

# GOVERNMENTAL FINANCES IN 1958

GOVERNMENTAL FINANCES IN  
THE UNITED STATES: 1958

GOVERNMENTS DIVISION  
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This publication supplants the Bureau of the Census report, Summary of Governmental Finances in 1958, which was issued in August 1959 and included national estimates for local governments based upon a limited sample of such units. For the present report, key figures obtained for a considerably larger sample of local governments have been used to derive State-by-State aggregates of State and local government finances (shown in tables 12 to 21), and as a basis for adjusting the earlier nationwide estimates for local governments. Federal and State government amounts shown in tables 1 through 10 are repeated directly, without change, from the previous publication.

Taxes collected by all governments in the United States--Federal, State, and local--in their fiscal years that ended during 1958 amounted to \$98.4 billion, or \$568 per capita. This compares with a 1957 tax collection total of \$98.6 billion, or \$580 per capita.<sup>1</sup> A 5 percent rise in tax revenue of State and local governments--\$30.4 billion in fiscal 1958 compared with \$28.8 billion the previous year--was more than offset by a drop in Federal tax revenue from \$69.8 billion in fiscal 1957 to \$68.0 billion in fiscal 1958.

Taking account of all other revenue sources as well as taxes, governmental revenue in the fiscal year 1958 totaled \$130.4 billion, as against \$129.2 billion the previous year.

Governmental expenditure totaled \$134.9 billion in fiscal 1958, or \$4.5 billion more than governmental revenue. The expenditure excess was accounted for almost entirely by State and local governments, which expended \$53.7 billion and had revenue of \$49.3 billion during their fiscal years that ended in 1958. This indicates a rise from the preceding year of \$3.4 billion, or 7 percent, in total revenue of State

<sup>1</sup>This and all subsequent references to 1957 data are based on final nationwide totals from the 1957 Census of Governments, rather than on the preliminary estimates given in the annual report, Summary of Governmental Finances in 1957. Final 1957 totals appear in the Historical Summary of Governmental Finances in the United States (Volume IV, No. 3 of the census of governments) and, in considerably greater detail, in the Compendium of Government Finances (Volume III, No. 5 of the census).

and local governments, and a rise in total expenditure of these governments amounting to \$6.2 billion, or 13 percent.

Indebtedness of all governments at the end of their 1958 fiscal years totaled \$334.5 billion, or \$1,931 per capita. More than four-fifths of this was accounted for by the Federal public debt, amounting to \$276.3 billion at the end of the Federal fiscal year (June 30, 1958), or \$6.8 billion more than a year before.<sup>2</sup> State and local government indebtedness rose during the fiscal year 1958 by \$5.1 billion, or nearly 10 percent, to a record total of \$58.2 billion.

## REVENUE BY SOURCE

Governmental revenue, as defined for this report, consists of all receipts of governments from external sources, net of refunds and other correcting transactions, other than from borrowing and liquidation of financial investments. With some relatively minor exceptions, internal transfers from fund to fund are excluded, and aggregates for groups of governments exclude intergovernmental transactions between the governments involved. Since government is defined to include all public agencies,

<sup>2</sup>The Federal public debt total on June 30, 1959, was \$284.7 billion. These Federal public debt amounts exclude nonguaranteed obligations of Federal agencies and guaranteed obligations issued by the Federal Housing Administration. On the total Federal public debt, a considerable portion (\$55.8 billion on June 30, 1958) is held by U. S. Government investment accounts.

corporations, and funds, the revenue total includes amounts of revenue (on a gross basis) of governmental enterprises and trust funds.

Local governments obtained \$23 billion directly from their own revenue sources in fiscal 1958, and the States' own sources yielded \$21.4 billion. These sums together represented 34 percent of all governmental revenue, with Federal revenue accounting for the other 66 percent. A somewhat different distribution appears if allowance is made for intergovernmental transfers, which in 1958 provided State and local governments with nearly \$4.9 billion from the Federal Government, and involved \$8.2 billion of State payments to local governments as well as a relatively minor amount of local-to-State payments. In terms of the final recipient level, public revenue in 1958 was available 62 percent to the Federal Government, 24 percent to local governments, and 14 percent to the States.

#### General Revenue

Taxes. --Of tax revenue totaling \$98.4 billion in fiscal 1958, the Federal Government collected \$68 billion. The other 31 percent of all taxes was collected nearly equally by local governments (\$15.5 billion) and the States (\$14.9 billion). Federal tax revenue amounted to \$393 per capita, and State and local taxes were equal to \$175 per capita.

As is evident from table 1, there are marked differences in tax structure among the three levels of government. The Federal Government relies primarily on income taxes; in 1958, the individual income tax supplied over half of all Federal tax revenue, and the corporation income tax nearly 30 percent. The property tax is the principal revenue source for local governments, and in fiscal 1958 yielded 87 percent of all their tax revenue. No one type of tax is so predominant for the States. However, sales and gross receipts taxes--including not only those of general application, but also selective taxes on sales of motor fuel, liquor, tobacco products, and other particular commodities or services--altogether provided 59 percent of all State tax revenue in 1958.

Charges and miscellaneous general revenue. --Nontax general revenue of governments mainly consists of "current charges"--i.e., amounts received for performance of specific services benefiting the person charged and from sales of commodities and services other than utility and liquor stores sales. Charges for services are reported here on a gross basis without offset for cost of producing or buying the commodities or services sold.

For the Federal Government, the total of \$5.9 billion received as charges for services in the fiscal year 1958 covers numerous items of a highly diverse nature, including \$2.6 billion of postal receipts, and nearly \$2 billion

from sales (other than to Federal agencies) by the Commodity Credit Corporation (i.e., the bulk of the amount shown as charge revenue for "natural resources" in table 1). Also included are rental receipts from Federal housing projects; insurance premiums for housing insurance; reimbursement of appropriations from proceeds of sales; charges for subsistence and quarters collected from government personnel; advances from foreign governments for purchase of military and other supplies, equipment, and services; and many other items.

State and local general revenue from current charges totaled \$4.2 billion in 1958 and was distributed by function as shown in table 1.

Of the \$4 billion of charges and miscellaneous revenue that came from sources other than "current charges," \$1.1 billion represented interest earnings, \$293 million was collected by local governments through special assessments for public improvements, \$159 million was from the sale of real property, and the remaining \$2.4 billion was from miscellaneous sources--fines, forfeits and penalties, royalties, donations, unclaimed moneys, and amounts not allocable by specific source in the classification of data for this report.

General revenue from interest earnings consists of interest on governmental loans and on securities held by governments, other than such investments held as assets by employee-retirement and social-insurance funds. (See discussion under "Insurance trust revenue," below.) As indicated by table 10, a major portion of all investments of State and local governments is in the form of interest-bearing Federal securities and securities of State and local governments, including those of the investing government. The Federal Government also holds large amounts of its own securities, as well as a relatively minor amount of securities issued by State and local governments. Therefore, a significant portion of gross governmental revenue from interest is received from governments, rather than from other sectors of the economy. Nevertheless, in the data shown in this report for general revenue from interest earnings, no reduction of gross amounts has been made on account of transactions between different governments; neither has it been possible to exclude, as to State and local governments, interest earned on account of formal debt obligations held by funds or agencies of the issuing government itself. However, the Federal amount of general interest earnings, as reported, is net of all internal interest transactions of the Federal Government.

#### Utility and Liquor Stores Revenue

Sales receipts of State and local liquor stores and local water, electric, gas, and transit utilities amounted to \$4.2 billion in 1958. Such revenues are, of course, largely

offset by the cost of purchasing or producing the commodities and services sold, and only any net excess of sales revenue over the cost of producing this revenue would be available for financing other types of governmental services. In the fiscal year 1958, as indicated by table 7, local expenditure for utility purposes (including, it may be noted, capital outlays and interest on utility debt, as well as current operation expenditure) was somewhat more than the total of local utility revenue. For both State-operated and locally operated liquor stores, sales revenue exceeded expenditure in 1958. (See tables 1 and 2.)

#### Insurance Trust Revenue

The external transactions of governments with respect to social insurance and employee-retirement systems are shown in this report under the headings "insurance trust revenue" and "insurance trust expenditure." These headings cover amounts for the Federal system of Old Age and Survivors Insurance and for systems relating to unemployment compensation, employee retirement, workmen's compensation, and the like.

In the fiscal year 1958, insurance trust revenue altogether amounted to \$13.7 billion. This total includes \$13.0 billion of contributions from employers and from employees and other ultimate beneficiaries, and \$0.7 billion of earnings on investments of insurance trust systems administered by State and local governments.

Federally administered insurance trust systems also received \$1.1 billion as earnings on their investments during fiscal 1958 (as shown by exhibit data in table 8). However, since these earnings are entirely from investments in Federal securities, they are classed as intragovernmental transactions and excluded from Federal revenue data here--with a corresponding exclusion from reported amounts of Federal expenditure for interest. Although some portion of the earnings of insurance trust systems of State and local governments comes from investments in securities issued by the parent government, no adjustment on this account has been made in arriving at the data shown in this report.

Insurance trust revenue, as reported herein, excludes contributions from governments to insurance funds they administer. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments--for example, employer contributions by State and local governments to the Federal Old Age and Survivors Insurance System, and local government payments into State-administered employee-retirement systems covering their employees--such amounts are included here,

without special treatment, in the "revenue from contributions" of the various systems affected.

Table 8 shows a distribution of insurance trust revenue, by source and by insurance program, together with data on insurance trust expenditure.

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

#### EXPENDITURE BY CHARACTER AND OBJECT

As shown in this report, governmental expenditure consists of all amounts paid out by governments to individuals or external agencies (net of recoveries and other correcting transactions) other than for retirement of debt, investment in financial assets, or extension of loans. With some relatively minor exceptions, internal transfers from fund to fund are excluded, and aggregates for groups of governments exclude intergovernmental transactions between the governments involved. Since government is defined to include all public agencies, corporations, and funds, the government expenditure total includes--on a gross basis--payments to the public by governmental enterprises and trust funds.

Governmental expenditure totaled \$134.9 billion in fiscal 1958. Of this, direct expenditure of the Federal Government accounted for \$81.2 billion. Direct expenditure of State governments totaled \$20.1 billion, and that of local governments, \$33.6 billion. These are expenditure amounts for "own purposes" of each level of government. In the case of the Federal Government, direct expenditure in 1958 was 4 percent above the 1957 level. Local governments' direct expenditure was up 10 percent and State direct spending, 19 percent. The striking increase for States, however, was greatly influenced by the rise in unemployment insurance payments, which amounted to nearly \$2.8 billion in fiscal 1958, compared with \$1.5 billion the previous year. Direct State expenditure for general government purposes alone showed a 1957-to-1958 increase of 13 percent. Direct general expenditure was up 2 percent for the Federal Government and approximately 11 percent for local governments.

In 1958, the Federal Government disbursed, in addition to its direct expenditure, \$4.8 billion in payments to State and local governments; the State governments paid \$7.9 billion to local governments, and received about \$0.3 billion from local governments.

When the net total of public spending in the fiscal year 1958 is considered in terms of the final governmental level concerned--i.e., in terms of direct expenditure, the Federal part amounts to 60 percent; the local governments', 25 percent; and the States', 15 percent. However, taking account of intergovernmental transfers and making a distribution in terms of the financing level of government, the proportions amount to: Federal, 64 percent; local governments, 19 percent; and States, 17 percent.

Table 2 shows public spending by type--i.e., for the broad sectors of general, utility, liquor stores, and insurance trust expenditure--and by character and object classes.

#### Current Operation

Of all public spending in the fiscal year 1958, 53 percent (\$71.6 billion) was for current operation. This includes most public payrolls, purchase of goods and services used in the performance of various governmental functions, and purchase of goods for resale by governmental activities.

The Federal Government accounted for \$40.8 billion of the current operation total for all governments. State and local governments spent \$30.9 billion for current operation in 1958. About two-thirds of this was for pay of State and local employees, and the balance was primarily for supplies, materials, and services needed for the performance of governmental functions. Other than liquor purchased for resale in State and local liquor stores and electric power purchased for resale by some local electric utilities, State and local purchases for resale are relatively minor.

#### Capital Outlay

Governmental expenditure for capital outlay--construction, equipment, and purchase of land and structures--aggregated \$30.8 billion in 1958, or about 23 percent of total governmental expenditure. Federal capital outlay (mainly for purchase of military equipment) amounted to \$16.9 billion, or 4 percent more than during the previous year. Capital outlay by State and local governments amounted to \$14 billion, or about 11 percent more than in the year before.

Governmental expenditure for capital outlay in 1958 was distributed by governmental function as shown in table 6.

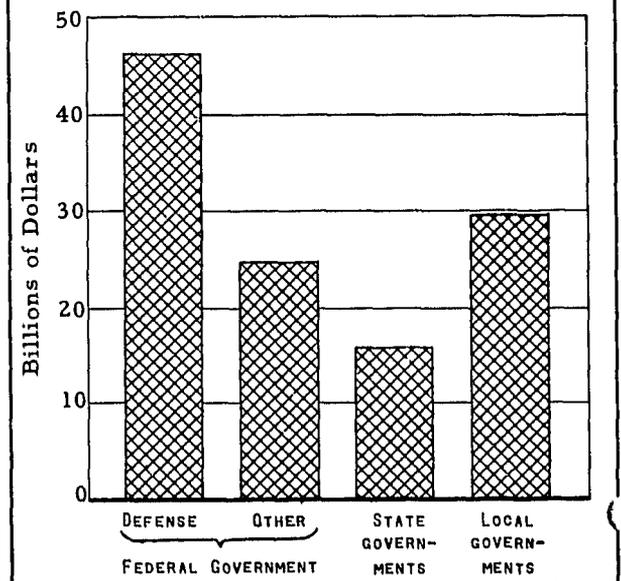
#### Assistance and Subsidies

In addition to payments for goods, services, and capital items, total governmental expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises items here reported as assistance and subsidies, which totaled \$10.3 billion in the fiscal year 1958. Although the Federal Government accounted for most of this sum (\$7.1 billion), State and local payments for assistance and subsidies also were substantial (\$3.2 billion).

Following is a distribution of governmental expenditure in 1958 for assistance and subsidies, by major program (in millions):

Program	All governments	Federal	State and local
Total . . . . .	\$10,278	\$7,119	\$3,159
National defense and international relations . . . . .	1,176	1,176	...
Education (largely veterans' educational benefits) . . . . .	872	806	66
Public welfare (largely public assistance) . . . . .	2,976	11	2,965
Natural resources (largely agricultural benefits) . . . . .	1,176	1,169	7
Veterans' pensions, bonuses, and other noneducational benefits . . . . .	3,418	3,315	103
All other . . . . .	661	643	18

FIG. 1 - DIRECT GENERAL EXPENDITURE, BY LEVEL OF GOVERNMENT: 1958



It should be noted that these figures include only cash grants and not gifts of supplies, materials, or other grants in kind. The cost of items to be distributed in kind is included in current operation expenditure as purchases of goods and services.

**Interest on Debt**

Expenditure for interest on governmental debt aggregated \$7.7 billion in 1958, or 11 percent more than in 1957. Of this, approximately 80 percent was paid out by the Federal Government. State governments accounted for about one-fourth of the remaining \$1.5 billion and local governments for the balance. The local government amount included \$293 million paid on utility debt as well as \$848 million for local government general debt.

Interest expenditure of State and local governments is shown here on a gross basis, without any adjustment made for the undetermined but relatively minor portion of all such interest going to funds of the particular paying government. However, the reported amount of Federal expenditure for interest excludes, as intragovernmental transfers, interest on Federal public debt credited to Federal funds or agencies.

**Insurance Benefits and Withdrawals**

Insurance trust expenditure--i.e., benefit payments and refunds of contributions of insured persons--totaled \$14.5 billion in 1958. Nearly three-fourths of this total represented Federal payments, with the States accounting for most of the remaining \$4.2 billion.

These amounts are limited to actual payments to insured persons and therefore exclude (as internal transfers) government contributions to insurance trust funds they administer, and costs of administering insurance trust programs (which are classified as general expenditure). The various governmental programs classified as insurance trust activities are discussed below under "Insurance trust expenditure."

**Expenditure for Personal Services**

Payments for salaries and wages of government personnel cut across the classification of expenditure by character described above because, although most public employees are engaged in current operation activities, some are being paid for force-account construction work. The total of payroll expenditure by governments was \$41.9 billion in the fiscal year 1958, including Federal pay and allowances for armed forces personnel amounting to \$9.5 billion. These expenditure figures are limited to cash payments; they do not include the value of subsistence, quarters, or other payments in kind made to military personnel or other public employees.

Personal services expenditure consists of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes.

Statistics by function concerning civilian public employment and monthly payroll amounts appear in the annual Census Bureau report, State Distribution of Public Employment in 1958.

**Intergovernmental Expenditure**

During fiscal 1958, the Federal Government made payments of over \$4.8 billion to State and local governments, and the States paid \$7.9 billion to local governments. These transfer amounts mainly represented grants-in-aid or shared taxes, but also included some payments for services performed on a reimbursement or cost-sharing basis, and payments in lieu of taxes.

The following types of Federal payments to State and local governments were made in 1957 (amounts in millions):

Item	Total	To States*	Directly to local governments
Total . . . . .	\$4,835	\$4,441	395
Grants-in-aid . . . .	4,496	4,137	360
Shared revenues . . .	79	66	13
Payments for services . . . . .	253	538	16
Payments in lieu of taxes . . . . .	3	...	3
Other . . . . .	3	...	3

\*Includes sums redistributed to local governments.

These figures exclude loans and contributions of commodities or other aids in kind, which fall outside the definition of expenditure as used in this report. They also exclude payments to Territories and possessions.

Table 3 shows the functions for which Federal and State intergovernmental expenditure was made during the fiscal year 1958.

**EXPENDITURE BY FUNCTION**

As indicated by table 2, governmental expenditure is divided in this report into four major types: General expenditure, utility expenditure, liquor stores expenditure, and insurance trust expenditure. The first category, general expenditure, comprises all expenditure other than (a) benefit and refund payments of public-employee retirement and other social-insurance systems, and (b) spending for State and local liquor stores and for local water, electric, transit, and gas utilities.

General expenditure by all governments in the fiscal year 1958 totaled \$115.7 billion, or approximately 5.4 percent more than in the previous year. Table 4 shows the distribution of direct general expenditure by governmental function and by level of government. Changes in general expenditure for various major functions, between 1957 and 1958, were as follows:<sup>3</sup>

Function	Percent increase or decrease (-) in direct general expenditure, 1957-1958		
	All governments	Federal Government	State and local governments
Total.....	5	2	11
National defense..	1	1	...
Education.....	12	-5	13
Highways.....	10	17	10
Natural resources.....	-3	-5	9
Interest on general debt.....	12	11	13
Health and hospitals.....	10	7	11
Public welfare..	9	-2	10
Postal service..	10	10	...
Police.....	9	3	10
Sanitation.....	4	...	4
Fire protection..	8	...	8
All other.....	11	8	13

In the foregoing tabulation, functions are listed in descending size order as measured by amounts of public expenditure in 1958. The same sequence applies to the following summary discussion of various functional categories.

**National defense and international relations.** -- This category represents by far the largest component of governmental expenditure. Expenditure of the Federal Government for defense and international relations totaled \$46.1 billion in 1958, or 65 percent of all direct Federal expenditure and about 34 percent of total expenditure of all governments--Federal, State, and local.

