GRAPHIC SUMMARY
OF THE 1957
CENSUS OF GOVERNMENTS

Number 4 of
Vol. IV (Topical Studies)

1957
Census
of
Governments

Prepared under the supervision of
ALLEN D. MANVEL
Chief, Government Division
Bureau of the Census
PREFACE

This publication is the final report in Volume IV, Topical Studies, of the 1957 Census of Governments.

This census has been conducted in accordance with the Act of Congress, approved September 7, 1950, "to provide for the conduct of a periodic census of governments" (Title 13, Section 161, United States Code).

Plans and specifications for the 1957 Census of Governments were developed by the Government Division of the Bureau of the Census, in consultation with other parts of the Bureau, the Federal Government agencies, and the standing Census Advisory Committee on State and Local Government Statistics.

The present report is limited to the presentation of charts based on statistical findings that appear in other publications from the census, as listed on the inside of the front cover. Some of the charts here were first issued in these other reports, while some appear here for the first time.

The grouping of the charts reflects the several subject matter fields covered in the 1957 Census of Governments: (1) governmental organizations; (2) governmental finances, with statistics mainly covering governmental fiscal years that ended in 1956; and (3) taxable property values, dealing with tax valuations officially set in 1956 and thus representing substantially the base for property tax revenue in governmental fiscal years of 1957.

The contents and layout of this report were planned mainly by William S. Day and Lyndon Mannen of the Government Division, and the charts were drawn by Harold J. Berger and other staff of the Chart Unit of the Geography Division, Bureau of the Census.

August 1959
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1In charts 17 and 18, the 1957 data are from Vol. II, No. 1 and No. 2 of the 1957 Census of Governments, while prior-year data are from annual Census Bureau reports on public employment.
2All data for chart 57, and 1951 data for charts 55, 56, and 58, are from annual Census Bureau reports on State government finances. See publications list on inside of front cover.
There were 102,258 governmental units in the United States in January 1957. Local school districts made up nearly one-half of this total. More than 27,000 local governments were found in each of 8 States, which have numerous townships and school district governments. In one-half of the States, however, there were fewer than 1,000 local governments.

In many rural areas, the decline in school districts resulted in a net decrease of 12 percent in the number of governmental units between 1952 and 1957, and an overall decrease of one-third during the 15-year interval from the 1942 Census of Governments. This decline, reflecting school reorganization, has overshadowed the rise in number of special districts and municipalities.

Most special districts are established to perform a single function, but some are authorized to provide several kinds of service. Nearly half of all special districts are concerned either with fire protection, soil conservation, or drainage.

Of the 3,047 county governments in the United States, one-fourth each serve less than 10,000 inhabitants. At the other extreme, the 77 most populous counties account for more than one-third of all persons residing in areas served by county governments.

Municipalities numbered 17,183 in 1957. This type of government consists of cities, boroughs, villages, and—except those in New England, New York, and Wisconsin—towns. Two-thirds of the people in the United States live in municipalities, and half of these persons reside in the 100 cities that have over 100,000 inhabitants. About three-fifths of all municipalities each have less than 1,000 inhabitants.

In 1957, the average number of all local governments per county area ranged from 15 or less in 17 States, up to 50 or more per county in 14 States. The per county average was only 3 in Virginia as against 81 in Wisconsin.
There were 52,913 public school systems in 1957, including 3,467 systems administered by counties, municipalities, townships, or state governments, as well as the 50,446 school district governments. These systems altogether operated 114,000 schools. Nearly 9,000 school systems did not directly operate any school but, rather, provided for their pupils to attend schools elsewhere. Altogether, more than one-third of all public schools were administered by the 1,735 school systems that each operated 10 or more schools.

Almost one-fourth of the 31 million public school pupils in the Nation in 1957 were enrolled in the 106 largest school systems. Only about 3 percent of the pupils were served by school systems having fewer than 100 pupils.

In 1957, the median size school system, in terms of enrollment, had 3,000 pupils or more in 8 States, but fewer than 50 pupils in each of 15 States.

Elective local officials in the United States numbered more than one-half million in 1957. School districts accounted for over one-third of the total, municipalities and townships each for over one-fifth, and county governments for about one-eighth. Almost half of all elected officials were unpaid (mainly school board members) and only 1 in 7 elected local officials was paid on a full-time basis.

