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This is the ninth in a series of releases that are designed to make available, as promptly as possible, summary or preliminary findings from the 1957 Census of Governments.

The present publication provides a summary historical background for the benchmark statistics on governmental finances in 1957 that are being developed in the census. However, the 1957 figures included here for local governments are preliminary estimates, which will later be supplanted by final results from the 1957 Census of Governments.

In a publication which it issued in 1955, the Bureau of the Census reported historical nationwide data on revenue, expenditure, and indebtedness of State and local governments, covering selected years from 1902 to 1953.¹ Those statistics are repeated in this report, together with correspondingly classified data on finances of the Federal Government for the same years, and derived totals comprising all three levels of government. These series are also brought forward here to cover fiscal years through 1957.

Financial data are reported for each fiscal year back to 1952, then for earlier even-numbered years to 1932, and before that only for 1927, 1922, 1913, and 1902.² These earliest

¹U. S. Bureau of the Census, Historical Statistics on State and Local Government Finances, 1902-1953 (State and Local Government Special Studies Number 38). Government Printing Office, Washington 25, D. C., 25¢ per copy. That report includes a description of historical development, coverage and data classification of Bureau of the Census reporting on governmental finances, and a discussion of the sources and methods that were used to assemble a historically consistent set of data from the varied original sources.

²Federal Government data for fiscal 1951 are also shown in table 3, since inclusion of that year was helpful in preparing the Federal historical series. However, in the absence of data for local governments, 1951 is omitted from the other tables.

reported periods are the years for which statistics on State and local governments were initially developed and reported by the periodic census of governments.

Tables 3, 5, and 6 present statistics for the Federal Government, State governments, and local governments, respectively. Table 4 reports State-local aggregates; table 2 presents all-government aggregates; and table 1 provides per capita figures. The per capita amounts presented in table 1 are based upon estimates of the population of continental United States as of July 1 of the years indicated. The population figures so used are shown below:³

Year	Population*	Year	Population*
1957	170,293,000	1942	134,860,000
1956	167,261,000	1940	132,122,000
1955	165,270,000	1938	129,825,000
1954	162,417,000	1936	128,053,000
1953	159,636,000	1934	126,374,000
1952	157,028,000	1932	124,840,000
1950	151,683,000	1927	119,038,000
1948	146,631,000	1922	110,055,000
1946	141,389,000	1913	97,227,000
1944	138,397,000	1902	79,160,000

*For 1940 through 1955, includes armed forces overseas.

The government finance statistics presented here span a lengthy period in which marked changes have occurred in the scale of American

³U. S. Bureau of the Census, Current Population Reports, Series P-25: No. 114 (April 27, 1955) and No. 182 (September 3, 1958).

For sale by the Bureau of the Census, Washington 25, D. C.--Price 25 cents.

economic activity as a whole. These developments are traced in statistics on national product and income which are available on a consistent basis for the latter part of this period--i.e., since 1929. Two summary measures from that set of statistics are shown below for convenient reference:⁴

Calendar year	Gross national product (in billions)	Total national income (in billions)
1957	\$440.3	\$364.0
1956	419.2	349.4
1955	397.5	330.2
1954	363.1	301.8
1953	365.4	305.6
1952	347.0	292.2
1950	284.6	241.9
1948	259.4	223.5
1946	210.7	180.9
1944	211.4	182.6
1942	159.1	137.7
1940	100.6	81.6
1938	85.2	67.6
1936	82.7	64.9
1934	65.0	49.0
1932	58.5	42.5

In the estimation of national product and income, efforts to measure the effect of price level changes upon various economic sectors have made available, with regard to governmental purchases of goods and services, the index numbers shown below:⁴

Calendar year	Implicit price deflators for government purchases of goods and services (index numbers; 1954 equals 100)*		
	All governments	Federal	State and local
1957	114.2	115.6	112.4
1956	108.1	108.8	107.2
1955	103.3	104.1	102.2
1954	100.0	100.0	100.0
1953	98.3	98.6	97.5
1952	97.8	99.2	94.8
1950	86.5	89.6	83.7
1948	82.0	84.4	79.3
1946	69.4	73.0	63.0
1944	63.4	64.3	54.6
1942	59.6	61.4	49.8
1940	45.2	47.0	43.9
1938	44.5	46.1	43.4
1936	44.0	46.9	42.2
1934	42.9	43.2	42.8
1932	39.4	38.2	39.7

*It should be noted that "government purchases of goods and services" are not fully identical in concept or coverage to the Census Bureau category "governmental expenditure."

⁴U. S. Department of Commerce, U. S. Income and Output, A Supplement to the Survey of Current Business, 1959.

The government finance statistics in this report principally relate to governmental fiscal years that ended within the calendar years named.⁵ For the Federal Government and most States, this is the 12-month interval ending on June 30. There is more diversity in the fiscal year pattern of local governments: School districts commonly end their fiscal years on June 30, but for other types of local governments the calendar year is the predominant fiscal period.

The financial statistics shown in this report for recent years are taken directly from the Bureau of the Census report, Summary of Governmental Finances in 1957, and corresponding previous annual publications, with but one exception; a correction has been applied to previous handling of certain transactions of the Federal farm support program. The result is to increase Federal expenditure shown here for fiscal years 1952 to 1957 (in total, for "Current operation" and for "Natural resources"), as compared with amounts that appeared in prior Bureau of the Census reports.

Local government amounts for 1957, as presented here, represent preliminary sample-based data which will be supplanted by final results from the 1957 Census of Governments.⁶ A modified historical report, incorporating the Census findings for 1957 and including a more detailed description regarding Federal Government data, is planned for subsequent publication.

BASIC CONCEPTS AND TERMINOLOGY

The concepts and terms used in this report were originally developed for Census reporting on finances of State and local governments, and have been applied also to Federal data for annual Census summaries of governmental finances since 1952.

Federal indebtedness, as shown here, corresponds directly with "public debt" figures in U. S. Treasury reports. However, the concepts of governmental income and outgo that are used for Census statistics on governmental finances differ somewhat from those found in

⁵Data in this report for 1913 relate to fiscal years ended between July 1, 1912 and June 30, 1913.

⁶Advance Release No. 8 of the 1957 Census of Governments, State and Local Government Finances in 1957 (issued February 13, 1959) includes nationwide totals for local governments that differ slightly from amounts shown in the present report. However, since those figures are also preliminary, the data originally provided in the Summary of Governmental Finances in 1957 are repeated here; to avoid the presentation of an interim set of all-government aggregates before completion of the 1957 Census of Governments.

certain other statistical series that deal with Federal finances, such as "payments to and from the public" reported in the U. S. Budget and figures on governmental "receipts" and "expenditures" that are included in data on national income and product regularly published by the Office of Business Economics of the Department of Commerce. Like these other series, the Census Bureau's statistics on Federal Government "revenue" and "expenditure" are largely derived from--but are not identical in concept and coverage to--the figures on "budget receipts" and "budget expenditures" officially developed by the U. S. Treasury Department and Bureau of the Budget. The relationship between these two last-named sets of statistics is summarized below in the text section regarding "Derivation of Federal Data."

Revenue and Expenditure

These two reporting categories respectively comprise all amounts of money received or paid out as between a government and external individuals or agencies (net of correcting transactions such as recoveries or refunds), with the exception of amounts for debt issuance and retirement and for loan and investment, agency, and private trust transactions. The following examples illustrate some applications of this summary definition.

Tax revenue is reported in terms of gross collections minus tax refunds during the same period. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as "revenue"; similarly, payments for debt retirement, extension of loans, and purchase of securities are excluded from "expenditure." Property tax amounts, widely collected by counties on behalf of other governments, are counted only as revenue of the final recipient units and excluded from county data as being for them only "agency" transactions. State and local governments act as agents of the Federal Government in withholding Federal income and social security taxes from their employees' pay; such amounts are excluded from State and local revenue and expenditure, but are reported here as Federal revenue. The Federal Treasury handles unemployment compensation accounts for the States, as well as funds of the District of Columbia government; Federal agency transactions in connection with these funds are omitted from the Federal figures and are included with the State and local data.

Figures in this report include the gross transactions of business-type government corporations and agencies, within the limits of the revenue and expenditure concepts described above.

Major Financial Sectors

Except for amounts from certain specifically defined utility, liquor store, and insurance trust sources, all governmental revenue is classified herein as "General revenue." Similarly, all expenditure, except that for specifically defined utility, liquor store, or insurance trust purposes, is "General expenditure."

For Census reporting of governmental statistics, the term "utilities" relates only to water supply, electric power, gas supply, and transit systems owned and operated by local governments. The term "liquor stores" relates to such stores operated by 16 State governments and by local governments in a few States. Other commercial-type operations of governments--port facilities, airports, housing projects, toll highways, and the like--as well as all Federal Government agencies and activities, including its corporations and the U. S. Postal Service, are treated as part of the general government sector. "Utility and liquor stores revenue" comprises amounts from external sales of goods and services by undertakings so classified. "Utility and liquor stores expenditure" comprises all spending involved in provision and conduct of such undertakings, including acquisition of facilities, current operation and the purchase of goods and services for resale, and interest on utility debt.

Insurance trust activities consist of contributory retirement systems for public employees, and governmental social insurance and life insurance programs. "Insurance trust revenue" comprises only (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their employees; and (2) as to State and local systems, earnings on investment assets of insurance trust funds.⁷ Insurance trust expenditure comprises only insurance benefits and repayments of contributions from insurance funds. Costs of administering insurance trust activities are classified as general expenditure. Also, several major "insurance" programs administered by the Federal Government--crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, etc.--are not classified here as insurance trust activities but, like numerous other commercial-type activities, as general government functions. Insurance premium receipts of such activities are classified as general revenue from charges for services and their payments of losses as general expenditure.

⁷As explained in the section, following, on "Intragovernmental transactions," employer contributions and other transfers made by the administering governments to their insurance trust funds are excluded, as are interest earnings of Federal insurance trust funds.

Intragovernmental Transactions

As indicated above, revenue and expenditure amounts herein relate to transactions between governments and external agencies or individuals. Since the data utilized for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated for Census reporting. Thus a government's employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue; for Census purposes only the payment out of the fund for retirement benefits is classified as a governmental expenditure (insurance trust expenditure in this example).

The substantial amount of interest paid by the Treasury to the Federal insurance trust funds, which have all their reserves invested in Federal securities, is excluded from Federal interest expenditure and insurance trust revenue to avoid double counting in Federal financial aggregates. However, the principal of eliminating interfund transactions is not followed in the case of interest paid by a State or local government on any of its own debt that is held as investment securities by insurance funds it administers--mainly because of the difficulty of identifying such transactions.

Intergovernmental Transactions

In this report, certain transactions between governments are classified distinctively as "Intergovernmental revenue" and "Intergovernmental expenditure" and netted out of aggregates comprising the groups of governments concerned. Most of the amounts so classified, of course, comprise fiscal aid in the form of Federal and State grants and shared tax proceeds. Also included in these categories, however, are amounts paid and received for services performed for one government by another on a reimbursement or cost-sharing basis, and payments in lieu of taxes.

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

- (1) Contributions by local governments to State-administered retirement systems that cover their employees are included here without distinction, as part of the "Current operation" expenditure of the local governments involved, and are included with State insurance trust revenue.

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

- (3) No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers--e.g., in purchasing property, utility services, or supplies from one another.

Types of Government

Data herein relate to the finances of all governments in continental United States, including the Federal Government, the 48 States, and all local governments. Findings of the 1957 Census of Governments showed a total of 102,279 local governments as of January 1, 1957, distributed as follows:

Counties	3,047
Cities	17,183
Townships	17,198
School districts	50,446
Special districts	14,405

Data for governmental "authorities" or agencies which lack sufficient autonomy to be regarded as separate units are included with amounts for the parent type of government. Thus, Federal figures include amounts for agencies treated as government corporations in the United States Budget; State figures include amounts for State colleges and universities and for certain State "authorities"; and data for cities and other types of local governments are also inclusive of various semiautonomous agencies associated with them.

CLASSIFICATION OF REVENUE

Governmental revenue is classified by the Bureau of the Census according to the source from which it derives. The revenue of a particular government may come from other governments (intergovernmental revenue), from taxes, from service charges and miscellaneous general government sources, from liquor stores and utility operations, and from insurance trust operations. The nature of intergovernmental revenue has been described in the foregoing section. The following discussion deals with the other major revenue sources of governments.

Taxes are compulsory contributions exacted by governments for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. Tax collections consist of tax amounts received and penalties and interest thereon, but net of refunds--which are substantial in the case of Federal income taxes and State motor-fuel sales taxes.

Property taxes are taxes conditioned on ownership of real or personal property and measured by its value. They are not employed by the Federal Government, and are of comparatively minor significance for State governments; but constitute the major portion of local tax revenue.

Income taxes are taxes on net income of individuals and corporations, and comprise the main tax source of the Federal Government. Not all State governments levy income taxes, and State rates are far lower than Federal rates. For local governments, this category mainly comprises locally imposed taxes on payrolls or individual earnings.

Sales and gross receipts taxes are taxes (including "licenses" at more than nominal rates) that are based on volume or value of transfers of goods and 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. Federal excise taxes and customs duties are included in this category, although certain license taxes, such as those on liquor occupations and coin-operated devices, which are included with excise taxes in the U. S. Budget, are classified under "Other taxes" in this report.

Other taxes, as shown in this report, includes death and gift taxes, motor vehicle and operators' licenses, business and occupational licenses, severance taxes, recordation taxes, and the like.

Charges and miscellaneous general revenue comprises all nontax general revenue of governments. It consists mainly of charges for current services and sale of products, but also includes revenue from special assessments, sale of realty, donations, royalties, and interest earnings (other than interest on assets held by employee-retirement and social-insurance funds; see discussion under "Insurance trust revenue," below).

Charges for services are amounts received for performance of specific services benefiting the person charged and from sales of commodities and services other than utility and liquor store sales. Charge revenue is included here on a gross basis without offset for the cost of producing or buying the commodities or services sold. For the Federal Government, this class consists of numerous items of a highly diverse nature, including postal receipts; receipts from sales (other than to Federal agencies) by the Commodity Credit Corporation, Tennessee Valley Authority, and other government corporations; rental receipts from Federal housing projects; insurance premiums for housing insurance; reimbursement of appropriations

("appropriation credits") from proceeds of sales and charges collected from government personnel for subsistence and quarters; advances from foreign governments for purchases of military and other supplies, equipment, and services; and many other items.

Utility and liquor stores revenue is confined strictly to gross sales receipts of local water-supply, electric, gas, and transit utilities, and of the liquor monopolies that are operated by 16 State governments, and by some local governments in a few States. Federal business-type activities, such as the Post Office and Tennessee Valley Authority, are classified in this report as general government services, and their gross revenues are included with "Charges and miscellaneous general revenue."

Insurance trust revenue consists of retirement and insurance contributions received from insured individuals and their employers, and, for State and local governments, earnings on investment assets of insurance trust funds.⁸ Insurance trust funds include the Federal system of Old-Age and Survivors Insurance, and systems relating to unemployment compensation, employee retirement, workmen's compensation, veterans' life insurance, and the like. Insurance contributions include social security and unemployment compensation "taxes," and veterans' insurance premiums, but exclude contributions from governments to insurance funds they administer.

It should be noted that, except in the case of Federally administered railroad unemployment insurance, unemployment compensation has been classified as a State government (and District of Columbia) activity. The U. S. Treasury serves as a depository for State unemployment compensation fund balances; however, Federal transactions arising out of this relationship are treated as fiscal agency transactions and omitted from the Federal finance statistics in this report.

CLASSIFICATION OF EXPENDITURE BY CHARACTER AND OBJECT

The Bureau of the Census presents expenditure in two ways: (1) by character and object--intergovernmental expenditure, and direct expenditure for current operation, capital outlay, assistance and subsidies, interest on debt, etc.; and (2) by function--education, highways, etc. The following discussion deals with the various components of expenditure by character and object.

⁸See the discussion of Federal intragovernmental interest payments under "Basic Concepts and Terminology," above.