This functional class here substantially comprises activities and items classified in the United States Budget under two closely related headings--"Major national security" and "International affairs and finance." The major components of the composite category for fiscal year 1958 are reported in table 5.

<sup>3</sup>Because the local government amounts for 1958 that are used for this presentation represent estimates subject to sampling variability, indicated rates of change (especially for items that largely or entirely pertain to local governments) should be interpreted with caution.

Defense-related activities of State and local governments (including National Guard, civil defense, and armory activities) have been classified under other headings, so that in this report defense expenditure is entirely that of the Federal Government.

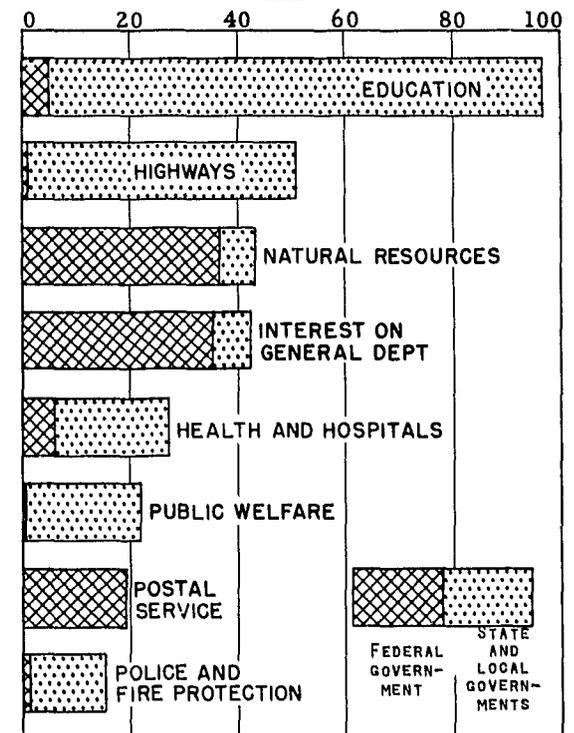
Many activities and expenditures of the Federal Government classified in other functional categories are closely related to current or past defense efforts. Items which might be so viewed include veterans' benefits and services, interest on war debt, civil defense, and other defense-related operations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

**Education.** -- The second largest function of government in terms of expenditure is education, for which \$16.8 billion was spent in 1958.

Direct Federal spending for education in the fiscal year 1958 amounted to \$917 million, including \$718 million for veterans' educational benefits. In addition to its direct spending for education, the Federal Government made payments for this function to State and local governments totaling \$653 million in 1958.

Of the \$15.9 billion shown as State and local government expenditure for education in 1958,

FIG.2-PER CAPITA DIRECT GOVERNMENTAL EXPENDITURE FOR SELECTED MAJOR FUNCTIONS:1958  
Dollars



\$2.3 billion was for State institutions of higher education (including gross expenditure for auxiliary activities, such as dormitories, dining halls, and bookstores operated by such institutions, but exclusive of their expenditure for hospitals and for agricultural experiment stations and agricultural extension services); \$13.3 billion was for "local schools"; and the remaining \$0.3 billion was direct State expenditure for education of the handicapped, operation of State offices of education, and the like.

The "local schools" category, as reported in table 4, comprises all direct expenditure for education by local governments, plus any direct State government spending for operation of local schools and purchase of facilities for local schools (direct payments to contractors for buildings; purchase of "free" textbooks, buses, and the like). Statistics on such State direct expenditure, and also exhibit data on State intergovernmental expenditure for local schools, are shown on a State-by-State basis in table 18. The bulk of local spending for education is to provide and operate elementary and high schools; also included, however, is local expenditure for college-level education and for school supervision.

The local schools heading covers all expenditures made by local school systems, other than interest on debt, duplicative intergovernmental payments, and retirement benefits paid to former employees, and thus includes gross expenditure for the school lunch program and other cafeteria operations as well as amounts for any school health, recreation, and library services administered by local school systems.

Of the \$13.3 billion of expenditure for local schools in 1958, \$2.9 billion represented capital outlay, as shown in table 18.

Highways.--Provision and maintenance of highway facilities, including toll turnpikes, bridges, and tunnels and ferries as well as regular roads, highways, and city streets, required \$8.7 billion of public expenditure in 1958. Although the Federal Government provides substantial grants for financing of State and local highways (\$1.5 billion in 1958), its direct expenditures for this purpose totaled only \$135 million.

The State governments, in turn, provide substantial financial assistance to local governments for highway purposes (\$1.2 billion in 1958) but the \$5.5 billion of direct State expenditure for highways accounted for nearly two-thirds of the total spent by all governments for this function in 1958.

The local governments, with substantial financial assistance from the States, spent \$3.1 billion for street and highway purposes in 1958.

About two-thirds of public expenditure for highways in 1958 (\$5.8 billion out of \$8.7 billion) was for capital purposes--construction, equipment, and land purchases; the remainder was for maintenance and other current operation spending. These figures on highway expenditure do not include interest on debt issued for highway purposes (included in general expenditure for interest) nor highway policing costs (classified under "Police").

Natural resources.--Conservation and development of natural resources--agricultural forest, mineral, electric power, and the like--involved \$7.5 billion of governmental expenditure in 1958.

The Federal Government spent \$6.4 billion of this total. Table 5 shows the major components of Federal spending for natural resources. Federal expenditure under this heading includes, with regard to farm price stabilization programs, gross amounts of commodity purchases for price support, without any offset for commodities resold to private buyers during the year. The expenditure amount does not include, however, commodity loans extended for price support purposes (other than those cancelled by the Government's acquisition of the commodities pledged as collateral), nor payments for commodities consumed by the Government in carrying out other functions--used by the military, distributed under the foreign aid program, distributed under the school lunch program, and the like.

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

Interest on general debt.--Expenditure for interest on general debt amounted to \$7.4 billion in fiscal 1958. (This does not include the \$293 million of interest on local utility debt, classified as part of utility expenditure.)

Interest expenditure as reported here does not include interest accrual, such as that on Federal savings bonds, nor does it include interest paid to individuals on savings deposits (i.e., postal savings accounts, and savings deposits of military personnel). It excludes also, for the Federal Government, amounts paid on Federal securities held by the U.S. Government itself. However, no corresponding kind of adjustment for intragovernmental transactions applies to interest on expenditure reported for State and local governments.

**Health and hospitals.** --Public health and hospital services involved \$4.7 billion of governmental expenditure in 1958.

Construction, operation, and maintenance of public hospitals required \$3.6 billion in 1958, of which State and local governments spent \$2.8 billion. An additional \$287 million was spent for care of patients in private hospitals. Governmental expenditure for public health services, other than hospitals, totaled \$806 million in 1958.

**Public welfare.** --As used in this report, the term "public welfare" is limited to governmental activities for institutional and noninstitutional assistance to the needy, and administration of such assistance. Approximately \$3.8 billion was spent by governments for such purposes in 1958.

As in the case of highways, there is extensive Federal participation in public welfare through grants to State and local governments for public assistance (\$1.8 billion in 1958) but direct Federal expenditure for programs for the needy is relatively small (\$48 million in 1958).

The individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. In 1958, the States spent directly \$1.9 billion for public welfare and transferred \$1.1 billion to local governments for welfare programs (including money from Federal sources), thus providing a major portion of the \$1.9 billion spent by local governments for public welfare.

The "categorical" public assistance programs--old age assistance, aid to dependent children, aid to the blind, and aid to the disabled--accounted for 71 percent of all public welfare expenditure in 1958. Other public assistance, which is wholly financed from State and local sources, accounted for only 7 percent of the welfare total. The remaining \$796 million spent in 1958 was primarily for administration of welfare and for institutional care of the needy.

The figures herein for public assistance comprise only cash payments to beneficiaries. Current operation expenditure for aid-in-kind furnished to the needy, as well as all administration costs for public assistance, are included in the classification "Other public welfare."

**Postal service.** --Expenditure by the Federal Government for the postal service in 1958 totaled \$3.3 billion. This figure is included on a gross basis in the development of Federal expenditure totals, in contrast to the usual practice of including only the net postal deficit. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for

air transportation under "Nonhighway transportation." Gross receipts from postal operations, as shown in table 1, amounted to \$2.6 billion in the fiscal year 1958.

**Police.** --Federal, State, and local police protection cost \$1.8 billion in 1958. The bulk of this amount, \$1.4 billion, was expended by local governments, mainly cities. Federal expenditure of \$159 million was primarily for the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State expenditure of \$214 million was chiefly for highway police activities.

**Sanitation.** --Sanitation activities, classified as a distinctive function only at the local level, involved local expenditure of \$1.5 billion in 1958. A major portion of this amount--\$933 million--was for sewers and sewage disposal, and the balance was for refuse collection and disposal and street cleaning.

**Local fire protection.** --This function comprises fire fighting and fire prevention activities of local governments. Federal and State expenditures for forest fire fighting and prevention are classified under "Natural resources." Local fire protection expenditure totaled \$0.9 billion in 1958.

**Other general expenditure.** --The functions described above gave rise to about 88 percent of all general government expenditure in 1958. The other \$13.3 billion was for numerous different purposes, as indicated by the following figures, based on table 4.

Functional class	Amount (in millions)	Percent of all general expenditure
Federal expenditure for veterans services, not elsewhere classified ..	\$3,455	3.0
General control.....	2,536	2.2
Water transportation and terminal facilities.	885	0.8
Housing and community redevelopment.....	801	0.7
Local parks and recreation.....	685	0.6
Air transportation.....	613	0.5
Correction.....	573	0.5
Social security administration.....	521	0.4
General public buildings (State-local).....	493	0.4
Local libraries.....	224	0.2
All other and unallocable.	2,519	2.2

The \$3.4 billion of Federal expenditure for veterans' services shown above consists mainly of payments for compensation and pensions. Another \$2.2 billion of Federal payments for veterans has been reported under various other major functional headings, as indicated by table 5.

The category "general control" covers legislative bodies, administration of justice, governmental chief executives and central staff agencies, and financial and other general administration.

The Federal Government accounts for a major fraction of all general expenditure for water transportation and terminal facilities and for air transportation, as indicated by table 4. These categories include subsid. payments and the provision of other aid, to transportation by such agencies as the Federal Aviation Administration, Coast Guard, and Coast and Geodetic Survey, as well as gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

For State and local governments, the category "social security administration" includes only the administration of employment offices and unemployment compensation. Spending by these governments for administration of categorical programs of public assistance is classed, as noted above, under "public welfare--other."

#### Insurance Trust Expenditure

Benefit payments, and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs, are here designated "insurance trust expenditure." This corresponds to the category "insurance trust benefits and withdrawals," as discussed above.

Such payments amounted to \$14.5 billion in the fiscal year 1958, a rise of \$3.2 billion, or 29 percent, from the corresponding aggregate of the previous year. This sharp rise mainly reflects continuing growth in payments under the Federal program for Old Age and Survivors Insurance (\$8.0 billion in 1958, compared with \$6.5 billion the previous year) and the jump in State unemployment compensation benefits from \$1.5 billion in 1957 to \$2.8 billion in 1958, in response to the increase in unemployment during this interval.

Data on insurance trust revenue and expenditure, by type of system and level of government, are presented in table 8.

#### Utility and Liquor Stores Expenditure

State and local liquor stores and local water, electric, gas, and transit systems altogether spent \$4.7 billion in fiscal 1958, as shown in tables 2 and 7. This sum includes amounts for wages and salaries, and for supplies, materials, and other services required to produce or make available utility products sold to the public; for purchases of goods for resale; for construction, equipment, land and other additions to utility plant, and for interest payments on utility debt.

### STATE AND LOCAL GOVERNMENT INDEBTEDNESS

Debt statistics for State and local governments appear in table 9. As indicated there, these governments had indebtedness at the end of their 1958 fiscal years totaling approximately \$58.2 billion, or \$336 per capita. All but \$2.5 billion of this represented long-term obligations. These figures indicate an increase of approximately \$5.1 billion, or 10 percent, in State and local government debt in the fiscal year 1958.

During this interval, these governments issued approximately \$7.9 billion and retired about \$2.8 billion of long-term debt.

Somewhat over one-third of all long-term indebtedness of State and local governments at the end of fiscal 1958 (\$19.9 billion of \$58.2 billion) represented nonguaranteed debt--i. e., obligations payable solely from pledged earnings of specific activities or facilities, or from special assessments. Net long-term debt, as shown in table 9, represented the gross long-term debt total less amounts reserved for future debt retirement--shown as "offsets to debt" in table 10.

### CASH AND SECURITY HOLDINGS

Statistics on financial assets of State and local governments are summarized in table 10. As shown there, cash and security holdings of these governments amounted to \$49.4 billion at the end of the fiscal year 1958.

This total included \$7.5 billion reserved for unemployment compensation purposes (mainly on deposit with the U.S. Treasury), \$14.6 billion of assets of employee-retirement systems, and \$1.4 billion for other insurance trust systems.

Aside from the unemployment compensation reserves, only a little over one-fourth of all financial assets of State and local governments was in the form of cash and deposits, while \$30.1 billion represented security holdings, including \$16.3 billion of Federal Government securities.

Of the \$1.7 billion growth in assets of employee-retirement systems during the fiscal year 1958 (from \$12.8 billion to over \$14.5 billion) a major part was reflected in their holdings of nongovernmental securities, which rose from \$4.2 billion to \$5.4 billion.

### STATISTICS BY TYPE OF GOVERNMENT

Most of the tables in this report show data by level of government--Federal, State, and local, or State and local. In table 11, however, national totals for local governments are shown for major selected financial items by type of government.

Relatively detailed data for State governments, including figures for each individual State, are available in the Compendium of State Government Finances in 1958, and nationwide statistics for municipal governments appear in the Compendium of City Government Finances in 1958, together with individual figures for the 481 cities that had 25,000 or more inhabitants in 1950.

DATA BY STATES

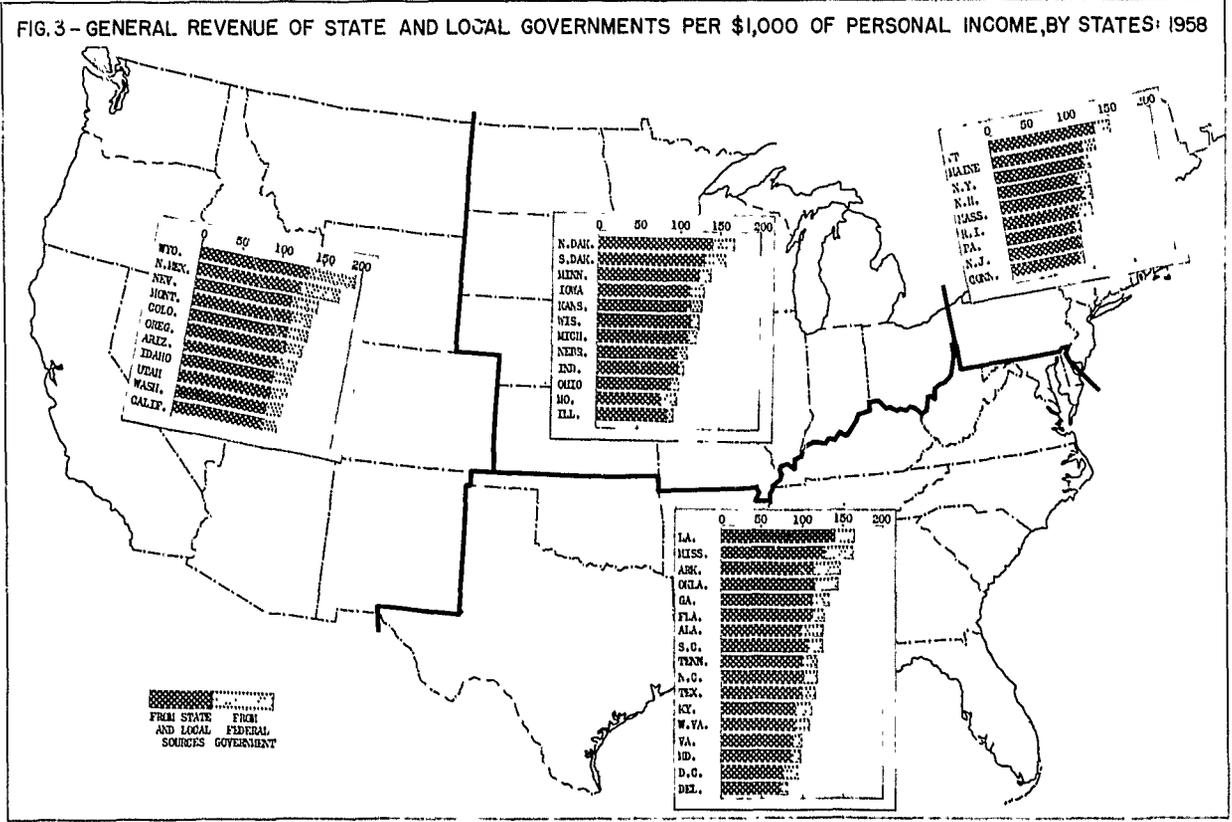
Statistics on finances of State and local governments, for their fiscal years ended in 1958, are presented on a State-by-State basis in tables 12 through 21. Figures in these tables represent, with limited exceptions, composites that include some State amounts and some local government amounts, but with transactions among governments netted out so as to provide nonduplicative State-local aggregates.

The concepts and categories applied in these tables are consistent with those used in the tables giving national totals by level of government, as discussed in the foregoing paragraphs. However, these State-by-State figures involve an abridged classification, reflecting the limited array of data requested from most of the sample local governments surveyed. Certain detailed nationwide estimates (e.g., as to local government revenue from particular types of nonproperty taxes) are based on data sought only from a limited national sample of local

governments, so that corresponding detail cannot be provided on a State-by-State basis.

Marked interstate variation is evident in the financial scale of State and local governments. For example, tax revenue of these governments in fiscal 1958 averaged less than \$110 per person in 3 States, but was \$240 or more per person in 3 others. The average per capita yield from property taxes alone ranged from less than \$30 in 3 States up to \$120 or more in 3 others. General revenue of State and local governments from all sources amounted to less than \$170 per capita in 5 States, but was at least \$300 per capita in 6 States.

In table 14, and graphically in figure 3, general revenue of State and local governments is related to personal income in the various States, as estimated for calendar 1958 by the Office of Business Economics of the Department of Commerce. These personal income figures are widely recognized as a valuable measure of the economic scale or approximate fiscal capacity of the States. It should not be inferred from table 14, however, that all revenue obtained by governments within a particular State comes directly "out of," or represents a "burden upon" personal income of its residents. A complex process of geographical shifting is involved. Moreover, expenditure by governments makes up part of the income stream within the various States.



In 1958, tax collections of State and local governments ranged from less than \$70 per \$1,000 of personal income in 3 States up to \$100 or more per \$1,000 of personal income in 9 States. The range for all general revenue was from less than \$90 per \$1,000 up to over \$190 per \$1,000 of personal income.

In the Nation as a whole, the Federal Government supplied 11.8 percent of all general revenue of State and local governments during fiscal 1958. This proportion ranged considerably, however, with Federal payments representing less than 7 percent of the aggregate in 3 States but 20 percent or more in 8 States, as shown in table 20. The impact of other inter-governmental transactions is also reflected by this table, which summarizes by level of government the origin and allocation of State and local general revenue in each State.

