

GOVERNMENTAL FINANCES IN 1959

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This publication supplants the Summary of Governmental Finances in 1959 issued in August 1960, which included national estimates for local governments based upon a limited sample. For the present report, key figures obtained for a considerably larger sample of local governments have been used to derive State-by-State financial aggregates (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 1959 amounted to \$100 billion, as compared with the 1958 total of \$98.4 billion. The rise in tax revenue of State and local governments--\$32.4 billion in fiscal 1959 compared with \$30.4 billion the previous year--more than offset a slight drop in Federal tax revenue, which amounted to \$67.3 billion in fiscal 1959 compared with \$68.0 billion in fiscal 1959.¹

Taking account of all other revenue sources as well as taxes, governmental revenue in the fiscal year 1959 totaled \$133.9 billion, as against \$130.4 billion the previous year.

Governmental expenditure totaled \$145.7 billion in fiscal 1959, or \$10.8 billion more than in the previous year.

Indebtedness of all governments at the end of their 1959 fiscal years totaled \$348.8 billion. More than four-fifths of this was accounted for by the Federal public debt, amounting to \$284.7 billion at the end of the Federal fiscal year (June 30, 1959), or \$8.4 billion more than a year before. State and local government indebtedness rose during the fiscal year 1959 by \$6 billion, or about 10 percent, to a record total of \$64.1 billion.

¹Figures cited for 1958 are from the Bureau of the Census report, Governmental Finances in 1958. Nationwide totals for earlier years are presented in the Historical Summary of Governmental Finances in the United States (Vol. IV, No. 3 of the 1957 Census of Governments). The statistics being reported for 1959 include Alaska amounts for the first time, but from the standpoint of historical comparability, this change in coverage is inconsequential, since it involves only a small fraction of one percent of national aggregates of State and local government finances.

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

Local governments obtained \$24.7 billion directly from their own revenue sources in fiscal 1959, and the States' own sources yielded \$22.9 billion. These sums together represented 36 percent of all governmental revenue, with Federal revenue accounting for the other 64 percent. A somewhat different distribution appears if allowance is made for intergovernmental transfers, which in 1959 provided State and local governments with nearly \$6.4 billion from the Federal Government, and involved \$8.5 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 1959 was available 59 percent to the Federal Government, 25 percent to local governments, and 16 percent to the States.

General Revenue

Taxes. --Of tax revenue totaling \$100 billion in fiscal 1959, the Federal Government collected \$67.3 billion. The other 33 percent of all taxes was collected nearly equally by local governments (\$16.5 billion) and the States (\$15.8 billion). Federal tax revenue amounted to \$381 per capita, and State and local taxes were equal to \$184 per capita.

U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
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CORRECTION NOTICE

GOVERNMENTAL FINANCES IN 1959
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The following corrections should be made in per capita amounts of general expenditure that appear in table 17 (on pages 30-31) of this report, as published:

Table 17.--PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay for hospitals	Other
AS PUBLISHED:											
UNITED STATES	282.16	99.75	21.87	77.88	55.36	38.33	17.03	23.20	22.17	2.58	19.59
AS REVISED:											
UNITED STATES	277.19	98.00	21.49	76.51	54.39	37.66	16.73	22.79	21.78	2.54	19.25

Table 17.--PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959--Continued

State	Police	Local fire protection	Sewers and sewage disposal			Other sanitation	General control	Interest on general debt	All other
			Total	Capital outlay	Other				
AS PUBLISHED:									
UNITED STATES.....	9.87	5.28	5.84	4.08	1.75	3.45	11.56	8.17	37.52
AS REVISED:									
UNITED STATES.....	9.70	5.18	5.73	4.01	1.72	3.39	11.36	8.03	36.86

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 1959, the individual income tax supplied nearly half of all Federal tax revenue, and the corporation income tax more than one-fourth. The property tax is the principal revenue source for local governments, and in fiscal 1959 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 1959.

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 \$6.8 billion received as charges for services in the fiscal year 1959 covers numerous items

of a highly diverse nature, including \$3.1 billion of postal receipts, and more than \$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.

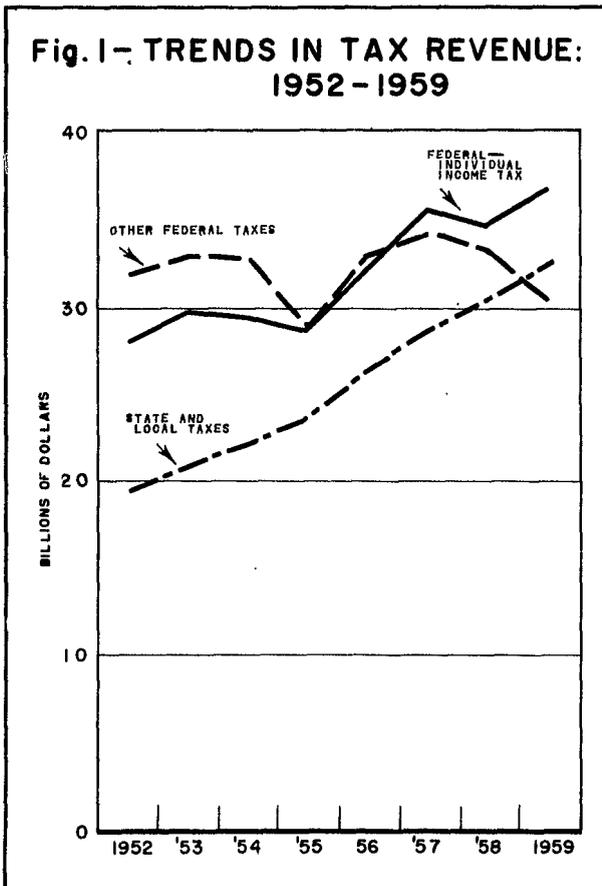
State and local general revenue from current charges totaled \$4.7 billion in 1959 and was distributed by function as shown in table 1.

Of the \$4 billion of charges and miscellaneous revenue that came from sources other than "current charges," \$1.1 billion represented interest earnings, \$334 million was collected by local governments through special assessments for public improvements, \$189 million was from the sale of real property, and the remaining \$2.3 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 \$4.5 billion in 1959. 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 1959, 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 1959. (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 1959, insurance trust revenue altogether amounted to \$14.3 billion. This total includes \$13.6 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 1959 (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 may be noted that, although the U.S. Treasury serves as a depository for State unemployment compensation fund balances, Federal transactions arising out of this relationship are treated as fiscal agency transactions and are omitted from the Federal finance statistics shown 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 \$145.7 billion in fiscal 1959. Of this, direct expenditure of the Federal Government accounted for \$87.2 billion. Direct expenditure of State governments totaled \$22.6 billion, and that of local governments, \$36.0 billion. These are expenditure amounts for "own purposes" of each level of government. In the case of the Federal Government, direct expenditure in 1959 was 7 percent above the 1958 level. Local governments' direct expenditure was up 7 percent and State direct spending, 12 percent.

In 1959, the Federal Government disbursed, in addition to its direct expenditure, \$6.4 billion in payments to State and local governments; the State governments paid \$8.5 billion to local governments, and the local governments reported about \$0.2 billion of payments to the States.

When the net total of public spending in the fiscal year 1959 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 1959, 54 percent (\$79.0 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 \$45.6 billion of the current operation total for all governments. State and local governments spent \$33.4 billion for current operation in 1959. 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 \$32.2 billion in 1959, or about 22 percent of total governmental expenditure. Federal capital outlay (mainly for purchase of military equipment) amounted to \$16.9 billion, substantially the same as in the previous year. Capital outlay by State and local governments amounted to \$15.4 billion, or about 10 percent more than in the year before.

Governmental expenditure for capital outlay in 1959 was distributed by governmental function as shown in table 6.

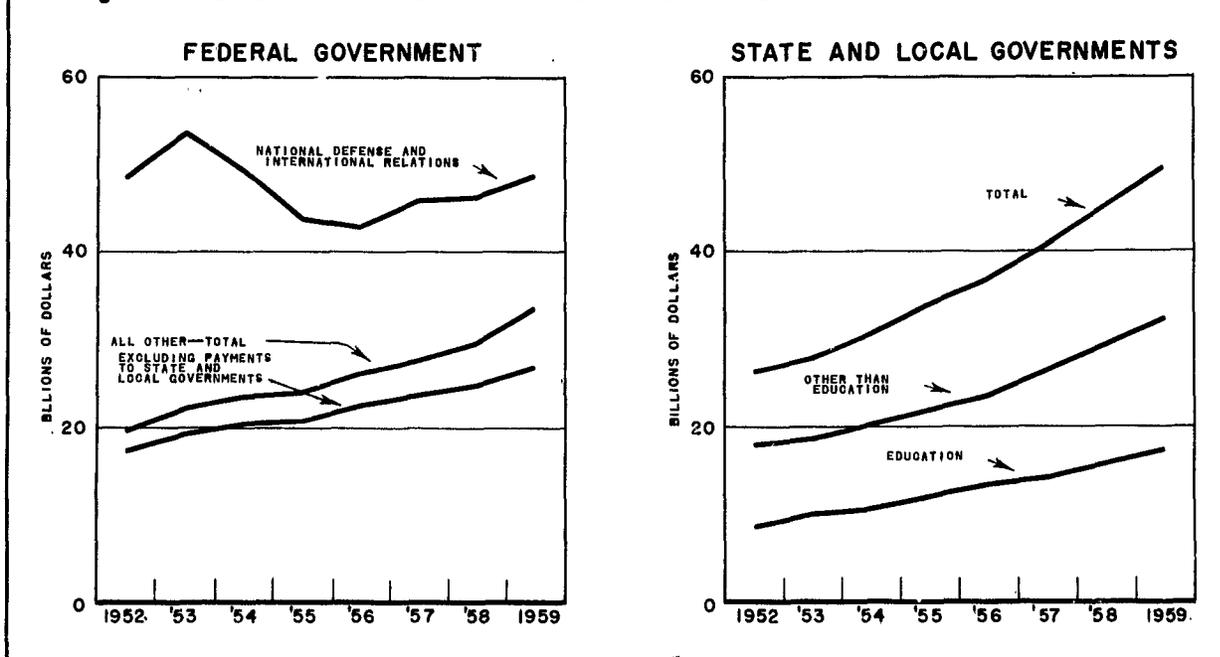
Assistance and Subsidies

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 \$10.7 billion in the fiscal year 1959. Although the Federal Government accounted for most of this sum (\$7.3 billion), State and local payments for assistance and subsidies also were substantial (\$3.3 billion).

