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Finances of the Commonwealth of Puerto Rico

1972 CENSUS OF

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U.S. DEPARTMENT
OF COMMERCE
Social and Economic
Statistics Administration
BUREAU OF
THE CENSUS

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Preface

This report is part of Volume 4 of the 1972 Census of Governments showing principal findings of the census concerning the organization and finances of the Commonwealth and local governments in Puerto Rico.

The periodic census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1972 quinquennial census, similar to those taken since 1957, covers four major subject fields—governmental organization, taxable property values, public employment, and government finances.

Plans and specifications for this census were developed by the Governments Division in consultation with other offices and divisions of the Bureau, other Federal Government agencies, and the Census Advisory Committee on State and Local Government Statistics. **David P. McNelis** and **Curtis T. Hill**, former Chiefs of the Governments Division, played an important part in development and implementation of plans for the 1972 Census of Governments.

Finance data were prepared in the Governments Division by the Finance Branch, headed by **Vance Kane**, under the supervision of **John Coleman**, Assistant Chief for Economic Statistics. **David F. Patching** was responsible for finance data compilation and review.

Governmental organization data were prepared under the direction of **Gertrude A. Whitehouse**, Chief of the Governmental Organization Branch. Legislative research was supervised by **Muriel D. Miller. Dorothy A. Gottscholl**, assisted by **Margaret Seymour**, was responsible for updating the lists of governmental units

Maurice Criz, Senior Adviser, was responsible for planning and review of this publication.

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Introduction

This is a special report resulting from the 1972 Census of Governments on the organization, employment, and finances of State and local governments. The nature and origin of these data are indicated in the following paragraphs.

GOVERNMENTAL ORGANIZATION

In the Census Bureau's classification and counting of governmental units, five major kinds of local governments are distinguished--counties, municipalities, townships, school districts, and special districts. Only municipios are counted as independent local governments in Puerto Rico. Classified here as municipal governments (see table 1), these units of governments resemble counties or New England towns in that they provide services to both urban and rural areas.

Most major functions provided in the continental United States by municipalities, school districts, and other local governments are performed directly by the Commonwealth Government and its dependent authorities and other agencies. The principal responsibilities of the municipios in Puerto Rico are the improvement and maintenance of streets and plazas; sanitation services, mainly involving street cleaning and garbage collection; cemeteries; markets; slaughterhouses; and local jails. Many municipios provide some health and hospital services, often in conjunction with Commonwealth facilities and services in their respective areas.

Information in this report for the Commonwealth Government includes not only the commonly recognized activities of the central government, but also data for its various special funds and dependent agencies, such as the University of Puerto Rico, the Puerto Rico Urban Renewal and Housing Corporation, the Aqueduct and Sewer Authority, the Industrial Development Company, soil conservation districts and the like, as outlined in table 1. The Commonwealth Government directly provides and administers all local public schools, most local police, hospital and health services, and also certain functions which in Census reporting on governments elsewhere appear only in local government data. Accordingly, in this report, the general government categories of "fire protection," "sewerage," and "parks and recreation," as well as "utilities" categories are shown for Commonwealth Government figures. In Puerto Rico, utility services are supplied by dependent Commonwealth agencies, as follows: Water supply (as well as sewerage)--the Aqueduct and Sewer Authority; electric power--the Water Resources Authority; and local transit--the Metropolitan Bus Authority.

Introduccion

Este es un informe especial, resultado del Censo de Gobiernos de 1972, sobre la organización, empleo, y finanzas de los gobiernos locales y estatales. La naturaleza y origen de estos datos se indican en los párrafos siguientes.

ORGANIZACION GUBERNAMENTAL

En la clasificación y recuento de las unidades gubernamentales por el Negociado del Censo, se distinguen cinco categorías principales de gobiernos locales--condados, municipios, pueblos, distritos escolares y distritos especiales. Sólo los municipios se consideran como gobiernos locales independientes en Puerto Rico. Clasificados aquí como gobiernos municipales (véase la tabla 1), estas unidades gubernamentales se asemejan a condados o pueblos de Nueva Inglaterra en que proveen servicios a ambas, áreas urbanas y rurales.

La mayoría de las funciones que las municipalidades, distritos escolares y otros gobiernos locales proveen en los Estados Unidos continentales, las ejerce directamente el gobierno del Estado Libre Asociado y corporaciones públicas y otras agencias. Las principales responsabilidades de los municipios en Puerto Rico son el mantenimiento de las calles y plazas de recreo; servicios de sanidad, que incluye principalmente la limpieza de calles y el recogido de la basura; cementerios, mercados; mataderos; y las cárceles locales. Muchos de los municipios proveen algunos servicios de salud y de hospitales, a veces conjuntamente con las facilidades y los servicios del Estado Libre Asociado en sus áreas respectivas.

La información en este informe para el Gobierno del Estado Libre Asociado incluye no sólo las actividades comúnmente reconocidas del gobierno central, sino también datos de sus varios fondos especiales y agencias dependientes tales como la Universidad de Puerto Rico, la Corporación de Renovación Urbana y de Viviendas de Puerto Rico, la Autoridad de Acueductos y Alcantarillados, la Compañía de Fomento Industrial, los distritos de la conservación de suelos y otras parecidas, tal como se bosqueja en la tabla 1. El Gobierno del Estado Libre Asociado, provee y administra directamente todas las escuelas públicas, la mayoría de la policía local, servicio de hospitales y salubridad, y también ciertas funciones las cuales, en informes censales de los gobiernos de otras áreas, aparecen únicamente en los datos sobre gobiernos locales. Por lo tanto, en este informe, las categorías gubernamentales generales de "protección contra incendio", "alcantarillado", y "parques y recreo", así como "servicios públicos", se presentan en las cifras para el Gobierno del Estado Libre Asociado. En Puerto Rico, los servicios públicos son provistos por agencias gubernamentales que dependen del Estado Libre Asociado, como sigue: Suministro de agua (así como el alcantarillado)--Autoridad de Acueductos y Alcantarillados; energía eléctrica -- Autoridad de las Fuentes Fluviales; y el transporte local de pasajeros -- Autoridad Metropolitana de Autobuses.

Tables 1, 2, and 3 present information on the number of governmental units, by type, found to be in existence in Puerto Rico at the beginning of calendar 1972. Table 1 provides a brief analysis of local governments in Puerto Rico, and a listing of various statutory public agencies that have been classified as subordinate agencies of the Commonwealth Government, rather than as independent governmental units.

The information in table 1 is reproduced from Governmental Organization (Volume I of the 1972 Census of Governments). This portion of the publication is based on a detailed analysis of the legal provisions governing the existence or establishment of local government entities in each State. A description of this kind was first prepared and published for 1952, after being reviewed by one or more advisers in each State. Subsequent State legislation pertaining to local governments was analyzed for the Census of Governments conducted in 1957, 1962, 1967, and again for this 1972 Census. The individual State descriptions, as brought up to date as of 1972, were subjected to review by one or more political scientists or State officials in each State. The Census Bureau's classification of the various governmental entities in Puerto Rico, as shown in table I, was reviewed by Frank K. Haszard of the Commonwealth Department of the Treasury. His comments and suggestions were very helpful. However, responsibility rests with the Bureau of the Census for particular classification decisions and for the definitions and criteria.

GOVERNMENTAL FINANCES

Financial statistics of the Commonwealth and municipio governments are presented in tables 5 and 6. Additional detail for the Commonwealth Government is presented in tables 7 and 8. Table 4 provides data on finances of employee-retirement systems of Puerto Rico governments. Financial data for individual municipio governments are presented in table 9. These financial statistics are on a uniform June 30 fiscal year basis, as fiscal years of all governments in Puerto Rico end on June 30. The following brief discussion of certain basic concepts applied in these statistics is supplemented by the section on "Definitions of Selected Terms" which appears at the end of this report.

These categories respectively comprise all amounts of money received and paid out by a government and its 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 investment assets are not counted as revenue; similarly, payments for debt retirement, extension of loans, and purchase of securities are excluded from expenditure.

Las Tablas 1, 2 y 3 presentan información sobre el número de unidades gubernamentales, por tipo, que existían en Puerto Rico al comienzo de 1972. La tabla 1 provee un análisis conciso de los gobiernos locales en Puerto Rico, y una lista de varias agencias públicas estatutarias que han sido clasificadas como agencias subordinadas del Gobierno del Estado Libre Asociado, en vez de unidades gubernamentales independientes.

La información en la tabla 1 ha sido reproducida de la Organización Gubernamental, (Volumen 1 del Censo de Gobiernos de 1972). Esta parte de la publicacion se basa en un análisis detallado de las estipulaciones legales que gobiernan la existencia o el establecimiento de entidades locales gubernamentales en cada Estado. Una descripción de esta clase se preparó y se publicó por primera vez en el 1952 después de haber sido revisada por uno o más consejeros en cada Estado. Legislación Estatal posterior relacionada con gobiernos locales fué analizada para los Censos de Gobiernos que se llevaron a cobo en el 1957, 1962, 1967, y también para el Censo de 1972. Las descripciones individuales para cada Estado, actualizadas hasta el 1972, fueron revisadas por uno o más científicos políticos u oficiales estatales de cada Estado. La clasificación que hace el Negociado del Censo de las varias entidades gubernamentales en Puerto Rico, tal como se presentan en la tabla 1, fue revisada por Frank K. Haszard del Departamento de Hacienda del Estado Libre Asociado de Puerto Rico. Sus comentarios y sugerencias fueron de mucha ayuda. No obstante, la responsabilidad descansa sobre el Negociado del Censo.

FINANZAS GUBERNAMENTALES

Estadísticas financieras del Estado Libre Asociado y de los gobiernos municipales se presentan en las tablas 5 y 6. Detalles adicionales para el Gobierno del Estado Libre Asociado se presentan en las tablas 7 y 8. La tabla 4 contiene datos sobre las finanzas de los sistemas de retiro de los empleados de los gobiernos de Puerto Rico. En la tabla 9 se presentan datos financieros individuales para los gobiernos municipales. Estas estadísticas financieras se basan en el año fiscal uniforme del 30 de junio, ya que los años fiscales de todos los gobiernos en Puerto Rico terminan el 30 de junio. La siguiente explicación abreviada de ciertos conceptos básicos aplicados a estas estadísticas, se suplementa con la sección sobre "Definiciones de Términos Seleccionados" que aparece al final de este informe.

Estas categorías incluyen respectivamente todas las cantidades de dinero recibidas y pagadas por un gobierno y sus agencias (cantidades netas después de contabilizarse las transacciones correctivas tales como recobros o reembolsos), con la excepción de aquellas cantidades para la emisión y pago de deudas y para transacciones de préstamos e inversiones, agencia y fideicomiso. Los siguientes ejemplos ilustran algunas aplicaciones de esta definición abreviada.

Las recaudaciones por concepto de contribuciones se informan en términos de cobros totales menos reembolsos de contribuciones durante el mismo período. Los recibos por concepto de emisión de deudas, recobro de préstamos anteriores, y de la venta de activos, de inversión de capital no se cuentan como ingreso; igualmente, los pagos para el retiro de deudas, concesión de préstamos, y compra de valores, se excluyen de los gastos.

Payments among the various funds and agencies of a particular government are excluded from revenue and expenditure as representing internal transfers. Thus, a government's contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered revenue.

It will be evident from the foregoing that while governmental expenditure includes all capital outlay, of which a major portion (especially for public authorities) is commonly financed by borrowing, governmental revenue does not include receipts from borrowing. Thus, the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance," as that term is sometimes applied.

Revenue is classified according to the sources from which it is derived--for example, intergovernmental revenue, taxes, and current charges.

Expenditure is classified by character and object in tables 6 and 7. The phrase "character and object" refers to the general nature of governmental spending--whether it represents a payment to another government (intergovernmental expenditure) or whether it is for current operation, capital outlay, assistance and subsidies, interest on debt, or insurance benefits and repayments. These tables also show the amount expended for personal services--i.e., salaries and wages of government employees. Most personal service expenditure is in "current operation," but some may be for employees engaged in construction work.

Functional classification of expenditure reflects the types of services and facilities provided by governments--education, highways, hospitals, etc. This type of breakdown is most fully developed here for the amounts presented in tables 6 and 7. These tables also show the amount of capital outlay expenditure for selected functions.

Implicit in tables 6 and 7 and in various other tables is another classification--by financial sector, namely, "general government," "utilities," and "insurance trust."

The "general government" sector refers to all government revenue and expenditure except for specifically defined utility or insurance trust amounts.

For Census reporting of governmental statistics elsewhere, the term "utilities" relates only to water supply, electric power, gas supply, and transit systems operated by local governments. The "utilities" categories as applied in this report relate primarily to water supply, electric power, and transit systems operated by the Commonwealth Governments, as explained above. Electric utilities were reported for 3 municipios (Cayey, Culebra, and San Juan), as shown in table 9.

Los pagos entre los varios fondos y agencias de un gobierno en particular se excluyen de los ingresos y gastos, considerándose como transferencias internas. Por lo tanto, la contribución de un gobierno a un fondo de retiro que él administra, no se cuenta como gasto, ni el recibo de esta contribución por el fondo de retiro se considera como un ingreso.

Por la exposición anterior se hará evidente que mientras los gastos gubernamentales incluyen todos los desembolsos de capital, la mayor parte de los cuales (especialmente para autoridades públicas) es financiada generalmente por medio de préstamos, los ingresos gubernamentales no incluyen las cantidades recibidas de préstamos. Por lo tanto, la relación entre los totales de ingresos y gastos, según se muestra en este informe, no debe considerar como una medida directa del grado de "balance" presupuestario, como el término suele usarse algunas veces.

Los ingresos se clasifican de acuerdo con la fuente de la cual se derivan--por ejemplo, ingresos intergubernamentales, contribuciones, y cargos corrientes.

En las tablas 6 y 7 se clasifican los gastos por índole y objeto. La frase "índole y objeto" se refiere a la naturaleza general de los desembolsos gubernamentales -- ya sea que representen un pago a otro gobierno (gastos intergubernamentales) o si son para las operaciones corrientes, gastos de capital, asistencia y subsidios, interés sobre deudas, o beneficios y pagos de seguros. Estas tablas también muestran las cantidades que se pagan servicios personales -- i.e., salarios y jornales a empleados gubernamentales. La mayor parte de los gastos de servicios personales se incluyen bajo "operaciones corrientes", pero puede que parte se emplee para pagar empleados ocupados en trabajos de construcción.