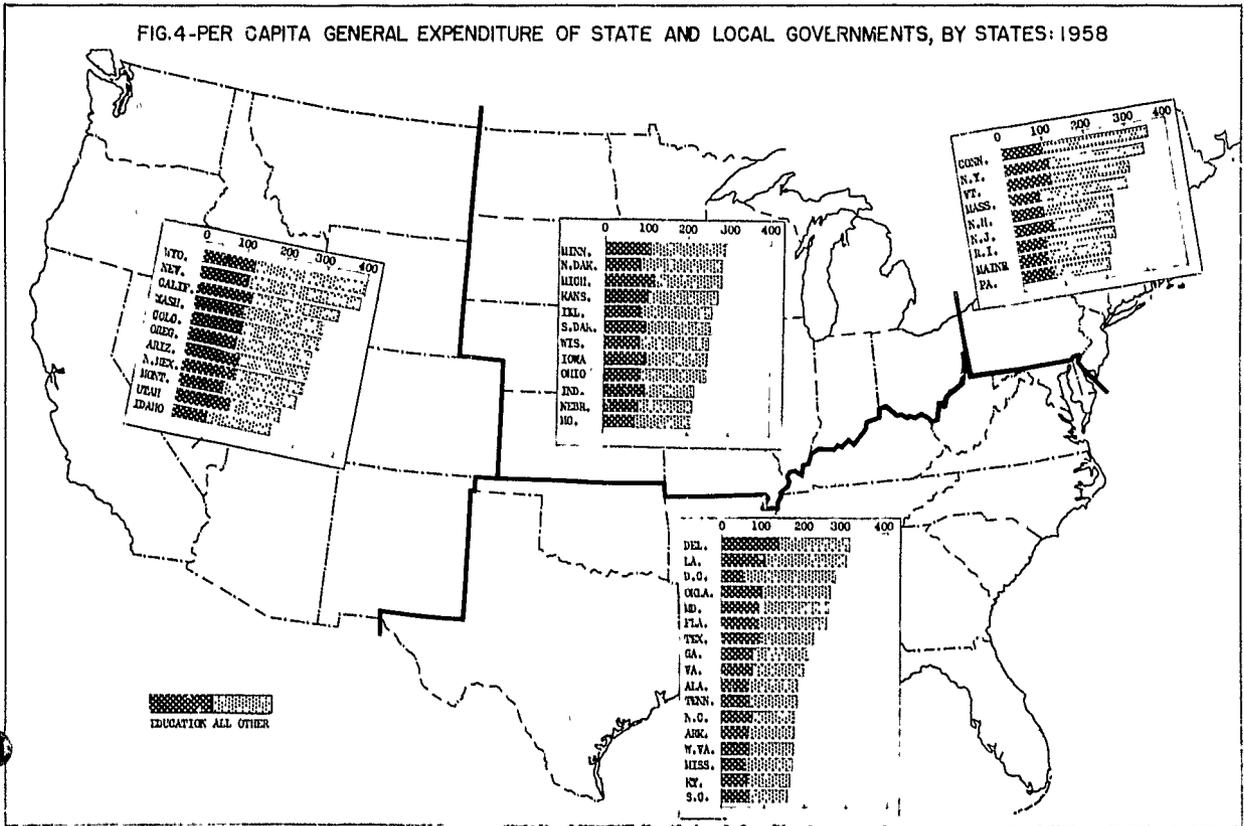
Marked interstate differences appear also in the scale and pattern of State and local government expenditure, for which data appear in tables 15 to 18. For all general government functions, in total, table 17 shows a range in statewide average per capita expenditure from less than \$160 up to around \$400. For education--which in every State involves considerably more expenditure than any other function--a range appears from less than \$60 per capita in 2 States and the District of Columbia up to more than \$120 per capita in 6 other States. For "local schools" alone, as

shown by table 18, the variation in statewide per capita amounts runs from less than \$50 to more than \$100.

Statistics on debt and financial assets of State and local governments are presented in table 19. Total State and local government debt outstanding at the end of fiscal 1958 ranged from less than \$120 per capita in 2 States up to more than \$500 per capita in 5 States. This includes, of course, not only full faith and credit debt that is repayable directly or potentially from tax revenue, but also nonguaranteed debt backed only by special assessments or the pledged earnings of revenue-producing activities--toll roads, local utilities, college dormitory facilities, and the like. State-by-State data for 1958 are not available separately for these two major components of long-term debt, but such detail was provided for the preceding year in the Compendium of Government Finances (Volume III, No. 5 of the 1957 Census of Governments).

The State-by-State data on tables 12 through 21, being based in part upon information from a limited sample of local governments, represent estimates subject to sampling variation. The figures are therefore shown only to the nearest \$100 thousand, and without separate presentation of State and local government amounts except for a few summary categories.

FIG.4-PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1958



## CONCEPTS AND TERMINOLOGY

The general nature of many of the government finance items appearing in this report will be evident from their designations and from the foregoing text. The discussion below, therefore, deals only with certain basic aspects of data classification and presentation.

### Revenue and Expenditure

These two reporting categories respectively comprise all amounts of money received or paid out as 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 securities are not counted as "revenue"; similarly, payments for debt retirement, extension of loans, and purchase of securities are excluded from "expenditure"; property tax amounts, widely collected by counties on behalf of other governments, are counted only as revenue of the final recipient units and excluded from county data as being for them only "agency" transactions; the same is true for the withholding and payment by State and local governments of Federal income tax amounts based on their employees' pay.

### Borrowing and Debt Redemption

For State and local governments, table 9 includes summary data on receipts from borrowing and payments for debt redemption. "Borrowing" comprises long-term debt issued, other than to refund existing long-term debt, plus, for the individual government, any net increase of short-term debt outstanding. "Debt redemption" comprises long-term debt retired, other than by refunding, plus, for the individual government, any net decrease in short-term debt outstanding.

### General Government, Utility, Liquor Stores, and Insurance Trust Sectors

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

The term "utility" covers only water supply, electric power, gas supply, and transit systems owned and operated by local governments, and "liquor stores" comprise such

stores operated by local governments and States. Other commercial-type operations of governments--port facilities, airports, housing projects, toll highways, and the like--as well as all Federal Government agencies and activities, including its corporations and the Postal Service, are treated as part of the general government. Utility and liquor store revenue comprises amounts from external sales of goods and services by undertakings so classified. Utility and liquor store expenditure comprises all spending involved in provision and conduct of such undertakings, including acquisition of facilities, current operation and the purchase of goods and services for resale, and interest on utility debt.

Insurance trust activities consist of contributory retirement systems for public employees and governmental social insurance and life insurance programs. Insurance trust revenue comprises only (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their employers; and (2) as to State and local systems, earnings on investment assets of insurance trust funds (see text discussion under "insurance trust revenue"). Employer contributions or other transfers from other funds of the administering government to insurance trust funds are excluded. Insurance trust expenditure comprises only benefit payments and withdrawals of contributions from insurance trust funds. Costs of administering insurance trust activities are classified as general expenditure.

### Intragovernmental and Intergovernmental Transactions

As indicated above, revenue and expenditure amounts herein relate to transactions between governments and external agencies or individuals. The data utilized for each individual government represent a consolidation of amounts for its various funds, net of transfers or other payments between funds with but one exception of any consequence: As to State and local government data, no attempt has been made to reduce reported amounts of interest expenditure and of revenue from earnings on investments by reason of interest amounts paid on securities held by funds or agencies of the issuing government.

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

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, is not treated as intergovernmental revenue or expenditure. Neither has any attempt been made to distinguish and so classify and net out cash payments between governments in the form of: Government employer contributions to retirement or other social insurance systems administered by another government; interest on outstanding debt paid to other governments holding the securities involved; or intergovernmental transactions involving no distinction between governmental and private suppliers or customers--e.g., State and local expenditure for postage, and other intergovernmental purchases of property, utility services, commodities, or the like.

#### Periods Covered

Data in this report for 1958 relate, with a few minor exceptions, to governmental fiscal years ended during calendar 1958. For the Federal Government, most school districts, and all except 4 of the 48 States, this means the 12 months ended June 30, 1958. There is more variation among other governments, with a considerable proportion operating in terms of a fiscal year ending December 31.

### SOURCES AND DERIVATION OF DATA

#### Federal Finance Statistics

The Budget of the United States Government for the Fiscal Year 1960 (which presents "actual" data for 1958) is the source of most of the Federal Government financial information in this report. For certain kinds of transactions, recourse was necessary also to the 1958 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Certain details as to Federal payments to State and local governments were obtained directly from the Federal agencies making the payments.

The classification used by the Bureau of the Census for reporting State and local government finance statistics differs in a number of important respects from the classification used in the United States Budget. Accordingly, it was necessary to recast Federal data as presented in the United States Budget in order to develop the governmental finance statistics presented in this report. This involved not only (1) grouping of individual Federal receipt items and "budget expenditure" amounts for various agencies and appropriation items in accordance with the functional framework used for reporting of State and local government finances, but also (2) applying certain adjustments to Federal "budget receipts" and "budget expenditures" data in order to arrive at "revenue" and "expenditure" amounts, as reported

here. These adjustments took account of the following major differences between these series:

- (1) Receipts from the repayment of loans and payments for extension of loans are included in Federal "budget receipts," and "budget expenditures"; such transactions are excluded from revenue and expenditure as defined by the Bureau of the Census.
- (2) The financial transactions of government enterprises are included in Federal budget figures only to the extent of their net effect (plus or minus) upon "budget expenditures"; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).
- (3) Federal "budget receipts" and "budget expenditures" omit the financial transactions of trust funds; such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).
- (4) Certain kinds of reimbursements from non-Federal sources and receipts from charges for quarters and subsistence furnished to employees are treated in the Federal Budget as "appropriation credits" and result in the reduction of Budget expenditure by the amount of such credits; for Census purposes, these amounts are counted as revenue and added back to expenditure.
- (5) Federal Budget receipts and expenditures include amounts transferred between general and special accounts, on the one hand, and enterprise and trust funds, on the other; Census figures exclude such interfund transfers.
- (6) Federal Budget expenditures include interest on an accrual basis; Census data on interest are on a disbursement basis.

#### State Government Statistics

State government information in this report is based on the annual Bureau of the Census survey of State finances. State finance statistics are compiled by representatives of the Bureau of the Census from official records and reports of the various States. The figures are classified according to standard Census categories for reporting of State finances, and subjected to intensive review.

## Local Government Statistics

The data reported for local governments represent estimates having a measurable degree of sampling variation, based on information for approximately 9,000 governmental units. This includes all of the nearly 500 municipalities that had 25,000 or more inhabitants in 1950, all special districts with debt of \$1,000,000 or more in 1957, and all other governments above a specific size, with this cut-off point differing from State to State. The remainder of the sample is a random selection of units within a stratification pattern based on the number of full-time employees as of April 1957.

For this 1958 survey, usable reports were received from approximately 95 percent of the local governments included in the sample panel.

Except for the 41 largest municipalities and a limited number of other major units (for which information was compiled by Census representatives from official records and reports), basic financial data were obtained by mail with detailed questionnaires calling for figures in terms of the Census classification pattern. Followup correspondence was used extensively to clear up inadequacies and inconsistencies evident from examination of reported information.

Estimates based on reported data were made for each cell in the stratification structure

(i.e., each employment-size group in each State), by applying to the sum of amounts reported for each item an expansion factor based on the relation between full-time employment (in April 1957) of reported units and that of all local governments of similar employment-size. Resulting cell estimates of financial data were summed to obtain estimated local government aggregates used for this report.

Sampling variation of items shown here is in process of calculation and will be available at a later date. However, it is believed that a high level of reliability probably applies to national aggregates shown for local governments. The State-by-State amounts are likely to have a higher relative sampling variation.

## RESPONSIBILITY AND ACKNOWLEDGMENT

The sample survey of local government finances upon which local government amounts in this report are based was conducted under the supervision of Sherman Landau. Frank Perry handled the classification of Federal Government data, under the direction of Jacob M. Jaffe. Lynden Mannen supervised the assembly and classification of data for State governments and for the largest cities.

Grateful acknowledgment is made to the many State and local government officials and to the various Federal agencies who provided information needed for this report.

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UNITED STATES SUMMARY

Table 1.--GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1958

Source	Amount (millions of dollars)					Per Capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
Total revenue.....	1130,403	86,006	149,262	26,191	131,202	752.64	496.40	1284.32
Total general revenue.....	1112,466	76,112	141,219	21,772	127,577	649.12	439.29	237.90
Intergovernmental revenue.....	(1)	...	4,865	4,764	8,232	(1)	...	28.08
From Federal Government.....	(1)	...	4,865	4,461	404	(1)	...	28.08
From States.....	(1)	...	(1)	...	7,828	(1)	...	(1)
From local governments.....	(1)	...	(1)	302	(1)	(1)	...	(1)
Revenue from own sources.....	130,403	86,006	44,397	21,427	22,970	752.64	496.40	256.24
General revenue from own sources.....	112,466	76,112	36,354	17,009	19,345	649.12	439.29	209.82
Taxes.....	98,387	68,007	30,380	14,919	15,461	567.86	392.51	175.34
Property.....	14,047	...	14,047	533	13,514	81.07	...	81.07
Individual income.....	36,483	34,724	1,759	1,544	215	210.57	200.42	10.15
Corporation income.....	21,092	20,074	1,018	1,018	(2)	121.74	115.86	5.88
Sales and gross receipts.....	21,102	11,273	9,829	8,750	1,079	121.79	65.06	56.73
Customs duties.....	782	782	...	...	...	4.51	4.51	...
General sales and gross receipts.....	4,206	...	4,206	3,507	699	24.28	...	24.28
Motor fuel.....	4,537	1,592	2,945	2,919	26	26.19	9.19	17.00
Alcoholic beverages.....	3,447	2,860	587	566	21	19.89	16.51	3.39
Tobacco products.....	2,394	1,728	666	616	50	13.82	9.97	3.84
Other selective sales and gross receipts...	5,735	4,311	1,424	1,142	282	33.10	24.88	8.22
Motor vehicle and operators licenses.....	1,528	...	1,528	1,415	113	8.82	...	8.82
Death and gift.....	1,760	1,393	367	351	16	10.16	8.04	2.12
All other.....	2,373	543	1,830	1,307	523	13.70	3.13	10.56
Charges and miscellaneous general revenue.....	14,079	8,105	5,974	2,089	3,885	81.26	46.78	34.48
Current charges.....	10,086	5,929	4,157	1,400	2,757	58.21	34.22	23.99
National defense and international relations.....	715	715	...	...	...	4.13	4.13	...
Postal service.....	2,566	2,566	...	...	...	14.81	14.81	...
Education.....	1,394	5	1,389	698	691	8.05	0.03	8.02
School lunch sales.....	533	...	533	...	533	3.08	...	3.08
Other.....	861	5	856	698	158	4.97	0.03	4.94
Highways.....	443	1	442	277	165	2.56	0.01	2.55
Hospitals.....	798	29	769	188	581	4.61	0.17	4.44
Natural resources.....	2,183	1,999	184	112	72	12.60	11.54	1.06
Sewers and sewage disposal.....	226	...	226	...	226	1.30	...	1.30
Housing.....	455	175	280	...	280	2.63	1.01	1.62
Nonhighway transportation.....	352	98	254	34	220	2.03	0.57	1.47
Other.....	957	342	615	92	523	5.52	1.97	3.55
Special assessments.....	293	...	293	...	293	1.69	...	1.69
Sale of property.....	159	59	100	23	77	0.92	0.34	0.58
Interest earnings.....	1,109	628	481	267	214	6.40	3.62	2.78
Other miscellaneous general revenue.....	2,431	1,489	942	399	543	14.03	8.59	5.44
Utility revenue.....	3,041	...	3,041	...	3,041	17.55	...	17.55
Liquor stores revenue.....	1,170	...	1,170	1,058	112	6.75	...	6.75
Insurance trust revenue.....	13,726	9,894	3,832	3,361	471	79.22	57.10	22.12

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of continental United States, excluding armed forces overseas, as of July 1, 1958. Local government amounts represent estimates subject to sampling variation; see text.

<sup>1</sup>Duplicative transactions between levels of government are excluded in arriving at aggregates; see text.

<sup>2</sup>Minor amount included in individual income tax figure.

## GOVERNMENTAL FINANCES IN 1958

Table 2.—GOVERNMENTAL EXPENDITURE, BY TYPE AND BY CHARACTER AND OBJECT, BY LEVEL OF GOVERNMENT: 1958

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
Total expenditure.....	1134,931	86,054	153,712	28,080	33,877	1778.78	496.68	1310.01
Intergovernmental expenditure.....	( <sup>1</sup> )	4,835	( <sup>1</sup> )	7,943	<sup>2</sup> 302	( <sup>1</sup> )	27.91	( <sup>1</sup> )
To States.....	( <sup>1</sup> )	4,441	( <sup>1</sup> )	...	<sup>2</sup> 302	( <sup>1</sup> )	25.63	( <sup>1</sup> )
To local governments.....	( <sup>1</sup> )	395	( <sup>1</sup> )	7,943	( <sup>1</sup> )	( <sup>1</sup> )	2.28	( <sup>1</sup> )
Direct expenditure.....	134,931	81,219	53,712	20,137	33,575	778.78	468.77	310.01
By type:								
General.....	115,714	70,863	44,851	15,594	29,257	667.86	409.00	258.87
Utility expenditure.....	3,720	...	3,720	...	3,720	21.47	...	21.47
Liquor stores expenditure.....	973	...	973	869	104	5.62	...	5.62
Insurance trust expenditure.....	14,524	10,356	4,168	3,675	493	83.83	59.77	24.06
By character and object:								
Current operation.....	71,637	40,775	30,862	8,307	22,555	413.47	235.34	178.13
Capital outlay.....	30,838	16,852	13,986	5,946	8,040	177.99	97.26	80.72
Construction.....	14,922	3,218	11,704	5,022	6,682	86.12	18.57	67.55
Equipment.....	14,576	13,551	1,025	271	754	84.13	78.21	5.92
Land and structures.....	1,340	83	1,257	653	604	7.73	0.48	7.25
Assistance and subsidies.....	10,278	7,119	3,159	1,813	1,346	59.32	41.09	18.23
Interest on debt.....	7,653	6,116	1,537	396	1,141	44.17	35.30	8.87
Insurance benefits and repayments.....	14,524	10,356	4,168	3,675	493	83.83	59.77	24.06
Exhibit: Expenditure for personal services.....	41,857	<sup>3</sup> 21,071	20,786	5,200	15,586	241.58	121.61	119.97

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of continental United States, excluding armed forces overseas, as of July 1, 1958. Local government amounts represent estimates subject to sampling variation; see text.

<sup>1</sup>Duplicative transactions between levels of government are excluded in arriving at aggregates; see text.

<sup>2</sup>State revenue from local governments, taken to represent local government payments to the State.

<sup>3</sup>Includes pay and allowances of armed forces, amounting to \$9,466 million.