It has not been possible, for this report, to apply the entire pattern of such categories to Federal Government data for years before 1952. For those years, therefore, it was necessary to combine, in tables 2 and 3, expenditure amounts for current operation, capital outlay other than construction, and assistance and subsidies.

Intergovernmental expenditure consists of grants-in-aid, shared taxes, payments in lieu of taxes, and reimbursements for services between governments. Intergovernmental expenditure excludes loans and contributions of commodities or other aids in kind. The Federal Government receives some amounts of revenue from State and local governments as reimbursement for Federal services or as State and local shares in the cost of jointly sponsored projects. However, since such transactions are negligible in the total scale of Federal financing and are difficult to identify, they have been ignored in reporting State and local intergovernmental expenditure in this report.

Current operation includes most public payrolls, purchase of goods and services used in the performance of various governmental functions, and purchase of goods for resale by governmental activities, including gross expenditures of government enterprises and utilities.

Capital outlay, as defined for this report, consists of direct expenditure for purchase or construction, by contract or force account, of buildings and other improvements, and for purchases of land and of equipment. Expenditure for equipment consists of amounts for purchase and installation of apparatus, furnishings, motor vehicles, office equipment, and the like, including Federal expenditures for military equipment and ship construction.

Assistance and subsidies represent payments to individuals and foreign governments for which no services or products are directly received in return. Expenditure for assistance and subsidies comprises only cash grants and not gifts of supplies, materials, or other grants in kind. The cost of items to be distributed in kind is included in current operation expenditure. Major assistance and subsidy payments are foreign assistance grants, veterans' educational benefits, veterans' pensions and bonuses, public assistance grants, and agricultural subsidies.

Interest on debt is the amount paid for the use of borrowed money. Interest expenditure does not include interest accrual, such as that on Federal savings bonds, nor does it include interest paid to individuals on savings deposits (i.e., postal savings accounts, and savings deposits of military personnel). It excludes also, as to the Federal Government, amounts paid on Federal securities held by the U. S.

Government itself. However, no corresponding kind of adjustment for intragovernmental transactions applies to interest expenditure of State and local governments, as reported here.

Insurance benefits and repayments represent a major class of income transfers administered by government. They are distinguished from assistance and subsidy payments, however, in that the recipients have acquired a contractual right to the benefits they receive through their own previous contributions or through contributions made on their behalf by their employers. The various governmental programs classified as insurance trust activities have been discussed above under "Basic Concepts and Terminology" and "Classification of Revenue."

Expenditure for personal services, or payments for salaries and wages of government personnel, cut across the classification of expenditure by character described above since, although most public employees are engaged in current operation activities, some are being paid for force-account construction work. Federal amounts include pay and allowances for armed forces personnel. The expenditure figures are limited to cash payments; they do not include the value of subsistence, quarters, or other payments in kind made to military personnel or other public employees. Personal services expenditure consists of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes.

FUNCTIONAL CLASSES OF GENERAL EXPENDITURE

As indicated above under "Concepts and Terminology," governmental activities are divided in this report into three major areas: general government, utilities and liquor stores, and insurance trust systems. The content of the latter two categories has been described in previous sections. A description follows of the various functional classes of general expenditure, in the order in which they appear in the tables, with particular emphasis on the placement of significant Federal Government functions within the Census classification framework. It should be noted that the functional expenditure classification in this report is in considerably less detail than that which appears in current annual publications of the Bureau of the Census on governmental finances.

National defense and international relations substantially comprises activities and items classified in the Budget of the United States under two closely related headings--"Major national security" and "International affairs and finance." Defense-related activities of State and local governments (including national guard, civil defense, and armory activities) have been

classified under other headings, so that in this report defense expenditure is entirely that of the Federal Government.

It is to be noted that many activities and expenditures of the Federal Government classified in other functional categories are closely related to current or past defense efforts. Items which might be so viewed include veterans' benefits and services, interest on war-expanded debt, civil defense, and other defense-related operations of numerous agencies and departments.

Postal service is gross Federal expenditure for the Post Office Department, without deduction for postal revenue. The U. S. Budget total of "Budget expenditures" includes only the difference between postal receipts and payments. As classified here, expenditures for postal services do not include subsidies to airlines, which are classified as subsidy payments for air transportation under "Nonhighway transportation."

Education is provided by each governmental level, but the kinds of educational services rendered at various levels differ markedly in nature. Direct Federal spending for education is primarily for veterans' educational benefits. (Only payments to individual veterans and to private institutions for veterans' education are counted as direct Federal expenditure under this heading. Tuition paid to State and local schools constitutes an intergovernmental transfer, so that State and local expenditure for education reflects the cost of educational services they provide for veterans.)

Other direct Federal expenditure for education consists primarily of the cost of administering the U. S. Office of Education, some direct Federal construction of local schools under the school construction program, the cost of agricultural commodities distributed for the school lunch program, operation of schools for Indians and persons living on Federal reservations, and expenditures for Howard University and Gallaudet College in Washington, D. C. In addition to its direct spending for education, the Federal Government makes payments for this function to State and local governments.

State direct expenditure for education is mainly for State institutions of higher education. The total includes gross expenditure for auxiliary commercial activities (dormitories, dining halls, bookstores, etc.) operated by such institutions. Amounts shown for State higher education expenditure are exclusive of interest on institutional debt (classified as State expenditure for interest), and of spending for hospitals operated by State universities (classified as hospital expenditure), and agricultural experiment stations and extension services (classified as

natural resources expenditure). In addition to their direct expenditure for education the States distribute aid to local governments for education.

Local government spending for education is largely for current operation of local public schools, including a very minor portion for college-level education, but mainly for schooling in the elementary and high school grades.

Expenditure for "Local schools," as reported here, includes gross expenditure for the school lunch program and other cafeteria operations, as well as school health, recreation, and library services administered by local school systems; interest on debt incurred for school purposes, however, is included without distinction in "Interest on general debt."

Highways include toll turnpikes, bridges, and tunnels and ferries, as well as regular roads, highways, and city streets. Expenditure for highways includes construction, equipment, and land purchases, as well as maintenance and other current operation spending. The figures on highway expenditure do not include interest on debt issued for highway purposes nor highway policing costs (classified under "Police"), or street cleaning expenditure (included under "Sanitation").

Public welfare is limited to governmental activities for institutional and noninstitutional assistance to the needy, and administration of such assistance. The figures for categorical assistance programs comprise only cash payments to beneficiaries; "Other public assistance" includes current operation expenditure for aid-in-kind furnished to the needy, as well as cash payments to beneficiaries. All administration costs are included in the classification "Other public welfare."

Hospital expenditure covers the operation, maintenance, and construction of publicly owned and operated hospitals. Federal hospital expenditure is largely for veterans' hospitals, but includes also hospital services provided by the U. S. Public Health Service. Military hospitals, however, are included under "National defense and international relations--military services," rather than under "Hospitals."⁹

⁹Since 1956, current Census reports on governmental finances have shown a total for "Health and hospitals," with detail for "Public hospitals," "Other hospitals," "Public health services," and "Other health" (see Summary of Governmental Finances in 1957, table 8). For the present historical series, this detail was not developed, and amounts for "Hospitals" here are for "Public hospitals" only, with any payments to private hospitals included under "Health."

Health includes public health services; medical care of veterans other than direct hospitalization in public hospitals; and vendor payments to private physicians and hospitals for medical supplies and services, chiefly for public assistance beneficiaries. (See footnote 9 on page 7.)

Police expenditure is mainly for local police protection, but includes also Federal expenditure for the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State police expenditure is chiefly for highway police activities.

Local fire protection is limited to activities of local governments; Federal and State expenditures for forest fire fighting and prevention are classified under "Natural resources."

Sanitation is also classified as a distinctive function only at the local level, involving local expenditure for sewers and sewage disposal facilities, refuse collection and disposal, and street cleaning.

Natural resources consists of conservation and development of agricultural, forest, mineral, electric power, and similar resources. Federal expenditure under this heading includes, as to farm price stabilization programs, gross amounts of commodity purchases for price support, without any offset for commodities resold to private buyers during the year. The expenditure amount does not include, however, commodity loans extended for price support purposes,¹⁰ nor payments for commodities consumed by the government in carrying out other functions (used by the military, distributed under the foreign aid program, distributed under the school lunch program, and the like).

Federal natural resources programs also include (1) crop and mortgage insurance and other farm credit activities; (2) other aids to agriculture and agricultural research activities; (3) multi-purpose power and reclamation projects, such as the Tennessee Valley Authority and projects of the U. S. Bureau of Reclamation and Army Corps of Engineers; and (4) Federal activities in irrigation, drainage, reclamation, flood control, soil conservation, forestry and parks, and mineral resources.

¹⁰Federal expenditure for "Natural resources" has been revised for this report from the amounts published in the annual Summary of Governmental Finances for 1952 through 1957, to include as expenditure that portion of the farm support loans extended by the Commodity Credit Corporation which was cancelled by means of acquisition of the commodities pledged as collateral.

It should be noted that a distinction is drawn between Federal and State park facilities, on the one hand, and the recreation and park activities of local governments, on the other. The former are closely associated with conservation of resources whereas the latter, being more explicitly for recreational purposes, are separately reported here.

A distinction is also drawn between electric energy production programs of Federal and State governments, classified here under natural resources, and the production and distribution of electric power by local government agencies, classified as local utilities and excluded from the general government sector.

Local parks and recreation comprises the provision of parks, swimming pools, auditoriums, museums, and other recreational facilities by local governments. It does not include expenditures for State and National parks, which are classified under "Natural resources."

Housing and community redevelopment includes operations of the Federal Housing and Home Finance Agency in the fields of insurance, lending activities, and operation of housing projects. As to these activities, expenditure figures here include disbursements (other than for loans or payments to other Federal agencies) on a gross basis, without offset for related interest earnings, insurance premiums, rentals, or other receipts.

State expenditure for housing and community redevelopment is negligible. Local governments, however--commonly through independent local housing authorities, but also through city-administered activities--spend substantial amounts for provision of public housing facilities and for community redevelopment.

Veterans' services not elsewhere classified comprises principally Federal payments for compensation and pensions of veterans; however, the category also includes expenditure for Federal administration of veterans' affairs and State government expenditure for veterans' bonuses. The classification of veterans' benefits and services used in this report differs from that sometimes found elsewhere (for example, in the United States Budget) where all such amounts are grouped together regardless of the function or form of benefit involved. In this report, veterans' educational benefits are under "Education," hospital care in Veterans Administration hospitals is included with expenditure for "Hospitals," and life insurance payments to veterans are under "Insurance trust expenditure."

General control consists of the activities of governmental chief executives and their staffs, legislative bodies, administration of justice, and financial and other general administration.

Interest on general debt comprises interest paid on debt issued for general government purposes--i.e., for all purposes other than utilities. Interest on utility debt is included with utility expenditure. Total interest, including interest on utility debt is shown in this report under "Expenditure by Character and Object."

Nonhighway transportation covers transportation facilities and services other than highways and local transit utilities.

The Federal Government has several business enterprises in the field of nonhighway transportation. These include the Panama Canal Company, the Alaska Railroad, and the St. Lawrence Seaway Development Corporation. In addition, large Federal expenditures are made for facilitating air transportation, subsidizing ship construction and merchant marine operations, improving navigation facilities, and such aids to water transportation as the Coast Guard¹¹ and Coast and Geodetic Survey. However, Federal expenditure for nonhighway transportation does not include regulatory functions of the Interstate Commerce Commission and the Civil Aeronautics Board, which are classified elsewhere.

At the State and local level, nonhighway transportation includes such services as canals, port and terminal facilities, airports, and off-street parking facilities. State and local activities classified under nonhighway transportation do not include State regulation of private transportation facilities, nor do they include local transit facilities.

Other and unallocable general expenditure comprises all general government activities which do not fall explicitly into any of the foregoing categories. Major activities in this residual class are indicated in table footnotes.

DEBT STATISTICS

Debt figures in this report are gross amounts, without offset for sinking fund and other debt reserve holdings. State and local government debt includes nonguaranteed debt (obligations payable solely from pledged earnings of specific

¹¹The Coast Guard was mustered into the military service during World War II, and is, accordingly, included under "Military services" for that period.

activities or facilities or from special assessments), as well as obligations backed by the full faith and credit of the issuing governments.

Federal Government debt amounts in this report relate to the "public debt" only and exclude guaranteed obligations not held by the Treasury (such as interest-bearing debt of the Federal Housing Administration and the Commodity Credit Corporation). Federal debt, as reported here, also excludes nonguaranteed debt of Government corporations and other Federal agencies.

A substantial portion of the Federal public debt is held by Federal funds (largely trust funds), in the form either of special obligations issued to particular funds or of marketable securities. The amount of such internally held debt is shown in table 3. As explained above under "Basic Concepts and Terminology" interest on Federal debt held by Federal funds is excluded from Federal expenditure for interest, and from Federal insurance trust revenue.

DERIVATION OF FEDERAL GOVERNMENT DATA

As indicated above, previous publications of the Bureau of the Census first made available practically all the government finance data shown here for fiscal years 1952 to 1957 and the State and local government amounts being reported for earlier years. However, this presentation of Federal and all-government amounts for years prior to 1951 is based upon compilation work that was performed specially for this historical summary. That effort is briefly summarized below.

Accumulation of historically consistent source data

Figures on "budget receipts" and "budget expenditures," as found in the annual Budget of the United States Government provide most of the basis for Federal financial statistics included in summary reports on governmental finances that are prepared annually by the Bureau of the Census. The initial step in preparing a historical Census series, therefore, was to carry back these two sets of budgetary figures.

The "budget receipts" series provides net amounts, after refunds, for major revenue sources. Figures of this nature were obtained from the Treasury Department for years back to 1939, and staff of the Census Bureau developed corresponding data for the selected earlier years shown in this report by reference to budget documents and Treasury reports.

In the U.S. Budget for 1959, actual "budget expenditures" are shown on a consistently classified basis for fiscal years from 1957 back to 1950, subdivided among 9 major functional classes and 59 subcategories. The Bureau of the Budget also provided a tabulation in terms of the 9 primary functional classes for the fiscal years 1939-49, together with materials concerning adjustments in functional classification of various expenditure components that had occurred during that interval. Census staff used these materials to develop the 59-category pattern for the even-numbered years from 1940 to 1948. Then, mainly by reference to detailed Budget and Treasury sources, "budget expenditure" items for the earlier years shown in this historical report were similarly grouped on a functional basis by Census staff.

Since the series on "budget receipts" and "budget expenditures" exclude trust funds entirely and reflect only the net receipts or expenditures of government business-type activities, it was necessary also to compile figures as to those kinds of financial operations for all the pre-1952 years shown here. Trust fund figures could be developed fairly readily from the budget documents and Treasury reports. Revenue and expenditure data of wholly owned government corporations were prepared on a gross basis from many data sources, including budget documents, Treasury reports, published agency reports and unpublished records and reports of the agencies involved. The raw data were adjusted to eliminate nonrevenue and non-expenditure amounts.

Adaptation to Census "revenue" and "expenditure" reporting

Because of conceptual differences between "budget receipts" and Census Bureau "revenue" data, it was necessary to make a number of adjustments to the "budget receipts" series. These adjustments involved:

- (1) Transfer of certain license and miscellaneous taxes from the excise tax group, which consists primarily of sales and gross receipts taxes, and from miscellaneous receipts, to the Census category "Other taxes";
- (2) Elimination of nonrevenue amounts from miscellaneous receipts--e.g., seigniorage and coinage, realization upon loans and investments, and interest and dividends from government corporations;
- (3) Addition of gross revenue of government corporations;
- (4) Addition of trust fund revenue; and
- (5) Addition of "appropriation credits."