La clasificación funcional de gastos refleja los tipos de servicios y facilidades que proveen los gobiernos -- instrucción, carreteras, hospitales, etc. Este tipo de desglose es más extenso, con referencia a las cifras que se presentan en las tablas 6 y 7. Estas tablas también presentan las cantidades para gastos de capital por funciones seleccionades.

Implícita en las tablas 6 y 7 y en otras varias tablas, hay otra clasificación -- por sector financiero, o sea, "gobierno general", "servicio público", y "seguros fiduciarios".

El sector del "gobierno general" se refiere a todos los ingresos y gastos gubernamentales, excepto en ciertos servicios públicos, específicamente definidos, o cantidades para seguros fiduciarios.

En todas las demás áreas al informar estadísticas gubernamentales al Censo, el término "servicios públicos" se refiere únicamente al suministro de agua, energía eléctrica, suministro de gas, y sistemas de transporte de pasajeros operados por gobiernos lacales. Las categorías de "servicios públicos" según se aplican en este informe, se refiere principalmente al suministro del agua, energía eléctrica, y los sistemas de transporte de pasajeros operados por los Gobiernos en el Estado Libre Asociado, tal como se explica anteriormente. Tres municipios informaron servicios eléctricos (Cayey, Culebra y San Juan), según se indica en la tabla 9.

Utility revenue consists of the amounts received from external sales of goods and services by undertakings so classified. Utility expenditure comprises all spending involved in the provision and conduct of such undertakings--i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and any interest paid on utility debt.

"Insurance trust" activities of State and local governments 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") received from insured individuals and their employers; and (2) earnings on investment assets of insurance trust funds. 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.

Transactions between governments (subject to limited exceptions, as noted below) are classified distinctively as "intergovernmental revenue" and "intergovernmental expenditure" and the sums involved are netted out of aggregates comprising the groups of governments concerned. Most of the amounts so classified represent fiscal aid in the form of grants-in-aid and shared tax proceeds. Also included, however, are amounts paid or received for services performed for one government by another on a reimbursement or cost-sharing basis, and payments in lieu of taxes.

Total revenue and total expenditure for an individual government, as shown in this report, include any intergovernmental amounts. However, as noted above, intergovernmental transactions among groups of governments have been netted out to arrive at nonduplicative totals of revenue and expenditure.

No attempt has been made to distinguish or net out the following types of cash payments among governments: (1) government employer contributions to retirement or other social insurance systems, administered by another government; (2) interest on outstanding debt to other governments holding the securities involved; or (3) intergovernmental transactions that involve no distinction between governmental and private suppliers or customers--e.g., in purchasing property, utility services, commodities, and the like.

El ingreso por servicios públicos consiste de las cantidades recibidas de la venta de productos y servicios a clientes externos por las empresas así clasificadas. Los gastos por servicios públicos comprenden todos los desembolsos destinados al abastecimiento y administración de tales empresas -- i.e., adquisición de facilidades, la operación actual (incluyendo la compra de productos y servicios para la reventa) y cualquier interés pagado por deudas de las empresas de servicios.

Las actividades de los "seguros fiduciarios" del gobierno del Estado y de los gobiernos locales consiste de sistemas de retiro para empleados públicos, y programas de seguro social gubernamental y de seguros de vida. Los ingresos de los seguros fiduciarios comprenden solamente (1) aportaciones para retiro y seguros (incluyendo "aportaciones" para seguro social) recibidas de individuos y sus patronos asegurados; y (2) ganancias sobre activos de inversión de los fondos de seguros fiduciarios. Los gastos de seguros fiduciarios sólo abarcan los pagos de seguros, y la devolución de aportaciones de fondos de seguros. Los gastos relacionados con la administractión de las actividades de los fondos de seguros fiduciarios se clasifican como gastos generales.

Las transacciones entre gobiernos (sujeto a excepciones limitadas, según se explica más adelante) se clasifican distintamente como "ingresos intergubernamentales" y "gastos intergubernamentales" y las sumas de dinero envueltas son cantidades netas obtenidas de cifras agregadas correspondientes a los grupos de gobiernos incluídos. La mayoría de las cantidades así clasificadas representan una ayuda fiscal en forma de aportaciones de ayuda y distribucíon de recaudaciones por concepto de contribuciones cobradas. Sin embargo, también se incluyen cantidades pagadas o recibidas por servicios prestados por un gobierno a otro a base de reembolso o de costo compartido, y por pagos en vez de contribuciones.

Los ingresos y gastos totales de un gobierno individual, como se muestra en esta informe, incluyen cualesquiera cantidades intergubernamental. No obstante, como se indica anteriormente, las transacciones intergubernamentales entre groupos de gobiernos se han traducido a cantidades netas, para eliminar duplicación en los totales de ingresos y gastos.

No se ha realizado esfuerzo alguno para distinguir o convertir en cifras netas los siguientes tipos de pagos en efectivo entre los gobiernos: (1) las aportaciones del gobierno como patrono al fondo de retiro o a otros sistemas de seguro social, administrados por otro gobierno; (2) interés sobre deudas pendientes a otros gobiernos que poseen los valores envueltos; o (3) transacciones intergubernamentales que no envuelven distinción alguna entre suplidores o clientes -- e.i., en la compra de propiedades, de servicios prestados por agencias de servicio público, de articulos, y otros por el estilo.

The basic statistics for each of the municipios were assembled and supplied by the Bureau of Municipal Affairs of the Puerto Rico Department of the Treasury.

Financial statistics of the Commonwealth Government, including its special funds and dependent agencies, were compiled by staff members of the Governments Division, Bureau of the Census, from published official sources and from supplemental unpublished schedules and special tabulations supplied by the Commonwealth Department of the Treasury.

Las estadísticas básicas para cada uno de los municipios fueron reunidas y aportadas por el Negociado de Asuntos Municipales del Departamento del Tesoro de Puerto Rico.

Las estadísticas financieras del Gobierno del Estado Libre Asociado, incluyendo los fondos especiales y agencias dependientes, fueron reunidas por miembros del personal de la División de Gobiernos, Negociado del Censo, -- fuentes oficiales publicadas y de documentos suplementarios no publicados, y de tabulaciones especiales suministradas por el Departamento del Tesoro del Estado Libre Asociado.

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Table 1. Summary of Local Government Structure: 1972

There were 76 local governments in Puerto Rico as of January 1972.

MUNICIPIOS (76)

The area of Puerto Rico and the nearby small islands under its jurisdiction are divided into municipios which are classified, for Census purposes, as independent local governments. The municipios resemble counties or New England towns in that they are composed of, and perform services for, both urban and rural areas. They are governed by an elected mayor (alcalde) and an elected municipal assembly, except for San Juan, which has a 17-member board of commissioners, 12 elected and five appointed by the Governor.

In Puerto Rico, the Commonwealth Government or its public authorities provide fire, police, water, sewer, park education, most hospital and health services for the municipios, and attending to welfare needs. The major municipal functions are paving and maintenance of streets and plazas, garbage collection, operation of cemeteries, markets, slaughterhouses, and municipal jails.

"Cities," "towns," and "villages," which in continental United States usually constitute separate units of local government are, in Puerto Rico, subdivisions of the municipios, without local self-government. Also in this class are the "barrios," usually representing areas of common neighborhood or community interests and used principally for mapping purposes.

SCHOOL DISTRICTS

The public school system of Puerto Rico is considered, for Census purposes, as a dependent activity of the Commonwealth Government. Since 1946, all educational activities have been supported exclusively by appropriations from the central government to the Department of Education, and ownership of all public school buildings and property is vested in the Commonwealth.

Puerto Rico is divided into "school districts" which are administrative areas of the Commonwealth Department of Education. Each municipio constitutes a district, except for the capital (San Juan) and Bayamón, which have five and two districts respectively, and the municipios of Las Marias, Florida, and Loíza and the Island of Culebra, which are parts of the districts of neighboring municipios. Each of these "school districts" has a superintendent of schools appointed by the Department of Education.

SPECIAL DISTRICTS

There are no governmental units operating in Puerto Rico that are classified by the Bureau of the Census as special district governments.

Habían 76 gobiernos locales en Puerto Rico en enero de 1972.

MUNICIPIOS (76)

El área de Puerto Rico y las pequeñas islas cercanas bajo su jurisdicción se divide en municipios los cuales se clasifican, para propósitos del Censo, como gobiernos locales independientes. Los municipios se parecen a condados o a los pueblos de Nueva Inglaterra en que se componende, y ejecutan servicios para ambas áreas urbanas y rurales. Son gobernados por un alcalde electo, y una asamblea municipal electa, con excepción de San Juan, el cual tiene una junta de comisionados de 17 miembros, 12 electos y 5 nombrados por el Gobernador.

En Puerto Rico, el Gobierno del Estado Libre Asociado o sus autoridades públicas proveen servicios contra incendio, de policía, de suministro de agua, de alcantarillado, parques, instrucción, la mayoría de los servicios de hospitales y salud pública para los municipios, y dan atención a las necesidades de bienestar público. Las funciones municipales más importantes son la pavimentación y mantenimiento de calles y plazas, colección de basura, operación de cementerios, mercados, mataderos, y cárceles municipales.

"Ciudades", "pueblos", y "aldeas", las que en los Estados Unidos continentales generalmente consitituyen unidades de gobierno local separado son, en Puerto Rico, subdivisiones de los municipios, sin gobierno local propio. También se incluyen en esta clasificación los "barrios", que usualmente representan áreas de intereses vecinales o comunales, y que se usan principalmente para propósitos de cartografía.

DISTRITOS ESCOLARES

El sistema de escuelas públicas de Puerto Rico se considera, para propósitos del Censo, como una actividad dependiente del Gobierno del Estado Libre Asociado. Desde el 1946, todas las actividades educacionales has sido sufragadas exclusivamente de aportaciones del gobierno central al Departamento de Instrucción, y todos los edificios de escuelas públicas y demás propiedades pertenecen al Estado Libre Asociado.

Puerto Rico está dividido en "distritos escolares" los cuales son áreas administrativas del Departamento de Instrucción del Estado Libre Asociado. Cada municipio constituye un distrito, excepto la capital (San Juan) y Bayamón, los cuales tienen cinco y dos distritos respectivamente, y los municipios de Las Marías, Florida, y Loíza, y la Isla de Culebra, los cuales son parte de los distritos de municipios vecinos. Cada uno de estos "distritos escolares" tiene un superintendente de escuelas nombrado por el Departamento de Instrucción.

DISTRITOS ESPECIALES

En Puerto Rico no hay en operación unidades gubernamentales que el Negocidado del Censo clasifica como gobiernos de distritos especiales.

Table 1. Summary of Local Government Structure: 1972—Continued

SUBORDINATE AGENCIES AND AREAS

In Puerto Rico there are a number of public agencies which derive substantial amounts of revenue from the operation of their facilities. These agencies, however, are either organized as parts of established departments of the Commonwealth, or have boards consisting of officals of the Commonwealth in an ex officio capacity or of members appointed by the Governor. They are considered, for Census purposes, to be subordinate agencies of the central government rather than independendent local governments. These agencies are listed below. (As to educational agencies of this nature, see "School Districts" above).

Agricultural Credit Corporation
Agricultural Services Administration
Automobile Accident Compensation Administration
Blind and Other Handicaps Industrial Corporation
Housing Bank of Puerto Rico
Metropolitan Bus Authority
Prison Industries Corporation
Puerto Rico Aqueduct and Sewer Authority
Puerto Rico Commercial Development Commission
Puerto Rico Communications Authority
Puerto Rico Cooperative Development Company
Puerto Rico Economic Development Commission
Puerto Rico Highways Authority
Puerto Rico Industrial Development Company
Puerto Rico Institute of Culture
Puerto Rico Land Administration
Puerto Rico Medical Center Service Corporation
Puerto Rico Ports Authority
Puerto Rico Public Buildings Authority
Puerto Rico Recreational Development Company
Puerto Rico Urban Renewal and Housing Corporation
Puerto Rico Water Resources Authority (including irrigation districts administered by the authority)
Right to Work Administration
Soil conservation districts
The Government Development Bank for Puerto Rico
The Land Authority of Puerto Rico

AGENCIAS Y AREAS SUBORDINADAS

En Puerto Rico hay un número de agencias públicas las cuales derivan parte substancial de sus recursos de la operación de sus facilidades. Estas agencias, no obstante son, u organizadas como parte de departamentos establecidos del Estado Libre Asociado, o son administradas por juntas que consisten de oficiales del Estado Libre Asociado en capacidad de ex-oficio, o de miembros nombrados por el Governador. Se les considera, para propósitos censales, como agencias subordinadas del gobierno central en vez de gobiernos locales independientes. Estas agencias se listan a continuación. (Para agencias educacionales de este tipo, véase "Distritos Escolares", descrito anteriormente).

Corporación de Crédito Agrícola
Administración de Servicios Agrícolas
Administración de Compensaciones por Accidentes de Autómoviles
Corporación Industrial de Ciegos y Otras Personas Incapacitadas
Banco de la Vivienda de Puerto Rico
Autoridad Metropolitana de Autobuses
Corporación Industrial de Prisiones
Autoridad de Acueductos y Alcantarillados de Puerto Rico
Compañía de Desarrollo Comercial de Puerto Rico

Autoridad de Comunicaciones de Puerto Rico
Compañía de Desarrollo Cooperativo
Administractión de Fomento Económico de Puerto Rico
Autoridad de Carreteras de Puerto Rico
Compañía de Fomento Recreativo de Puerto Rico
Corporación de Renovación Urbana y Vivienda en Puerto Rico
Autoridad de las Fuentes Fluviales (incluyendo los distritos de irrigación administrados por la autoridad)
Administración de Derecho al Trabajo
Distritos de Conservación de Suelos
Banco Gubernamental de Fomento para Puerto Rico
Autoridad de Tierras de Puerto Rico
Instituto de Cultura Puertorriqueña
Administración de Terrenos de Puerto Rico
Corporación de Servicios del Centro Médico de Puerto Rico
Autoridad de los Puertos de Puerto Rico
Autoridad de Edificios Públicos

Table 2. Number of Local Governments, by Type: 1972, 1967, and 1962

Type of government	1972	1967	1962
TOTAL	76	93	93
COUNTIES	-	-	-
MUNICIPIOS	76	76	76
TOWNSHIPS	-	-	-
SCHOOL DISTRICTS	-	-	-
SPECIAL DISTRICTS	-	17	17

- Represents zero or rounds to zero.

