.68	-	-	-	11.30	-	-	.93
PUBLIC WELFARE . . . . .	-	-	-	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	2.32	5.36	.82	.50	4.73	1.01	-	-
HIGHWAYS . . . . .	27.70	58.26	40.21	18.91	38.59	33.05	38.42	58.44
POLICE PROTECTION . . . . .	51.04	51.92	53.58	50.01	55.78	48.26	54.19	83.01
FIRE PROTECTION . . . . .	10.00	46.34	47.55	7.62	35.16	6.97	49.69	42.21
SEWERAGE . . . . .	49.57	45.59	23.95	.02	32.50	.07	65.75	64.17
SANITATION OTHER THAN SEWERAGE . . . . .	20.82	16.01	.02	.46	7.84	17.68	15.37	70.09
PARKS AND RECREATION . . . . .	16.38	28.21	6.96	6.01	13.39	3.01	9.34	9.90
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	17.58	54.76	49.70	8.84	18.32	-	49.51	80.19
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	103.19	189.07	162.84	60.74	198.21	49.45	181.08	248.55
TOTAL DEBT . . . . .	262.08	105.42	19.39	93.79	189.52	3.70	202.71	808.46
LONG-TERM, FULL FAITH AND CREDIT . . . . .	262.08	41.82	19.39	93.79	189.52	3.70	125.37	808.46
LONG-TERM, NONGUARANTEED . . . . .	-	63.60	-	-	-	-	77.35	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Pennsylvania--Continued							
	Haverford township	Lancaster	Lower Merion township	Penn Hills township	Philadelphia	Pittsburgh	Reading	Scranton
REVENUE, TOTAL . . . . .	211.85	429.75	436.36	203.77	1 604.03	759.41	483.37	521.19
GENERAL REVENUE . . . . .	211.85	311.88	422.63	203.77	1 166.86	680.95	387.16	505.06
INTERGOVERNMENTAL REVENUE . . . . .	24.89	71.22	36.91	37.58	293.64	143.21	121.62	237.99
FROM STATE GOVERNMENT . . . . .	14.80	10.32	12.32	11.31	151.43	51.26	15.03	30.39
FROM FEDERAL GOVERNMENT . . . . .	8.66	59.67	24.45	22.14	116.21	89.17	100.96	179.43
TAXES . . . . .	107.86	148.10	239.50	128.46	652.32	444.83	166.98	190.95
PROPERTY . . . . .	90.32	107.86	191.60	47.60	142.77	195.07	111.00	64.99
OTHER . . . . .	17.54	40.24	47.90	80.86	509.54	249.76	55.97	125.96
CHARGES AND MISCELLANEOUS . . . . .	79.11	92.56	146.22	37.74	220.90	92.91	98.56	76.13
EXPENDITURE, TOTAL . . . . .	206.86	416.15	419.33	216.87	1 532.03	774.67	418.51	510.44
GENERAL EXPENDITURE, TOTAL . . . . .	206.86	349.81	413.63	216.87	1 104.16	670.46	355.14	488.12
CURRENT OPERATION . . . . .	195.20	244.16	352.02	191.06	820.50	471.95	285.95	361.21
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	16.71	-	-	-
LIBRARIES . . . . .	5.90	.52	12.43	3.36	13.68	9.12	6.09	8.48
PUBLIC WELFARE . . . . .	-	-	-	-	50.62	.07	-	-
HOSPITALS . . . . .	-	-	-	-	5.74	-	-	-
HEALTH . . . . .	2.82	2.38	2.32	-	74.93	11.89	.77	5.47
HIGHWAYS . . . . .	37.16	25.85	48.37	40.04	33.12	66.09	55.45	55.02
POLICE PROTECTION . . . . .	67.99	61.69	77.04	50.35	142.24	103.72	62.17	44.03
FIRE PROTECTION . . . . .	4.84	47.57	16.34	3.50	53.62	73.98	45.14	50.68
SEWERAGE . . . . .	35.79	40.58	69.55	36.44	39.88	10.86	16.43	33.12
SANITATION OTHER THAN SEWERAGE . . . . .	17.27	4.23	35.82	19.62	41.41	31.58	7.91	15.87
PARKS AND RECREATION . . . . .	15.01	11.46	19.54	5.94	34.51	46.90	16.93	11.89
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	29.11	22.66	7.88	74.39	56.41	39.16	95.85
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	86.52	177.98	191.38	110.89	506.38	284.97	177.61	156.31
TOTAL DEBT . . . . .	70.71	30.80	401.92	129.34	1 378.05	896.69	174.76	34.26
LONG-TERM, FULL FAITH AND CREDIT . . . . .	70.71	30.80	401.92	123.01	635.32	579.06	174.76	34.26
LONG-TERM, NONGUARANTEED . . . . .	-	-	-	-	726.01	314.66	-	-
	Pennsylvania--Continued				Rhode Island			South Carolina
	Upper Darby township	Wilkes-Barre	Cranston	East Providence	Pawtucket	Providence	Warwick	Charleston
REVENUE, TOTAL . . . . .	301.90	419.89	1 214.01	904.66	953.33	1 359.02	1 052.26	741.96
GENERAL REVENUE . . . . .	279.99	397.87	1 210.55	824.74	884.68	1 215.10	1 023.92	600.08
INTERGOVERNMENTAL REVENUE . . . . .	81.59	155.00	525.59	228.18	343.43	456.55	280.30	176.54
FROM STATE GOVERNMENT . . . . .	9.04	28.32	234.58	171.67	275.70	335.22	247.42	12.93
FROM FEDERAL GOVERNMENT . . . . .	54.48	107.33	284.90	53.76	67.73	121.34	31.05	163.61
TAXES . . . . .	121.17	207.51	563.05	566.29	513.98	626.46	690.16	239.36
PROPERTY . . . . .	103.27	78.30	552.32	561.80	510.81	618.69	684.36	158.05
OTHER . . . . .	17.90	129.21	10.74	4.48	3.17	7.77	5.80	81.31
CHARGES AND MISCELLANEOUS . . . . .	77.23	35.36	121.90	30.27	27.27	132.09	53.46	184.17
EXPENDITURE, TOTAL . . . . .	259.05	374.88	1 119.66	899.30	947.04	1 227.29	1 048.07	839.56
GENERAL EXPENDITURE, TOTAL . . . . .	247.95	357.48	1 070.10	864.91	865.67	1 092.97	1 010.74	589.35
CURRENT OPERATION . . . . .	216.29	274.72	786.34	761.27	769.70	920.15	896.34	390.75
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	458.57	411.13	435.69	437.70	575.70	-
LIBRARIES . . . . .	3.24	.87	11.80	10.33	10.89	5.94	10.13	-
PUBLIC WELFARE . . . . .	-	-	19.10	14.52	25.64	76.87	18.08	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	2.12	5.31	-	1.75	.11	1.44	2.13	.11
HIGHWAYS . . . . .	28.75	29.34	43.42	52.55	37.26	49.52	47.95	35.14
POLICE PROTECTION . . . . .	59.69	53.77	85.56	85.09	74.58	85.54	76.78	90.00
FIRE PROTECTION . . . . .	11.17	56.71	84.89	78.26	74.55	92.37	78.02	48.11
SEWERAGE . . . . .	30.63	8.09	182.67	75.28	19.21	59.60	25.50	204.45
SANITATION OTHER THAN SEWERAGE . . . . .	11.55	12.39	14.76	18.83	21.61	17.05	13.62	19.07
PARKS AND RECREATION . . . . .	10.90	18.94	16.25	16.51	29.77	36.83	14.07	36.40
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	41.96	56.48	21.47	32.79	9.06	6.06	15.84	25.01
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	95.55	162.56	508.08	475.39	518.94	564.65	582.94	206.62
TOTAL DEBT . . . . .	55.24	11.23	832.31	278.84	691.13	660.14	831.99	939.09
LONG-TERM, FULL FAITH AND CREDIT . . . . .	55.24	11.23	483.45	278.84	301.31	505.47	686.53	188.62
LONG-TERM, NONGUARANTEED . . . . .	-	-	-	-	-	-	-	665.69

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	South Carolina--Continued			South Dakota	Tennessee			
	Columbia	Greenville	North Charleston	Sioux Falls	Chattanooga	Clarksville	Knoxville	Memphis
REVENUE, TOTAL . . . . .	604.86	715.92	159.45	637.39	2 248.77	978.16	2 301.09	2 225.15
GENERAL REVENUE . . . . .	463.04	481.42	159.45	535.76	874.95	295.12	824.89	1 036.12
INTERGOVERNMENTAL REVENUE . . . . .	138.43	78.55	50.42	143.66	493.99	136.72	422.92	609.07
FROM STATE GOVERNMENT . . . . .	19.75	21.15	11.61	22.83	198.81	46.86	145.99	242.35
FROM FEDERAL GOVERNMENT . . . . .	104.89	57.38	38.49	120.76	99.48	63.42	83.66	180.06
TAXES . . . . .	161.36	270.45	95.74	246.56	229.52	67.44	249.16	256.54
PROPERTY . . . . .	107.40	180.94	53.89	126.24	201.87	41.01	210.52	151.45
OTHER . . . . .	53.96	89.51	41.84	120.32	27.65	26.43	38.64	104.89
CHARGES AND MISCELLANEOUS . . . . .	163.25	132.42	13.29	145.54	151.43	90.97	152.81	170.71
EXPENDITURE, TOTAL . . . . .	684.71	544.58	151.58	580.00	2 172.22	880.85	2 319.62	2 015.07
GENERAL EXPENDITURE, TOTAL . . . . .	482.18	407.39	151.58	488.07	893.08	247.39	818.82	896.38
CURRENT OPERATION . . . . .	336.88	332.56	124.98	294.61	711.60	189.58	715.14	723.32
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	357.41	-	344.41	371.76
LIBRARIES . . . . .	-	-	-	11.58	11.21	.97	-	10.62
PUBLIC WELFARE . . . . .	-	-	-	.18	49.48	.62	3.07	.28
HOSPITALS . . . . .	-	-	-	-	-	-	-	11.46
HEALTH . . . . .	4.87	-	-	10.41	2.79	3.89	-	5.56
HIGHWAYS . . . . .	103.16	42.15	12.70	70.69	45.38	42.75	11.57	33.73
POLICE PROTECTION . . . . .	70.05	68.46	44.46	45.15	64.99	43.32	76.34	78.71
FIRE PROTECTION . . . . .	57.67	59.02	29.97	42.06	51.60	28.54	77.90	64.15
SEWERAGE . . . . .	96.62	5.84	9.21	132.76	99.04	36.88	49.61	52.85
SANITATION OTHER THAN SEWERAGE . . . . .	35.00	33.61	10.90	3.21	1.37	-	54.46	55.97
PARKS AND RECREATION . . . . .	36.19	42.04	12.72	58.24	30.37	27.65	38.67	52.64
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	23.49	23.10	2.26	12.16	20.59	12.26	31.76	45.61
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	228.79	226.21	73.77	236.38	717.76	128.08	393.60	556.00
TOTAL DEBT . . . . .	567.38	961.30	14.05	282.42	527.88	510.61	1 196.65	1 015.72
LONG-TERM, FULL FAITH AND CREDIT . . . . .	43.37	28.70	-	199.47	501.07	216.60	891.74	650.73
LONG-TERM, NONGUARANTEED . . . . .	524.02	828.23	14.05	82.95	26.81	217.75	252.06	219.39
	Tennessee--Continued			Texas				
	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Baytown	Beaumont	Brownsville
REVENUE, TOTAL . . . . .	2 066.09	549.97	865.91	575.43	1 718.26	526.26	542.21	737.28
GENERAL REVENUE . . . . .	1 114.71	470.56	780.32	487.36	746.22	463.74	477.00	335.16
INTERGOVERNMENTAL REVENUE . . . . .	274.29	81.47	50.44	36.19	65.89	20.06	81.41	123.27
FROM STATE GOVERNMENT . . . . .	194.41	4.50	5.28	4.39	14.73	4.84	5.99	4.49
FROM FEDERAL GOVERNMENT . . . . .	76.45	75.88	43.49	30.21	49.60	13.93	75.41	118.43
TAXES . . . . .	555.82	221.51	239.66	234.57	261.67	242.74	251.03	99.95
PROPERTY . . . . .	282.10	103.26	138.72	130.89	144.17	152.73	143.24	52.87
OTHER . . . . .	273.72	118.25	100.94	103.68	117.51	90.00	107.79	47.08
CHARGES AND MISCELLANEOUS . . . . .	284.59	167.58	490.22	216.60	418.66	200.95	144.56	111.94
EXPENDITURE, TOTAL . . . . .	2 033.16	535.60	808.16	638.51	2 039.79	574.99	695.85	788.66
GENERAL EXPENDITURE, TOTAL . . . . .	1 021.70	406.06	740.09	492.54	783.11	494.26	559.67	297.21
CURRENT OPERATION . . . . .	830.32	291.74	637.75	262.94	574.69	324.77	340.84	219.75
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	350.69	-	-	-	1.56	-	-	-
LIBRARIES . . . . .	10.73	9.21	10.23	7.88	17.46	12.87	10.07	1.64
PUBLIC WELFARE . . . . .	12.59	-	9.21	-	1.40	2.10	-	.16
HOSPITALS . . . . .	71.52	-	374.82	-	181.51	-	-	-
HEALTH . . . . .	24.66	5.57	5.10	2.93	40.15	4.55	8.70	40.80
HIGHWAYS . . . . .	42.75	32.99	95.35	111.53	41.82	61.36	124.50	16.29
POLICE PROTECTION . . . . .	75.08	53.98	59.10	53.15	91.08	70.42	73.24	40.35
FIRE PROTECTION . . . . .	42.78	40.83	32.70	39.39	46.70	41.71	60.66	26.32
SEWERAGE . . . . .	80.03	32.28	25.42	27.30	63.67	64.51	65.19	22.05
SANITATION OTHER THAN SEWERAGE . . . . .	23.33	57.13	29.31	5.83	24.47	24.55	41.30	17.73
PARKS AND RECREATION . . . . .	29.14	35.80	19.43	59.26	57.89	23.97	38.83	14.87
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	20.17	4.26	6.48	37.95	12.68	3.70	19.63	29.24
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	643.72	181.19	343.12	130.24	469.93	224.21	231.08	200.61
TOTAL DEBT . . . . .	1 894.17	1 082.96	657.57	1 928.54	3 192.95	1 144.68	1 033.43	774.00
LONG-TERM, FULL FAITH AND CREDIT . . . . .	614.59	258.29	215.86	911.85	569.21	421.00	538.68	15.73
LONG-TERM, NONGUARANTEED . . . . .	1 208.61	824.67	441.71	1 016.70	2 623.74	723.68	494.75	747.30

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Texas--Continued							
	Bryan	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston	Garland	Grand Prairie
REVENUE, TOTAL . . . . .	1 355.92	647.53	784.56	525.90	678.37	1 202.85	1 151.22	506.25
GENERAL REVENUE . . . . .	367.65	445.53	615.38	428.16	537.12	1 086.60	354.03	433.18
INTERGOVERNMENTAL REVENUE . . . . .	24.80	82.27	59.78	102.75	89.36	60.02	32.25	49.98
FROM STATE GOVERNMENT . . . . .	3.31	7.59	6.72	5.22	18.83	5.35	5.85	1.00
FROM FEDERAL GOVERNMENT . . . . .	21.43	69.20	52.42	93.70	66.82	50.55	22.58	48.84
TAXES . . . . .	163.61	206.71	345.74	149.25	262.69	248.81	179.38	191.18
PROPERTY . . . . .	86.41	107.36	188.69	86.33	150.72	128.15	107.45	104.48
OTHER . . . . .	77.20	99.35	157.05	62.92	111.98	120.65	71.93	86.71
CHARGES AND MISCELLANEOUS . . . . .	179.24	156.55	209.86	176.16	185.07	777.78	142.41	192.01
EXPENDITURE, TOTAL . . . . .	1 463.22	663.21	760.79	449.73	722.86	1 126.40	1 103.76	460.10
GENERAL EXPENDITURE, TOTAL . . . . .	460.99	444.48	563.10	373.43	584.04	1 039.70	384.52	380.06
CURRENT OPERATION . . . . .	257.65	312.43	417.71	270.25	347.74	673.53	250.73	309.32
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	1.79	-	-	-	-
LIBRARIES . . . . .	8.21	6.64	16.00	6.57	9.76	9.48	8.32	6.78
PUBLIC WELFARE . . . . .	2.07	.85	-	.41	-	-	10.18	-
HOSPITALS . . . . .	.34	-	24.82	-	-	-	-	-
HEALTH . . . . .	5.01	14.82	7.18	12.27	11.53	9.94	11.97	6.81
HIGHWAYS . . . . .	87.52	58.38	46.08	33.85	85.77	59.51	58.18	41.76
POLICE PROTECTION . . . . .	48.05	54.74	95.01	55.07	73.16	77.70	45.76	52.98
FIRE PROTECTION . . . . .	37.45	34.90	55.80	32.95	51.10	46.90	28.75	35.47
SEWERAGE . . . . .	72.95	55.47	37.27	28.71	66.25	75.30	43.15	38.99
SANITATION OTHER THAN SEWERAGE . . . . .	25.59	21.16	44.13	23.76	21.21	32.70	29.13	22.67
PARKS AND RECREATION . . . . .	30.18	43.01	84.01	19.98	67.71	13.80	37.31	35.22
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	4.76	12.26	13.28	11.17	18.01	.27	14.06	30.27
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	239.65	220.09	357.93	168.97	248.38	394.18	193.17	131.59
TOTAL DEBT . . . . .	1 972.43	1 038.67	855.34	734.32	1 128.84	3 939.71	1 072.04	1 396.86
LONG-TERM, FULL FAITH AND CREDIT . . . . .	430.64	389.12	499.48	95.36	622.53	203.70	298.14	296.15
LONG-TERM, NONGUARANTEED . . . . .	1 541.79	649.55	355.85	638.96	506.31	3 736.02	723.90	1 100.71

Item	Texas--Continued							
	Houston	Irving	Killeen	Laredo	Longview	Lubbock	McAllen	Mesquite
REVENUE, TOTAL . . . . .	763.60	513.59	317.79	362.90	435.04	787.73	516.91	460.09
GENERAL REVENUE . . . . .	620.10	445.55	265.85	302.79	352.30	437.80	455.41	404.81
INTERGOVERNMENTAL REVENUE . . . . .	62.30	14.78	39.74	60.16	40.15	50.06	38.56	41.48
FROM STATE GOVERNMENT . . . . .	12.47	2.97	1.82	17.98	2.88	11.43	5.00	3.40
FROM FEDERAL GOVERNMENT . . . . .	46.67	11.81	37.70	41.62	37.27	35.56	33.57	38.08
TAXES . . . . .	322.45	270.99	136.41	106.98	214.27	200.46	174.15	212.46
PROPERTY . . . . .	177.32	144.07	65.45	42.89	97.54	103.44	71.94	106.57
OTHER . . . . .	145.13	126.91	70.97	64.09	116.73	97.02	102.22	105.89
CHARGES AND MISCELLANEOUS . . . . .	235.35	159.79	89.70	135.65	97.87	187.28	242.69	150.88
EXPENDITURE, TOTAL . . . . .	685.11	529.68	290.24	374.35	453.30	800.07	427.99	495.48
GENERAL EXPENDITURE, TOTAL . . . . .	567.65	433.95	233.67	296.92	366.57	420.57	385.59	385.03
CURRENT OPERATION . . . . .	380.51	346.41	200.32	221.49	246.34	274.62	259.50	266.89
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	.42	-	-	-	-	-	-
LIBRARIES . . . . .	11.00	11.78	3.66	2.54	3.84	9.48	8.53	9.47
PUBLIC WELFARE . . . . .	-	-	.59	18.16	1.04	-	3.34	-
HOSPITALS . . . . .	-	-	-	.70	-	-	-	-
HEALTH . . . . .	15.61	3.53	1.13	9.22	11.08	10.44	3.07	4.06
HIGHWAYS . . . . .	42.33	45.02	25.71	37.60	52.19	58.98	55.37	53.60
POLICE PROTECTION . . . . .	96.72	41.87	65.29	40.58	62.62	52.85	62.79	57.85
FIRE PROTECTION . . . . .	63.28	43.23	34.34	33.96	43.93	47.27	35.50	48.80
SEWERAGE . . . . .	85.05	56.62	3.54	42.67	60.91	17.91	38.22	23.98
SANITATION OTHER THAN SEWERAGE . . . . .	19.07	22.97	21.38	12.70	17.83	24.40	17.39	42.42
PARKS AND RECREATION . . . . .	29.42	62.71	19.36	12.02	16.14	43.83	24.67	32.63
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	3.49	-	.71	8.44	-	17.60	-	19.01
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	262.78	174.93	130.22	175.00	173.95	228.17	147.95	202.61
TOTAL DEBT . . . . .	1 317.33	654.82	107.79	354.11	760.67	1 243.70	602.68	1 250.44
LONG-TERM, FULL FAITH AND CREDIT . . . . .	544.37	243.88	61.12	35.24	350.60	461.53	80.28	330.23
LONG-TERM, NONGUARANTEED . . . . .	772.96	410.94	46.68	318.86	410.06	782.18	522.40	920.21

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Texas--Continued							
	Midland	Odessa	Pasadena	Plano	Port Arthur	Richardson	San Angelo	San Antonio
REVENUE, TOTAL . . . . .	712.80	489.83	411.57	560.15	760.84	453.97	390.59	1 271.67
GENERAL REVENUE . . . . .	585.29	371.17	355.95	467.26	701.80	385.15	321.79	380.74
INTERGOVERNMENTAL REVENUE . . . . .	43.40	29.42	50.99	15.52	138.80	9.58	48.74	77.10
FROM STATE GOVERNMENT . . . . .	3.12	2.42	.91	4.70	13.60	2.67	8.00	8.94
FROM FEDERAL GOVERNMENT . . . . .	40.19	23.57	50.04	7.32	124.46	6.90	40.61	62.84
TAXES . . . . .	246.01	185.76	173.66	281.04	393.67	250.66	209.02	131.21
PROPERTY . . . . .	119.35	86.26	97.04	173.32	320.72	124.23	121.97	62.29
OTHER . . . . .	126.67	99.50	76.62	107.72	72.95	126.43	87.04	68.92
CHARGES AND MISCELLANEOUS . . . . .	295.88	155.98	131.31	170.70	169.33	124.90	64.03	172.43
EXPENDITURE, TOTAL . . . . .	755.51	396.37	469.60	692.77	700.19	448.87	372.28	1 486.21
GENERAL EXPENDITURE, TOTAL . . . . .	633.39	240.34	414.49	596.39	579.72	372.36	320.20	470.37
CURRENT OPERATION . . . . .	355.16	174.83	317.17	245.94	324.08	324.12	241.99	313.68
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	4.54
LIBRARIES . . . . .	-	-	10.09	10.18	7.62	10.63	-	10.98
PUBLIC WELFARE . . . . .	-	1.53	2.17	-	-	-	6.00	4.27
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	13.59	-	8.51	4.34	24.17	5.26	13.80	24.16
HIGHWAYS . . . . .	67.42	9.33	40.63	170.97	47.61	27.20	52.77	29.82
POLICE PROTECTION . . . . .	85.35	52.54	86.26	64.03	60.11	81.71	48.87	63.15
FIRE PROTECTION . . . . .	59.31	35.63	9.36	40.59	45.33	50.14	34.50	33.14
SEWERAGE . . . . .	153.46	8.13	42.83	26.85	102.08	28.30	19.39	57.11
SANITATION OTHER THAN SEWERAGE . . . . .	24.50	28.80	31.88	28.29	39.74	32.77	5.93	27.05
PARKS AND RECREATION . . . . .	34.71	.57	23.40	97.78	41.10	38.00	42.74	43.05
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	9.75	15.43	-	-	21.10	-	5.58	11.76
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	275.26	143.03	170.40	172.86	264.03	170.12	157.09	271.58
TOTAL DEBT . . . . .	1 734.82	799.91	445.12	1 319.90	2 095.14	618.94	208.54	2 267.64
LONG-TERM, FULL FAITH AND CREDIT . . . . .	644.64	76.22	363.12	1 017.14	427.60	347.95	145.56	210.40
LONG-TERM, NONGUARANTEED . . . . .	1 090.18	723.69	82.00	302.76	1 667.53	270.99	62.98	1 996.20
	Texas--Continued				Utah			
	Tyler	Victoria	Waco	Wichita Falls	Ogden	Orem	Provo	Salt Lake City
REVENUE, TOTAL . . . . .	471.38	483.25	498.23	466.78	538.70	307.72	462.42	947.32
GENERAL REVENUE . . . . .	401.11	440.08	431.47	396.97	481.58	273.90	254.68	866.08
INTERGOVERNMENTAL REVENUE . . . . .	46.72	36.47	59.13	49.95	95.98	43.59	51.04	149.95
FROM STATE GOVERNMENT . . . . .	7.40	3.51	3.73	3.60	29.18	10.12	10.21	17.94
FROM FEDERAL GOVERNMENT . . . . .	39.32	23.31	55.40	46.36	66.80	31.69	40.83	116.67
TAXES . . . . .	222.14	236.30	200.50	218.30	232.15	127.28	109.98	373.87
PROPERTY . . . . .	101.62	125.08	95.69	127.61	84.65	44.97	41.60	168.04
OTHER . . . . .	120.52	111.22	104.80	90.69	147.50	82.31	68.38	205.83
CHARGES AND MISCELLANEOUS . . . . .	132.25	167.31	171.84	128.71	153.45	103.03	93.66	342.26
EXPENDITURE, TOTAL . . . . .	438.53	593.32	485.39	430.72	565.58	291.84	462.24	1 016.42
GENERAL EXPENDITURE, TOTAL . . . . .	355.13	511.51	390.81	354.56	508.89	253.62	269.05	869.02
CURRENT OPERATION . . . . .	295.76	302.67	320.63	286.18	350.10	175.03	212.06	586.39
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	9.57	13.14	7.47	3.03	-	10.62	8.31	21.63
PUBLIC WELFARE . . . . .	11.87	3.09	7.69	-	-	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-
HEALTH . . . . .	10.05	20.82	14.27	14.68	7.76	-	-	-
HIGHWAYS . . . . .	42.82	152.13	46.41	68.63	53.66	28.09	15.50	131.16
POLICE PROTECTION . . . . .	57.31	70.14	55.72	58.80	65.68	38.87	39.15	112.16
FIRE PROTECTION . . . . .	35.74	36.16	43.16	39.01	56.07	20.61	37.21	86.88
SEWERAGE . . . . .	16.84	35.31	37.81	26.39	19.90	54.03	22.02	51.21
SANITATION OTHER THAN SEWERAGE . . . . .	44.76	33.83	23.46	24.03	19.38	19.13	21.23	9.70
PARKS AND RECREATION . . . . .	23.54	16.18	35.46	31.10	57.19	9.78	26.59	43.49
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2.56	-	14.81	2.55	15.83	8.76	50.65	109.54
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	190.00	159.84	187.59	192.26	219.07	125.90	158.23	369.08
TOTAL DEBT . . . . .	1 733.32	1 203.98	759.58	258.20	770.57	261.03	368.05	781.28
LONG-TERM, FULL FAITH AND CREDIT . . . . .	569.29	414.85	117.65	174.73	21.10	71.82	23.30	207.18
LONG-TERM, NONGUARANTEED . . . . .	1 164.02	789.12	641.93	83.47	749.47	189.21	344.76	574.10

See footnotes at end of table.



Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Utah--Continued		Virginia							
	Sandy City	West Valley	Alexandria	Chesapeake	Hampton	Lynchburg	Newport News	Norfolk		
REVENUE, TOTAL . . . . .	323.57	179.69	1 828.59	1 233.17	1 012.48	1 174.27	1 285.57	1 313.37		
GENERAL REVENUE . . . . .	270.42	179.69	1 827.55	1 167.12	1 012.48	1 103.22	1 098.79	1 188.75		
INTERGOVERNMENTAL REVENUE . . . . .	46.05	42.66	361.90	488.03	447.00	408.85	470.93	471.94		
FROM STATE GOVERNMENT . . . . .	10.38	17.76	305.24	445.41	337.66	313.12	376.38	375.77		
FROM FEDERAL GOVERNMENT . . . . .	19.00	24.84	56.67	39.88	102.20	85.88	93.22	95.15		
TAXES . . . . .	113.92	125.55	1 112.72	533.57	466.65	533.40	491.42	516.94		
PROPERTY . . . . .	37.25	27.27	813.18	363.39	296.02	276.71	341.26	261.47		
OTHER . . . . .	76.67	98.28	299.54	170.18	170.63	256.69	150.16	255.47		
CHARGES AND MISCELLANEOUS . . . . .	110.45	11.48	352.93	145.53	98.78	160.96	136.44	199.87		
EXPENDITURE, TOTAL . . . . .	296.92	130.88	1 687.01	1 128.69	931.14	1 252.81	1 210.37	1 208.44		
GENERAL EXPENDITURE, TOTAL . . . . .	231.38	130.88	1 660.09	1 069.28	931.14	1 183.05	1 072.92	1 108.41		
CURRENT OPERATION . . . . .	154.99	107.06	1 255.66	914.66	828.35	906.32	864.21	932.82		
GENERAL EXPENDITURE, SELECTED ITEMS:										
EDUCATION . . . . .	-	-	501.29	534.86	442.54	428.86	488.51	404.17		
LIBRARIES . . . . .	-	-	18.18	9.77	7.16	19.88	10.00	12.14		
PUBLIC WELFARE . . . . .	-	-	95.94	47.47	44.76	58.71	38.79	72.78		
HOSPITALS . . . . .	-	-	3.70	-	-	-	-	43.47		
HEALTH . . . . .	-	.05	59.49	24.97	13.98	6.18	14.69	21.84		
HIGHWAYS . . . . .	31.30	25.62	124.18	106.18	42.03	42.41	37.82	52.32		
POLICE PROTECTION . . . . .	42.33	37.72	110.51	60.55	67.81	57.13	69.90	75.26		
FIRE PROTECTION . . . . .	27.27	19.14	79.97	49.84	42.74	56.63	54.21	53.24		
SEWERAGE . . . . .	.04	-	92.47	36.93	7.98	33.01	32.43	15.13		
SANITATION OTHER THAN SEWERAGE . . . . .	10.52	8.47	35.96	28.13	21.44	17.16	43.83	33.58		
PARKS AND RECREATION . . . . .	8.83	1.55	72.50	19.02	24.35	37.87	32.23	58.81		
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	10.41	10.98	43.32	13.38	52.40	43.08	63.55	35.44		
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	107.20	71.22	926.22	567.20	468.03	568.33	545.99	563.03		
TOTAL DEBT . . . . .	698.27	-	1 844.48	865.06	627.51	1 565.85	849.07	1 049.63		
LONG-TERM, FULL FAITH AND CREDIT . . . . .	72.33	-	1 056.57	652.33	539.93	867.79	622.85	488.00		
LONG-TERM, NONGUARANTEED . . . . .	625.94	-	721.26	193.24	-	698.06	14.61	561.63		
			Virginia--Continued			Washington				
			Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Everett	Seattle	Spokane
REVENUE, TOTAL . . . . .			1 354.41	2 050.21	1 381.73	1 175.01	704.14	949.53	1 343.54	589.79
GENERAL REVENUE . . . . .			1 255.47	1 521.88	1 298.25	1 109.22	631.93	820.66	893.71	500.28
INTERGOVERNMENTAL REVENUE . . . . .			572.11	524.61	562.98	417.11	91.18	223.47	201.43	130.07
FROM STATE GOVERNMENT . . . . .			406.64	436.04	397.34	353.34	46.87	96.10	140.12	80.27
FROM FEDERAL GOVERNMENT . . . . .			165.23	80.46	142.46	63.61	17.56	64.17	55.78	47.52
TAXES . . . . .			472.57	780.52	552.74	552.63	358.61	422.47	395.72	209.01
PROPERTY . . . . .			275.75	465.53	319.17	321.81	118.97	147.78	123.92	58.42
OTHER . . . . .			196.82	315.00	233.56	230.83	239.64	274.70	271.81	150.59
CHARGES AND MISCELLANEOUS . . . . .			210.79	216.74	182.54	139.47	182.14	174.73	296.56	161.20
EXPENDITURE, TOTAL . . . . .			1 385.09	2 103.49	1 297.06	1 084.35	956.93	978.26	1 307.94	627.70
GENERAL EXPENDITURE, TOTAL . . . . .			1 287.86	1 552.00	1 198.61	1 002.31	854.46	778.44	757.75	505.07
CURRENT OPERATION . . . . .			1 050.25	1 309.34	961.82	841.53	409.60	402.57	536.40	404.26
GENERAL EXPENDITURE, SELECTED ITEMS:										
EDUCATION . . . . .			445.50	546.31	421.84	457.00	-	-	-	-
LIBRARIES . . . . .			7.75	11.77	15.61	11.04	12.30	15.80	24.02	17.60
PUBLIC WELFARE . . . . .			76.21	171.81	69.89	24.78	.27	.80	-	-
HOSPITALS . . . . .			-	-	-	-	-	-	-	-
HEALTH . . . . .			40.60	24.75	7.33	25.39	4.75	6.03	7.06	8.27
HIGHWAYS . . . . .			64.57	70.69	52.92	92.71	135.58	117.40	98.80	63.31
POLICE PROTECTION . . . . .			78.51	113.05	57.16	67.09	81.65	90.66	114.36	67.06
FIRE PROTECTION . . . . .			56.78	91.97	53.19	34.21	63.03	101.95	74.05	66.65
SEWERAGE . . . . .			76.32	52.56	60.06	27.52	57.16	300.80	43.41	66.72
SANITATION OTHER THAN SEWERAGE . . . . .			34.39	42.25	22.67	29.39	.93	.05	45.07	30.74
PARKS AND RECREATION . . . . .			44.02	66.32	26.80	34.22	234.21	43.70	90.07	45.72
HOUSING AND COMMUNITY DEVELOPMENT . . . . .			82.18	106.11	71.65	1.64	5.25	.05	35.46	19.32
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .			539.88	945.45	572.48	577.27	256.39	370.52	549.49	234.43
TOTAL DEBT . . . . .			987.96	1 743.52	779.09	965.38	951.55	1 126.76	1 299.31	282.82
LONG-TERM, FULL FAITH AND CREDIT . . . . .			746.97	1 128.22	493.58	802.44	564.82	1 114.39	441.28	121.91
LONG-TERM, NONGUARANTEED . . . . .			166.38	488.84	239.58	162.94	386.73	12.37	858.03	160.92

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

Item	Washington--Continued		West Virginia		Wisconsin				
	Tacoma	Yakima	Charleston	Huntington	Appleton	Eau Claire	Green Bay	Janesville	
REVENUE, TOTAL . . . . .	1 649.41	642.47	740.92	442.52	631.02	647.46	783.80	465.95	
GENERAL REVENUE . . . . .	713.31	605.32	740.92	442.52	577.49	591.66	728.77	438.32	
INTERGOVERNMENTAL REVENUE . . . . .	169.80	163.40	169.97	99.07	286.46	300.91	349.92	238.81	
FROM STATE GOVERNMENT . . . . .	67.99	56.76	2.25	1.69	264.18	247.13	295.61	191.03	
FROM FEDERAL GOVERNMENT . . . . .	100.86	100.25	153.72	97.37	22.28	45.61	50.95	43.82	
TAXES . . . . .	359.09	273.25	319.97	157.18	137.95	118.17	159.61	116.31	
PROPERTY . . . . .	95.59	79.24	70.90	31.62	131.36	104.99	152.73	111.32	
OTHER . . . . .	263.49	194.01	249.07	125.56	6.59	13.18	6.87	4.99	
CHARGES AND MISCELLANEOUS . . . . .	184.42	168.67	250.98	186.28	153.09	172.58	219.25	83.20	
EXPENDITURE, TOTAL . . . . .	1 476.28	493.79	772.30	502.75	621.13	778.53	752.26	482.01	
GENERAL EXPENDITURE, TOTAL . . . . .	697.52	429.71	772.30	502.75	540.37	686.02	669.38	436.84	
CURRENT OPERATION . . . . .	561.73	353.02	525.27	310.00	372.58	397.01	512.14	294.34	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION . . . . .	-	-	-	-	-	-	-	-	
LIBRARIES . . . . .	24.52	8.20	3.48	-	21.19	21.84	-	19.13	
PUBLIC WELFARE . . . . .	2.06	-	-	.47	6.92	-	7.98	.10	
HOSPITALS . . . . .	-	-	-	-	-	-	-	-	
HEALTH . . . . .	36.48	4.85	8.91	1.13	10.39	26.44	9.97	13.54	
HIGHWAYS . . . . .	70.70	58.67	47.45	22.87	124.09	126.64	152.54	89.65	
POLICE PROTECTION . . . . .	112.09	77.18	80.85	63.01	71.33	70.62	87.18	68.55	
FIRE PROTECTION . . . . .	85.11	60.47	58.44	71.36	48.49	51.74	94.55	55.53	
SEWERAGE . . . . .	48.77	50.19	55.63	65.61	74.79	209.16	114.43	24.40	
SANITATION OTHER THAN SEWERAGE . . . . .	41.40	18.37	41.05	34.14	23.04	.77	22.35	21.30	
PARKS AND RECREATION . . . . .	68.73	30.96	60.03	18.99	34.71	31.77	47.34	26.68	
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	15.58	14.72	103.78	52.36	22.56	24.34	15.20	32.48	
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	379.78	263.59	262.35	148.38	274.27	232.75	263.58	180.73	
TOTAL DEBT . . . . .	1 784.57	372.13	878.59	1 184.47	601.37	450.94	648.31	446.91	
LONG-TERM, FULL FAITH AND CREDIT . . . . .	368.67	162.43	645.57	237.30	393.32	288.28	648.31	298.63	
LONG-TERM, NONGUARANTEED . . . . .	1 415.89	209.71	233.02	947.17	208.05	162.66	-	27.47	
	Wisconsin--Continued								Wyoming
	Kenosha	Madison	Milwaukee	Oshkosh	Racine	Waukesha	Wauwatosa	West Allis	Casper
REVENUE, TOTAL . . . . .	648.64	729.89	874.17	541.96	720.20	534.12	599.72	587.46	758.41
GENERAL REVENUE . . . . .	595.74	654.95	684.47	505.78	650.57	472.69	553.11	544.65	686.71
INTERGOVERNMENTAL REVENUE . . . . .	341.21	325.33	365.46	292.35	364.32	222.32	192.98	272.12	446.64
FROM STATE GOVERNMENT . . . . .	291.02	248.24	300.56	238.90	279.71	156.42	122.60	199.56	280.68
FROM FEDERAL GOVERNMENT . . . . .	44.82	54.88	58.17	47.33	82.18	52.57	16.27	61.29	33.94
TAXES . . . . .	145.92	193.76	158.04	104.14	167.87	145.11	246.09	168.03	43.47
PROPERTY . . . . .	141.86	176.80	146.81	94.86	163.37	136.21	230.32	159.05	25.45
OTHER . . . . .	4.05	16.96	11.24	9.28	4.50	8.90	15.77	8.99	18.02
CHARGES AND MISCELLANEOUS . . . . .	108.61	135.86	160.97	109.30	118.38	105.26	114.04	104.49	196.60
EXPENDITURE, TOTAL . . . . .	759.72	746.44	742.23	666.87	721.33	598.41	558.84	836.54	835.80
GENERAL EXPENDITURE, TOTAL . . . . .	666.93	584.20	642.68	582.45	625.83	485.60	514.73	794.22	779.87
CURRENT OPERATION . . . . .	391.68	473.16	460.62	356.44	493.43	362.74	394.04	476.33	397.27
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION . . . . .	-	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	20.86	20.63	19.27	25.63	19.28	14.42	9.96	13.73	-
PUBLIC WELFARE . . . . .	-	40.62	-	5.36	-	.18	-	-	-
HOSPITALS . . . . .	-	-	-	-	-	-	-	-	-
HEALTH . . . . .	22.39	25.49	23.98	13.22	10.32	19.48	18.49	20.48	10.66
HIGHWAYS . . . . .	116.41	73.08	69.40	85.18	143.11	97.15	101.51	91.01	63.90
POLICE PROTECTION . . . . .	97.56	97.67	123.16	74.17	130.26	74.57	91.21	107.47	222.80
FIRE PROTECTION . . . . .	54.20	59.60	62.60	61.73	85.65	39.06	93.60	86.49	65.63
SEWERAGE . . . . .	156.99	40.83	61.93	123.67	45.07	55.61	48.32	29.81	169.89
SANITATION OTHER THAN SEWERAGE . . . . .	20.06	33.24	52.56	14.66	24.71	31.92	30.98	68.25	37.63
PARKS AND RECREATION . . . . .	26.94	54.77	12.77	41.00	84.54	37.96	7.58	3.87	78.57
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	19.07	35.44	47.23	26.82	11.18	11.97	5.43	30.21	14.27
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .	223.70	330.38	336.37	218.24	306.61	214.26	239.30	253.40	299.67
TOTAL DEBT . . . . .	641.49	520.59	762.35	603.07	368.47	537.90	1 158.64	475.36	255.96
LONG-TERM, FULL FAITH AND CREDIT . . . . .	368.36	289.24	367.78	603.07	260.91	301.11	431.91	430.58	126.07
LONG-TERM, NONGUARANTEED . . . . .	273.13	231.34	394.57	-	107.55	236.78	726.73	44.78	129.89

Note: Per capita data are based on populations shown in table 5.  
 - Represents zero or rounds to zero.

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84

(Thousands of dollars)

Item	Total	Albuquerque	Atlanta	Austin	Baltimore	Baton Rouge	Boston	Buffalo
POPULATION, 1982 . . . . .	39 611 559	341 978	428 153	368 135	774 113	361 572	560 847	348 035
REVENUE, TOTAL . . . . .	62 525 368	345 340	538 619	632 553	1 458 924	386 658	1 110 828	510 671
GENERAL REVENUE . . . . .	50 437 665	311 306	458 355	274 710	1 341 925	356 360	1 021 763	494 819
INTERGOVERNMENTAL REVENUE . . . . .	17 590 410	112 612	87 772	24 257	706 585	51 775	527 667	309 901
FROM STATE GOVERNMENT . . . . .	11 255 919	68 334	18 508	5 424	578 898	23 381	427 389	200 353
EDUCATION . . . . .	2 723 658	-	-	-	219 118	-	156 691	126 499
HIGHWAYS . . . . .	734 305	3 254	-	-	173 450	5 139	1 118	48
PUBLIC WELFARE . . . . .	3 618 936	-	2 273	62	15 998	-	62 790	-
HEALTH AND HOSPITALS . . . . .	450 831	454	-	616	46 166	4 024	2 143	35
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	53 488	-	-	-	814	-	2 204	1 340
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	1 871 205	60 787	2 653	1 108	33 694	7 295	21 439	38 990
OTHER AND UNALLOCABLE . . . . .	1 803 496	3 839	13 582	3 549	89 658	6 923	181 004	33 441
FROM FEDERAL GOVERNMENT . . . . .	5 659 154	39 670	58 755	18 258	111 667	28 348	97 932	63 699
GENERAL REVENUE SHARING . . . . .	942 071	7 488	7 666	5 259	23 813	8 690	19 445	4 853
OTHER AND UNALLOCABLE . . . . .	4 717 083	32 182	51 089	12 999	87 854	19 658	78 487	58 846
FROM LOCAL GOVERNMENTS . . . . .	675 337	4 608	10 509	575	16 020	46	2 346	45 849
GENERAL REVENUE FROM OWN SOURCES . . . . .	32 847 255	198 694	370 583	250 453	635 340	304 585	494 096	184 918
TAXES . . . . .	22 343 470	74 727	170 738	96 331	418 060	108 807	352 076	109 212
PROPERTY . . . . .	9 323 054	34 059	87 327	53 073	269 022	26 817	333 306	97 405
GENERAL SALES . . . . .	3 910 001	29 596	19 314	28 097	-	64 722	-	-
SELECTIVE SALES . . . . .	2 635 430	7 596	44 541	9 094	37 684	9 157	7 702	8 921
ALCOHOLIC BEVERAGES . . . . .	68 850	-	11 866	-	-	432	-	-
MOTOR FUELS . . . . .	43 109	-	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	1 585 784	5 875	18 646	6 596	27 560	8 725	-	8 623
TOBACCO PRODUCTS . . . . .	104 163	-	-	-	-	-	-	-
OTHER . . . . .	833 524	1 721	14 029	2 498	10 124	-	7 702	298
INCOME TAXES . . . . .	4 887 912	-	-	-	84 251	-	-	-
MOTOR VEHICLE LICENSES . . . . .	142 040	-	-	-	-	-	-	25
OTHER . . . . .	1 445 033	3 476	19 556	6 067	27 103	8 111	11 068	2 861
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	10 503 785	123 967	199 845	154 122	217 280	195 778	142 020	75 706
CURRENT CHARGES . . . . .	5 959 472	47 497	136 048	98 816	122 461	29 247	90 289	40 737
EDUCATION . . . . .	152 167	-	-	-	10 202	-	1 683	1 238
SCHOOL LUNCH SALES (GROSS) . . . . .	38 219	-	-	-	3 703	-	1 082	940
OTHER LOCAL SCHOOL CHARGES . . . . .	8 137	-	-	-	148	-	601	298
HIGHER EDUCATION . . . . .	105 811	-	-	-	6 351	-	-	-
HIGHWAY . . . . .	388 216	702	-	-	181	-	-	-
HOSPITAL . . . . .	983 786	-	-	51 538	55 939	12 804	50 830	-
SEWERAGE . . . . .	1 459 151	17 507	24 526	22 560	30 727	-	20 132	20 711
SANITATION OTHER THAN SEWERAGE . . . . .	249 845	12 881	18 114	9 144	2 457	1 048	48	147
PARKS AND RECREATION . . . . .	330 768	3 483	9 434	4 374	5 782	3 013	301	1 991
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	506 584	1 059	-	-	22	1 248	1 547	12 539
AIRPORT . . . . .	939 975	7 203	82 348	6 215	-	3 009	-	-
WATER TRANSPORT AND TERMINAL . . . . .	249 916	-	-	-	437	-	-	-
PARKING FACILITY . . . . .	193 824	1 172	254	950	2 644	646	10 110	448
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	52 404	-	-	380	4 530	-	67	390
OTHER . . . . .	452 836	3 490	1 372	3 655	9 540	7 479	5 571	3 273
SPECIAL ASSESSMENTS . . . . .	314 977	8 911	858	9 643	10	719	7	-
SALE OF PROPERTY . . . . .	185 038	2 909	1 272	864	-	177	1 869	328
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	62 933	729	598	-	-	-	1 869	-
OTHER . . . . .	122 105	2 180	674	864	-	177	-	328
INTEREST EARNINGS . . . . .	2 357 639	28 678	48 522	38 101	41 503	31 160	23 511	14 803
FINES AND FORFEITS . . . . .	577 823	154	5 309	4 251	8 654	1 950	24 069	2 913
OTHER AND UNALLOCABLE . . . . .	1 108 836	35 818	7 836	2 447	44 652	132 525	2 275	16 925
UTILITY REVENUE . . . . .	7 895 525	33 966	39 426	333 887	35 880	3 083	28 810	15 852
EMPLOYEE-RETIREMENT REVENUE <sup>1</sup> . . . . .	4 192 178	68	40 838	23 956	8, 119	27 215	60 255	-
EXPENDITURE, TOTAL . . . . .	59 356 994	334 197	464 989	750 917	1 272 070	250 796	1 061 913	528 454
GENERAL EXPENDITURE . . . . .	45 600 869	293 009	391 356	288 289	1 194 488	237 157	900 952	516 041
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 238 035	1 882	8 109	1 581	-	40	68 071	751
DIRECT GENERAL EXPENDITURE . . . . .	43 362 834	291 127	383 247	286 708	1 194 488	237 117	832 881	515 290
CURRENT OPERATION . . . . .	32 912 895	151 885	218 539	211 565	941 148	163 462	705 442	393 693
CAPITAL OUTLAY . . . . .	5 972 250	84 042	112 559	43 561	182 445	25 640	87 472	104 759
CONSTRUCTION . . . . .	4 954 517	66 702	97 420	37 363	172 888	19 991	69 801	97 377
LAND AND EXISTING STRUCTURES . . . . .	399 060	9 723	7 292	2 126	58	1 158	7 008	57
EQUIPMENT . . . . .	618 673	7 617	7 847	4 072	9 499	4 491	10 663	7 325
ASSISTANCE AND SUBSIDIES . . . . .	1 855 806	-	-	-	-	-	1 869	-
INTEREST ON GENERAL DEBT . . . . .	2 621 883	55 200	52 149	31 582	70 895	48 015	38 098	16 838
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	5 824 268	-	5 628	576	376 426	-	264 566	202 322
ELEMENTARY AND SECONDARY EDUCATION . . . . .	5 429 946	-	5 592	576	354 598	-	264 566	202 322
HIGHER EDUCATION . . . . .	394 322	-	36	-	21 828	-	-	-
LIBRARIES . . . . .	478 601	4 193	4 476	6 429	9 855	2 484	12 588	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	4 836 644	-	2 600	516	726	1 393	2 457	-
CATEGORICAL CASH ASSISTANCE . . . . .	1 429 244	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE . . . . .	426 562	-	-	-	-	-	-	-
VENDOR PAYMENTS-MEDICAL . . . . .	390 457	-	-	-	-	-	1 869	-
VENDOR PAYMENTS-OTHER . . . . .	15 298	-	-	-	-	-	-	-
WELFARE INSTITUTIONS . . . . .	38 138	-	-	-	-	-	-	-
OTHER . . . . .	2 536 945	-	2 600	516	726	1 393	588	-

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Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:

1983-84—Continued

(Thousands of dollars)