Following is a distribution of governmental expenditure in 1959 for assistance and subsidies, by major program (in millions):

Program	All governments	Federal	State and local
Total.....	\$10,658	\$7,329	\$3,329
National defense and internat'l. relations .	1,159	1,159	...
Education (largely veterans' educational benefits)	711	641	70
Public welfare (largely public assistance)	3,200	11	3,189
Natural resources (largely agricultural benefits)	1,187	1,181	6
Veterans' pensions, bonuses, and other noneducational benefits	3,490	3,447	43
All other	911	890	21

Fig. 2-TRENDS IN GOVERNMENTAL GENERAL EXPENDITURE: 1952-1959



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 \$7.3 billion in 1959. Of this, approximately \$5.5 billion was paid out by the Federal Government. State governments accounted for about one-fourth of the remaining \$1.7 billion and local governments for the balance. The local government amount included \$324 million paid on utility debts as well as \$963 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 o agencies.

Insurance Benefits and Withdrawals

Insurance trust expenditure--i.e., benefit payments and refunds of contributions of insured persons--totaled \$16.6 billion in 1959. Nearly three-fourths of this total represented Federal payments, with the States accounting for most of the remaining \$4.8 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 \$45.0 billion in the fiscal year 1959, including Federal pay and allowances for armed

forces personnel amounting to \$9.7 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 1959

Intergovernmental Expenditure

During fiscal 1959, the Federal Government made payments to State and local governments totaling \$6.4 billion, and the States paid \$8.5 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.

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.

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

Table 3 shows general expenditure of the several levels of government on a comprehensive basis--i.e., including intergovernmental payments as well as amounts of direct spending in total and for each of various major functions. A more detailed functional classification is applied in table 4, but the amounts shown there pertain solely to direct general expenditure.

General expenditure by all governments in the fiscal year 1959 totaled \$124.2 billion, or approximately 7 percent more than in the previous year. Changes in direct general expenditure for various major functions, between 1958 and 1959, were as follows:²

Function	Percent increase or decrease (-) in direct general expenditure, 1958-1959		
	All governments	Federal Government	State and local governments
Total.....	7	6	9
Nat'l. def. and internat'l. relations	5	5	..
Education.....	8	-9	9
Highways.....	12	-1	12
Natural resources.....	24	26	11
Interest on general debt.....	-5	-9	14
Health and hospitals.....	11	22	8
Public welfare..	8	19	8
Postal service..	5	5	..
Police.....	6	7	6
Sanitation.....	7	..	7
Fire protection..	5	..	5
All other.....	10	12	8

In the foregoing tabulation, functions are listed in descending size order as measured by amounts of public expenditure in 1959. 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 \$48.4 billion in 1959, or 64 percent of all direct Federal general expenditure and about 39 percent of total general 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

²Because the local government amounts for 1959 that are used for this presentation are estimates which are subject to sampling variability, indicated rates of change for items that largely or entirely pertain to local governments should be interpreted with caution. As to the changes shown for expenditure for "Interest on general debt," attention is directed to the discussion of this category on page 7. It should also be noted that this presentation relates only to direct general expenditure and that for some functions, such as highways, Federal Government spending is mainly in the form of intergovernmental payments.

headings--"Major national security" and "International affairs and finance." The major components of the composite category for fiscal year 1959 are reported in table 5.

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 \$18.1 billion was spent in 1959.

Direct Federal spending for education in the fiscal year 1959 amounted to \$836 million, including \$599 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 \$826 million in 1959.

Direct expenditure of State and local governments for education totaled \$17.3 billion in 1959, up 9 percent from the previous fiscal year, and equaling \$98 per capita. Of the total, \$14.0 billion was for local schools, \$2.9 billion was for institutions of higher education, and the remaining \$0.3 billion was direct State expenditure for various educational purposes, including State schools for the handicapped and State supervision of local schools. While State governments expended directly only \$299 million for local schools, they provided \$4.8 billion through intergovernmental payments--about one-third of the total sum expended for education by local governments.

Included in the \$14.0 billion total of expenditure for local schools in 1959 was approximately \$3.0 billion for capital outlay, as shown in table 6. Of this amount, approximately \$2.6 billion was for new construction, while the remainder was for the purchase of equipment and of land and existing structures.

The "local schools" category, as reported in tables 4 and 18, includes all direct expenditure by local governments for education, other than their direct expenditure for institutions of higher education, plus any direct State government spending for operation of elementary and high schools and for the provision of local school facilities and supplies (direct State payments to contractors for school construction, and State purchases of "free" textbooks, school buses, and the like).

Local education expenditure as classified here includes all expenditure of local school systems other than for interest (reported under "Interest on general debt"), duplicative inter-governmental payments, and retirement benefits paid to former education employees (reported under "employee-retirement expenditure"). It thus includes gross school system expenditure for the school lunch program and other cafeteria operations (for which related revenue amounts are shown in table 1), as well as school health, recreation, and library services administered by local school systems.

The category "institutions of higher education" pertains to publicly operated universities; colleges, junior colleges, and other schools beyond the high school level.³ Expenditure shown under this heading includes gross amounts for auxiliary activities, such as dormitories, dining halls, and book stores, operated by public institutions of higher education. However, expenditure of such institutions for hospitals, and for agricultural experiment stations and agricultural extension services, is reported under other functional categories.

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 \$9.7 billion of public expenditure in 1959. Direct Federal spending for highway purposes is relatively minor, amounting in fiscal 1959 to only \$134 million. However, Federal grants to help finance State and local highways amounted to \$2.6 billion, as compared with \$1.5 billion in fiscal 1958, reflecting marked expansion in the Federal highway grant program.

The State governments made direct highway expenditure of \$6.4 billion during fiscal 1959, and also provided \$1.2 billion as financial

³The amounts shown in tables 4 and 6 for locally operated "institutions of higher education" have been estimated for this report primarily from data obtained by the U.S. Office of Education in its biennial Survey of Higher Education for 1958. In Census Bureau reports on governmental finances, covering years before 1959, this component was not distinguished from other local government expenditure for education. Had such a breakdown previously been applied, the following expenditure amounts (in millions) would have appeared in table 4 of the report Governmental Finances in 1958:

Component	State and local governments		
	Total	State	Local
Education.....	\$15,919	\$2,873	\$13,046
Institutions of higher education	2,582	2,305	277
Local schools....	13,032	263	12,769
Other.....	305	305	...

assistance to local governments for street and highway purposes. The local governments expended \$3.2 billion for this function.

About two-thirds of public expenditure for highways in 1959 (\$6.7 billion out of \$9.7 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 \$9.2 billion of governmental expenditure in 1959, of which \$8.0 billion was expended by the Federal Government.

Table 5 shows the major components of Federal spending for natural resources. The sums reported under this heading include, 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 \$7.0 billion in fiscal 1959. (This does not include the \$324 million of interest on local utility debt, classified as part of utility expenditure.)

As indicated in the summary tabulation above, there was an increase in State and local government expenditure for interest on general debt between 1958 and 1959, but a drop in this component of Federal spending. This indicated decline at the Federal level resulted from a change in the composition and timing of certain debt-related transactions, so that, while Federal payments for interest were less in fiscal 1959 than in fiscal 1958, the amount of interest

charges that accrued on Federal indebtedness was practically the same in each of these two years.

Interest expenditure as reported here does not include interest accrued but not paid during the fiscal year (as in the case of Federal savings bonds and treasury bills). Neither 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 \$5.2 billion of governmental expenditure in 1959.

Construction, operation, and maintenance of public hospitals required \$3.8 billion in 1959, of which State and local governments spent \$3.0 billion. An additional \$331 million was spent for care of patients in private hospitals. Governmental expenditure for public health services, other than hospitals, totaled \$1.1 billion in 1959.

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 \$4.1 billion was spent by governments for such purposes in 1959.

As in the case of highways, there is extensive Federal participation in public welfare through grants to State and local governments for public assistance (\$2.0 billion in 1959) but direct Federal expenditure for programs for the needy is relatively small (\$57 million in 1959).

The individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. In 1959, the States spent directly \$2.0 billion for public welfare and transferred \$1.2 billion to local governments for welfare programs (including money from Federal sources), thus providing a major portion of the \$2.0 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 1959. Other public

assistance, which is wholly financed from State and local sources, accounted for only 8 percent of the welfare total. The remaining \$868 million spent in 1959 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 1959 totaled \$3.5 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 \$3.1 billion in the fiscal year 1959.