Elective officials made up only 2 percent of all full-time paid employment of local governments in 1957, but the ratio for counties and townships was 6 percent. About one-fourth of all paid part-time employment of local governments was accounted for by elective officials, with proportions ranging from 55 percent for townships down to 11 percent for school districts.

There were 30 elected local officials for each 10,000 inhabitants in the United States in 1957, ranging from over 100 per 10,000 population in West North Central States down to 10 per 10,000 inhabitants in the South Atlantic States.
State and local public employment has moved up steadily in recent years, from about 3.8 million persons in 1947 to 5.6 million in April 1957. Related monthly payrolls have grown from $0.7 billion to $1.6 billion during this interval. Federal civilian employment and payrolls, although higher in 1957 than 10 years before, changed relatively little during 1951-57. Public payrolls for the month of April 1957, totaled over $2.5 billion. Local government payrolls represented almost half of this sum, Federal civil service payrolls about one-third, and State government payrolls about one-sixth.

Education accounted for 30 percent of total public payrolls, taking over half of local payrolls and over one-fifth of State payrolls. Of the Federal civilian payroll, national defense accounted for half and postal service for one-sixth. Health and hospitals involved a substantial amount for all 3 levels of government.

Public employment in the United States totaled over 7.1 million persons in April 1957, comprising 6.9 million full-time and more than 1.1 million part-time workers. Counting part-time personnel at full-time hourly rates, the 1957 public employment total was 7.1 million persons. On this full-time equivalent basis, local governments employed 3.9 million persons, the Federal Government 2.3 million, and the States 1.2 million persons.

Average earnings of full-time employees of State and local governments for April 1957 amounted to $836, ranging from $393 for county governments to $358 for school districts.

Only 1 in 20 full-time public employees was being paid as much as $7,200 a year in 1957, while 1 in 5 was receiving less than $3,000 a year. An annual rate between $3,000 and $4,800 applied to about 57 percent of Federal civilian employees and to 47 percent of the full-time employees of State and local governments.
School districts: School districts account for a large portion of the public employment in state and local governments. Employment in school districts is concentrated in education, health, and hospitals. The number of employees in school districts with larger enrollments is higher than in those with smaller enrollments.

State governments: State governments have a significant number of employees in the health and hospitals category. The number of employees is highest in states with larger populations.

Local governments: Local governments, including counties and municipalities, have a smaller number of employees compared to state and school districts.

Employment by major function: Almost two-thirds of State and local public employment is for education, highways, or health and hospitals. At the local level, education accounts for the largest share of employment, followed by health and hospitals. School districts have a larger proportion of their employment in education compared to other local government categories.

Average monthly earnings: The average monthly earnings of full-time employees in school districts are higher than in other local government categories. The average monthly earnings in school districts with more than 3,000 pupils are higher than those with fewer pupils.

Percentage distribution: The percentage distribution of full-time employees by major function shows that education, health, and hospitals are the largest categories of employment for state and local governments. The percentage of employees in education is highest in school districts.

More than 95 percent of all public school enrollment in 1957 was in school systems enrolling 50 pupils or more—some 20,572 systems operated by independent school district governments and 1,049 operated by other governments, such as counties or municipalities. The number of school system employees in relation to pupils enrolled was considerably less in school district systems having a large enrollment than in those with fewer pupils. However, the average relationship of employment to enrollment was fairly uniform among various size groups of the school systems operated by other governments.

For both kinds of school systems, employee earnings ran considerably higher among those with a relatively large enrollment than in school systems with fewer pupils. In April 1957, average earnings of full-time school system employees were nearly $400 in the systems with 1,000 pupils or more, but less than $300 in systems with fewer than 600 pupils.
In relation to population, State and local government employees in 1957 numbered 262 for every 10,000 persons in the United States. The extreme range for State areas was from 277 to 368 per 10,000, with 20 of the States falling in the range of 260 to 350 employees per 10,000 inhabitants. The relationship for the median State was 273 per 10,000 persons. In 14 States, the ratio was less than 260 per 10,000 and in 15 States there were 300 or more employees per 10,000 population.

In every State, education, including public institutions of higher education as well as public schools, accounted for more State and local government employees than any other function. In half the States, between 177 and 147 employees per 10,000 inhabitants were engaged in this function; the remaining States ranged equally above and below this range. The extreme median pay rate was under $2,000. A median annual pay rate of $4,000 or more was found for 11 States--5 in the South, the Far West, 3 in the Midwest, and 3 in the East--and also for the District of Columbia.