Table 3. Municipios, by Population Size: 1972

Population size	Number of municipios, 1970	1970 population of areas with municipio government	
		Number (thousands)	Percent
TOTAL	76	[1]2 712.0	100.0
100,000 OR MORE	4	886.1	32.7
50,000 TO 99,999	5	373.4	13.8
35,000 TO 49,999	9	338.[illegible]	12.5
25,000 TO 34,999	12	337.[illegible]	12.4
15,000 TO 24,999	34	661.4	24.4
5,000 TO 14,999	11	114.5	4.2
LESS THAN 5,000	1	0.7	-

- Represents zero or rounds to zero.
[1]Comprising the entire population of Puerto Rico.

Table 4. Finances of Employee-Retirement Systems of Puerto Rico Governments: 1972

(Thousands of dollars)

Item	Receipts					Payments				Cash and deposits at end of fiscal year				
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits	Withdrawals	Other (administrative)	Total	Cash and deposits	Government securities		Other securities
			From Commonwealth	From municipios								Federal	Commonwealth	
TOTAL, ALL COMMONWEALTH-ADMINISTERED	93 785	32 571	43 917	1 546	15 751	55 687	51 350	2 274	2 063	481 767	40 606	9 113	11 249	420 799
EMPLOYEES RETIREMENT SYSTEM OF THE COMMONWEALTH OF PUERTO RICO	53 573	17 938	25 070	1 528	9 037	42 122	39 725	1 369	1 028	252 911	34 634	-	-	218 277
PUERTO RICO TEACHERS RETIREMENT BOARD	30 335	11 282	15 068	18	3 967	11 095	9 751	550	794	171 149	1 143	7 151	11 022	151 833
UNIVERSITY OF PUERTO RICO RETIREMENT SYSTEM	8 564	3 038	3 114	-	2 412	2 034	1 454	355	225	50 973	4 041	1 462	227	45 243
JUDICIARY RETIREMENT SYSTEM OF THE COMMONWEALTH OF PUERTO RICO	1 313	313	665	-	335	436	420	-	16	6 734	788	500	-	5 446

- Represents zero or rounds to zero.

Table 5. Summary of Finances of Puerto Rico Governments: 1972 and 1967

(Thousands of dollars, except per capita amounts)

Item	1972 amount			Total, per capita 1972[1]	1967 amount			Total, per capita 1967[1]
	Total	Commonwealth government	Municipio governments		Total	Commonwealth government	Municipio governments	
REVENUE								
TOTAL	[2]2 014 856	1 936 894	112 810	721.91	[2]966 384	930 714	81 560	360.32
GENERAL REVENUE ONLY	[2]1 605 961	1 528 879	111 930	575.41	[2]757 284	721 991	81 183	282.36
INTERGOVERNMENTAL REVENUE	[2]395 789	395 789	34 848	141.81	[2]215 483	224 769	36 604	80.34
FROM FEDERAL GOVERNMENT	395 789	395 789	-	141.81	215 483	215 483	-	80.34
FROM COMMONWEALTH GOVERNMENT	([2])	-	34 848	-	([2])	-	[2]36 604	-
FROM MUNICIPIO GOVERNMENTS	([2])	(NA)	-	-	([2])	9 286	-	-
REVENUE FROM OWN SOURCES	1 619 067	1 541 105	77 962	580.10	750 901	705 945	44 956	279.98
GENERAL REVENUE FROM OWN SOURCES	1 210 172	1 133 090	77 082	433.60	541 801	497 222	44 579	202.01
TAXES	833 630	764 762	68 868	298.69	411 711	373 086	38 625	153.51
PROPERTY	87 919	30 529	[5]57 390	31.50	50 545	20 627	29 918	18.85
SELECTIVE SALES AND GROSS RECEIPTS	304 353	304 169	[4]184	109.05	172 452	172 452	-	64.30
INCOME TAXES	378 912	378 912	-	135.76	161 515	161 515	-	60.22
OTHER AND UNALLOCABLE	62 446	51 152	[5]11 294	22.37	27 199	18 492	8 707	10.14
CHARGES AND MISCELLANEOUS	376 542	368 328	8 214	134.91	130 090	124 136	5 954	48.50
CURRENT CHARGES	248 858	248 858	(NA)	89.16	100 442	97 609	2 833	37.45
SALES OF PROPERTY	14 796	14 796	(NA)	5.30	9 032	8 529	494	3.36
INTEREST EARNINGS	57 363	57 363	(NA)	20.55	11 525	11 525	(NA)	4.30
OTHER	55 525	47 311	[6]8 214	19.89	9 101	6 473	2 628	3.39
UTILITY REVENUE	242 683	241 803	880	86.95	123 055	122 678	377	45.88
WATER SUPPLY	35 546	35 546	-	12.74	20 454	20 454	-	7.63
ELECTRIC POWER	199 632	198 752	880	71.53	95 565	95 188	377	35.63
TRANSIT	7 505	7 505	-	2.69	7 036	7 036	-	2.62
INSURANCE TRUST REVENUE	166 212	166 212	-	59.55	86 045	86 045	-	32.08
UNEMPLOYMENT COMPENSATION	38 306	38 306	-	13.72	25 147	25 147	-	9.38
EMPLOYEE RETIREMENT	49 868	49 868	-	17.87	28 631	28 631	-	10.68
WORKMEN'S COMPENSATION	78 038	78 038	-	27.96	32 267	32 267	-	12.03
EXPENDITURE BY CHARACTER AND OBJECT								
TOTAL	[2]2 419 843	2 352 499	115 412	867.02	[2]1 116 093	1 071 674	88 316	416.14
INTERGOVERNMENTAL EXPENDITURE	([2])	48 068	([2])	([2])	([2])	39 807	4 091	-
DIRECT EXPENDITURE	2 419 843	2 304 431	115 412	867.02	1 116 093	1 031 867	84 226	416.14
CURRENT OPERATION	1 470 342	1 363 631	106 711	526.82	660 600	594 021	66 576	264.31
CAPITAL OUTLAY	575 612	572 961	2 651	206.24	327 562	313 055	14 507	122.13
ASSISTANCE AND SUBSIDIES	57 436	57 436	(NA)	20.58	22 252	22 252	(NA)	8.30
INTEREST ON DEBT	142 880	136 830	6 050	51.19	48 203	45 063	3 140	17.97
INSURANCE BENEFITS AND REPAYMENTS	173 573	173 573	-	62.19	57 476	57 476	-	21.43
EXHIBIT: PERSONAL SERVICES EXPENDITURE	776 680	734 744	41 936	278.28	328 128	311 489	16 639	122.34
DIRECT EXPENDITURE BY FUNCTION								
TOTAL	2 419 843	2 304 431	115 412	867.02	1 116 093	1 031 867	84 226	416.14
DIRECT GENERAL EXPENDITURE	1 895 417	1 780 618	114 799	679.12	903 492	819 598	83 894	336.87
CAPITAL OUTLAY	379 777	377 126	2 651	136.07	254 618	240 113	14 505	94.94
OTHER	1 515 640	1 403 492	112 148	543.05	648 875	579 485	69 390	241.94
EDUCATION[7]	515 524	513 261	[8]2 263	184.71	251 690	251 690	-	93.84
INSTITUTIONS OF HIGHER EDUCATION	157 135	157 135	-	56.30	46 538	46 538	-	17.35
LOCAL SCHOOLS	304 571	304 571	(NA)	109.13	122 835	122 835	-	45.80
OTHER	51 555	51 555	(NA)	18.47	82 317	82 317	-	30.69
HIGHWAYS	158 504	147 767	[8]10 737	56.79	76 102	64 157	11 945	28.38
CAPITAL OUTLAY	119 896	119 896	(NA)	42.96	58 056	54 449	3 607	21.65
OTHER	27 871	27 871	(NA)	9.99	18 046	9 708	8 338	6.73
PUBLIC WELFARE	190 959	190 959	(NA)	68.42	50 740	49 019	1 721	18.92
CASH PUBLIC ASSISTANCE	39 766	39 766	(NA)	14.25	18 516	18 516	([5])	6.90
OTHER	151 193	151 193	(NA)	54.17	32 224	30 503	1 721	12.01
HEALTH AND HOSPITALS	230 922	193 577	[8]37 345	82.74	94 513	74 967	19 546	35.24
POLICE PROTECTION	67 406	66 226	[8]1 180	24.15	32 437	31 450	987	12.09
SEWERAGE AND OTHER SANITATION	30 360	18 921	[8]11 439	10.88	12 085	3 487	8 598	4.51
NATURAL RESOURCES	79 616	79 616	-	28.53	31 690	31 690	-	11.82
HOUSING AND URBAN RENEWAL	120 624	120 624	-	43.22	63 098	63 098	(NA)	23.53
EMPLOYMENT SECURITY ADMINISTRATION	14 993	14 993	-	5.37	6 024	6 024	-	2.25
FINANCIAL ADMINISTRATION AND GENERAL CONTROL	149 174	107 993	[8]41 181	53.45	69 574	54 272	15 302	25.94
INTEREST ON GENERAL DEBT	111 822	105 772	6 050	40.07	35 234	32 094	3 140	131.4
OTHER AND UNALLOCABLE	222 862	220 909	[8]1 953	79.85	180 305	157 650	22 655	67.23
UTILITY EXPENDITURE	350 853	350 240	613	125.71	155 124	154 793	331	57.84
WATER SUPPLY	55 424	55 424	-	19.86	32 656	32 656	-	12.18
ELECTRIC POWER	282 286	281 673	613	101.14	114 630	114 299	331	42.74
TRANSIT	13 143	13 143	-	4.71	7 838	7 838	-	2.92
INSURANCE TRUST EXPENDITURE	173 573	173 573	-	62.19	57 476	57 476	-	21.43
UNEMPLOYMENT COMPENSATION	58 192	58 192	-	20.85	15 985	15 985	-	5.96
EMPLOYEE RETIREMENT	53 624	53 624	-	19.21	14 504	14 504	-	5.41
WORKMEN'S COMPENSATION	61 757	61 757	-	22.13	26 987	26 987	-	10.06

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

- Represents zero or rounds to zero. NA Not available.

[1]Per capita amounts based on estimated population as of July 1, 1972 2,791,000 and July 1, 1967 (2,682,000).

[2]Duplicative transactions between levels of government are excluded in arriving at aggregates; see text.

[3]Commonwealth receipts from municipios include amounts not shown as intergovernmental expenditures in data reported for municipios.

[4]Food tax receipts.

[5]License receipts.

[6]Includes $4,156,000 for rent and sale of property and $1,038,000 for miscellaneous rent and taxes.

[7]Includes libraries.

[8]Direct general expenditure detail for municipios excludes capital outlay in 1971-72.