Table 3.—FEDERAL AND STATE INTERGOVERNMENTAL EXPENDITURE, BY FUNCTION: 1958  
(Amounts in millions of dollars)

Function	Federal Government			States (to local governments)	Percent of Federal intergovernmental expenditure	Percent of State intergovernmental expenditure
	Total	To States	To local governments			
Total.....	4,835	4,441	395	7,943	100.0	100.0
Education.....	653	471	182	4,453	13.5	56.1
Highways.....	1,478	1,474	4	1,167	30.6	14.7
Public welfare.....	1,799	1,793	6	1,094	37.2	13.8
Health and hospitals.....	110	109	1	303	2.3	3.8
Natural resources.....	118	118	...	16	2.4	0.2
Employment security administration.....	283	286	2	...	6.0	...
Other.....	389	190	200	911	8.0	11.5

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

UNITED STATES SUMMARY

Table 4.--DIRECT GENERAL EXPENDITURE, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1958

Function	Amount (millions of dollars)					Per capita		
	All govern-ments	Federal Govern-ment	State and local governments			Total	Federal Govern-ment	State and local govern-ments
			Total	State	Local			
Total.....	115,714	70,863	44,851	15,594	29,257	667.86	409.00	258.87
National defense and international relations..	46,127	46,127	...	...	...	266.23	266.23	...
All other functions.....	69,587	24,736	44,851	15,594	29,257	401.63	142.77	258.87
Postal service.....	3,327	3,327	...	...	...	19.20	19.20	...
Education.....	16,836	917	15,919	2,873	13,046	97.17	5.29	91.88
State institutions of higher education..	2,305	...	2,305	2,305	...	13.30	...	13.30
Local schools.....	13,309	...	13,309	263	13,046	76.82	...	76.82
Other.....	1,222	917	305	305	...	7.05	5.29	1.76
Highways.....	8,702	135	8,567	5,507	3,060	50.23	0.78	49.45
Public welfare.....	3,777	48	3,729	1,855	1,874	21.80	0.28	21.52
Categorical public assistance.....	2,700	11	2,689	1,563	1,126	15.58	0.06	15.52
Other public assistance.....	280	...	280	60	220	1.62	...	1.62
Other public welfare.....	796	37	759	231	528	4.59	0.21	4.38
Health and hospitals.....	4,656	1,104	3,552	1,848	1,704	26.87	6.37	20.50
Public hospitals.....	3,562	776	2,786	1,512	1,274	20.56	4.48	16.08
Other hospitals.....	287	68	219	81	138	1.66	0.39	1.26
Health.....	806	260	546	254	292	4.65	1.50	3.15
Police.....	1,769	159	1,610	214	1,396	10.21	0.92	9.29
Local fire protection.....	873	...	873	...	873	5.04	...	5.04
Natural resources.....	7,477	6,356	1,121	875	246	43.15	36.68	6.47
Sewers and sewage disposal.....	933	...	933	...	933	5.38	...	5.38
Other sanitation.....	572	...	572	...	572	3.30	...	3.30
Local parks and recreation.....	685	...	685	...	685	3.95	...	3.95
Housing and community redevelopment.....	801	200	601	2	599	4.62	1.15	3.47
Nonhighway transportation.....	1,629	1,043	586	80	506	9.40	6.02	3.38
Air transportation.....	613	359	254	17	237	3.54	2.07	1.47
Water transportation.....	885	666	219	63	156	5.11	3.84	1.26
Other.....	132	17	115	1	114	0.76	0.10	0.66
Correction.....	573	39	534	370	164	3.31	0.23	3.08
Local libraries.....	224	...	224	...	224	1.29	...	1.29
Social security administration.....	521	250	271	270	1	3.01	1.44	1.56
General control.....	2,536	693	1,843	569	1,274	14.64	4.00	10.64
General public buildings (State-local)....	493	...	493	96	397	2.85	...	2.85
Interest on general debt.....	7,360	6,116	1,244	396	848	42.48	35.30	7.18
Other and unallocable.....	5,842	14,349	1,493	638	855	33.72	25.10	8.62

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of continental United States, excluding armed forces overseas, as of July 1, 1958. Local government amounts represent estimates subject to sampling variation; see text.

<sup>1</sup>Includes \$3,455 million for veterans' services not elsewhere classified.

## GOVERNMENTAL FINANCES IN 1958

Table 5.—DETAIL OF FEDERAL EXPENDITURE FOR SELECTED CATEGORIES: 1958

(Millions of dollars)

Item	Amount	Item	Amount
<b>Intergovernmental expenditure (as shown for particular functions in table 3)—</b>		<b>Direct Federal Expenditure (as shown for particular functions in table 4)—Continued</b>	
<b>Education:</b>		<b>Hospitals:</b>	
Grants-in-aid.....	410	Public hospitals—	
School construction.....	71	Veterans.....	692
Maintenance and operation of schools.....	98	Other.....	85
School lunch and school milk programs.....	142	Other hospitals—	
Other grants-in-aid.....	98	Veterans.....	5
<b>Payments for services:</b>		Other.....	63
Tuition payments.....	16	<b>Health:</b>	
Scientific research and development.....	227	Veterans.....	103
<b>Public welfare:</b>		Other.....	157
Public assistance.....	1,784	<b>Other and unallocable general expenditure:</b>	
Other public welfare.....	15	Veterans' services, n.e.c.....	3,455
<b>Health and hospitals:</b>		Interest on internal revenue refunds.....	74
Public health programs.....	62	Administration and payment of claims, n.e.c....	92
Hospital construction.....	45	General service administration, n.e.c.....	234
Other.....	1	Civil defense and disaster relief.....	59
<b>Other, combined, and unallocable:</b>		All other.....	435
Air transportation.....	42	<b>Exhibit: Distribution of Federal expenditure for veterans—</b>	
Civil defense and disaster relief.....	19	Classified under education:	
Shared revenues.....	79	Direct (table 4).....	718
Federal contributions to District of Columbia..	20	Intergovernmental (table 3).....	6
Housing and community redevelopment.....	128	Classified under public welfare:	
Excess Federal employment taxes transferred to State unemployment compensation accounts.....	71	Direct (table 4).....	29
Other.....	31	Intergovernmental (table 3).....	6
<b>Direct Federal Expenditure (as shown for particular functions in table 4)—</b>		Classified under health and hospitals:	
<b>National defense and international relations:</b>		Direct (table 4).....	800
Military services.....	38,998	Intergovernmental (table 3).....	2
Foreign military assistance.....	2,186	Classified under other and unallocable:	
Mutual security other than military assistance..	1,777	Direct (table 4).....	3,455
Development and control of atomic energy.....	2,132	Classified under insurance trust expenditure:	
Stockpiling and expansion of defense production.	727	Veterans' life insurance benefits and premium refunds—table 8.....	672
Other (foreign affairs).....	307	<b>Total Federal expenditure for veterans' services:</b>	
<b>Education:</b>		Direct.....	5,673
Veterans' educational benefits.....	718	Intergovernmental.....	14
Other.....	200		
<b>Natural resources:</b>			
Farm price support.....	4,473		
Farm credit and insurance.....	54		
Other agricultural resources.....	184		
Soil, water, and electric energy resources.....	1,353		
Forests and parks.....	180		
Mineral resources.....	83		
Other natural resources.....	29		

UNITED STATES SUMMARY

Table 6.—GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1958  
(Millions of dollars)

Function	Total capital outlay					Construction expenditure only				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
All functions.....	30,838	16,852	13,986	5,946	8,040	14,922	3,218	11,704	5,022	6,682
National defense and international relations.....	15,329	15,329	...	...	...	2,092	2,092	...	...	...
Other, total.....	15,509	1,523	13,986	5,946	8,040	12,830	1,126	11,704	5,022	6,682
Education.....	3,553	10	3,543	692	2,851	3,043	8	3,035	548	2,487
Highways.....	5,842	81	5,761	4,529	1,232	4,946	75	4,871	3,874	997
Hospitals.....	497	49	448	243	205	421	38	383	215	168
Natural resources.....	1,095	788	307	218	89	923	664	259	184	75
Sewers and sewage disposal.....	649	...	649	...	649	629	...	629	...	629
Housing and community redevelopment.....	367	1	366	...	366	233	...	233	...	233
Nonhighway transportation.....	799	386	413	43	370	578	260	318	38	280
Local parks and recreation.....	205	...	205	...	205	152	...	152	...	152
Local utilities.....	1,436	...	1,436	...	1,436	1,234	...	1,234	...	1,234
Water supply system.....	761	...	761	...	761	655	...	655	...	655
Electric power system.....	525	...	525	...	525	483	...	483	...	483
Transit system.....	134	...	134	...	134	83	...	83	...	83
Gas supply system.....	16	...	16	...	16	14	...	14	...	14
All other.....	1,066	208	858	221	637	671	81	590	163	427

Note: Because of rounding, detail may not add to totals. Local government amounts represent estimates subject to sampling variation; see text.

Table 7.—UTILITY REVENUE, EXPENDITURE, AND INDEBTEDNESS BY TYPE OF UTILITY: 1958  
(Millions of dollars)

Type of utility	Utility revenue	Utility expenditure				Utility debt at end of fiscal year
		Total	Current operation	Capital outlay	Interest on utility debt	
Total.....	3,041	3,720	1,991	1,436	293	9,539
Water supply systems.....	1,256	1,624	711	761	152	4,967
Electric power systems.....	1,096	1,260	658	525	77	2,563
Transit systems.....	516	686	494	134	58	1,856
Gas supply systems.....	173	150	128	16	6	153

Note: These data represent estimates subject to sampling variation; see text.

## GOVERNMENTAL FINANCES IN 1958

Table 8.—GOVERNMENTAL INSURANCE TRUST REVENUE AND EXPENDITURE, BY TYPE OF INSURANCE TRUST SYSTEM,  
BY LEVEL OF GOVERNMENT: 1958

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total <sup>1</sup>	Contributions	Earnings on investments <sup>1</sup>	
All governments.....	13,725	13,049	676	14,522
Unemployment compensation.....	1,807	1,587	220	2,979
Employee-retirement.....	2,365	1,949	417	1,773
All other.....	9,552	9,513	39	9,771
Federal government.....	9,893	9,893	<sup>1</sup> (1,102)	10,355
Unemployment compensation.....	90	90	<sup>1</sup> (6)	222
Employee-retirement.....	677	677	<sup>1</sup> (195)	699
Old age and survivors insurance <sup>2</sup> .....	8,044	8,044	<sup>1</sup> (572)	8,043
Veterans life insurance.....	507	507	<sup>1</sup> (209)	672
Railroad retirement.....	575	575	<sup>1</sup> (120)	719
State and local governments.....	3,832	3,156	676	4,167
Unemployment compensation.....	1,717	1,497	220	2,757
Employee-retirement.....	1,688	1,272	417	1,074
Other.....	426	387	39	337
State governments.....	3,361	2,845	516	3,675
Unemployment compensation.....	1,711	1,493	218	2,751
Employee-retirement.....	1,224	965	259	587
Other.....	426	387	39	337
Local governments.....	471	311	160	492
Unemployment compensation.....	6	4	2	6
Employee-retirement.....	464	307	158	487

Note: Because of rounding, detail may not add to totals. Local government amounts represent estimates subject to sampling variation; see text.

<sup>1</sup>Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities; these amounts, as intragovernmental transactions, are excluded from "revenue" figures here, and are shown as exhibit data only.

<sup>2</sup>Includes disability insurance.

Table 9.—INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1958

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Debt outstanding, total.....	58,187	15,394	42,793	335.84
Long-term.....	55,737	15,065	40,672	321.70
Full faith and credit.....	35,844	7,349	28,495	206.88
Nonguaranteed.....	19,893	7,716	12,177	114.82
Short-term.....	2,451	329	2,122	14.15
Net long-term debt outstanding.....	51,297	13,027	38,270	296.07
Long-term debt issued.....	7,865	2,170	5,695	45.39
Long-term debt retired.....	2,839	629	2,210	16.39
Borrowing.....	8,346	2,271	6,075	48.17
Debt redemption.....	2,648	619	2,029	15.28

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of continental United States, excluding armed forces overseas, as of July 1, 1958. Local government amounts represent estimates subject to sampling variation; see text.

Table 10.—CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND PURPOSE OF HOLDING: 1958

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Total.....	49,449	30,359	19,090	285.40
By type:				
Unemployment compensation fund balances in U. S. Treasury.....	7,399	7,340	59	42.70
Other deposits, and cash.....	11,944	4,256	7,688	68.94
Securities.....	30,106	18,763	11,343	173.76
Federal.....	16,345	10,128	6,217	94.34
Own-government securities.....	3,525	674	2,851	20.35
Other-State and local government securities.....	2,940	2,538	402	16.97
Other.....	7,297	5,424	1,873	42.12
By purpose of holding:				
Unemployment compensation.....	7,521	7,464	57	43.41
Employee-retirement.....	14,604	9,249	5,355	84.29
Other insurance trust systems.....	1,443	1,443	...	8.33
Offsets to debt.....	4,440	2,038	2,402	25.63
Bond funds.....	5,113	1,261	3,852	29.51
All other.....	16,328	8,904	7,424	94.24
Employee-retirement holdings by type:				
Cash and deposits.....	253	126	127	1.46
Securities.....	14,303	9,123	5,180	82.55
Federal.....	5,133	3,572	1,561	29.63
Own-government securities.....	2,218	433	1,785	12.80
Other State and local government securities.....	1,550	1,253	297	8.95
Other.....	5,401	3,865	1,536	31.17

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of continental United States, excluding armed forces overseas, as of July 1, 1958. Local government amounts represent estimates subject to sampling variation; see text.

Table 11.—SELECTED ITEMS OF LOCAL GOVERNMENT FINANCES, BY TYPE OF GOVERNMENT: 1958

(Billions of dollars)

Item	All local governments <sup>1</sup>	Counties	Municipalities	Townships	School districts	Special districts
All general revenue from own sources.....	19.3	4.0	7.9	1.0	5.8	1.0
Tax revenue.....	15.5	3.2	6.2	0.9	5.1	0.4
Property tax.....	13.5	3.0	4.6	0.9	5.0	0.4
Other taxes.....	1.9	0.2	1.7	( <sup>2</sup> )	0.1	...
Charges and miscellaneous general revenue.....	3.9	0.8	1.7	0.1	0.7	0.6
Direct general expenditure.....	29.3	6.2	10.3	1.3	10.8	1.2
Education.....	13.0	0.7	1.6	0.4	10.6	...
Highways.....	3.1	1.3	1.4	0.4	...	( <sup>2</sup> )
Public welfare.....	1.9	1.3	0.5	0.1	...	...
Health and hospitals.....	1.7	0.9	0.7	( <sup>2</sup> )	...	0.2
All other.....	9.6	2.0	6.1	0.4	0.3	0.9
Debt outstanding, total.....	42.8	4.3	20.4	1.0	10.3	6.9
Long term.....	40.7	4.1	19.4	1.0	10.0	6.2
Full faith and credit.....	28.5	3.6	13.0	0.9	10.0	1.1
Nonguaranteed.....	12.2	0.5	6.4	0.1	...	5.1
Cash and security holdings, total.....	19.1	2.8	10.8	0.6	3.6	1.7
Cash and deposits.....	7.7	1.8	2.9	0.4	2.1	0.6
Securities.....	11.3	1.0	7.9	0.2	1.3	1.1

Note: These data represent estimates subject to sampling variation; see text.

<sup>1</sup>Because amounts for particular types of local governments other than school districts are based on a subsample, the detail by type of government does not add precisely to aggregates shown for local governments as a whole.

<sup>2</sup>Less than \$50 million.

Table 12.--REVENUE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1958

(Millions of dollars)

State	Total	From Federal Government	Revenue from own sources									
			Total	All general revenue from own sources	Utility revenue			Liquor stores revenue	Insurance trust revenue			
					Total	Water supply systems	Other local utilities		Total	Employee retirement	Unemployment compensation	Other
Continental United States.....	49,261.9	4,865.4	44,396.5	36,353.5	3,041.2	1,255.9	1,785.3	1,169.6	3,832.2	1,687.7	1,718.0	426.5
Alabama.....	669.2	122.1	547.1	430.2	45.2	21.0	24.2	44.1	27.6	10.4	17.2	...
Arizona.....	375.0	51.2	323.8	257.9	33.6	9.7	23.9	...	32.3	9.1	9.4	13.8
Arkansas.....	348.5	71.3	277.2	248.5	16.6	8.0	8.6	...	12.1	4.1	8.0	...
California.....	5,749.5	592.5	5,157.0	4,200.5	330.8	140.3	190.5	...	625.7	355.8	173.5	96.4
Colorado.....	582.0	90.8	491.2	426.2	37.7	20.5	17.2	...	27.3	12.6	8.5	6.2
Connecticut.....	657.2	49.9	607.3	541.1	14.9	8.4	6.5	...	51.3	19.1	32.2	...
Delaware.....	111.8	11.2	100.6	91.6	6.0	2.0	4.0	...	3.0	0.2	2.8	...
District of Columbia....	221.3	38.4	182.9	167.4	5.9	5.9	...	...	9.6	3.6	6.0	...
Florida.....	1,209.4	114.0	1,095.4	942.3	105.0	35.0	70.0	...	48.1	30.4	17.4	0.3
Georgia.....	849.3	125.9	723.4	629.3	50.5	28.5	22.0	...	43.6	17.6	26.0	...
Idaho.....	182.5	25.5	157.0	129.6	6.8	5.2	1.6	11.7	8.9	2.9	5.0	1.0
Illinois.....	2,639.3	199.5	2,439.8	2,037.6	222.3	81.8	140.5	...	179.9	93.4	86.4	0.1
Indiana.....	1,087.1	65.8	1,021.3	890.6	78.9	18.7	60.2	...	51.8	13.4	38.4	...
Iowa.....	780.1	86.9	693.2	589.9	36.5	17.3	19.2	39.3	27.5	16.1	11.4	...
Kansas.....	601.4	60.8	540.6	476.6	47.1	20.2	26.9	...	16.9	4.1	12.8	...
Kentucky.....	547.0	82.0	465.0	396.9	33.5	18.2	15.3	...	34.6	7.4	27.2	...
Louisiana.....	896.2	126.0	770.2	684.7	39.6	20.1	19.5	...	45.9	20.9	25.0	...
Maine.....	252.6	28.4	224.2	179.7	6.3	5.6	0.7	23.9	14.3	5.2	9.1	...
Maryland.....	729.1	66.2	662.9	574.2	26.6	25.1	1.5	13.1	49.0	25.7	21.0	2.3
Massachusetts.....	1,529.4	123.2	1,406.2	1,182.3	107.7	39.4	68.3	...	116.2	45.1	71.0	0.1
Michigan.....	2,458.0	174.1	2,283.9	1,818.2	128.7	57.9	70.8	157.2	179.8	54.6	121.0	4.2
Minnesota.....	1,021.9	91.1	930.8	799.5	44.5	19.5	25.0	41.9	44.9	25.6	19.0	0.3
Mississippi.....	415.2	80.9	334.3	295.6	24.7	11.0	13.7	...	14.0	3.0	11.0	...
Missouri.....	961.4	173.9	787.5	679.2	56.7	23.1	33.6	...	51.6	19.5	32.0	0.1
Montana.....	230.8	33.1	197.7	163.9	4.1	4.1	...	14.1	15.6	7.0	5.0	3.6
Nebraska.....	425.2	37.0	388.2	265.8	113.0	8.7	104.3	...	9.4	3.3	6.1	...
Nevada.....	122.7	22.6	100.1	83.0	4.1	2.6	1.5	...	13.0	3.1	5.2	4.7
New Hampshire.....	163.2	17.2	146.0	107.6	3.7	3.1	0.6	24.1	10.6	3.6	7.0	...
New Jersey.....	1,551.4	72.0	1,479.4	1,249.9	46.9	41.3	5.6	...	182.6	64.3	103.2	15.1
New Mexico.....	294.9	74.3	220.6	199.5	12.1	8.5	3.6	...	9.0	3.0	6.0	...
New York.....	6,062.0	323.5	5,738.5	4,591.0	370.8	100.8	270.0	...	776.7	405.4	292.3	79.0
North Carolina.....	920.0	106.3	813.7	642.4	59.0	23.3	35.7	58.8	53.5	18.5	35.0	...
North Dakota.....	195.9	29.8	166.1	153.5	4.7	3.7	1.0	...	7.9	2.9	2.8	2.2
Ohio.....	2,659.8	212.0	2,447.8	1,813.7	153.4	69.0	84.4	202.1	278.6	98.2	69.4	111.0
Oklahoma.....	634.7	121.3	513.4	459.1	35.5	25.4	10.1	...	18.8	5.8	10.7	2.3
Oregon.....	634.8	77.2	557.6	434.2	26.8	17.7	9.1	44.1	52.5	12.4	19.1	21.0
Pennsylvania.....	2,748.7	204.1	2,544.6	1,970.4	74.8	55.4	19.4	247.2	252.2	94.6	152.4	5.2
Rhode Island.....	227.0	31.1	195.9	157.1	6.3	6.1	0.2	...	32.5	6.1	18.8	7.6
South Carolina.....	414.2	56.4	357.8	312.1	24.0	12.6	11.4	...	21.7	8.0	13.3	0.4
South Dakota.....	195.8	31.5	164.3	147.6	8.4	4.0	4.4	6.1	2.2	0.2	2.0	...
Tennessee.....	788.1	89.8	698.3	504.6	152.9	21.9	131.0	...	40.8	10.4	30.4	...
Texas.....	2,236.5	283.3	1,953.2	1,688.1	179.2	106.7	72.5	...	85.9	51.1	34.8	...
Utah.....	253.7	32.1	221.6	175.1	17.3	8.8	8.5	15.1	14.1	4.1	7.0	3.0
Vermont.....	107.3	12.9	94.4	84.2	5.3	2.3	3.0	...	4.9	2.1	2.8	...
Virginia.....	830.7	71.6	759.1	583.0	41.6	23.8	17.8	111.4	23.1	11.9	11.2	...
Washington.....	1,098.7	112.4	986.3	675.2	143.3	32.8	110.5	70.0	97.8	27.5	42.3	28.0
West Virginia.....	400.6	47.4	353.2	273.5	5.8	5.3	0.5	38.1	35.8	6.1	13.7	16.0
Wisconsin.....	1,045.2	75.5	969.7	859.6	38.6	23.4	15.2	...	71.5	36.9	34.0	0.6
Wyoming.....	145.6	39.4	106.2	89.8	3.5	2.2	1.3	7.3	5.6	1.4	2.2	2.0

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text.