The first adaptive step for "budget expenditure," as summarized by U.S. Budget categories, was to classify each of the 59 subfunctions according to the Census framework of expenditure by function. Most of the Budget subfunctions fall into one or the other of the Census Bureau categories. However, some Budget subfunctions cut across various Census classes, so that amounts for them had to be further subdivided. For this purpose, it was necessary to resort to appropriation detail, departmental reports, and the like. In addition, the following adjustments were applied to the "budget expenditure" series:

- (1) Elimination of net government corporation amounts and substitution of gross expenditure amounts for government corporations;
- (2) Elimination of transfers to trust funds, including interest paid to such funds;
- (3) Substitution of cash interest expenditure for accrual amounts;
- (4) Addition of trust fund expenditure;
- (5) Elimination of loan and investment disbursements; and
- (6) Addition of "appropriation credits."

Developing expenditure data by character and object

It has not been possible, within the limits of the present study, to apply to Federal financial data for years prior to 1952 the entire pattern of character and object classification that is used for annual Census Bureau reports. Figures for these earlier years are presented, however, for five major categories: Intergovernmental expenditure, construction, interest insurance benefits and repayments, and personal services.

For three of these--intergovernmental expenditure, interest, and insurance benefits and repayments--figures were developed in connection with the functional allocation of expenditure amounts, described above. For construction amounts, the primary source was a tabulation prepared and supplied by the Bureau of the Budget. The historical data on personal services were assembled by Census Bureau staff by reference to figures on obligations by object, as published in the U.S. Budget for years from 1927 to the mid-40's, available in unpublished Budget Bureau tabulations for subsequent years, and requiring accumulation from more detailed Budget Bureau and Treasury sources for fiscal years 1922, 1913, and 1902.

Treatment of Depression Emergency Programs

To combat economic problems during the 1932-42 decade, the Federal Government undertook various "emergency programs." Because of the size and diversity of these programs, the following supplementary explanation is given of their handling for this historical presentation.

The emergency programs involved three forms of Federal payments: (1) direct spending, for salaries and wages, contract construction, and the like; (2) grants-in-aid to State and local governments; and (3) loans to State and local governments. Where there was an intergovernmental flow of funds, either as grants or as loans to State and local governments, the final expenditure of these amounts, plus any required matching, rested with the lower governmental levels, and is reflected in the data shown here as direct expenditure of State and local governments. Where the flow involved grants-in-aid, it is reflected here as Federal intergovernmental expenditure and as intergovernmental revenue of State and local governments. However, where Federal loans to these governments were involved, the amounts are entirely excluded from both Federal expenditure and State and local government revenue.

Functionally, expenditure under the emergency programs has been classified in accordance with principles governing regular governmental services and activities. In other words, emergency spending for public works and work relief has been distributed according to the nature of the facilities involved (highways, education, sanitation, and the like), with the category "Public welfare" thus covering only assistance to the needy, including aid in kind as well as cash relief payments, and related administrative amounts.

Summary of conceptual relationships

The foregoing discussion indicates the kinds of adjustments that had to be applied to the "budget receipts" and "budget expenditures" series to arrive at Census amounts of Federal Government "revenue" and "expenditure." To summarize, the major differences between these series are as follows:

- (1) Receipts from the repayment of loans and payments for extension of loans are included in Federal "budget receipts," and "budget expenditures"; such transactions are excluded from revenue and expenditure as defined by the Bureau of the Census.
- (2) The financial transactions of government enterprises are included in Federal budget figures only to the extent of their net effect (plus or minus) upon

"budget expenditures"; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).

- (3) Federal "budget receipts" and "budget expenditures" omit the financial transactions of trust funds; such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).
- (4) Certain kinds of reimbursements from non-Federal sources and receipts from charges for quarters and subsistence furnished to employees are treated in the Federal Budget as "appropriation credits" and result in the reduction of Budget expenditure by the amount of such credits; for Census purposes, these amounts are counted as revenue and added back to expenditure.
- (5) Federal Budget receipts and expenditures include amounts transferred between general and special accounts, on the one hand, and enterprise and trust funds, on the other; Census figures exclude such interfund transfers.

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GOVERNMENTAL FINANCES

Table 1.—PER CAPITA AMOUNTS OF SELECTED GOVERNMENT FINANCE ITEMS: 1902 to 1957

Item	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local
	1957 ¹			1956			1955			1954		
General revenue.....	667.88	465.45	224.97	627.56	440.23	207.26	2566.12	396.87	188.21	2590.11	429.75	178.63
Intergovernmental revenue (from Federal Government).....	(²)	...	22.54	(²)	...	19.94	(²)	...	18.96	(²)	...	18.26
General revenue excluding intergovernmental revenue.....	667.88	465.45	202.43	627.56	440.23	187.32	566.12	396.87	169.24	590.11	429.75	160.37
Taxes.....	580.52	409.97	170.54	547.61	389.97	157.65	491.05	348.82	142.24	520.12	384.25	135.87
Individual income.....	219.55	209.17	10.38	201.63	192.44	9.20	181.61	174.12	7.49	188.83	181.89	6.94
Corporation income.....	130.08	124.30	5.78	130.16	124.83	5.32	112.68	108.18	4.51	134.71	129.92	4.79
Sales, gross receipts, and customs....	120.90	65.34	55.56	114.55	62.59	51.96	104.31	58.01	46.29	108.63	63.83	44.80
Property.....	76.91	...	76.91	70.24	...	70.24	65.02	...	65.02	61.37	...	61.37
Other taxes, including licenses.....	33.08	11.17	21.92	31.03	10.10	20.93	27.42	8.49	18.93	26.58	8.61	17.97
Charges and miscellaneous general revenue	87.37	55.48	31.89	79.95	50.27	29.68	75.06	48.06	27.01	70.00	45.50	24.50
General expenditure.....	2649.92	435.20	237.46	2613.58	414.11	219.48	2593.76	408.27	204.27	2617.95	447.19	189.03
Intergovernmental expenditure.....	(²)	22.74	(²)	(²)	20.01	(²)	(²)	18.77	(²)	(²)	18.27	(²)
Direct general expenditure.....	649.92	412.45	237.46	613.58	394.10	219.48	593.76	389.50	204.27	617.95	428.92	189.03
National defense and international relations.....	268.97	268.97	...	255.17	255.17	...	263.31	263.31	...	301.31	301.31	...
Military services only.....	229.45	229.45	...	212.56	212.56	...	216.73	216.73	...	249.48	249.48	...
Other.....	39.52	39.52	...	42.61	42.61	...	46.58	46.58	...	51.83	51.83	...
Postal service.....	17.82	17.82	...	17.33	17.33	...	16.51	16.51	...	16.43	16.43	...
Education.....	90.81	5.66	85.15	84.66	5.62	79.04	76.98	4.86	72.12	68.93	3.93	65.00
State institutions of higher education	11.50	...	11.50	10.03	...	10.03	8.89	...	8.89	8.15	...	8.15
Local schools.....	71.71	...	71.71	67.26	...	67.26	61.70	...	61.70	55.35	...	55.35
Other education.....	7.61	5.66	1.95	7.37	5.62	1.75	6.40	4.86	1.54	5.43	3.93	1.50
Highways.....	46.26	0.68	45.58	42.06	0.49	41.57	39.49	0.41	39.08	34.39	0.37	34.03
Public welfare.....	20.32	0.29	20.03	19.04	0.27	18.77	19.44	0.25	19.19	19.11	0.26	18.84
Hospitals.....	18.61	4.39	14.22	17.21	4.27	12.94	16.48	4.04	12.44	16.48	4.40	12.08
Health.....	5.87	1.67	4.20	5.15	1.51	3.64	4.28	1.44	2.85	4.26	1.51	2.75
Police.....	9.58	0.91	8.67	8.89	0.93	7.95	8.23	0.78	7.44	7.72	0.76	6.96
Local fire protection.....	4.66	...	4.66	4.41	...	4.41	4.20	...	4.20	4.02	...	4.02
Sanitation.....	8.25	...	8.25	7.93	...	7.93	6.92	...	6.92	6.51	...	6.51
Natural resources.....	50.02	44.14	5.88	46.69	41.28	5.42	39.61	34.80	4.80	39.26	34.57	4.69
Local parks and recreation.....	3.44	...	3.44	3.23	...	3.23	3.08	...	3.08	2.61	...	2.61
Housing and community redevelopment.....	3.40	0.70	2.70	3.36	0.75	2.61	3.70	0.68	3.02	4.57	0.81	3.76
Veterans' services not elsewhere classified.....	18.93	18.71	0.22	19.04	18.52	0.53	18.52	18.15	0.37	17.94	17.31	0.63
General control.....	14.05	3.99	10.05	13.36	4.04	9.33	12.48	3.68	8.79	12.30	3.83	8.47
Interest on general debt.....	38.70	32.28	6.42	37.65	31.75	5.89	34.43	29.35	5.08	33.96	29.53	4.42
Other and unallocable general expenditure	30.22	12.26	17.97	28.39	12.16	16.24	26.09	11.22	14.88	28.14	13.89	14.25
Expenditure for personal services.....	232.43	122.02	110.42	224.64	122.29	102.34	211.49	117.37	94.12	206.49	118.18	88.31
Debt outstanding at end of fiscal year.....	1,898.26	1,588.60	309.66	1,924.60	1,630.69	293.92	1,930.01	1,661.88	268.13	1,909.84	1,670.15	239.70
	1953			1952			1950			1948		
General revenue.....	2583.33	430.26	171.07	2568.22	424.20	160.36	2385.60	264.12	137.86	2406.92	301.97	117.34
Intergovernmental revenue (from Federal Government).....	(²)	...	17.98	(²)	...	16.34	(²)	...	16.39	(²)	...	12.39
General revenue excluding intergovernmental revenue.....	583.33	430.26	153.09	568.22	424.20	144.02	385.60	264.12	121.47	406.92	301.97	104.95
Taxes.....	524.32	393.35	130.98	503.49	380.45	123.06	336.90	231.98	104.92	349.31	258.31	90.99
Individual income.....	193.44	186.77	6.67	184.16	177.80	6.36	109.00	103.81	5.20	135.36	131.66	3.70
Corporation income.....	138.15	133.03	5.12	140.55	135.17	5.39	73.06	69.15	3.91	70.04	66.00	4.04
Sales, gross receipts, and customs....	108.24	64.84	43.39	99.91	59.43	40.48	85.69	51.71	33.98	82.47	52.17	30.29
Property.....	58.73	...	58.73	55.10	...	55.10	48.45	...	48.45	41.78	...	41.78
Other taxes, including licenses.....	25.76	8.70	17.05	23.78	8.05	15.74	20.70	7.32	13.38	19.65	8.48	11.17
Charges and miscellaneous general revenue	59.01	36.90	22.11	64.72	43.75	20.97	48.70	32.14	16.55	57.62	43.65	13.96
General expenditure.....	2630.99	474.16	174.84	2581.34	431.61	166.20	2400.20	265.60	150.23	2341.60	233.07	120.60
Intergovernmental expenditure.....	(²)	18.00	(²)	(²)	16.46	(²)	(²)	15.63	(²)	(²)	12.08	(²)
Direct general expenditure.....	630.99	456.16	174.84	581.34	415.15	166.20	400.20	249.97	150.23	341.60	221.00	120.60
National defense and international relations.....	332.43	332.43	...	303.05	303.05	...	119.00	119.00	...	105.97	105.97	...
Military services only.....	274.66	274.66	...	248.11	248.11	...	79.89	79.89	...	72.58	72.58	...
Other.....	57.77	57.77	...	54.94	54.94	...	39.11	39.11	...	33.39	33.39	...
Postal service.....	36.83	16.83	...	16.63	16.63	...	14.97	14.97	...	11.70	11.70	...
Education.....	63.37	4.55	58.82	61.12	8.15	52.98	63.60	16.28	47.32	52.66	15.97	36.68
State institutions of higher education	8.00	...	8.00	7.51	...	7.51	7.30	...	7.30	6.10	...	6.10
Local schools.....	49.22	...	49.22	43.95	...	43.95	38.76	...	38.76	29.65	...	29.65
Other education.....	6.16	4.55	1.61	9.65	8.15	1.50	17.54	16.28	1.26	16.91	15.97	0.93
Highways.....	31.65	0.41	31.25	30.02	0.41	29.61	25.53	0.45	25.07	20.94	0.24	20.71
Public welfare.....	18.52	0.26	18.25	18.02	0.27	17.76	19.54	0.16	19.38	14.62	0.31	14.31
Hospitals.....	15.96	4.29	11.67	15.67	4.55	11.11	13.52	4.39	9.12	9.53	3.14	6.39
Health.....	4.37	1.70	2.68	4.71	1.90	2.80	4.36	1.96	2.40	3.66	1.66	1.99
Police.....	7.27	0.76	6.50	6.88	0.90	5.98	5.70	0.58	5.12	4.94	0.55	4.39
Local fire protection.....	3.75	...	3.75	3.73	...	3.73	3.22	...	3.22	2.77	...	2.77
Sanitation.....	5.69	...	5.69	6.32	...	6.32	5.50	...	5.50	4.57	...	4.57
Natural resources.....	30.17	25.75	4.41	20.71	15.77	4.94	33.00	28.58	4.42	15.16	11.78	3.38
Local parks and recreation.....	2.34	...	2.34	2.06	...	2.06	2.00	...	2.00	1.66	...	1.66
Housing and community redevelopment.....	4.81	0.86	3.95	5.57	0.68	4.90	3.78	0.80	2.98	1.67	0.47	1.20
Veterans' services not elsewhere classified.....	17.68	16.98	0.71	16.37	15.46	0.90	21.48	18.43	3.05	26.77	22.46	4.32
General control.....	11.69	3.77	7.91	11.47	3.87	7.60	10.25	3.39	6.86	9.04	3.03	6.00
Interest on general debt.....	34.31	30.46	3.85	30.66	27.14	3.52	32.06	29.03	3.02	32.20	29.48	2.72
Other and unallocable general expenditure	30.17	17.11	13.07	28.34	16.35	11.99	22.71	11.94	10.77	23.74	14.23	9.50
Expenditure for personal services.....	207.15	125.09	82.07	189.55	112.85	76.71	135.35	69.14	66.21	118.29	60.80	57.49
Debt outstanding at end of fiscal year.....	1,878.27	1,666.67	211.61	1,841.66	1,649.98	191.69	1,855.74	1,696.75	158.98	1,847.87	1,720.63	127.23

See footnotes at end of table.