Table 6. Finances of Puerto Rico Governments, by Type of Government: 1972

Item	Amount (thousands of dollars)			Per capita[1]	
	Total	Commonwealth government	Municipio governments	Total	Commonwealth government
REVENUE					
TOTAL	[2]2 014 856	1 936 894	112 810	721.91	693.98
GENERAL REVENUE ONLY	[2]1 605 961	1 528 879	111 930	575.41	547.79
INTERGOVERNMENTAL REVENUE	[3]395 789	395 789	34 848	141.81	141.81
FROM FEDERAL GOVERNMENT	395 789	395 789	-	141.81	141.81
FROM COMMONWEALTH GOVERNMENT	([2])	-	34 848	([2])	-
FROM MUNICIPIO GOVERNMENTS	([2])	(NA)	-	([2])	(NA)
REVENUE FROM OWN SOURCES	1 619 067	1 541 105	77 962	580.12	552.17
GENERAL REVENUE FROM OWN SOURCES	1 210 172	1 133 090	77 082	433.60	405.98
TAXES	833 630	764 762	68 868	298.69	274.01
PROPERTY	87 919	30 529	57 300	31.50	10.94
SALES AND GROSS RECEIPTS	304 169	304 169	184	108.98	108.98
GENERAL	-	-	-	(X)	-
SELECTIVE	304 353	304 169	184	109.04	108.98
MOTOR FUEL	63 813	63 813	-	22.86	22.86
ALCOHOLIC BEVERAGES	83 623	83 623	-	29.96	29.96
TOBACCO PRODUCTS	48 344	48 344	-	17.32	17.32
OTHER	108 573	108 389	[3]184	38.90	38.84
MOTOR VEHICLE LICENSES	16 594	16 594	(X)	5.95	5.95
INDIVIDUAL INCOME	232 167	232 167	(X)	83.18	83.18
CORPORATION NET INCOME	146 745	146 745	(X)	52.58	52.58
OTHER AND UNALLOCABLE	45 852	34 558	[4]11 294	16.43	12.38
CHARGES AND MISCELLANEOUS	376 542	368 328	8 214	134.91	131.97
CURRENT CHARGES	248 858	248 858	(NA)	89.16	89.16
EDUCATION	12 616	12 616	(X)	4.52	4.52
INSTITUTIONS OF HIGHER EDUCATION	12 440	12 440	(X)	4.46	4.46
COMMERCIAL ACTIVITIES	2 780	2 780	(X)	1.00	1.00
OTHER	9 660	9 660	(X)	3.46	3.46
OTHER EDUCATION	176	176	(X)	0.06	0.06
SEWERAGE	5 787	5 787	(X)	2.07	2.07
NATURAL RESOURCES	8 246	8 246	(X)	2.95	2.95
HOUSING AND URBAN RENEWAL	10 228	10 228	(X)	3.66	3.66
AIRPORTS	8 503	8 503	(X)	3.05	3.05
WATER TRANSPORT AND TERMINALS	10 442	10 442	(X)	3.74	3.74
OTHER AND UNALLOCABLE	192 860	192 860	(NA)	69.10	69.10
SALE OF PROPERTY	14 796	14 796	(NA)	5.30	5.30
INTEREST EARNINGS	57 363	57 363	(NA)	20.55	20.55
OTHER AND UNALLOCABLE	55 525	47 311	[5]8 214	19.89	16.95
UTILITY REVENUE	242 683	241 803	880	86.65	86.64
WATER SUPPLY	35 546	35 546	(X)	12.74	12.74
ELECTRIC POWER	199 632	198 752	880	111.46	71.21
TRANSIT	7 505	7 505	(X)	2.69	2.69
INSURANCE TRUST REVENUE	166 212	166 212	(X)	59.55	59.55
UNEMPLOYMENT COMPENSATION	38 306	38 306	(X)	13.72	13.72
EMPLOYEE RETIREMENT	49 868	49 868	(X)	17.87	17.87
WORKMEN'S COMPENSATION	78 038	78 038	(X)	27.96	27.96
EXPENDITURE[6]	[2]2 419 843	2 352 499	115 412	867 02	842.89
INTERGOVERNMENTAL EXPENDITURE	([2])	48 068	(NA)	([2])	21.32
DIRECT EXPENDITURE	2 419 843	2 304 431	115 412	867.02	821.56
CURRENT OPERATION	1 470 342	1 363 631	106 711	526.82	484.48
CAPITAL OUTLAY	575 612	572 961	2 651	206.24	205.29
CONSTRUCTION	497 641	497 641	(NA)	178.30	178.30
EQUIPMENT	53 542	53 542	(NA)	19.18	19.18
LAND AND EXISTING STRUCTURES	21 778	21 778	(NA)	7.80	7.80
ASSISTANCE AND SUBSIDIES	57 436	57 436	(NA)	20.58	20.58
INTEREST ON DEBT	142 880	136 830	6 050	51.19	49.03
INSURANCE BENEFITS AND REPAYMENTS	173 573	173 573	(X)	62.19	62.19
EXHIBIT: PERSONAL SERVICES EXPENDITURE	776 680	734 744	41 936	278.28	263.25
DIRECT GENERAL EXPENDITURE	1 895 417	1 780 618	114 799	679.12	637.99
CAPITAL OUTLAY	379 777	377 126	2 651	136.07	135.12
OTHER	1 515 640	1 403 492	112 148	543.05	502.86
EDUCATION[6]	515 524	513 261	2 263	184.71	183.90
CAPITAL OUTLAY	66 333	66 333	([7])	23.77	23.77
OTHER	446 928	446 928	2 263	160.13	160.13
INSTITUTIONS OF HIGHER EDUCATION	157 135	157 135	(NA)	56.30	56.30
LOCAL SCHOOLS	304 571	304 571	(NA)	109.13	109.13
OTHER EDUCATION	51 555	51 555	(NA)	18.47	18.47
HIGHWAYS	158 504	147 767	10 737	56.79	52.94
CURRENT OPERATION	27 871	27 871	10 737	9.99	9.99
CAPITAL OUTLAY	119 896	119 896	([7])	42.96	42.96
PUBLIC WELFARE	190 959	190 959	(NA)	68.42	68.42
CASH ASSISTANCE, CATEGORICAL PROGRAMS	36 869	36 869	-	13.21	13.21
CASH ASSISTANCE, OTHER	2 897	2 897	-	1.04	1.04
OTHER PUBLIC WELFARE	151 193	151 193	-	54.17	54.17
CAPITAL OUTLAY	1 894	1 894	-	0.68	0.68
OTHER	149 299	149 299	-	53.49	53.49
HOSPITALS	53 544	53 544	([8])	19.18	19.18
OWN HOSPITALS	53 544	53 544	(NA)	19.18	19.18
CAPITAL OUTLAY	216	216	(NA)	0.08	0.08
OTHER	53 328	53 328	(NA)	19.11	19.11
OTHER HOSPITALS	-	-	(NA)	-	-
HEALTH	177 378	140 033	[9]37 345	63.55	50.17
POLICE PROTECTION	67 406	66 226	[7]1 180	24.15	23.73
LOCAL FIRE PROTECTION	6 157	6 157	-	2.21	2.21

See footnotes at end of table.

Table 6. Finances of Puerto Rico Governments, by Type of Government: 1972—Continued

Item	Amount (thousands of dollars)			Per capita[1]	
	Total	Commonwealth government	Municipio governments	Total	Commonwealth government
DIRECT GENERAL EXPENDITURE--CONTINUED					
SEWERAGE	18 921	18 921	-	6.78	6.78
SANITATION OTHER THAN SEWERAGE	11 439	-	[7]11 439	4.10	-
PARKS AND RECREATION	7 804	7 804	-	2.80	2.80
CURRENT OPERATION	7 228	7 228	-	2.59	2.59
CAPITAL OUTLAY	576	576	-	0.21	0.21
NATURAL RESOURCES	79 616	79 616	-	28.53	28.53
CURRENT OPERATION	77 806	77 806	-	27.88	27.88
CAPITAL OUTLAY	1 810	1 810	-	0.65	0.65
HOUSING AND URBAN RENEWAL	120 624	120 624	-	43.22	43.22
AIRPORTS	7 395	7 395	-	2.65	2.65
WATER TRANSPORT AND TERMINALS	9 133	9 133	-	3.27	3.27
PARKING FACILITIES	-	-	-	-	-
CORRECTION	13 738	13 575	[7]163	4.92	4.86
EMPLOYMENT SECURITY ADMINISTRATION	14 993	14 993	-	5.37	5.37
FINANCIAL ADMINISTRATION	86 919	46 399	[7]40 520	31.14	16.62
GENERAL CONTROL	62 255	61 594	[7]661	22.31	22.07
GENERAL PUBLIC BUILDINGS	29 053	29 053	(NA)	10.41	10.41
INTEREST ON GENERAL DEBT	109 676	105 772	6 050	39.30	37.90
OTHER AND UNALLOCABLE	152 233	147 792	[7]4 441	54.54	52.95
UTILITY EXPENDITURE	339 404	338 791	613	121.61	121.39
WATER SUPPLY	55 424	55 424	-	19.86	19.86
ELECTRIC POWER	270 837	270 224	613	97.04	96.82
TRANSIT	13 143	13 143	-	4.71	4.71
INSURANCE TRUST EXPENDITURE	173 573	173 573	-	62.19	62.19
UNEMPLOYMENT COMPENSATION	58 192	58 192	-	20.85	20.85
EMPLOYEE RETIREMENT	53 624	53 624	-	19.21	19.21
WORKMEN'S COMPENSATION	61 757	61 757	-	22.13	22.13
DEBT OUTSTANDING	3 103 761	2 930 847	172 914	1 112.06	1 050.11
LONG-TERM	2 579 914	2 482 319	97 595	924.37	889.40
FULL FAITH AND CREDIT	787 230	787 230	(NA)	282.06	282.06
NONGUARANTEED	169 089	1 695 089	(NA)	607.34	607.34
SHORT-TERM	523 847	448 528	75 319	187.69	160.71
NET LONG-TERM DEBT OUTSTANDING	2 282 855	2 282 855	(NA)	817.93	817.93
LONG-TERM DEBT ISSUED	637 340	634 572	2 768	228.36	227.36
LONG-TERM DEBT RETIRED	137 917	130 304	7 613	49.41	46.69
CASH AND SECURITY HOLDINGS	1 499 199	1 499 199	(NA)	537.15	537.15
INSURANCE TRUST	643 608	643 608	(X)	230.60	230.60
OTHER THAN INSURANCE TRUST	855 591	855 591	(NA)	306.55	306.55
BY PURPOSE:					
OFFSETS TO DEBT	199 464	199 464	(NA)	71.47	71.47
BOND FUNDS	54 102	54 102	(NA)	19.38	19.38
OTHER	602 025	602 025	(NA)	215.70	215.70

Note: Because of rounding, detail may not add to totals. The Commonwealth Government, directly or through special authorities, provides certain services that in the United States proper are commonly provided only by local governments. For this report, accordingly, Commonwealth revenue and expenditure amounts are shown distinctively for various "local" activities, applying certain categories which are used elsewhere only for local government amounts in Census reports on governmental finances. These categories mainly involve local utilities (electric power, water supply, and local transit systems), local police and fire protection, local parks and recreation, and sewerage. See table 7 for additional detail.

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

[1]Per capita amounts based on estimated population as of July 1, 1972 2,791,000.

[2]Duplicative transactions between levels of government are excluded in arriving at aggregates, see text.

[3]Food tax receipts.

[4]License receipts.

[5]Includes $1,156,000 for rent and sale of property and $4,038,000 for miscellaneous rent and taxes.

[6]Includes libraries.

[7]Direct general expenditure detail for municipios exclude capital outlay in 1971-72.

[8]Hospitals are included with health expenditures for 1971-72.

Table 7. Selected Financial Data for the Commonwealth Government: 1972

(Thousands of dollars)

Item	Amount
GENERAL REVENUE—SELECTED CATEGORIES	
INTERGOVERNMENTAL REVENUE FROM THE FEDERAL GOVERNMENT	
TOTAL	557 623
EDUCATION	126 598
HIGHWAYS	6 057
PUBLIC WELFARE	51 544
HEALTH AND HOSPITALS	18 407
NATURAL RESOURCES	6 354
HOUSING AND URBAN RENEWAL	27 046
AIRPORTS	2 064
EMPLOYMENT SECURITY ADMINISTRATION	10 803
ALL OTHER	154 375
TAXES ON OFF-SHORE SHIPMENTS	102 459
U.S. CUSTOMS DUTIES	45 111
OTHER	6 805
TAX REVENUE (SELECTED CATEGORIES)	
SELECTIVE SALES AND GROSS RECEIPTS TAXES-"OTHER"[1]	108 389
AMUSEMENTS	2 938
HOTEL OCCUPANCY	1 849
OTHER	103 602
"OTHER AND UNALLOCABLE" TAXES[3]	34 558
DEATH AND GIFT TAXES	8 510
LICENSE TAXES (OTHER THAN ON MOTOR VEHICLES)	26 048
MOTOR VEHICLE OPERATORS	2 885
ALCOHOLIC BEVERAGES	408
OCCUPATIONS AND BUSINESSES NOT ELSEWHERE CLASSIFIED	2 927
OTHER LICENSE TAXES	19 828
CURRENT CHARGES REVENUE, OTHER AND UNALLOCABLE[1]	
TOTAL	192 860
MISCELLANEOUS COMMERCIAL ACTIVITIES	54 051
LAND AUTHORITY	3 452
INDUSTRIAL DEVELOPMENT COMPANY	11 176
COMMUNICATIONS AUTHORITY--TELEPHONE AND TELEGRAPH	7 984
GOVERNMENT DEVELOPMENT BANK	1 590
BANK OF HOUSING	990
FARM INSURANCE PREMIUMS	212
OTHER	28 647
LOTTERY REVENUES	35 300
OTHER CURRENT CHARGES	103 509
GENERAL EXPENDITURE IN DETAIL[2]	
TOTAL GENERAL EXPENDITURE	1 828 686
EDUCATION[3]	513 309
INSTITUTIONS OF HIGHER EDUCATION	157 135
CURRENT OPERATION	92 462
COMMERCIAL ACTIVITIES	2 985
OTHER	89 477
CAPITAL OUTLAY	64 673
LOCAL SCHOOLS	304 571
CURRENT OPERATION	(NA)
CAPITAL OUTLAY	(NA)
ASSISTANCE AND SUBSIDIES	117 670
OTHER	33 933
HIGHWAYS	147 767
REGULAR HIGHWAY FACILITIES	147 767
CURRENT OPERATION	27 871
CAPITAL OUTLAY	119 896
CONSTRUCTION	118 474
PURCHASE OF LAND	1 422
PUBLIC WELFARE	192 192
INTERGOVERNMENTAL	1 233
DIRECT EXPENDITURE	190 959
CASH ASSISTANCE PAYMENTS	39 766
OLD AGE ASSISTANCE	4 514
AID TO DEPENDENT CHILDREN	29 644
AID TO DISABLED	2 611
AID TO BLIND	100
OTHER AND UNALLOCABLE CASH ASSISTANCE	2 897
VENDOR PAYMENTS FOR MEDICAL CARE	98 785
OTHER PUBLIC WELFARE	52 408
HOSPITALS	53 544
INTERGOVERNMENTAL	-
DIRECT EXPENDITURE	53 544
COMMONWEALTH HOSPITALS AND INSTITUTIONS FOR THE HANDICAPPED	53 544
CURRENT OPERATION	53 328
MENTAL HOSPITALS	-
GENERAL HOSPITALS	53 328
OTHER INSTITUTIONS	-
CAPITAL OUTLAY	216
HEALTH	141 266
CURRENT OPERATION	122 751
CAPITAL OUTLAY	18 515
POLICE PROTECTION	66 226
CURRENT OPERATION	59 118
CAPITAL OUTLAY	7 108