Table 13.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE AND BY STATES: 1958

(Millions of dollars)

State	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue
				Total	Property	Other	
Continental United States.....	41,219.3	4,865.4	36,353.9	30,380.1	14,046.9	16,333.2	5,973.8
Alabama.....	552.3	122.1	430.2	329.7	68.1	261.6	100.5
Arizona.....	309.1	51.2	257.9	203.7	104.6	99.1	54.2
Arkansas.....	319.8	71.3	248.5	198.6	51.9	146.7	49.9
California.....	4,793.0	592.5	4,200.5	3,543.7	1,744.3	1,799.4	656.8
Colorado.....	516.9	90.8	426.1	341.0	173.8	167.2	85.1
Connecticut.....	591.0	49.9	541.1	472.1	250.6	221.5	69.0
Delaware.....	102.7	11.2	91.5	69.1	16.2	52.9	22.4
District of Columbia.....	205.8	38.4	167.4	150.0	53.8	96.2	17.4
Florida.....	1,056.3	114.0	942.3	761.6	274.7	486.9	180.7
Georgia.....	755.1	125.9	629.2	482.8	146.7	336.1	146.4
Idaho.....	155.0	25.5	129.5	107.0	54.6	52.4	22.5
Illinois.....	2,237.1	199.5	2,037.6	1,793.9	915.7	878.2	243.7
Indiana.....	956.5	65.8	890.7	746.0	386.9	359.1	144.7
Iowa.....	677.0	86.9	590.1	500.5	263.4	237.1	89.6
Kansas.....	537.4	60.8	476.6	403.1	235.5	167.6	73.5
Kentucky.....	478.9	82.0	396.9	330.1	117.5	212.6	66.8
Louisiana.....	810.8	126.0	684.8	518.0	118.7	399.3	166.8
Maine.....	208.1	28.4	179.7	157.7	79.5	78.2	22.0
Maryland.....	640.4	66.2	574.2	482.6	216.0	266.6	91.6
Massachusetts.....	1,305.6	123.2	1,182.4	1,059.6	629.7	429.9	122.8
Michigan.....	1,992.3	174.1	1,818.2	1,522.2	758.8	763.4	296.0
Minnesota.....	890.6	91.1	799.5	656.1	342.3	313.8	143.4
Mississippi.....	376.5	80.9	295.6	243.1	69.6	173.5	52.5
Missouri.....	853.1	173.9	679.2	579.6	256.6	323.0	99.6
Montana.....	197.1	33.1	164.0	134.5	77.6	56.9	29.5
Nebraska.....	302.8	37.0	265.8	214.4	146.1	68.3	51.4
Nevada.....	105.6	22.6	83.0	65.1	24.5	40.6	17.9
New Hampshire.....	124.9	17.2	107.7	92.0	58.2	33.8	15.7
New Jersey.....	1,321.9	72.0	1,249.9	1,066.6	708.1	358.5	183.3
New Mexico.....	273.7	74.3	199.4	137.9	29.3	108.6	61.5
New York.....	4,914.5	323.5	4,591.0	3,926.0	1,915.1	2,010.9	665.0
North Carolina.....	748.7	106.3	642.4	526.1	151.9	374.2	116.3
North Dakota.....	183.3	29.8	153.5	112.7	57.8	54.9	40.8
Ohio.....	2,025.7	212.0	1,813.7	1,488.4	753.4	735.0	325.3
Oklahoma.....	580.5	121.3	459.2	368.3	115.3	253.0	90.9
Oregon.....	511.4	77.2	434.2	356.4	163.6	192.8	77.8
Pennsylvania.....	2,174.5	204.1	1,970.4	1,698.8	605.3	1,093.5	271.6
Rhode Island.....	188.2	31.1	157.1	141.0	69.2	71.8	16.1
South Carolina.....	368.5	56.4	312.1	250.0	59.9	190.1	62.1
South Dakota.....	179.1	31.5	147.6	121.3	71.3	50.0	26.3
Tennessee.....	594.4	89.8	504.6	423.3	134.5	288.8	81.3
Texas.....	1,971.5	283.3	1,688.2	1,337.2	650.5	686.7	351.0
Utah.....	207.2	32.1	175.1	145.5	64.8	80.7	29.6
Vermont.....	97.0	12.9	84.1	75.4	36.8	38.6	8.7
Virginia.....	654.7	71.6	583.1	462.5	176.4	286.1	120.6
Washington.....	787.6	112.4	675.2	543.6	163.0	380.6	131.6
West Virginia.....	320.9	47.4	273.5	234.6	63.6	171.0	38.9
Wisconsin.....	935.1	75.5	859.6	739.9	385.8	354.1	119.7
Wyoming.....	129.2	39.4	89.8	66.8	35.4	31.4	23.0

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text.

Table 14.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND IN RELATION TO PERSONAL INCOME, BY STATES: 1958

State	Per capita <sup>1</sup>							Amount per \$1,000 of personal income during calendar year 1958 <sup>2</sup>				
	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total	From Federal Government	General revenue from own sources		
				Total	Property	Other				Total	Taxes	Charges and miscellaneous
Continental United States.....	\$237.90	\$28.08	\$209.82	\$175.34	\$81.07	\$94.27	\$34.48	\$115.68	\$13.65	\$102.02	\$85.26	\$16.76
Alabama.....	172.00	38.03	133.98	102.68	21.21	81.47	31.30	126.56	27.98	98.58	75.55	23.03
Arizona.....	271.14	44.91	226.23	178.68	91.75	86.93	47.54	140.31	23.24	117.07	92.46	24.60
Arkansas.....	181.09	40.37	140.71	112.46	29.39	83.07	28.26	147.51	32.89	114.62	91.61	23.02
California.....	334.31	41.33	292.98	247.17	121.66	125.51	45.81	130.63	16.15	114.48	96.58	17.90
Colorado.....	302.10	53.07	249.04	199.30	101.58	97.72	49.74	147.56	25.92	121.64	97.35	24.29
Connecticut.....	255.18	21.55	233.64	203.84	106.20	95.64	29.79	90.59	7.65	82.94	72.36	10.58
Delaware.....	226.21	24.67	201.54	152.20	35.68	116.52	49.34	81.96	8.94	73.02	55.15	17.88
District of Columbia...	249.45	46.55	202.91	181.82	65.21	116.61	21.09	94.71	17.67	77.04	69.03	8.01
Florida.....	237.80	25.66	212.13	171.45	61.84	109.61	40.68	126.75	13.68	113.07	91.38	21.68
Georgia.....	197.77	32.98	164.80	126.45	38.42	88.03	38.34	132.99	22.17	110.81	85.03	25.78
Idaho.....	234.14	38.52	195.62	161.63	82.48	79.15	33.99	137.66	22.65	115.01	95.03	19.98
Illinois.....	226.22	20.17	206.05	181.40	92.60	88.81	24.64	92.92	8.29	84.63	74.51	10.12
Indiana.....	208.80	14.36	194.43	162.85	84.46	78.39	31.59	104.90	7.22	97.69	81.82	15.87
Iowa.....	239.90	30.79	209.11	177.36	93.34	84.02	31.75	128.76	16.53	112.23	95.19	17.04
Kansas.....	253.97	28.73	225.24	190.50	111.29	79.21	34.74	126.92	14.36	112.56	95.21	17.36
Kentucky.....	155.49	26.62	128.86	107.18	38.15	69.03	21.69	111.29	19.06	92.24	76.71	15.52
Louisiana.....	260.71	40.51	220.19	166.56	38.17	128.39	53.63	165.44	25.71	139.73	105.69	34.03
Maine.....	218.59	29.83	188.76	165.65	83.51	82.14	23.11	128.30	17.51	110.79	97.23	13.56
Maryland.....	216.64	22.40	194.25	163.26	73.07	90.19	30.99	97.53	10.08	87.45	73.50	13.95
Massachusetts.....	268.53	25.34	243.19	217.93	129.51	88.42	25.26	112.16	10.58	101.57	91.02	10.55
Michigan.....	253.28	22.13	231.15	193.52	96.47	97.05	37.63	120.69	10.55	110.15	92.22	17.93
Minnesota.....	263.88	26.99	236.89	194.40	101.42	92.98	42.49	137.69	14.08	123.61	101.44	22.17
Mississippi.....	172.23	37.01	135.22	111.21	31.84	79.37	24.02	163.55	35.14	128.41	105.60	22.81
Missouri.....	199.74	40.72	159.03	135.71	60.08	75.63	23.32	98.03	19.98	78.05	66.61	11.45
Montana.....	266.48	48.11	238.37	195.49	112.79	82.70	42.88	149.21	25.06	124.15	101.82	22.33
Nebraska.....	207.82	25.39	182.43	147.15	100.27	46.88	35.28	109.75	13.41	96.34	77.71	18.63
Nevada.....	395.51	84.64	310.86	243.82	91.76	152.06	67.04	153.94	32.94	120.99	94.90	26.09
New Hampshire.....	213.87	29.45	184.42	157.53	99.66	57.88	26.88	113.44	15.62	97.82	83.56	14.26
New Jersey.....	229.94	12.52	217.41	185.53	123.17	62.36	31.88	91.20	4.97	86.24	73.59	12.65
New Mexico.....	325.06	88.24	236.82	163.78	34.80	128.98	73.04	176.81	48.00	128.81	89.08	39.73
New York.....	302.82	19.93	282.89	241.91	118.00	123.91	40.98	117.14	7.71	109.43	93.58	15.85
North Carolina.....	164.59	23.37	141.22	115.65	33.39	82.26	25.57	118.90	16.88	102.02	83.55	18.47
North Dakota.....	282.00	45.85	236.15	173.38	88.92	84.46	62.77	166.18	27.02	139.17	102.18	36.99
Ohio.....	216.77	22.69	194.08	159.27	80.62	78.65	34.81	99.26	10.39	88.87	72.93	15.94
Oklahoma.....	254.05	53.09	200.96	161.18	50.46	110.72	39.78	146.04	30.52	115.52	92.65	22.87
Oregon.....	288.44	43.54	244.90	201.02	92.27	108.74	43.88	143.81	21.71	122.10	100.22	21.88
Pennsylvania.....	195.88	18.39	177.50	153.03	54.53	98.50	24.47	92.07	8.64	83.43	71.93	11.50
Rhode Island.....	215.09	35.54	179.54	161.14	79.09	82.06	18.40	109.42	18.08	91.34	81.98	9.36
South Carolina.....	153.29	23.46	129.83	103.99	24.92	79.08	25.83	125.81	19.26	106.56	85.35	21.20
South Dakota.....	256.22	45.06	211.16	173.53	102.00	71.53	37.63	156.15	27.46	128.68	105.75	22.93
Tennessee.....	171.35	25.89	145.46	122.02	38.77	83.25	23.44	119.07	17.99	101.08	84.80	16.29
Texas.....	210.25	30.21	180.04	142.60	69.37	73.23	37.43	115.92	16.66	99.27	78.63	20.64
Utah.....	239.54	37.11	202.43	168.21	74.91	93.29	34.22	136.68	21.17	115.50	95.98	19.53
Vermont.....	260.75	34.68	226.08	202.69	98.92	103.76	23.39	149.46	19.88	129.58	116.18	13.41
Virginia.....	166.38	18.20	148.18	117.53	44.83	72.71	30.65	99.41	10.87	88.54	70.22	18.31
Washington.....	284.43	40.59	243.84	196.32	58.87	137.45	47.53	131.66	18.79	112.87	90.87	22.00
West Virginia.....	162.98	24.07	138.90	119.15	32.30	86.85	19.76	107.97	15.95	92.03	78.94	13.09
Wisconsin.....	237.46	19.17	218.28	187.89	97.97	89.92	30.40	122.65	9.90	112.75	97.05	15.70
Wyoming.....	403.75	123.13	280.63	208.75	110.63	98.13	71.88	193.41	58.98	134.43	100.00	34.43

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation. See text.

<sup>1</sup>Based on provisional estimates of population (exclusive of armed forces overseas) as of July 1, 1958. Bureau of the Census, *Current Population Reports*, Series P-25, No. 189, November 13, 1958.

<sup>2</sup>Based on personal income estimates reported in U. S. Department of Commerce, *Survey of Current Business*, July 1959.

DATA BY STATES

Table 15.—EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1958

(Millions of dollars)

State	Expenditure for all purposes		General expenditure	Utility expenditure			Liquor stores expenditure	Insurance trust expenditure			
	Total	Capital outlay only		Total	Water supply systems	Other		Total	Employee retirement	Unemployment compensation	Other
Continental United States.....	53,712.3	13,985.8	44,551.1	3,720.1	1,623.7	2,096.4	972.8	4,168.3	1,074.3	2,756.6	337.4
Alabama.....	702.8	175.9	589.0	38.8	17.1	21.7	35.0	40.0	3.4	36.6	...
Arizona.....	408.0	132.4	345.3	44.9	22.1	22.8	...	17.8	2.3	7.5	8.0
Arkansas.....	344.5	73.3	309.9	19.8	11.8	8.0	...	14.8	3.0	11.8	...
California.....	5,972.7	1,544.6	5,016.1	394.4	182.6	211.8	...	562.2	190.5	276.7	95.0
Colorado.....	620.9	179.7	542.3	57.3	44.2	13.1	...	21.3	6.0	10.9	4.4
Connecticut.....	928.9	344.6	825.2	18.0	12.3	5.7	...	85.7	16.6	69.1	...
Delaware.....	154.0	58.8	141.1	4.4	1.6	2.8	...	8.5	0.7	7.8	...
District of Columbia.....	250.5	68.7	225.6	10.2	10.2	...	...	14.7	8.7	6.0	...
Florida.....	1,294.6	399.0	1,132.1	123.1	49.4	73.7	...	39.4	17.0	22.4	...
Georgia.....	889.0	229.2	798.6	45.6	33.1	12.5	...	44.8	9.7	35.1	...
Idaho.....	184.9	39.3	159.3	4.0	3.1	0.9	9.0	12.6	2.9	8.7	1.0
Illinois.....	3,045.9	939.0	2,576.6	245.2	115.3	129.9	...	224.1	72.9	151.2	...
Indiana.....	1,165.3	265.1	994.5	78.8	19.7	59.1	...	92.0	20.6	71.4	...
Iowa.....	795.4	213.1	703.5	39.5	17.0	22.5	31.0	21.4	8.7	12.7	...
Kansas.....	654.2	183.9	583.6	52.0	29.2	22.8	...	18.6	3.4	15.2	...
Kentucky.....	585.3	142.7	502.5	37.7	24.4	13.3	...	45.1	3.1	42.0	...
Louisiana.....	1,012.6	278.4	940.1	43.0	19.9	23.1	...	29.5	11.9	17.6	...
Maine.....	255.6	46.9	209.6	7.9	7.2	0.7	17.1	21.0	3.9	17.1	...
Maryland.....	865.8	274.4	761.2	28.9	25.7	3.2	11.4	64.3	13.2	49.1	2.0
Massachusetts.....	1,671.7	298.7	1,386.4	125.5	37.6	87.9	...	159.8	47.8	112.0	...
Michigan.....	2,815.9	669.2	2,230.5	135.9	72.5	63.4	125.3	324.2	50.9	269.3	4.0
Minnesota.....	1,128.4	312.0	981.1	52.2	29.8	22.4	35.1	60.0	19.4	40.6	...
Mississippi.....	409.6	101.7	366.7	26.8	12.6	14.2	...	16.1	1.8	14.3	...
Missouri.....	1,040.6	282.5	898.6	94.3	49.6	44.7	...	47.7	5.8	41.9	...
Montana.....	233.8	58.7	197.5	5.0	5.0	...	11.7	19.6	3.8	12.4	3.4
Nebraska.....	444.6	118.1	310.8	123.2	9.1	114.1	...	10.6	3.2	7.4	...
Nevada.....	122.8	36.6	106.0	3.4	2.2	1.2	...	13.4	1.4	8.0	4.0
New Hampshire.....	176.8	40.0	143.6	3.3	2.8	0.5	19.0	10.9	2.8	8.1	...
New Jersey.....	1,661.0	300.6	1,387.2	45.7	40.5	5.2	...	228.1	44.2	170.9	13.0
New Mexico.....	274.8	95.5	252.8	16.2	13.3	2.9	...	5.8	1.1	4.7	...
New York.....	6,677.8	1,729.6	5,514.8	566.2	148.6	417.6	...	596.8	249.1	296.7	51.0
North Carolina.....	950.9	211.8	798.7	51.6	27.5	24.1	49.6	51.0	6.0	45.0	...
North Dakota.....	206.6	59.1	185.4	10.5	9.6	0.9	...	10.7	4.9	3.6	2.2
Ohio.....	2,973.8	690.5	2,312.3	169.2	81.6	87.6	178.0	314.3	55.3	192.0	67.0
Oklahoma.....	654.3	148.8	600.1	31.3	25.2	6.1	...	22.9	4.2	16.6	2.1
Oregon.....	678.7	152.8	539.3	39.9	30.8	9.1	31.0	68.5	6.5	41.8	20.2
Pennsylvania.....	3,012.2	630.1	2,346.2	78.7	62.5	16.2	213.0	374.3	72.1	288.2	14.0
Rhode Island.....	251.3	54.1	207.2	8.3	8.1	0.2	...	35.8	3.9	24.5	7.4
South Carolina.....	427.9	99.7	380.3	28.2	19.8	8.4	...	19.4	3.4	16.0	...
South Dakota.....	194.6	56.2	179.8	7.8	4.9	2.9	5.1	1.9	0.1	1.8	...
Tennessee.....	903.2	278.0	628.3	219.4	24.3	195.1	...	59.5	10.0	45.5	...
Texas.....	2,394.4	826.2	2,038.9	222.9	153.7	69.2	...	82.6	21.8	60.8	...
Utah.....	264.8	73.4	222.3	19.4	12.4	7.0	11.2	11.9	1.8	8.1	2.0
Vermont.....	128.4	27.2	110.1	4.6	2.1	2.5	8.0	5.7	1.0	4.7	...
Virginia.....	929.7	254.7	776.5	30.4	18.4	12.0	96.0	26.8	5.9	20.9	...
Washington.....	1,281.8	394.2	879.5	257.0	38.8	218.2	50.0	95.3	21.0	51.9	22.4
West Virginia.....	422.1	63.7	339.8	5.4	5.0	0.4	29.3	47.6	5.2	29.4	13.0
Wisconsin.....	1,104.8	283.4	996.3	40.5	26.5	14.0	...	68.0	20.8	47.2	...
Wyoming.....	144.1	49.7	128.0	3.8	3.0	0.8	7.0	5.3	0.6	3.4	1.3

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text.