Item	Total	Albuquerque	Atlanta	Austin	Baltimore	Baton Rouge	Boston	Buffalo
GENERAL EXPENDITURE--CONTINUED								
BY FUNCTION--CONTINUED								
SOCIAL SERVICES AND INCOME MAINTENANCE--CONTINUED								
HOSPITALS . . . . .	2 545 690	-	-	66 822	84 785	11 513	99 072	-
OWN HOSPITALS . . . . .	2 146 284	-	-	66 822	84 785	11 513	99 072	-
OTHER HOSPITALS . . . . .	399 406	-	-	-	-	-	-	-
HEALTH . . . . .	1 045 318	6 055	250	14 779	34 618	6 441	9 138	1 167
TRANSPORTATION:								
HIGHWAYS . . . . .	2 187 081	21 519	19 689	15 395	121 331	27 297	29 748	24 557
AIR TRANSPORTATION . . . . .	1 067 645	17 010	57 521	6 792	-	4 468	-	-
WATER TRANSPORT AND TERMINALS . . . . .	253 244	-	-	-	122	-	-	-
PARKING FACILITIES . . . . .	169 918	908	-	450	3 428	172	2 372	42
TRANSIT SUBSIDIES . . . . .	542 657	-	229	-	-	-	40 982	184
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	4 778 820	30 779	38 777	33 530	103 808	26 378	77 815	31 621
FIRE PROTECTION . . . . .	2 373 350	17 759	24 159	17 191	55 509	12 561	53 923	27 153
CORRECTION . . . . .	800 408	7 212	5 233	-	17 435	4 015	11 703	-
PROTECTIVE INSPECTION AND REGULATION . . . . .	351 435	3 572	2 843	3 862	4 017	1 914	6 736	1 600
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	2 345 137	43 578	64 894	23 440	68 026	10 381	30 003	30 041
CAPITAL OUTLAY . . . . .	1 209 166	32 222	41 308	11 519	30 367	5 282	12 026	6 876
SANITATION OTHER THAN SEWERAGE . . . . .	1 478 494	12 197	17 336	9 008	42 081	11 782	16 641	11 767
PARKS AND RECREATION . . . . .	1 749 399	23 438	23 430	21 313	36 958	12 696	10 626	23 686
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 709 753	12 935	22 206	4 667	24 543	3 822	69 554	67 176
NATURAL RESOURCES . . . . .	22 457	-	1 021	-	-	73	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	773 807	8 310	6 995	9 051	26 502	7 021	17 767	5 509
GENERAL CONTROL . . . . .	1 151 897	5 664	8 527	8 989	26 106	16 630	9 051	4 162
GENERAL PUBLIC BUILDINGS . . . . .	601 602	2 962	1 048	2 115	13 036	5 539	12 533	16 878
INTEREST ON GENERAL DEBT . . . . .	2 621 883	55 200	52 149	31 582	70 895	48 015	38 098	16 838
GENERAL EXPENDITURE, N.E.C. . . . .	4 891 361	19 718	32 245	11 782	74 281	22 612	85 579	51 330
UTILITY EXPENDITURE . . . . .	9 827 766	41 158	38 512	455 480	37 855	4 906	35 014	12 413
EMPLOYEE RETIREMENT EXPENDITURE <sup>2</sup> . . . . .	3 928 359	30	35 121	7 148	39 727	8 733	125 947	-
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES . . . . .								
	22 245 822	98 776	129 890	172 997	586 697	28 611	471 440	214 453
GROSS DEBT OUTSTANDING . . . . .								
LONG-TERM DEBT OUTSTANDING . . . . .	51 335 403	773 633	1 042 670	1 175 435	999 930	613 717	574 633	263 155
GENERAL DEBT . . . . .	48 669 588	757 081	1 042 670	1 175 435	935 326	605 128	572 994	215 067
EDUCATION . . . . .	36 779 142	635 644	902 840	465 158	875 276	604 831	561 105	197 412
HIGHWAYS . . . . .	1 549 604	-	109 619	-	103 550	-	180 820	18 860
HOSPITALS . . . . .	2 171 656	3 867	24 245	-	-	24 410	41 260	-
SEWERAGE . . . . .	1 430 206	240 660	-	-	1 540	20 135	-	-
PARKS AND RECREATION . . . . .	3 722 637	-	6 540	88 602	62 545	29 770	3 320	67 865
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 156 089	1 855	43 965	-	8 995	-	-	-
AIRPORTS . . . . .	3 812 046	14 521	3 795	-	108 255	-	74 240	37 781
WATER TRANSPORT AND TERMINALS . . . . .	3 713 441	7 983	705 049	-	-	10 520	-	-
OTHER AND UNALLOCABLE . . . . .	592 023	-	-	-	830	-	-	-
UTILITY DEBT . . . . .	18 631 440	366 758	9 627	376 556	589 561	519 996	261 465	72 906
WATER SUPPLY SYSTEMS . . . . .	11 890 446	121 437	139 830	710 277	60 050	297	11 889	17 655
ELECTRIC POWER SYSTEMS . . . . .	4 986 973	121 437	139 830	71 472	60 050	-	3 145	17 655
GAS SUPPLY SYSTEMS . . . . .	4 976 479	-	-	638 805	-	-	-	-
TRANSIT SYSTEMS . . . . .	407 847	-	-	-	-	297	-	-
SHORT-TERM DEBT OUTSTANDING . . . . .	1 519 147	-	-	-	-	-	8 744	-
LONG-TERM DEBT ISSUED . . . . .	2 665 815	16 552	-	-	64 604	8 589	1 639	48 088
FULL FAITH AND CREDIT . . . . .	8 377 998	247 958	93 230	256 294	52 584	118 656	85 000	17 005
GENERAL PURPOSE . . . . .	2 636 031	38 360	8 000	58 000	-	7 000	85 000	17 005
UTILITY . . . . .	2 218 880	31 470	8 000	58 000	-	7 000	85 000	13 255
NONGUARANTEED . . . . .	417 151	6 890	-	-	-	-	-	3 750
GENERAL PURPOSE . . . . .	5 741 967	209 598	85 230	198 294	52 584	111 656	-	-
UTILITY . . . . .	4 206 797	135 843	85 230	90 034	52 584	111 656	-	-
LONG-TERM DEBT RETIRED . . . . .	1 535 170	73 755	-	108 260	-	-	-	-
GENERAL PURPOSE . . . . .	3 846 400	246 004	32 991	19 069	66 513	123 807	47 255	16 901
UTILITY . . . . .	2 821 176	154 840	27 136	10 971	60 578	123 777	45 865	15 346
OTHER . . . . .	1 025 224	91 164	5 855	8 098	5 935	30	1 390	1 555
BORROWING, TOTAL . . . . .								
	8 188 208	133 667	93 230	256 294	61 618	119 977	85 000	17 005
DEBT REDEMPTION, TOTAL . . . . .								
	3 320 417	108 149	32 991	19 069	66 513	123 807	113 855	35 848
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .								
	414 115	118 980	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED . . . . .	525 983	137 855	-	-	-	-	-	-
NET LONG-TERM DEBT OUTSTANDING . . . . .	38 987 655	674 820	793 831	949 808	799 605	322 664	543 315	195 040
CASH AND SECURITY HOLDINGS . . . . .								
	66 050 707	263 340	806 399	579 995	1 199 893	478 464	648 092	184 061
EMPLOYEE RETIREMENT . . . . .	40 431 973	1 005	247 885	166 794	747 015	170 693	335 189	-
OTHER . . . . .	25 618 734	262 335	558 514	413 201	452 878	307 771	312 903	184 061
BY TYPE:								
CASH AND DEPOSITS . . . . .	7 438 330	37 970	9 065	216 834	78 377	28 891	224 501	138 042
SECURITIES . . . . .	18 180 404	224 365	549 449	196 367	374 501	278 880	88 402	46 019
FEDERAL . . . . .	8 873 192	96 074	549 449	27 682	133 762	1 175	63 334	35 082
FEDERAL AGENCY ONLY . . . . .	234 489	-	-	2 634	-	-	4 681	-
STATE AND LOCAL GOVERNMENTS . . . . .	444 144	-	-	65 000	-	-	-	-
OTHER (NONGOVERNMENTAL) . . . . .	8 863 068	128 291	-	103 685	240 739	277 705	25 068	10 937
BY PURPOSE:								
OFFSETS OF DEBT . . . . .	9 681 933	82 261	248 839	225 627	135 721	282 464	29 679	20 027
ROND FUNDS . . . . .	5 569 372	127 389	88 815	138 806	56 796	-	33 010	65 846
OTHER . . . . .	10 367 429	52 685	220 860	48 768	260 361	25 307	250 214	98 188

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	Charlotte	Chicago	Cincinnati	Cleveland	Columbus	Dallas	Denver	Detroit
POPULATION, 1982 . . . . .	323 972	2 997 155	380 118	558 869	570 588	943 848	505 563	1 138 717
REVENUE, TOTAL . . . . .	220 837	2 482 854	422 434	506 525	386 652	740 502	758 022	1 592 964
GENERAL REVENUE . . . . .	198 493	2 037 519	323 919	396 611	327 489	580 822	675 745	1 264 871
INTERGOVERNMENTAL REVENUE . . . . .	53 121	710 197	76 259	121 861	79 144	56 424	137 620	594 707
FROM STATE GOVERNMENT . . . . .	20 339	261 327	23 947	41 314	28 302	6 340	88 551	294 840
EDUCATION . . . . .	-	465	-	-	-	-	-	-
HIGHWAYS . . . . .	5 470	60 587	5 477	7 698	9 796	-	6 538	29 171
PUBLIC WELFARE . . . . .	-	48 929	-	-	-	-	65 023	-
HEALTH AND HOSPITALS . . . . .	-	15 005	3 470	955	1 803	205	7 873	24 492
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	-	-	2 411	-	-	50	-
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	14 499	107 428	13 790	28 386	13 347	3 273	4 471	161 779
OTHER AND UNALLOCABLE . . . . .	370	28 913	1 210	1 864	3 356	2 862	4 596	79 398
FROM FEDERAL GOVERNMENT . . . . .	27 475	428 656	41 282	77 995	47 428	49 473	47 333	157 703
GENERAL REVENUE SHARING . . . . .	5 983	69 308	8 602	12 806	8 798	12 888	12 224	32 348
OTHER AND UNALLOCABLE . . . . .	21 492	359 348	32 680	65 189	38 630	36 585	35 109	125 355
FROM LOCAL GOVERNMENTS . . . . .	5 307	20 214	11 030	2 552	3 414	611	1 736	142 164
GENERAL REVENUE FROM OWN SOURCES . . . . .	145 372	1 327 322	247 660	274 750	248 345	524 398	538 125	670 164
TAXES . . . . .	90 492	1 061 587	149 897	192 179	147 538	326 324	258 438	471 269
PROPERTY . . . . .	73 695	403 793	31 814	43 809	13 244	178 095	77 704	178 073
GENERAL SALES . . . . .	12 403	202 991	-	-	-	83 064	133 623	-
SELECTIVE SALES . . . . .	-	368 100	1 305	1 126	2 494	57 131	24 374	54 410
ALCOHOLIC BEVERAGES . . . . .	-	-	-	-	-	-	-	-
MOTOR FUELS . . . . .	-	-	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	-	285 480	-	-	-	49 375	14 523	54 410
TOBACCO PRODUCTS . . . . .	-	28 450	-	-	-	-	-	-
OTHER . . . . .	-	54 170	1 305	1 126	2 494	7 756	9 851	-
INCOME TAXES . . . . .	-	-	103 497	143 480	126 981	-	-	229 352
MOTOR VEHICLE LICENSES . . . . .	1 066	41 909	75	-	54	-	-	395
OTHER . . . . .	3 328	44 794	13 206	3 764	4 765	8 034	20 508	9 039
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	54 880	265 735	97 763	82 571	100 807	198 074	279 687	198 895
CURRENT CHARGES . . . . .	38 133	177 931	64 126	56 728	71 058	119 466	150 936	143 198
EDUCATION . . . . .	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS) . . . . .	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	-	-
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAY . . . . .	-	14 362	70	1 230	2 373	932	1 406	296
HOSPITAL . . . . .	-	-	-	-	-	25 022	37 817	19
SEWERAGE . . . . .	16 887	48 243	44 639	14 254	44 392	40 435	30 178	73 804
SANITATION OTHER THAN SEWERAGE . . . . .	2 043	-	-	90	38	21 124	264	716
PARKS AND RECREATION . . . . .	4 556	-	9 442	2 959	1 988	11 856	12 917	10 548
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	-	24	-	15	-	-	10 948
AIRPORT . . . . .	14 383	97 808	619	30 494	14 771	10 829	50 382	1 298
WATER TRANSPORT AND TERMINAL . . . . .	-	-	-	-	-	-	-	-
PARKING FACILITY . . . . .	-	10 677	5 538	2 299	1 098	1 155	3 488	9 211
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	-	-	125	1 310	-	1 845	-	659
OTHER . . . . .	264	6 841	3 669	4 092	6 383	6 268	14 484	35 703
SPECIAL ASSESSMENTS . . . . .	-	3 874	1 190	50	401	1 755	45 973	1 808
SALE OF PROPERTY . . . . .	693	1 652	938	4 531	5	201	1 565	3 259
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	-	-	-	5	-	-	1 789
OTHER . . . . .	693	1 652	938	4 531	-	201	1 565	1 470
INTEREST EARNINGS . . . . .	13 486	38 397	20 477	16 770	16 875	56 529	59 510	29 077
FINES AND FORFEITS . . . . .	-	23 834	1 638	3 135	5 570	18 235	8 971	10 726
OTHER AND UNALLOCABLE . . . . .	2 568	20 047	9 394	1 357	6 889	1 888	12 732	10 827
UTILITY REVENUE . . . . .	18 252	157 718	36 741	109 914	59 163	107 613	60 163	135 889
EMPLOYEE-RETIREMENT REVENUE <sup>1</sup> . . . . .	4 092	287 617	61 774	-	-	52 067	22 114	192 204
EXPENDITURE, TOTAL . . . . .	218 034	2 320 106	362 801	478 963	404 761	718 067	685 265	1 489 310
GENERAL EXPENDITURE . . . . .	181 714	2 011 080	307 410	378 520	315 137	531 484	584 543	1 106 122
INTERGOVERNMENTAL EXPENDITURE . . . . .	516	99 952	22 445	6 899	2 234	324	11 930	5 139
DIRECT GENERAL EXPENDITURE . . . . .	181 198	1 911 128	284 965	371 621	312 903	531 160	572 613	1 100 983
CURRENT OPERATION . . . . .	128 674	1 558 986	216 191	321 876	234 296	394 258	443 801	899 566
CAPITAL OUTLAY . . . . .	42 497	249 543	57 352	31 018	42 045	102 912	56 985	134 812
CONSTRUCTION . . . . .	39 199	230 587	44 803	22 995	33 132	85 457	48 873	98 651
LAND AND EXISTING STRUCTURES . . . . .	630	815	6 453	1 526	4 196	9 252	620	12 394
EQUIPMENT . . . . .	2 668	18 141	6 096	6 497	4 717	8 203	7 492	23 767
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	38 762	-
INTEREST ON GENERAL DEBT . . . . .	10 027	102 599	11 422	18 727	36 562	33 990	33 065	66 605
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	-	23 154	-	-	-	-	-	5 139
ELEMENTARY AND SECONDARY EDUCATION . . . . .	-	23 154	-	-	-	-	-	5 139
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	-	40 466	-	-	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	82	68 811	-	1 795	-	-	77 407	-
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	-	-	-	38 762	-
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	-	-	-	-
VENDOR PAYMENTS-MEDICAL . . . . .	-	-	-	-	-	-	-	-
VENDOR PAYMENTS-OTHER . . . . .	-	-	-	-	-	-	215	-
WELFARE INSTITUTIONS . . . . .	-	-	-	-	-	-	-	-
OTHER . . . . .	82	68 811	-	1 795	-	-	38 430	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	Charlotte	Chicago	Cincinnati	Cleveland	Columbus	Dallas	Denver	Detroit
GENERAL EXPENDITURE--CONTINUED								
BY FUNCTION--CONTINUED								
SOCIAL SERVICES AND INCOME MAINTENANCE--CONTINUED								
HOSPITALS	-	-	-	-	-	23 424	61 334	512
OWN HOSPITALS	-	-	-	-	-	23 424	61 334	512
OTHER HOSPITALS	-	-	-	-	-	-	-	-
HEALTH	1 057	51 981	23 722	13 230	11 311	6 780	31 661	68 588
TRANSPORTATION:								
HIGHWAYS	22 278	133 339	19 018	25 094	18 075	43 489	26 469	93 801
AIR TRANSPORTATION	21 022	137 155	674	26 656	6 762	7 241	46 344	1 434
WATER TRANSPORT AND TERMINALS	-	-	-	-	-	-	-	-
PARKING FACILITIES	5 860	6 575	3 089	1 565	659	147	645	7 817
TRANSIT SUBSIDIES	-	52 573	15 338	-	-	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION	21 603	469 783	45 292	91 094	60 061	89 677	72 385	187 798
FIRE PROTECTION	15 673	166 324	34 877	42 304	32 924	52 671	32 485	59 820
CORRECTION	-	-	207	4 026	564	3 767	12 065	8 394
PROTECTIVE INSPECTION AND REGULATION	450	21 642	3 410	3 442	4 994	3 387	4 039	11 493
ENVIRONMENT AND HOUSING:								
SEWERAGE	11 586	60 855	38 454	4 958	44 083	35 175	33 297	156 860
CAPITAL OUTLAY	2 813	26 676	6 491	630	23 270	19 538	6 947	52 419
SANITATION OTHER THAN SEWERAGE	10 989	91 646	8 414	24 871	13 504	41 650	14 787	38 976
PARKS AND RECREATION	18 704	13 656	23 346	25 579	15 718	79 292	39 158	80 717
HOUSING AND COMMUNITY DEVELOPMENT	11 745	124 330	34 610	37 126	14 483	12 531	9 724	102 077
NATURAL RESOURCES	-	-	-	-	-	-	271	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	4 450	30 824	6 938	7 548	9 243	16 528	15 312	28 910
GENERAL CONTROL	5 703	26 603	6 866	17 964	12 366	13 798	22 572	49 792
GENERAL PUBLIC BUILDINGS	117	37 099	2 522	1 273	6 753	16 534	6 179	16 429
INTEREST ON GENERAL DEBT	10 027	102 599	11 422	18 727	36 562	33 990	33 065	66 605
GENERAL EXPENDITURE, N.E.C.	20 368	351 665	29 211	31 268	27 075	36 298	34 375	107 656
UTILITY EXPENDITURE	34 811	124 242	31 470	100 443	89 624	146 400	93 222	218 746
EMPLOYEE RETIREMENT EXPENDITURE:	1 509	184 784	23 921	-	-	40 183	7 500	164 442
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	79 057	1 159 077	138 142	199 640	139 068	337 832	291 056	508 743
GROSS DEBT OUTSTANDING	259 900	1 506 108	183 653	407 320	769 272	807 308	645 578	911 886
LONG-TERM DEBT OUTSTANDING	259 900	1 386 983	174 383	407 320	653 824	807 308	645 578	737 926
GENERAL DEBT	226 199	1 212 783	139 318	269 325	348 073	607 158	389 053	586 596
EDUCATION	-	15 750	9 338	-	-	-	-	-
HIGHWAYS	37 538	9 380	30 489	37 840	53 778	-	7 693	51 000
HOSPITALS	185	-	350	-	-	17 355	-	41 650
SEWERAGE	37 216	86 265	2 135	39 750	132 319	-	-	172 245
PARKS AND RECREATION	28 035	-	13 765	15 930	31 970	95 735	11 845	9 325
HOUSING AND COMMUNITY DEVELOPMENT	4 425	2 000	48 245	3 475	20 120	-	6 400	64 694
AIRPORTS	85 700	175 000	780	94 550	69 995	985	185 060	50
WATER TRANSPORT AND TERMINALS	-	-	-	3 910	-	-	-	-
OTHER AND UNALLOCABLE	33 100	924 388	34 216	73 870	39 891	493 083	178 055	247 632
UTILITY DEBT	33 701	174 200	35 065	137 995	302 751	200 150	256 525	151 330
WATER SUPPLY SYSTEMS	30 488	174 200	31 985	135 355	186 331	144 308	256 525	148 790
ELECTRIC POWER SYSTEMS	-	-	-	2 640	119 420	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	3 213	-	3 080	-	-	55 842	-	2 540
SHORT-TERM DEBT OUTSTANDING	-	119 125	9 270	-	115 448	-	-	173 960
LONG-TERM DEBT ISSUED	42 725	431 857	20 350	77 585	132 050	198 596	30 335	134
FULL FAITH AND CREDIT	-	15 078	27 500	27 585	82 050	101 172	2 135	-
GENERAL PURPOSE	-	15 078	4 500	27 585	16 850	101 172	-	-
UTILITY	-	-	13 000	-	65 200	-	2 135	-
NONGUARANTEED	42 725	416 779	2 850	50 000	50 000	97 424	28 200	134
GENERAL PURPOSE	42 725	321 779	2 850	-	-	70 709	28 200	134
UTILITY	-	95 000	-	50 000	50 000	26 715	-	-
LONG-TERM DEBT RETIRED	12 035	138 571	17 652	33 980	22 295	36 302	36 342	75 213
GENERAL PURPOSE	9 886	124 321	14 897	17 600	16 264	33 259	29 361	68 490
UTILITY	2 149	14 250	2 755	16 380	6 031	3 043	6 981	6 723
BORROWING, TOTAL	42 725	431 857	20 350	77 585	132 050	198 596	30 335	63 788
DEBT REDEMPTION, TOTAL	12 035	159 065	25 382	33 980	59 195	36 302	36 342	75 213
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
NET LONG-TERM DEBT OUTSTANDING	219 836	1 079 593	155 506	358 597	646 932	741 004	570 902	665 893
CASH AND SECURITY HOLDINGS	222 779	2 862 866	617 046	207 456	205 696	967 066	841 411	2 395 128
EMPLOYEE RETIREMENT	32 620	2 212 980	436 201	-	-	551 153	241 734	2 168 580
OTHER	190 159	649 886	180 845	207 456	205 696	415 913	599 677	226 548
BY TYPE:								
CASH AND DEPOSITS	11 909	401 034	112 638	186 394	165 642	379 767	30 816	73 709
SECURITIES	178 250	248 852	68 207	21 062	40 054	36 146	568 861	152 839
FEDERAL	91 875	7 202	20 646	21 062	40 054	22 992	407 060	152 839
FEDERAL AGENCY ONLY	5 107	-	-	-	22 193	-	-	-
STATE AND LOCAL GOVERNMENTS	-	-	1 465	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	86 375	241 650	46 096	-	-	13 154	161 801	-
BY PURPOSE:								
OFFSETS OF DEBT	40 064	307 390	18 877	48 723	6 892	66 304	74 676	72 033
BOND FUNDS	71 645	203 155	13 324	86 157	19 125	273 758	216 626	75 006
OTHER	78 450	139 341	148 644	72 576	179 679	75 851	308 375	79 509