Police. -- Federal, State, and local police protection cost \$1.9 billion in 1959. The bulk of this amount, \$1.5 billion, was expended by local governments, mainly cities. Federal expenditure of \$170 million was primarily for the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State expenditure of \$228 million was chiefly for highway police activities.

Sanitation. -- Sanitation activities, classified as a distinctive function only at the local level, involved local expenditure of \$1.6 billion in 1959. A major portion of this amount--\$1.0 billion--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 1959.

Other general expenditure. -- The functions described above gave rise to about 88 percent of all general government expenditure in 1959.

The other \$14.6 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 ..	\$3,645	2.9
General control.....	2,750	2.2
Water transportation and terminal facilities.	1,022	0.8
Air transportation	878	0.7
Housing and community redevelopment.....	838	0.7
Local parks and recreation.....	729	0.6
Correction.....	708	0.6
Social insurance administration.....	651	0.5
General public buildings (State-local).....	567	0.5
Local libraries	243	0.2
All other and unallocable.	2,584	2.1

The \$3.6 billion of Federal expenditure for veterans' services shown above consists mainly of payments for compensation and pensions. Another \$2.3 billion of Federal payments for veterans has been reported under various other major functional headings, as indicated by table 5.

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 subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Agency, Civil Aeronautics Board, Coast Guard, and Coast and Geodetic Survey, as well as gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

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

For State and local governments, the category "social insurance 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 insur-

ance programs, are here designated "Insurance trust expenditure." This corresponds to the category "Insurance trust benefits and withdrawals," as discussed above.

Such payments amounted to \$16.6 billion in the fiscal year 1959, a rise of \$2.1 billion from the corresponding aggregate of the previous year. This mainly reflects continuing growth in payments under the Federal program for Old Age and Survivors Insurance (\$9.4 billion in 1959, compared with \$8.0 billion the previous year) and the rise in State unemployment compensation benefits from \$2.8 billion in 1958 to \$3.3 billion in 1959.

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 \$4.9 billion in fiscal 1959, 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.

GOVERNMENT INDEBTEDNESS

Total government debt--Federal, State, and local--amounted to \$348.8 billion at the end of fiscal 1959.

Debt statistics for State and local governments appear in table 9. As indicated there, these governments had indebtedness at the end of their 1959 fiscal years totaling approximately \$64 billion, or \$364 per capita. All but \$3.0 billion of this represented long-term obligations. These figures indicate an increase of approximately \$6 billion, or about 10 percent, in State and local government debt in the fiscal year 1959.

About one-third of all long-term indebtedness of State and local governments at the end of fiscal 1959 (\$22 billion of \$61.1 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.

Detailed statistics on Federal Government indebtedness, being available in other published sources, are not repeated in this report.⁴ The Federal public debt on June 30, 1959 was \$284.7 billion, of which \$54.6 billion was held by U.S. Government investment accounts--mainly insurance trust funds. The "Federal public debt" total excludes nonguaranteed obligations of Federal agencies and guaranteed obligations issued by the Federal Housing Administration.

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 \$51.3 billion at the end of the fiscal year 1959.

This total included \$6.7 billion reserved for unemployment compensation purposes (mainly on deposit with the U.S. Treasury), \$16.3 billion of assets of employee-retirement systems, and \$1.5 billion for other insurance trust systems.

Aside from the unemployment compensation reserves, only approximately one-fourth of all financial assets of State and local governments was in the form of cash and deposits, while \$33 billion represented security holdings, including \$17.3 billion of Federal Government securities.

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 1959, and nationwide statistics for municipal governments appear in the Compendium of City Government Finances in 1959, 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 1959, 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

⁴Figures on Federal indebtedness and debt transactions appear in the Annual Report of the Secretary of the Treasury on the State of the Finances, and on a current basis in the Daily Statement of the United States Treasury and the monthly Treasury Bulletin.

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 1959 averaged less than \$120 per person in 3 States, but was \$250 or more per person in 2 others. The average per capita yield from property taxes alone ranged from less than \$30 in 2 States up to \$120 or more in 6 others. General revenue of State and local governments from all sources amounted to less than \$180 per capita in 3 States, but was over \$350 per capita in 3 States.

In table 14, general revenue of State and local governments for the fiscal year 1959 is related to personal income in the various States, as estimated for calendar 1959 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 1959, tax collections of State and local governments ranged from less than \$70 per \$1,000 of personal income in 5 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 \$200 per \$1,000 of personal income.

In the Nation as a whole, the Federal Government supplied 14.1 percent of all general revenue of State and local governments during fiscal 1959. This proportion ranged considerably, however, with Federal payments representing less than 10 percent of the aggregate in 4 States but 25 percent or more in 5 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 \$200 up to more than \$400. For education--which in every State involves considerably more expenditure than any other function--a range appears from less than \$70 per capita in 5 States and the District of Columbia up to more than \$120 per capita in 10 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 1959 ranged from less than \$100 per capita in one State up to more than \$600 per capita in 4 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.

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.

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.

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 1959 relate, with a few minor exceptions, to governmental fiscal years ended during calendar 1959. For the Federal Government, most school districts, and all except 4 of the 49 States, this means the 12 months ended June 30, 1959. 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 1961 (which presents "actual" data for 1959) 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 1959 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 accrued but not paid during the fiscal year; 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. For 1959, that survey included Alaska, but not Hawaii, which became a State on August 21, 1959--after the close of its 1959 fiscal year. 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 cutoff 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 survey, usable 1959 reports were received from approximately 93 percent of the designated sample governments.

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.

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. A final

adjustment was applied, using figures from the U.S. Office of Education 1958 survey of institutions of higher education to estimate the portion of local education expenditure in 1959 that was for locally operated colleges and universities.

RESPONSIBILITY AND ACKNOWLEDGEMENT

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.

RELIABILITY

The statistics in this report that are based wholly or partly on sample data are subject to sampling variation that may cause them to differ somewhat from the results that would have been obtained from a complete canvass of all units. There is presented below a frequency distribution which shows the approximate relative sampling variation for estimated State totals of certain State and local government financial aggregates.

In general, State estimates for items of smaller magnitude or greater detail than those covered in this tabulation are likely to have larger sampling variability. Estimates of United States aggregates are subject to a very high degree of sampling reliability--usually better than 1 percent.

In addition to the effects of sampling variation, the estimates may be affected by the failure of some governmental units to report. Such nonresponse may introduce a bias into the estimates because of possible selectivity in the reporting governments. Intensive efforts have been made to reduce the possible effects of such bias by concentrating on obtaining reports from all units in the sample. However, no effort has been made to measure or adjust for any possible bias due to nonresponse.

GOVERNMENTAL FINANCES IN THE UNITED STATES: 1959

Both the estimates and the completely reported data are affected by the quality of the basic reports on finance received from the governmental officials themselves. Explicit definitions and instructions to officials, intensive

examination of reported data and comparison with other sources, and supplementary correspondence with reporting officials have been used to promote completeness and uniformity of reporting.

DISTRIBUTION OF STATES BY RELATIVE SAMPLING VARIATION OF CERTAIN ESTIMATED STATE AND LOCAL GOVERNMENT FINANCIAL AGGREGATES

Relative sampling variation (percent)*	Number of States with indicated sampling variation for State and local aggregates of--						
	All general revenue from own sources	Property tax revenue	Direct general expenditure	Expenditure for education	Expenditure for local fire production	Capital outlay	Long-term debt
Less than 1...	13	2	9	8	5	5	3
1-2.....	24	8	23	12	4	3	11
2-3.....	6	15	5	13	7	10	13
3-4.....	1	11	4	4	8	13	5
4-6.....	4	10	4	5	11	10	7
6-8.....	...	...	1	1	6	3	5
8-10.....	...	2	2	3	2	3	3
10 or more....	...	...	...	2	5	1	1
Total.....	48	48	48	48	48	48	48

*In repeated surveys using the same sampling and estimating procedures, the chances are that about 2 estimates out of 3 would be within the specified percentage of the results that would be obtained from a complete enumeration; about 19 out of 20 would be within double the indicated percentage. Persons interested in the approximate sampling variation for a particular State for the items in the above table may obtain this detail upon request to the Governments Division, Bureau of the Census.