The median annual pay rate for full-time employees of State and local governments, in April 1957, ranged from over $8,400 in 1 State down to less than $2,800 in 5 States. In 12 States, entirely in the South, the range among the States for education was from 89 up to 176 employees per 10,000 inhabitants.

Average earnings of full-time public school employees for the month of April 1957 ranged from over $400 in 7 States down to $210 or less in 2 States. Average monthly earnings of $400 or more were found for 8 States and the District of Columbia; half the States were in the $300 to $400 range, and in 16 States monthly earnings of public school employees averaged less than $300.
Federal taxes yielded $70 billion in 1957, or four-fifths of all Federal Government revenue. The remainder, $12 billion, was supplied about equally by other general revenue sources and by "contributions" collected for insurance trust programs. Of the $46 billion total of State and local government revenue, in 1957, $28.8 billion, or 63 percent, was provided by taxes, including $12.9 billion from property taxes.

Federal expenditure in fiscal 1957 included about $4 billion paid to State and local governments, and direct expenditure of $78 billion. About 26 percent of all Federal spending was for national defense and international relations. Of the $48 billion spent by State and local governments in 1957, education accounted for $14 billion, or about 30 percent, and all other general expenditure to about $36 billion, or 55 percent.

Federal, State, and local tax revenue in fiscal 1957 totaled nearly $99 billion. Individual income taxes produced well over one-third, corporation income taxes and sales and receipt taxes each supplied over one-fifth and property taxes more than one-eighth of the total. Federal payments to State and local governments are mainly for public welfare, highways, and education purposes. Altogether, about one-twelfth of all State and local government revenue in 1957 was from Federal payments.

Federal revenue from current charges accounted to $6.9 billion in 1957, mainly from postal services and from sales of commodities. Current charges revenue of State and local governments totaled $3.8 billion, or nearly 10 percent of their general revenue from all sources, including taxes.
Excluding amounts for defense, direct general expenditure of all governments in the Nation, in 1957, amounted to $6.8 billion. Spending for education (mainly for local public schools) totaled $1.9 billion. Among the miscellaneous functions that each involved total spending of less than $1.0 billion were (in descending size order): water transportation, housing, local parks and recreation, air transportation, correction, social security administration, and local libraries.

Total governmental expenditure in 1957, including insurance trust, liquor stores, and local utility amounts as well as general expenditure, totaled over $12.8 billion. Current operation accounted for the major portion, comprising about $4.1 billion of Federal and $2.8 billion of State and local expenditure. Of the $2.9 billion of capital outlay, Federal amounts were mainly for defense equipment and State-local amounts were largely for construction.

During the period 1952 to 1957, governmental revenue from most major sources increased at a considerably faster rate than population. Expressed in per capita amounts, individual income tax revenue moved from $184 up to $219; revenue from sales and gross receipt taxes, and from property taxes, also moved up markedly. Corporation income tax yields, however, dropped off from $141 to $130 per capita. Governmental expenditure for major functions increased also rather consistently from 1952 to 1957, with the notable exception of defense spending. Per capita public spending for education, natural resources, and highways all moved up sharply over the 5-year span. The upward trend was somewhat less pronounced for health and highways and for public welfare. Per capita spending for defense fluctuated during the period, but dropped overall from $307 in 1952 to $269 in 1957.
Trends in governmental finances since 1932 have been influenced by major economic and social changes. Per capita annual tax-revenue rose about ninefold over the 25-year span, to $662 in 1957. Total per capita governmental expenditure of all governments in the Nation increased almost sevenfold, from $54 in 1932 to $645 in 1957.

A major fraction of this governmental expansion reflects costs of World War II and subsequent national defense programs. Over the period 1940 to 1957, in per capita amounts, Federal defense costs rose from $12 to $269; other Federal general spending moved from $50 up to $139; and State-local general expenditure increased from $70 to $237.

During this 25-year period, gross national product also rose sharply—from about $59 billion in 1932 to $440 billion in 1957—and national income increased almost ninefold.

In much of the past quarter century, revenue-expenditure relationships for State and local governments have been the reverse of those for the Federal Government. During and before World War II, when the national government had considerably greater expenditure than revenue, the State and local governments showed some excess of general revenue over general expenditure. In the period since World War II, with extensive State-local capital outlay, including considerable amounts financed by borrowing, general revenue of these governments has been materially less than their general expenditure.