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	El Paso	Pt. Worth	Honolulu	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach
POPULATION, 1982 . . . . .	445 071	401 402	781 899	1 725 617	707 655	556 370	445 222	371 426
REVENUE, TOTAL . . . . .	234 062	272 301	491 476	1 317 678	545 705	797 574	457 908	561 547
GENERAL REVENUE . . . . .	190 560	215 600	430 405	1 070 057	531 352	360 103	397 546	388 473
INTERGOVERNMENTAL REVENUE . . . . .	45 733	35 869	93 952	107 511	185 971	105 818	73 305	87 705
FROM STATE GOVERNMENT . . . . .	2 324	7 560	18 576	21 514	121 838	62 342	23 201	40 762
EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAYS . . . . .	-	-	-	-	18 218	5 300	5 625	6 589
PUBLIC WELFARE . . . . .	-	-	-	-	49 352	100	-	-
HEALTH AND HOSPITALS . . . . .	564	262	5 682	2 176	2 643	93	5 852	683
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	-	-	-	-	-	-	-
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	603	873	7 734	5 421	43 711	47 689	422	3 216
OTHER AND UNALLOCABLE . . . . .	1 157	6 425	5 160	13 917	7 914	9 160	11 302	30 274
FROM FEDERAL GOVERNMENT . . . . .	41 701	26 823	74 723	80 526	63 166	43 352	40 530	35 322
GENERAL REVENUE SHARING . . . . .	7 700	6 043	15 510	23 693	12 037	9 401	10 280	6 033
OTHER AND UNALLOCABLE . . . . .	34 001	20 780	59 213	56 833	51 129	33 951	39 250	29 289
FROM LOCAL GOVERNMENTS . . . . .	1 708	1 486	653	5 471	967	124	574	11 621
GENERAL REVENUE FROM OWN SOURCES . . . . .	144 827	179 731	336 453	962 546	345 381	254 285	324 241	300 768
TAXES . . . . .	66 425	105 445	261 753	556 417	183 120	114 169	213 612	107 288
PROPERTY . . . . .	38 423	60 498	212 270	305 980	169 479	76 438	29 763	40 859
GENERAL SALES . . . . .	15 596	26 161	-	144 475	-	-	39 143	21 455
SELECTIVE SALES . . . . .	9 781	15 677	29 449	93 776	9 712	30 923	59 081	32 754
ALCOHOLIC BEVERAGES . . . . .	-	-	-	-	-	-	-	-
MOTOR FUELS . . . . .	-	-	15 581	-	-	-	-	-
PUBLIC UTILITIES . . . . .	8 523	14 318	13 868	81 390	-	28 711	57 336	30 374
TOBACCO PRODUCTS . . . . .	-	-	-	-	-	-	1 745	-
OTHER . . . . .	1 258	1 359	-	12 386	9 712	2 212	-	2 380
INCOME TAXES . . . . .	-	-	-	-	-	-	66 588	-
MOTOR VEHICLE LICENSES . . . . .	-	-	13 833	-	-	-	1 501	-
OTHER . . . . .	2 625	3 109	6 201	12 186	3 890	6 681	17 536	12 220
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	78 402	74 286	74 700	406 129	162 261	140 116	116 629	193 480
CURRENT CHARGES . . . . .	41 797	40 119	42 630	215 067	102 164	70 725	53 871	104 273
EDUCATION . . . . .	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS) . . . . .	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	-	-
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAY . . . . .	1 239	5	1 209	323	451	20	1 700	-
HOSPITAL . . . . .	-	-	-	-	41 109	-	-	-
SEWERAGE . . . . .	9 389	21 778	27 490	113 803	31 450	33 113	10 614	-
SANITATION OTHER THAN SEWERAGE . . . . .	8 489	9 467	2 730	-	20	2 121	-	10 247
PARKS AND RECREATION . . . . .	2 390	3 948	5 566	4 365	3 227	3 271	7 400	16 586
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	161	1 505	-	709	2 320	-	426
AIRPORT . . . . .	18 982	1 268	-	78 254	13 084	8 177	31 558	4 897
WATER TRANSPORT AND TERMINAL . . . . .	-	-	-	-	-	12 084	110	61 888
PARKING FACILITY . . . . .	350	1 035	3 153	5 898	1 486	1 567	1 068	412
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	-	-	-	-	432	401	400	-
OTHER . . . . .	958	2 457	977	12 424	10 196	7 651	1 021	9 817
SPECIAL ASSESSMENTS . . . . .	1 701	7 530	9 032	31 552	3 545	377	11 275	585
SALE OF PROPERTY . . . . .	1 636	1 552	3 837	2 917	1 814	176	1 385	1 180
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	29	-	-	152	-	1 353	434
OTHER . . . . .	1 636	1 523	3 837	2 917	1 662	-	32	746
INTEREST EARNINGS . . . . .	22 256	18 388	17 977	115 730	21 251	62 874	21 582	48 008
FINES AND FORFEITS . . . . .	3 789	5 686	141	26 002	1 977	3 208	7 425	7 104
OTHER AND UNALLOCABLE . . . . .	7 223	1 011	1 083	14 861	31 510	2 756	15 091	32 330
UTILITY REVENUE . . . . .	25 632	33 283	61 071	151 380	7 089	407 085	29 704	173 074
EMPLOYEE-RETIREMENT REVENUE . . . . .	17 870	23 418	-	96 241	7 264	30 386	30 658	-
EXPENDITURE, TOTAL . . . . .	200 161	290 157	470 067	1 182 243	570 365	815 075	406 456	530 556
GENERAL EXPENDITURE . . . . .	166 201	234 436	355 566	979 550	527 226	353 934	362 788	340 253
INTERGOVERNMENTAL EXPENDITURE . . . . .	2 363	1 173	-	21 527	3 751	5 123	39 945	1 935
DIRECT GENERAL EXPENDITURE . . . . .	163 838	233 263	355 566	958 023	523 475	348 811	322 843	338 318
CURRENT OPERATION . . . . .	120 281	139 585	285 607	656 607	331 560	271 907	239 927	257 275
CAPITAL OUTLAY . . . . .	24 292	69 788	54 671	198 071	135 188	57 210	62 235	57 075
CONSTRUCTION . . . . .	16 952	61 109	41 880	159 949	115 445	48 609	52 609	24 765
LAND AND EXISTING STRUCTURES . . . . .	2 618	6 447	5 464	24 656	8 368	2 543	1 544	30 984
EQUIPMENT . . . . .	4 722	2 232	7 327	13 466	11 375	6 058	8 082	1 326
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	19 265	23 890	15 288	103 345	27 267	19 694	20 681	23 988
By FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	796	-	-	-	2 191	7	19 906	1 675
ELEMENTARY AND SECONDARY EDUCATION . . . . .	796	-	-	-	2 191	7	19 906	1 675
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	2 922	3 917	-	18 987	-	3 690	-	7 616
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	184	-	-	-	47 160	6 761	139	-
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	-	29 460	-	-	-
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	-	-	-	-
VENDOR PAYMENTS-MEDICAL . . . . .	-	-	-	-	-	-	-	-
VENDOR PAYMENTS-OTHER . . . . .	-	-	-	-	99	-	-	-
WELFARE INSTITUTIONS . . . . .	-	-	-	-	197	-	-	-
OTHER . . . . .	184	-	-	-	5 353	9	-	-
					12 051	6 752	139	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	El Paso	Ft. Worth	Honolulu	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach
GENERAL EXPENDITURE--CONTINUED								
BY FUNCTION--CONTINUED								
SOCIAL SERVICES AND INCOME MAINTENANCE--CONTINUED								
HOSPITALS	-	-	-	-	83 960	638	15 085	-
OWN HOSPITALS	-	-	-	-	82 427	613	-	-
OTHER HOSPITALS	-	-	-	-	1 533	25	15 085	-
HEALTH	5 460	4 627	4 687	26 943	18 296	7 109	10 359	5 716
TRANSPORTATION:								
HIGHWAYS	15 067	34 430	36 459	73 047	32 028	28 875	22 419	16 621
AIR TRANSPORTATION	17 714	2 692	-	62 710	10 937	7 552	29 755	3 581
WATER TRANSPORT AND TERMINALS	-	-	-	-	-	23 647	-	47 747
PARKING FACILITIES	-	194	698	-	688	7 831	8 016	446
TRANSIT SUBSIDIES	-	85	-	138	-	5 000	19 872	-
PUBLIC SAFETY:								
POLICE PROTECTION	24 511	29 368	58 936	166 895	46 377	42 379	56 234	57 190
FIRE PROTECTION	14 666	20 512	28 128	109 194	21 728	25 818	25 252	36 171
CORRECTION	154	11 625	-	5 453	19 669	2 951	2 447	3 151
PROTECTIVE INSPECTION AND REGULATION	1 464	2 056	3 837	11 178	2 831	2 812	3 377	3 955
ENVIRONMENT AND HOUSING:								
SEWERAGE	12 778	26 591	37 527	146 761	44 534	26 453	26 183	1 431
CAPITAL OUTLAY	7 512	11 331	14 239	74 452	20 806	5 721	15 378	1
SANITATION OTHER THAN SEWERAGE	10 574	8 515	14 426	32 910	8 944	14 163	8 443	14 738
PARKS AND RECREATION	8 893	27 177	37 510	50 764	19 501	21 898	14 292	43 264
HOUSING AND COMMUNITY DEVELOPMENT	4 971	7 228	15 993	6 028	13 815	31 437	26 009	19 254
NATURAL RESOURCES	-	-	3 551	-	5 264	451	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	3 818	7 071	17 132	24 006	11 653	28 693	9 352	12 627
GENERAL CONTROL	3 406	6 040	17 655	15 901	20 362	15 749	8 128	12 465
GENERAL PUBLIC BUILDINGS	148	2 432	9 159	4 586	4 724	4 718	4 850	10 911
INTEREST ON GENERAL DEBT	19 265	23 890	15 288	103 345	27 267	19 694	20 681	23 968
GENERAL EXPENDITURE, N.E.C.	19 410	15 986	54 580	120 704	85 297	15 608	31 989	17 726
UTILITY EXPENDITURE	26 941	47 196	114 501	171 130	24 618	439 584	31 949	190 303
EMPLOYEE RETIREMENT EXPENDITURE	7 019	8 525	-	31 563	18 521	21 557	11 719	-
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	75 204	99 701	201 754	453 452	194 411	159 644	128 837	121 627
GROSS DEBT OUTSTANDING	326 824	453 119	249 809	2 273 200	421 831	1 372 040	343 697	341 051
LONG-TERM DEBT OUTSTANDING	326 824	453 119	249 809	2 273 200	421 831	1 087 105	343 697	338 851
GENERAL DEBT	294 935	394 239	210 156	1 691 660	417 981	396 480	317 631	332 131
EDUCATION	25 000	-	3 019	-	-	-	-	-
HIGHWAYS	-	6 164	4 505	-	57 476	-	6 985	-
HOSPITALS	-	-	-	-	21 456	103 465	620	102 500
SEWERAGE	-	31 142	450	293 700	92 508	17 001	47 836	-
PARKS AND RECREATION	420	-	6 179	20 820	35 215	145	21 740	46 286
HOUSING AND COMMUNITY DEVELOPMENT	-	-	-	-	7 775	29 801	1 315	21 995
AIRPORTS	2 740	27 905	-	374 155	32 575	11 625	98 495	-
WATER TRANSPORT AND TERMINALS	-	-	-	-	-	16 040	-	101 325
OTHER AND UNALLOCABLE	266 775	329 028	196 003	1 002 985	170 976	218 403	140 640	60 025
UTILITY DEBT	31 889	58 880	39 653	581 540	3 850	690 625	26 066	6 720
WATER SUPPLY SYSTEMS	31 889	58 080	39 653	581 540	-	-	26 066	5 000
ELECTRIC POWER SYSTEMS	-	-	-	-	-	690 625	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	1 720
TRANSIT SYSTEMS	-	800	-	-	3 850	-	-	-
SHORT-TERM DEBT OUTSTANDING	-	-	-	-	-	284 935	-	2 200
LONG-TERM DEBT ISSUED	145 665	86 700	25 587	342 200	33 009	734 856	42 880	88 221
FULL FAITH AND CREDIT	8 755	41 000	25 587	70 200	33 009	-	-	-
GENERAL PURPOSE	8 755	41 000	25 587	70 200	33 009	-	-	-
UTILITY	-	-	-	-	-	-	-	-
NONGUARANTEED	136 910	45 700	-	272 000	-	734 856	42 880	88 221
GENERAL PURPOSE	114 910	31 700	-	272 000	-	44 231	42 880	83 221
UTILITY	22 000	14 000	-	-	-	690 625	-	5 000
LONG-TERM DEBT RETIRED	12 664	13 321	18 178	78 704	25 654	375 914	20 673	4 401
GENERAL PURPOSE	11 264	10 811	14 706	67 134	25 654	7 214	18 336	4 051
UTILITY	1 400	2 510	3 472	11 570	-	368 700	2 337	350
BORROWING, TOTAL	145 665	86 700	25 587	342 200	33 009	686 546	42 880	90 421
DEBT REDEMPTION, TOTAL	12 664	13 321	18 178	78 704	25 654	6 259	20 673	4 401
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	290 625	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	369 655	-	-
NET LONG-TERM DEBT OUTSTANDING	126 000	286 033	224 860	1 765 187	377 385	977 961	239 772	254 435
CASH AND SECURITY HOLDINGS	434 515	377 590	200 794	2 156 060	187 383	1 135 046	539 608	424 818
EMPLOYEE RETIREMENT	111 288	134 146	-	680 193	1 424	246 636	261 381	-
OTHER	323 227	243 444	200 794	1 475 867	185 959	888 410	278 227	424 818
BY TYPE:								
CASH AND DEPOSITS	27 569	77 664	200 794	161 266	102 693	33 036	92 828	97 359
SECURITIES	295 658	165 780	-	1 314 601	83 266	855 374	185 399	327 459
FEDERAL	80 362	34 406	-	974 304	75 434	777 185	88 469	103 110
FEDERAL AGENCY ONLY	645	34 406	-	-	-	-	-	-
STATE AND LOCAL GOVERNMENTS	-	-	-	-	-	-	227	44 008
OTHER (NONGOVERNMENTAL)	215 296	131 374	-	340 297	7 832	78 189	96 703	180 341
BY PURPOSE:								
OFFSETS OF DEBT	200 824	167 086	24 949	508 013	44 446	109 144	103 925	84 416
BOND FUNDS	26 824	38 585	42 860	615 630	60 891	122 012	40 147	9 712
OTHER	95 579	37 773	132 985	352 224	80 622	657 254	134 155	330 690

See footnotes at end of table.



Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	Los Angeles	Memphis	Miami	Milwaukee	Minneapolis	Nashville-Davidson	Newark	New Orleans
POPULATION, 1982. . . . .	3 022 247	645 760	382 726	631 509	369 161	455 252	320 512	564 561
REVENUE, TOTAL. . . . .	3 830 275	1 436 913	257 234	552 044	586 620	940 593	291 292	599 441
GENERAL REVENUE . . . . .	2 117 867	669 085	216 511	432 251	484 663	507 472	270 493	544 596
INTERGOVERNMENTAL REVENUE . . . . .	400 675	393 311	54 139	230 791	163 260	124 871	168 337	157 739
FROM STATE GOVERNMENT . . . . .	129 244	156 502	26 218	189 809	89 614	88 505	129 201	57 337
EDUCATION . . . . .	-	107 971	41	-	-	55 786	12 331	-
HIGHWAYS . . . . .	50 527	10 792	33	21 794	8 289	8 542	38	10 654
PUBLIC WELFARE . . . . .	-	-	34	1 270	-	1 000	21 707	2 823
HEALTH AND HOSPITALS . . . . .	-	8	145	479	2 468	1 733	1 842	4 147
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	627	-	3 247	-	-	-	1 332
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	34 328	24 133	22 799	156 346	67 801	14 953	62 308	21 736
OTHER AND UNALLOCABLE . . . . .	44 389	12 971	3 166	6 673	11 056	6 491	30 975	16 645
FROM FEDERAL GOVERNMENT . . . . .	236 839	116 275	24 083	36 732	66 441	34 806	35 946	100 327
GENERAL REVENUE SHARING . . . . .	55 176	12 716	9 683	10 359	5 890	10 546	5 245	18 007
OTHER AND UNALLOCABLE . . . . .	181 663	103 559	14 400	26 373	60 551	24 260	30 701	82 320
FROM LOCAL GOVERNMENTS . . . . .	34 592	120 534	3 838	4 250	7 205	1 560	3 190	75
GENERAL REVENUE FROM OWN SOURCES . . . . .	1 717 192	275 774	162 372	201 460	321 403	382 601	102 156	386 857
TAXES . . . . .	1 045 192	165 534	124 255	99 806	111 392	253 039	61 921	234 424
PROPERTY . . . . .	359 279	97 800	80 563	92 709	92 353	128 427	44 583	71 865
GENERAL SALES . . . . .	208 758	28 979	-	-	-	84 678	-	112 379
SELECTIVE SALES . . . . .	279 477	25 248	33 409	1 947	11 558	17 649	4 158	37 607
ALCOHOLIC BEVERAGES . . . . .	-	11 338	-	-	-	7 379	-	811
MOTOR FUELS . . . . .	-	-	-	-	-	129	-	-
PUBLIC UTILITIES . . . . .	240 432	8 623	30 531	-	9 286	6 559	-	27 167
TOBACCO PRODUCTS . . . . .	-	829	-	-	-	-	-	-
OTHER . . . . .	35 045	4 458	2 878	1 947	2 272	3 582	4 158	9 629
INCOME TAXES . . . . .	-	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES . . . . .	-	10 697	-	-	19	7 047	-	1 897
OTHER . . . . .	197 678	2 810	10 278	5 150	7 462	15 238	13 180	10 676
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	672 000	110 240	38 117	101 654	210 011	129 562	40 235	152 433
CURRENT CHARGES . . . . .	401 520	57 324	23 072	48 706	47 707	65 192	21 745	92 998
EDUCATION . . . . .	-	7 786	-	-	-	6 377	-	-
SCHOOL LUNCH SALES (GROSS) . . . . .	-	5 429	-	-	-	6 117	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	-	2 357	-	-	-	260	-	-
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-
HIGHWAY . . . . .	9 914	-	-	2 054	518	-	32	373
HOSPITAL . . . . .	-	-	-	-	-	18 587	-	-
SEWERAGE . . . . .	89 305	29 458	-	25 039	20 000	22 735	18 765	28 378
SANITATION OTHER THAN SEWERAGE . . . . .	10 034	14 881	7 865	290	29	2 102	6	6 970
PARKS AND RECREATION . . . . .	30 517	11 330	7 358	3 552	6 132	4 478	-	6 146
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6 932	-	-	9 183	9 244	-	-	15 663
AIRPORT . . . . .	120 504	-	-	-	-	-	-	15 550
WATER TRANSPORT AND TERMINAL . . . . .	92 706	482	-	1 724	1 199	-	-	587
PARKING FACILITY . . . . .	10 822	486	5 371	4 043	6 489	1 365	387	1 486
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	-	-	-	-	9	215	-	5 799
OTHER . . . . .	30 786	2 901	2 478	2 821	4 087	9 333	2 555	12 046
SPECIAL ASSESSMENTS . . . . .	27 229	38	1 816	5 841	5 309	6 050	-	554
SALE OF PROPERTY . . . . .	10 788	4	31	1 973	4 827	644	15	2 107
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	6 983	-	-	-	4 769	-	-	-
OTHER . . . . .	3 805	4	31	1 973	58	644	15	2 107
INTEREST EARNINGS . . . . .	187 926	31 137	9 119	22 511	26 709	29 844	5 467	45 369
FINES AND FORFEITS . . . . .	39 058	3 469	-	6 358	5 546	3 430	2 248	3 607
OTHER AND UNALLOCABLE . . . . .	5 479	8 268	4 079	16 265	119 913	24 402	10 760	7 798
UTILITY REVENUE . . . . .	1 334 961	691 761	-	31 573	19 967	408 061	19 509	35 856
EMPLOYEE-RETIREMENT REVENUE . . . . .	377 447	76 067	40 723	88 220	81 990	25 060	1 290	18 989
EXPENDITURE, TOTAL. . . . .	3 406 321	1 301 252	223 699	468 727	458 109	925 598	314 406	552 627
GENERAL EXPENDITURE . . . . .	1 867 812	578 849	204 958	405 856	395 703	465 129	294 642	498 691
INTERGOVERNMENTAL EXPENDITURE . . . . .	10 471	12 200	3 883	22 118	18 034	8 466	31 494	1 439
DIRECT GENERAL EXPENDITURE . . . . .	1 857 341	566 649	201 075	383 738	377 669	456 663	263 148	497 252
CURRENT OPERATION . . . . .	1 289 726	467 094	150 741	290 887	224 629	378 004	204 746	360 535
CAPITAL OUTLAY . . . . .	447 094	77 333	35 720	66 156	66 560	44 277	33 094	91 092
CONSTRUCTION . . . . .	412 242	55 196	26 823	55 973	52 049	30 380	31 161	82 647
LAND AND EXISTING STRUCTURES . . . . .	26 641	917	734	4 907	12 498	2 861	237	1 512
EQUIPMENT . . . . .	8 211	21 220	8 163	5 276	2 013	11 036	1 696	6 933
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	-	-	412	15 898	-
INTEREST ON GENERAL DEBT . . . . .	120 521	22 222	14 614	26 695	86 480	33 970	9 410	45 625
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	4 653	240 066	84	-	-	159 652	27 132	-
ELEMENTARY AND SECONDARY EDUCATION . . . . .	4 653	240 066	49	-	-	159 652	27 132	-
HIGHER EDUCATION . . . . .	-	-	35	-	-	-	-	-
LIBRARIES . . . . .	23 954	6 856	-	12 169	8 735	4 886	5 577	3 851
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	-	178	2 054	-	-	5 733	32 295	9 339
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	-	-	355	-	-
OTHER CASH ASSISTANCE . . . . .	-	-	-	-	-	57	15 898	-
VENDOR PAYMENTS-MEDICAL . . . . .	-	-	-	-	-	462	2 745	-
VENDOR PAYMENTS-OTHER . . . . .	-	-	-	-	-	591	518	4 879
WELFARE INSTITUTIONS . . . . .	-	-	-	-	-	-	-	1 782
OTHER . . . . .	-	178	2 054	-	-	4 268	13 134	2 678

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	Los Angeles	Memphis	Miami	Milwaukee	Minneapolis	Nashville-Davidson	Newark	New Orleans
GENERAL EXPENDITURE--CONTINUED								
BY FUNCTION--CONTINUED								
SOCIAL SERVICES AND INCOME MAINTENANCE--CONTINUED								
HOSPITALS	-	7 400	180	-	-	32 559	-	-
OWN HOSPITALS	-	-	180	-	-	32 258	-	-
OTHER HOSPITALS	-	7 400	-	-	-	301	-	-
HEALTH	4 618	3 591	169	15 142	7 179	11 227	5 346	11 689
TRANSPORTATION:								
HIGHWAYS	79 029	21 784	12 153	43 824	40 228	19 460	1 356	44 531
AIR TRANSPORTATION	255 324	694	-	-	-	-	-	15 480
WATER TRANSPORT AND TERMINALS	110 343	83	37	3 142	324	-	-	2 761
PARKING FACILITIES	1 740	203	8 592	3 759	13 151	2 537	128	3 489
TRANSIT SUBSIDIES	232	-	12	-	-	-	-	22 220
PUBLIC SAFETY:								
POLICE PROTECTION	364 444	50 826	45 075	77 779	32 621	34 190	42 153	52 414
FIRE PROTECTION	191 141	41 423	29 819	39 535	22 526	19 474	31 630	30 325
CORRECTION	1 554	-	-	-	1 948	8 314	-	21 493
PROTECTIVE INSPECTION AND REGULATION	35 127	2 581	449	6 942	4 204	2 199	1 257	3 552
ENVIRONMENT AND HOUSING:								
SEWERAGE	125 028	34 127	4 168	39 109	24 376	36 436	19 860	52 686
CAPITAL OUTLAY	89 244	15 945	3 643	10 301	5 154	20 205	638	27 355
SANITATION OTHER THAN SEWERAGE	53 222	36 146	19 958	33 193	12 021	10 621	8 900	17 650
PARKS AND RECREATION	107 016	33 993	27 228	6 067	29 965	13 265	3 401	23 202
HOUSING AND COMMUNITY DEVELOPMENT	93 918	29 455	5 110	29 827	62 185	9 183	31 299	54 210
NATURAL RESOURCES	3 320	-	-	7 419	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	52 548	6 059	7 917	14 748	4 637	5 567	7 504	14 825
GENERAL CONTROL	55 082	6 147	5 925	11 695	10 487	15 484	7 911	27 254
GENERAL PUBLIC BUILDINGS	41 138	1 464	327	10 899	4 098	2 943	10 966	17 125
INTEREST ON GENERAL DEBT	120 521	22 222	14 614	26 695	66 480	33 970	9 410	45 625
GENERAL EXPENDITURE, N.E.C.	143 860	33 551	21 087	19 912	30 538	37 439	48 517	24 970
UTILITY EXPENDITURE	1 173 518	686 460	-	25 784	16 097	434 836	13 750	35 604
EMPLOYEE RETIREMENT EXPENDITURE	364 991	38 943	18 741	37 087	46 309	25 633	6 014	18 332
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	1 240 542	359 041	101 463	212 418	133 532	293 056	91 833	185 116
GROSS DEBT OUTSTANDING	3 372 291	655 913	216 161	481 428	1 302 475	862 324	183 080	752 985
LONG-TERM DEBT OUTSTANDING	3 277 836	561 893	216 161	438 076	1 302 475	830 015	153 080	718 808
GENERAL DEBT	1 396 862	422 218	216 161	416 921	1 291 150	535 227	147 794	684 806
EDUCATION	-	76 042	-	30 866	-	115 868	108 458	-
HIGHWAYS	12 283	-	14 765	77 388	55 282	1 227	-	7 340
HOSPITALS	-	-	-	-	-	169 797	-	-
SEWERAGE	29 897	73 884	48 370	48 786	24 730	6 655	-	96 000
PARKS AND RECREATION	6 056	15 938	87 111	3 593	16 441	1 900	-	1 800
HOUSING AND COMMUNITY DEVELOPMENT	133 548	-	-	38 070	198 935	3 575	8 517	67 165
AIRPORTS	428 615	48 324	-	-	-	940	-	66 305
WATER TRANSPORT AND TERMINALS	23 651	812	-	2 892	6 640	-	-	-
OTHER AND UNALLOCABLE	762 852	207 218	68 715	215 326	987 122	235 465	30 619	444 176
UTILITY DEBT	1 880 974	139 675	-	21 155	11 325	294 788	5 286	34 002
WATER SUPPLY SYSTEMS	323 205	19 060	-	21 155	11 325	216 076	5 286	34 002
ELECTRIC POWER SYSTEMS	1 557 769	120 615	-	-	-	78 712	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	-	-
SHORT-TERM DEBT OUTSTANDING	94 455	94 020	-	43 352	-	32 309	-	34 177
LONG-TERM DEBT ISSUED	275 135	55 639	27 125	60 285	321 040	122 680	35 146	156 462
FULL FAITH AND CREDIT	-	3 139	27 125	38 285	37 756	60 290	35 146	82 000
GENERAL PURPOSE	-	3 139	27 125	38 285	35 376	34 635	35 146	82 000
UTILITY	-	-	-	-	2 380	25 655	-	-
NONGUARANTEED	275 135	52 500	-	22 000	283 284	62 390	-	74 462
GENERAL PURPOSE	225 135	-	-	22 000	283 284	62 390	-	74 462
UTILITY	50 000	52 500	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	161 793	42 406	17 439	31 856	107 974	26 131	13 175	22 411
GENERAL PURPOSE	77 357	31 766	17 439	29 066	106 479	22 407	12 510	21 075
UTILITY	84 436	10 640	-	2 790	1 495	3 724	665	1 336
BORROWING, TOTAL	275 135	55 639	27 125	63 466	321 040	122 680	35 146	156 462
DEBT REDEMPTION, TOTAL	173 863	68 070	17 439	31 856	107 974	46 675	13 175	34 694
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
NET LONG-TERM DEBT OUTSTANDING	2 445 400	533 818	202 661	364 723	1 194 079	747 996	152 691	421 562
CASH AND SECURITY HOLDINGS	5 636 606	811 044	319 545	1 075 527	893 523	491 590	84 478	749 529
EMPLOYEE RETIREMENT	3 695 420	531 971	223 273	854 399	635 724	165 824	3 361	140 372
OTHER	1 941 186	279 073	96 272	221 128	257 799	325 766	81 117	609 157
BY TYPE:								
CASH AND DEPOSITS	263 639	173 885	73 033	118 438	99 418	89 775	38 717	225 951
SECURITIES	1 677 547	105 188	23 239	102 690	158 361	235 991	42 400	383 206
FEDERAL	446 465	52 919	23 239	72 199	1 408	154 284	42 400	245 258
FEDERAL AGENCY ONLY	-	-	-	637	-	-	-	-
STATE AND LOCAL GOVERNMENTS	2 830	-	-	-	-	35	-	-
OTHER (NONGOVERNMENTAL)	1 228 232	52 269	-	30 491	156 973	81 672	-	137 948
BY PURPOSE:								
OFFSETS OF DEBT	832 436	28 075	13 500	73 353	108 396	82 019	389	297 246
BOND FUNDS	88 132	62 206	55 879	53 150	61 282	129 217	18 994	201 201
OTHER	1 020 618	168 792	26 893	94 625	88 121	114 530	61 734	110 710