Table 16.—GENERAL EXPENDITURE OF STATE AND LOCAL

(Millions of

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay for hospitals	Other
Continental United States.....	44,851.1	15,919.1	3,543.0	12,376.1	8,567.4	5,760.8	2,806.6	3,728.6	3,552.0	447.7	3,104.3
Alabama.....	589.0	204.4	37.7	166.7	123.7	80.9	42.8	67.8	37.9	6.6	31.3
Arizona.....	345.4	147.0	41.5	105.5	62.6	47.2	15.4	20.3	14.1	1.0	13.1
Arkansas.....	309.8	109.6	15.3	94.3	68.8	40.6	28.2	40.2	24.5	2.0	22.5
California.....	5,016.0	1,876.3	442.6	1,433.7	682.5	501.4	181.1	474.1	395.4	39.1	356.3
Colorado.....	542.3	202.4	49.6	152.8	105.7	74.3	31.4	73.9	33.9	5.8	28.1
Connecticut.....	825.2	224.3	54.4	169.9	202.8	232.3	50.5	45.2	59.4	8.4	51.0
Delaware.....	141.2	62.2	27.2	35.0	30.9	24.7	6.2	7.1	9.3	3.4	7.9
District of Columbia....	225.7	41.3	4.7	36.6	18.7	12.3	6.4	15.0	31.6	1.6	30.0
Florida.....	1,132.0	375.9	83.8	292.1	191.3	132.2	59.1	79.3	97.1	21.3	75.8
Georgia.....	798.7	283.9	59.4	224.5	134.6	84.3	50.3	82.4	92.6	23.6	69.0
Idaho.....	159.2	53.1	7.9	45.2	43.2	24.3	18.9	11.9	9.2	1.0	8.2
Illinois.....	2,576.6	834.4	185.0	649.4	614.9	506.6	108.3	183.3	188.1	22.9	165.2
Indiana.....	994.4	451.1	118.7	332.4	145.1	69.9	75.2	56.7	80.8	11.8	69.0
Iowa.....	703.5	272.6	49.2	223.4	199.2	129.1	70.1	52.9	43.6	3.0	40.6
Kansas.....	583.5	215.5	44.1	171.4	156.9	93.6	63.3	48.2	35.4	4.0	31.4
Kentucky.....	502.5	184.2	34.7	149.5	114.2	71.4	42.8	57.5	30.9	3.1	27.8
Louisiana.....	940.2	315.8	79.6	236.2	182.2	127.2	55.0	146.2	48.2	3.6	44.6
Maine.....	209.5	64.5	6.4	58.1	57.5	28.8	28.7	20.2	15.0	2.1	12.9
Maryland.....	761.4	259.5	68.0	191.5	167.0	128.1	38.9	29.2	60.5	8.0	52.5
Massachusetts.....	1,386.3	345.0	47.1	297.9	240.2	139.4	100.8	158.8	157.6	17.2	140.4
Michigan.....	2,230.7	908.0	227.3	680.7	381.3	271.4	109.9	142.6	195.5	21.2	174.3
Minnesota.....	981.1	369.2	91.2	278.0	196.9	119.7	77.2	77.7	88.8	16.9	71.9
Mississippi.....	366.9	122.1	18.8	103.3	89.6	52.7	36.9	44.6	28.4	5.3	23.1
Missouri.....	898.6	317.1	65.3	251.8	171.2	121.4	49.8	132.5	70.6	9.1	61.5
Montana.....	197.6	69.0	11.0	58.0	52.3	35.4	16.9	14.9	11.1	2.4	8.7
Nebraska.....	310.9	119.0	20.1	98.9	78.2	46.6	31.6	24.0	21.8	1.5	20.3
Nevada.....	105.8	30.6	8.5	22.1	27.3	20.1	7.2	4.2	9.6	2.1	7.5
New Hampshire.....	143.6	45.2	10.4	34.8	43.7	26.1	17.6	10.1	11.1	0.7	10.4
New Jersey.....	1,387.2	540.0	130.3	409.7	175.2	97.0	78.2	65.9	107.1	5.5	101.6
New Mexico.....	252.7	105.2	24.3	80.9	69.8	56.3	13.5	17.9	11.2	0.8	10.4
New York.....	5,514.7	1,718.3	459.0	1,259.3	786.0	504.1	281.9	394.0	571.2	71.2	500.0
North Carolina.....	798.6	331.1	61.6	269.5	151.0	96.0	55.0	63.5	59.9	8.0	51.9
North Dakota.....	185.3	54.4	5.8	48.6	54.3	39.8	14.5	11.9	7.5	0.5	7.0
Ohio.....	2,312.2	812.8	163.6	649.2	482.4	330.9	151.5	184.1	173.0	26.3	146.7
Oklahoma.....	600.3	216.4	40.9	175.5	130.8	78.9	51.9	106.5	32.5	1.8	30.7
Oregon.....	539.4	200.8	34.4	166.4	110.4	63.6	46.8	36.2	31.5	2.0	29.5
Pennsylvania.....	2,346.1	830.4	164.0	666.4	403.8	240.7	163.1	168.6	177.6	21.7	155.9
Rhode Island.....	207.1	61.8	14.7	47.1	37.3	26.6	10.7	20.4	16.8	1.1	15.7
South Carolina.....	380.3	155.5	26.6	128.9	70.1	46.0	24.1	30.4	33.4	3.7	29.7
South Dakota.....	179.8	68.5	15.5	53.0	56.0	34.6	21.4	12.7	6.1	0.6	5.5
Tennessee.....	628.3	228.0	44.4	183.6	146.4	90.4	56.0	53.7	52.3	11.2	41.1
Texas.....	2,088.8	835.0	186.3	648.7	472.7	328.8	143.9	167.4	121.4	18.6	102.8
Utah.....	222.3	109.1	29.0	80.1	39.3	26.1	13.2	15.2	10.7	1.2	9.5
Vermont.....	110.1	39.2	8.1	31.1	33.6	15.6	18.0	8.5	7.0	0.6	6.4
Virginia.....	776.5	287.4	53.4	234.0	200.8	142.7	58.1	26.7	58.0	6.5	51.5
Washington.....	879.5	323.8	75.3	248.5	163.1	110.9	52.2	96.6	58.7	5.8	52.9
West Virginia.....	339.8	129.2	15.2	114.0	61.5	34.9	26.6	35.4	19.6	1.5	18.1
Wisconsin.....	996.4	329.6	75.6	254.0	218.1	120.4	97.7	80.8	74.4	6.9	67.5
Wyoming.....	128.1	39.4	5.5	33.9	42.3	34.5	7.8	5.4	15.1	5.5	9.6

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text.

## GOVERNMENTS, BY FUNCTION AND BY STATES, 1938

(dollars)

Police	Local fire protection	Sewers and sewage disposal			Other sanitation	General control	Interest on general debt	All other	State
		Total	Capital outlay	Other					
1,610.0	872.5	932.9	649.0	283.9	572.0	1,842.5	1,244.0	6,010.1	Continental United States.
15.8	7.5	8.9	6.1	2.8	5.9	19.3	13.8	84.0	Alabama.
10.1	3.6	10.0	8.8	1.2	3.1	14.4	5.1	55.1	Arizona.
6.5	2.9	1.7	0.6	1.1	2.1	12.9	7.5	33.1	Arkansas.
194.7	108.2	86.2	52.7	33.5	41.2	229.8	97.8	829.8	California.
16.4	7.1	12.6	9.5	3.1	3.2	24.0	10.2	52.9	Colorado.
26.6	18.6	15.2	10.6	4.6	8.3	26.5	27.2	91.1	Connecticut.
3.5	1.5	3.3	1.4	1.9	0.2	4.7	4.4	14.1	Delaware.
17.2	7.8	12.5	10.0	2.5	6.4	10.9	1.5	62.8	District of Columbia.
46.1	16.7	25.5	17.7	7.8	21.4	52.0	34.1	192.6	Florida.
22.1	10.4	7.0	4.1	2.9	10.3	30.5	23.9	101.0	Georgia.
4.1	1.8	1.1	0.8	0.3	0.6	7.1	1.7	25.4	Idaho.
102.3	44.8	75.6	38.9	36.7	37.8	95.3	79.0	321.1	Illinois.
32.8	21.8	45.1	36.1	9.0	8.8	40.8	21.9	89.5	Indiana.
15.3	7.2	12.8	8.8	4.0	4.7	26.9	6.6	55.7	Iowa.
12.4	6.8	13.1	10.9	2.2	3.7	24.2	15.9	51.4	Kansas.
15.6	7.5	10.4	8.0	2.4	4.6	17.3	12.2	48.1	Kentucky.
24.4	10.9	12.8	8.0	4.8	8.9	30.4	32.2	128.2	Louisiana.
5.6	4.8	7.9	1.8	1.1	1.1	8.8	5.1	24.0	Maine.
34.5	16.5	25.4	18.4	7.0	10.9	25.1	35.5	92.3	Maryland.
58.5	54.1	15.5	8.6	6.9	21.7	64.4	48.5	222.0	Massachusetts.
86.6	43.7	38.8	24.9	13.9	30.1	84.5	51.7	267.9	Michigan.
21.1	12.1	35.2	31.4	3.8	5.0	36.4	21.4	117.3	Minnesota.
9.4	4.3	2.4	1.2	1.2	3.2	13.6	8.7	40.6	Mississippi.
32.6	17.4	13.9	10.2	3.7	7.2	34.3	15.7	86.1	Missouri.
4.6	1.8	1.9	1.5	0.4	1.4	9.1	4.3	27.2	Montana.
7.7	4.3	6.0	4.7	1.3	2.0	13.8	3.9	30.2	Nebraska.
3.6	1.9	0.8	0.3	0.5	0.5	5.7	2.0	19.6	Nevada.
3.9	3.6	1.2	0.5	0.7	1.3	5.1	2.9	15.5	New Hampshire.
81.0	42.7	31.5	18.2	13.3	22.8	68.8	65.0	187.2	New Jersey.
5.4	2.2	2.7	2.1	0.6	2.5	10.0	3.5	22.3	New Mexico.
248.1	146.8	82.8	60.2	22.6	131.6	242.0	212.5	981.4	New York.
23.5	9.4	16.6	12.6	3.8	8.0	28.5	18.6	88.5	North Carolina.
3.2	1.0	2.3	1.7	0.6	0.9	7.1	2.1	40.6	North Dakota.
75.2	47.5	78.1	58.3	19.8	30.5	95.6	67.3	265.7	Ohio.
13.6	7.6	10.7	8.4	2.3	4.7	19.7	12.7	45.1	Oklahoma.
15.7	11.2	12.9	9.5	3.4	1.5	25.3	9.9	84.0	Oregon.
97.7	39.3	62.9	50.7	12.2	36.0	115.7	88.8	325.3	Pennsylvania.
8.1	6.9	5.0	3.4	1.6	2.1	10.4	6.9	31.4	Rhode Island.
12.8	3.7	2.1	0.6	1.5	4.6	13.2	8.3	46.2	South Carolina.
3.3	1.1	1.3	0.6	0.7	0.4	7.5	1.1	21.8	South Dakota.
17.3	10.5	6.5	2.8	3.7	7.5	20.8	16.7	68.6	Tennessee.
66.0	35.2	32.7	22.0	10.7	26.1	77.9	66.8	187.6	Texas.
5.8	2.5	3.8	3.0	0.8	1.7	7.7	2.9	23.6	Utah.
2.1	1.4	0.4	0.2	0.2	0.2	4.5	1.3	11.9	Vermont.
26.6	11.3	16.4	11.4	5.0	9.3	30.8	20.9	88.3	Virginia.
24.6	14.8	20.5	16.3	4.2	7.1	32.1	18.4	119.8	Washington.
7.6	3.7	3.9	2.4	1.5	2.7	12.1	11.3	52.8	West Virginia.
36.0	23.2	40.6	27.0	13.6	15.4	40.2	13.1	125.0	Wisconsin.
2.4	0.9	1.4	0.9	0.5	0.8	4.8	1.2	14.4	Wyoming.

Table 17.—PER CAPITA GENERAL EXPENDITURE OF STATE AND

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay	Other
Continental United States.....	258.87	91.88	20.45	71.43	49.45	33.25	16.20	21.52	20.50	2.58	17.92
Alabama.....	183.43	63.66	11.74	51.92	38.52	25.19	13.33	21.11	11.40	2.06	9.75
Arizona.....	302.98	128.95	36.40	92.54	54.91	41.40	13.51	17.81	12.37	0.88	11.49
Arkansas.....	175.42	62.06	8.66	53.40	38.96	22.99	15.97	22.76	13.87	1.13	12.74
California.....	349.86	130.87	30.87	100.00	47.60	34.97	12.63	33.07	27.58	2.72	24.85
Colorado.....	316.95	118.29	28.99	89.30	61.78	43.42	18.35	43.19	19.81	3.39	16.42
Connecticut.....	356.30	96.85	23.49	73.36	122.11	100.30	21.80	19.52	25.65	3.63	22.02
Delaware.....	311.01	137.00	59.91	77.09	68.06	54.41	13.66	15.64	20.48	3.08	17.40
District of Columbia....	273.58	50.06	5.70	44.36	22.67	14.91	7.76	18.18	38.30	1.94	36.36
Florida.....	254.84	84.62	18.87	65.76	43.07	29.76	13.30	17.85	21.86	4.80	17.06
Georgia.....	209.19	74.36	15.56	58.80	35.25	22.08	13.17	21.58	24.25	6.18	18.07
Idaho.....	240.48	80.21	11.93	68.28	65.26	36.71	28.55	17.98	13.90	1.51	12.39
Illinois.....	260.55	84.38	18.71	65.67	62.18	51.23	10.95	18.54	19.02	2.32	16.71
Indiana.....	217.07	98.47	25.91	72.56	31.67	15.26	16.42	12.38	17.64	2.58	15.06
Iowa.....	249.29	96.60	17.43	79.16	70.59	45.75	24.84	20.87	15.45	1.06	14.39
Kansas.....	275.76	101.84	20.84	81.00	74.15	44.23	29.91	22.78	16.73	1.89	14.84
Kentucky.....	163.15	59.81	11.27	48.54	37.08	23.18	13.90	18.67	10.03	1.01	9.03
Louisiana.....	302.32	101.54	25.59	75.95	58.59	40.90	17.68	47.01	15.50	1.16	14.34
Maine.....	220.06	67.75	6.72	61.03	60.40	30.25	30.15	21.22	15.76	2.21	13.55
Maryland.....	257.58	87.79	23.00	64.78	56.50	43.34	13.16	9.88	22.16	2.71	19.45
Massachusetts.....	285.13	70.96	9.69	61.27	49.40	28.67	20.73	32.66	32.41	3.54	28.88
Michigan.....	283.59	115.43	28.90	86.54	48.47	34.50	13.97	18.13	24.85	2.70	22.16
Minnesota.....	290.70	109.39	27.02	82.37	58.34	35.47	22.87	23.02	26.31	5.01	21.30
Mississippi.....	167.84	55.86	8.60	47.26	40.99	24.11	16.88	20.40	12.99	2.42	10.57
Missouri.....	210.40	74.24	15.29	58.96	40.08	28.42	11.66	31.02	16.53	2.13	14.40
Montana.....	287.21	100.29	15.99	84.30	76.02	51.45	24.56	21.66	16.13	3.49	12.65
Nebraska.....	213.38	81.67	13.80	67.88	53.67	31.98	21.69	16.47	14.96	1.03	13.93
Nevada.....	396.25	114.61	31.84	82.77	102.25	75.28	26.97	15.73	35.96	7.87	28.09
New Hampshire.....	245.89	77.40	17.81	59.59	74.83	44.69	30.14	17.29	19.01	1.20	17.81
New Jersey.....	241.29	93.93	22.66	71.26	30.47	16.87	13.60	11.46	18.63	0.96	17.67
New Mexico.....	300.12	124.94	28.86	96.08	82.90	66.86	16.03	21.26	13.30	0.95	12.35
New York.....	339.81	105.88	28.28	77.60	48.43	31.06	17.37	24.28	35.20	4.39	30.81
North Carolina.....	175.56	72.79	13.54	59.24	33.19	21.10	12.09	13.96	13.17	1.76	11.41
North Dakota.....	285.08	83.69	8.92	74.77	83.54	61.23	22.31	18.31	11.54	0.77	10.77
Ohio.....	247.43	86.98	17.51	69.47	51.62	35.43	16.21	19.70	18.51	2.81	15.70
Oklahoma.....	262.71	94.70	17.90	76.81	57.24	34.53	22.71	46.61	14.22	0.79	13.44
Oregon.....	304.23	113.25	19.40	93.85	62.27	35.87	26.40	20.42	17.77	1.13	16.64
Pennsylvania.....	211.34	74.80	14.77	60.03	36.38	21.68	14.69	15.19	16.00	1.95	14.04
Rhode Island.....	236.69	70.63	16.80	53.83	42.63	30.40	12.23	23.31	19.20	1.26	17.94
South Carolina.....	158.19	64.68	11.06	53.62	29.16	19.13	10.02	12.65	13.89	1.54	12.35
South Dakota.....	257.22	98.00	22.17	75.82	80.11	49.50	30.62	18.17	8.73	0.86	7.87
Tennessee.....	181.12	65.72	12.80	52.93	42.20	26.06	16.14	15.48	15.08	3.23	11.85
Texas.....	222.76	89.05	19.87	69.18	50.41	35.06	15.35	17.85	12.95	1.98	10.96
Utah.....	256.99	126.13	33.53	92.60	45.43	30.17	15.26	17.57	12.37	1.39	10.98
Vermont.....	295.97	105.38	21.77	83.60	90.32	41.94	18.39	22.85	18.82	1.61	17.20
Virginia.....	197.33	73.04	13.57	59.47	51.03	36.26	14.76	6.79	14.74	1.65	13.09
Washington.....	317.62	116.94	27.19	89.74	58.90	40.05	18.85	34.89	21.20	2.09	19.10
West Virginia.....	172.57	65.62	7.72	57.90	31.23	17.72	13.51	17.98	9.95	0.76	9.19
Wisconsin.....	253.02	83.70	19.20	64.50	55.38	30.57	24.81	20.52	18.89	1.75	17.14
Wyoming.....	400.31	123.13	17.19	105.94	132.19	107.81	24.38	16.88	47.19	17.19	30.00

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text. Per capita calculations based on provisional estimates of population (exclusive of armed forces overseas) as of July 1, 1958. Bureau of the Census, Current Population Reports, Series P-25, No. 189, November 13, 1958.

LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1958

Police	Local fire protection	Sewers and sewage disposal			Other sanitation	General control	Interest on general debt	All others	State
		Total	Capital outlay	Other					
9.29	5.04	5.38	3.75	1.64	3.30	10.63	7.18	34.69	Continental United States.
4.92	2.34	2.77	1.90	0.87	1.84	6.01	4.30	26.16	Alabama.
8.86	3.16	8.77	7.72	1.05	2.72	12.63	4.47	48.33	Arizona.
3.68	1.64	0.96	0.34	0.62	1.19	7.30	4.25	18.74	Arkansas.
13.58	7.55	6.01	3.68	2.34	2.87	16.03	6.83	57.88	California.
9.59	4.15	7.36	5.55	1.81	1.87	14.03	5.96	30.92	Colorado.
11.49	8.03	6.56	4.58	1.99	3.58	11.44	11.74	39.34	Connecticut.
7.71	3.30	7.27	3.08	4.19	0.44	10.35	9.69	31.06	Delaware.
20.85	9.45	15.15	12.12	3.03	7.76	13.21	1.82	76.12	District of Columbia.
10.38	3.76	5.74	3.98	1.76	4.82	11.71	7.68	43.36	Florida.
5.79	2.72	1.83	1.07	0.76	2.70	7.99	6.26	26.45	Georgia.
6.19	2.72	1.66	1.21	0.45	0.91	10.73	2.57	38.37	Idaho.
10.34	4.53	7.64	3.93	3.71	3.82	9.64	7.99	32.47	Illinois.
7.16	4.76	9.85	7.88	1.96	1.92	8.91	4.78	19.54	Indiana.
5.42	2.55	4.54	3.12	1.42	1.67	9.53	2.34	19.74	Iowa.
5.86	3.21	6.19	5.15	1.04	1.75	11.44	7.51	24.29	Kansas.
5.06	2.44	3.38	2.60	0.78	1.49	5.62	3.96	15.62	Kentucky.
7.85	3.50	4.12	2.57	1.54	2.86	9.77	10.35	41.22	Louisiana.
5.88	5.04	3.05	1.89	1.16	1.16	9.24	5.36	25.21	Maine.
11.67	5.58	8.59	6.22	2.37	3.69	8.49	12.01	31.22	Maryland.
12.03	11.13	3.19	1.77	1.42	4.46	13.25	9.98	45.66	Massachusetts.
11.01	5.56	4.93	3.17	1.77	3.83	10.74	6.57	34.06	Michigan.
6.25	3.59	10.43	9.30	1.13	1.48	10.79	6.34	34.76	Minnesota.
4.30	1.97	1.10	0.55	0.55	1.46	6.22	3.98	18.57	Mississippi.
7.63	4.07	3.25	2.39	0.87	1.69	8.03	3.68	20.16	Missouri.
6.69	2.62	2.76	2.18	0.58	2.03	13.23	.25	39.53	Montana.
5.28	2.95	4.12	3.23	0.89	1.37	9.47	2.68	20.73	Nebraska.
13.48	7.12	3.00	1.12	1.87	1.87	21.35	7.49	73.41	Nevada.
6.68	6.16	2.05	0.86	1.20	2.23	8.73	4.97	26.54	New Hampshire.
14.09	7.43	5.48	3.17	2.31	3.97	11.97	11.31	32.56	New Jersey.
6.41	2.61	3.21	2.49	0.71	2.97	11.88	4.16	26.48	New Mexico.
15.29	9.05	5.10	3.71	1.39	8.11	14.91	13.09	60.47	New York.
5.17	2.07	3.65	2.81	0.84	1.76	6.27	4.09	19.45	North Carolina.
4.92	1.54	3.54	2.62	0.92	1.38	10.92	3.23	62.46	North Dakota.
8.05	5.08	8.36	6.24	2.12	3.26	10.23	7.20	28.43	Ohio.
5.95	3.33	4.68	3.68	1.01	2.06	8.62	5.56	19.74	Oklahoma.
6.86	6.32	7.28	5.36	1.92	0.85	14.27	5.58	47.38	Oregon.
8.80	3.54	5.67	4.57	1.10	3.24	10.42	8.00	29.30	Pennsylvania.
9.26	7.89	5.71	3.89	1.83	2.40	11.89	7.89	35.89	Rhode Island.
5.32	1.54	0.87	0.25	0.62	1.91	5.49	3.45	19.22	South Carolina.
4.72	1.57	1.86	0.86	1.00	0.57	10.73	1.57	31.19	South Dakota.
4.99	3.03	1.87	0.81	1.07	2.16	6.00	4.81	19.78	Tennessee.
7.04	3.75	3.49	2.35	1.14	2.78	8.31	7.12	20.01	Texas.
6.71	2.89	4.39	3.47	0.92	1.97	8.90	3.35	27.28	Utah.
5.65	3.76	1.03	0.54	0.54	0.54	12.10	3.49	31.99	Vermont.
6.76	2.87	4.17	2.90	1.27	2.36	7.83	5.31	22.44	Virginia.
8.88	5.34	7.40	5.89	1.52	2.56	11.59	6.64	43.26	Washington.
3.86	1.88	1.98	1.22	0.76	1.37	6.15	5.74	26.82	West Virginia.
9.14	5.89	10.31	6.86	3.45	3.91	10.21	3.33	31.74	Wisconsin.
7.50	2.81	4.38	2.81	1.56	2.50	15.00	3.75	45.00	Wyoming.

Table 18.—DETAIL OF STATE AND LOCAL GOVERNMENT EXPENDITURE FOR EDUCATION, BY STATES: 1958

State	Total	Amounts (millions of dollars)							
		State institutions of higher education			Local schools			All other	
		Total	Capital outlay	Other	Total	Capital outlay	Other	Capital outlay	Other
Continental United States.....	15,919.1	2,304.6	598.4	1,706.2	13,309.1	2,923.3	10,385.8	21.3	284.1
Alabama.....	204.4	34.4	6.9	27.5	162.1	30.5	131.6	0.3	7.6
Arizona.....	147.0	26.1	8.8	17.3	119.1	32.5	86.6	0.2	1.6
Arkansas.....	109.6	23.3	5.8	17.5	81.9	8.7	73.2	0.8	3.6
California.....	1,876.3	345.6	103.6	242.0	1,504.4	337.8	1,166.6	1.2	25.1
Colorado.....	202.4	45.9	11.3	34.6	152.8	38.0	114.8	0.3	3.4
Connecticut.....	224.3	23.6	8.4	15.2	189.6	43.2	146.4	2.8	8.3
Delaware.....	62.2	10.5	4.9	5.6	48.4	22.2	26.2	0.1	3.2
District of Columbia.....	41.3	...	...	...	41.3	4.7	36.6	...	...
Florida.....	375.9	44.5	11.7	32.8	319.1	71.3	247.8	0.8	11.5
Georgia.....	283.9	33.5	6.9	26.6	241.3	50.9	190.4	1.6	7.5
Idaho.....	53.1	10.0	2.6	7.4	42.2	5.3	36.9	...	0.9
Illinois.....	834.4	106.0	26.0	80.0	717.0	158.8	558.2	0.2	11.2
Indiana.....	451.1	104.8	36.0	68.8	342.2	81.9	260.3	0.8	3.3
Iowa.....	272.6	50.2	8.1	42.1	217.6	40.7	176.9	0.4	4.4
Kansas.....	215.5	41.2	11.2	30.0	171.3	32.6	138.7	0.3	2.7
Kentucky.....	184.2	25.5	9.6	15.9	154.5	24.9	129.6	0.2	4.0
Louisiana.....	315.8	57.9	17.8	40.1	246.3	59.6	186.7	2.2	9.4
Maine.....	64.5	8.9	1.7	7.2	53.3	4.5	48.8	0.2	2.1
Maryland.....	259.5	32.0	7.5	24.5	222.9	60.4	162.5	0.1	4.5
Massachusetts.....	345.0	22.8	9.1	13.7	315.1	38.0	277.1	...	7.1
Michigan.....	908.0	216.5	61.0	155.5	680.9	165.4	515.5	0.9	9.7
Minnesota.....	369.2	73.4	17.3	56.1	291.7	73.8	217.9	0.1	4.0
Mississippi.....	122.1	21.5	3.8	17.7	94.8	14.8	80.0	0.2	5.6
Missouri.....	317.1	37.3	13.6	23.7	275.2	50.4	224.8	1.3	3.3
Montana.....	60.9	16.2	4.7	11.5	51.6	6.3	45.3	...	1.2
Nebraska.....	119.0	21.2	4.0	17.2	94.3	15.3	79.0	0.8	2.7
Nevada.....	30.6	4.6	1.8	2.8	25.3	6.7	18.6	...	0.7
New Hampshire.....	45.2	9.5	2.9	6.6	34.1	7.5	26.6	...	1.6
New Jersey.....	540.0	33.8	4.6	29.2	500.9	125.6	375.3	0.1	5.2
New Mexico.....	105.2	24.0	5.7	18.3	78.5	18.5	60.0	0.1	2.6
New York.....	1,718.3	82.3	28.9	53.4	1,608.5	429.6	1,178.9	0.5	27.0
North Carolina.....	331.1	53.1	8.2	44.9	270.5	53.2	217.3	0.2	7.3
North Dakota.....	54.4	12.2	1.5	10.7	41.1	4.3	36.8	...	1.1
Ohio.....	812.8	90.5	18.5	72.0	717.5	144.8	572.7	0.3	4.5
Oklahoma.....	216.4	49.9	10.2	39.7	163.1	30.5	132.6	0.2	3.2
Oregon.....	200.8	39.8	7.9	31.9	156.8	25.9	130.9	0.6	3.6
Pennsylvania.....	830.4	57.9	10.1	47.8	739.3	153.6	585.7	0.3	32.9
Rhode Island.....	61.8	10.9	4.8	6.1	47.3	9.4	37.9	0.5	3.1
South Carolina.....	155.5	24.8	5.1	19.7	127.1	21.4	105.7	0.1	3.5
South Dakota.....	68.5	15.2	3.9	11.3	52.1	11.6	40.5	...	1.2
Tennessee.....	228.0	31.1	6.7	24.4	191.4	37.0	154.4	0.7	4.8
Texas.....	335.0	111.4	25.3	86.1	715.8	160.5	555.3	0.5	7.3
Utah.....	109.1	24.1	5.0	19.1	82.9	23.7	59.2	0.3	1.8
Vermont.....	39.2	7.0	1.2	5.8	30.4	6.9	23.5	...	1.8
Virginia.....	287.4	47.6	12.2	35.4	230.2	40.6	189.6	0.6	9.0
Washington.....	323.8	54.1	8.6	45.5	265.8	66.6	199.2	0.1	3.8
West Virginia.....	129.2	23.1	6.9	16.2	102.7	8.1	94.6	0.2	3.2
Wisconsin.....	329.6	58.2	14.9	43.3	265.3	60.5	204.8	0.2	5.9
Wyoming.....	39.4	6.7	1.2	5.5	31.6	4.3	27.3	...	1.1

See footnotes at end of table.

Table 18.—DETAIL OF STATE AND LOCAL GOVERNMENT EXPENDITURE FOR EDUCATION, BY STATES: 1958—Continued

State	Per capita <sup>1</sup>									Exhibit: State government expenditure for local schools (millions of dollars)		
	Total	State institutions of higher education			Local schools			All other		Total	Direct	Inter-governmental
		Total	Capital outlay	Other	Total	Capital outlay	Other	Capital outlay	Other			
Continental United States.....	\$91.88	\$13.30	\$3.45	\$9.85	\$76.82	\$16.87	\$59.94	\$0.12	\$1.64	4,719.6	263.1	4,456.5
Alabama.....	63.66	10.71	2.15	8.56	50.48	9.50	40.98	0.09	2.37	92.8	0.5	92.3
Arizona.....	128.95	22.89	7.72	15.18	104.47	28.51	75.96	0.18	1.40	29.0	0.7	28.3
Arkansas.....	62.06	13.19	3.28	9.91	46.38	4.93	41.45	0.45	2.04	43.9	0.9	43.0
California.....	130.87	24.11	7.23	16.88	104.93	23.56	81.37	0.08	1.75	616.3	5.3	611.0
Colorado.....	118.29	26.83	6.60	20.22	89.30	22.21	67.10	0.18	1.99	30.4	...	30.4
Connecticut.....	96.85	10.19	3.63	6.56	81.87	18.65	63.21	1.21	3.58	43.2	...	43.2
Delaware.....	137.00	23.13	10.79	12.33	106.61	48.90	57.71	0.22	7.05	39.9	16.9	23.0
District of Columbia.....	50.06	...	...	...	50.06	5.70	44.36	...	...	...	...	...
Florida.....	84.62	10.02	2.63	7.38	71.84	16.05	55.79	0.18	2.59	170.3	...	170.3
Georgia.....	74.36	8.77	1.81	6.97	63.20	13.33	49.87	0.42	1.96	138.7	21.7	117.0
Idaho.....	80.21	15.11	3.93	11.18	63.75	8.01	55.74	...	1.36	14.0	...	14.0
Illinois.....	84.38	10.72	2.63	8.09	72.50	16.06	56.45	0.02	1.13	123.2	...	123.2
Indiana.....	98.47	22.88	7.86	15.02	74.70	17.88	56.82	0.17	0.72	99.3	...	99.3
Iowa.....	96.60	17.79	2.87	14.92	77.11	14.42	62.69	0.14	1.56	36.3	...	36.3
Kansas.....	101.84	19.57	5.29	14.18	80.95	15.41	65.55	0.14	1.28	28.5	0.5	28.0
Kentucky.....	59.81	8.28	3.12	5.16	50.16	8.08	42.08	0.06	1.30	64.1	1.0	63.1
Louisiana.....	101.54	18.62	5.72	12.89	79.20	19.16	60.03	0.71	3.02	144.2	4.0	140.2
Maine.....	67.75	9.35	1.79	7.56	55.99	4.73	51.26	0.21	2.21	12.3	0.9	11.4
Maryland.....	87.79	10.83	2.54	8.29	75.41	20.43	54.97	0.03	1.52	57.0	...	57.0
Massachusetts.....	70.96	4.69	1.87	2.82	64.81	7.82	56.99	...	1.46	56.0	...	56.0
Michigan.....	115.43	27.52	7.75	19.77	86.56	21.03	65.4	0.11	1.23	272.0	...	272.0
Minnesota.....	109.39	21.75	5.13	16.62	86.43	21.87	64.56	0.03	1.19	106.0	...	106.0
Mississippi.....	55.86	9.84	1.74	8.10	43.37	6.77	36.60	0.09	2.56	62.4	1.4	61.0
Missouri.....	74.24	8.73	3.18	5.55	64.43	11.80	52.63	0.30	0.77	84.0	...	84.0
Montana.....	100.29	23.55	6.83	16.72	75.00	9.16	65.84	...	1.74	15.0	...	15.0
Nebraska.....	81.67	14.55	2.75	11.81	64.72	10.50	54.22	0.55	1.85	6.0	...	6.0
Nevada.....	114.61	17.23	6.74	10.49	94.76	25.09	69.66	...	2.62	10.1	...	10.1
New Hampshire.....	77.40	16.27	4.97	11.30	58.39	12.84	45.55	...	2.74	2.4	...	2.4
New Jersey.....	93.93	5.88	0.80	5.08	87.13	21.85	65.28	0.02	0.90	88.0	...	88.0
New Mexico.....	124.94	28.50	6.77	21.73	93.23	21.97	71.26	0.12	3.09	56.2	1.1	55.1
New York.....	105.88	5.07	1.78	3.29	99.11	26.47	72.64	0.03	1.66	551.0	...	551.0
North Carolina.....	72.79	11.67	1.80	9.87	59.46	11.69	47.77	0.04	1.60	171.6	150.6	21.0
North Dakota.....	83.69	18.77	2.31	16.46	63.23	6.62	56.62	...	1.69	12.0	...	12.0
Ohio.....	86.98	9.68	1.98	7.70	76.78	15.49	61.28	0.03	0.48	154.0	...	154.0
Oklahoma.....	94.70	21.84	4.46	17.37	71.38	13.35	58.03	0.09	1.40	62.0	0.9	61.1
Oregon.....	113.25	22.45	4.46	17.99	88.44	14.61	73.83	0.34	2.03	49.0	...	49.0
Pennsylvania.....	74.80	5.22	0.91	4.31	66.60	13.84	52.76	0.03	2.96	309.6	19.6	290.0
Rhode Island.....	70.63	12.46	5.49	6.97	54.06	10.74	43.31	0.57	3.54	10.0	10.0	10.0
South Carolina.....	64.68	10.32	2.12	8.19	52.87	8.90	43.97	0.04	1.46	78.1	7.7	70.4
South Dakota.....	98.00	21.75	5.58	16.17	74.54	16.60	57.94	...	1.72	6.0	...	6.0
Tennessee.....	65.72	8.97	1.93	7.03	55.17	10.67	44.51	0.20	1.38	90.3	...	90.3
Texas.....	89.05	11.88	2.70	9.18	76.34	17.12	59.22	0.05	0.78	302.1	7.1	295.0
Utah.....	126.13	27.86	5.78	22.08	95.84	27.40	68.44	0.35	2.08	31.1	...	31.1
Vermont.....	105.38	18.82	3.23	15.59	81.72	18.55	63.17	...	4.84	7.0	...	7.0
Virginia.....	73.04	12.10	3.10	9.00	58.50	10.32	48.18	0.15	2.29	70.1	...	70.1
Washington.....	116.94	19.54	3.11	16.43	95.99	24.05	71.94	0.04	1.37	151.6	22.3	129.3
West Virginia.....	65.62	11.73	3.50	8.23	52.16	4.11	48.04	0.10	1.63	59.3	...	59.3
Wisconsin.....	83.70	14.78	3.78	11.00	67.37	15.36	52.01	0.05	1.50	50.1	...	50.1
Wyoming.....	123.13	20.94	3.75	17.19	98.75	13.44	85.31	...	3.44	13.2	...	13.2

Note: Because of rounding, detail may not add to totals. Local government amounts included in these data represent estimates subject to sampling variation; see text.

<sup>1</sup>Based on provisional estimates of population (exclusive of armed forces overseas) as of July 1, 1958. Bureau of the Census, Current Population Reports, Series P-25, No. 189, November 13, 1958.