Although indebtedness of State and local governments is far less than that of the Federal Government, it has shown marked change since World War II—rising from $15.9 billion or $113 per capita in 1946 to $53.0 billion or $311 per capita at the end of fiscal 1957.
GOVERNMENTAL FINANCES

PERCENT OF GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS RECEIVED FROM MAJOR SOURCES IN SELECTED YEARS, 1902 TO 1957

1902 | 1910 | 1920 | 1930 | 1940 | 1950 | 1957
---|---|---|---|---|---|---
PROPERTY TAXES | | | | | | |
SALES AND GROSS RECEIPTS TAXES | | | | | | |
INCOME TAXES | | | | | | |
MISCELLANEOUS TAXES | | | | | | |
REVENUE FROM FEDERAL GOVERNMENT | | | | | | |
CHARGES AND MISCELLANEOUS GENERAL REVENUE | | | | | | |

The relative dependence of State and local governments on property taxation declined between 1932 and 1952, with the portion of all their general revenue obtained from this source dropping from 69 percent down to approximately one-third. Most of the shift resulted from the rapid spread of State general sales taxation during the 1930's, but a part reflects additional State income taxation and the expansion of Federal-to-State grants—in particular for public assistance programs—that were set up in the 1930's. However, the percentage of State-local general revenue received from the Federal Government was about the same 1957 as 1932.

The relative importance of major revenue components has been fairly stable since World War II, despite a dramatic rise in the total amount of general revenue of State and local governments that has taken place during this period—from $12.4 billion in 1946 to $38.3 billion in 1957.

Two major functions—education and highways—together accounted for more than half of all general expenditure of State and local governments in 1957. Since World War II, expenditure for these functions (including capital outlay as well as current operation) has been rising at a more rapid pace than State-local general expenditure as a whole.

Public welfare represented a considerably smaller fraction of all general expenditure of State and local governments in 1957 than in the 1930's and 1940's. The decreasing relative scale of this component is partly a result of the establishment and growth of the federal system of old age and survivors insurance. Although interest represents only a small percentage of all state-local general expenditure, it has been growing in amount, in response to the rapid upward trend in debt. State-local expenditure for interest on general debt was $1.1 billion in 1957, in twice the 1952 amount.
States differ widely in their relative "fiscal effort," as measured by the relation of personal income of amounts collected through taxes and other general revenue sources of State and local government. The ratio ranged, in 1957, from nearly $160 per $1,000 of income in one State down to about $70 per $1,000 in a State at the other extreme. In relation to income, Federal grants were generally but not in all instances somewhat greater for "high-effort" than for "low-effort" States.

On a per capita basis, State-local tax revenue ranged in 1957 from over $200 in 5 States down to approximately $100 in several other States. In most parts of the country property taxes supplied about half or nearly half of all State and local tax revenue. In nearly all Southern States, however, other types of taxes accounted for a predominant part of the tax total. The property tax yield ranged from $110 or more per capita in each of 4 States down to less than $30 per capita in 5 other States.

There are marked regional differences in the relative reliance, for the financing of State and local governments, upon State-imposed versus locally imposed taxes. In 1957, the State portion of the State-local tax total was over 65 percent in nearly all Southern States, but in only 2 States elsewhere. Typically, the State portion was relatively low in the Midwest and in the Northeast.

Revenue from State taxes is not limited to financing of State government operations. A high percentage for State-imposed taxes is often associated with sizeable grants to local governments, or extensive revenue sharing with them.

General expenditure of State and local governments (including capital outlay as well as current expenditure) ranged in 1957 from over $300 per capita in 4 States—1 in the Northeast and 3 in the West—to less than $160 per capita in Southern States. Education was an important expenditure component in all areas.
Among the functions performed by State and local governments, the provision and maintenance of highway facilities is found to rank, in every State, second only to education in amount of annual expenditure. In 1957, State and local governments expended $7.8 billion for this function (including city streets as well as rural roads, highways, and bridges), or a national average of $44 per capita.

Highway expenditure ranged from over $75 per capita in 6 States down to less than $35 per capita in 9 States. Of total State-local highway spending, a major portion ($6.2 billion in 1957) is for new construction and other capital outlay.

Current operation expenditure in 1957 for public schools, per pupil enrolled, differed widely from one area to another. In most Southern States the average was below $420 per pupil, while elsewhere it was materially higher—up to $350 or more per pupil—except in 4 States.