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	New York City	Oakland	Oklahoma City	Omaha	Philadelphia	Phoenix	Pittsburgh	Portland
POPULATION, 1982 . . . . .	7 086 096	344 652	427 714	328 557	1 665 382	824 230	414 936	366 968
REVENUE, TOTAL . . . . .	23 785 604	373 094	327 338	188 715	2 671 326	691 493	315 106	282 438
GENERAL REVENUE . . . . .	20 724 633	354 440	296 724	174 124	1 943 273	604 702	282 552	250 603
INTERGOVERNMENTAL REVENUE . . . . .	8 406 576	64 571	42 071	44 479	489 027	241 084	59 423	59 858
FROM STATE GOVERNMENT . . . . .	6 848 578	23 079	2 979	17 526	252 194	139 184	21 271	19 005
EDUCATION . . . . .	2 018 621	-	-	105	17	-	-	-
HIGHWAYS . . . . .	53 684	5 415	2 386	10 052	22 433	52 027	5 160	6 520
PUBLIC WELFARE . . . . .	3 057 945	-	-	-	81 164	838	-	-
HEALTH AND HOSPITALS . . . . .	168 026	-	-	220	80 110	-	-	-
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	35 753	-	-	-	2 495	-	2 794	-
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	610 735	7 548	469	5 753	12 068	73 498	3 106	10 658
OTHER AND UNALLOCABLE . . . . .	903 814	10 116	124	1 396	53 907	12 821	10 211	1 827
FROM FEDERAL GOVERNMENT . . . . .	1 499 587	36 885	38 803	22 215	193 531	81 212	36 998	34 421
GENERAL REVENUE SHARING . . . . .	271 946	7 931	10 629	5 740	46 051	10 829	11 602	10 059
OTHER AND UNALLOCABLE . . . . .	1 227 641	28 754	28 174	16 475	147 480	70 383	25 396	24 362
FROM LOCAL GOVERNMENTS . . . . .	58 411	4 607	289	4 758	43 302	20 688	1 154	6 432
GENERAL REVENUE FROM OWN SOURCES . . . . .	12 318 057	289 869	254 653	129 645	1 454 246	363 618	223 129	190 745
TAXES . . . . .	9 573 874	121 483	123 635	95 752	1 086 359	171 032	184 576	107 039
PROPERTY . . . . .	3 998 011	51 261	21 044	46 348	237 773	56 738	80 940	78 248
GENERAL SALES . . . . .	1 685 583	27 433	82 713	38 233	-	67 947	-	-
SELECTIVE SALES . . . . .	745 337	21 420	14 758	6 025	14 745	34 226	14 508	16 646
ALCOHOLIC BEVERAGES . . . . .	29 790	-	-	-	-	-	-	-
MOTOR FUELS . . . . .	2 090	-	-	-	-	-	-	-
PUBLIC UTILITIES . . . . .	200 762	18 492	13 536	6 025	-	22 684	-	14 031
TOBACCO PRODUCTS . . . . .	59 831	-	-	-	-	-	-	-
OTHER . . . . .	452 864	2 928	1 222	-	14 745	11 542	14 508	2 615
INCOME TAXES . . . . .	2 744 271	-	-	-	708 164	-	54 718	-
MOTOR VEHICLE LICENSES . . . . .	37 132	-	-	2 933	18	-	-	-
OTHER . . . . .	363 540	26 369	5 120	2 213	125 659	12 121	34 410	12 145
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	2 744 183	168 386	131 018	33 893	367 887	192 586	38 553	83 706
CURRENT CHARGES . . . . .	1 722 419	74 282	94 281	25 936	178 504	98 178	8 499	40 551
EDUCATION . . . . .	114 690	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS) . . . . .	18 333	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES . . . . .	4 192	-	-	-	-	-	-	-
HIGHER EDUCATION . . . . .	92 165	-	-	-	-	-	-	-
HIGHWAY . . . . .	327 522	218	172	596	-	574	138	163
HOSPITAL . . . . .	521 325	-	41 823	-	-	-	-	-
SEWERAGE . . . . .	110 320	8 433	16 000	15 883	88 115	20 018	-	21 294
SANITATION OTHER THAN SEWERAGE . . . . .	25 189	906	8 307	60	830	12 826	-	235
PARKS AND RECREATION . . . . .	10 023	2 193	9 390	4 035	8 821	5 153	1 937	9 520
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	401 016	2 199	306	1 404	1 442	2 869	1 120	1 100
AIRPORT . . . . .	-	19 039	10 704	-	53 485	52 436	-	-
WATER TRANSPORT AND TERMINAL . . . . .	17 866	31 680	-	21	978	-	-	-
PARKING FACILITY . . . . .	39 449	5 672	4 761	1 274	2 242	827	2 423	6 560
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	33 979	-	-	-	-	-	-	-
OTHER . . . . .	121 040	3 942	2 818	2 663	22 591	3 475	2 881	1 679
SPECIAL ASSESSMENTS . . . . .	3 154	103	3 016	739	39	48 980	9	3 572
SALE OF PROPERTY . . . . .	21 287	45 092	629	30	27 898	9	350	2 037
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	526	629	-	27 044	-	350	1 887
OTHER . . . . .	21 287	44 566	-	30	854	9	-	150
INTEREST EARNINGS . . . . .	482 599	33 059	21 442	5 352	129 716	31 928	22 959	27 514
FINES AND FORFEITS . . . . .	204 661	4 701	6 173	1 586	15 727	9 243	3 812	1 710
OTHER AND UNALLOCABLE . . . . .	310 063	11 149	5 477	250	16 003	4 248	2 924	8 322
UTILITY REVENUE . . . . .	1 295 977	-	23 502	-	603 291	61 951	19 594	28 684
EMPLOYEE-RETIREMENT REVENUE <sup>1</sup> . . . . .	1 764 994	18 654	7 112	14 591	124 762	24 840	12 960	3 151
EXPENDITURE, TOTAL . . . . .	22 779 961	305 606	313 765	168 085	2 551 410	722 012	321 437	325 721
GENERAL EXPENDITURE . . . . .	18 447 330	276 327	266 630	163 327	1 834 360	573 757	278 198	260 041
INTERGOVERNMENTAL EXPENDITURE . . . . .	1 533 980	4	2 593	4 249	63 738	2 908	7 273	610
DIRECT GENERAL EXPENDITURE . . . . .	16 913 350	276 323	264 037	159 078	1 770 622	570 849	270 925	259 431
CURRENT OPERATION . . . . .	13 212 028	177 820	180 974	120 855	1 366 454	327 531	195 828	180 780
CAPITAL OUTLAY . . . . .	1 497 860	55 200	63 607	28 115	268 294	192 362	45 562	58 560
CONSTRUCTION . . . . .	1 310 225	51 695	52 661	24 824	195 527	132 311	32 745	37 220
LAND AND EXISTING STRUCTURES . . . . .	17 437	144	1 112	350	4 491	45 963	11 333	22 709
EQUIPMENT . . . . .	170 198	3 361	9 834	2 941	68 276	14 088	1 484	2 631
ASSISTANCE AND SUBSIDIES . . . . .	1 575 555	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT . . . . .	627 907	43 303	19 456	10 108	135 374	50 956	29 535	20 091
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION . . . . .	3 959 202	1 419	-	105	27 833	4 416	-	-
ELEMENTARY AND SECONDARY EDUCATION . . . . .	3 677 502	1 419	-	21	14 665	4 416	-	-
HIGHER EDUCATION . . . . .	281 700	-	-	84	13 168	-	-	-
LIBRARIES . . . . .	135 918	4 986	-	4 022	22 789	7 578	3 785	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE . . . . .	3 899 521	-	-	-	84 305	779	30	-
CATEGORICAL CASH ASSISTANCE . . . . .	1 205 729	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE . . . . .	369 826	-	-	-	-	-	-	-
VENDOR PAYMENTS-MEDICAL . . . . .	168 770	-	-	-	-	-	-	-
VENDOR PAYMENTS-OTHER . . . . .	-	-	-	-	290	-	-	-
WELFARE INSTITUTIONS . . . . .	-	-	-	-	10 977	-	-	-
OTHER . . . . .	2 155 196	-	-	-	73 038	779	30	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	New York City	Oakland	Oklahoma City	Omaha	Philadelphia	Phoenix	Pittsburgh	Portland
GENERAL EXPENDITURE--CONTINUED								
BY FUNCTION--CONTINUED								
SOCIAL SERVICES AND INCOME								
MAINTENANCE--CONTINUED								
HOSPITALS . . . . .	1 641 871	-	44 508	-	9 555	-	-	14 284
OWN HOSPITALS . . . . .	1 350 675	-	44 508	-	-	-	-	-
OTHER HOSPITALS . . . . .	291 196	-	-	-	9 555	-	-	14 284
HEALTH . . . . .	282 847	232	145	2 642	124 794	282	4 934	1 170
TRANSPORTATION:								
HIGHWAYS . . . . .	455 760	13 640	19 931	25 851	55 156	84 325	27 424	16 225
AIR TRANSPORTATION . . . . .	-	17 756	14 015	-	18 510	68 765	-	-
WATER TRANSPORT AND TERMINALS . . . . .	13 406	21 755	-	-	11 069	-	-	-
PARKING FACILITIES . . . . .	53 214	6 921	1 990	407	41	827	2 782	1 506
TRANSIT SUBSIDIES . . . . .	242 741	-	-	-	36 321	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION . . . . .	1 046 448	38 523	29 891	22 431	236 885	88 891	43 038	54 952
FIRE PROTECTION . . . . .	508 434	24 791	21 774	17 612	89 305	40 805	30 698	23 882
CORRECTION . . . . .	340 606	3 770	1 181	71	91 265	843	-	-
PROTECTIVE INSPECTION AND								
REGULATION . . . . .	83 388	2 464	4 843	1 517	22 916	3 976	2 041	4 934
ENVIRONMENT AND HOUSING:								
SEWERAGE . . . . .	439 090	2 628	33 863	21 212	66 413	71 689	4 508	29 584
CAPITAL OUTLAY . . . . .	349 962	812	23 503	10 578	9 958	57 200	2 187	12 113
SANITATION OTHER THAN SEWERAGE . . . . .	524 324	943	9 185	8 151	68 969	27 317	13 105	3 325
PARKS AND RECREATION . . . . .	260 978	32 999	26 162	12 023	57 465	35 923	19 460	33 408
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 140 390	21 944	9 941	8 330	123 888	24 318	23 406	18 459
NATURAL RESOURCES . . . . .	-	-	-	-	-	-	92	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION . . . . .	147 055	6 988	4 936	2 545	28 893	10 450	6 455	8 430
GENERAL CONTROL . . . . .	245 535	5 990	6 462	6 038	136 602	19 850	8 059	7 060
GENERAL PUBLIC BUILDINGS . . . . .	186 016	836	3 522	1 455	28 039	4 051	4 576	3 955
INTEREST ON GENERAL DEBT . . . . .	627 907	43 303	19 456	10 108	135 874	50 956	29 535	20 091
GENERAL EXPENDITURE, N.E.C. . . . .	2 212 679	24 439	14 825	18 662	357 473	27 636	54 270	18 776
UTILITY EXPENDITURE . . . . .	2 417 910	-	43 921	-	570 455	140 529	20 203	46 175
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	1 914 721	29 279	3 214	4 758	146 595	7 726	23 036	19 505
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES								
AND WAGES . . . . .	9 084 735	123 585	98 198	65 117	843 314	208 414	118 244	126 752
GROSS DEBT OUTSTANDING . . . . .	12 127 073	553 174	393 815	170 536	2 294 981	1 002 953	372 071	508 177
LONG-TERM DEBT OUTSTANDING . . . . .	11 247 822	516 174	393 815	167 636	2 267 131	978 454	370 836	501 490
GENERAL DEBT . . . . .	8 945 194	516 174	318 276	167 636	1 499 172	779 829	370 836	347 409
EDUCATION . . . . .	727 963	-	-	-	1 866	-	-	-
HIGHWAYS . . . . .	959 914	-	46 315	61 671	106 344	121 006	-	-
HOSPITALS . . . . .	230 242	23 000	32 180	-	-	1 250	-	121 995
SEWERAGE . . . . .	734 332	-	3 569	60 702	658 334	152 466	-	27 725
PARKS AND RECREATION . . . . .	240 486	5 677	5 013	5 922	182 626	26 400	-	27 614
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	2 328 323	34 240	-	-	44 792	14 205	-	58 090
AIRPORTS . . . . .	5 546	5 007	69 094	-	201 888	103 970	-	-
WATER TRANSPORT AND TERMINALS . . . . .	182 849	126 400	-	-	77 779	-	-	-
OTHER AND UNALLOCABLE . . . . .	3 535 536	321 855	162 105	39 341	225 543	360 532	370 836	111 985
UTILITY DEBT . . . . .	2 302 628	-	75 539	-	767 959	198 625	-	154 081
WATER SUPPLY SYSTEMS . . . . .	1 046 469	-	75 539	-	211 070	190 325	-	99 526
ELECTRIC POWER SYSTEMS . . . . .	-	-	-	-	-	-	-	54 555
GAS SUPPLY SYSTEMS . . . . .	-	-	-	-	405 830	-	-	-
TRANSIT SYSTEMS . . . . .	1 256 159	-	-	-	151 059	8 300	-	-
SHORT-TERM DEBT OUTSTANDING . . . . .	879 251	37 000	-	2 900	27 850	24 499	1 235	6 687
LONG-TERM DEBT ISSUED . . . . .	1 809 391	38 333	17 949	20 010	75 000	138 139	104 750	24 104
FULL FAITH AND CREDIT . . . . .	1 243 280	-	860	12 510	75 000	62 810	53 000	5
GENERAL PURPOSE . . . . .	967 385	-	860	12 510	62 959	52 610	53 000	-
UTILITY . . . . .	275 895	-	-	-	12 041	10 200	-	5
NONGUARANTEED . . . . .	566 111	38 333	17 089	7 500	-	75 329	51 750	24 099
GENERAL PURPOSE . . . . .	566 111	38 333	17 089	7 500	-	75 329	51 750	24 099
UTILITY . . . . .	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED . . . . .	1 255 702	28 006	26 855	11 908	82 644	19 935	55 968	10 891
GENERAL PURPOSE . . . . .	1 016 348	28 006	24 014	11 908	50 795	10 560	55 968	7 912
UTILITY . . . . .	239 354	-	2 841	-	31 849	9 375	-	2 979
BORROWING, TOTAL . . . . .	1 892 076	40 333	17 949	20 310	61 849	140 632	105 556	24 366
DEBT REDEMPTION, TOTAL . . . . .	1 255 702	27 828	26 855	11 908	82 644	19 935	55 968	10 891
REFUNDING ISSUES OF LONG-TERM DEBT . . . . .	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED . . . . .	-	178	-	-	-	-	-	-
NET LONG-TERM DEBT OUTSTANDING . . . . .	8 659 804	233 008	331 691	153 700	2 089 753	647 027	235 478	376 370
CASH AND SECURITY HOLDINGS . . . . .	25 159 960	719 282	270 205	158 010	1 748 201	663 792	289 856	291 658
EMPLOYEE RETIREMENT . . . . .	19 988 281	178 190	36 749	91 276	1 008 038	151 180	23 590	7 512
OTHER . . . . .	5 171 679	541 092	233 456	66 734	740 163	512 612	266 266	284 146
BY TYPE:								
CASH AND DEPOSITS . . . . .	940 123	114 096	168 240	15 593	588 162	42 006	135 703	43 359
SECURITIES . . . . .	4 231 556	428 996	65 216	51 141	152 001	470 606	130 563	240 787
FEDERAL . . . . .	2 011 618	45 857	64 074	48 413	115 442	204 805	-	119 998
FEDERAL AGENCY ONLY . . . . .	-	-	642	-	43 176	28 364	-	2 338
STATE AND LOCAL GOVERNMENTS . . . . .	329 959	-	-	-	620	-	-	-
OTHER (NONGOVERNMENTAL) . . . . .	1 889 979	381 139	1 142	2 728	35 939	265 801	130 563	120 789
BY PURPOSE:								
OFFSETS OF DEBT . . . . .	2 588 018	283 166	62 124	13 936	177 378	331 427	135 358	125 120
BOND FUNDS . . . . .	733 219	60 862	35 214	34 324	113 774	37 779	56 879	68 791
OTHER . . . . .	1 850 442	197 064	136 118	18 474	449 011	143 406	74 029	90 235

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1983-84

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail:  
1983-84—Continued

(Thousands of dollars)

Item	St. Louis	San Antonio	San Diego	San Francisco	San Jose	Seattle	Toledo	Tucson	Tulsa	Washington, D.C.
POPULATION, 1982. . . . .	437 354	819 000	915 956	691 637	659 181	490 077	350 565	352 455	375 300	633 425
REVENUE, TOTAL. . . . .	523 573	1 041 522	600 694	1 897 934	434 014	658 438	207 948	284 096	329 656	2 794 268
GENERAL REVENUE . . . . .	462 864	311 833	492 952	1 573 391	385 171	437 985	192 170	232 844	295 285	2 576 276
INTERGOVERNMENTAL REVENUE . . . . .	116 646	63 144	129 941	527 667	91 715	98 714	45 934	85 852	37 260	917 913
FROM STATE GOVERNMENT . . . . .	37 234	7 318	48 240	402 204	38 623	68 669	15 208	56 761	6 052	-
EDUCATION . . . . .	-	-	-	26 013	-	-	-	-	-	-
HIGHWAYS . . . . .	8 709	133	15 377	13 847	14 043	40 988	5 708	21 678	1 936	-
PUBLIC WELFARE . . . . .	14 013	385	-	192 554	-	-	-	649	-	-
HEALTH AND HOSPITALS . . . . .	6 771	629	-	58 157	-	-	838	-	62	-
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	-	-	302	-	19	100	-	-	-
GENERAL LOCAL GOVERNMENT SUPPORT . . . . .	603	1 418	13 752	40 394	18 688	6 112	7 893	31 089	409	-
OTHER AND UNALLOCABLE . . . . .	7 138	4 753	19 111	70 937	5 892	21 550	669	3 345	3 645	-
FROM FEDERAL GOVERNMENT . . . . .	79 210	51 469	56 977	122 959	37 911	27 338	27 675	25 548	29 651	894 498
GENERAL REVENUE SHARING . . . . .	10 397	11 607	11 440	21 481	8 542	9 802	5 174	6 147	6 379	17 932
OTHER AND UNALLOCABLE . . . . .	68 813	39 862	45 537	101 478	29 369	17 536	22 501	19 401	23 272	876 566
FROM LOCAL GOVERNMENTS . . . . .	202	4 357	24 724	2 504	15 181	2 707	3 051	3 543	1 557	18 415
GENERAL REVENUE FROM OWN SOURCES . . . . .	346 218	248 689	363 011	1 048 724	293 456	339 271	146 236	146 992	258 025	1 663 363
TAXES . . . . .	222 972	107 462	184 533	515 549	188 194	193 934	91 423	85 385	125 835	1 432 966
PROPERTY . . . . .	32 539	51 014	63 259	254 011	59 234	60 728	10 366	11 054	10 467	367 449
GENERAL SALES . . . . .	43 660	41 596	66 610	64 907	48 001	34 076	-	60 851	101 002	296 955
SELECTIVE SALES . . . . .	58 212	9 572	38 462	59 459	37 521	51 488	309	8 156	11 664	167 081
ALCOHOLIC BEVERAGES . . . . .	-	-	-	-	-	-	-	-	-	7 234
MOTOR FUELS . . . . .	-	-	-	-	-	-	-	-	-	25 309
PUBLIC UTILITIES . . . . .	49 324	5 111	24 529	20 908	34 879	46 736	-	6 454	9 150	76 232
TOBACCO PRODUCTS . . . . .	3 596	-	-	-	-	-	-	-	-	9 712
OTHER . . . . .	5 292	4 461	13 933	38 551	2 642	4 752	309	1 702	2 514	48 594
INCOME TAXES . . . . .	69 765	-	-	-	-	-	76 392	-	-	480 453
MOTOR VEHICLE LICENSES . . . . .	1 320	-	-	-	-	-	1 256	-	-	18 468
OTHER . . . . .	17 476	5 280	16 202	137 172	43 438	47 642	3 100	5 284	2 702	72 560
CHARGES AND MISCELLANEOUS GENERAL REVENUE . . . . .	123 246	141 227	178 478	530 175	105 262	145 337	54 813	61 607	132 190	230 397
CURRENT CHARGES . . . . .	69 860	67 358	84 242	303 941	74 729	78 657	40 147	18 576	44 948	128 785
EDUCATION . . . . .	-	-	-	-	-	-	-	-	-	10 191
SCHOOL LUNCH SALES (GROSS) . . . . .	-	-	-	-	-	-	-	-	-	2 615
OTHER LOCAL SCHOOL CHARGES . . . . .	-	-	-	-	-	-	-	-	-	281
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-	-	7 295
HIGHWAY . . . . .	2 238	94	-	313	2 084	2 150	12 560	-	4	-
HOSPITAL . . . . .	12 117	-	-	90 278	-	-	-	-	-	24 581
SEWERAGE . . . . .	-	31 707	24 697	48 757	39 084	32 226	19 868	-	12 910	42 527
SANITATION OTHER THAN SEWERAGE . . . . .	39	10 840	2 587	519	786	23 100	2 639	3 111	10 391	4 115
PARKS AND RECREATION . . . . .	3 097	6 029	19 716	17 838	3 856	11 246	1 351	6 330	2 340	8 986
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	-	55	2 038	3 324	29	28	133	1 448	622	13 913
AIRPORT . . . . .	44 193	10 619	997	96 522	22 019	-	-	7 081	11 247	-
WATER TRANSPORT AND TERMINAL . . . . .	533	-	-	27 621	-	-	-	-	-	-
PARKING FACILITY . . . . .	1 802	1 748	2 586	6 871	2 838	6 266	1 088	132	3 949	8 228
MISCELLANEOUS COMMERCIAL ACTIVITY . . . . .	125	551	348	142	-	192	-	-	-	505
OTHER . . . . .	5 716	5 715	11 276	14 762	4 031	3 641	2 316	474	3 485	15 739
SPECIAL ASSESSMENTS . . . . .	80	15 236	31 396	-	12 141	1 850	2 170	1 411	1 253	2 195
SALE OF PROPERTY . . . . .	5 624	1 317	6 866	11 168	62	3 638	810	296	1 353	1 423
HOUSING AND COMMUNITY DEVELOPMENT . . . . .	1 050	957	-	9 082	-	1 521	810	-	367	-
OTHER . . . . .	4 574	360	6 866	2 086	62	2 117	-	296	986	1 423
INTEREST EARNINGS . . . . .	14 640	47 634	44 727	157 192	8 526	50 260	6 019	36 207	52 430	21 888
FINES AND FORFEITS . . . . .	4 828	4 067	12 887	26 012	4 851	8 029	1 780	1 827	4 120	23 343
OTHER AND UNALLOCABLE . . . . .	28 214	5 615	18 360	31 862	4 955	2 903	3 687	3 290	28 086	52 763
UTILITY REVENUE . . . . .	16 375	712 236	70 426	141 167	4 082	179 737	15 778	42 525	30 214	43 623
EMPLOYEE-RETIREMENT REVENUE . . . . .	44 334	17 453	37 316	183 376	44 781	40 716	-	8 727	4 157	174 369
EXPENDITURE, TOTAL. . . . .	468 888	1 217 236	519 849	1 611 205	363 792	640 991	189 653	303 460	337 856	2 807 981
GENERAL EXPENDITURE . . . . .	422 893	385 244	392 051	1 149 872	345 170	371 357	175 445	233 359	288 408	2 516 580
INTERGOVERNMENTAL EXPENDITURE . . . . .	15 472	10 284	11 625	19 537	14 166	30 516	5 376	2 324	7 249	92 336
DIRECT GENERAL EXPENDITURE . . . . .	407 421	374 960	380 426	1 130 335	331 004	340 841	170 069	231 035	281 159	2 424 244
CURRENT OPERATION . . . . .	297 779	256 914	277 240	838 161	190 371	262 876	120 082	134 211	129 825	1 990 673
CAPITAL OUTLAY . . . . .	76 437	91 013	75 683	114 951	115 954	62 763	35 717	58 355	76 894	177 425
CONSTRUCTION . . . . .	50 368	72 721	58 773	83 866	99 442	54 204	29 289	49 988	69 991	119 639
LAND AND EXISTING STRUCTURES . . . . .	19 963	7 720	13 172	17 058	10 717	6 700	1 692	2 471	-781	20 570
EQUIPMENT . . . . .	6 106	10 572	3 738	14 027	5 795	1 859	4 736	5 896	7 684	37 216
ASSISTANCE AND SUBSIDIES . . . . .	-	-	-	93 596	-	-	-	-	-	100 254
INTEREST ON GENERAL DEBT . . . . .	33 205	27 033	27 503	83 627	24 679	15 202	14 270	38 469	74 440	155 892
BY FUNCTION:										
EDUCATION SERVICES:										
EDUCATION . . . . .	2 555	3 715	-	28 130	-	-	-	-	-	462 920
ELEMENTARY AND SECONDARY EDUCATION . . . . .	2 555	3 715	-	28 130	-	-	-	-	-	385 449
HIGHER EDUCATION . . . . .	-	-	-	-	-	-	-	-	-	77 471
LIBRARIES . . . . .	5 483	8 995	8 426	12 684	8 608	11 773	11	6 780	-	13 734
SOCIAL SERVICES AND INCOME MAINTENANCE:										
PUBLIC WELFARE . . . . .	1 913	3 494	13	155 196	-	-	-	1 995	-	429 768
CATEGORICAL CASH ASSISTANCE . . . . .	-	-	-	74 937	-	-	-	-	-	80 001
OTHER CASH ASSISTANCE . . . . .	-	-	-	18 659	-	-	-	-	-	20 253
VENDOR PAYMENTS-MEDICAL . . . . .	-	-	-	-	-	-	-	-	-	218 381
VENDOR PAYMENTS-OTHER . . . . .	-	-	-	-	-	-	-	-	-	8 608
WELFARE INSTITUTIONS . . . . .	750	-	-	-	-	-	-	-	-	19 267
OTHER . . . . .	1 163	3 494	13	61 600	-	-	-	1 995	-	83 258