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GOVERNMENTAL FINANCES IN 1959

Table 1.—GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1959

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.....	133,939	86,343	153,972	29,164	133,423	1759.44	489.57	1306.02
Total general revenue.....	115,062	76,133	145,306	24,448	129,472	1652.41	431.68	256.89
Intergovernmental revenue.....	(1)	...	16,377	6,252	8,739	(1)	...	36.16
From Federal Government.....	(1)	...	6,377	5,888	489	(1)	...	36.16
From States.....	(1)	...	(1)	...	8,250	(1)	...	(1)
From local governments.....	(1)	...	(1)	364	(1)	(1)	...	(1)
Revenue from own sources.....	133,939	86,343	47,596	22,912	24,684	759.44	489.57	269.87
General revenue from own sources.....	115,062	76,133	38,929	18,196	20,733	652.41	431.68	220.73
Taxes.....	99,636	67,257	32,379	15,848	16,531	564.94	381.35	183.59
Property.....	14,983	...	14,983	566	14,417	84.95	...	84.95
Individual income.....	38,713	36,719	1,994	1,764	230	219.51	208.20	11.31
Corporation income.....	18,310	17,309	1,001	1,001	(2)	103.82	98.14	5.68
Sales and gross receipts.....	21,769	11,332	10,437	9,287	1,150	123.43	64.25	59.18
Customs duties.....	925	925	...	...	...	5.24	5.24	...
General sales and gross receipts.....	4,444	...	4,444	3,697	747	25.20	...	25.20
Selective sales and gross receipts.....	16,400	10,407	5,993	5,589	404	92.99	59.01	33.98
Motor fuel.....	4,744	1,656	3,088	3,058	30	26.90	9.39	17.51
Alcoholic beverages.....	3,534	2,915	619	599	20	20.04	16.53	3.51
Tobacco products.....	2,526	1,798	728	675	53	14.32	10.19	4.13
Public utilities.....	1,653	1,068	585	352	233	9.37	6.06	3.32
Other.....	3,941	2,970	971	905	66	22.35	16.84	5.51
Motor vehicle and operators licenses.....	1,602	...	1,602	1,492	110	9.08	...	9.08
Death and gift.....	1,680	1,333	347	347	(3)	9.53	7.56	1.97
All other.....	2,580	563	2,017	1,393	624	14.63	3.19	11.44
Charges and miscellaneous general revenue....	15,426	8,876	6,550	2,348	4,202	87.47	50.33	37.14
Current charges.....	11,424	6,761	4,663	1,575	3,088	64.77	38.34	26.44
National defense and international relations.....	825	825	...	...	...	4.68	4.68	...
Postal service.....	3,054	3,054	...	...	...	17.32	17.32	...
Education.....	1,608	5	1,603	774	829	9.12	0.03	9.09
School lunch sales.....	615	...	615	...	615	3.49	...	3.49
Other.....	993	5	988	774	214	5.63	0.03	5.60
Highways.....	505	(4)	505	329	176	2.86	...	2.86
Natural resources.....	2,459	2,261	198	126	72	13.94	12.82	1.12
Hospitals.....	875	27	848	209	639	4.96	0.15	4.81
Sewers and sewage disposal.....	266	...	266	...	266	1.51	...	1.51
Other sanitation.....	91	...	91	...	91	0.52	...	0.52
Local parks and recreation.....	97	...	97	...	97	0.55	...	0.55
Housing.....	474	179	295	...	295	2.69	1.01	1.67
Air transportation.....	128	1	127	5	122	0.73	0.01	0.72
Water transportation and terminals.....	219	93	126	33	93	1.24	0.53	0.71
Other.....	825	316	509	101	408	4.68	1.79	2.89
Special assessments.....	334	...	334	...	334	1.89	...	1.89
Sale of property.....	189	51	138	21	117	1.07	0.29	0.78
Interest earnings.....	1,149	674	475	248	227	6.51	3.82	2.69
Other miscellaneous general revenue.....	2,329	1,390	939	503	436	13.21	7.88	5.32
Utility revenue.....	3,320	...	3,320	...	3,320	18.82	...	18.82
Liquor stores revenue.....	1,216	...	1,216	1,085	131	6.89	...	6.89
Insurance trust revenue.....	14,341	10,210	4,131	3,631	500	81.31	57.89	23.42

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of the United States, excluding armed forces overseas, as of July 1, 1959; see table 22. Local government amounts are estimates subject to sampling variation; see text.

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

²Minor amount included in individual income tax figure.

³Minor amount included in "All other" taxes.

⁴Less than \$500 thousand.

UNITED STATES SUMMARY

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Table 2.—GOVERNMENTAL EXPENDITURE, BY TYPE AND BY CHARACTER AND OBJECT, BY LEVEL OF GOVERNMENT: 1959

Item	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 expenditure.....	¹ 145,748	93,531	¹ 58,572	31,125	36,192	¹ 826.40	530.23	¹ 332.11
Intergovernmental expenditure.....	(¹)	6,355	(¹)	8,540	205	(¹)	36.03	(¹)
To States.....	(¹)	5,814	(¹)	...	205	(¹)	32.97	(¹)
To local governments.....	(¹)	541	(¹)	8,540	(¹)	(¹)	3.07	(¹)
Direct expenditure.....	145,748	87,176	58,572	22,585	35,987	826.40	494.29	332.11
By type:								
General.....	124,217	75,330	48,887	17,466	31,421	704.32	427.13	277.19
Utility expenditure.....	3,923	...	3,923	...	3,923	22.24	...	22.24
Liquor stores expenditure.....	978	...	978	860	118	5.55	...	5.55
Insurance trust expenditure.....	16,631	11,847	4,784	4,259	525	94.30	67.17	27.13
By character and object:								
Current operation.....	78,950	45,581	33,369	8,924	24,445	447.65	258.45	189.20
Capital outlay.....	32,228	16,877	15,351	7,059	8,292	182.73	95.69	87.04
Construction.....	16,385	3,662	12,723	5,937	6,786	92.90	20.76	72.14
Equipment.....	14,158	13,083	1,075	282	793	80.28	74.18	6.10
Land and structures.....	1,684	132	1,552	839	713	9.55	0.75	8.80
Assistance and subsidies.....	10,658	7,329	3,329	1,891	1,438	60.43	41.56	18.88
Interest on debt.....	7,283	5,543	1,740	453	1,287	41.30	31.43	9.87
Insurance benefits and repayments.....	16,631	11,847	4,784	4,259	525	94.30	67.17	27.13
Exhibit: Expenditure for personal services.....	44,994	² 22,466	22,528	5,614	16,914	255.12	127.38	127.74

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of the United States, excluding armed forces overseas, as of July 1, 1959; see table 22. Local government amounts are estimates subject to sampling variation; see text.

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

²Includes \$9,734 million for military personnel.

GOVERNMENTAL FINANCES IN 1959

Table 3.—SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL), BY FUNCTION, BY LEVEL OF GOVERNMENT: 1959

Item	Amount (millions of dollars)				Percent			
	All governments	Federal Government	States	Local governments	All governments	Federal Government	States	Local governments
All functions.....	¹ 124,217	81,685	26,006	31,626	100.0	100.0	100.0	100.0
Direct.....	124,217	75,330	17,466	31,421	100.0	92.2	67.2	99.4
Intergovernmental.....	(¹)	² 6,355	8,540	205	(¹)	7.8	32.8	0.6
National defense and international relations ³	48,389	48,389	...	...	39.0	59.2	...	...
Postal service ³	3,499	3,499	...	...	2.8	4.3	...	...
Education.....	¹ 18,119	1,662	8,050	14,041	14.6	2.0	31.0	44.4
Direct.....	18,119	836	3,242	14,041	14.6	1.0	12.5	44.4
Intergovernmental.....	(¹)	826	4,808	(⁴)	(¹)	1.0	18.5	(⁴)
Highways.....	¹ 9,726	2,709	7,621	3,221	7.8	3.3	29.3	10.2
Direct.....	9,726	134	6,414	3,178	7.8	0.2	24.7	10.0
Intergovernmental.....	(¹)	2,575	1,207	43	(¹)	3.2	4.6	0.1
Natural resources.....	¹ 9,249	8,130	994	263	7.4	10.0	3.8	0.8
Direct.....	9,249	8,010	976	263	7.4	9.8	3.8	0.8
Intergovernmental.....	(¹)	120	18	(⁴)	(¹)	0.1	0.1	(⁴)
Health and hospitals.....	¹ 5,183	1,464	2,327	1,946	4.2	1.8	8.9	6.2
Direct.....	5,183	1,342	1,967	1,874	4.2	1.6	7.6	5.9
Intergovernmental.....	(¹)	121	360	72	(¹)	0.1	1.4	0.2
Public welfare.....	¹ 4,076	2,030	3,217	2,043	3.3	2.5	12.4	6.5
Direct.....	4,076	57	2,007	2,012	3.3	0.1	7.7	6.4
Intergovernmental.....	(¹)	1,973	1,210	31	(¹)	2.4	4.7	0.1
Housing and community redevelopment.....	¹ 838	406	28	612	0.7	0.5	0.1	1.9
Direct.....	838	223	3	612	0.7	0.3	(⁵)	1.9
Intergovernmental.....	(¹)	184	26	(⁴)	(¹)	0.2	0.1	(⁵)
Air transportation.....	¹ 878	626	41	284	0.7	0.8	0.2	0.9
Direct.....	878	570	24	284	0.7	0.7	0.1	0.9
Intergovernmental.....	(¹)	56	17	...	(¹)	0.1	0.1	...
Social insurance administration.....	¹ 651	646	303	(⁶)	0.5	0.8	1.2	(⁶)
Direct.....	651	348	303	(⁶)	0.5	0.4	1.2	(⁶)
Intergovernmental.....	(¹)	298	...	...	(¹)	0.4	...	...
Interest on general debt ³	6,559	5,543	453	963	5.6	6.8	1.7	3.0
Other and combined.....	¹ 16,651	6,580	2,972	8,248	13.4	8.1	11.4	26.1
Direct.....	16,651	6,379	2,079	8,193	13.4	7.8	8.0	25.9
Intergovernmental.....	(¹)	201	893	55	(¹)	0.2	3.4	0.2

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

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

²Entirely to States except for \$541 million paid directly to local governments, including \$208 million for education, \$184 million for housing and community redevelopment, \$35 million for airports, and \$36 million for waste treatment facilities.

³Entirely direct expenditure.

⁴Minor amounts, if any, included at "Other and combined."