Table 1.—PER CAPITA AMOUNTS OF SELECTED GOVERNMENT FINANCE ITEMS: 1902 to 1957—Continued

Item	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local
	1946			1944			1942			1940		
General revenue.....	2389.93	308.59	87.39	2423.57	351.64	78.81	2180.53	109.65	77.25	2112.46	46.88	72.73
Intergovernmental revenue (from Federal Government).....	(2)	...	6.05	(2)	...	6.89	(2)	...	6.36	(2)	...	7.15
General revenue excluding intergovernmental revenue.....	389.93	308.59	81.34	423.57	351.64	71.92	180.53	109.65	70.89	112.46	46.88	65.58
Taxes.....	328.05	256.65	71.39	354.76	291.36	63.40	154.18	90.94	63.24	96.03	36.92	59.11
Individual income.....	117.26	114.28	2.98	144.83	142.36	2.47	25.81	23.77	2.05	8.95	7.26	1.70
Corporation income.....	86.86	83.69	3.16	109.75	106.49	3.26	37.07	35.05	2.02	9.68	8.50	1.18
Sales, gross receipts, and customs.....	70.38	49.26	21.12	50.67	34.13	16.54	42.83	25.40	17.43	31.10	16.10	15.00
Property.....	35.27	...	35.27	33.27	...	33.27	33.64	...	33.64	33.53	...	33.53
Other taxes, including licenses.....	18.29	9.42	8.87	16.25	8.38	7.87	14.83	6.73	8.10	12.77	5.06	7.70
Charges and miscellaneous general revenue	61.89	51.94	9.95	68.81	60.28	8.53	26.35	18.71	7.64	16.42	9.96	6.46
General expenditure.....	2534.59	462.91	78.00	2779.32	723.03	64.04	2322.43	260.86	68.14	2137.19	74.02	69.85
Intergovernmental expenditure.....	(2)	6.32	(2)	(2)	7.75	(2)	(2)	6.58	(2)	(2)	6.69	(2)
Direct general expenditure.....	534.59	456.59	78.00	779.32	715.28	64.04	322.43	254.28	68.14	137.19	67.33	69.85
National defense and international relations.....	337.63	337.63	...	577.19	577.19	...	181.33	181.33	...	12.03	12.03	...
Military services only.....	301.85	301.85	...	539.57	539.57	...	167.82	167.82	...	11.86	11.86	...
Other.....	35.78	35.78	...	37.62	37.62	...	13.51	13.51	...	0.17	0.17	...
Postal service.....	9.77	9.77	...	7.84	7.84	...	6.51	6.51	...	6.12	6.12	...
Education.....	26.25	2.51	23.74	20.26	0.09	20.18	19.99	0.81	19.18	21.39	1.43	19.97
State institutions of higher education	2.81	...	2.81	2.75	...	2.75	2.19	...	2.19	2.20	...	2.20
Local schools.....	20.31	...	20.31	16.84	...	16.84	16.41	...	16.41	17.26	...	17.26
Other education.....	3.13	2.51	0.62	0.68	0.09	0.59	1.39	0.81	0.57	1.94	1.43	0.51
Highways.....	11.88	0.06	11.83	8.78	0.11	8.67	13.09	2.04	11.05	16.48	4.57	11.91
Public welfare.....	10.15	0.18	9.97	8.31	0.12	8.19	9.53	0.45	9.08	9.95	1.20	8.75
Hospitals.....	5.39	1.38	4.01	4.10	0.72	3.38	3.83	0.63	3.20	4.06	0.66	3.41
Health.....	2.69	0.91	1.78	2.09	0.73	1.36	1.46	0.28	1.18	1.48	0.27	1.20
Police.....	3.88	0.50	3.39	3.59	0.60	2.99	3.29	0.37	2.92	2.92	0.16	2.76
Local fire protection.....	2.08	...	2.08	1.81	...	1.81	1.75	...	1.75	1.78	...	1.78
Sanitation.....	2.62	...	2.62	1.77	...	1.77	1.70	...	1.70	1.57	...	1.57
Natural resources.....	22.00	19.87	2.14	19.73	18.06	1.68	18.30	16.71	1.59	20.66	19.01	1.65
Local parks and recreation.....	1.27	...	1.27	0.89	...	0.89	0.95	...	0.95	1.23	...	1.23
Housing and community redevelopment.....	1.56	0.76	0.81	4.15	3.82	0.33	4.61	2.86	1.75	2.02	0.28	1.74
Veterans' services not elsewhere classified.....	18.30	17.92	0.38	3.83	3.82	0.01	3.57	3.56	0.01	3.79	3.79	...
General control.....	8.23	3.25	4.97	7.85	3.53	4.33	6.14	1.85	4.29	5.59	1.35	4.25
Interest on general debt.....	30.31	27.34	2.98	19.15	15.54	3.61	11.80	7.61	4.19	11.75	6.80	4.94
Other and unallowable general expenditure	40.58	34.52	6.06	87.96	83.11	4.85	34.58	29.27	5.31	14.37	9.66	4.74
Expenditure for personal services.....	200.97	158.92	42.05	193.37	157.32	36.04	81.31	47.83	33.48	57.90	25.33	32.54
Debt outstanding at end of fiscal year.....	2,018.20	1,905.62	112.58	1,578.75	1,452.45	126.30	683.13	537.00	146.12	478.75	325.22	153.51
	1938			1936			1934			1932		
General revenue.....	2115.72	50.80	71.08	297.87	39.72	65.56	282.79	30.07	60.76	276.72	20.36	58.21
Intergovernmental revenue (from Federal Government).....	(2)	...	6.16	(2)	...	7.40	(2)	...	8.04	(2)	...	1.86
General revenue excluding intergovernmental revenue.....	115.72	50.80	64.92	97.87	39.72	58.16	82.79	30.07	52.72	76.72	20.36	56.35
Taxes.....	99.75	41.16	58.58	82.64	30.31	52.33	70.06	23.28	46.78	63.90	14.52	49.38
Individual income.....	11.52	9.84	1.68	6.40	5.20	1.19	3.84	3.20	0.63	3.84	3.24	0.59
Corporation income.....	11.54	10.27	1.27	6.70	5.82	0.88	3.44	3.05	0.39	5.42	4.79	0.63
Sales, gross receipts, and customs.....	29.39	15.57	13.82	26.46	14.88	11.59	22.83	14.85	7.98	11.89	5.87	6.02
Property.....	34.20	...	34.20	31.96	...	31.96	32.25	...	32.25	35.94	...	35.94
Other taxes, including licenses.....	13.10	5.49	7.61	11.12	4.42	6.70	7.70	2.17	5.53	6.80	0.62	6.18
Charges and miscellaneous general revenue	15.98	9.64	6.34	15.23	9.40	5.83	12.73	6.80	5.93	12.82	5.85	6.98
General expenditure.....	2125.35	63.77	67.45	2123.66	71.05	59.69	295.64	46.54	56.82	294.10	33.76	62.20
Intergovernmental expenditure.....	(2)	5.87	(2)	(2)	7.09	(2)	(2)	7.72	(2)	(2)	1.86	(2)
Direct general expenditure.....	125.35	57.90	67.45	123.66	63.96	59.69	95.64	38.81	56.82	94.10	31.90	62.20
National defense and international relations.....	8.02	8.02	...	7.28	7.28	...	4.38	4.38	...	5.78	5.78	...
Military services only.....	7.86	7.86	...	7.15	7.15	...	4.28	4.28	...	5.62	5.62	...
Other.....	0.16	0.16	...	0.13	0.13	...	0.10	0.10	...	0.16	0.16	...
Postal service.....	5.98	5.98	...	5.86	5.86	...	5.15	5.15	...	6.36	6.36	...
Education.....	20.44	1.25	19.19	18.47	1.47	17.00	15.87	1.38	14.49	18.62	0.11	18.51
State institutions of higher education	2.06	...	2.06	1.80	...	1.80	1.40	...	1.40	1.87	...	1.87
Local schools.....	16.65	...	16.65	14.79	...	14.79	12.79	...	12.79	16.35	...	16.35
Other education.....	1.73	1.25	0.48	1.87	1.47	0.41	1.68	1.38	0.30	0.39	0.11	0.28
Highways.....	16.56	3.85	12.71	15.19	4.06	11.13	14.47	2.53	11.94	14.15	0.20	13.95
Public welfare.....	9.50	1.26	8.23	7.79	1.33	6.46	7.75	0.71	7.03	3.57	0.01	3.56
Hospitals.....	3.82	0.74	3.08	3.60	0.86	2.74	3.29	0.85	2.45	3.70	0.91	2.80
Health.....	1.40	0.24	1.16	1.02	0.12	0.91	0.94	0.08	0.86	0.97	0.11	0.86
Police.....	2.91	0.15	2.77	2.58	0.13	2.45	2.42	0.12	2.30	2.80	0.25	2.55
Local fire protection.....	1.78	...	1.78	1.60	...	1.60	1.50	...	1.50	1.68	...	1.68
Sanitation.....	1.74	...	1.74	1.59	...	1.59	1.40	...	1.40	1.79	...	1.79
Natural resources.....	16.09	14.38	1.71	16.85	15.34	1.51	9.82	8.56	1.26	2.61	1.29	1.32
Local parks and recreation.....	1.00	...	1.00	0.81	...	0.81	1.00	...	1.00	1.18	...	1.18
Housing and community redevelopment.....	0.83	0.82	0.02	0.55	0.55	...	0.02	0.02	...	...	...	...
Veterans' services not elsewhere classified.....	4.54	4.54	...	13.27	13.27	...	4.02	4.02	...	7.43	7.43	...
General control.....	5.58	1.41	4.17	5.17	1.27	3.90	4.22	0.80	3.42	4.81	1.05	3.76
Interest on general debt.....	11.65	6.47	5.18	11.36	5.60	5.76	11.66	5.81	5.85	10.60	4.66	5.94
Other and unallowable general expenditure	13.49	8.79	4.70	10.65	6.83	3.83	7.74	4.41	3.33	8.07	3.75	4.34
Expenditure for personal services.....	54.28	23.29	31.00	49.61	21.84	27.77	42.24	16.97	25.27	37.88	9.52	28.36
Debt outstanding at end of fiscal year.....	436.00	286.28	149.71	415.85	263.78	152.08	363.86	214.07	149.79	309.92	156.09	153.84

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 1.—PER CAPITA AMOUNTS OF SELECTED GOVERNMENT FINANCE ITEMS: 1902 to 1957—Continued

Item	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local	All governments	Federal	State and local
	1927			1922			1913			1902		
General revenue.....	297.04	36.93	61.08	280.81	38.35	43.44	229.44	9.89	19.66	220.62	8.25	12.46
Intergovernmental revenue (from Federal Government).....	(2)	...	0.97	(2)	...	0.98	(2)	...	0.12	(2)	...	0.09
General revenue excluding intergovernmental revenue.....	97.04	36.93	60.11	80.81	38.35	42.46	29.44	9.89	19.54	20.62	8.25	12.37
Taxes.....	79.40	28.26	51.13	67.12	30.63	36.49	23.36	6.81	16.55	17.34	6.48	10.86
Individual income.....	7.97	7.38	0.59	18.54	17.62	0.39	...	...	...	...	...	...
Corporation income.....	11.35	10.58	0.77	11.87	10.47	1.40	6.89	6.29	0.60	6.50	6.15	0.35
Sales, gross receipts, and customs....	13.09	9.14	3.95	30.17	...	30.17	13.70	...	13.70	8.92	...	8.92
Property.....	39.74	...	39.74	6.55	2.55	4.00	2.41	0.15	2.25	1.92	0.33	1.59
Other taxes, including licenses.....	7.24	1.15	6.09	13.69	7.72	5.97	6.08	3.09	2.99	3.27	1.77	1.50
Charges and miscellaneous general revenue	17.64	8.67	8.97	288.97	29.42	60.57	280.45	34.11	47.41	231.08	9.98	21.23
General expenditure.....	(2)	1.03	(2)	(2)	1.07	(2)	(2)	0.12	(2)	(2)	0.09	(2)
Intergovernmental expenditure.....	88.97	28.40	60.57	80.45	33.04	47.41	31.08	9.85	21.23	19.93	7.14	12.80
Direct general expenditure.....	National defense and international relations.....	5.18	5.18	...	7.95	7.95	...	2.57	2.57	...	2.08	2.08
Military services only.....	5.03	5.03	...	7.85	7.85	...	2.52	2.52	...	2.05	2.05	...
Other.....	0.15	0.15	...	0.10	0.10	...	0.05	0.05	...	0.03	0.03	...
Postal service.....	5.97	5.97	...	5.02	5.02	...	2.78	2.78	...	1.59	1.59	...
Education.....	18.84	0.07	18.78	15.56	0.07	15.49	5.99	0.05	5.93	3.26	0.04	3.22
State institutions of higher education	1.65	...	1.65	1.30	...	1.30	0.50	...	0.50	0.16	...	0.16
Local schools.....	16.94	...	16.94	14.00	...	14.00	5.37	...	5.37	3.01	...	3.01
Other education.....	0.25	0.07	0.18	0.26	0.07	0.19	0.11	0.05	0.06	0.09	0.04	0.05
Highways.....	15.28	0.08	15.20	11.78	0.02	11.76	4.31	...	4.31	2.21	...	2.21
Public welfare.....	1.35	0.08	1.27	1.16	0.08	1.08	0.59	0.05	0.53	0.52	0.05	0.47
Hospitals.....	2.92	0.57	2.34	2.61	0.79	1.82	0.82	0.01	0.81	0.57	0.03	0.54
Health.....	0.71	0.07	0.64	0.59	0.06	0.53	0.34	0.04	0.30	0.23	0.01	0.21
Police.....	2.44	0.17	2.27	1.85	0.13	1.73	0.95	0.03	0.92	0.63	...	0.63
Local fire protection.....	1.71	...	1.71	1.44	...	1.44	0.78	...	0.78	0.51	...	0.51
Sanitation.....	2.62	...	2.62	1.72	...	1.72	1.00	...	1.00	0.64	...	0.64
Natural resources.....	1.73	0.94	0.79	1.27	0.72	0.55	0.45	0.31	0.14	0.21	0.10	0.11
Local parks and recreation.....	1.29	...	1.29	0.77	...	0.77	0.59	...	0.59	0.37	...	0.37
Housing and community redevelopment.....	0.01	0.01	...	0.01	...	...	...	...	...	...	...	...
Veterans' services not elsewhere classified.....	4.86	4.86	...	4.59	3.86	0.73	1.82	1.82	...	1.78	1.78	...
General control.....	4.42	0.96	3.46	3.99	1.14	2.84	2.63	0.46	2.17	2.21	0.43	1.78
Interest on general debt.....	11.32	6.42	4.91	12.45	8.98	3.47	1.75	0.24	1.51	1.23	0.37	0.86
Other and unallocable general expenditure	8.33	3.02	5.31	7.69	4.20	3.49	3.72	1.49	2.23	1.90	0.66	1.24
Expenditure for personal services.....	35.75	9.33	26.42	30.01	8.35	21.66	14.68	4.12	10.55	8.84	2.02	6.82
Debt outstanding at end of fiscal year.....	280.53	155.52	125.01	300.49	208.64	91.85	57.68	12.27	45.40	41.50	14.88	26.62

Note: Because of rounding, detail may not add to total. Computation of these per capita amounts is based on estimates of the population of continental United States as of July 1 of the years indicated. For reported years from 1940 through 1955, the population figures so used are inclusive of armed forces overseas. Exclusion of these forces beginning with 1956 data makes the per capita amounts shown for that year about 0.5 percent greater than they would be if computed on the same basis as the 1940-1955 amounts.

... Represents zero.

¹Including preliminary estimates for local governments; see text.

²To eliminate duplication, transactions between governments have been eliminated.