Direct general expenditure of local governments in the United States totaled $26.6 billion in 1957, or practically two-thirds of the State-local total of general expenditure. In a few States, however, local general expenditure was less than one-half of the combined State-local amount.

Marked regional differences in the relative financial role of State and local governments partly reflect differences in population density. In a high local government fraction generally found in the more urban States. However, variation results also because some States directly provide certain services (especially as to public assistance, health, hospitals, and road) that in other States are provided by local governments—often with State financial participation.

Payments to local governments have constituted about one-third of total State general expenditure during recent years, with grants for education making up about one-half of such distributive payments.
In 1957, local government expenditure for highway purposes totaled $2.9 billion and State payments to local governments for this function amounted to nearly $1.1 billion, or 36 percent of the local expenditure amount.

A similar relationship (35 percent) applied to the education function, but involving considerably larger amounts—$11.7 billion of direct local expenditure, and $4.1 billion of State payments to local governments. The far higher proportion of State financing for local public welfare expenditure mainly reflects cooperative Federal-State-local arrangements for categorical programs of public assistance, with much of the State intergovernmental expenditure financed from Federal grants for these programs.

There is marked interstate variation in the proportion of all State general expenditure represented by payments to local governments. In 1957, this relationship ranged from over 50 percent in 3 States to less than 10 percent in each of 3 others.

In each of 15 States (and the District of Columbia), the per capita amount of State and local government debt was less than $200 per capita, while in 2 States at the other extreme the average was more than $500 per capita.

State-local borrowing of $7.2 billion and debt redemption totaling $3.1 billion resulted in an increase of $4.1 billion, or 8.5 percent, in total debt of State and local governments during the fiscal year 1957. The rate of increase was 12 percent or more in each of 11 States. The rise in total State-local debt was at least $200 million in each of 5 States.
Of the $50.8 billion of long-term debt of State and local governments at the end of fiscal 1957, $12.5 billion, or nearly one-fourth, had been raised for local school purposes, and $10.8 billion, or 21 percent, for highways. One-fourth of the total consisted of local debtors' severance and forced-water supply and other utility systems of local governments.

Financial assets of employee-retirement systems make up a considerable fraction of all cash and security holdings of State and local governments. Such systems, at the end of fiscal 1957, held assets of $12.8 billion, or an average of nearly $2,100 for each of their 6 million members. Recurrent benefit payments of $60 million were made by these systems to 522 thousand beneficiaries in the last month of fiscal 1957--an average of $116 per beneficiary.

Federal securities made up more than half ($17.1 billion) of the $28.7 billion of securities held by State and local governments at the end of fiscal 1957.

Total general revenue of State governments was 81 percent more in 1957 ($24.6 billion) than in 1950 ($11.3 billion). All major revenue sources contributed to this increase. A particularly marked rise appeared for general sales taxes, which doubled in yield, from $1.7 billion in 1950 to $3.4 billion in 1957.

Revenue from the Federal Government rose relatively less--54 percent during the 7-year period--than amounts from other major sources of State general revenue. Since much of this intergovernmental revenue is the Federal share of financing of public assistance, this trend is related to the limited growth in State expenditure for public welfare, which was only 17 percent greater in 1957 than 7 years before. State expenditure for other major functions was up far more: health and hospitals, 83 percent; education, 92 percent; highways, 123 percent.

Nearly three-fourths of the $8.4 billion rise in long-term indebtedness of State governments between 1950 and 1957 involved nonguaranteed debt.
GENERAL REVENUE OF STATE GOVERNMENTS, BY MAJOR SOURCES: 1957

SALES TAXES
OTHER TAXES
INTERGOVERNMENTAL REVENUE
CHARGES AND MISCELLANEOUS

BILLIONS OF DOLLARS

Educational expenditure of State governments, by function and by character: 1957

EDUCATION
HIGHWAYS
PUBLIC WELFARE
HEALTH AND HOSPITALS
NATURAL RESOURCES
ALL OTHER

BILLIONS OF DOLLARS

Between 1952 and 1957, both total revenue and total expenditure of county governments rose 5 percent, from about $4 billion to approaching $6 billion. Most of the revenue increase was from property taxes (up 42 percent) and revenue from State governments (up 19 percent), although receipts from other sources rose more sharply. A major part of the growth in county expenditure was for police, education, and various minor purposes.