⁵Less than 0.05 percent.

⁶Minor amount for the District of Columbia included at "Other and combined."

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Table 4.--DIRECT GENERAL EXPENDITURE, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1959

Function	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.....	124,217	75,330	48,887	17,466	31,421	704.32	427.13	277.19
National defense and international relations.....	48,389	48,389	...	...	...	274.37	274.37	...
All other functions.....	75,828	26,941	48,887	17,466	31,421	429.95	152.76	277.19
Postal service.....	3,499	3,499	...	...	...	19.84	19.84	...
Education.....	18,119	836	17,283	3,242	14,041	102.74	4.74	98.00
Institutions of higher education.....	2,920	(¹)	2,920	2,614	306	16.56	...	16.56
Local schools.....	14,034	...	14,034	299	13,735	79.57	...	79.57
Other.....	1,165	836	329	329	...	6.61	4.74	1.87
Highways.....	9,726	134	9,592	6,414	3,178	55.15	0.76	54.39
Natural resources.....	9,249	8,010	1,239	976	263	52.44	45.42	7.03
Health and hospitals.....	5,183	1,342	3,841	1,967	1,874	29.39	7.61	21.78
Public hospitals.....	3,803	842	2,961	1,590	1,371	21.56	4.77	16.79
Other hospitals.....	331	90	241	97	144	1.88	0.51	1.37
Health.....	1,050	411	639	280	359	5.95	2.33	3.62
Public welfare.....	4,076	57	4,019	2,007	2,012	23.11	0.32	22.79
Categorical public assistance.....	2,900	14	2,886	1,683	1,203	16.44	0.08	16.36
Other public assistance.....	308	...	308	73	235	1.75	...	1.75
Other public welfare.....	868	43	825	251	574	4.92	0.24	4.68
Police.....	1,880	170	1,710	228	1,482	10.66	0.96	9.70
Local fire protection.....	914	...	914	...	914	5.18	...	5.18
Sewers and sewage disposal.....	1,011	...	1,011	...	1,011	5.73	...	5.73
Other sanitation.....	598	...	598	...	598	3.39	...	3.39
Local parks and recreation.....	729	...	729	...	729	4.13	...	4.13
Housing and community redevelopment.....	838	223	615	3	612	4.75	1.26	3.49
Air transportation.....	878	570	308	24	284	4.98	3.23	1.75
Water transportation and terminals.....	1,022	781	241	89	152	5.79	4.43	1.37
Correction.....	708	37	671	413	258	4.01	0.21	3.80
Local libraries.....	243	...	243	...	243	1.38	...	1.38
Social insurance administration.....	651	348	303	303	(²)	3.69	1.97	1.72
General control.....	2,750	747	2,003	619	1,384	15.59	4.24	11.36
General public buildings (State-local).....	567	...	567	120	447	3.21	...	3.21
Interest on general debt.....	6,959	5,543	1,416	453	963	39.46	31.43	8.03
Other and unallocable.....	6,229	³ 4,644	1,585	610	975	35.32	26.33	8.99

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of the United States, excluding armed forces overseas, as of July 1, 1959; see table 22. Local government amounts are estimates subject to sampling variation; see text.

¹Service academies are included with "National defense and international relations" and other Federal institutions of higher education are included with "Other education."

²Minor amount for the District of Columbia included at "Other and unallocable."

³Includes \$3,645 million for veterans' services not elsewhere classified; see also table 5.

GOVERNMENTAL FINANCES IN 1959

Table 5.—DETAIL OF FEDERAL EXPENDITURE FOR SELECTED CATEGORIES: 1959

(Millions of dollars)

Item	Amount	Item	Amount
Intergovernmental expenditure (as shown for particular functions in table 3)--		Direct Federal Expenditure (as shown for particular functions in table 4)--Continued	
Education.....	826	Hospitals:	
Grants-in-aid.....	504	Public hospitals.....	842
School lunch and school milk programs.....	160	Veterans.....	749
Maintenance and operation of schools.....	129	Other.....	92
School construction.....	64	Other hospitals.....	90
Defense educational activities.....	44	Veterans.....	5
Other grants-in-aid.....	108	Other.....	85
Payments for services.....	322	Health.....	411
Scientific research and development.....	307	Veterans.....	109
Tuition payments.....	15	Other.....	302
Public welfare.....	1,973	Other and unallocable.....	4,644
Public assistance.....	1,956	Veterans' services, n.e.c.....	3,645
Other public welfare.....	18	General property and records management.....	291
Health and hospitals.....	121	Regulation of commerce and finance and other aids to business, n.e.c.....	132
Public health programs.....	68	Employees' compensation and other claims, n.e.c.....	92
Hospital construction.....	51	Labor and manpower, n.e.c.....	84
Other.....	3	Interest on internal revenue refunds.....	70
Other and combined.....	201	Assistance to territories and possessions, n.e.c.....	61
Shared revenues.....	76	Civilian weather services.....	46
Waste treatment facilities.....	36	Civil defense and disaster relief.....	35
Excess Federal employment taxes transferred to State unemployment compensation accounts.....	33	All other.....	186
Federal contributions to District of Columbia.....	25		
Civil defense and disaster relief.....	13	Exhibit: Distribution of Federal expenditure for veterans--	
Other.....	18	Classified under education:	
Direct Federal Expenditure (as shown for particular functions in table 4)--		Direct (table 4).....	599
National defense and international relations.....	48,389	Intergovernmental (table 3).....	5
Military services.....	41,230	Classified under public welfare:	
Foreign military assistance.....	2,549	Direct (table 4).....	34
Mutual security other than military assistance..	1,523	Intergovernmental (table 3).....	6
Development and control of atomic energy.....	2,389	Classified under health and hospitals:	
Stockpiling and expansion of defense production.	331	Direct (table 4).....	863
Other (foreign affairs).....	268	Intergovernmental (table 3).....	3
Education.....	836	Classified under other and unallocable:	
Veterans' educational benefits.....	599	Direct (table 4).....	3,645
Other.....	237	Classified under insurance trust expenditure:	
Natural resources.....	8,010	Veterans' life insurance benefits and premium refunds--table 8.....	651
Stabilization of farm prices and income.....	5,858	Total Federal expenditure for veterans' services:	
Farm credit and insurance.....	49	Direct.....	5,792
Other agricultural resources.....	209	Intergovernmental.....	14
Soil, water, and electric energy resources.....	1,531		
Forests and parks.....	219		
Mineral resources.....	49		
Other natural resources.....	95		

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

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Table 6.--GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1959

(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.....	32,228	16,877	15,351	7,059	8,292	16,385	3,662	12,723	5,937	6,786
National defense and international relations.....	15,095	15,095	...	...	...	2,185	2,185	...	...	...
Other, total.....	17,132	1,781	15,351	7,059	8,292	14,200	1,477	12,723	5,937	6,786
Education.....	3,805	15	3,790	825	2,965	3,220	15	3,205	678	2,527
Institutions of higher education..	784	(¹)	784	709	75	639	...	639	573	66
Local schools.....	2,987	...	2,987	97	2,890	2,553	...	2,553	92	2,461
Other.....	33	15	18	18	...	28	15	13	13	...
Highways.....	6,720	79	6,641	5,381	1,260	5,658	77	5,581	4,559	1,022
Natural resources.....	1,278	902	376	270	106	1,115	801	314	216	98
Hospitals.....	498	51	447	241	206	433	47	386	214	172
Sewers and sewage disposal.....	708	...	708	...	708	690	...	690	...	690
Local parks and recreation.....	229	...	229	...	229	176	...	176	...	176
Housing and community redevelopment..	415	37	378	...	378	247	...	247	...	247
Air transportation.....	381	151	230	20	210	332	126	206	19	187
Water transportation and terminals...	394	241	153	56	97	338	207	131	41	90
Local utilities.....	1,481	...	1,481	...	1,481	1,292	...	1,292	...	1,292
Water supply systems.....	878	...	878	...	878	755	...	755	...	755
Electric power systems.....	474	...	474	...	474	441	...	441	...	441
Transit systems.....	102	...	102	...	102	75	...	75	...	75
Gas supply systems.....	27	...	27	...	27	23	...	23	...	23
All other.....	1,223	305	918	266	652	699	204	495	210	285

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

¹Service academies are included with "National defense and international relations," and other Federal institutions of higher education are included with "Other education."

Table 7.--UTILITY REVENUE, EXPENDITURE, AND INDEBTEDNESS, BY TYPE OF UTILITY: 1959

(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	Full faith and credit	Nonguaranteed
Total.....	3,320	3,923	2,120	1,481	324	10,372	4,402	5,969
Water supply systems.....	1,388	1,764	722	878	164	5,419	2,609	2,810
Electric power systems.....	1,178	1,273	710	474	89	2,861	159	2,702
Transit systems.....	565	711	545	102	65	1,946	1,618	327
Gas supply systems.....	190	174	143	27	6	146	16	130

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

GOVERNMENTAL FINANCES IN 1959

Table 8.—GOVERNMENTAL INSURANCE TRUST REVENUE AND EXPENDITURE, BY TYPE OF INSURANCE TRUST SYSTEM, BY LEVEL OF GOVERNMENT: 1959

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total ¹	Contributions	Earnings on investments ¹	
All governments.....	14,341	13,620	721	16,631
Unemployment compensation.....	1,935	1,754	181	3,523
Employee retirement.....	2,641	2,142	498	1,936
All other.....	9,766	9,725	42	11,172
Federal Government.....	10,210	10,210	¹ (1,113)	11,847
Unemployment compensation.....	102	102	¹ (2)	248
Employee retirement.....	770	770	¹ (201)	792
Old age and survivors insurance ²	8,294	8,294	¹ (577)	9,388
Veterans life insurance.....	519	519	¹ (224)	651
Railroad retirement.....	525	525	¹ (109)	768
State and local governments.....	4,131	3,410	721	4,784
Unemployment compensation.....	1,833	1,652	181	3,275
Employee retirement.....	1,871	1,372	498	1,144
Other.....	428	387	42	365
State governments.....	3,631	3,086	545	4,259
Unemployment compensation.....	1,827	1,647	179	3,268
Employee retirement.....	1,376	1,053	324	626
Other.....	428	387	42	365
Local governments.....	500	325	176	525
Unemployment compensation.....	6	5	2	7
Employee retirement.....	495	321	174	518

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

¹Earnings 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.