Table 7. Finances of Individual City Governments Having 300,000 Population or More, in Detail: 1983-84—Continued

(Thousands of dollars)

Item	St. Louis	San Antonio	San Diego	San Francisco	San Jose	Seattle	Tol. do	Tucson	Tulsa	Washington, D.C.
GENERAL EXPENDITURE--CONTINUED										
BY FUNCTION--CONTINUED										
SOCIAL SERVICES AND INCOME MAINTENANCE--CONTINUED										
HOSPITALS	51 824	-	-	143 721	-	-	-	-	-	152 643
OWN HOSPITALS	51 824	-	-	124 319	-	-	-	-	-	112 018
OTHER HOSPITALS	-	-	-	19 402	-	-	-	-	-	40 625
HEALTH	12 876	19 789	3 932	74 038	4 441	3 462	3 369	-	3 551	79 878
TRANSPORTATION:										
HIGHWAYS	18 709	24 425	29 990	10 037	52 933	48 421	15 453	28 311	25 864	72 216
AIR TRANSPORTATION	48 346	36 180	714	60 803	15 303	-	-	24 061	23 674	-
WATER TRANSPORT AND TERMINALS	467	-	-	18 149	-	-	-	-	47	-
PARKING FACILITIES	1 685	3 690	251	3 892	2 365	679	1 477	-	1 924	1 066
TRANSIT SUBSIDIES	11 686	-	-	-	-	-	-	-	2 708	92 336
PUBLIC SAFETY:										
POLICE PROTECTION	68 138	51 720	72 180	101 942	50 619	56 046	34 887	28 636	25 339	166 513
FIRE PROTECTION	21 314	27 145	31 737	56 963	28 889	36 290	22 739	18 133	21 801	58 283
CORRECTION	12 318	1 607	-	25 579	-	4 743	3 152	-	1 612	150 281
PROTECTIVE INSPECTION AND REGULATION	4 023	3 308	5 961	7 490	2 577	7 579	1 376	1 769	1 356	22 695
ENVIRONMENT AND HOUSING:										
SEWERAGE	212	46 775	43 077	71 527	39 940	21 272	23 105	1 654	33 984	80 925
CAPITAL OUTLAY	-	28 502	17 013	40 961	13 695	-	7 170	950	23 707	10 526
SANITATION OTHER THAN SEWERAGE	12 049	22 190	17 394	5 849	1 608	22 088	9 239	12 542	17 489	32 654
PARKS AND RECREATION	17 365	35 260	59 993	84 683	25 125	44 140	6 634	21 691	17 830	40 507
HOUSING AND COMMUNITY DEVELOPMENT	33 463	9 634	25 177	54 048	46 042	17 378	18 237	16 687	7 241	119 719
NATURAL RESOURCES	36	-	240	-	454	-	-	-	265	-
GOVERNMENTAL ADMINISTRATION:										
FINANCIAL ADMINISTRATION	11 080	7 767	7 423	27 138	7 292	11 998	3 955	6 400	4 032	41 405
GENERAL CONTROL	16 121	9 557	14 503	61 649	7 510	21 688	7 489	9 149	3 217	90 834
GENERAL PUBLIC BUILDINGS	3 403	2 883	6 927	8 784	2 412	656	2 230	5 162	1 914	63 276
INTEREST ON GENERAL DEBT	33 205	27 033	27 503	83 627	24 679	15 202	14 270	38 469	74 440	155 892
GENERAL EXPENDITURE, N.E.C.	34 622	40 077	36 610	53 943	24 373	47 942	7 822	11 420	20 120	189 035
UTILITY EXPENDITURE	18 023	824 478	101 667	323 440	6 237	230 663	14 208	67 235	48 245	57 810
EMPLOYEE RETIREMENT EXPENDITURE <sup>1</sup>	27 972	7 514	26 131	137 893	12 385	38 971	-	2 866	1 203	233 591
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	203 266	222 429	176 677	588 048	136 869	269 294	79 235	82 576	81 377	1 060 582
GROSS DEBT OUTSTANDING										
LONG-TERM DEBT OUTSTANDING	379 560	1 857 246	817 544	1 250 883	381 337	636 761	194 297	521 596	982 006	2 119 578
GENERAL DEBT	379 560	1 807 246	814 370	1 250 883	381 337	636 761	142 625	521 596	850 470	2 071 679
EDUCATION	366 295	357 688	812 130	1 177 393	381 171	235 041	128 925	415 006	819 809	1 954 035
HIGHWAYS	3 765	-	11 705	21 295	-	-	1 490	-	-	-
HOSPITALS	-	-	11 705	10 750	-	9 080	17 793	32 975	29 683	195 740
SEWERAGE	-	86 790	34 847	3 685	7 799	73 655	29 170	8 980	215 740	5 326
PARKS AND RECREATION	24 505	6 340	48 080	3 685	-	7 946	19 156	5 085	23 283	124 114
HOUSING AND COMMUNITY DEVELOPMENT	-	-	18 025	140 441	133 465	-	2 825	51 323	17 185	-
AIRPORTS	159 060	105 640	-	465 020	28 440	-	3 070	75 200	64 160	87 650
WATER TRANSPORT AND TERMINALS	-	-	-	40 275	-	-	-	-	6 620	-
OTHER AND UNALLOCABLE	178 965	158 918	622 398	328 757	211 467	144 360	55 421	241 443	463 138	1 541 205
UTILITY DEBT	13 265	1 449 558	2 240	73 490	166	401 720	13 700	106 590	30 661	117 644
WATER SUPPLY SYSTEMS	13 265	106 773	2 240	34 577	166	44 520	13 700	106 590	30 661	117 644
ELECTRIC POWER SYSTEMS	-	1 342 785	-	13 353	-	357 200	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	25 560	-	-	-	-	-	-
SHORT-TERM DEBT OUTSTANDING	-	50 000	3 174	-	-	-	51 672	-	131 536	47 899
LONG-TERM DEBT ISSUED	98 494	355 465	504 824	222 795	164 678	4 955	32 302	104 846	159 957	145 017
FULL FAITH AND CREDIT	-	29 325	-	-	93 000	1 375	13 210	14 579	30 900	85 000
GENERAL PURPOSE	-	29 325	-	-	93 000	1 375	13 210	14 579	30 900	85 000
UTILITY	-	-	-	-	-	-	-	-	-	-
NONGUARANTEED	98 494	326 140	504 824	222 795	71 678	3 580	19 092	90 267	129 057	60 017
GENERAL PURPOSE	98 494	91 140	504 824	222 795	71 678	1 030	19 092	75 267	107 292	37 017
UTILITY	-	235 000	-	-	-	2 550	-	15 000	21 765	23 000
LONG-TERM DEBT RETIRED	21 284	93 833	24 676	88 325	9 287	16 794	7 740	93 708	55 200	46 020
GENERAL PURPOSE	20 524	65 615	24 296	76 355	9 282	5 469	7 150	88 573	44 210	44 331
UTILITY	760	28 218	380	11 970	5	11 325	590	5 135	10 990	1 689
BORROWING, TOTAL	98 494	405 465	504 824	222 795	164 678	4 955	32 302	100 336	206 430	147 603
DEBT REDEMPTION, TOTAL	21 284	93 833	33 488	99 425	9 287	59 494	20 420	75 413	55 200	46 020
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	4 510	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	18 295	-	-
NET LONG-TERM DEBT OUTSTANDING	352 342	1 648 168	616 313	823 016	241 561	560 684	127 893	294 794	571 852	1 992 292
CASH AND SECURITY HOLDINGS	647 119	654 549	920 331	3 083 446	973 399	652 477	65 797	500 716	533 741	720 454
EMPLOYEE RETIREMENT	483 110	88 683	417 229	1 698 047	373 914	270 974	-	94 002	31 528	492 043
OTHER	164 009	565 866	503 102	1 385 399	599 485	381 503	65 797	406 714	502 213	228 411
BY TYPE:										
CASH AND DEPOSITS	163 292	303 106	158 552	188 435	97 376	151 422	53 374	60 244	165 317	78 276
SECURITIES	717	262 780	344 550	1 196 964	502 109	230 081	12 423	346 470	336 896	150 135
FEDERAL	49	261 549	91 418	597 861	100 499	130 631	12 423	105 024	84 817	36 984
FEDERAL AGENCY ONLY	-	-	21 058	-	-	47 269	-	-	10 054	8 285
STATE AND LOCAL GOVERNMENTS	-	-	4 818	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	668	1 211	253 132	599 103	401 610	99 450	-	241 446	252 079	113 151
BY PURPOSE:										
OFFSETS OF DEBT	27 218	159 078	198 057	427 867	139 776	76 077	14 732	226 802	278 618	79 387
BOND FUNDS	58 337	244 687	23 641	388 601	125 960	205 352	19 256	81 586	128 494	56 436
OTHER	78 454	162 101	281 404	568 931	333 749	100 074	31 809	98 326	95 101	92 588

- Represents zero or rounds to zero.

<sup>1</sup>Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.

<sup>2</sup>Payments to beneficiaries, including withdrawal of contributions.

<sup>3</sup>See appendix A.

Table 8. Finances of City Government-Operated Utilities, by States: 1983-84

(Thousands of dollars)

State	Total <sup>1</sup>				Electric power <sup>1</sup>			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only	
TOOB								
UNITED STATES, TOTAL . . . . .	24 074 175	26 863 267	4 290 283	29 439 991	12 450 681	12 421 025	1 379 927	11 363 602
ALABAMA . . . . .	694 044	686 822	49 439	429 684	427 128	407 313	14 576	54 744
ALASKA . . . . .	92 293	194 850	86 685	299 639	70 167	94 868	22 139	242 579
ARIZONA . . . . .	216 120	324 971	132 835	678 490	19 007	16 758	3 447	3 590
ARKANSAS . . . . .	196 088	199 764	32 943	289 151	98 475	94 439	8 282	110 188
CALIFORNIA . . . . .	2 966 693	3 064 851	543 238	2 893 491	1 890 341	1 700 792	213 894	2 127 333
COLORADO . . . . .	508 183	597 430	161 506	991 435	199 811	199 222	35 367	190 726
CONNECTICUT . . . . .	89 378	83 077	8 855	40 324	55 978	49 979	964	4 142
DELAWARE . . . . .	96 902	81 613	2 991	66 618	79 240	70 656	2 585	23 840
DISTRICT OF COLUMBIA . . . . .	43 623	57 810	18 334	117 644	-	-	-	-
FLORIDA . . . . .	1 709 166	1 889 323	408 627	2 763 252	1 215 596	1 265 563	206 290	1 656 348
GEORGIA . . . . .	683 527	656 880	65 218	738 714	276 084	265 076	28 589	122 664
HAWAII . . . . .	61 071	114 501	32 089	39 653	-	-	-	-
IDAHO . . . . .	53 962	50 609	5 397	72 768	32 600	27 495	1 284	39 715
ILLINOIS . . . . .	821 983	863 873	152 512	895 732	222 368	218 520	14 023	194 276
INDIANA . . . . .	388 079	417 124	37 960	273 980	240 717	242 469	15 383	46 716
IOWA . . . . .	337 896	397 169	59 266	495 084	184 928	217 579	28 566	356 701
KANSAS . . . . .	281 979	281 426	30 997	291 280	158 987	155 514	11 234	97 357
KENTUCKY . . . . .	409 633	465 060	41 793	999 225	240 989	254 069	24 160	430 107
LOUISIANA . . . . .	421 328	455 735	54 228	620 215	250 105	255 625	16 452	383 395
MAINE . . . . .	1 593	1 917	192	2 961	-	-	-	-
MARYLAND . . . . .	90 382	90 724	15 284	97 805	31 771	28 115	1 849	5 050
MASSACHUSETTS . . . . .	260 981	252 389	33 711	148 181	130 645	133 897	1 605	50 516
MICHIGAN . . . . .	672 262	783 136	78 753	568 093	251 615	263 948	31 913	201 158
MINNESOTA . . . . .	436 687	488 431	67 486	213 739	251 618	269 226	26 305	44 606
MISSISSIPPI . . . . .	258 189	260 828	22 903	186 473	144 598	139 489	5 979	13 239
MISSOURI . . . . .	533 651	570 172	76 167	655 171	333 736	345 644	38 104	395 893
MONTANA . . . . .	24 454	31 199	9 127	83 001	-	-	-	-
NEBRASKA . . . . .	289 005	294 772	38 976	602 652	240 780	238 497	28 635	544 466
NEVADA . . . . .	18 368	21 039	6 899	18 912	4 920	3 569	225	-
NEW HAMPSHIRE . . . . .	7 932	13 344	1 045	23 906	-	-	-	-
NEW JERSEY . . . . .	186 890	172 036	15 769	172 526	53 160	49 743	2 704	11 612
NEW MEXICO . . . . .	136 925	144 999	23 948	347 956	51 061	45 882	4 424	148 531
NEW YORK . . . . .	1 572 117	2 683 427	370 973	2 514 013	85 349	75 963	-	32 050
NORTH CAROLINA . . . . .	825 946	860 985	137 737	382 395	534 551	480 513	23 668	41 753
NORTH DAKOTA . . . . .	33 135	39 116	10 107	39 401	7 245	6 652	358	440
OHIO . . . . .	695 853	721 183	98 175	782 630	272 061	300 160	28 477	166 732
OKLAHOMA . . . . .	318 732	401 301	108 187	580 634	137 323	117 671	8 011	36 376
OREGON . . . . .	229 173	252 656	47 428	531 405	142 826	134 482	12 494	258 522
PENNSYLVANIA . . . . .	765 067	708 210	38 359	821 516	57 921	48 393	698	11 122
RHODE ISLAND . . . . .	22 822	21 929	296	28 467	404	446	-	2 700
SOUTH CAROLINA . . . . .	261 516	264 146	45 498	313 570	113 172	101 331	4 477	10 272
SOUTH DAKOTA . . . . .	83 472	51 341	8 277	30 168	25 842	21 923	2 519	2 475
TENNESSEE . . . . .	2 369 950	2 350 424	111 925	885 936	1 801 799	1 757 805	66 173	248 965
TEXAS . . . . .	2 420 843	2 763 726	662 002	4 284 549	1 313 965	1 482 797	326 470	2 266 761
UTAH . . . . .	137 452	147 631	40 682	169 068	82 777	67 984	9 248	60 168
VERMONT . . . . .	50 637	70 570	18 292	104 382	42 131	61 680	15 666	84 620
VIRGINIA . . . . .	424 635	443 550	70 099	383 196	128 019	122 175	11 288	23 387
WASHINGTON . . . . .	484 288	558 622	103 794	1 095 031	332 112	368 601	67 031	570 931
WEST VIRGINIA . . . . .	38 479	45 330	5 723	80 587	2 832	2 792	181	-
WISCONSIN . . . . .	341 686	406 164	66 486	225 597	196 858	199 547	11 086	42 041
WYOMING . . . . .	39 105	65 082	31 070	69 691	17 069	16 163	3 104	4 795

See footnotes at end of table.

Table 8. Finances of City Government-Operated Utilities, by States: 1983-84—Continued

(Thousands of dollars)

State	Water supply <sup>1</sup>				Transit system <sup>1</sup>				Gas supply <sup>1</sup>			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only			Total	Capital outlay only	
TOBA												
UNITED STATES, TOTAL . . . . .	7 507 727	8 485 384	2 261 267	15 819 738	1 362 251	3 332 125	533 507	1 477 074	2 753 516	2 624 733	115 582	779 577
ALABAMA . . . . .	108 647	131 111	30 391	341 681	1 102	2 040	1	-	157 167	146 359	4 471	33 259
ALASKA . . . . .	20 780	81 449	58 450	55 870	1 346	18 533	6 096	1 190	-	-	-	-
ARIZONA . . . . .	175 463	254 826	124 426	665 941	3 037	35 593	3 782	8 300	18 613	17 794	1 180	659
ARKANSAS . . . . .	90 688	96 813	24 659	178 963	2 863	4 207	2	-	4 062	4 305	-	-
CALIFORNIA . . . . .	822 624	812 584	205 178	738 878	88 517	395 500	121 799	25 560	165 211	155 975	2 367	1 720
COLORADO . . . . .	201 727	286 674	18 988	793 053	2 491	7 279	1 359	-	104 154	104 255	5 792	7 656
CONNECTICUT . . . . .	25 699	26 757	7 586	36 169	-	-	-	-	7 701	6 341	305	13
DELAWARE . . . . .	17 662	10 957	406	42 778	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA . . . . .	43 623	57 810	18 334	117 644	-	-	-	-	-	-	-	-
FLORIDA . . . . .	421 462	548 336	198 080	1 090 319	4 800	14 284	2 118	-	67 308	61 140	2 139	16 585
GEORGIA . . . . .	172 745	178 049	35 010	609 718	2 748	6 641	31	432	231 950	207 114	1 588	5 900
HAWAII . . . . .	42 775	43 304	14 577	39 653	18 296	71 197	17 512	-	-	-	-	-
IDAHO . . . . .	20 967	20 495	3 550	33 053	3 395	2 619	563	-	-	-	-	-
ILLINOIS . . . . .	542 738	583 962	137 852	701 456	3 182	8 158	26	-	53 695	53 233	611	-
INDIANA . . . . .	121 838	126 417	15 251	221 808	9 607	31 472	7 265	3 850	15 917	16 766	61	1 606
IOWA . . . . .	100 698	111 900	21 238	136 917	4 108	22 291	8 724	-	48 162	45 399	738	1 466
KANSAS . . . . .	92 597	99 502	19 590	190 331	2 392	5 117	4	1 209	28 003	21 293	169	2 383
KENTUCKY . . . . .	109 400	137 234	17 094	563 114	1 468	6 002	173	250	57 776	67 755	366	5 754
LOUISIANA . . . . .	93 218	119 311	31 516	215 758	4 702	14 421	2 639	480	73 303	66 378	3 621	20 582
MAINE . . . . .	1 046	1 013	85	2 561	547	904	107	400	-	-	-	-
MARYLAND . . . . .	56 710	60 663	13 292	92 726	916	1 072	97	-	985	874	46	29
MASSACHUSETTS . . . . .	106 375	99 433	32 029	88 921	-	245	-	8 744	23 961	18 814	77	-
MICHIGAN . . . . .	382 183	392 665	40 064	364 205	38 464	126 510	6 776	2 540	-	13	-	190
MINNESOTA . . . . .	121 339	147 048	39 095	155 769	3 429	8 774	186	2 380	60 301	63 383	1 900	10 984
MISSISSIPPI . . . . .	66 874	78 224	15 992	169 155	104	305	30	110	46 613	42 810	902	3 969
MISSOURI . . . . .	127 461	147 916	34 396	256 248	742	5 057	1 050	-	71 712	71 555	2 617	3 030
MONTANA . . . . .	24 142	27 939	7 756	83 001	312	3 260	1 371	-	-	-	-	-
NEBRASKA . . . . .	32 120	38 666	9 476	54 281	1 338	3 916	52	525	14 767	13 693	813	3 380
NEVADA . . . . .	13 448	17 470	6 674	18 912	-	-	-	-	-	-	-	-
NEW HAMPSHIRE . . . . .	7 932	13 344	1 045	23 906	-	-	-	-	-	-	-	-
NEW JERSEY . . . . .	133 711	121 346	13 065	160 914	19	71	-	-	-	876	-	-
NEW MEXICO . . . . .	66 304	75 510	19 020	189 750	1 881	7 738	116	-	17 679	15 869	388	9 675
NEW YORK . . . . .	418 956	374 132	85 155	1 225 804	1 065 014	2 230 590	285 818	1 256 159	2 798	2 742	-	-
NORTH CAROLINA . . . . .	215 678	286 946	104 940	336 877	9 314	30 824	8 287	3 765	66 403	62 702	842	-
NORTH DAKOTA . . . . .	25 461	29 889	8 271	38 961	200	2 345	1 478	-	229	230	-	-
OHIO . . . . .	390 165	381 087	68 732	612 315	2 221	6 764	428	3 470	31 406	33 172	538	113
OKLAHOMA . . . . .	144 605	225 518	90 654	359 417	3 223	17 133	3 076	-	33 581	40 979	6 446	184 841
OREGON . . . . .	86 210	1 627	34 575	272 883	137	1 547	359	-	-	-	-	-
PENNSYLVANIA . . . . .	169 687	144 107	18 296	253 505	314	7 046	65	151 059	537 145	508 664	19 300	405 830
RHODE ISLAND . . . . .	22 418	21 483	296	25 767	-	-	-	-	-	-	-	-
SOUTH CAROLINA . . . . .	93 139	113 067	40 679	302 042	-	-	-	-	55 205	49 748	342	1 256
SOUTH DAKOTA . . . . .	21 904	22 700	5 549	27 693	197	828	53	-	5 529	5 890	156	-
TENNESSEE . . . . .	156 416	180 115	30 391	621 691	15 481	41 698	8 417	838	396 254	370 806	6 944	14 442
TEXAS . . . . .	842 938	963 193	266 370	2 013 671	41 549	103 844	25 380	1 233	222 391	213 892	43 782	2 884
UTAH . . . . .	54 675	79 647	31 434	108 900	-	-	-	-	-	-	-	-
VERMONT . . . . .	8 506	8 878	2 626	19 762	-	12	-	-	-	-	-	-
VIRGINIA . . . . .	160 696	166 018	45 138	317 380	12 299	31 633	6 662	1 455	123 621	123 724	7 011	40 974
WASHINGTON . . . . .	143 782	172 015	34 241	524 100	2 376	11 889	2 452	-	6 018	6 117	70	-
WEST VIRGINIA . . . . .	35 529	42 045	5 421	80 587	118	493	121	-	-	-	-	-
WYOMING . . . . .	129 930	160 270	46 368	180 034	11 002	42 273	9 032	3 125	3 896	4 074	-	397
WISCONSIN . . . . .	22 036	48 919	27 966	64 896	-	-	-	-	-	-	-	-

Note: Data partially based on estimates subject to sampling variation; see text. Detail may not add to totals due to rounding. See table 9 for finances of individual municipal utility systems.