CENSUS OF GOVERNMENTS

Table 2.--FINANCES OF ALL GOVERNMENTS--FEDERAL, STATE, AND LOCAL: 1902 to 1957

(In millions of dollars)

Item	1957 (preliminary)	1956	1955	1954	1953	1952	1950	1948	1946	1944
REVENUE										
Total.....	130,121	120,123	106,605	108,255	104,781	100,245	66,680	67,005	61,532	64,778
General revenue.....	113,735	104,966	93,465	95,844	93,124	89,230	58,486	59,666	55,130	58,617
Taxes.....	98,858	91,593	81,072	84,476	83,704	79,066	51,100	51,218	46,380	49,095
Individual income.....	37,387	33,725	29,984	30,669	30,881	28,919	16,533	19,848	16,579	20,043
Corporation income.....	22,151	21,770	18,604	21,879	22,055	22,072	11,081	10,270	12,280	15,188
Sales, gross receipts, and customs.....	20,588	19,160	17,221	17,643	17,279	15,689	12,997	12,092	9,950	7,012
Property.....	13,097	11,749	10,735	9,967	9,375	8,652	7,349	6,126	4,986	4,604
Other taxes, including licenses.....	5,634	5,190	4,527	4,317	4,112	3,735	3,140	2,881	2,586	2,249
Charges and miscellaneous general revenue.....	14,878	13,372	12,393	11,369	9,420	10,163	7,386	8,448	8,750	9,522
Utility and liquor stores revenue.....	4,081	3,854	3,688	3,496	3,324	3,108	2,712	2,511	2,033	1,633
Insurance trust revenue.....	12,305	11,303	9,452	8,914	8,333	7,907	5,482	4,828	4,369	4,528
Employee retirement.....	1,234	1,872	1,622	1,502	1,332	1,253	965	672	571	498
Unemployment compensation.....	1,799	1,536	1,345	1,488	1,571	1,612	1,190	1,337	1,282	1,518
Contributions.....	1,588	1,349	1,157	1,284	1,389	1,452	1,042	1,193	1,154	1,432
Interest (credited by U.S. Government).....	211	187	188	204	182	160	148	144	128	86
Old age and survivors insurance.....	6,857	6,442	5,087	4,554	4,060	3,547	2,107	1,616	1,201	1,260
Other insurance trust revenue.....	1,515	1,453	1,398	1,370	1,369	1,495	1,219	1,203	1,316	1,251
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	¹ 126,392	¹ 116,269	¹ 110,918	¹ 111,332	¹ 110,054	¹ 99,847	70,334	55,081	79,707	109,974
Capital outlay.....	28,889	26,363	28,736	27,369	26,403	24,873	(NA)	(NA)	(NA)	(NA)
Construction.....	13,795	12,771	12,612	11,739	10,498	9,723	6,840	4,376	2,536	5,117
Other capital outlay.....	15,094	13,592	16,125	15,631	15,904	15,151				
Current operation.....	¹ 69,862	¹ 64,584	¹ 58,333	¹ 62,494	¹ 63,051	¹ 56,112	51,584	43,226	70,356	101,228
Assistance and subsidies.....	9,506	9,215	8,942	8,271	8,933	8,387				
Interest on debt.....	6,862	6,531	5,904	5,713	5,660	4,986	5,017	4,866	4,422	2,786
Insurance benefits and repayments.....	11,273	9,576	9,002	7,484	6,006	5,489	6,894	2,614	2,392	842
Exhibit: Expenditure for personal services.....	39,582	37,573	34,916	33,538	33,070	29,766	20,530	17,345	28,413	26,760
EXPENDITURE, BY FUNCTION										
Total.....	¹ 126,392	¹ 116,269	¹ 110,918	¹ 111,332	¹ 110,054	¹ 99,847	70,334	55,081	79,707	109,974
General expenditure.....	¹ 110,676	¹ 102,628	¹ 98,029	¹ 100,365	¹ 100,733	¹ 91,291	60,701	50,088	75,582	107,850
National defense and international relations.....	45,803	42,680	43,472	48,938	53,070	47,590	18,049	15,538	47,735	79,877
Military services only.....	39,073	35,553	35,782	40,519	43,847	38,962	12,118	10,642	42,677	74,674
Postal service.....	3,034	2,899	2,726	2,669	2,686	2,612	2,270	1,715	1,381	1,085
Education.....	15,465	14,161	12,710	11,196	10,117	9,598	9,647	7,721	3,711	2,805
State institutions of higher education.....	1,958	1,678	1,468	1,324	1,277	1,180	1,107	895	397	380
Local schools.....	12,211	11,290	10,186	8,990	7,857	6,903	5,879	4,347	2,872	2,331
Other education.....	1,296	1,233	1,056	882	983	1,515	2,661	2,479	442	94
Highways.....	7,877	7,035	6,520	5,586	5,053	4,714	3,872	3,071	1,680	1,215
Public welfare.....	3,460	3,185	3,210	3,103	2,956	2,830	2,964	2,144	1,435	1,150
Categorical public assistance.....	2,552	2,319	2,278	2,234	2,167	2,033	2,010	1,473	1,014	842
Other public assistance.....	289	258	382	349	300	327	538	357	216	166
Other public welfare.....	619	607	550	520	488	469	416	314	205	142
Hospitals.....	3,170	2,878	2,721	2,676	2,548	2,460	2,050	1,398	762	568
Health.....	999	861	707	692	698	739	661	536	380	289
Police.....	1,632	1,487	1,358	1,254	1,160	1,080	864	724	549	497
Local fire protection.....	794	737	694	653	598	586	488	406	294	251
Sanitation.....	1,405	1,326	1,142	1,058	908	992	834	670	370	245
Natural resources.....	¹ 8,518	¹ 7,810	¹ 6,539	¹ 6,377	¹ 4,816	¹ 3,252	5,005	2,223	3,111	2,731
Local parks and recreation.....	585	541	509	424	374	324	304	243	179	123
Housing and community redevelopment.....	579	562	611	742	768	875	573	245	221	574
Veterans' services not elsewhere classified.....	3,224	3,185	3,058	2,913	2,823	2,570	3,258	3,926	2,588	530
General control.....	2,392	2,235	2,060	1,997	1,866	1,801	1,555	1,325	1,163	1,087
Interest on general debt.....	6,591	6,297	5,684	5,515	5,477	4,814	4,862	4,722	4,286	2,650
Other and unallocable general expenditure ²	5,147	4,748	4,308	4,570	4,817	4,450	3,445	3,481	5,737	12,173
Utility and liquor stores expenditure.....	4,442	4,065	3,886	3,482	3,316	3,067	2,739	2,379	1,733	1,281
Insurance trust expenditure.....	11,273	9,576	9,002	7,484	6,006	5,489	6,894	2,614	2,392	842
Employee retirement.....	1,537	1,332	1,152	1,090	948	831	629	541	503	298
Unemployment compensation.....	1,633	1,383	1,190	1,648	1,008	1,022	1,980	821	985	70
Old age and survivors insurance.....	6,515	5,361	4,333	3,276	2,728	1,963	726	512	321	185
Other insurance trust expenditure.....	1,588	1,500	1,527	1,471	1,321	1,653	3,559	740	584	289
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	323,260	321,911	318,641	310,190	299,852	289,205	281,472	270,948	285,339	218,482
Increase or decrease (-) in debt during year.....	1,348	3,271	8,450	10,338	10,648	5,867	7,703	-4,153	9,986	63,013

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 2.--FINANCES OF ALL GOVERNMENTS--FEDERAL, STATE, AND LOCAL: 1902 to 1957--Continued
(in millions of dollars)

Item	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
REVENUE										
Total.....	28,352	17,804	17,484	13,588	11,300	10,289	12,191	9,322	2,980	1,694
General revenue.....	24,347	14,858	15,023	12,533	10,463	9,578	11,551	8,894	2,862	1,632
Taxes.....	20,793	12,688	12,949	10,583	8,854	7,977	9,451	7,387	2,271	1,373
Individual income.....	3,481	1,183	1,495	819	485	479	949	...	...	...
Corporation income.....	4,999	1,279	1,498	858	435	677	1,351	2,040	35	...
Sales, gross receipts, and customs.....	5,776	4,109	3,815	3,389	2,885	1,485	1,558	1,306	670	515
Property.....	4,537	4,430	4,440	4,093	4,076	4,487	4,730	3,321	1,332	706
Other taxes, including licenses.....	2,000	1,687	1,701	1,424	973	849	862	721	234	152
Charges and miscellaneous general revenue...	3,554	2,170	2,074	1,950	1,609	1,601	2,100	1,507	591	259
Utility and liquor stores revenue.....	1,277	998	877	747	590	463	403	266	116	62
Insurance trust revenue.....	2,728	1,948	1,584	308	247	248	237	162	2	...
Employee retirement.....	285	214	182	158	136	126	92	59	2	...
Unemployment compensation.....	1,218	931	731	23	...	...	...	...	...	...
Contributions.....	1,159	896	706	23	...	...	...	...	...	...
Interest (credited by U.S. Government)...	59	35	25	...	...	...	...	...	...	...
Old age and survivors insurance.....	869	538	387	...	...	...	...	...	...	...
Other insurance trust revenue.....	356	265	284	127	111	122	145	103	...	...
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	45,576	20,417	17,675	16,758	12,807	12,437	11,220	9,297	3,215	1,660
Capital outlay.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Construction.....	8,232	3,139	2,662	2,427	2,155	1,876	2,095	1,397	561	202
Other capital outlay.....	...	...	...	...	...	...	...	...	...	...
Current operation.....	34,625	14,624	12,835	12,551	8,888	8,968	7,560	6,398	2,451	1,350
Assistance and subsidies.....	...	...	...	...	...	...	...	...	...	...
Interest on debt.....	1,732	1,686	1,624	1,558	1,571	1,422	1,426	1,418	196	108
Insurance benefits and repayments.....	986	968	554	222	193	171	139	84	7	...
Exhibit: Expenditure for personal services....	10,966	7,649	7,047	6,353	5,338	4,729	4,255	3,303	1,427	700
EXPENDITURE, BY FUNCTION										
Total.....	45,576	20,417	17,675	16,758	12,807	12,437	11,220	9,297	3,215	1,660
General expenditure.....	43,483	18,125	16,273	15,835	12,086	11,748	10,590	8,854	3,022	1,578
National defense and international relations	24,454	1,590	1,041	932	553	721	616	875	250	165
Military services only.....	22,633	1,567	1,021	916	541	702	599	864	245	162
Postal service.....	878	808	776	751	651	794	711	553	270	126
Education.....	2,696	2,827	2,653	2,365	2,005	2,325	2,243	1,713	582	258
State institutions of higher education...	296	290	268	231	177	234	196	143	49	13
Local schools.....	2,213	2,281	2,161	1,894	1,616	2,042	2,017	1,541	522	238
Other education.....	187	256	224	240	212	49	30	29	11	7
Highways.....	1,765	2,177	2,150	1,945	1,829	1,766	1,819	1,296	419	175
Public welfare.....	1,285	1,314	1,233	997	979	745	161	128	57	41
Categorical public assistance.....	761	611	483	731	796	366	79	57	17	11
Other public assistance.....	345	438	485	...	...	...	...	...	...	...
Other public welfare.....	179	265	265	266	183	79	82	71	40	30
Hospitals.....	517	537	496	461	416	462	347	287	80	45
Health.....	197	195	182	131	119	121	84	65	33	18
Police.....	444	386	378	331	306	349	290	204	92	50
Local fire protection.....	236	235	231	205	189	210	203	158	76	40
Sanitation.....	229	207	226	204	177	223	312	189	97	51
Natural resources.....	2,468	2,730	2,089	2,158	1,241	326	206	140	44	17
Local parks and recreation.....	128	162	130	104	126	147	153	85	57	29
Housing and community redevelopment.....	622	267	109	71	3	...	1	...	...	...
Veterans' services not elsewhere classified.	481	501	590	1,699	508	928	579	505	177	141
General control.....	828	739	725	662	533	601	526	439	256	175
Interest on general debt.....	1,591	1,552	1,513	1,455	1,473	1,323	1,348	1,370	170	97
Other and unallocable general expenditure ² ...	4,664	1,898	1,751	1,364	978	1,007	991	846	362	150
Utility and liquor stores expenditure.....	1,106	1,324	848	701	528	518	491	359	186	82
Insurance trust expenditure.....	986	968	554	222	193	171	139	84	7	...
Employee retirement.....	247	209	193	157	135	103	64	36	7	...
Unemployment compensation.....	386	509	202	...	...	...	...	...	...	...
Old age and survivors insurance.....	110	16	5	...	...	...	...	...	...	...
Other insurance trust expenditure.....	243	234	154	65	58	68	75	48	...	...
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	92,128	63,251	56,601	53,253	45,982	38,692	33,393	33,072	5,607	3,285
Increase or decrease (-) in debt during year...	22,891	2,748	714	5,305	3,855	2,918	-57	432	(NA)	(NA)

Note: Because of rounding, detail may not add to total. To eliminate duplication, transactions between governments have been excluded.

... Represents zero.

NA Not available.

¹Revised.

²Includes nonhighway transportation, shown separately for the Federal Government in table 3, and expenditure for employment security administration and correction, shown separately for State governments in table 5, as well as expenditure for libraries, general public buildings, civil defense and disaster relief, etc. (See also footnotes to tables 3, 5, and 6.)

CENSUS OF GOVERNMENTS

Table 3.--FEDERAL GOVERNMENT FINANCES: 1902 to 1957

(In millions of dollars)

Item	1957	1956	1955	1954	1953	1952	1951	1950	1948	1946	1944
REVENUE											
Total.....	87,926	81,766	72,116	75,835	74,239	71,798	56,731	43,527	47,254	46,405	51,399
General revenue.....	79,263	73,634	65,523	69,798	68,687	66,615	52,125	40,061	44,277	43,629	48,663
Taxes.....	69,815	65,226	57,589	62,409	62,796	59,744	46,032	35,186	37,876	36,286	40,321
Individual income.....	35,620	32,188	28,747	29,542	29,816	27,921	21,643	15,745	19,305	16,157	19,701
Corporation income.....	21,167	20,880	17,861	21,101	21,238	21,226	14,106	10,488	9,678	11,833	14,737
Sales, gross receipts, and customs.....	11,127	10,469	9,578	10,367	10,352	9,332	9,143	7,843	7,650	6,964	4,723
Customs duties.....	735	682	585	542	596	532	609	407	403	424	417
Motor fuel.....	1,498	1,055	972	845	906	720	589	534	479	406	271
Alcoholic beverages.....	2,893	2,846	2,694	2,716	2,781	2,549	2,494	2,165	2,203	2,479	1,592
Tobacco products.....	1,669	1,607	1,571	1,580	1,655	1,378	1,325	1,297	1,297	1,156	986
Other sales and gross receipts taxes.....	4,333	4,279	3,757	4,684	4,414	3,966	4,073	3,412	3,268	2,499	1,457
Death and gift.....	1,365	1,161	924	934	881	818	708	698	890	669	507
Other taxes.....	537	528	478	465	508	446	432	412	353	663	653
Charges and miscellaneous general revenue.....	9,448	8,408	7,934	7,390	5,891	6,871	6,093	4,875	6,401	7,343	8,342
Postal receipts.....	2,512	2,435	2,363	2,269	2,093	1,967	1,777	1,677	1,411	1,221	1,113
Sales of agricultural products ²	2,899	1,783	1,385	1,134	544	800	1,772	933	414	700	343
Other charges and miscellaneous general revenue.....	4,037	4,190	4,186	3,987	3,254	4,104	2,544	2,265	4,576	5,422	6,886
Insurance trust revenue.....	8,663	8,132	6,594	6,037	5,552	5,183	4,606	3,466	2,977	2,776	2,736
Employee retirement.....	644	577	432	432	428	418	377	359	239	282	270
Unemployment compensation.....	74	31	16	18	15	10	15	10	131	117	109
Old age and survivors insurance.....	6,857	6,442	5,087	4,554	4,060	3,547	3,119	2,107	1,616	1,201	1,260
Veterans' life insurance.....	472	441	450	430	428	473	520	440	434	893	834
Railroad retirement.....	616	641	599	603	625	735	575	550	557	283	263
EXPENDITURE, BY CHARACTER AND OBJECT											
Total.....	282,631	276,463	273,642	277,692	279,990	271,568	48,935	44,800	35,592	66,534	100,547
Intergovernmental expenditure.....	3,873	3,347	3,099	2,967	2,873	2,585	2,383	2,371	1,771	894	1,072
Direct expenditure.....	278,758	273,117	270,543	274,725	277,117	268,984	46,552	42,429	33,821	65,640	99,475
Capital outlay.....	16,250	14,956	18,030	18,244	18,498	17,437	(NA)	(NA)	(NA)	(NA)	(NA)
Construction.....	3,396	3,416	3,564	4,001	3,735	3,337	2,218	1,671	1,291	1,566	4,555
Other capital outlay.....	12,854	11,540	14,467	14,244	14,763	14,100					
Current operation.....	241,831	239,056	235,147	240,986	243,086	237,579	37,312	31,839	26,790	59,123	92,281
Assistance and subsidies.....	6,660	6,595	6,282	5,637	6,376	5,916					
Interest on debt.....	5,497	5,311	4,845	4,796	4,863	4,262	4,221	4,404	4,323	3,865	2,151
Insurance benefits and repayments.....	8,520	7,200	6,238	5,061	4,294	3,790	2,801	4,515	1,417	1,086	1,888
Exhibit: Expenditure for personal services....	20,779	20,454	19,377	19,195	19,970	17,721	13,564	10,487	8,915	22,468	72
EXPENDITURE, BY FUNCTION											
Total.....	282,631	276,463	273,642	277,692	279,990	271,568	48,935	44,800	35,592	66,534	100,547
Total general expenditure (direct and intergovernmental).....	74,111	69,264	67,404	72,631	75,696	67,778	46,134	40,285	34,175	65,448	100,059
Intergovernmental expenditure.....	3,873	3,347	3,099	2,967	2,873	2,585	2,383	2,371	1,771	894	1,072
Education.....	604	535	521	475	508	436	311	369	418	149	193
Highways.....	944	732	589	530	510	415	400	429	318	79	147
Public welfare.....	1,557	1,458	1,429	1,439	1,332	1,181	1,194	1,131	724	424	420
Employment security administration.....	245	224	187	198	182	176	176	215	158	75	36
Other and unallocable intergovernmental expenditure.....	523	397	373	325	327	369	302	227	153	167	276
Direct expenditure.....	278,758	273,117	270,543	274,725	277,117	268,984	46,552	42,429	33,821	65,640	99,475
General.....	270,238	265,917	264,305	269,624	272,823	265,193	43,751	37,914	32,404	64,554	98,987
National defense and international relations.....	45,803	42,680	43,472	48,938	53,070	47,590	25,528	18,049	15,538	47,735	79,877
Military services only.....	39,073	35,553	35,782	40,519	43,847	38,962	19,136	12,118	10,642	42,677	74,670
Postal service.....	3,034	2,899	2,726	2,669	2,686	2,612	2,403	2,270	1,715	1,381	1,085
Education.....	964	940	802	639	727	1,280	1,885	2,470	2,342	355	12
Highways.....	115	82	68	60	66	64	56	69	35	8	15
Public welfare.....	49	45	42	43	42	42	25	24	45	26	17
Hospitals.....	748	715	667	714	685	715	668	666	461	195	100
Health.....	284	252	238	245	271	299	297	244	244	129	101
Police.....	155	129	129	124	122	141	104	88	80	70	83
Natural resources.....	27,516	26,904	25,746	25,615	24,111	22,476	3,027	4,335	1,727	2,809	2,499
Housing and community redevelopment.....	119	125	112	131	138	106	124	121	69	107	528
Veterans' services not elsewhere classified.....	3,186	3,097	2,997	2,811	2,710	2,428	2,601	2,796	3,293	2,534	529
General control.....	680	675	608	622	608	608	547	514	445	460	488
Interest on general debt.....	5,497	5,311	4,845	4,796	4,863	4,262	4,221	4,404	4,323	3,865	2,151
Nonhighway transportation.....	970	872	818	856	1,084	886	697	661	571	1,201	4,753
Other and unallocable direct general expenditure.....	1,118	1,162	1,035	1,400	1,647	1,682	1,566	1,150	1,516	3,679	6,749
Insurance trust expenditure.....	8,520	7,200	6,238	5,061	4,294	3,790	2,801	4,515	1,417	1,086	488
Employee retirement.....	591	507	411	411	363	300	270	268	244	266	103
Unemployment compensation.....	133	106	206	140	98	49	51	131	62	17	1
Old age and survivors insurance.....	6,515	5,361	4,333	3,276	2,728	1,983	1,498	726	512	321	185
Veterans' life insurance.....	612	628	698	749	645	1,073	665	3,088	377	330	65
Railroad retirement.....	670	599	570	485	460	384	317	302	222	152	134
INDEBTEDNESS											
Debt outstanding at end of fiscal year.....	270,527	272,751	274,374	271,260	266,071	259,105	255,222	257,357	252,292	269,422	201,003
Held by Federal Government.....	55,501	53,470	50,536	49,340	47,560	44,335	40,958	37,830	35,761	29,121	18,920
Other debt outstanding.....	215,026	219,281	223,838	221,920	218,511	214,770	214,264	219,527	216,531	240,301	182,083
Increase or decrease (-) in total debt during year.....	-2,224	-1,623	3,114	5,189	6,966	3,883	-2,135	4,587	-5,994	10,740	13,907