Item	Amount
GENERAL EXPENDITURE IN DETAIL—Continued	
LOCAL FIRE PROTECTION	6 157
CURRENT OPERATION	5 863
CAPITAL OUTLAY	294
SEWERAGE	18 921
PARKS AND RECREATION	7 828
NATURAL RESOURCES	79 655
AGRICULTURE	70 425
FISH AND GAME	302
OTHER	412
HOUSING AND URBAN RENEWAL	120 651
CURRENT OPERATION	21 049
CAPITAL OUTLAY	99 602
AIRPORTS	7 395
CURRENT OPERATION	7 395
CAPITAL OUTLAY	-
WATER TRANSPORT AND TERMINALS	9 133
CURRENT OPERATION	7 140
CAPITAL OUTLAY	1 993
CORRECTION	13 575
INTERGOVERNMENTAL	-
DIRECT EXPENDITURE	13 575
CURRENT OPERATION	13 140
CORRECTIONAL INSTITUTIONS	9 617
OTHER	3 523
CAPITAL OUTLAY	435
EMPLOYMENT SECURITY ADMINISTRATION	14 993
FINANCIAL ADMINISTRATION	46 399
GENERAL CONTROL	61 894
JUDICIAL	23 632
LEGISLATIVE	5 910
OTHER	32 352
GENERAL PUBLIC BUILDINGS	29 053
CURRENT OPERATION	9 510
CAPITAL OUTLAY	19 543
INTEREST ON GENERAL DEBT	105 772
OTHER AND UNALLOCABLE	190 092
MISCELLANEOUS COMMERCIAL ACTIVITIES	39 333
CURRENT OPERATION	25 539
CAPITAL OUTLAY	13 794
LAND AUTHORITY	4 851
INDUSTRIAL DEVELOPMENT COMPANY	5 534
COMMUNICATIONS AUTHORITY--TELEPHONE AND TELEGRAPH	5 937
GOVERNMENT DEVELOPMENT BANK	3 38
BANK OF HOUSING	1 730
FARM INSURANCE PREMIUMS	155
FARM CREDIT CORPORATION	730
OTHER	15 948
PROTECTIVE INSPECTION AND REGULATION	17 694
CURRENT OPERATION NOT ELSEWHERE CLASSIFIED	85 759
LOTTERY FUND	1 518
ECONOMIC DEVELOPMENT ADMINISTRATION	14 388
COOPERATIVE DEVELOPMENTS ADMINISTRATION	3 336
OTHER	66 517
CAPITAL OUTLAY NOT ELSEWHERE CLASSIFIED	5 729
GENERAL LOCAL GOVERNMENT SUPPORT	41 577
LONG-TERM DEBT OUTSTANDING, BY FUNCTION	
TOTAL LONG-TERM DEBT	2 482 319
HOUSING AND URBAN RENEWAL	348 358
ELECTRIC POWER UTILITY (WATER RESOURCES AUTHORITY)	739 155
WATER UTILITY AND SEWERS (AQUEDUCT AND SEWER AUTHORITY)	97 115
INDUSTRIAL DEVELOPMENT COMPANY	50 855
BANK OF HOUSING	8 166
LAND AUTHORITY	19 650
UNIVERSITY OF PUERTO RICO	44 753
OTHER	1 174 267
CASH AND SECURITY HOLDINGS	
TOTAL	1 499 199
BY TYPE:	
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	57 003
OTHER DEPOSITS AND CASH	366 837
SECURITIES, TOTAL	1 075 359
FEDERAL	381 415
STATE AND LOCAL GOVERNMENTS	181 892
OTHER	512 052
BY PURPOSE:	
INSURANCE TRUST	643 608
EMPLOYEE RETIREMENT	481 767
GENERAL	252 911
UNIVERSITY	70 973
OTHER TEACHERS	171 149
JUDICIARY	6 734
UNEMPLOYMENT COMPENSATION	113 948
WORKMEN'S COMPENSATION	47 893
OTHER THAN INSURANCE TRUST FUNDS	855 591
OFFSETS TO DEBT	199 464
BOND FUNDS	54 102
ALL OTHER	602 025

- Represents zero or rounds to zero. NA Not available.

[1] The item so designated in table 6. [2] This presentation includes intergovernmental expenditure, which is shown distinctively under the functions involved (education, hospitals, health), rather than being limited to direct expenditure of the Commonwealth Government as shown for the various functions in table 6. [3] Includes libraries.

Table 8. Finances of Utilities Operated by Dependent Authorities of the Commonwealth Government: 1972

(Thousands of dollars)

Type of utility (and operating Authority)	Utility revenue	Utility expenditure				Utility debt at end of fiscal year			Utility long-term debt issued	Utility long-term debt retired
		Total	Current operation	Capital outlay	Interest on utility debt	Total	Full faith and credit	Nonguaranteed		
TOTAL	241 803	350 240	123 347	195 835	31 321	836 270	2 617	833 653	197 000	12 205
WATER SUPPLY (PUERTO RICO AQUEDUCT AND SEWER AUTHORITY)[1]	35 546	55 424	18 041	32 309	5 074	97 115	-	97 115	27 000	1 985
ELECTRIC POWER (PUERTO RICO WATER RESOURCES AUTHORITY)	198 752	281 673	92 426	163 526	25 721	739 155	2 617	736 538	170 000	10 220
TRANSIT (METROPOLITAN BUS AUTHORITY)	7 505	13 143	12 880	-	263	-	-	-	-	-

- Represents zero or rounds to zero.
[1] Includes amounts for sewerage.

Table 9. Financial Statistics of Municipio Governments, by Municipio: 1972

(Thousands of dollars)

Item	Total, 76 municipios	Adjuntas	Aguada	Aguadilla	Aguas Buenas	Aibonito	Añasco	Arecibo	Arroyo	Barceloneta	Barranquitas
POPULATION, 1970	2 712 033	18 691	25 658	51 355	18 600	20 044	19 416	73 468	13 033	20 792	20 118
REVENUE											
TOTAL	112 809.8	472.0	621.6	1 207.8	482.3	548.7	581.5	3 243.3	733.1	808.5	539.7
GENERAL REVENUE	111 930.3	472.0	621.6	1 207.8	482.3	548.7	581.5	3 243.3	733.1	808.5	539.7
TAXES	68 868.0	68.1	197.4	623.0	90.6	184.5	198.3	2 274.8	429.6	326.7	85.5
PROPERTY	57 389.6	67.6	189.1	546.4	84.3	170.8	189.5	1 967.3	422.1	323.2	78.0
LICENSES AND OTHER TAXES	11 478.4	0.5	8.3	76.6	6.3	13.7	8.8	307.5	7.5	3.5	7.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	8 214.1	13.4	97.9	75.4	22.4	19.5	51.5	299.5	5.1	26.6	48.0
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	34 848.2	390.5	326.3	509.4	369.3	344.7	331.7	669.0	298.4	455.2	406.2
UTILITY REVENUE--ELECTRIC POWER	879.5	-	-	-	-	-	-	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	115 411.7	388.8	537.1	1 043.3	459.6	479.7	501.8	2 125.0	440.0	640.3	491.5
DIRECT EXPENDITURE	115 411.7	388.8	537.1	1 043.3	459.6	479.7	501.8	2 125.0	440.0	640.3	491.5
CURRENT OPERATION	106 710.9	379.8	518.4	964.3	450.6	446.3	384.6	1 996.3	435.3	588.0	476.8
CAPITAL OUTLAY	2 650.9	5.3	3.8	37.8	-	22.9	105.9	4.1	4.2	38.0	10.0
INTEREST ON DEBT	6 049.9	3.7	14.9	41.2	9.0	10.5	11.3	124.6	0.5	14.3	4.7
EXHIBIT: PERSONAL SERVICES EXPENDITURE	41 936.0	190.0	187.8	338.2	176.9	160.3	162.8	934.9	185.7	160.3	243.2
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	112 760.8	383.5	533.3	1 005.5	459.6	456.8	395.9	2 120.9	435.8	602.3	481.5
GENERAL EXPENDITURE	112 147.5	383.5	533.3	1 005.5	459.6	456.8	395.9	2 120.9	435.8	602.3	481.5
GENERAL CONTROL	661.4	2.5	2.5	7.3	5.3	2.9	1.8	7.5	2.6	1.2	1.7
FINANCIAL ADMINISTRATION	40 519.9	145.5	123.8	309.6	137.1	168.7	111.5	727.8	145.8	197.2	136.1
POLICE PROTECTION	1 180.3	13.8	5.9	6.5	3.3	9.2	3.9	6.0	3.9	6.9	6.2
HIGHWAYS	10 737.1	54.9	145.5	45.0	102.4	68.7	60.9	117.9	25.8	72.9	55.5
GENERAL MAINTENANCE	1 790.3	5.2	3.3	48.4	2.8	13.4	9.9	46.5	7.1	3.7	4.2
SANITATION	11 438.7	22.4	78.5	321.3	57.7	63.5	54.3	308.4	53.7	100.7	71.7
PUBLIC HEALTH	37 344.5	129.2	144.4	211.9	133.1	116.1	107.9	697.2	190.8	204.8	151.4
CORRECTION	162.6	-	-	-	1.6	2.8	-	-	-	-	10.0
EDUCATION	2 262.8	6.3	14.5	17.3	6.3	1.0	34.4	85.0	5.6	0.6	40.0
INTEREST ON DEBT	6 049.9	3.7	14.9	41.2	9.0	10.5	11.3	124.6	0.5	14.3	4.7
UTILITY EXPENDITURE--ELECTRIC POWER	613.3	-	-	-	-	-	-	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	97 594.9	60.0	241.0	665.0	145.0	170.0	182.2	2 010.0	8.0	230.0	76.0
LONG-TERM DEBT ISSUED	2 768.0	-	-	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	7 615.1	22.0	77.0	114.1	10.0	10.0	38.2	200.0	26.6	30.0	14.0
SHORT-TERM DEBT, JUNE 1971	52 543.8	12.6	0.9	53.9	9.3	21.4	2 656.0	297.7	61.8	58.0	14.7
SHORT-TERM DEBT, JUNE 1972	75 319.3	91.3	4.2	135.3	118.2	62.8	3 401.9	210.5	15.4	157.6	89.7

Item	Bayamón	Cabo Rojo	Caguas	Camuy	Carolina	Cataño	Cayey	Ceiba	Ciales	Cidra	Coamo
POPULATION, 1970	156 192	26 060	95 661	19 922	107 643	26 459	38 432	10 312	15 595	23 892	26 468
REVENUE											
TOTAL	6 982.7	779.1	3 875.7	504.0	6 206.8	902.4	2 355.4	417.0	491.6	618.7	837.0
GENERAL REVENUE	6 982.7	779.1	3 875.7	504.0	6 206.8	902.4	1 874.7	417.0	491.6	618.7	837.0
TAXES	5 721.0	341.1	2 855.7	140.2	5 148.1	453.8	973.2	59.8	68.8	203.0	288.4
PROPERTY	5 035.7	320.9	2 537.9	133.5	4 401.5	442.2	930.2	56.4	63.2	190.0	257.7
LICENSES AND OTHER TAXES	685.3	20.2	317.8	6.7	746.6	11.6	43.0	3.4	5.6	13.0	30.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	442.1	65.0	272.4	24.3	256.1	69.8	520.5	9.6	55.1	23.4	124.2
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	819.6	373.0	747.6	339.5	802.6	378.8	381.0	347.6	367.7	392.3	424.4
UTILITY REVENUE--ELECTRIC POWER	-	-	-	-	-	-	480.7	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	6 149.6	680.2	2 913.0	478.1	5 277.0	856.1	1 105.4	314.3	407.6	529.4	745.8
DIRECT EXPENDITURE	6 149.6	680.2	2 913.0	478.1	5 277.0	856.1	1 105.4	314.3	407.6	529.4	745.8
CURRENT OPERATION	5 996.5	643.8	2 758.6	386.2	4 642.7	817.2	1 041.6	237.9	394.7	495.3	720.3
CAPITAL OUTLAY	3.1	0.1	89.3	78.2	336.0	22.9	46.7	72.2	6.3	27.3	7.5
INTEREST ON DEBT	150.0	36.3	65.1	13.7	298.3	16.0	18.1	4.2	6.6	6.8	18.0
EXHIBIT: PERSONAL SERVICES EXPENDITURE	1 692.4	219.9	1 477.1	150.0	1 151.3	162.4	368.5	130.2	195.1	263.4	228.7
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	6 146.5	680.1	2 823.7	399.9	4 941.0	833.2	1 059.7	242.1	397.0	497.7	738.3
GENERAL EXPENDITURE	6 146.5	680.1	2 823.7	399.9	4 941.0	833.2	842.5	242.1	397.0	497.7	738.3
GENERAL CONTROL	32.1	7.2	6.5	4.2	44.0	19.0	13.1	1.2	4.5	3.8	19.4
FINANCIAL ADMINISTRATION	1 837.1	161.7	819.6	115.2	1 738.1	207.3	303.0	77.4	107.3	160.0	247.7
POLICE PROTECTION	77.1	3.9	34.1	4.2	296.4	6.5	7.8	4.8	7.5	2.4	11.8
HIGHWAYS	847.5	119.4	612.2	38.9	528.0	190.1	83.0	15.7	52.9	80.3	71.4
GENERAL MAINTENANCE	96.8	33.2	30.0	10.0	22.6	10.3	11.2	2.5	3.3	0.4	2.5
SANITATION	1 421.0	103.2	752.1	54.7	811.9	188.0	143.2	30.9	43.1	70.1	134.9
PUBLIC HEALTH	1 361.1	206.3	465.4	146.5	1 121.7	169.3	237.5	102.6	139.0	156.2	184.7
CORRECTION	-	-	5.3	10.9	-	-	9.5	-	-	2.8	-
EDUCATION	323.8	8.9	33.4	1.6	80.0	26.7	16.1	2.8	32.8	14.9	47.9
INTEREST ON DEBT	150.0	36.3	65.1	13.7	298.3	16.0	18.1	4.2	6.6	6.8	18.0
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	-	-	-	-	217.2	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	2 430.0	586.0	1 050.0	221.1	4 812.0	258.1	292.3	67.0	107.2	109.0	291.0
LONG-TERM DEBT ISSUED	-	-	-	53.0	295.0	-	72.8	-	81.0	65.0	75.8
LONG-TERM DEBT RETIRED	220.0	42.0	130.0	34.9	270.0	39.1	66.6	22.0	26.8	23.0	46.4
SHORT-TERM DEBT, JUNE 1971	9 450.8	285.9	4 059.4	28.3	488.1	107.9	243.8	33.9	9.9	29.9	40.7
SHORT-TERM DEBT, JUNE 1972	12 255.2	280.3	4 458.6	47.3	1 466.6	196.2	363.7	42.2	32.2	69.3	239.1

See footnotes at end of table.