Spending for the 3 leading county functions—highways, public welfare, and health and hospitals—rose only about three-tenths during the 5-year period.

Of total county spending in 1957, current operation amounted to three-fifths ($3.5 billion), capital outlay for 18 percent ($1.1 billion), assistance and subsidies (under public welfare programs) for 14 percent, and intergovernmental payments (mainly involving amounts distributed for local schools) for 7 percent.
Nearly half (46 percent) of all county government revenue in 1957 was provided by county property taxes. Intergovernmental revenue, nearly all from State governments, supplied 37 percent of the county revenue total. The remainder, less than $1 billion, or 17 percent of the total, was produced mainly by current charges for services and commodities ($0.5 billion). Highways and public welfare services each accounted for about one-fifth of total general expenditure of county governments in 1957. The next three ranking functions were health and hospitals, education, and general control. Spending for these 6 leading functions amounted to $4.6 billion, or nearly four-fifths of all general expenditure of counties. About 98 percent of county expenditure falls within the general government sector, with only very minor amounts applying to water supply utilities, liquor stores, and employee-retirement systems.

All county government funds combined, at the end of fiscal years ended in 1957, held about $1.7 billion in cash and deposits, $0.5 billion in Federal securities, and $0.4 billion in other securities. Of the $2.6 billion of combined holdings, employee-retirement and bond funds each held less than one-fifth.

From 1952 to 1957, total outstanding debt of county governments rose 75 percent, from $2 billion up to over $3.5 billion. After allowance for outstanding short-term debt and for offsets to long-term debt, net long-term debt of county governments totaled $3.2 billion in 1957 as against about $1.5 billion in 1952. There are marked geographic variations in patterns of county government financing. The ratio of county property tax revenue to total general revenue of county governments, in 1957, ranged from over 80 percent in 2 States down to less than 20 percent in 3 Southern States. The nationwide average was about 47 percent. Property taxes supplied from 40 to 60 percent of county general revenue in about half the States.
In 1957, revenue of all municipal governments in the Nation amounted to $12 billion. Half of this sum was raised by municipal taxes, intergovernmental revenue—largely from State governments—supplied 19 percent, and charges and miscellaneous general sources produced 15 percent. Thus, general revenue sources supplied altogether provided 64 percent of total municipal revenue. The remainder represented sales revenue of utilities and liquor stores ($6.4 billion) and insurance trust revenue ($1.2 billion). Of total municipal taxes ($5.9 billion), property taxes provided $4.3 billion (73 percent), sales and receipt taxes $944 million (16 percent), and other municipal taxes $756 million (11 percent).

General expenditure represented three-fourths of all municipal spending in 1957, with utility amounts taking most of the remainder. Three-fifths of municipal general spending was for 5 functions—education, highways, sanitation, police, and fire protection.

Between 1952 and 1957, trends in finances of municipal governments were generally upward, with expenditures rising somewhat faster than revenues. General revenue rose 66 percent, from $6.4 billion in 1952, up to $9.3 billion in 1957. The rate of growth lagged somewhat for property taxes and for revenue from State governments, while relatively sharp increases applied for nonproperty taxes, current charges, and several minor sources.

General expenditure of municipalities rose 54 percent between 1952 and 1957. Public welfare rose only 13 percent. Long-term debt of municipal governments at the end of fiscal 1957 totaled $18.2 billion, or 50 percent more than the 1952 figure, of $12.1 billion. Full faith and credit debt rose 35 percent, while nonguaranteed debt more than doubled.
Sales revenue of municipally operated utilities—water supply, electric, transit, and gas supply systems—totalled $2.4 billion in 1957. Utility expenditure was over $2.7 billion, comprising $1.5 billion for current operation, over $1 billion for capital improvements, and $207 million for interest on utility debt.

Of the $18.2 billion long-term debt of municipalities outstanding at the end of fiscal 1957, 48 percent, or $8.6 billion was non-guaranteed. Of this municipal long-term debt, $7.1 billion, or about two-fifths, was for municipal utilities, $1.4 billion was for local schools, and the remaining $9.6 billion was for other purposes.

At the end of fiscal 1957, municipalities held $2.7 billion in cash and deposits, and $7.5 billion in securities—mainly Federal and other governmental securities. Of the $10.2 billion total of municipal financial assets, employee-retirement funds held over one-third.