²Includes disability insurance.

Table 9.—INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1959

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Debt outstanding, total.....	64,110	16,930	47,180	363.51
Long-term.....	61,127	16,421	44,706	346.59
Full faith and credit.....	39,263	8,211	31,052	222.62
Nonguaranteed.....	21,864	8,210	13,654	123.97
Short-term.....	2,983	509	2,474	16.91
Net long-term debt outstanding.....	56,361	14,180	42,181	319.57
Long-term debt issued.....	8,147	2,089	6,058	46.19
General.....	7,099	2,089	5,010	40.25
Utility.....	1,048	...	1,048	5.94
Long-term debt retired.....	3,222	743	2,479	18.27
General.....	2,817	743	2,074	15.97
Utility.....	405	...	405	2.30

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of the United States, excluding armed forces overseas, as of July 1, 1959; see table 22. Local government amounts are estimates subject to sampling variation; see text. As to Federal Government indebtedness, see text, pages 1 and 10.

Table 10.--CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND PURPOSE OF HOLDING: 1959

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Total.....	51,265	30,865	20,400	290.68
By type:				
Unemployment compensation fund balances in U.S. Treasury.....	6,682	6,623	59	37.89
Other deposits, and cash.....	11,730	3,981	7,749	66.51
Securities.....	32,853	20,260	12,593	186.28
Federal.....	17,291	10,222	7,069	98.04
Own-government securities.....	3,785	762	3,023	21.46
Other State and local government securities.....	3,086	2,676	410	17.50
Other.....	8,692	6,601	2,091	49.28
By purpose of holding:				
Unemployment compensation.....	6,703	6,644	59	38.01
Employee retirement.....	16,341	10,499	5,842	92.65
Other insurance trust systems.....	1,481	1,481	...	8.40
Offsets to debt.....	4,766	2,241	2,525	27.02
Bond funds.....	5,523	1,036	4,487	31.32
All other.....	16,452	8,965	7,487	93.28
Employee-retirement holdings by type:				
Cash and deposits.....	226	121	105	1.28
Securities.....	16,114	10,378	5,737	91.37
Federal.....	5,545	3,846	1,699	31.44
Own-government securities.....	2,487	517	1,970	14.10
Other State and local government securities.....	1,641	1,336	306	9.30
Other.....	6,441	4,679	1,762	36.52

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on estimated total population of the United States, excluding armed forces overseas, as of July 1, 1959; see table 22. Local government amounts are estimates subject to sampling variations; see text.

Table 11.--SELECTED ITEMS OF LOCAL GOVERNMENT FINANCES, BY TYPE OF GOVERNMENT: 1959

(Billions of dollars)

Item	All local governments	Counties	Municipalities	Townships	School districts	Special districts
All general revenue from own sources.....	20.7	3.9	8.5	1.0	6.2	1.2
Tax revenue.....	16.5	3.2	6.6	0.9	5.4	0.5
Property tax.....	14.4	2.9	4.8	0.9	5.3	0.5
Other taxes.....	2.1	0.2	1.8	(¹)	(¹)	...
Charges and miscellaneous general revenue.....	4.2	0.8	1.9	0.1	0.8	0.7
Direct general expenditure.....	31.4	6.2	10.9	1.2	11.8	1.4
Education.....	14.0	0.8	1.7	0.4	11.4	(¹)
Highways.....	3.2	1.3	1.5	0.3	...	(¹)
Public welfare.....	2.0	1.4	0.6	0.1	...	...
Health and hospitals.....	1.9	0.9	0.8	(¹)	...	0.2
All other.....	10.3	1.9	6.3	0.4	0.4	1.2
Debt outstanding, total.....	47.2	4.8	22.1	1.0	11.7	7.7
Long-term.....	44.7	4.6	21.0	0.9	11.3	7.0
Full faith and credit.....	31.1	4.0	13.8	0.9	11.3	1.1
Nonguaranteed.....	13.7	0.6	7.1	(¹)	...	5.9
Cash and security holdings, total.....	20.4	2.6	11.6	0.6	3.7	2.0
Cash and deposits.....	8.0	1.7	3.1	0.4	2.1	0.6
Securities.....	12.4	1.0	8.5	0.1	1.5	1.4

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.
¹Less than \$50 million.

GOVERNMENTAL FINANCES IN 1959

Table 12.—REVENUE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1959

(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	Em-ployee-retire-ment	Unem-ploy-ment compen-sation	Other
United States.....	53,972.3	6,376.7	47,595.6	38,928.8	3,319.5	1,388.2	1,931.3	1,216.0	4,131.3	1,870.6	1,832.8	427.9
Alabama.....	734.5	135.3	599.2	468.7	56.5	25.7	30.8	46.5	27.5	10.7	16.8	...
Alaska.....	74.7	20.0	54.7	41.9	7.9	1.2	6.7	...	4.9	0.1	4.8	...
Arizona.....	428.6	65.4	363.2	288.8	41.1	13.2	27.9	...	33.3	10.5	10.1	12.7
Arkansas.....	375.8	82.2	293.6	258.3	22.0	13.8	8.2	...	13.3	4.9	8.4	...
California.....	6,425.5	715.8	5,709.7	4,613.2	407.2	163.5	243.7	...	689.3	372.4	205.2	111.7
Colorado.....	638.0	95.2	542.8	465.8	46.0	26.7	19.3	...	31.0	16.3	7.9	6.8
Connecticut.....	709.8	59.8	650.0	576.9	17.1	9.6	7.5	...	56.0	21.3	34.7	...
Delaware.....	131.8	14.8	117.0	107.1	6.6	2.2	4.4	...	3.3	0.2	3.1	...
District of Columbia.....	255.7	62.8	192.9	176.0	5.9	5.9	...	...	11.0	4.6	6.4	...
Florida.....	1,350.5	134.3	1,216.2	1,035.5	119.2	41.0	78.2	...	61.5	34.7	26.7	0.1
Georgia.....	899.2	152.0	747.2	644.4	54.7	30.6	24.1	...	48.1	20.5	27.6	...
Idaho.....	206.6	38.8	167.8	140.6	6.2	3.8	2.4	12.3	8.7	2.4	5.1	1.2
Illinois.....	2,730.4	272.0	2,458.4	2,035.0	241.2	100.5	140.7	...	182.2	103.1	79.0	0.1
Indiana.....	1,186.4	101.7	1,084.7	942.1	86.7	20.1	66.6	...	55.9	15.4	40.5	...
Iowa.....	860.9	112.7	748.2	631.0	40.7	19.5	21.2	44.3	32.2	19.8	12.4	...
Kansas.....	704.8	99.4	605.4	537.7	50.6	23.0	27.6	...	17.1	4.4	12.7	...
Kentucky.....	616.2	124.0	492.2	421.9	34.1	17.8	16.3	...	36.2	8.3	27.9	...
Louisiana.....	1,070.6	193.7	876.9	787.8	44.9	20.6	24.3	...	44.2	23.5	20.7	...
Maine.....	270.4	40.7	229.7	184.0	6.5	5.5	1.0	24.4	14.8	6.0	8.8	...
Maryland.....	836.8	83.3	753.5	649.0	30.6	29.0	1.6	13.8	60.1	29.9	28.0	2.2
Massachusetts.....	1,675.2	150.2	1,525.0	1,295.5	109.1	41.9	67.2	...	120.4	47.6	72.7	0.1
Michigan.....	2,563.3	216.3	2,347.0	1,877.0	127.1	58.8	68.3	157.2	185.7	58.0	123.8	3.9
Minnesota.....	1,125.7	134.5	991.2	844.2	48.5	19.4	29.1	44.4	54.1	31.9	22.0	0.2
Mississippi.....	468.6	102.8	365.8	325.5	24.4	12.3	12.1	...	15.9	3.7	12.2	...
Missouri.....	1,034.6	199.0	835.6	718.8	61.2	25.6	35.6	...	55.6	22.7	32.8	0.1
Montana.....	263.1	49.2	213.9	176.1	4.6	4.6	...	16.3	16.9	7.5	4.9	4.5
Nebraska.....	469.3	50.4	418.9	285.0	124.0	9.0	115.0	...	9.9	3.5	6.4	...
Nevada.....	129.3	24.4	104.9	85.9	4.5	2.7	1.8	...	14.5	3.4	5.8	5.3
New Hampshire.....	182.9	26.2	156.7	117.0	3.7	3.5	0.2	25.5	10.5	4.0	6.5	...
New Jersey.....	1,723.8	95.1	1,628.7	1,380.1	51.0	45.0	6.0	...	197.6	76.2	106.0	15.4
New Mexico.....	329.3	83.3	246.0	221.5	14.5	9.8	4.7	...	10.0	3.3	6.7	...
New York.....	6,501.1	443.0	6,058.1	4,912.6	375.3	104.4	270.9	...	770.2	437.6	258.6	74.0
North Carolina.....	1,004.0	139.4	864.6	678.0	62.1	25.3	36.8	66.7	57.8	20.7	37.1	...
North Dakota.....	216.0	41.8	174.2	161.3	4.3	4.3	...	...	5.6	2.9	2.7	3.0
Ohio.....	2,898.6	302.3	2,596.3	1,925.6	168.4	78.3	90.1	207.0	295.3	112.0	83.0	100.3
Oklahoma.....	702.1	162.2	539.9	481.1	40.0	28.2	11.8	...	18.8	6.3	10.1	2.4
Oregon.....	678.6	93.1	585.5	444.3	25.3	16.3	9.0	46.1	69.8	13.4	33.0	23.4
Pennsylvania.....	3,002.0	283.2	2,718.8	2,076.5	80.4	60.0	20.4	250.7	311.2	114.5	190.7	6.0
Rhode Island.....	242.4	30.7	211.7	172.3	6.0	6.0	...	...	33.4	7.2	18.6	7.6
South Carolina.....	459.6	80.5	379.1	328.2	28.6	15.6	13.0	...	22.3	8.8	13.1	0.4
South Dakota.....	210.0	37.5	172.5	155.5	8.4	3.9	4.5	6.3	2.3	0.1	2.2	...
Tennessee.....	867.3	130.0	737.3	526.5	168.5	25.7	142.8	...	42.3	12.0	30.3	...
Texas.....	2,452.1	361.0	2,091.1	1,796.6	192.3	110.7	81.6	...	102.2	61.5	40.7	...
Utah.....	285.3	51.0	234.3	186.1	17.9	9.0	8.9	16.0	14.3	4.4	7.1	2.8
Vermont.....	124.0	17.8	106.2	87.3	5.6	2.5	3.1	8.2	5.1	2.5	2.6	...
Virginia.....	900.8	97.1	803.7	620.7	44.5	26.3	18.2	112.6	25.9	14.1	11.8	...
Washington.....	1,225.9	145.3	1,080.6	752.3	143.4	31.1	112.3	74.0	110.9	30.2	53.8	26.9
West Virginia.....	436.2	74.5	361.7	284.2	5.1	5.1	...	36.1	36.3	6.6	15.7	14.0
Wisconsin.....	1,136.5	105.8	1,030.7	912.8	41.0	27.2	13.8	...	76.9	43.5	32.8	0.6
Wyoming.....	157.5	45.2	112.3	94.6	4.1	2.5	1.6	7.6	6.0	1.5	2.3	2.2