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 3.--FEDERAL GOVERNMENT FINANCES: 1902 to 1957--Continued

(In millions of dollars)

Item	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
REVENUE										
Total.....	16,062	7,000	7,226	5,176	3,886	2,634	4,469	4,261	962	653
General revenue.....	14,788	6,194	6,595	5,086	3,801	2,542	4,396	4,221	962	653
Taxes.....	12,265	4,878	5,344	3,882	2,942	1,813	3,364	3,371	662	513
Individual income.....	3,205	959	1,277	666	405	405	879	...	...	...
Corporation income.....	4,727	1,123	1,333	745	386	598	1,259	1,939	35	...
Sales, gross receipts, and customs.....	3,425	2,127	2,021	1,905	1,877	733	1,088	1,152	612	487
Customs duties.....	369	331	343	372	299	311	585	318	310	243
Motor fuel.....	370	226	204	177	203	...	...	...	...	...
Alcoholic beverages.....	1,037	613	556	493	248	8	20	44	223	187
Tobacco products.....	779	607	567	499	424	398	376	270	77	49
Other sales and gross receipts taxes.....	870	350	351	364	703	16	107	520	2	8
Death and gift.....	421	357	413	377	110	41	90	139	...	5
Other taxes.....	487	312	300	189	164	36	47	142	15	21
Charges and miscellaneous general revenue.....	2,523	1,316	1,251	1,204	859	730	1,032	850	300	140
Postal receipts.....	860	767	729	665	587	588	683	485	267	122
Sales of agricultural products ¹	385	...	...	...	...	...	...	...	...	...
Other charges and miscellaneous general revenue.....	1,278	549	522	539	272	142	349	365	33	18
Insurance trust revenue.....	1,274	806	631	90	85	91	73	40	...	...
Employee retirement.....	90	45	39	33	29	33	25	14	...	...
Unemployment compensation.....	76	46	...	...	...	...	...	...	...	...
Old age and survivors insurance.....	869	538	387	...	...	...	...	...	...	...
Veterans' life insurance.....	98	56	59	57	56	58	48	26	...	...
Railroad retirement.....	141	121	146	...	...	...	...	...	...	...
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	35,549	10,061	8,449	9,165	5,941	4,266	3,533	3,763	970	572
Intergovernmental expenditure.....	887	884	762	908	976	232	123	118	12	7
Direct expenditure.....	34,662	9,177	7,687	8,257	4,965	4,034	3,410	3,645	958	565
Capital outlay.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Construction.....	6,991	1,311	1,124	1,162	985	318	174	161	119	38
Other capital outlay.....	...	...	...	...	...	...	...	...	...	...
Current operation.....	26,276	6,686	5,552	6,312	3,186	3,083	2,442	2,487	816	498
Assistance and subsidies.....	...	...	...	...	...	...	...	...	...	...
Interest on debt.....	1,026	899	840	717	734	582	764	988	23	29
Insurance benefits and repayments.....	369	281	171	66	60	51	30	9	...	...
Expenditure for personal services.....	6,451	3,347	3,023	2,797	2,144	1,188	1,110	919	401	160
EXPENDITURE, BY FUNCTION										
Total.....	35,549	10,061	8,449	9,165	5,941	4,266	3,533	3,763	970	572
Total general expenditure (direct and intergovernmental).....	35,180	9,780	8,278	9,099	5,881	4,215	3,503	3,754	970	572
Intergovernmental expenditure.....	887	884	762	908	976	232	123	118	12	7
Education.....	76	154	112	147	61	12	7	3	1	1
Highways.....	164	195	264	285	279	191	83	92	...	...
Public welfare.....	383	278	218	290	495	1	1	2	1	1
Employment security administration.....	72	62	46	3	1	...	...	...	...	...
Other and unallocable intergovernmental expenditure.....	192	195	122	183	140	28	29	18	7	5
Direct expenditure.....	34,662	9,177	7,687	8,257	4,965	4,034	3,410	3,645	958	565
General.....	34,293	8,896	7,516	8,191	4,905	3,983	3,380	3,636	958	565
National defense and international relations.....	24,454	1,590	1,041	932	553	721	616	875	250	165
Military services only.....	22,633	1,567	1,021	916	541	702	599	864	245	162
Postal service.....	878	808	776	751	651	794	711	553	270	126
Education.....	110	189	162	188	174	14	8	5	3	3
Highways.....	275	604	500	520	320	25	10	2	...	...
Public welfare.....	60	158	164	170	90	1	10	9	5	4
Hospitals.....	85	87	96	110	107	113	68	87	1	2
Health.....	38	36	31	15	10	14	8	7	4	1
Police.....	50	21	19	17	15	31	20	14	3	...
Natural resources.....	2,254	2,512	1,867	1,965	1,082	161	112	79	30	8
Housing and community redevelopment.....	386	37	106	71	3	...	1	1	...	...
Veterans' services not elsewhere classified.....	480	501	590	1,699	508	928	579	425	177	141
General control.....	250	178	183	162	101	131	114	126	45	34
Interest on general debt.....	1,026	840	717	734	582	794	988	988	23	29
Nonhighway transportation.....	894	377	269	271	215	200	257	306	90	22
Other and unallocable direct general expenditure ³	3,053	899	872	603	342	268	102	156	55	30
Insurance trust expenditure.....	369	281	171	66	60	51	30	9	...	...
Employee retirement.....	78	69	64	44	39	28	14	6	...	...
Unemployment compensation.....	9	15	...	...	...	...	...	...	...	...
Old age and survivors insurance.....	110	16	5	...	...	...	...	...	...	...
Veterans' life insurance.....	46	68	22	22	21	23	16	3	...	...
Railroad retirement.....	126	113	80	...	...	...	...	...	...	...
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	72,422	42,968	37,165	33,779	27,053	19,487	18,512	22,963	1,193	1,178
Held by Federal Government.....	10,340	6,803	4,466	1,959	1,332	607	759	432	(⁴)	(NA)
Other debt outstanding.....	62,082	36,165	32,699	31,820	25,721	18,880	17,753	22,531	1,193	1,178
Increase or decrease (-) in total debt during year.....	23,461	2,528	740	5,008	4,514	2,686	-1,131	-1,014	-1	-44

Note: Because of rounding, detail may not add to total. ... Represents zero. NA Not available. ¹Amounts received in connection with price support program; excludes sales to Federal Government agencies. ²Revised. ³Includes interest on refunds of internal revenue, and expenditure for general public buildings, civil defense and disaster relief, correction, regulatory activities, miscellaneous aids to business and labor (such as provided by the Departments of Commerce and Labor, and the Reconstruction Finance Corporation), etc. ⁴Less than \$500,000.

CENSUS OF GOVERNMENTS

Table 4.--FINANCES OF STATE AND LOCAL GOVERNMENTS: 1902 to 1957

(In millions of dollars)

Item	1957 (preliminary)	1956	1955	1954	1953	1952	1950	1948	1946	1944
REVENUE										
Total.....	46,033	41,692	37,619	35,386	33,411	31,013	25,639	21,613	15,983	14,333
Total general revenue (direct and intergovernmental).....	38,310	34,667	31,073	29,012	27,307	25,181	20,911	17,250	12,356	10,908
Intergovernmental revenue (from Federal Government).....	3,838	3,335	3,131	2,966	2,870	2,566	2,486	1,861	855	954
Revenue from State and local government sources	42,195	38,337	34,489	32,420	30,541	28,447	23,153	19,752	15,128	13,379
General revenue from State and local government sources.....	34,472	31,332	27,942	26,046	24,437	22,615	18,425	15,389	11,501	9,954
Taxes.....	29,042	26,368	23,483	22,067	20,908	19,323	15,914	13,342	10,094	8,774
Individual income.....	1,767	1,538	1,237	1,127	1,065	998	788	543	422	342
Corporation income.....	984	890	744	778	817	846	593	592	447	451
Sales and gross receipts.....	9,461	8,691	7,643	7,276	6,927	6,357	5,154	4,442	2,986	2,289
Property.....	13,097	11,749	10,735	9,967	9,375	8,652	7,349	6,126	4,986	4,604
Other taxes, including licenses.....	3,733	3,501	3,125	2,918	2,723	2,471	2,030	1,638	1,254	1,089
Charges and miscellaneous general revenue	5,430	4,964	4,459	3,979	3,529	3,292	2,511	2,047	1,407	1,180
Utility and liquor stores revenue.....	4,081	3,854	3,688	3,496	3,324	3,108	2,712	2,511	2,033	1,633
Insurance trust revenue.....	3,642	3,171	2,858	2,877	2,781	2,724	2,016	1,851	1,593	1,792
Employee retirement.....	1,490	1,295	1,180	1,070	909	835	606	433	289	228
Unemployment compensation.....	1,725	1,505	1,329	1,470	1,556	1,602	1,180	1,206	1,165	1,409
Contributions.....	1,514	1,318	1,141	1,266	1,374	1,442	1,032	1,062	1,037	1,323
Interest (credited by U. S. Government).....	211	187	188	204	182	160	148	144	128	86
Other insurance trust revenue.....	427	371	349	337	316	287	229	212	140	154
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	47,634	43,152	40,375	36,607	32,937	30,863	27,905	21,260	14,067	10,499
Current operation.....	28,031	25,528	23,186	21,508	19,965	18,533	15,948	13,415	9,690	7,848
Capital outlay.....	12,639	11,407	10,706	9,125	7,905	7,436	6,047	3,725	1,305	709
Construction.....	10,399	9,355	9,048	7,738	6,763	6,386	5,169	3,085	970	562
Other capital outlay.....	2,240	2,052	1,658	1,387	1,142	1,051	879	640	334	147
Assistance and subsidies.....	2,846	2,620	2,660	2,634	2,558	2,472	2,918	2,381	1,209	952
Interest on debt.....	1,365	1,220	1,059	916	797	724	613	543	557	635
Insurance benefits and repayments.....	2,753	2,376	2,764	2,423	1,711	1,698	2,379	1,197	1,306	354
Exhibit: Expenditure for personal services....	18,804	17,118	15,539	14,343	13,100	12,045	10,043	8,430	5,945	4,988
EXPENDITURE, BY FUNCTION										
Total.....	47,634	43,152	40,375	36,607	32,937	30,863	27,905	21,260	14,067	10,499
General expenditure.....	40,438	36,711	33,724	30,701	27,910	26,098	22,787	17,684	11,028	8,863
Education.....	14,501	13,220	11,907	10,557	9,390	8,318	7,177	5,279	3,256	2,793
State institutions of higher education...	1,958	1,678	1,468	1,324	1,277	1,180	1,107	895	397	380
Local schools.....	12,211	11,250	10,186	8,990	7,857	6,903	5,879	4,347	2,872	2,331
Other education.....	332	292	254	243	256	235	191	137	87	82
Highways.....	7,762	6,953	6,452	5,527	4,987	4,650	3,803	3,036	1,672	1,200
Public welfare.....	3,411	3,139	3,168	3,060	2,914	2,788	2,940	2,099	1,409	1,133
Categorical public assistance.....	2,539	2,310	2,269	2,224	2,159	2,023	2,010	1,473	1,014	842
Other public assistance.....	261	258	382	349	300	327	538	357	216	166
Other public welfare.....	612	571	517	486	454	437	392	269	179	125
Hospitals.....	2,422	2,164	2,053	1,962	1,863	1,745	1,384	937	567	468
Health.....	715	608	471	447	427	440	364	292	251	188
Police.....	1,477	1,330	1,229	1,130	1,038	939	776	644	479	414
Local fire protection.....	794	737	694	653	598	586	488	406	284	251
Sanitation.....	1,405	1,326	1,142	1,058	908	992	834	670	370	245
Natural resources.....	1,002	906	793	762	705	776	670	496	302	232
Local parks and recreation.....	585	541	509	424	374	324	304	243	179	123
Housing and community redevelopment.....	460	437	499	611	631	769	452	176	114	46
General control.....	1,712	1,560	1,452	1,375	1,263	1,193	1,041	880	703	599
Interest on general debt.....	1,094	986	838	718	614	552	458	399	421	499
Other and unallocable general expenditure ² ..	3,098	2,804	2,517	2,417	2,198	2,024	2,096	2,027	911	672
Utility and liquor stores expenditure.....	4,442	4,065	3,886	3,482	3,316	3,067	2,739	2,379	1,733	1,281
Insurance trust expenditure.....	2,753	2,376	2,764	2,423	1,711	1,698	2,379	1,197	1,306	354
Employee retirement.....	947	825	722	679	585	530	361	297	237	195
Unemployment compensation.....	1,500	1,277	1,784	1,507	910	973	1,849	759	968	69
Other insurance trust expenditure.....	307	274	258	237	216	195	169	141	102	90
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	52,733	49,161	44,267	38,931	33,782	30,100	24,115	18,656	15,917	17,479
Increase or decrease (-) in debt during year...	3,372	4,894	5,336	5,149	3,682	1,984	3,116	1,841	-754	-1,294