- Represents zero or rounds to zero.

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



**Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84**

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>Alabama:</b>							
Dochan.....	Water.....	2,419	4,515	1,567	2,705	243	2,805
	Electric.....	32,772	27,537	26,713	693	131	2,805
Huntsville.....	Water.....	5,536	7,160	4,755	1,923	482	9,060
	Electric.....	104,220	100,439	96,612	3,827	-	-
	Gas.....	26,933	23,974	23,812	-	162	2,165
Mobile.....	Water.....	8,094	10,985	5,697	973	4,315	69,536
Montgomery.....	Water.....	10,101	8,904	5,750	1,882	1,272	18,135
	Transit.....	1,102	2,040	2,036	1	3	-
Tuscaloosa.....	Water.....	4,706	4,850	2,677	210	1,963	27,425
<b>Alaska--Anchorage.....</b>							
	Water.....	6,441	32,802	7,903	23,080	1,819	25,639
	Electric.....	34,725	48,509	29,042	11,639	7,828	107,900
	Transit.....	1,075	17,149	11,053	6,096	-	1,190
<b>Arizona:</b>							
Glendale.....	Water.....	9,491	11,788	2,599	2,899	6,290	80,145
	Transit.....	-	448	429	17	-	-
Mesa.....	Water.....	13,448	17,959	5,586	5,603	6,770	143,100
	Electric.....	14,318	12,368	8,994	3,374	-	-
	Gas.....	14,001	13,387	12,251	1,136	-	-
	Transit.....	-	275	-	-	-	-
Phoenix.....	Water.....	61,951	118,717	32,554	71,325	14,838	190,325
	Transit.....	-	21,812	17,819	3,381	612	8,300
Scottsdale.....	Water.....	7,959	5,287	2,094	2,449	744	17,330
Tempe.....	Water.....	11,271	13,250	4,435	2,952	5,863	44,825
Tucson.....	Water.....	39,488	54,175	17,227	29,581	7,367	106,590
	Transit.....	3,037	13,060	12,676	384	-	-
<b>Arkansas:</b>							
Fort Smith.....	Water.....	4,276	4,220	3,192	91	937	16,130
Little Rock.....	Water.....	13,733	13,386	6,477	6,313	596	14,349
	Transit.....	1,125	3,549	3,549	-	-	-
North Little Rock.....	Water.....	7,594	7,363	5,400	1,314	649	9,423
	Electric.....	27,387	24,022	23,396	556	70	766
Pine Bluff.....	Transit.....	103	341	339	2	-	-
<b>California:</b>							
Alameda.....	Electric.....	20,286	20,236	19,088	1,148	-	-
Alhambra.....	Water.....	2,409	2,423	2,336	87	-	-
Anaheim.....	Water.....	13,910	11,677	11,286	2	389	7,580
	Electric.....	138,994	134,587	122,754	1,433	10,410	224,425
Bakersfield.....	Water.....	6,284	2,696	1,893	-	803	14,035
Bellflower.....	Water.....	593	611	606	-	5	55
Buena Park.....	Water.....	3,398	3,301	3,136	101	64	1,994
Burbank.....	Water.....	6,604	8,187	7,623	481	83	1,380
	Electric.....	58,396	62,464	56,273	6,062	129	2,575
Cerritos.....	Water.....	3,651	3,224	3,007	150	67	1,730
Compton.....	Water.....	3,549	3,777	3,057	720	-	-
Daly City.....	Water.....	3,885	3,546	3,342	204	-	-
Downey.....	Water.....	3,316	3,196	3,083	113	-	-
El Cajon.....	Transit.....	130	415	415	-	-	-
El Monte.....	Water.....	404	454	442	12	-	-
Escondido.....	Water.....	7,430	8,606	6,022	2,162	422	6,675
Fairfield.....	Water.....	4,300	3,207	2,141	153	713	10,622
	Transit.....	70	539	539	-	-	-
Fountain Valley.....	Water.....	2,898	2,842	2,828	-	14	245
Fresno.....	Water.....	5,346	7,103	6,023	1,059	21	407
	Transit.....	2,020	12,030	9,367	2,663	-	-
Fullerton.....	Water.....	7,961	6,468	6,145	306	17	415
Garden Grove.....	Water.....	4,773	5,363	4,630	510	223	2,796
Glendale.....	Water.....	10,526	12,019	8,764	3,157	98	1,000
	Electric.....	53,463	53,138	40,392	10,278	2,468	40,340
Hawthorne.....	Water.....	1,930	1,622	1,618	4	-	-
Hayward.....	Water.....	5,456	5,888	4,540	1,297	51	1,139
Huntington Beach.....	Water.....	5,936	6,440	5,692	677	71	1,271
Inglewood.....	Water.....	6,113	7,286	5,931	595	760	18,290
La Mesa.....	Transit.....	122	402	388	14	-	-
Lakewood.....	Water.....	2,372	2,145	2,038	-	107	2,435
Long Beach.....	Water.....	23,069	25,378	20,142	5,152	84	5,000
	Gas.....	145,153	138,751	136,348	2,299	104	1,720
	Transit.....	4,852	26,174	19,082	6,934	158	-
Los Angeles.....	Water.....	183,537	191,894	79,932	90,788	21,174	323,205
	Electric.....	1,151,424	981,624	723,953	150,926	106,745	1,557,769
Lynwood.....	Water.....	1,762	1,759	1,746	13	-	-
Modesto.....	Water.....	2,828	2,253	1,481	772	-	-
	Transit.....	412	3,156	1,759	1,397	-	-
Montebello.....	Water.....	531	604	604	-	-	-
	Transit.....	1,159	4,282	4,277	5	-	-
Monterey Park.....	Water.....	2,128	2,392	2,272	120	-	-
Mountain View.....	Water.....	5,390	4,133	4,013	67	53	1,022
Napa.....	Water.....	4,926	5,373	3,629	373	1,371	19,630
	Transit.....	120	475	475	-	-	-
National City.....	Transit.....	197	770	770	-	-	-
Newport Beach.....	Water.....	6,890	2,562	1,972	590	-	-
Norwalk.....	Water.....	704	680	679	1	-	-
	Transit.....	412	3,119	2,200	919	-	-

See footnotes at end of table.

Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>California--Continued</b>							
Oceanside.....	Water.....	8,700	6,784	6,228	206	350	6,505
Ontario.....	Water.....	7,286	5,509	3,782	1,638	89	1,355
Orange.....	Water.....	6,978	5,875	5,146	629	100	2,180
Oxnard.....	Water.....	7,322	5,908	5,594	143	171	4,073
Palo Alto.....	Water.....	5,117	3,989	3,764	225	-	-
	Electric.....	35,926	25,223	23,907	1,257	59	1,000
	Gas.....	18,969	16,182	16,173	9	-	-
Pasadena.....	Water.....	10,601	10,337	8,710	1,627	-	-
	Electric.....	36,057	58,730	49,345	7,831	1,554	23,000
Pico Rivera.....	Water.....	1,977	1,251	829	422	-	-
Pomona.....	Water.....	5,100	5,672	4,101	1,559	12	190
Redwood City.....	Water.....	4,589	4,703	3,641	650	412	7,008
Riverside.....	Water.....	17,919	13,162	8,963	2,546	1,653	27,770
	Electric.....	99,968	109,830	80,520	17,609	11,711	122,720
	Transit.....	64	376	532	44	-	-
Sacramento.....	Water.....	11,883	11,440	8,250	2,496	694	16,985
San Bernardino.....	Water.....	4,733	6,100	6,100	-	-	-
San Buenaventura.....	Water.....	6,236	5,762	4,737	754	271	4,643
San Diego.....	Water.....	56,872	55,411	38,452	16,867	92	2,240
	Transit.....	13,354	46,256	35,233	11,023	-	-
San Francisco.....	Water.....	55,018	43,917	30,394	11,477	2,046	34,577
	Electric.....	32,830	28,111	21,448	6,137	526	13,353
	Transit.....	33,319	251,412	159,705	89,882	1,825	25,560
San Jose.....	Water.....	4,082	6,237	2,131	4,099	7	166
Santa Ana.....	Water.....	11,238	10,213	7,834	2,187	192	3,800
Santa Barbara.....	Water.....	7,561	8,285	4,668	2,716	901	11,757
Santa Clara.....	Water.....	6,567	7,599	5,715	1,852	32	570
	Electric.....	82,446	80,884	80,151	719	14	119,341
Santa Monica.....	Water.....	6,802	6,873	5,685	1,184	-	-
	Transit.....	5,819	14,085	10,246	3,837	-	-
Santa Rosa.....	Water.....	9,052	8,343	6,084	2,217	42	1,005
	Transit.....	332	1,360	1,321	39	-	-
Simi Valley <sup>1</sup> .....	Water.....	3,630	4,304	3,972	250	82	1,563
	Transit.....	132	1,644	902	742	-	-
South Gate.....	Water.....	2,345	3,267	2,716	551	-	-
Stockton.....	Water.....	3,341	3,156	2,531	413	212	1,930
Sunnyvale <sup>2</sup> .....	Water.....	5,078	4,517	4,310	167	40	880
Thousand Oaks.....	Water.....	3,987	4,152	3,241	788	123	2,600
	Transit.....	14	248	246	2	-	-
Torrance.....	Water.....	7,175	6,971	6,204	767	-	11,260
	Transit.....	943	5,123	4,581	542	-	-
Vallejo.....	Water.....	6,328	7,376	5,154	2,314	108	1,490
	Transit.....	120	1,900	1,900	-	-	-
Visalia.....	Water.....	84	35	35	-	-	-
	Transit.....	56	219	218	1	-	-
West Covina.....	Water.....	2,392	2,096	1,797	64	235	4,149
Westminster.....	Water.....	3,292	2,882	2,632	193	57	1,470
Whittier.....	Water.....	1,985	1,531	1,491	39	1	-
<b>Colorado:</b>							
Arvada.....	Water.....	6,392	11,756	3,925	5,207	2,629	34,941
Aurora.....	Water.....	12,397	34,094	5,992	20,680	7,422	121,561
Boulder.....	Water.....	5,413	3,392	2,858	2,387	147	3,860
Colorado Springs.....	Water.....	25,386	37,039	14,488	17,114	5,437	74,039
	Electric.....	105,405	109,808	74,712	22,692	12,404	178,814
	Gas.....	94,406	95,459	89,004	5,689	766	7,218
	Transit.....	1,164	4,723	3,401	1,322	-	-
Denver.....	Water.....	60,163	93,222	33,651	44,270	15,301	256,525
Fort Collins.....	Water.....	5,167	4,664	2,384	1,569	711	15,293
	Electric.....	28,739	25,627	22,497	3,130	-	-
	Transit.....	389	463	463	-	-	-
Greeley.....	Water.....	5,130	4,232	1,962	824	1,446	21,150
	Transit.....	87	732	709	23	-	-
Lakewood.....	Water.....	225	355	355	-	-	-
Pueblo.....	Water.....	11,688	9,409	6,113	1,128	2,168	24,113
	Transit.....	305	1,361	1,347	14	-	-
Westminster.....	Water.....	3,786	7,013	2,202	3,846	965	12,035
<b>Connecticut:</b>							
Bristol.....	Water.....	2,077	1,829	1,655	169	5	4,080
Danbury.....	Water.....	3,013	2,091	1,146	-	945	7,800
Meriden.....	Water.....	2,147	2,974	1,823	731	420	4,438
New Britain.....	Water.....	2,384	2,758	2,589	-	169	930
Waterbury.....	Water.....	6,542	8,583	2,200	6,167	216	3,680
<b>Delaware--Wilmington.....</b>							
	Water.....	11,475	6,279	5,235	-	1,044	38,969
<b>District of Columbia.....</b>							
	Water.....	43,623	57,810	32,449	18,334	7,027	117,644
<b>Florida:</b>							
Boca Raton.....	Water.....	10,510	22,313	6,939	15,374	-	-
Clearwater.....	Water.....	5,404	5,560	4,998	562	-	-
	Gas.....	7,703	7,056	6,780	276	-	-
Daytona Beach.....	Water.....	7,247	10,654	5,150	3,793	1,711	25,820
Fort Lauderdale.....	Water.....	15,433	45,300	10,718	34,782	-	-

See footnotes at end of table.

**Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>Florida—Continued</b>							
Gainesville.....	Water.....	5,834	6,202	2,996	2,079	1,127	11,437
	Electric.....	99,208	97,435	68,815	8,577	20,043	162,262
	Transit.....	824	2,304	2,297	7	-	-
Hialeah.....	Water.....	3,986	7,872	4,506	2,886	480	8,270
Hollywood.....	Water.....	4,777	11,655	3,652	6,795	1,208	22,746
Jacksonville.....	Water.....	17,831	10,680	9,343	1,337	-	-
	Electric.....	389,254	428,904	329,689	61,886	37,329	690,625
Lakeland.....	Water.....	4,407	2,405	-	-	-	-
	Electric.....	126,842	134,958	81,432	12,791	40,735	449,385
	Transit.....	359	1,608	401	1,207	-	-
Miami Beach.....	Water.....	3,194	3,992	3,544	386	62	1,130
Orlando.....	Water.....	11,500	33,285	11,099	7,379	14,807	332,980
	Electric.....	167,100	196,740	131,864	64,762	114	1,750
Pensacola.....	Gas.....	31,454	29,118	27,851	855	412	8,365
	Transit.....	-	209	209	-	-	-
Plantation.....	Water.....	3,983	9,716	5,579	2,415	1,722	40,176
Pompano Beach.....	Water.....	7,434	6,561	2,865	3,470	226	20,845
St. Petersburg.....	Water.....	16,045	18,710	11,253	7,457	-	-
	Transit.....	2,234	5,810	5,708	102	-	-
Sarasota.....	Water.....	4,615	5,212	2,305	2,091	816	14,090
Tallahassee.....	Water.....	5,614	5,753	3,115	1,742	896	14,800
	Electric.....	94,911	85,906	59,158	12,795	13,953	249,925
	Gas.....	6,870	6,591	5,769	411	411	6,660
	Transit.....	786	3,022	2,471	551	-	-
Tampa.....	Water.....	17,939	23,011	9,226	7,746	6,039	133,015
West Palm Beach.....	Water.....	6,552	11,820	4,264	7,556	-	-
<b>Georgia:</b>							
Albany.....	Water.....	4,971	4,646	4,193	161	292	4,040
	Electric.....	38,948	34,370	33,273	1,097	-	-
	Gas.....	25,050	23,121	23,049	72	-	-
	Transit.....	192	998	998	-	-	-
Atlanta.....	Water.....	39,426	38,512	23,099	6,877	8,536	139,830
Columbus.....	Water.....	9,482	7,829	5,972	1,857	1,857	30,030
	Transit.....	1,053	2,227	2,219	8	-	-
Macon.....	Water.....	-	140	-	-	140	3,795
Savannah.....	Water.....	8,846	8,055	6,418	79	1,558	25,055
<b>Hawaii—Honolulu.....</b>							
	Water.....	42,775	43,304	26,660	14,577	2,059	39,653
	Transit.....	18,296	71,197	53,685	17,512	-	-
<b>Idaho—Boise.....</b>							
	Transit.....	395	2,619	2,056	563	-	-
<b>Illinois:</b>							
Arlington Heights.....	Water.....	6,522	3,412	3,277	32	103	2,220
Aurora <sup>2</sup> .....	Water.....	3,248	3,154	2,427	510	217	4,240
	Transit.....	314	1,391	1,370	21	-	-
Chicago.....	Water.....	157,718	124,242	100,503	17,012	6,727	174,200
Cicero <sup>1</sup> .....	Water.....	4,758	4,344	4,272	6	72	1,300
Decatur.....	Water.....	7,499	4,631	3,761	631	239	4,700
	Transit.....	337	1,569	1,569	-	-	-
Des Plaines.....	Water.....	3,915	3,570	3,570	-	-	-
Elgin.....	Water.....	4,145	5,947	3,451	1,246	1,250	10,200
	Transit.....	513	1,693	1,692	1	-	-
Evanston.....	Water.....	6,479	6,997	2,656	3,391	950	13,470
Joliet.....	Water.....	5,553	4,875	4,280	-	595	12,247
Mount Prospect.....	Water.....	2,415	2,392	2,136	244	12	-
Oak Lawn.....	Water.....	5,979	9,459	4,907	3,587	965	14,045
Oak Park.....	Water.....	3,289	3,620	3,163	357	100	1,910
Rockford.....	Water.....	4,612	6,405	4,705	1,243	457	6,505
Schaumburg.....	Water.....	5,633	4,965	1,938	2,895	132	2,565
	Transit.....	59	395	395	-	-	-
Skokie.....	Water.....	3,460	3,094	2,892	-	-	-
Springfield.....	Water.....	8,488	8,108	6,169	1,229	710	10,430
	Electric.....	69,765	69,925	58,547	4,318	7,060	166,502
Waukegan.....	Water.....	4,338	5,069	3,183	1,479	407	3,425
<b>Indiana:</b>							
Anderson.....	Water.....	3,238	3,061	2,532	236	293	6,063
	Electric.....	26,396	25,986	24,856	753	377	4,535
	Transit.....	89	881	881	-	-	-
Bloomington.....	Water.....	3,174	3,335	2,837	281	217	5,203
	Transit.....	224	633	633	-	-	-
Evansville.....	Water.....	8,337	7,155	5,840	982	333	6,460
	Gas.....	-	1,204	1,204	-	-	-
	Transit.....	470	172	163	9	-	-
Fort Wayne.....	Water.....	10,964	10,343	8,914	-	1,429	22,895
	Electric.....	7,548	9,198	9,198	-	-	-
Hammond.....	Water.....	2,956	2,707	2,023	505	179	3,815
Indianapolis.....	Transit.....	7,089	24,618	17,235	7,050	333	3,850
Muncie.....	Transit.....	451	2,622	2,570	52	-	-
South Bend.....	Water.....	4,989	5,301	4,892	403	6	75
Terre Haute.....	Transit.....	209	966	966	-	-	-

See footnotes at end of table.

Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>Iowa:</b>							
Cedar Rapids.....	Water.....	5,413	4,759	4,089	670	-	-
	Transit.....	603	4,602	2,160	2,442	-	-
Council Bluffs.....	Water.....	3,724	3,184	2,497	456	231	2,605
Davenport.....	Transit.....	422	2,448	2,448	-	-	-
Des Moines.....	Water.....	13,955	9,646	9,081	-	565	8,950
Dubuque.....	Water.....	2,897	2,454	1,918	214	322	14,725
	Transit.....	323	1,428	1,198	230	-	-
Iowa City.....	Water.....	1,924	1,908	1,555	317	36	1,066
	Transit.....	806	4,093	1,828	2,265	-	-
Sioux City.....	Water.....	3,370	4,202	3,289	768	145	2,290
	Transit.....	417	1,734	1,440	294	-	-
Waterloo.....	Water.....	2,993	2,449	2,449	-	-	-
<b>Kansas:</b>							
Lawrence.....	Water.....	4,406	4,368	2,800	968	600	11,380
Topeka.....	Water.....	8,104	9,355	5,608	2,413	1,334	21,625
	Transit.....	1,105	1,004	995	-	9	214
Wichita.....	Water.....	13,950	14,608	10,210	2,120	2,278	33,740
	Transit.....	1,287	4,110	4,030	1	79	995
<b>Kentucky:</b>							
Lexington-Fayette.....	Transit.....	1,286	4,648	4,648	-	-	-
Louisville.....	Water.....	42,428	38,297	22,641	-	15,656	256,135
Owensboro.....	Water.....	2,663	3,011	1,548	1,316	147	2,570
	Electric.....	51,615	59,183	41,449	8,130	9,614	177,808
	Transit.....	63	481	450	31	-	-
<b>Louisiana:</b>							
Alexandria.....	Water.....	2,858	5,699	1,896	2,308	1,495	-
	Electric.....	33,701	31,207	28,534	2,673	-	23,440
	Gas.....	11,743	11,089	11,089	-	-	-
	Transit.....	240	-	-	-	-	-
Baton Rouge.....	Gas.....	1,241	1,182	1,070	100	12	297
	Transit.....	1,842	3,724	3,724	-	-	-
Bossier City.....	Water.....	1,868	1,988	1,955	11	22	495
Lafayette.....	Water.....	5,272	6,072	3,998	1,255	819	21,363
	Electric.....	123,919	137,722	110,423	8,935	18,364	253,779
	Transit.....	453	1,233	1,224	9	-	-
Lake Charles.....	Transit.....	111	799	786	13	-	-
Monroe.....	Water.....	3,189	3,294	2,397	624	273	5,575
	Electric.....	-	868	-	-	868	15,945
	Transit.....	318	2,176	1,455	721	-	-
New Orleans.....	Water.....	35,856	35,604	23,678	9,253	2,673	34,002
Shreveport.....	Water.....	9,782	13,722	8,509	2,720	2,493	45,420
	Transit.....	1,738	6,479	4,552	1,886	41	480
Maryland--Baltimore.....	Water.....	35,880	37,855	25,350	9,015	3,490	60,050
<b>Massachusetts:</b>							
Boston.....	Water.....	28,810	34,769	12,181	22,335	253	3,145
	Transit.....	-	245	-	-	245	8,744
Brockton.....	Water.....	3,914	3,001	2,554	80	367	4,885
Brookline town.....	Water.....	2,957	1,566	982	408	176	2,570
Cambridge.....	Water.....	4,512	3,608	3,608	-	-	-
Chicopee.....	Water.....	1,352	939	781	132	26	280
	Electric.....	21,537	19,576	18,352	424	800	16,000
Fall River.....	Water.....	2,824	3,408	2,405	886	117	1,900
Framingham town.....	Water.....	1,507	1,620	1,331	289	-	-
Lawrence.....	Water.....	2,153	1,672	1,344	204	124	1,648
Lovell.....	Water.....	2,145	2,720	2,038	-	682	8,800
Lynn.....	Water.....	2,078	3,627	2,655	924	48	145
Malden.....	Water.....	1,393	533	320	-	213	2,400
Medford.....	Water.....	1,781	560	574	36	-	-
New Bedford.....	Water.....	4,604	4,027	3,201	-	826	13,440
Newton.....	Water.....	2,729	1,186	1,097	99	-	-
Pittsfield.....	Water.....	1,284	1,136	1,105	-	31	445
Quincy.....	Water.....	3,540	2,105	1,937	98	70	1,180
Somerville.....	Water.....	3,357	701	550	113	38	550
Springfield.....	Water.....	6,998	4,850	4,571	111	168	3,380
Waltham.....	Water.....	3,165	1,064	763	141	160	2,900
Weymouth town.....	Water.....	3,163	2,141	1,596	454	91	1,470
Worcester.....	Water.....	6,094	5,721	2,815	2,468	438	4,580
<b>Michigan:</b>							
Ann Arbor.....	Water.....	6,038	6,342	5,376	371	595	13,780
	Transit.....	930	8,132	7,977	155	-	-
Battle Creek.....	Water.....	4,113	3,225	2,893	26	306	3,175
	Transit.....	302	1,534	1,530	4	-	-
Dearborn.....	Water.....	4,007	3,803	3,718	85	-	-
Dearborn Heights.....	Water.....	5,608	5,108	4,980	128	-	-
Detroit.....	Water.....	100,606	120,067	84,851	26,924	8,292	148,790
	Transit.....	35,283	98,679	96,473	-	2,206	2,540
Farmington Hills.....	Water.....	-	1,409	1,376	-	33	844
Flint.....	Water.....	10,761	10,999	10,243	626	130	3,345
	Transit.....	-	295	295	-	-	-

See footnotes at end of table.

Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
Michigan--Continued							
Grand Rapids	Water	12,977	9,675	9,258	-	417	8,650
	Transit	-	795	795	-	-	-
Kalamazoo	Water	5,333	4,626	3,253	1,143	230	2,200
	Transit	834	3,665	3,604	61	-	-
Lansing	Water	9,665	8,781	7,971	-	810	16,000
	Electric	101,906	4,827	84,827	-	-	-
	Transit	-	74	73	1	-	-
Livonia	Water	5,137	5,062	5,015	-	47	1,220
Pontiac	Water	5,559	4,662	4,597	-	65	2,035
Roseville	Water	1,220	1,992	1,989	-	2	50
	Transit	-	120	120	-	-	-
Royal Oak	Water	3,063	1,993	1,903	-	90	900
Saginaw	Water	6,862	7,918	5,691	1,290	937	14,920
	Transit	325	8,139	1,796	6,371	-	-
Southfield	Water	8,963	8,137	7,922	215	-	-
St. Clair Shores	Water	6,882	6,895	6,573	322	-	-
Stearling Heights	Water	11,511	8,943	8,918	-	25	775
Taylor	Water	2,921	2,603	2,542	-	61	1,340
Troy	Water	4,004	4,131	3,988	128	15	335
Warren	Water	6,602	6,095	5,548	529	18	-
Westland	Water	5,324	5,755	5,755	-	-	-
Wyoming	Water	3,564	3,931	3,534	83	314	10,040
Minnesota:							
Bloomington	Water	3,796	4,230	3,144	774	312	2,675
Duluth	Water	3,802	4,326	3,734	596	196	4,090
	Electric	-	27,500	25,826	1,674	-	-
	Gas	24,810	23,213	24,651	-	562	10,220
	Transit	2,849	7,170	6,850	186	134	2,335
Minneapolis	Water	19,967	16,097	13,637	1,752	708	11,325
Rochester	Water	1,743	1,203	925	278	-	-
	Electric	32,037	29,891	26,403	3,488	-	-
St. Paul	Water	16,366	15,793	12,792	2,643	360	8,580
Mississippi:							
Biloxi	Water	2,740	3,377	2,875	-	502	8,634
Jackson	Water	8,715	9,891	5,325	3,479	1,087	14,293
Missouri:							
Columbia	Water	4,266	3,981	2,713	717	349	9,315
	Electric	31,030	29,113	26,248	1,134	1,731	26,914
	Transit	253	1,262	1,228	34	-	-
Florissant	Water	1,349	1,439	1,387	72	-	-
Independence	Water	-	-	-	-	-	34,765
	Electric	36,092	35,965	29,014	4,943	2,008	-
Kansas City	Water	29,704	31,949	23,116	5,483	1,350	26,066
Springfield	Water	8,923	16,723	5,972	8,548	2,213	41,395
	Electric	68,091	80,500	57,040	14,710	4,750	90,366
	Gas	53,670	52,993	50,477	2,516	-	-
	Transit	351	2,301	2,163	138	-	-
St. Louis	Water	16,375	18,023	16,110	1,068	845	13,265
Montana:							
Billings	Water	6,835	7,257	4,063	1,686	1,508	28,290
	Transit	192	2,769	1,398	1,371	-	-
Great Falls	Water	2,718	2,731	1,440	432	859	17,072
Nebraska--Lincoln							
	Water	7,133	8,502	5,356	2,258	688	13,035
	Electric	88,735	89,829	57,138	12,815	19,876	324,240
	Transit	1,329	3,885	3,781	51	53	525
New Hampshire--Manchester							
	Water	4,000	5,281	4,809	-	472	5,335
New Jersey:							
Bayonne	Water	1,957	2,219	1,908	250	61	40
Camden	Water	2,495	2,342	2,156	-	186	2,373
Clifton	Water	-	1	-	-	1	14
East Orange	Water	4,199	4,593	3,720	873	-	-
Edison township	Water	3,144	2,827	2,715	31	81	929
Elizabeth	Water	5,756	4,646	4,646	-	-	-
Jersey City	Water	14,941	12,198	8,812	238	3,148	38,036
Newark	Water	19,509	13,750	11,555	1,801	394	5,286
Parsippany-Troy Hills township	Water	2,536	2,764	2,383	-	381	3,987
Passaic	Water	-	88	-	-	88	1,575
Paterson	Water	-	195	-	-	195	7,488
Trantow	Water	9,099	10,454	5,825	3,144	1,485	14,610
Vineland	Water	1,477	1,310	922	306	82	1,337
	Electric	23,646	23,260	21,292	1,493	475	9,100
New Mexico--Albuquerque							
	Water	32,077	33,420	16,110	7,163	10,147	121,437
	Transit	1,889	7,738	7,622	116	-	-
New York:							
Albany	Water	4,547	3,126	2,383	48	795	10,895
Binghamton	Water	2,264	1,798	1,419	362	17	259
Buffalo	Water	15,852	12,413	6,770	4,364	1,279	17,655
Mount Vernon	Water	1,528	1,506	1,479	-	27	372

See footnotes at end of table.

**Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued**

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>New York—Continued</b>							
New York City.....	Water.....	234,557	194,898	89,807	41,757	63,334	1,046,469
	Transit.....	1,061,420	2,223,012	1,858,776	285,490	78,746	1,256,159
Niagara Falls.....	Water.....	3,761	3,664	3,593	-	71	650
Rochester.....	Water.....	16,126	11,797	10,481	-	1,316	17,087
Schenectady.....	Water.....	3,442	1,607	1,477	85	45	784
Syracuse.....	Water.....	5,341	4,773	4,493	280	-	-
Troy.....	Water.....	2,946	2,911	2,587	82	242	5,263
Utica.....	Water.....	3,495	2,165	1,673	492	-	-
	Transit.....	760	2,534	2,505	29	-	-
Yonkers.....	Water.....	8,412	3,997	3,633	202	162	2,378
<b>North Carolina:</b>							
Asheville.....	Water.....	9,668	10,320	5,428	4,447	445	7,690
	Transit.....	559	1,492	1,492	-	-	-
Charlotte.....	Water.....	14,397	19,391	10,942	4,320	4,129	30,488
	Transit.....	3,855	15,420	8,206	6,993	221	3,213
Durham.....	Water.....	6,850	9,539	4,731	4,010	798	19,082
Fayetteville.....	Water.....	3,692	2,678	1,962	391	325	4,100
	Electric.....	78,637	70,016	66,500	2,762	734	13,275
	Transit.....	477	1,440	1,440	-	-	-
Greensboro.....	Water.....	5,759	6,182	5,713	-	469	4,225
High Point.....	Water.....	4,640	5,124	2,049	452	2,623	12,440
	Electric.....	33,563	27,893	24,649	2,585	659	6,040
	Transit.....	330	837	818	19	-	227
Raleigh.....	Water.....	10,291	24,731	5,064	13,771	5,896	41,097
	Transit.....	1,379	3,519	3,269	250	-	-
Winston-Salem.....	Water.....	10,155	35,288	6,379	24,677	2,232	19,840
	Transit.....	1,341	3,524	2,899	625	-	325
North Dakota—Fargo.....	Water.....	2,971	5,730	2,179	3,414	137	6,600
<b>Ohio:</b>							
Akron.....	Water.....	15,961	20,837	17,432	2,061	1,344	17,180
Canton.....	Water.....	5,256	4,229	3,274	309	646	700
Cincinnati.....	Water.....	36,741	31,241	23,842	5,350	2,049	31,985
	Transit.....	-	229	-	-	229	3,080
Cleveland.....	Water.....	75,978	70,642	53,605	9,230	7,807	135,355
	Electric.....	33,936	29,801	26,473	3,144	184	2,640
Cleveland Heights.....	Water.....	4,283	2,956	2,602	354	-	-
Columbus.....	Water.....	38,115	42,716	17,650	13,524	11,542	186,331
	Electric.....	21,048	46,908	19,322	11,850	15,736	119,420
Dayton.....	Water.....	17,563	13,157	11,161	1,559	437	6,480
Elyria.....	Water.....	2,956	2,652	2,338	78	236	1,800
Hamilton.....	Water.....	3,650	3,345	3,210	100	35	460
	Electric.....	22,826	29,071	26,447	1,901	723	7,845
	Gas.....	20,259	22,354	21,816	538	-	-
	Transit.....	-	774	-	-	-	-
Lakewood.....	Water.....	2,569	3,065	2,778	259	28	84
Lorain.....	Water.....	3,503	2,111	1,489	400	222	769
Mansfield.....	Water.....	3,392	1,575	1,407	-	168	2,850
Springfield.....	Water.....	3,579	4,196	2,416	1,504	276	6,925
Toledo.....	Water.....	15,778	14,208	11,686	1,738	784	13,700
Warren.....	Water.....	4,422	4,212	4,113	-	99	3,069
Youngstown.....	Water.....	6,801	7,182	6,953	82	147	2,280
<b>Oklahoma:</b>							
Enid.....	Water.....	2,504	23,700	1,277	18,220	4,203	37,316
Lawton.....	Water.....	5,273	3,993	3,218	722	53	1,540
Midwest City.....	Water.....	2,234	7,080	2,439	3,589	1,052	8,080
Norman.....	Water.....	3,188	3,361	1,426	1,639	296	1,285
Oklahoma City.....	Water.....	21,958	34,953	14,597	16,961	3,395	75,539
	Transit.....	1,544	8,968	1,008	1,960	-	-
Tulsa.....	Water.....	28,535	40,080	16,071	22,752	1,257	30,661
	Transit.....	1,679	8,165	6,828	1,116	221	-
<b>Oregon:</b>							
Eugene.....	Water.....	6,131	5,485	3,789	579	1,117	12,895
	Electric.....	90,071	76,148	58,321	7,868	9,959	190,707
Portland.....	Water.....	23,188	40,557	20,365	12,170	7,822	99,526
	Electric.....	5,496	5,618	429	954	4,235	54,555
Salem.....	Water.....	3,798	3,657	2,284	656	717	8,855
	Transit.....	-	319	319	-	-	-
<b>Pennsylvania:</b>							
Allentown.....	Water.....	4,288	4,131	4,092	39	-	-
Bethlehem.....	Water.....	4,281	2,236	1,682	554	-	-
Erie.....	Water.....	7,746	7,109	5,997	728	384	10,830
Harrisburg.....	Water.....	2,503	1,017	991	26	-	-
Lancaster.....	Water.....	4,907	2,871	2,768	103	-	-
Philadelphia.....	Water.....	70,769	55,970	39,582	5,042	11,346	211,070
	Gas.....	532,522	504,252	447,878	19,300	37,074	43,119
	Transit.....	-	5,748	-	-	5,784	151,119
Pittsburgh.....	Water.....	19,594	20,203	15,704	4,499	-	-
Reading.....	Water.....	4,990	2,944	2,944	-	-	-

See footnotes at end of table.

Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
<b>Rhode Island:</b>							
Cranston.....	Water.....	8	1,923	1,791	103	29	1,078
East Providence.....	Water.....	2,361	1,035	845	-	190	3,250
Pawtucket.....	Water.....	4,910	5,428	4,922	183	323	4,490
Providence.....	Water.....	9,469	8,244	7,691	-	553	9,535
Warwick.....	Water.....	2,256	1,803	1,737	10	56	1,250
<b>South Carolina:</b>							
Charleston.....	Water.....	9,999	17,695	5,597	9,718	2,380	46,830
Columbia.....	Water.....	12,897	19,701	4,905	11,454	3,342	51,745
Greenville.....	Water.....	12,566	7,473	4,556	-	2,917	45,915
<b>South Dakota--Sioux Falls.....</b>							
	Water.....	4,155	4,019	2,577	1,413	29	315
	Electric.....	898	1,533	1,312	241	-	-
	Transit.....	197	823	770	48	5	-
<b>Tennessee:</b>							
Chattanooga.....	Electric.....	223,095	205,580	205,294	-	286	3,117
	Transit.....	2,320	5,097	4,890	207	-	-
Clarksville.....	Water.....	2,475	2,498	1,570	426	494	6,621
	Electric.....	27,227	25,140	24,930	-	210	3,380
	Gas.....	11,086	10,189	9,835	308	46	589
Knoxville.....	Water.....	15,839	15,815	11,621	3,342	852	14,905
	Electric.....	193,346	197,994	185,707	10,662	1,625	28,530
	Gas.....	36,336	35,913	33,700	2,158	55	740
	Transit.....	1,891	4,982	4,982	-	-	-
Memphis.....	Water.....	20,746	19,272	14,551	2,930	1,791	19,060
	Electric.....	401,723	399,222	370,047	19,867	9,308	120,615
	Gas.....	261,158	247,323	241,205	5,559	559	-
	Transit.....	8,134	20,643	17,590	3,053	-	-
Nashville-Davidson.....	Water.....	23,107	42,648	13,429	9,778	19,441	216,076
	Electric.....	380,394	378,175	349,793	23,154	5,228	78,712
	Transit.....	4,560	14,013	9,538	4,475	-	-
<b>Texas:</b>							
Abilene.....	Water.....	7,219	11,760	4,256	6,097	1,407	16,181
	Transit.....	148	1,419	772	647	-	-
Amarillo.....	Water.....	11,446	9,059	6,840	2,113	106	2,100
	Transit.....	279	1,127	1,083	44	-	-
Arlington.....	Water.....	16,115	26,709	10,357	11,832	4,520	73,755
Austin.....	Water.....	32,055	38,474	16,650	8,435	13,389	71,472
	Electric.....	299,332	410,965	202,239	139,793	68,933	638,805
	Transit.....	2,500	6,041	4,740	301	-	-
Baytown.....	Water.....	3,837	4,955	2,694	1,269	992	2,320
Beaumont.....	Water.....	7,167	14,782	7,559	5,482	1,741	19,520
	Transit.....	457	1,682	1,682	-	-	-
Brownsville.....	Water.....	4,236	3,219	2,334	885	-	-
	Electric.....	31,781	39,954	29,860	6,492	3,602	46,873
	Transit.....	753	1,765	1,765	-	-	-
Bryan.....	Water.....	3,161	2,687	2,274	413	-	-
	Electric.....	49,323	50,538	43,624	2,319	4,595	63,291
Corpus Christi.....	Water.....	19,494	20,042	12,073	4,756	3,213	32,790
	Gas.....	29,262	30,057	28,687	1,370	-	-
	Transit.....	953	3,725	3,715	10	-	-
Dallas.....	Water.....	80,159	85,057	44,088	25,683	15,286	144,308
	Transit.....	27,454	61,343	42,414	18,929	-	-
El Paso.....	Water.....	22,100	17,627	11,650	5,640	337	31,889
	Transit.....	3,532	9,314	7,983	1,331	-	-
Fort Worth.....	Water.....	30,191	38,794	22,791	12,379	3,924	58,080
	Transit.....	3,092	8,402	7,515	843	44	800
Galveston.....	Water.....	5,340	4,584	3,869	260	455	5,125
	Transit.....	-	270	270	-	-	-
Garland.....	Water.....	7,857	9,040	5,880	2,051	1,109	16,990
	Electric.....	110,904	98,018	87,350	7,059	3,609	58,518
	Transit.....	-	90	90	-	-	-
Grand Prairie.....	Water.....	5,637	6,175	4,443	821	911	14,379
Houston.....	Water.....	148,517	168,521	74,883	43,127	50,511	581,540
	Gas.....	2,863	2,609	2,609	-	-	-
Irving.....	Water.....	7,777	10,942	7,380	2,201	1,361	20,327
Killeen.....	Water.....	2,626	2,860	2,516	207	137	2,360
Laredo.....	Water.....	4,073	3,977	2,796	616	565	9,005
	Transit.....	1,171	3,487	1,878	1,609	-	-
Longview.....	Water.....	5,054	5,849	2,362	2,343	1,144	15,055
Wabcock.....	Water.....	13,703	20,641	9,145	10,305	1,191	31,139
	Electric.....	45,144	44,458	37,169	5,679	1,610	22,440
	Transit.....	476	1,180	1,138	42	-	-
n.....	Water.....	4,097	2,999	1,722	1,056	221	3,375
ce.....	Water.....	3,934	7,861	3,950	3,204	707	9,369
id.....	Water.....	9,996	8,809	5,242	1,906	1,661	37,545
	Transit.....	-	1,092	908	184	-	-
C.....	Water.....	11,424	15,600	6,214	9,098	288	15,545
Pasadena.....	Water.....	6,786	6,724	5,367	762	595	10,005
Plano.....	Water.....	7,821	8,114	2,128	3,953	2,033	25,490
Port Arthur.....	Water.....	3,121	6,864	5,762	956	146	2,589
	Transit.....	106	652	652	-	-	-
Richardson.....	Water.....	5,235	5,820	4,552	532	736	7,115

See footnotes at end of table.

Table 9. Supplementary Detail on Utilities for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1983-84—Continued

(Thousands of dollars)

State and city	Type of utility	Utility revenue	Utility expenditure				Utility long-term debt outstanding
			Total	Current operation	Capital outlay	Interest on debt	
Texas--Continued							
San Angelo.....	Water.....	5,350	3,675	2,839	689	147	1,980
	Transit.....	100	451	451	-	-	-
San Antonio.....	Water.....	34,716	62,033	22,828	30,847	8,358	106,773
	Electric.....	528,466	615,691	371,224	149,126	95,341	1,342,785
	Gas.....	149,054	146,754	104,704	42,050	-	-
Tyler.....	Water.....	4,508	5,832	4,097	1,215	520	19,775
	Transit.....	17	73	42	31	-	-
Victoria.....	Water.....	2,372	4,495	1,561	1,981	953	12,840
Waco.....	Water.....	6,552	8,618	4,610	2,073	1,935	24,145
	Transit.....	271	1,048	857	191	-	-
Wichita Falls.....	Water.....	6,143	6,816	5,362	985	469	8,220
	Transit.....	189	584	401	183	-	-
Utah:							
Ogden.....	Water.....	3,782	3,754	3,507	167	80	1,425
Orem.....	Water.....	1,908	2,156	1,474	682	-	-
Provo.....	Water.....	2,538	7,254	1,341	1,618	295	3,000
	Electric.....	13,557	11,713	7,881	1,634	2,198	22,025
Salt Lake City.....	Water.....	13,312	27,152	10,988	11,222	1,942	26,099
Sandy City.....	Water.....	3,027	3,733	2,204	1,362	167	2,533
Virginia:							
Alexandria.....	Transit.....	108	2,807	572	2,235	-	-
Chesapeake.....	Water.....	7,907	7,115	4,576	2,162	42,376	-
Lynchburg.....	Water.....	4,046	2,789	1,510	1,279	-	-
	Transit.....	737	1,907	-	-	-	-
Newport News.....	Water.....	19,597	17,595	10,827	5,056	1,712	27,910
Norfolk.....	Water.....	21,433	20,028	9,322	10,642	64	1,080
Portsmouth.....	Water.....	7,420	8,476	3,951	3,225	1,300	17,500
Richmond.....	Water.....	12,059	12,960	5,343	3,621	3,996	50,220
	Gas.....	84,147	85,117	77,348	4,873	2,896	38,924
	Transit.....	8,468	14,930	14,742	188	-	-
Roanoke.....	Water.....	3,441	3,322	2,735	522	65	1,400
	Transit.....	796	3,515	2,080	1,435	-	-
Virginia Beach.....	Water.....	18,593	23,183	11,310	5,686	6,187	87,472
Washington:							
Bellevue.....	Water.....	5,350	7,593	4,925	588	2,080	22,475
	Electric.....	-	-	-	-	-	95
Everett.....	Water.....	7,029	7,005	3,870	108	3,027	55,880
	Transit.....	263	4,302	2,795	1,507	-	-
Seattle.....	Water.....	22,996	28,337	21,362	4,278	2,697	44,520
	Electric.....	156,741	202,326	117,544	59,314	25,468	357,200
Spokane.....	Water.....	8,244	10,106	6,371	2,595	1,140	19,675
	Electric.....	544	6,641	584	5,157	900	-
Tacoma.....	Water.....	15,095	12,050	10,436	-	1,614	19,710
	Electric.....	118,347	105,433	96,422	-	9,011	193,010
Yakima.....	Water.....	1,626	1,264	974	64	226	7,884
	Transit.....	181	1,475	1,444	31	-	-
Wisconsin:							
Appleton.....	Water.....	2,718	2,007	1,365	548	94	1,955
	Transit.....	523	2,883	1,876	1,007	-	-
Eau Claire.....	Water.....	2,433	3,134	1,715	823	596	6,675
	Transit.....	500	1,409	1,357	38	14	185
Green Bay.....	Water.....	4,208	4,106	2,225	1,478	403	8,706
	Transit.....	731	3,333	2,187	1,146	-	-
Janesville.....	Water.....	1,233	1,383	945	309	129	2,525
	Transit.....	185	935	924	11	-	-
Kenosha.....	Water.....	3,637	5,055	2,979	1,713	363	5,370
	Transit.....	408	2,001	1,816	185	-	-
Madison.....	Water.....	7,365	8,767	5,712	2,367	688	8,943
	Transit.....	5,473	18,316	13,579	4,556	181	2,857
Milwaukee.....	Water.....	31,573	25,784	17,870	7,044	870	21,155
Oshkosh.....	Water.....	1,480	2,415	1,618	797	-	-
	Transit.....	325	1,469	1,469	-	-	-
Racine.....	Water.....	5,080	5,370	4,120	782	468	9,085
	Transit.....	797	2,637	2,620	17	-	-
Waukesha.....	Water.....	3,036	3,671	2,503	791	377	6,125
	Transit.....	113	2,057	783	1,274	-	-
Wauwatosa.....	Water.....	2,367	2,240	2,072	168	-	-
West Allis.....	Water.....	2,763	2,731	2,654	77	-	-
Wyoming--Casper.....	Water.....	3,225	2,767	2,320	190	257	4,580

Note: Data for very small utility systems not shown. "Utility revenue" does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent government.

- Represents zero or rounds to zero.

<sup>1</sup>Data are for fiscal year 1982-83.

<sup>4</sup>Data are for fiscal year 1981-82.



## APPENDIX A. Factors Affecting Municipal Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, 7, and 9.

### WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its fiscal activity during fiscal year 1984 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars):

Item	1983-84 amount
Revenue, total . . . . .	87,729
Unemployment compensation payroll tax . . . . .	69,341
Federal contributions and advances . . . .	18,388
Expenditure, total . . . . .	72,439
Regular benefits . . . . .	63,051
Extended and special benefits . . . . .	9,388
Assets, total . . . . .	27,103
Trust fund account in U.S. Treasury . . .	28,406
Clearing and benefit accounts (minus sign indicates negative balance) . . . . .	-1,303

### JACKSONVILLE, FL

Long-term debt issued includes \$400,000,000 for St. Johns River Power Park System and \$290,000,000 in Jacksonville Electric Authority bonds.

### TALLAHASSEE, FL

Long-term debt includes \$115,000,000 in electric power revenue bonds omitted from prior fiscal year data.

### TAMPA, FL

Long-term debt includes \$115,000,000 in sewer revenue bonds omitted from prior fiscal year data.

### GARY, IN

Long-term debt includes \$126,667,000 in industrial revenue bonds omitted from prior fiscal year data.

### NEW YORK CITY, NY

Long-term debt issued includes \$227,380,000 for Triborough Bridge and Tunnel Authority, \$183,672,000 in highway and bridge bonds, \$102,194,000 for environmental protection bonds, and \$203,409,000 in general purpose bonds.

### NORTH CAROLINA

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

	Revenue (dollars)	Expenditure (dollars)
Asheville, NC	6,687,000	5,928,000
Greensboro, NC	12,034,000	9,487,000
High Point, NC	4,831,000	4,117,000
Winston-Salem, NC	12,272,000	10,824,000

### ENID, OK

Includes \$48,770,000 long-term debt of Enid Municipal Authority, reclassified as city dependent effective fiscal year 1983-84.

### OKLAHOMA CITY, OK

Includes \$217,380,000 long-term debt of the following public trusts, reclassified as city dependent effective fiscal year 1983-84:

- Central Oklahoma Transportation and Parking Authority
- Oklahoma City Airport Trust
- Oklahoma City Municipal Improvement Authority
- Oklahoma City Public Property Authority
- South Oklahoma City Hospital Trust

### TULSA, OK

Includes \$634,401,000 long-term debt of the following public trusts, reclassified as city dependent effective fiscal year 1983-84:

- Tulsa Industrial Authority
- Tulsa Municipal Airport Trust
- Tulsa Public Facilities Authority

## APPENDIX B. Definitions of Selected Terms

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

**Air Transportation**—Operation and support of publicly operated airport facilities.

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

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

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

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

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

**Cash Assistance**—See *Public Welfare*.

**Construction**—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of structure. Includes both contract and force account construction.

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

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

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

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

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

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

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

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

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

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

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

**Elementary and Secondary Education**—See under *Education*.

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

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

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

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

**Financial Administration**—Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

**Fire Protection**—City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

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

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

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

**General Expenditure**—All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee-retirement or other insurance trust expenditure.

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

**General Revenue**—All city revenue except utility revenue, liquor stores revenue, and employee-retirement and other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designated for employee-retirement or local utility purposes.

**General Revenue Sharing**—Amounts distributed by the Federal Government to municipalities under the State and Local Fiscal Assistance Act of 1972, as amended.

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

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

**Highways**—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. However, highway policing and traffic control are classed under *Police Protection*.

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

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

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

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

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

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

**Intergovernmental Revenue for General Local Government Support**—Fiscal aid revenue that is unrestricted in function or in purpose to which amounts may be applied by the receiving government.

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

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

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

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

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

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

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

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

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

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

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

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

**N.E.C.**—Not elsewhere classified.

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

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

**Own Hospitals**—See under *Hospitals*.

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

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

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

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

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

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

**Public Welfare**—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: *Cash Assistance* paid directly to needy per-

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

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

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

**Refunding of Long-Term Debt**—See under *Debt*.

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

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

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

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

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

**Selective Sales and Gross Receipts Taxes**—Sales and gross receipts taxes imposed on sales of particular commodities or

services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

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

**Sanitation Other than Sewerage**—Street cleaning, and collection and disposal of garbage and other waste.

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

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

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

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

**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.

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

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

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

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

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

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

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

**Vendor Payments**—See under *Public Welfare*.

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