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

DATA BY STATES

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Table 13.--GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE AND BY STATES: 1959

(Millions of dollars)

State	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue
				Total	Property	Other	
United States.....	45,305.5	6,376.7	38,928.8	32,378.9	14,982.7	17,396.2	6,549.7
Alabama.....	604.0	135.3	468.7	355.4	72.7	282.7	113.3
Alaska.....	61.9	20.0	41.9	33.8	7.2	26.6	8.1
Arizona.....	354.2	65.4	288.8	229.6	114.7	114.9	59.2
Arkansas.....	340.5	82.2	258.3	212.9	58.2	154.7	45.4
California.....	5,329.0	715.8	4,613.2	3,872.5	1,905.5	1,967.0	740.7
Colorado.....	561.0	95.2	465.8	373.2	188.3	184.9	92.6
Connecticut.....	636.7	59.8	576.9	487.2	265.8	221.4	89.7
Delaware.....	121.9	14.8	107.1	84.8	17.4	67.4	22.4
District of Columbia.....	238.8	62.8	176.0	155.3	54.5	100.8	20.6
Florida.....	1,169.8	134.3	1,035.5	837.9	308.4	529.5	197.6
Georgia.....	796.4	152.0	644.4	511.8	154.1	357.7	132.6
Idaho.....	179.4	38.8	140.6	114.5	57.6	56.9	26.0
Illinois.....	2,307.0	272.0	2,035.0	1,795.9	899.5	896.4	239.1
Indiana.....	1,043.8	101.7	942.1	782.1	413.3	368.8	160.0
Iowa.....	743.7	112.7	631.0	529.0	275.6	253.4	102.0
Kansas.....	637.1	99.4	537.7	452.6	254.0	198.6	85.1
Kentucky.....	545.9	124.0	421.9	345.0	125.0	220.0	76.9
Louisiana.....	981.5	193.7	787.8	581.0	129.6	451.4	206.7
Maine.....	224.7	40.7	184.0	162.3	81.7	80.6	21.7
Maryland.....	732.3	83.3	649.0	559.6	233.1	326.5	89.4
Massachusetts.....	1,445.7	150.2	1,295.5	1,152.7	660.1	492.6	142.8
Michigan.....	2,093.3	216.3	1,877.0	1,566.2	792.1	774.1	310.8
Minnesota.....	978.7	134.5	844.2	687.0	381.0	306.0	157.2
Mississippi.....	428.3	102.8	325.5	267.2	73.4	193.8	58.2
Missouri.....	917.8	199.0	718.8	610.6	274.9	335.7	108.2
Montana.....	225.3	49.2	176.1	143.6	84.5	59.1	32.5
Nebraska.....	335.4	50.4	285.0	229.3	157.7	71.6	55.8
Nevada.....	110.3	24.4	85.9	68.5	25.4	43.1	17.3
New Hampshire.....	143.2	26.2	117.0	99.4	62.8	36.6	17.5
New Jersey.....	1,475.2	95.1	1,380.1	1,183.6	768.7	414.9	196.6
New Mexico.....	304.8	83.3	221.5	152.8	36.4	116.4	68.7
New York.....	5,355.6	443.0	4,912.6	4,169.3	2,050.0	2,119.3	743.3
North Carolina.....	817.4	139.4	678.0	552.2	156.9	395.3	125.8
North Dakota.....	203.1	41.8	161.3	116.7	59.2	57.5	44.6
Ohio.....	2,227.9	302.3	1,925.6	1,557.6	801.4	756.2	368.0
Oklahoma.....	643.3	162.2	481.1	383.8	120.5	263.3	97.3
Oregon.....	537.4	93.1	444.3	361.1	176.3	184.8	83.2
Pennsylvania.....	2,359.7	283.2	2,076.5	1,792.1	660.4	1,131.7	284.4
Rhode Island.....	203.0	30.7	172.3	156.2	75.1	81.1	16.1
South Carolina.....	408.7	80.5	328.2	263.6	63.4	200.2	64.6
South Dakota.....	193.0	37.5	155.5	125.3	69.6	55.7	30.2
Tennessee.....	656.5	130.0	526.5	437.8	136.2	301.6	88.7
Texas.....	2,157.6	361.0	1,796.6	1,400.1	678.4	721.7	396.5
Utah.....	237.1	51.0	186.1	152.7	66.7	86.0	33.4
Vermont.....	105.1	17.8	87.3	78.5	38.2	40.3	8.8
Virginia.....	717.8	97.1	620.7	491.9	187.7	304.2	128.8
Washington.....	897.6	145.3	752.3	604.8	179.2	425.6	147.5
West Virginia.....	358.7	74.5	284.2	239.0	67.2	171.8	45.2
Wisconsin.....	1,018.6	105.8	912.8	787.5	424.0	363.5	125.3
Wyoming.....	139.8	45.2	94.6	71.4	39.1	32.3	23.3

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

GOVERNMENTAL FINANCES IN 1959

Table 14.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND IN RELATION TO PERSONAL INCOME, BY STATES: 1959