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 4.--FINANCES OF STATE AND LOCAL GOVERNMENTS: 1902 to 1957--Continued

(In millions of dollars)

Item	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
REVENUE										
Total.....	13,148	11,749	11,058	19,360	18,430	7,887	7,838	5,169	2,030	1,048
Total general revenue (direct and intergovernmental).....	10,418	9,609	9,228	18,395	17,678	7,267	7,271	4,781	1,912	986
Intergovernmental revenue (from Federal Government).....	858	945	800	1,948	1,016	232	116	108	12	7
Revenue from State and local government sources	12,290	10,804	10,258	8,412	7,414	7,655	7,722	5,061	2,018	1,041
General revenue from State and local government sources.....	9,560	8,664	8,428	7,447	6,662	7,035	7,155	4,673	1,900	979
Taxes.....	8,528	7,810	7,605	6,701	5,912	6,164	6,087	4,016	1,609	860
Individual income.....	276	224	218	153	80	74	70	43	...	...
Corporation income.....	272	156	165	113	49	79	92	58	...	...
Sales and gross receipts.....	2,351	1,982	1,794	1,484	1,008	752	470	154	58	28
Property.....	4,537	4,430	4,440	4,093	4,076	4,487	4,730	3,321	1,332	706
Other taxes, including licenses.....	1,092	1,018	988	858	699	772	725	440	219	126
Charges and miscellaneous general revenue	1,031	854	823	746	750	871	1,068	657	291	119
Utility and liquor stores revenue.....	1,277	998	877	747	590	463	403	266	116	62
Insurance trust revenue.....	1,454	1,142	953	218	162	157	164	122	2	...
Employee retirement.....	195	169	143	125	107	93	67	45	2	...
Unemployment compensation.....	1,142	885	731	23	...	...	...	...	...	...
Contributions.....	1,083	850	706	23	...	...	...	...	...	...
Interest (credited by U. S. Government).....	59	35	25	...	...	...	...	...	...	...
Other insurance trust revenue.....	117	88	79	70	55	64	97	77	...	...
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	10,914	11,240	9,988	8,501	7,842	8,403	7,810	5,652	2,257	1,095
Current operation.....	7,057	6,176	5,969	5,228	4,650	5,179	4,590	3,477	1,505	796
Capital outlay.....	1,477	2,515	1,858	1,524	1,407	1,876	2,356	1,518	548	205
Construction.....	1,241	1,828	1,538	1,265	1,170	1,558	1,921	1,236	442	164
Other capital outlay.....	236	687	320	259	237	318	435	282	106	41
Assistance and subsidies.....	1,056	1,075	994	752	815	388	93	152	24	15
Interest on debt.....	706	787	784	841	837	840	662	430	173	79
Insurance benefits and repayments.....	617	687	383	156	133	120	109	75	7	...
Exhibit: Expenditure for personal services....	4,515	4,302	4,024	3,556	3,194	3,541	3,145	2,384	1,026	540
EXPENDITURE, BY FUNCTION										
Total.....	10,914	11,240	9,988	8,501	7,842	8,403	7,810	5,652	2,257	1,095
General expenditure.....	9,190	9,229	8,757	7,644	7,181	7,765	7,210	5,218	2,064	1,013
Education.....	2,586	2,638	2,491	2,177	1,831	2,311	2,235	1,705	577	255
State institutions of higher education...	296	290	268	231	177	234	196	143	49	13
Local schools.....	2,213	2,281	2,161	1,894	1,616	2,042	2,017	1,541	522	238
Other education.....	77	67	62	52	38	35	22	21	6	4
Highways.....	1,490	1,573	1,650	1,425	1,509	1,741	1,809	1,294	419	175
Public welfare.....	1,225	1,156	1,069	827	889	444	151	119	52	37
Categorical public assistance.....	761	611	483	731	796	366	79	57	17	11
Other public assistance.....	345	438	485	...	...	...	...	...	...	...
Other public welfare.....	119	107	101	96	93	78	72	62	35	26
Hospitals.....	432	450	400	351	309	349	279	200	79	43
Health.....	159	159	151	116	109	107	76	58	29	17
Police.....	394	365	359	314	291	318	270	190	89	50
Local fire protection.....	236	235	231	205	189	210	203	158	76	40
Sanitation.....	229	207	226	204	177	223	312	189	97	51
Natural resources.....	214	218	222	193	159	165	94	61	14	9
Local parks and recreation.....	128	162	130	104	126	147	153	85	57	29
Housing and community redevelopment.....	236	230	3	...	...	...	...	...	...	...
General control.....	578	561	542	500	432	470	412	313	211	141
Interest on general debt.....	565	653	673	738	739	741	584	382	147	68
Other and unallocable general expenditure ² ..	718	622	610	490	421	539	632	464	217	98
Utility and liquor stores expenditure.....	1,106	1,324	848	701	528	518	491	359	186	82
Insurance trust expenditure.....	617	687	383	156	133	120	109	75	7	...
Employee retirement.....	169	140	129	113	96	75	50	30	7	...
Unemployment compensation.....	377	494	202	...	...	...	...	...	...	...
Other insurance trust expenditure.....	71	53	52	43	37	45	59	45	...	...
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	19,706	20,283	19,436	19,474	18,929	19,205	14,881	10,109	4,414	2,107
Increase or decrease (-) in debt during year...	-570	220	-26	297	-659	232	1,074	1,446	(NA)	(NA)

Note: Because of rounding, detail may not add to total. To eliminate duplication, transactions between State and local governments have been excluded.

... Represents zero.

NA Not available.

¹Revised.

²Includes expenditure for veterans' services not elsewhere classified, employment security administration, and correction, shown separately for State governments in table 5, as well as expenditure for libraries, general public buildings, civil defense and disaster relief, etc.

CENSUS OF GOVERNMENTS

Table 5.--FINANCES OF STATE GOVERNMENTS: 1902 to 1957

(In millions of dollars)

Item	1957	1956	1955	1954	1953	1952	1950	1948	1946	1944
REVENUE										
Total.....	24,656	22,199	19,667	18,834	17,979	16,815	13,903	11,826	8,576	7,695
Total general revenue (direct and intergovernmental).....	18,458	16,671	14,585	13,972	13,313	12,342	10,353	8,483	5,802	5,052
Intergovernmental revenue:										
From Federal Government.....	3,500	3,027	2,762	2,668	2,570	2,329	2,275	1,643	802	926
From local governments.....	427	269	226	215	191	156	148	97	63	55
Revenue from State sources.....	20,728	18,903	16,678	15,951	15,218	14,330	11,480	10,086	7,712	6,714
General revenue from State sources.....	16,454	15,093	13,205	12,417	11,750	10,944	8,839	7,517	5,419	4,484
Taxes.....	14,531	13,375	11,597	11,089	10,552	9,857	7,930	6,743	4,937	4,071
Individual income.....	1,563	1,374	1,094	1,004	969	913	724	499	389	316
Corporation income.....	984	890	737	772	810	838	586	585	442	446
Sales and gross receipts.....	8,436	7,801	6,864	6,573	6,209	5,730	4,670	4,042	2,803	2,153
General.....	3,373	3,036	2,637	2,540	2,433	2,229	1,670	1,478	899	720
Motor fuel.....	2,828	2,687	2,353	2,218	2,019	1,870	1,544	1,259	886	684
Alcoholic beverages.....	569	546	471	463	465	442	420	425	402	267
Tobacco products.....	556	515	459	464	469	449	414	337	198	159
Other sales and gross receipts taxes.....	1,109	1,017	944	889	823	740	621	542	419	323
Property.....	479	467	412	391	365	370	307	276	249	243
Motor vehicle and operators' licenses.....	1,368	1,295	1,184	1,098	949	924	755	593	439	394
Other taxes.....	1,701	1,548	1,306	1,251	1,250	1,082	888	774	616	520
Charges and miscellaneous general revenue.....	1,923	1,718	1,608	1,328	1,238	1,087	909	747	482	413
Liquor stores revenue.....	1,065	1,019	962	974	967	924	810	871	798	528
Insurance trust revenue.....	3,209	2,791	2,511	2,560	2,501	2,462	1,831	1,711	1,494	1,702
Employee retirement.....	1,063	919	837	757	634	579	425	296	193	142
Unemployment compensation.....	1,719	1,500	1,325	1,466	1,551	1,597	1,176	1,203	1,162	1,405
Contributions.....	1,510	1,315	1,138	1,263	1,370	1,438	1,028	1,059	1,034	1,319
Interest (credited by U. S. Government).....	209	185	187	203	181	159	148	144	128	86
Other insurance trust revenue.....	427	371	350	337	316	287	229	212	140	154
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	24,234	21,686	20,357	18,686	16,850	15,834	15,082	11,181	7,066	5,161
Intergovernmental expenditure.....	7,310	6,538	5,986	5,679	5,384	5,044	4,217	3,283	2,092	1,842
Direct expenditure.....	16,924	15,148	14,371	13,008	11,466	10,790	10,864	7,897	4,974	3,319
Current operation.....	7,463	6,758	6,234	5,886	5,540	5,173	4,450	3,837	2,701	2,134
Capital outlay.....	5,158	4,564	3,992	3,347	2,847	2,658	2,457	1,456	368	37
Construction.....	4,313	3,872	3,404	2,831	2,472	2,323	1,966	1,268	292	28
Other capital outlay.....	844	692	589	515	375	336	272	188	75	42
Assistance and subsidies.....	1,639	1,531	1,482	1,486	1,501	1,402	1,891	1,499	663	527
Interest on debt.....	351	311	251	193	162	144	109	86	84	101
Insurance benefits and repayments.....	2,313	1,984	2,411	2,096	1,416	1,413	2,177	1,020	1,158	226
Exhibit: Expenditure for personal services....	4,490	4,132	3,795	3,491	3,232	2,956	2,450	1,960	1,240	1,061
EXPENDITURE, BY FUNCTION										
Total.....	24,234	21,686	20,357	18,686	16,850	15,834	15,082	11,181	7,066	5,161
Total general expenditure (direct and intergovernmental).....	21,084	18,857	17,176	15,788	14,678	13,697	12,250	9,469	5,245	4,508
Intergovernmental expenditure.....	7,310	6,538	5,986	5,679	5,384	5,044	4,217	3,283	2,092	1,842
Education.....	4,094	3,541	3,150	2,930	2,737	2,523	2,054	1,554	953	861
Highways.....	1,071	984	911	871	803	728	610	507	339	298
Public welfare.....	1,025	1,069	1,046	1,004	981	976	792	648	376	368
Other specified purposes.....	264	144	140	135	271	268	279	146	67	41
Purpose unspecified.....	856	800	739	739	592	549	482	428	357	274
Direct expenditure.....	16,924	15,148	14,371	13,008	11,466	10,790	10,864	7,897	4,974	3,319
General.....	13,774	12,319	11,190	10,109	9,294	8,653	8,033	6,186	3,153	2,666
Education.....	2,459	2,138	1,905	1,715	1,634	1,494	1,358	1,081	518	489
State institutions of higher education.....	1,958	1,678	1,468	1,324	1,277	1,180	1,107	895	397	380
Local schools.....	230	219	227	199	150	125	87	65	48	40
Other education.....	271	241	210	192	207	189	164	121	73	69
Highways.....	4,885	4,367	3,899	3,254	2,781	2,556	2,058	1,510	613	540
Public welfare.....	1,745	1,603	1,600	1,548	1,534	1,410	1,566	962	680	577
Categorical public assistance.....	1,481	1,364	1,321	1,298	1,307	1,192	1,337	820	589	506
Other public assistance.....	55	51	97	73	65	61	92	58	35	32
Other public welfare.....	209	189	181	177	162	158	137	84	56	39
Hospitals.....	1,338	1,216	1,145	1,089	1,014	968	788	533	308	253
Health.....	314	254	193	187	170	164	159	130	116	78
Police.....	179	159	139	130	119	106	85	65	45	41
Natural resources.....	787	670	597	563	531	539	468	344	207	164
Veterans' services not elsewhere classified.....	38	88	61	102	113	142	462	633	54	1
General control.....	531	477	447	419	399	361	266	192	162	162
Interest on general debt.....	351	311	251	193	162	144	109	86	84	101
Employment security administration.....	234	215	207	190	187	177	172	150	60	35
Correction.....	328	295	268	250	238	223	198	153	97	83
Other and unallocable direct general expenditure.....	585	526	478	469	411	369	293	273	179	142
Liquor stores expenditure.....	836	845	770	803	757	723	654	691	463	426
Insurance trust expenditure.....	2,313	1,984	2,411	2,096	1,416	1,413	2,177	1,020	1,158	226
Employee retirement.....	511	437	373	355	292	247	163	123	92	71
Unemployment compensation.....	1,495	1,273	1,780	1,504	908	971	1,845	756	965	65
Other insurance trust expenditure.....	307	354	258	237	216	195	169	141	102	90
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	13,738	12,890	11,198	9,600	7,824	6,874	5,285	3,676	2,353	2,776
Increase or decrease (-) in debt during year...	848	1,692	1,598	1,776	950	652	1,137	708	-154	-214

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 5.--FINANCES OF STATE GOVERNMENTS: 1902 to 1957--Continued
(In millions of dollars)