Table 9. Financial Statistics of Municipio Governments, by Municipio: 1972—Continued

(Thousands of dollars)

Item	Comerío	Corozal	Culebra	Dorado	Fajardo	Guánica	Guayama	Guayanilla	Guaynabo	Gurabo	Hatillo
POPULATION, 1970	18 819	24 545	732	17 388	23 032	14 889	36 249	18 144	67 042	18 289	21 913
REVENUE											
TOTAL	535.6	513.7	216.8	629.4	1 189.4	520.2	1 354.8	635.4	4 664.8	553.0	561.4
GENERAL REVENUE	535.6	513.7	193.6	629.4	1 189.4	520.2	1 354.8	635.4	4 664.8	553.0	561.4
TAXES	88.8	109.2	2.9	235.6	758.2	232.1	795.4	260.7	3 804.8	196.1	149.0
PROPERTY	44.5	103.0	2.5	208.2	694.2	218.5	732.6	246.8	3 744.3	172.7	128.0
LICENSES AND OTHER TAXES	44.3	6.2	0.4	27.4	64.0	13.6	62.8	13.9	60.5	23.4	21.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	46.6	30.6	24.1	52.3	81.3	16.7	62.8	16.9	241.8	19.1	21.0
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	400.2	373.9	166.6	341.5	349.9	271.4	496.6	357.8	618.2	337.8	391.4
UTILITY REVENUE--ELECTRIC POWER	-	-	23.2	-	-	-	-	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	441.4	395.7	181.5	389.5	1 315.0	412.1	1 150.2	605.4	4 039.2	519.7	461.8
DIRECT EXPENDITURE	441.4	395.7	181.5	389.5	1 315.0	412.1	1 150.2	605.4	4 039.2	519.7	461.8
CURRENT OPERATION	369.7	392.4	137.1	380.2	1 276.4	405.3	1 129.2	499.4	3 758.5	493.0	404.5
CAPITAL OUTLAY	68.9	-	44.4	-	28.7	4.3	1.8	100.5	179.0	19.3	48.0
INTEREST ON DEBT	2.8	3.3	-	9.3	9.9	2.5	19.2	5.5	101.7	7.4	9.3
EXHIBIT: PERSONAL SERVICES EXPENDITURE	233.8	186.7	65.9	67.2	354.8	152.1	428.0	219.9	1 508.9	158.3	135.9
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	370.7	393.6	137.1	389.5	1 286.3	407.8	1 148.4	504.9	3 860.2	500.4	413.8
GENERAL EXPENDITURE	370.7	393.6	128.2	389.5	1 286.3	407.8	1 148.4	504.9	3 860.2	500.4	413.8
GENERAL CONTROL	1.0	0.7	1.4	3.5	22.1	4.1	19.0	2.2	45.3	2.5	4.9
FINANCIAL ADMINISTRATION	114.3	100.8	66.7	159.3	307.3	122.9	438.5	166.3	847.8	111.2	96.5
POLICE PROTECTION	3.6	2.8	6.0	3.3	15.0	6.0	4.8	7.1	37.8	5.6	4.1
HIGHWAYS	7.8	41.9	19.9	76.8	268.5	18.9	32.1	17.3	1 145.8	109.4	98.0
GENERAL MAINTENANCE	3.9	3.2	2.6	2.1	22.4	4.7	26.5	14.5	23.3	9.8	8.4
SANITATION	53.1	45.9	10.2	45.3	277.8	55.4	177.9	90.0	440.9	90.8	40.1
PUBLIC HEALTH	146.8	177.6	16.5	73.9	306.4	179.3	409.3	187.6	925.6	157.9	150.9
CORRECTION	6.4	5.4	2.3	-	15.2	-	7.2	-	-	4.2	0.4
EDUCATION	31.0	12.0	2.6	16.0	41.7	14.0	13.9	14.4	292.0	1.6	1.2
INTEREST ON DEBT	2.8	3.3	-	9.3	9.9	2.5	19.2	5.5	101.7	7.4	9.3
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	8.9	-	-	-	-	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	45.0	53.1	-	150.0	160.0	39.8	310.0	88.4	1 640.0	120.0	150.0
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5.0	23.7	-	30.8	25.0	16.6	65.0	33.4	180.0	20.0	10.0
SHORT-TERM DEBT, JUNE 1971	15.5	29.9	1.0	41.5	78.6	261.0	448.2	202.8	2 800.0	105.0	8.5
SHORT-TERM DEBT, JUNE 1972	11.7	26.0	1.6	30.6	87.7	266.8	464.2	279.8	4 734.7	116.9	6.9

Item	Hormigueros	Humacao	Isabela	Jayuya	Juana Díaz	Juncos	Lajas	Lares	Las Marías	Las Piedras	Loíza
POPULATION, 1970	10 827	36 023	30 430	13 588	36 270	21 814	16 545	25 263	7 841	18 112	39 062
REVENUE											
TOTAL	469.9	1 631.2	721.9	451.8	764.4	558.4	517.8	707.5	428.6	568.9	758.7
GENERAL REVENUE	469.9	1 631.2	721.9	451.8	764.4	558.4	517.8	707.5	428.6	568.9	758.7
TAXES	183.3	1 096.0	245.4	75.0	266.1	203.1	161.1	133.0	33.8	179.8	343.2
PROPERTY	178.7	1 010.8	230.2	72.8	195.7	188.9	155.7	121.1	32.1	177.5	327.5
LICENSES AND OTHER TAXES	4.6	85.2	15.2	2.2	70.4	14.2	5.4	11.9	1.7	2.3	15.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	20.0	116.0	51.9	8.2	101.7	16.1	45.2	117.6	20.8	41.8	20.2
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	266.6	419.2	424.6	368.6	396.6	339.2	311.5	456.9	374.0	347.3	395.3
UTILITY REVENUE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	362.5	1 261.7	571.9	420.5	647.5	424.5	462.0	665.6	411.6	443.1	621.6
DIRECT EXPENDITURE	362.5	1 261.7	571.9	420.5	647.5	424.5	462.0	665.6	411.6	443.1	621.6
CURRENT OPERATION	327.5	1 205.0	541.8	414.4	629.7	407.0	421.9	635.4	408.2	423.2	590.8
CAPITAL OUTLAY	25.7	11.3	18.7	3.0	7.4	7.0	27.9	18.3	1.8	16.5	2.6
INTEREST ON DEBT	9.3	45.4	11.4	3.1	10.4	10.5	12.2	11.9	1.6	3.4	28.2
EXHIBIT: PERSONAL SERVICES EXPENDITURE	137.2	568.3	199.8	181.1	208.0	173.2	165.7	225.7	143.3	178.7	254.7
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	336.8	1 250.4	553.2	417.5	640.1	417.5	434.1	647.3	409.8	426.6	619.0
GENERAL EXPENDITURE	336.8	1 250.4	553.2	417.5	640.1	417.5	434.1	647.3	409.8	426.6	619.0
GENERAL CONTROL	1.9	1.6	5.4	1.0	3.1	2.0	2.7	4.5	2.0	1.2	3.7
FINANCIAL ADMINISTRATION	119.6	437.4	125.9	145.5	165.2	134.3	158.2	270.1	130.1	93.9	154.7
POLICE PROTECTION	6.2	6.8	7.4	8.0	6.0	7.7	3.4	4.6	3.9	3.3	4.1
HIGHWAYS	69.0	104.9	23.8	43.8	52.6	16.2	48.7	140.7	132.0	90.7	92.7
GENERAL MAINTENANCE	3.7	61.0	16.0	4.0	77.4	3.5	7.8	15.4	7.1	6.2	5.9
SANITATION	38.0	226.2	124.8	33.5	144.8	104.7	40.5	33.1	8.5	64.7	102.3
PUBLIC HEALTH	82.0	367.0	194.4	169.0	150.4	130.8	126.8	165.7	120.6	129.7	217.3
CORRECTION	-	-	-	3.0	2.4	7.8	8.0	-	-	-	7.4
EDUCATION	7.1	0.1	44.1	6.6	27.8	-	25.8	1.3	4.0	33.5	2.7
INTEREST ON DEBT	9.3	45.4	11.4	3.1	10.4	10.5	12.2	11.9	1.6	3.4	28.2
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	150.0	733.0	183.7	50.3	168.4	170.0	197.4	191.2	25.0	54.9	455.1
LONG-TERM DEBT ISSUED	-	126.0	67.0	-	-	-	30.4	-	-	-	-
LONG-TERM DEBT RETIRED	10.0	73.0	46.5	10.1	48.4	30.0	37.6	23.1	5.0	16.8	67.5
SHORT-TERM DEBT, JUNE 1971	-	739.7	127.5	15.7	284.1	40.0	6.3	8.0	4.5	97.3	66.3
SHORT-TERM DEBT, JUNE 1972	5.8	710.0	141.7	97.0	293.1	38.2	33.8	8.6	4.3	87.9	28.3

See footnotes at end of table.

Table 9. Financial Statistics of Municipio Governments, by Municipio: 1972—Continued

(Thousands of dollars)

Item	Luquillo	Manatí	Maricao	Maunabo	Mayagüez	Moca	Morovis	Naguabo	Naranjito	Orocovis	Patillas
POPULATION, 1970	10 390	30 559	5 991	10 792	85 857	22 361	19 059	17 996	19 913	20 201	17 828
REVENUE											
TOTAL	552.5	887.1	422.0	472.1	5 344.7	497.3	557.3	628.1	544.1	610.9	538.0
GENERAL REVENUE	552.5	887.1	422.0	472.1	5 344.7	497.3	557.3	628.1	544.1	610.9	538.0
TAXES	235.6	433.1	40.2	47.7	3 625.8	69.1	84.4	227.7	73.0	47.3	84.3
PROPERTY	233.1	385.0	38.7	45.6	3 559.6	65.1	76.4	176.5	65.9	38.2	79.3
LICENSES AND OTHER TAXES	2.5	48.1	1.5	2.1	66.2	4.0	8.0	51.2	7.1	9.1	5.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	46.9	83.0	26.0	20.0	612.4	38.8	62.2	93.7	12.1	47.9	18.1
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	270.0	371.0	355.8	404.4	1 106.5	389.4	410.7	306.7	459.0	515.7	435.6
UTILITY REVENUE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	366.3	741.7	449.6	380.6	3 835.1	484.4	450.9	530.3	480.6	549.3	471.5
DIRECT EXPENDITURE	366.3	741.7	449.6	380.6	3 835.1	484.4	450.9	530.3	480.6	549.3	471.5
CURRENT OPERATION	354.6	711.9	378.7	323.7	3 477.0	439.2	446.0	497.8	412.6	532.4	416.3
CAPITAL OUTLAY	6.1	5.0	67.9	56.0	21.4	35.5	1.2	30.0	63.9	12.5	51.0
INTEREST ON DEBT	5.6	24.8	3.0	0.9	336.7	9.7	3.7	2.5	4.1	4.4	4.2
EXHIBIT: PERSONAL SERVICES EXPENDITURE	161.4	186.4	81.5	148.1	2 081.9	120.2	223.9	69.6	207.8	236.6	163.3
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	360.2	736.7	381.7	324.6	3 813.7	448.9	449.7	500.3	416.7	536.8	420.5
GENERAL EXPENDITURE	360.2	736.7	381.7	324.6	3 813.7	448.9	449.7	500.3	416.7	536.8	420.5
GENERAL CONTROL	7.9	3.6	7.0	0.4	32.7	2.1	7.5	4.4	1.4	6.6	5.4
FINANCIAL ADMINISTRATION	107.6	234.8	182.2	90.5	1 220.3	107.4	139.5	116.7	137.4	147.9	132.1
POLICE PROTECTION	3.3	5.2	4.4	3.1	63.1	2.5	0.4	12.1	5.1	12.3	7.0
HIGHWAYS	7.9	26.2	45.8	37.8	209.6	143.2	42.2	33.4	47.2	67.0	21.9
GENERAL MAINTENANCE	2.1	13.4	5.3	3.0	175.7	1.6	4.4	77.2	9.4	3.7	5.6
SANITATION	52.1	123.0	10.9	42.3	558.3	28.0	40.3	90.0	51.0	65.8	72.3
PUBLIC HEALTH	141.1	274.8	98.5	121.5	1 161.3	128.1	160.1	121.1	159.7	196.8	164.2
CORRECTION	3.1	-	2.5	3.0	-	-	0.3	-	0.1	0.1	-
EDUCATION	29.5	30.9	22.1	22.1	56.0	26.3	51.3	42.9	1.3	32.2	7.8
INTEREST ON DEBT	5.6	24.8	3.0	0.9	336.7	9.7	3.7	2.5	4.1	4.4	4.2
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	90.0	400.6	48.9	15.0	5 430.0	157.2	60.2	39.7	65.9	71.7	68.0
LONG-TERM DEBT ISSUED	-	332.0	-	-	500.0	-	15.2	-	-	-	-
LONG-TERM DEBT RETIRED	10.0	101.4	16.8	3.0	545.0	32.4	10.0	9.9	24.1	26.9	16.7
SHORT-TERM DEBT, JUNE 1971	13.6	279.3	9.0	8.3	2 615.5	2.8	118.2	245.0	4.7	7.9	7.5
SHORT-TERM DEBT, JUNE 1972	-	563.7	88.7	20.1	3 420.2	80.0	125.9	255.1	3.6	66.7	52.8