Revenue of all school district governments in the United States totalled $8.9 billion in 1957, or 75 percent more than in 1952. During this 5-year interval, school district taxes rose 69 percent, intergovernmental revenue of school districts increased 73 percent, and their revenue from charges and miscellaneous sources more than doubled, moving from $255 million in 1952 to $630 million. Of the 1957 revenue total, property taxes provided half and intergovernmental revenue from States supplied 36 percent. Most of the remainder came from school lunch sales and other current services.

In relation to pupils enrolled, revenue received by school districts from State governments tended to be somewhat less for districts with a large enrollment than for districts with fewer pupils. In 1957, average per-pupil revenue from the State ranged from $146 for school districts having 150 to 749 pupils down to $124 for districts with 5,000 or more pupils.
Data for the 32 States in which school district governments account for virtually all local school operations show that the proportions of school district general revenue derived from major sources differ greatly from State to State. The share provided by school district taxes ranged from about 75 percent in 2 of the 32 States down to less than 20 percent in 3 States. State payments supplied less than one-sixth of all general revenue of school districts in 2 of the 32 States, but over 60 percent in 6 States.

Expenditure of all school district governments totaled $9.6 billion in 1957 as against $5.4 billion in 1952. Within this 5-year period, current operating expenditure of school districts rose 72 percent, capital outlay 102 percent, and interest on debt 149 percent. Total school district debt outstanding rose from $3.8 billion at the end of fiscal 1952 to nearly $7.1 billion at the end of fiscal 1957. Nearly all of the 1957 sum represented long-term obligations, with short-term debt amounting to only $211 million.

Less than 5 percent of all special districts—the total with at least $1 million of debt outstanding—accounted for nine-tenths of all special district debt and for more than three-fourths of all revenue and expenditure of special districts in 1957. Of total special district spending that year, current operation took $886 million, capital outlay $731 million (mainly $607 million for construction), and interest on debt $162 million. Many special districts are treated to finance construction of public facilities by borrowing outside established debt limits. This explains the relatively large proportions of their spending applied to capital outlay and interest payments.

There are wide variations among States as to numbers of special district governments and scale of their activities. In 1957, special districts spent more than $100 million in each of 5 States, and between $50 million and $100 million in 4 States. At the lower range, expenditure of special districts was less than $10 million in 20 States and in the District of Columbia.
Special district governments in 1957 had revenue of $1.8 billion and expenditure totaling $1.5 billion. Of each of these totals, the general government portion represented about two-thirds and the utility portion about one-third.

Unlike other local governments, special districts as a class do not rely heavily on taxation. Their tax revenue in 1957 totaled $285 million, equaling only 29 percent of their general revenue or 19 percent of special district revenue from all sources.

The bulk of special district revenue in 1957 was from charges for general government services (housing, $486 million) and from sales of utility services, ($493 million). One general government function (housing), and three utility categories—electric power, water supply, and transit systems—together accounted for nearly half of all special district expenditure in 1957.

Locally assessed real property makes up about three-fourths of the base for local general property taxes in the United States. The remainder is locally assessed personal property, which makes up about one-sixth of the total, and State-assessed property, which represents one-twelfth of the tax base.

Of the 61 million pieces of realty on local assessment rolls in 1956, residential properties made up more than half and accounted for 54 percent of all assessed values on the rolls. Commercial and industrial properties numbered less than 4 percent of all the locally assessed realty, but accounted for more than one-fourth of the value total for taxable realty.

The relation between assessed and sales value of taxable real property differs widely from State to State. A nationwide average of about 30 percent was indicated by sample sales in 1956, with statewide averages ranging from less than 7 percent to over 60 percent. An average of 40 percent or more was found in only 10 States (and the District of Columbia).
State-set valuations, principally applying to utility property, make up part of the base for local general property taxation in all except 10 States. In the other 38 States, the fraction of the tax base represented by local valuations ranges from 99 percent down to 49 percent. Locally assessed real estate is the major component of the property tax base in most areas, but makes up less than 40 percent of the total in 4 States.

Residential property sales in 6 months of 1956, as measured to ascertain assessment ratios, involved 2.2 percent of all taxable residential properties and 2.0 percent of all assessed value of this class of property. Thus, residential properties changing hands had the same average value as all such property assessed. Similarly, compared, turnover percentages for acreage and farm and for commercial and industrial properties indicate that sold properties of these types averaged less in assessed value than these property classes as a whole. The opposite was found for vacant lots; i.e., those sold had a higher-than-average value.

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