Item	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
REVENUE										
Total.....	6,870	5,737	5,293	4,023	3,421	2,541	2,152	1,360	376	192
Total general revenue (direct and intergovernmental).....	4,761	4,038	3,813	3,376	2,948	2,157	1,766	1,073	317	165
Intergovernmental revenue:										
From Federal Government.....	802	667	633	1,719	1,933	222	107	99	6	3
From local governments.....	56	58	48	39	36	45	51	27	10	6
Revenue from State sources.....	6,012	5,012	4,612	3,265	2,452	2,274	1,994	1,234	360	183
General revenue from State sources:										
Taxes.....	4,274	3,637	3,460	2,914	2,243	2,156	1,857	1,128	360	181
Individual income.....	3,903	3,313	3,132	2,618	1,979	1,890	1,608	947	301	156
Corporation income.....	249	206	218	153	80	74	70	43	...	...
Sales and gross receipts.....	269	155	165	113	49	79	92	58	...	...
General.....	2,218	1,852	1,674	1,394	978	726	445	134	55	28
Motor fuel.....	632	499	447	364	173	7	...	...	...	...
Alcoholic beverages.....	940	839	777	687	565	527	259	13	...	...
Tobacco products.....	257	193	176	126	62	...	...	...	...	...
Other sales and gross receipts taxes.....	130	97	55	44	25	19	...	...	...	...
Property.....	258	224	219	173	153	173	186	121	53	28
Motor vehicle and operators' licenses.....	264	260	244	228	273	328	370	348	140	82
Other taxes.....	431	387	359	360	305	335	301	152	5	...
Charges and miscellaneous general revenue.....	472	453	472	370	294	348	330	212	101	46
Liquor stores revenue.....	370	344	328	296	264	266	249	181	59	25
Insurance trust revenue.....	373	281	262	183	90	...	...	...	...	2
Employee retirement.....	1,366	1,074	890	168	119	118	137	106	...	...
Unemployment compensation.....	115	108	85	75	64	54	40	29	...	...
Contributions.....	1,134	878	726	23	...	...	...	...	...	...
Interest (credited by U. S. Government).....	1,076	844	702	23	...	...	...	...	...	...
Other insurance trust revenue.....	58	34	24	...	...	...	...	...	...	...
117	88	79	70	55	64	97	77	...	...
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	5,343	5,209	4,598	3,862	3,461	2,829	2,047	1,397	388	188
Intergovernmental expenditure:										
Direct expenditure.....	1,780	1,654	1,516	1,417	1,318	801	596	312	91	52
Current operation.....	3,563	3,555	3,082	2,445	2,143	2,028	1,451	1,085	297	136
Capital outlay.....	1,827	1,570	1,503	1,192	985	982	762	562	218	114
Construction.....	642	737	701	634	619	786	492	302	48	2
Other capital outlay.....	560	643	612	553	540	686	430	263	42	2
Assistance and subsidies.....	82	94	89	81	79	100	62	39	6	...
Interest on debt.....	466	517	448	416	356	83	43	122	17	10
Insurance benefits and repayments.....	122	130	128	124	119	124	83	45	14	10
961	902	848	685	576	616	465	343	125	65	
EXPENDITURE, BY FUNCTION										
Total.....	5,343	5,209	4,598	3,862	3,461	2,829	2,047	1,397	388	188
Total general expenditure (direct and intergovernmental).....	4,549	4,384	4,092	3,640	3,327	2,766	1,976	1,343	388	186
Intergovernmental expenditure:										
Education.....	1,780	1,654	1,516	1,417	1,318	801	596	312	91	52
Highways.....	790	700	656	573	434	398	292	202	82	45
Public welfare.....	344	332	317	285	247	229	197	70	4	2
Other specified purposes.....	390	420	346	245	211	28	6	4	...	...
Purpose unspecified.....	32	21	17	151	281	6	3	1	...	...
224	181	180	163	145	140	98	35	5	5	
Direct expenditure:										
General.....	3,563	3,555	3,082	2,445	2,143	2,028	1,451	1,085	297	136
Education.....	2,769	2,730	2,576	2,223	2,009	1,965	1,380	1,031	297	134
State institutions of higher education.....	391	375	347	297	228	218	164	55	...	17
Local schools.....	296	290	268	231	177	234	196	143	49	13
Other education.....	30	29	28	24	20	17	...	...	...	...
Highways.....	65	56	51	42	31	27	22	21	6	4
Public welfare.....	790	793	815	754	738	843	514	303	26	4
Categorical public assistance.....	523	527	453	422	363	74	40	38	16	10
Other public assistance.....	414	321	257	395	337	61	29	27	10	6
Other public welfare.....	72	170	165	19	27	13	11	11	6	4
Hospitals.....	37	36	31	27	26	13	11	11	6	4
Health.....	235	236	209	180	167	181	146	105	47	28
Police.....	64	64	59	41	36	34	24	20	6	4
Natural resources.....	40	34	30	19	15	15	7	4	1	...
Veterans' services not elsewhere classified.....	159	144	128	93	85	119	94	61	14	9
General control.....	1	...	...	...	...	...	...	80	...	...
Interest on general debt.....	164	151	146	130	108	114	96	69	38	23
Employment security administration.....	122	130	128	124	119	114	83	45	14	10
Correction.....	59	64	48	3	1	...	...	...	...	...
Other and unallocable direct general expenditure ²	80	86	85	73	70	87	54	64	28	14
Liquor stores expenditure.....	141	126	128	87	79	106	94	78	52	15
Insurance trust expenditure.....	288	224	204	143	70	...	...	...	...	2
Employee retirement.....	505	601	302	79	64	63	71	54	...	...
Unemployment compensation.....	65	56	48	36	27	18	12	9	...	...
Other insurance trust expenditure.....	369	492	202	...	...	...	...	...	...	...
71	53	52	43	37	45	59	45	...	...
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	3,257	3,590	3,343	3,413	3,248	2,832	1,971	1,131	379	230
Increase or decrease (-) in debt during year.....	-233	58	-32	-9	167	223	145	230	47	11

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

... Represents zero.

¹Revised.

²Includes expenditure for general public buildings, nonhighway transportation, civil defense and disaster relief, regulatory activities, etc.

CENSUS OF GOVERNMENTS

Table 6.--FINANCES OF LOCAL GOVERNMENTS: 1902 to 1957

(In millions of dollars)

Item	1957 (preliminary)	1956	1955	1954	1953	1952	1950	1948	1946	1944
REVENUE										
Total.....	29,087	26,352	24,166	22,402	21,007	19,398	16,101	13,167	9,561	8,535
Total general revenue (direct and intergovernmental).....	25,639	23,137	21,092	19,562	18,371	16,952	14,014	11,373	8,227	7,340
Intergovernmental revenue:										
From Federal Government.....	338	309	368	298	300	237	211	218	53	28
From State governments.....	7,283	6,590	5,987	5,635	5,384	5,044	4,217	3,283	2,092	1,842
Revenue from local sources.....	21,467	19,453	17,811	16,468	15,323	14,117	11,673	9,666	7,416	6,665
General revenue from local sources.....	18,018	16,238	14,737	13,629	12,687	11,671	9,586	7,872	6,082	5,470
Taxes.....	14,511	12,992	11,886	10,978	10,356	9,466	7,984	6,599	5,157	4,703
Individual income.....	205	164	143	122	96	85	64	44	33	26
Corporation income.....	...	...	7	7	7	8	7	7	5	5
Sales and gross receipts.....	1,025	889	779	703	718	718	484	400	183	136
Property.....	12,618	11,282	10,323	9,577	9,010	8,282	7,042	5,850	4,737	4,361
Other taxes, including licenses.....	663	657	634	569	523	465	387	298	199	175
Charges and miscellaneous general revenue	3,507	3,246	2,851	2,651	2,331	2,205	1,602	1,273	925	767
Utility revenue.....	2,891	2,718	2,609	2,403	2,237	2,071	1,808	1,565	1,169	1,066
Water supply systems.....	1,246	1,162	1,092	971	939	839	705	640	556	521
Electric power systems.....	965	887	870	787	713	683	574	474	348	305
Transit systems.....	542	542	544	554	500	479	468	399	227	208
Gas supply systems.....	138	127	104	90	85	70	61	52	38	32
Liquor stores revenue.....	125	117	117	119	120	113	94	89	66	39
Insurance trust revenue.....	433	380	347	317	280	262	185	140	99	90
Employee retirement.....	427	376	343	313	275	256	181	137	96	86
Unemployment compensation.....	6	5	4	4	5	5	4	3	3	4
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	31,014	28,273	26,230	23,814	21,662	20,229	17,041	13,363	9,093	7,180
Intergovernmental expenditure (to States).....	304	269	226	215	191	156	(1)	(1)	(1)	(1)
Direct expenditure.....	30,710	28,004	26,004	23,599	21,471	20,073	17,041	13,363	9,093	7,180
Current operation.....	20,568	18,771	16,951	15,622	14,425	13,360	11,498	9,578	6,989	5,724
Capital outlay.....	7,481	6,843	6,713	5,778	5,058	4,778	3,810	2,269	927	379
Construction.....	6,086	5,482	5,644	4,907	4,291	4,063	3,203	1,817	678	274
Other capital outlay.....	1,396	1,361	1,069	871	767	715	607	452	259	105
Assistance and subsidies.....	1,207	1,089	1,179	1,148	1,057	1,027	882	566	425	425
Interest on debt.....	1,014	910	807	723	635	580	504	457	473	425
Insurance benefits and repayments.....	440	392	353	327	296	285	202	177	148	148
Exhibit: Expenditure for personal services....	14,314	12,986	11,744	10,851	9,868	9,089	7,593	6,470	4,705	3,927
EXPENDITURE, BY FUNCTION										
Total.....	31,014	28,273	26,230	23,814	21,662	20,229	17,041	13,363	9,093	7,180
Intergovernmental expenditure (to States).....	304	269	226	215	191	156	(1)	(1)	(1)	(1)
Direct expenditure.....	30,710	28,004	26,004	23,599	21,471	20,073	17,041	13,363	9,093	7,180
General.....	26,664	24,392	22,534	20,593	18,616	17,444	14,734	11,498	7,875	6,197
Education.....	12,042	11,082	10,003	8,842	7,756	6,824	5,819	4,298	2,838	2,304
Local schools.....	11,982	11,031	9,959	8,791	7,706	6,778	5,792	4,282	2,824	2,291
Other education.....	60	51	45	51	50	46	27	16	14	13
Highways.....	2,877	2,586	2,553	2,272	2,207	2,094	1,745	1,526	1,059	660
Public welfare.....	1,666	1,536	1,568	1,512	1,380	1,374	1,375	1,137	729	556
Categorical public assistance.....	1,057	946	947	927	853	831	673	653	425	336
Other public assistance.....	206	207	285	276	236	266	446	299	181	134
Other public welfare.....	403	382	336	309	292	280	255	185	123	86
Hospitals.....	1,085	948	908	873	849	777	596	404	259	215
Health.....	400	354	277	260	258	276	205	162	135	110
Police.....	1,299	1,172	1,091	1,000	919	833	691	579	434	373
Local fire protection.....	794	737	694	653	598	586	488	406	294	251
Sanitation.....	1,405	1,326	1,142	1,058	908	992	834	670	370	245
Natural resources.....	215	236	196	199	173	237	202	152	95	68
Local parks and recreation.....	585	541	509	424	374	324	304	243	179	123
Housing and community redevelopment.....	458	435	497	609	628	766	452	176	114	46
General control.....	1,181	1,083	1,005	956	864	832	724	614	511	437
Interest on general debt.....	743	675	587	525	452	408	349	313	337	398
Other and unallocable direct general expenditure ²	1,914	1,681	1,504	1,410	1,250	1,117	971	818	521	411
Utility expenditure.....	3,502	3,119	3,023	2,577	2,457	2,246	2,005	1,612	1,014	822
Water supply systems.....	1,601	1,461	1,479	1,150	1,084	973	849	628	426	355
Electric power systems.....	1,100	895	819	751	723	631	534	438	305	227
Transit systems.....	657	636	600	586	582	581	570	499	247	215
Gas supply systems.....	143	128	125	90	68	61	52	47	36	25
Liquor stores expenditure.....	104	101	93	102	102	98	80	76	56	33
Insurance trust expenditure.....	440	392	353	327	296	285	202	177	148	128
Employee retirement.....	436	388	348	323	294	283	198	174	145	124
Unemployment compensation.....	4	4	5	4	2	2	4	3	3	4
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	38,995	36,271	33,069	29,331	25,957	23,226	18,830	14,980	13,564	14,703
Increase or decrease (-) in debt during year...	2,724	3,202	3,738	3,374	2,731	1,332	1,979	1,133	-600	-1,080

See footnotes at end of table.

GOVERNMENTAL FINANCES

Table 6.--FINANCES OF LOCAL GOVERNMENTS: 1902 to 1957--Continued

(In millions of dollars)

Item	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
REVENUE										
Total.....	8,114	7,724	7,329	6,793	6,363	6,192	6,333	4,148	1,755	914
Total general revenue (direct and intergovernmental).....	7,122	6,939	6,651	6,179	5,820	5,690	5,903	3,866	1,637	854
Intergovernmental revenue:										
From Federal Government.....	56	278	167	229	83	10	9	9	6	4
From State governments.....	1,780	1,654	1,516	1,417	1,318	801	596	312	91	52
Revenue from local sources.....	6,278	5,792	5,646	5,147	4,962	5,381	5,728	3,827	1,658	858
General revenue from local sources.....	5,286	5,007	4,968	4,533	4,419	4,879	5,298	3,545	1,540	798
Taxes.....	4,625	4,497	4,473	4,083	3,933	4,274	4,479	3,069	1,308	704
Individual income.....	27	18	...	...	...	...	...	...	...	...
Corporation income.....	3	1	...	...	...	...	...	...	...	...
Sales and gross receipts.....	133	130	120	90	30	26	25	20	3	...
Property.....	4,273	4,170	4,196	3,865	3,803	4,159	4,360	2,973	1,192	624
Other taxes, including licenses.....	189	178	157	128	100	89	76	76	113	80
Charges and miscellaneous general revenue	661	510	495	450	486	605	819	476	232	94
Utility revenue.....	887	704	605	558	499	463	403	266	116	60
Water supply systems.....	439	401	371	369	342	317	247	175	99	56
Electric power systems.....	251	220	169	131	115	111	111	72	16	3
Transit systems.....	170	58	47	41	32	25	35	13	...	...
Gas supply systems.....	27	25	18	17	10	10	10	6	1	1
Liquor stores revenue.....	17	13	10	6	1	...	...	...	...	...
Insurance trust revenue.....	88	68	63	50	43	39	27	16	2	...
Employee retirement.....	80	61	58	50	43	39	27	16	2	...
Unemployment compensation.....	8	7	5	...	...	...	...	...	...	...
EXPENDITURE, BY CHARACTER AND OBJECT										
Total.....	7,351	7,685	6,906	6,056	5,699	6,375	6,359	4,567	1,960	959
Intergovernmental expenditure (to States).....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Direct expenditure.....	17,351	17,685	16,906	16,056	15,699	16,375	16,359	14,567	11,960	1959
Current operation.....	5,230	4,606	4,466	4,036	3,665	4,197	3,828	2,915	1,287	682
Capital outlay.....	835	1,778	1,157	890	788	1,090	1,864	1,216	500	203
Construction.....	681	1,185	926	712	630	872	1,491	973	400	162
Other capital outlay.....	154	593	231	178	158	218	373	243	100	41
Assistance and subsidies.....	590	558	546	336	459	305	50	30	7	5
Interest on debt.....	584	657	656	717	718	726	579	385	159	69
Insurance benefits and repayments.....	112	86	81	77	69	57	38	21	7	...
It: Expenditure for personal services....	3,554	3,400	3,176	2,871	2,618	2,925	2,680	2,041	901	745
EXPENDITURE, BY FUNCTION										
Total.....	7,351	7,685	6,906	6,056	5,699	6,375	6,359	4,567	1,960	959
Intergovernmental expenditure (to States).....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Direct expenditure.....	17,351	17,685	16,906	16,056	15,699	16,375	16,359	14,567	11,960	959
General.....	6,421	6,499	6,181	5,421	5,172	5,800	5,830	4,187	1,767	879
Education.....	2,195	2,263	2,144	1,880	1,603	2,033	2,017	1,541	522	238
Local schools.....	2,183	2,252	2,133	1,870	1,596	2,025	2,017	1,541	522	238
Other education.....	12	11	11	10	7	8	8	8	8	8
Highways.....	700	780	835	671	771	898	1,295	991	393	171
Public welfare.....	702	629	616	405	526	370	111	81	36	27
Categorical public assistance.....	347	290	226	336	459	305	50	30	7	5
Other public assistance.....	273	268	320	336	459	305	50	30	7	5
Other public welfare.....	82	71	70	69	67	65	61	51	29	22
Hospitals.....	197	214	191	171	142	168	133	95	32	15
Health.....	95	95	92	75	73	73	58	38	23	13
Police.....	354	331	329	295	276	303	263	186	88	50
Local fire protection.....	236	233	231	205	189	210	203	158	76	40
Sanitation.....	229	207	226	204	177	223	312	189	97	51
Natural resources.....	55	74	94	100	74	46	...	...	...	...
Local parks and recreation.....	128	162	130	104	126	147	153	85	57	29
Housing and community redevelopment.....	236	230	3	...	...	...	...	...	...	...
General control.....	414	410	396	370	324	356	316	244	173	118
Interest on general debt.....	443	523	545	614	620	627	501	337	133	58
Other and unallocable direct general expenditure.....	437	346	349	327	271	346	474	242	137	69
Utility expenditure.....	804	1,090	636	553	457	518	491	359	186	80
Water supply systems.....	368	404	385	344	292	320	349	255	159	71
Electric power systems.....	216	257	156	117	102	92	94	75	25	8
Transit systems.....	201	411	82	81	57	99	38	25	1	...
Gas supply systems.....	19	18	13	11	6	7	10	4	1	1
Liquor stores expenditure.....	14	10	8	5	1	...	...	...	...	...
Insurance trust expenditure.....	112	86	81	77	69	57	38	21	7	...
Employee retirement.....	104	84	81	77	69	57	38	21	7	...
Unemployment compensation.....	8	2	...	...	...	...	...	...	...	...
INDEBTEDNESS										
Debt outstanding at end of fiscal year.....	16,449	16,693	16,093	16,061	15,681	16,373	12,910	8,978	4,035	1,877
Increase or decrease (-) in debt during year...	-337	162	6	306	-826	9	929	1,216	...	...

Note: Because of rounding, detail may not add to total.
 Represents zero.

Not amounts of intergovernmental expenditure to States are not segregable from "direct expenditure."
 Includes expenditure for nonhighway transportation, general public buildings, libraries, civil defense and disaster relief, regulatory activities, etc.