Item	Peñuelas	Ponce	Quebradillas	Rincón	Río Grande	Sabana Grande	Salinas	San Germán	San Juan	San Lorenzo	San Sebastián
POPULATION, 1970	15 973	158 981	15 582	9 094	22 032	16 343	21 837	27 990	463 242	27 755	30 157
REVENUE											
TOTAL	1 405.7	5 370.2	476.3	444.6	612.1	527.3	804.2	890.1	29 276.7	644.7	909.4
GENERAL REVENUE	1 405.7	5 370.2	476.3	444.6	612.1	527.3	804.2	890.1	28 901.1	644.7	909.4
TAXES	774.0	4 508.0	139.7	48.5	217.7	149.2	363.1	434.2	23 124.2	180.4	393.6
PROPERTY	537.0	3 500.8	127.4	43.6	199.3	142.8	353.3	407.6	16 366.4	171.3	355.6
LICENSES AND OTHER TAXES	237.0	1 007.2	12.3	4.9	18.4	6.4	9.8	26.6	6 757.8	9.1	38.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	19.5	555.4	21.0	42.0	49.2	32.3	89.9	69.7	1 905.3	50.2	121.8
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	612.2	306.8	315.6	354.1	345.2	345.8	351.2	386.2	3 871.6	414.1	394.0
UTILITY REVENUE--ELECTRIC POWER	-	-	-	-	-	-	-	-	375.6	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	1 293.1	5 095.0	440.2	432.7	673.1	521.1	699.8	771.8	45 478.6	575.5	787.7
DIRECT EXPENDITURE	1 293.1	5 095.0	440.2	432.7	673.1	521.1	699.8	771.8	45 478.6	575.5	787.7
CURRENT OPERATION	1 092.2	4 446.1	403.9	381.2	599.5	456.1	664.8	688.8	41 882.6	532.9	776.0
CAPITAL OUTLAY	195.6	-	31.0	49.0	59.0	62.2	9.6	59.0	-	31.0	9.8
INTEREST ON DEBT	5.3	648.9	5.3	2.5	14.6	2.8	25.4	24.0	3 596.0	11.6	1.9
EXHIBIT: PERSONAL SERVICES EXPENDITURE	411.6	1 772.4	146.8	111.0	328.0	164.9	325.5	164.7	17 222.6	214.5	300.1
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	1 097.5	5 095.0	409.2	383.7	614.1	458.9	690.2	712.8	45 478.6	544.5	777.9
GENERAL EXPENDITURE	1 097.5	5 095.0	409.2	383.7	614.1	458.9	690.2	712.8	45 091.4	544.5	777.9
GENERAL CONTROL	11.2	33.9	1.1	2.3	6.4	7.1	11.6	11.3	102.9	4.0	3.5
FINANCIAL ADMINISTRATION	398.2	1 363.5	157.6	140.1	124.6	143.5	166.0	122.1	20 425.7	121.0	199.8
POLICE PROTECTION	30.6	116.9	2.8	3.6	3.3	9.0	2.3	3.4	153.1	4.3	3.5
HIGHWAYS	177.4	758.3	28.0	33.1	121.1	62.6	18.1	176.0	1 487.8	66.1	146.4
GENERAL MAINTENANCE	23.7	116.2	8.3	5.5	10.5	5.0	5.0	48.8	416.6	6.1	12.0
SANITATION	93.3	1 040.2	75.4	32.1	151.0	49.0	91.2	80.5	187.0	82.2	136.6
PUBLIC HEALTH	331.2	951.8	118.7	119.4	163.2	152.4	338.3	216.9	18 722.3	200.8	222.1
CORRECTION	-	0.7	0.4	-	1.0	3.5	-	10.2	-	1.8	-
EDUCATION	26.6	64.6	11.6	45.1	18.4	24.0	32.3	19.6	-	46.6	52.1
INTEREST ON DEBT	5.3	648.9	5.3	2.5	14.6	2.8	25.4	24.0	3 596.0	11.6	1.9
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	-	-	-	-	-	-	387.2	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	85.4	10 466.6	85.0	40.0	235.8	45.0	409.6	387.0	58 000.0	187.4	30.0
LONG-TERM DEBT ISSUED	50.5	102.0	-	-	102.0	-	55.8	-	315.0	-	-
LONG-TERM DEBT RETIRED	40.1	550.4	16.1	5.0	48.4	5.0	49.5	29.0	3 525.0	21.2	30.0
SHORT-TERM DEBT, JUNE 1971	213.5	1 030.5	-	4.0	260.0	5.0	221.4	17.8	21 788.3	36.8	24.0
SHORT-TERM DEBT, JUNE 1972	85.9	922.1	-	3.6	39.2	1.0	263.6	20.9	34 788.2	48.7	315.7

See footnotes at end of table.

Table 9. Financial Statistics of Municipio Governments, by Municipio: 1972—Continued

(Thousands of dollars)

Item	Santa Isabel	Toa Alta	Toa Baja	Trujillo Alto	Utuado	Vega Alta	Vega Baja	Vieques	Villalba	Yabucoa	Yauco
POPULATION, 1970	16 056	18 964	46 384	30 669	35 494	22 810	35 327	7 767	18 733	30 165	35 103
REVENUE											
TOTAL	400.2	457.7	1 437.6	904.7	737.3	592.4	975.3	563.7	530.9	733.1	899.0
GENERAL REVENUE	400.2	457.7	1 437.6	904.7	737.3	592.4	975.3	563.7	530.9	733.1	899.0
TAXES	94.1	86.7	982.9	468.3	201.1	200.9	450.0	36.3	76.2	299.5	386.8
PROPERTY	90.4	84.8	922.5	450.3	188.6	179.6	404.8	29.2	66.4	285.8	324.9
LICENSES AND OTHER TAXES	3.7	1.9	60.4	18.0	12.5	21.3	45.2	7.3	9.8	13.7	61.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	27.1	38.5	66.1	67.0	28.2	38.9	130.7	11.7	9.6	23.8	60.6
INTERGOVERNMENTAL REVENUE (ALL FROM COMMONWEALTH GOVERNMENT)	279.0	332.5	388.6	369.4	508.0	352.6	394.6	515.5	445.1	409.8	451.6
UTILITY REVENUE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE, BY CHARACTER											
TOTAL[1]	436.7	350.2	1 112.7	808.8	610.6	479.1	839.4	531.2	490.8	714.4	773.7
DIRECT EXPENDITURE	436.7	350.2	1 112.7	808.8	610.6	479.1	839.4	531.2	490.8	714.4	773.7
CURRENT OPERATION	425.0	347.0	1 069.5	789.3	586.0	457.4	793.5	422.6	464.2	684.0	745.9
CAPITAL OUTLAY	0.5	3.2	21.2	11.0	10.8	15.3	32.9	103.3	22.9	10.7	5.5
INTEREST ON DEBT	11.2	-	22.0	8.5	13.8	6.4	13.0	5.3	3.7	19.7	22.3
EXHIBIT: PERSONAL SERVICES EXPENDITURE	230.4	127.9	255.7	244.9	255.1	120.2	195.4	152.7	192.5	273.7	318.4
EXPENDITURE OTHER THAN CAPITAL OUTLAY, BY FUNCTION											
TOTAL	436.2	347.0	1 091.5	797.8	599.8	463.8	806.5	427.9	467.9	703.7	768.2
GENERAL EXPENDITURE	436.2	347.0	1 091.5	797.8	599.8	463.8	806.5	427.9	467.9	703.7	768.2
GENERAL CONTROL	8.2	1.6	7.0	9.1	3.0	3.8	7.4	6.3	2.8	1.8	10.0
FINANCIAL ADMINISTRATION	107.8	130.6	361.7	217.6	167.3	126.4	349.0	116.6	127.4	166.3	226.7
POLICE PROTECTION	3.9	3.2	4.8	10.5	6.1	3.8	-	3.6	4.8	4.1	4.6
HIGHWAYS	31.1	10.1	115.3	257.4	64.1	71.1	23.4	34.8	86.2	175.2	70.9
GENERAL MAINTENANCE	1.7	3.6	11.3	4.5	29.4	5.9	35.1	9.6	4.7	5.4	26.3
SANITATION	38.4	41.3	305.2	101.8	104.0	77.2	124.5	114.3	58.1	74.7	112.9
PUBLIC HEALTH	220.5	139.4	217.1	165.0	212.0	153.1	202.5	116.2	174.2	241.4	276.2
CORRECTION	-	0.1	-	-	-	-	8.0	7.1	0.9	1.9	5.3
EDUCATION	13.4	17.1	47.1	23.4	0.1	16.1	43.6	14.1	5.1	13.2	13.0
INTEREST ON DEBT	11.2	-	22.0	8.5	13.8	6.4	13.0	5.3	3.7	19.7	22.3
UTILITY EXPENDITURE--ELECTRIC POWER	-	-	-	-	-	-	-	-	-	-	-
INDEBTEDNESS											
LONG-TERM DEBT OUTSTANDING	180.0	-	355.0	137.7	222.0	103.5	210.0	84.8	60.0	317.0	359.7
LONG-TERM DEBT ISSUED	-	-	-	-	49.0	-	-	60.5	-	310.0	10.0
LONG-TERM DEBT RETIRED	15.0	9.8	30.0	17.7	27.0	26.2	30.0	14.2	6.0	29.0	52.1
SHORT-TERM DEBT, JUNE 1971	118.7	213.7	129.6	208.2	303.1	303.6	480.2	25.9	12.4	165.3	319.7
SHORT-TERM DEBT, JUNE 1972	223.8	206.9	125.5	210.4	224.6	290.6	1 073.3	19.6	62.5	154.0	349.2

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

- Represents zero or rounds to zero.

[1] Intergovernmental expenditure not available.

Definitions of Selected Terms

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, especially as to basic concepts, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in the annual State Government Finances.

Airports—Provision, operation, and support of airport facilities.

Assistance and Subsidies—Cash contributions and subsidies which are not in payment for goods or services nor for claims against the government. For local governments, this object category comprises only direct Cash Assistance Payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions.

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

Capital Outlay—Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. Construction comprises production of fixed works and structures and of additions, replacements, and major alterations, including design, site improvement, and provision of facilities that are integral parts of a structure.

Cash and Security Holdings—Cash and deposits (including demand and time deposits) and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

Charges and Miscellaneous General Revenue—Current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. Current Charges comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition, and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions, and gross income of commercial-type activities (parking lots, school lunch programs, and the like). Interest Earnings consist of earnings on deposits and securities, other than such earnings of insurance trust funds. Special Assessments are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the costs of such improvements, and apportioned according to the assumed benefits to the property affected.

Definiciones de Términos Seleccionados

A continuación se definen las categorías principales de la clasificación del Negociado del Censo de las finanzas gubernamentales, según se aplican en este informe. Explicaciones adicionales e información de trasfondo, especialmente sobre conceptos básicos, se proveen en el texto de la introducción. Un glosario que cubre categorías más detalladas usadas generalmente en los informes del Negociado del Censo sobre finanzas gubernamentales de los Estados, aparece en el informe anual sobre Finanzas Gubernamentales del Estado.

Aeropuerto—Abastecimiento, operación, y mantenimiento de las facilidades de aeropuerto.

Asistencia y Subsidios—Contribuciones en efectivo y subsidios las cuales no son en pago por artículos o servicios, ni en reclamaciones contra de gobierno. En los gobiernos locales, esta categoría en objeto comprende solamente Pagos de Asistencia en Efectivo hechos directamente a los que reciben asistencia pública. Para los Estados, también incluye bonos a veteranos, y aportaciones directas en efectivo para matrículas, becas, y ayuda a las instituciones educacionales privadas.

Fondos Para Bonos—Fondos que se establecen para contabilizar los réditos de bonos emitidos que están pendientes de desembolso.

Gastos de Capital—Gastos directos para construcción por contrato o por cuenta propia, para la compra de equipo (incluyendo a ser reemplazado), y para la compra de tierras y estructuras existentes. Construcción comprende la producción de obras y estructuras permanentes y de extensiones, reemplazos, y alteraciones mayores, incluyendo diseño, mejora del solar, y la provisión de facilidades que son parte integral de una estructura.

Efectivo y Valores—Dinero en efectivo y depósitos (incluyendo cuentas corrientes y de ahorros) y valores gubernamentales y privados (bonos, pagarés, acciones, hipotecas, etc.), excepto valores de agencias y fondos fiduciarios privados.

Cargos e Ingresos Generales Miscelaneos—Cargos corrientes, contribuciones especiales, y todo otro tipo de recaudaciones generales, excepto contribuciones e ingresos intergubernamentales. Cargos Corrientes comprende cantidades recibidas del público en pago por servicios específicos que benefician a la persona a quien se cobra, y de la venta de artículos de consumo y por servicios, excepto aquellos derivados del sistema de venta en tiendas de licores, y de servicios públicos locales. Incluye honorarios, cargos de peaje, matrícula y otrose desembolsos por servicios corrientes, alquileres, y ventas incidentales al desempeño de funciones gubernamentales particularese ingreso bruto devengado de actividades de tipo comercial (solares de estacionamiento, programas de almuerzos escolares, y otros similares). Ingreso de intereses consiste de réditos devengados de depósitos y valores, que no sean los obtenidos de fondos fiduciarios de seguros. Contribuciones Expeciales son contribuciones obligatorias que se recaudan de los dueños de propiedades que se benefician por mejoras públicas específicas (pavimentación y facilidades de desagüe o irrigación, etc.) para sufragar el costo de tales mejoras, y que se distribuye de acuerdo con los beneficios que se asume afectan tal propiedad.

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities. Detention pending trial, as in municipal jails, is classed under Police Protection.

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

Debt—All long-term credit obligations of the government and its agencies, and all interest-bearing short-term (i.e., repayable within one year) credit obligations. Includes judgments, mortgages, and "revenue" bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus Offsets to Debt.

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

Education—Provision or support of schools and other educational facilities and services. The Local Schools category comprises all direct expenditure by local governments for education, other than any direct spending for institutions of higher education, and any direct State government spending for operation of or facilities and supplies for elementary and secondary public schools. Institutions of Higher Education include facilities and activities of all educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under natural resources, and university-operated hospitals serving the public are classed under hospitals. These educational categories include related services such as pupil transportation, school milk and lunch programs, cafeterias, and health and recreational programs. Revenue and expenditure for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis. Other Education includes any intergovernmental payments and State amounts for administration and services, tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans and other special classes.

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services.

Correccion—Encarcelación y corrección de adultos y menores convictos por ofensas en contra de la ley, y actividades de absolución, probatoria y de libertad bajo palabra. El detenimiento en espera de juicio, como en cárceles municipales, se clasifica bajo Protección Policiaca.

Operacion Corriente—Gastos directos por compensación de los oficiales y empleados propios, y por compra de suministros, materiales, y servicios de contrato, excepto las cantidades para adquisición de bienes capitales.