## GOVERNMENTAL FINANCES IN 1958

Table 19.--INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1958

(In millions of dollars, except per capita amounts)

State	Debt outstanding at end of fiscal year						Cash and security holdings at end of fiscal year					
	Total		Long term	Short term	Net long-term		Total	Insurance trust systems			Debt offsets	All other (including bond fund holdings)
	Amount	Per capita			Amount	Per capita		Employee retirement	Unemployment compensation	Other		
Continental United States.....	58,187.3	335.84	55,736.8	2,450.5	51,297.1	296.07	49,448.8	14,604.2	7,521.3	1,442.7	4,439.7	21,440.9
Alabama.....	701.4	218.44	623.5	77.9	593.9	184.96	420.5	117.9	75.2	...	29.6	197.8
Arizona.....	357.2	313.33	354.6	2.6	343.9	301.67	300.9	54.8	58.1	58.3	10.7	119.0
Arkansas.....	331.7	187.83	306.2	25.5	290.5	164.50	189.5	33.2	40.4	...	15.7	100.2
California.....	5,203.4	362.94	5,175.4	28.0	4,229.5	295.01	7,099.7	2,332.1	881.7	207.3	945.9	2,732.1
Colorado.....	564.4	329.87	553.8	10.6	543.6	317.71	455.2	86.3	72.8	13.0	10.2	272.9
Connecticut.....	1,376.1	594.17	1,134.0	242.1	1,124.3	485.45	837.1	160.5	211.4	...	9.7	455.5
Delaware.....	267.0	588.11	261.9	5.1	258.9	570.26	88.9	1.5	11.2	...	3.0	73.2
District of Columbia.....	99.6	120.73	49.2	50.4	49.2	59.64	111.7	30.5	58.6	...	...	22.6
Florida.....	1,438.2	323.77	1,363.2	75.0	1,266.7	285.16	928.2	208.2	89.9	...	96.5	533.6
Georgia.....	999.0	261.66	914.2	84.8	866.0	226.82	719.0	141.8	141.8	...	48.2	387.2
Idaho.....	97.4	147.13	94.3	3.1	90.8	137.16	166.0	20.5	32.2	3.3	3.5	106.5
Illinois.....	3,388.8	342.68	3,089.7	299.1	2,947.1	298.02	2,558.3	703.1	423.7	...	142.6	1,288.9
Indiana.....	889.1	194.08	876.5	12.6	845.6	184.59	884.3	145.5	175.9	...	30.9	532.0
Iowa.....	330.8	117.22	329.0	1.8	319.7	113.29	544.0	103.6	110.0	...	9.3	321.1
Kansas.....	715.6	338.19	701.2	14.4	691.0	326.56	414.2	29.1	81.0	...	10.2	293.9
Kentucky.....	538.0	174.68	529.0	9.0	488.4	158.57	425.5	62.9	105.2	...	40.6	216.8
Louisiana.....	1,225.0	393.89	1,165.5	59.5	1,106.7	355.85	876.8	256.0	151.1	...	58.8	410.9
Maine.....	195.5	205.36	192.7	2.8	189.2	198.74	162.2	38.3	37.6	...	3.5	82.8
Maryland.....	1,536.9	519.93	1,520.0	16.9	1,381.8	467.46	764.4	298.7	93.0	8.0	138.2	226.5
Massachusetts.....	2,261.7	465.18	2,156.1	105.6	2,083.5	428.53	1,227.3	382.0	272.4	...	72.6	500.3
Michigan.....	1,976.4	251.26	1,942.4	34.0	1,825.8	232.11	1,576.5	517.2	164.4	12.3	116.6	766.0
Minnesota.....	898.6	266.25	864.5	34.1	830.5	246.07	1,054.2	181.1	90.6	...	34.0	748.5
Mississippi.....	394.4	180.42	386.7	7.7	364.6	166.79	260.9	21.2	30.4	...	22.1	187.2
Missouri.....	856.4	200.52	826.8	29.6	788.9	184.71	848.9	111.9	210.5	...	37.9	488.6
Montana.....	162.9	236.77	162.3	0.6	147.0	213.66	191.5	34.8	36.6	8.0	15.3	96.8
Nebraska.....	523.8	359.51	520.9	2.9	498.8	342.35	318.5	33.3	37.0	...	22.1	226.1
Nevada.....	74.9	280.52	74.1	0.8	71.3	267.04	108.4	15.7	16.5	15.0	2.8	58.4
New Hampshire.....	146.2	250.34	143.6	2.6	141.9	242.98	88.7	31.3	22.3	...	1.7	33.4
New Jersey.....	2,378.9	413.79	2,274.4	104.5	2,239.4	389.53	1,756.2	534.6	387.5	99.1	35.0	700.0
New Mexico.....	215.3	255.70	215.3	...	203.6	241.81	318.6	14.8	40.3	...	11.7	251.8
New York.....	10,593.6	652.76	9,876.0	717.6	8,337.4	513.73	8,761.6	3,922.6	1,277.7	393.0	1,538.6	1,629.7
North Carolina.....	882.1	193.91	850.6	31.5	787.0	173.01	834.4	256.0	168.9	...	63.6	345.9
North Dakota.....	86.5	133.08	84.1	2.4	69.9	107.54	224.6	13.7	8.3	13.0	14.2	175.4
Ohio.....	2,876.5	307.81	2,803.3	73.2	2,672.0	285.93	2,882.0	886.1	501.9	285.3	131.3	1,077.4
Oklahoma.....	582.7	255.01	582.0	0.7	523.3	229.02	463.8	54.4	47.0	2.0	58.7	301.7
Oregon.....	519.2	292.84	515.9	3.3	410.1	231.30	581.7	84.0	23.0	58.0	105.8	310.9
Pennsylvania.....	3,537.4	318.66	3,428.0	109.4	3,306.9	297.89	2,300.0	1,034.5	241.2	16.0	121.1	887.2
Rhode Island.....	305.8	349.49	286.1	19.7	264.3	302.06	196.8	51.9	25.7	36.0	21.8	61.4
South Carolina.....	484.9	201.71	471.9	13.0	445.5	185.32	319.5	101.1	71.7	1.0	26.4	119.3
South Dakota.....	58.6	83.83	57.5	1.1	53.6	76.68	142.3	2.0	13.7	...	3.9	122.7
Tennessee.....	1,050.4	302.80	1,015.1	35.3	980.1	282.53	550.5	122.2	76.2	...	35.0	317.1
Texas.....	3,095.7	330.14	3,053.7	42.0	2,889.7	308.17	2,563.6	440.7	275.1	...	164.0	1,683.8
Utah.....	182.7	211.21	176.7	6.0	173.9	201.04	185.3	24.8	37.3	11.2	2.8	109.2
Vermont.....	74.7	200.81	72.5	2.2	71.6	192.47	68.3	22.1	14.9	...	0.9	30.4
Virginia.....	848.9	215.73	823.3	25.6	784.7	199.42	642.8	133.6	83.4	...	38.6	387.2
Washington.....	1,744.9	630.16	1,730.9	14.0	1,647.0	594.80	1,327.9	223.6	191.8	102.4	83.9	726.2
West Virginia.....	403.3	204.82	403.0	0.3	374.9	194.40	312.1	76.0	50.8	88.3	28.1	68.9
Wisconsin.....	641.1	162.80	631.8	9.3	612.5	155.54	1,251.6	443.9	239.0	4.0	19.3	545.4
Wyoming.....	73.7	230.31	73.4	0.3	70.6	220.63	143.9	8.6	14.4	8.2	2.8	109.9

Note: Because of rounding, detail may not add to totals. These data represent estimates subject to sampling variation; see text.

DATA BY STATES

Table 20.—ORIGIN AND ALLOCATION, BY LEVEL OF GOVERNMENT, OF GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1958  
(Dollar amounts in millions)

State	Total general revenue	By originating level of government (prior to State-local and local-State transfers)						By final recipient level of government (after State-local and local-State transfers)			
		Amount			Percent			Amount		Percent	
		Federal	State	Local	Federal	State	Local	State	Local	State	Local
Continental United States.....	41,218.9	4,865.4	17,008.7	19,344.8	11.8	41.3	46.9	13,829.0	27,389.9	33.6	66.4
Alabama.....	552.3	122.1	266.8	163.4	22.1	48.3	29.6	243.5	308.8	44.1	55.9
Arizona.....	309.1	51.2	134.6	123.3	16.6	43.5	39.9	127.8	181.3	41.3	58.7
Arkansas.....	319.8	71.3	155.1	93.4	22.3	48.5	29.2	159.8	160.0	50.0	50.0
California.....	4,793.0	592.5	1,869.2	2,331.3	12.4	39.0	48.6	1,188.9	3,604.1	24.8	75.2
Colorado.....	517.0	90.8	202.2	224.0	17.6	39.1	43.3	170.4	346.6	33.0	67.0
Connecticut.....	591.0	49.9	250.6	290.5	8.4	42.4	49.2	244.0	347.0	41.3	58.7
Delaware.....	102.8	11.2	70.0	21.6	10.9	68.1	21.0	57.2	45.6	55.6	44.4
District of Columbia....	205.8	38.4	...	167.4	18.7	...	81.3	...	205.8	...	100.0
Florida.....	1,056.3	114.0	470.2	472.1	10.8	44.5	44.7	380.1	676.2	36.0	64.0
Georgia.....	755.2	125.9	347.1	282.2	16.7	46.0	37.4	303.8	451.4	40.2	59.8
Idaho.....	155.1	25.5	62.8	66.8	16.4	40.5	43.1	64.2	90.9	41.4	58.6
Illinois.....	2,237.1	199.5	787.3	1,250.3	8.9	35.2	55.9	700.4	1,536.7	31.3	68.7
Indiana.....	956.4	65.8	441.9	448.7	6.9	46.2	46.9	310.4	646.0	32.5	67.5
Iowa.....	676.8	86.9	266.9	323.0	12.8	39.4	47.7	259.6	417.2	38.4	61.6
Kansas.....	537.4	60.8	196.5	280.1	11.3	36.6	52.1	176.1	361.3	32.8	67.2
Kentucky.....	478.8	82.0	231.7	165.1	17.1	48.4	34.5	231.2	247.6	48.3	51.7
Louisiana.....	810.7	126.0	482.8	201.9	15.5	59.6	24.9	403.2	407.5	49.7	50.3
Maine.....	208.1	28.4	92.1	87.6	13.6	44.3	42.1	103.8	104.3	49.9	50.1
Maryland.....	640.4	66.2	288.6	285.6	10.3	45.1	44.6	206.8	433.6	32.3	67.7
Massachusetts.....	1,305.6	123.2	456.3	726.1	9.4	34.9	55.6	340.5	965.1	26.1	73.9
Michigan.....	1,992.3	174.1	907.1	911.1	8.7	45.5	45.7	612.5	1,379.8	30.7	69.3
Minnesota.....	890.6	91.1	383.9	415.6	10.2	43.1	46.7	289.5	601.1	32.5	67.5
Mississippi.....	376.5	80.9	183.7	111.9	21.5	48.8	29.7	167.9	208.6	44.6	55.4
Missouri.....	853.1	173.9	298.4	380.8	20.4	35.0	44.6	374.1	479.0	43.9	56.1
Montana.....	197.0	33.1	71.3	92.6	16.8	36.2	47.0	88.5	108.5	44.9	55.1
Nebraska.....	302.8	37.0	101.9	163.9	12.2	33.7	54.1	108.1	194.7	35.7	64.3
Nevada.....	105.6	22.6	43.7	39.3	21.4	41.4	37.2	51.9	53.7	49.1	50.9
New Hampshire.....	124.9	17.2	43.7	64.0	13.6	35.0	51.2	57.1	67.8	45.7	54.3
New Jersey.....	1,321.9	72.0	369.8	880.1	5.4	28.0	66.6	317.8	1,004.1	24.0	76.0
New Mexico.....	273.8	74.3	148.8	50.7	27.1	54.3	18.5	150.7	123.1	55.0	45.0
New York.....	4,914.6	323.5	1,638.8	2,952.3	6.6	33.3	60.1	912.0	4,002.6	18.6	81.4
North Carolina.....	748.6	106.3	420.4	221.9	14.2	56.2	29.6	439.7	308.9	58.7	41.3
North Dakota.....	183.3	29.8	86.3	67.2	16.3	47.1	36.7	98.6	84.7	53.8	46.2
Ohio.....	2,025.6	212.0	792.0	1,021.6	10.5	39.1	50.4	599.3	1,426.3	29.6	70.4
Oklahoma.....	580.5	121.3	292.2	167.0	20.9	50.3	28.8	314.5	266.0	54.2	45.8
Oregon.....	511.4	77.2	217.8	216.4	15.1	42.6	42.3	213.8	297.6	41.8	58.2
Pennsylvania.....	2,174.5	204.1	989.5	980.9	9.4	45.5	45.1	822.5	1,352.0	37.8	62.2
Rhode Island.....	188.2	31.1	76.7	80.4	16.5	40.8	42.7	86.4	101.8	45.9	54.1
South Carolina.....	368.5	56.4	211.6	100.5	15.3	57.4	27.3	177.7	190.8	48.2	51.8
South Dakota.....	179.1	31.5	62.0	85.6	17.6	34.6	47.8	85.2	93.9	47.6	52.4
Tennessee.....	594.4	89.8	289.1	215.5	15.1	48.6	36.3	241.6	352.8	40.6	59.4
Texas.....	1,971.4	283.3	797.2	890.9	14.4	40.4	45.2	761.3	1,210.1	38.6	61.4
Utah.....	207.1	32.1	93.6	81.4	15.5	45.2	39.3	88.6	118.5	42.8	57.2
Vermont.....	97.1	12.9	42.7	41.5	13.3	44.0	42.7	45.2	51.9	46.5	53.5
Virginia.....	654.6	71.6	313.9	269.1	10.9	48.0	41.1	254.0	400.6	38.8	61.2
Washington.....	787.6	112.4	423.8	251.4	14.3	53.8	31.9	341.1	446.5	43.3	56.7
West Virginia.....	320.9	47.4	175.4	98.1	14.8	54.7	30.6	161.9	159.0	50.5	49.5
Wisconsin.....	935.1	75.5	413.6	446.0	8.1	44.2	47.7	232.2	702.9	24.8	75.2
Wyoming.....	129.2	39.4	47.1	42.7	30.5	36.5	33.0	63.6	65.6	49.2	50.8

Table 21.—SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES BY LEVEL OF GOVERNMENT, BY STATES: 1958

(Dollar amounts in millions)

State	Tax revenue			Direct general expenditure			State government percentage of -	
	Total	State government	Local governments	Total	State government	Local governments	Tax revenue	Direct general expenditure
Continental United States.....	30,380.2	14,919.5	15,460.7	44,851.0	15,593.5	29,257.5	49.1	34.8
Alabama.....	329.7	233.0	96.7	589.0	250.6	338.4	70.7	42.5
Arizona.....	203.7	112.4	91.3	345.3	132.3	213.0	55.2	38.3
Arkansas.....	198.5	141.2	57.3	309.9	158.9	151.0	71.1	51.3
California.....	3,543.7	1,673.9	1,869.8	5,016.1	1,360.3	3,655.8	47.2	27.1
Colorado.....	341.0	165.4	175.6	542.3	176.0	366.3	48.5	32.5
Connecticut.....	472.2	218.8	253.4	825.1	442.7	382.4	46.3	53.7
Delaware.....	69.2	53.7	15.5	141.0	91.1	49.9	77.6	64.6
District of Columbia.....	150.0	...	150.0	225.6	...	225.6	...	...
Florida.....	761.6	436.5	325.1	1,132.2	407.9	724.3	57.3	36.0
Georgia.....	482.8	317.4	165.4	798.6	313.1	485.5	65.7	39.2
Idaho.....	107.1	53.3	53.8	159.3	70.4	88.9	49.8	44.2
Illinois.....	1,793.9	735.1	1,058.8	2,576.7	864.9	1,711.8	41.0	33.6
Indiana.....	745.9	371.4	374.5	994.4	301.9	692.5	49.8	30.4
Iowa.....	500.4	237.1	263.3	703.5	271.7	431.8	47.4	38.6
Kansas.....	403.1	168.3	234.8	583.5	196.1	387.4	41.8	33.6
Kentucky.....	330.1	207.4	122.7	502.6	240.7	261.9	62.8	47.9
Louisiana.....	517.9	380.8	137.1	940.1	490.1	450.0	73.5	52.1
Maine.....	137.7	78.8	78.9	209.6	108.2	101.4	50.0	51.6
Maryland.....	482.6	252.7	229.9	761.3	268.3	493.0	52.4	35.2
Massachusetts.....	1,039.6	415.2	644.4	1,386.3	438.6	947.7	39.2	31.6
Michigan.....	1,522.3	794.2	728.1	2,230.6	762.1	1,468.5	52.2	34.2
Minnesota.....	656.1	319.8	336.3	981.0	291.0	690.0	48.7	29.7
Mississippi.....	243.1	163.6	79.5	366.8	167.0	199.8	67.3	45.5
Missouri.....	579.6	279.6	300.0	898.5	380.3	518.2	48.2	42.3
Montana.....	134.5	56.5	78.0	197.6	91.7	105.9	42.0	46.4
Nebraska.....	214.4	82.0	132.4	310.8	104.9	205.9	38.2	33.8
Nevada.....	65.2	36.9	28.3	106.0	47.1	58.9	56.6	44.4
New Hampshire.....	92.0	35.0	57.0	143.6	73.3	70.3	38.0	51.0
New Jersey.....	1,066.6	289.0	777.6	1,387.2	308.0	1,079.2	27.1	22.2
New Mexico.....	137.9	105.7	32.2	252.9	133.6	119.3	76.6	52.8
New York.....	3,926.0	1,501.4	2,424.6	5,514.8	1,251.8	4,263.0	38.2	22.7
North Carolina.....	526.1	375.1	151.0	798.7	455.6	343.1	71.3	57.0
North Dakota.....	112.8	56.0	56.8	185.3	100.5	84.8	49.6	54.2
Ohio.....	1,488.3	699.4	788.9	2,312.2	739.1	1,573.1	47.0	32.0
Oklahoma.....	368.3	246.5	121.8	600.2	315.4	284.8	66.9	52.5
Oregon.....	356.4	185.0	171.4	539.3	223.9	315.4	51.9	41.5
Pennsylvania.....	1,698.7	890.0	808.7	2,346.2	862.5	1,483.7	52.4	36.8
Rhode Island.....	141.0	69.9	71.1	207.2	104.9	102.3	49.6	50.6
South Carolina.....	230.0	184.8	65.2	380.3	181.3	199.0	73.9	47.7
South Dakota.....	121.3	45.0	76.3	179.8	84.9	94.9	37.1	47.2
Tennessee.....	423.4	269.3	154.1	628.2	238.4	389.8	63.6	37.9
Texas.....	1,337.1	666.6	670.5	2,088.8	747.1	1,341.7	49.9	35.8
Utah.....	145.5	79.1	66.4	222.3	91.8	130.5	54.4	41.3
Vermont.....	75.4	37.3	38.1	110.1	53.9	56.2	49.5	49.0
Virginia.....	462.5	256.9	205.6	776.5	338.1	438.4	55.5	43.5
Washington.....	543.7	374.4	169.3	879.6	388.4	491.2	68.9	44.2
West Virginia.....	234.6	161.0	73.6	339.8	184.6	155.2	68.6	54.3
Wisconsin.....	739.9	371.0	368.9	996.3	227.2	769.1	50.1	22.8
Wyoming.....	66.8	36.1	30.7	128.0	61.3	66.7	54.0	47.9

Note: Because of rounding, detail may not add to totals. Local government amounts included in these data represent estimates subject to sampling variation; see text.