Deudas—Todas las obligaciones a largo plazo del gobierno y sus agencias, y todas las obligaciones a corto plazo (i.e., pagaderas dentro del año) que devengan intereses. Incluye finanzas, hipotecas y bonos de "rentas públicas", así como bonos de obligación general, pagarés, y certificados de depósitos que producen interés. Excluye obligaciones a corto plazo que no producen interés alguno, obligaciones entre fondos, cantidades que se deben en capacidad de administración o agencia, anticipos y préstamos contigentes de otros gobiernos, y derechos de individuos como beneficios de fondos del retiro de empleados. Deudas de Confianza y Crédito es la deuda a largo plazo por la cual el crédito del gobierno, implicando su poder de tributación, se compromente sin condición alguna. Incluye deudas pagaderas inicialmente de impuestos específicos o de fuentes no tributables, pero que representan una obligación pagadera de cualesquiera otros recursos disponibles si es que las fuentes compromentidas no son suficientes. Deuda No Garantizada consiste de deudas a largo plazo que se pagan únicamente de ganacias de actividades que producen ingresos, de contribuciones especiales, o de impuestos específicos que no son contribusiones sobre la propiedad. Deudas Netas a Largo Plazo son las deudas pendientes totales a largo plazo menos las cantidades para Amortización y Redención de Deudas.

Gastos Directos—Pagos a empleados, abastecedores, contratistas, beneficiarios, y otros recibidores finales de pagos gubernamentales—i.e., todos los gastos que no sean los gastos intergubernamentales.

Instruccion—Provisión y mantenimento de las escuelas y otras facilidades y servicios educacionales. La categoría de Escuelas Locales comprende todos los gastos directos por los gobiernos locales para la instrucción, excepto cualquier gasto directo para las instituciones de enseñanza superiod, y cualquier gasto directo del gobierno del Estado para la operacíon de o para facilidades y suministros a las escuelas públicas elementales y secundarias. Las Instituciones de Enseñanza Superior incluyen facilidades y actividades de todas las instituciones educacionales más allá del nivel de escuela superior operadas por el Estado o por los gobiernos locales, excepto que las estaciones de agricultura experimental y los servicios de extensión agrícola se clasifican bajo recursos naturales, y los hospitales operados por las universidades y que sirven a la comunidad se clasifican bajo hospitales. Estas categorías educacionales incluyen servicios relacionados tales como transportación del alumnado, los programas de leche y almuerzos escolares, cafeterías, y los programas de salud y recreación. Los ingresos y gastos de los servicios de almuerzos escolares, dormitorios, eventos atléticos, y otros servicios auxiliares, se incluyen como un total bruto. Otra Educación incluye pagos intergubernamentales y a cantidades Estatles para administración y servisios, aportaciones para becas, colegiaturas, ayuda a las escuelas privadas, y programas educacionales para los incapacitados, adultos, veteranos y otras clases especiales.

Administracion de Seguridad de Empleo—Administración de compensación por desempleo, agencias públicas de empleos, y servicios relacionados.

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

Financial Administration—Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also General Control.

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

General Expenditure—All expenditure of a government other than utility expenditure, liquor stores expenditure, and employee-retirement expenditure (see introductory text).

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

General Revenue—All revenue of a government except utility revenue, liquor stores revenue, and employee-retirement revenue (see introductory text). All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classed as general revenue.

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

Highways—Streets, highways, and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities, and ferries.

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

Housing and Urban Renewal—Housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities.

Insurance Trust System—A government-administered program for employee-retirement and social insurance protection relating to unemployment compensation, workmen's compensation, and the like. See text discussion of Insurance Trust Revenue, Insurance Benefits and Repayments, and Insurance Trust Expenditure.

Gastos—Todas las cantidades de dinero que paga un gobierno—netas de recuperaciones y otras trasacciones correctivas—que no sean para el retiro de deudas, inversión en valores, extensión de crédito, o transacciones de agencia. Gastos incluye sólo a las transacciones externas de un gobierno, y excluye a las transacciones no en efectivo, tales como emolumentos y otros pagos en especie.

Administracion Financiera—Oficiales y agencias a cargo de la imposición y recaudación de impuestos, contabilidad, intervención de cuentas, presupuesto, compras, custodia de fondos, y otras actividades financieras centrales. Véase también Control General.

Control General—Entidad gubernamental, tribunales de justicia, oficina del jefe ejecutivo, y servicios de agencias asesoras centrales, que tienen a su cargo la administración del personal, asuntos legales, contabilidad y registros, planificación y zonificación, y otros por el estilo. Véase también Administración Financiera.

Gastos Generales—Todos los gastos de un gobierno excepto gastos de las agencias de servicios públicos, gastos de las tiendas de licor, y gastos relacionados con el retiro de empleados (vea el texto de introducción).

Edificios Publicos Generals—Provisión y mantenimiento de los edificios públicos que no se utilizan para funciones específicas.

Ingreso General—Todos los ingresos de un gobierno, excepto los ingresos de las empresas de servicios públicos, de tiendas de licor, y de fondos para retiro de empleados (vea el texto de introducción). Todos los ingresos de contribuciones e impuestos, y todos los ingresos intergubernamentales, aunque sean destinados para el retiro de empleados o para servicios públicos, se clasifican como ingresos generales.

Salud—Servicios de la salud, que no sean los prestados en hospitales, incluyendo las investigaciones sobre la salud, clínicas, sanatorios, inmunización, y otras actividades categóricas, ambientales, y para la salud del público en general. Los servicios de salud prestados por agencias de la salud en escuelas (en vez de agencias escolares) se incluyen aquí.

Carreteras—Calles, carreteras y estructuras necesarias para su uso, alumbrado de calles, recogido de nieve y hielo, facilidades de peaje en autopistas y puentes y lanchas de pasajeros.

Hospitales—Establecimiento y operación de facilidades de hospitales, suministro de cuidado en hospitales, y ayuda a otros hospitales públicos o privados. Hospitales propios son aquellos hospitales administrados por el gobierno interesado, y excluye pagos a otros gobiernos y a agencias privadas por el mantenimiento y servicios a hospitales que están clasificados bajo "Otros Hospitales". No obstante, véase Bienestar Público con relación a pagos hechos a vendedores bajo programas de bienestar público.

Renovacion Urbana y de Viviendas—Proyectos de viviendas y renovación y desarrollo, promoción y apoyo de las actividades privadas de vivienda y renovación.

Sistema de Seguro Fideicomiso—Un programa administrado por el gobierno para el retiro de empleados y protección por seguro social relacionada con la compensación por desempleo, compensación a trabajadores, y otros similares. Véase en el texto la discusón sobre Ingresos del Seguro Fideicomiso, Beneficios y Pagos de Seguros, y Gastos de Seguro Fideicomiso.

Interest Expenditure—Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for local utility purposes, is classed under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but, rather, is classed functionally all together as Interest on General Debt.

Intergovernmental Transactions—Intergovernmental Revenue and Intergovernmental Expenditure comprise respectively payments from one government to another as grants-in-aid, shared revenues, payments in lieu of taxes, or reimbursements for governmental service. Excludes amounts for the pruchase of commodities, property, or utility services, and tax levied as such on facilities of the payer, and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI). Intergovernmental Revenue From State Government includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

Libraries—Public libraries operated by the government (except school libraries primarily for students and teachers), and support of other public and privately operated libraries.

Local Parks and Recreation—Local government parks, playgrounds, and play fields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities, such as auditoriums, museums, stadiums, zoos, auto camps, recreation piers, and boat harbors. See also Natural Resources.

Natural Resources—Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, and flood control. Includes State parks and agricultural experiment stations and extension services.

Parking Facilities—Public-use garages and other parking facilities operated on a charge basis by local governments, including purchase and maintenance of on-street and off-street parking meters.

Personal Services—Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before any deductions for taxes, retirement plans, or other purposes.

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

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

Gastos de Intereses—Cantidades pagadas por el uso de dinero prestado. Intereses, excepto los pagados por deudas incurridas expresamente para propósitos de servicios públicos, se clasifican bajo gastos generales. Gastos generales por concepto de intereses no se distribuyen a las funciones particulares (educación, carreteras, etc.), sino que se clasifican todos juntos bajo Intereses Sobre la Deuda General.

Transacciones Intergubernamentales— Ingresos Intergubernamentales y Gastos Intergubernamentales comprenden respectivamente pagos de un gobierno a otro en forma de aportaciones de ayuda, recaudaciones compartidas, pagos en vez de impuestos, o reembolsos por servicios gubernamentales. Excluye cantidades destinadas a la compra de artículos de consumo, propiedades, o servicios públicos, y cualquier contribución impuesta sobre las facilidades del contribuyente, y las contribuciones del gobierno como patrono destinadas a seguro social (e.g., para el sistema de retiro de empleados y OASDHI). Ingresos Intergubernamentales del Gobierno Estatal incluye cualquier cantidad que se origina en el Gobierno Federal, pero que se canaliza a través del Estado para su distribución a los gobiernos locales.

Bibliotecas—Bibliotecas públicas operadas por el gobierno (excepto bibliotecas escolares principalmente establecidas para estudiantes y maestros), y apoyo a otras bibliotecas operadas pública y privadamente.

Parques Locales y Recreacion—Parques de los gobiernos locales, campos de recreo, campos de deportes, piscinas, y balnearios, y facilidades especiales para actividades de recreo, culturales y científicas, tales como auditorios, museos, estadios, parques zoológicos, campamentos automovilísticos, muelles de recreación, y albergues para botes. Véase también Recursos Naturales.

Recursos Naturales—Conservación y desarrollo de la agricultura, pesca y caza, bosques, y otras riquezas naturales del suelo y del agua, incluyendo irrigación, desagü, y control de inundaciones. Incluye parques del estado, estaciones agrícolas experimentales y servicios de extensión.

Facilidades Para Estacionamiento—Garages para uso público y otras facilidades de estacionamiento operadas sobre bases comerciales por gobiernos locales, incluyendo la compra y mantenimiento de estacionómetros situados en calles y fuera de ellas.

Servicios Personales—Cantidades pagadas a oficiales y empleados del gobierno. Consiste de la compensación bruta antes de deducir impuestos, retior, u otros.

Proteccion Policiaca—Preservación de la ley y el orden y seguridad del tránsito. Incluye a las patrullas policíacas de carreteras, actividades para la prevención del crimen, comunicaciones para la policía, detención y custodia de personas en espera de juicio, seguridad del tránsito inspección de vehículos, y otros por el estilo.

Contribucion Sobre la Propiedad—Contribuciones determinadas por la posesión de propiedades y medidas por el valor de las mismas. Incluye contribuciones generales sobre la propiedad relacionadas con la propiedad en su totalidad, real y personal, tangible o intangible, ya sean impuestas con tarifas uniformes o progresivas, y contribuciones sobre tipos seleccionados de propiedades, tales como vehículos de motor, o ciertas propiedades intangibles.

Public Welfare—Support of and assistance to persons contingent upon need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance Payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its own Hospitals and Health agencies are classed under those headings.

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

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than serverance of natural resources), importation, or consumption of goods.

Sanitation—Local government activities relating to Sewerage, consisting of the provision of sewers and sewage disposal facilities and services, and Other Sanitation, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering, smoke regulation, and other health activities are classed under Health.

Taxes—Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; however, any amounts retained are treated as tax revenue of the collecting government.

Utility—A water supply, electric light and power, gas supply, or transit system owned and operated by a local government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function served).

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

Bienestar Publico—Ayuda de y asistencia a personas cuando existe la necesidad. Excluye pensiones a empleados jubilados y otros beneficios que no dependen de la existencia de la necesidad. Gastos bajo este encabezamiento incluyen: Pagos de Ayuda en Efectivo hechos directamente a los personas necesitadas bajo programas categóricos y otros programas de bienestar; pagos hechos directamente a suplidores privados por cuidado médico, entierros, y por otros servicios prestados bajo programas de bienestar; instituciones benéficas; y cualquier gasto intergubernamental u otro gasto directo para propósitos de bienestar social. Cualesquiera servicos suministrados directamente por el gobierno a través de sus propios Hospitales y agencias de Salud, se clasifican bajo esos encabezamientos.

Ingresos—Todo el dinero recibido por un gobierno de fuentes externas—recaudación neta de reintegros y otras transacciones correctivas—otros que no sean producto de la emisión de bonos de deuda pública, liquidación de inversiones, y transacciones de agencia y fideicomiso privado. Excluye transacciones no en efectivo, tales como recibos de servicios, artículos de consumo, u otros "recibos en especie".

Impuestos Sobre Ventas e Ingresos Brutos—Impuestos incluyendo "licencias" de tipo signiticativo, basados en volumen o valor de las transferencias de bienes o servicios o en los recibos brutos derivades de elios, o en los ingresos brutos y contribuciones relacionadas que se basan en el uso, almacenaje, producción (que no sea la separación de los recursos naturales), importación, o el consumo de mercancías.

Sanidad—Actividades gubernamentales locales relacionadas con el **Alcantarillado**, y que consisten en proveer alcantarillados, y facilidades y servicios de disposición de aguas negras, y Otros Saneamientos, que comprenden la limpieza de calles y el regogido y disposición de la basura y otros desperdicios. Ingeniería sanitaria, reglamentación de los humos, y otras actividades sanitarias se clasifican bajo Salud.

Contribuciones—Contribuciones compulsorias impuestas por un gobierno para propósitos públicos. Todas las recaudaciones de contribuciones se clasifican bajo ingresos generales, y comprenden cantidades recibidas (incluyendo intereses y multas pero excluyendo reintegros) de contribuciones impuestas por el gobierno que las recibe. Las cantidades de dinero que un gobierno recibe de una contribución que el mismo impone se consideran como ingresos contribucion pertenecientes al mismo gobierno, aunque inicialmente sean recandadas por otro gobierno; sin embargo, cualesquiero cantidades retendia se consideran como ingreso contributivo del gobierno que las recauda.

Serviciós Publicos—Un sistema de bastenimiento de agua, alumbrado y energía eléctricia, abastecimiento de gas, o de transporte de pasojeros propiedad de y operado por un gobierno local. Rentas por Servicios Públicos comprende resibos por la venta de servicios públicos o mercancías al publico o a otros gobiernos. Gastos por Servicios Públicos consisten de gastos de capital para la adquisicion de facilidades de servicios públicos, para el pago de interés por deudas del servicio publico, y gastos corrientes de operación de las agencias de servió público, neto de costos identificables para la provisión de servicios al gobierno matríz (las cuales se consideran como gasto general de la function que sirven).

Transporte ý Terminales Maritimos—Provisión, operación, y sostén de canales y otras vías acuáticas, bahías, muelles, desembaracaderos, y otras facilidades de relacionadas terminales.