State	Per Capita ¹							Amount per \$1,000 of personal income during calendar year 1959 ²				
	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
United States.....	\$256.88	\$36.16	\$220.73	\$183.59	\$84.95	\$98.64	\$37.14	\$111.85	\$16.73	\$102.12	\$84.93	\$17.18
Alabama.....	189.16	42.37	146.79	111.31	22.77	88.54	35.48	131.11	29.37	101.74	77.14	24.59
Alaska.....	324.08	104.71	219.37	176.96	37.70	139.27	42.41	111.33	35.97	75.36	60.79	14.57
Arizona.....	287.27	53.04	234.23	186.21	93.03	93.19	48.01	148.33	27.39	120.94	96.15	24.79
Arkansas.....	195.24	47.13	148.11	122.08	33.37	88.70	26.03	143.67	34.68	108.99	89.83	19.16
California.....	364.03	48.90	315.13	264.53	130.17	134.37	50.60	130.68	17.56	113.12	94.95	18.16
Colorado.....	333.53	56.60	276.93	221.88	111.95	109.93	55.05	150.13	25.48	124.65	99.87	24.78
Connecticut.....	263.64	24.76	238.88	201.74	110.06	91.68	37.14	92.22	8.66	83.56	70.57	12.99
Delaware.....	268.50	32.60	235.90	186.78	38.33	148.46	49.34	92.77	11.26	81.51	64.54	17.05
District of Columbia.....	284.29	74.76	209.52	184.88	64.88	120.00	24.52	108.06	28.42	79.64	70.27	9.32
Florida.....	245.70	28.21	217.50	175.99	64.78	111.22	41.50	126.15	14.48	111.67	90.36	21.31
Georgia.....	207.50	39.60	167.90	133.35	40.15	93.20	34.55	130.97	25.00	105.97	84.17	21.81
Idaho.....	270.18	58.43	211.75	172.44	86.75	85.69	39.16	151.14	32.69	118.45	96.46	21.90
Illinois.....	226.07	26.65	199.41	175.98	88.14	87.84	23.43	89.65	10.57	79.08	69.79	9.29
Indiana.....	225.05	21.93	203.13	168.63	89.11	79.52	34.50	107.47	10.47	97.00	80.53	16.47
Iowa.....	264.76	40.12	224.64	188.32	98.11	90.21	36.31	137.78	20.88	116.90	98.00	18.90
Kansas.....	297.71	46.45	251.26	211.50	118.69	92.80	39.77	150.33	23.45	126.88	106.80	20.08
Kentucky.....	174.69	39.68	135.01	110.40	40.00	70.40	24.61	120.03	27.26	92.77	75.86	16.91
Louisiana.....	310.01	61.18	248.83	183.51	40.93	142.58	65.29	189.88	37.47	152.41	112.40	39.99
Maine.....	236.78	42.89	193.89	171.02	86.09	84.93	22.87	131.17	23.76	107.41	94.75	12.67
Maryland.....	241.60	27.48	214.12	184.63	76.91	107.72	29.50	103.03	11.72	91.31	78.73	12.58
Massachusetts.....	292.00	30.34	261.66	232.82	133.33	99.50	28.84	116.77	12.13	104.64	93.11	11.53
Michigan.....	262.98	27.17	235.80	196.76	99.51	97.25	39.05	119.66	12.36	107.30	89.53	17.77
Minnesota.....	287.94	39.57	248.37	202.12	112.09	90.03	46.25	146.96	20.20	126.76	103.15	23.60
Mississippi.....	196.02	47.05	148.97	122.29	33.59	88.70	26.64	169.42	40.66	128.76	105.70	23.02
Missouri.....	216.31	46.90	169.41	143.91	64.79	79.12	25.50	99.24	21.52	77.72	66.03	11.70
Montana.....	327.95	71.62	256.33	209.02	123.00	86.03	47.31	170.94	37.33	133.61	108.95	24.66
Nebraska.....	230.36	34.62	195.74	157.49	108.31	49.18	38.32	119.91	18.02	101.89	81.98	19.95
Nevada.....	393.93	87.14	306.79	244.64	90.71	153.93	61.79	146.68	32.45	114.23	91.09	23.01
New Hampshire.....	241.89	44.26	197.64	167.91	106.08	61.82	29.56	119.33	21.83	97.50	82.83	14.58
New Jersey.....	248.77	16.04	232.73	199.60	129.63	69.97	33.15	95.61	6.16	89.45	76.71	12.74
New Mexico.....	346.76	94.77	251.99	173.83	41.41	132.42	78.16	181.32	49.55	131.77	90.90	40.87
New York.....	324.68	26.86	297.82	252.76	124.28	128.48	45.06	118.74	9.82	108.92	92.44	16.48
North Carolina.....	180.44	30.77	149.67	121.90	34.64	87.26	27.77	120.72	20.59	100.13	81.55	18.58
North Dakota.....	316.36	65.11	251.25	181.78	92.21	89.56	69.47	208.95	43.00	165.95	120.06	45.88
Ohio.....	229.68	31.16	198.52	160.58	32.62	77.96	37.94	101.36	13.75	87.61	70.87	16.74
Oklahoma.....	282.64	71.26	211.38	168.63	52.94	115.69	42.75	155.46	39.20	116.26	92.75	23.51
Oregon.....	304.30	52.72	251.59	204.47	99.83	104.64	47.11	139.87	24.23	115.64	93.99	21.66
Pennsylvania.....	208.40	25.01	183.39	158.27	58.32	99.95	25.12	95.41	11.45	83.96	72.46	11.50
Rhode Island.....	232.00	35.09	196.91	178.51	85.83	92.69	18.40	110.50	16.71	93.79	85.03	8.76
South Carolina.....	169.09	33.31	135.79	109.06	26.23	82.83	26.73	129.83	25.57	104.26	83.74	20.52
South Dakota.....	280.93	54.59	226.35	182.39	101.31	81.08	43.96	189.21	36.76	152.45	122.84	29.61
Tennessee.....	187.52	37.13	150.39	125.05	38.90	86.15	25.34	122.43	24.24	98.19	81.65	16.54
Texas.....	226.81	37.95	188.86	147.18	71.31	75.86	41.68	119.59	20.01	99.58	77.61	21.98
Utah.....	269.43	57.95	211.48	173.52	75.80	97.73	37.95	145.82	31.37	114.45	93.91	20.54
Vermont.....	282.53	47.85	234.68	211.02	102.69	108.33	23.66	151.44	25.65	125.79	113.11	12.68
Virginia.....	179.81	24.32	155.49	123.22	47.02	76.20	32.26	101.70	13.76	87.94	69.69	18.25
Washington.....	318.96	51.47	266.49	214.24	63.48	150.76	52.25	141.07	22.84	118.23	95.05	23.18
West Virginia.....	182.54	37.91	144.63	121.63	34.20	87.43	23.00	117.49	24.40	93.09	78.28	14.81
Wisconsin.....	254.01	26.38	227.63	196.38	105.74	90.65	31.25	123.35	12.81	110.54	95.36	15.17
Wyoming.....	438.24	141.69	296.55	223.82	122.57	101.25	73.04	197.73	63.93	133.80	100.99	32.96

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

¹Based on provisional estimates of population (exclusive of armed forces overseas) as of July 1, 1959. See table 22.

²Based on personal income estimates reported in U. S. Department of Commerce, Survey of Current Business, August 1960. See table 22.

DATA BY STATES

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Table 15.—EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1959

(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
United States.....	58,572.2	15,351.0	48,887.3	3,923.2	1,764.3	2,158.9	977.9	4,783.8	1,143.9	3,275.0	364.9
Alabama.....	771.8	201.9	637.9	61.7	29.6	32.1	36.8	35.4	5.0	30.4	...
Alaska.....	83.4	24.8	67.6	8.3	0.8	7.5	...	7.5	0.2	7.3	...
Arizona.....	432.8	132.3	369.0	44.1	15.3	28.8	...	19.7	2.6	8.3	8.8
Arkansas.....	383.9	99.5	336.0	31.2	19.9	11.3	...	16.7	3.6	13.1	...
California.....	6,854.3	1,903.9	5,715.3	516.5	232.6	283.9	...	622.5	205.5	303.5	113.5
Colorado.....	651.6	174.7	572.3	56.0	41.1	14.9	...	23.3	7.4	10.9	5.0
Connecticut.....	874.0	242.4	760.8	18.5	11.2	7.3	...	94.7	16.6	78.1	...
Delaware.....	169.2	64.9	153.7	5.3	1.8	3.5	...	10.2	0.8	9.4	...
District of Columbia.....	304.4	91.0	276.7	10.4	10.4	...	...	17.3	10.1	7.2	...
Florida.....	1,442.1	457.3	1,266.3	131.9	58.4	73.5	...	43.9	18.3	25.6	...
Georgia.....	944.6	249.4	855.3	48.4	33.2	15.2	...	40.9	10.8	30.1	...
Idaho.....	206.8	53.7	180.7	4.4	3.0	1.4	9.2	12.5	4.0	7.5	1.0
Illinois.....	3,313.9	923.0	2,789.8	249.3	112.4	136.9	...	274.8	88.5	186.3	...
Indiana.....	1,274.1	299.6	1,101.7	78.6	18.3	60.3	...	93.8	21.6	72.2	...
Iowa.....	872.7	243.8	783.0	41.2	20.2	21.0	31.0	17.5	8.4	9.1	...
Kansas.....	703.1	208.3	638.3	47.1	25.1	22.0	...	17.7	3.6	14.1	...
Kentucky.....	651.4	185.5	582.8	30.9	17.6	13.3	...	37.7	4.0	33.7	...
Louisiana.....	1,126.8	346.8	1,023.0	55.0	29.3	25.7	...	48.8	12.9	35.9	...
Maine.....	283.0	62.2	238.0	7.8	7.1	0.7	18.2	19.0	4.0	15.0	...
Maryland.....	912.3	266.2	773.9	46.6	42.7	3.9	11.0	80.8	14.7	64.1	2.0
Massachusetts.....	1,744.5	318.9	1,444.4	125.8	42.3	83.5	...	174.3	51.1	123.1	0.1
Michigan.....	2,899.6	662.3	2,293.8	151.9	96.7	55.2	126.8	327.1	55.0	268.3	3.8
Minnesota.....	1,278.8	366.4	1,120.0	53.4	28.1	25.3	37.2	68.2	22.9	45.1	0.2
Mississippi.....	503.4	167.8	463.7	25.3	14.1	11.2	...	14.4	2.4	12.0	...
Missouri.....	1,105.7	308.1	983.2	77.3	39.5	37.8	...	45.2	7.4	37.7	0.1
Montana.....	257.4	71.0	219.6	6.2	6.2	...	13.4	18.2	4.3	10.4	3.5
Nebraska.....	483.0	133.9	348.0	125.4	9.7	115.7	...	9.6	3.3	6.3	...
Nevada.....	135.5	41.7	117.8	4.6	2.8	1.8	...	13.1	1.7	7.3	4.1
New Hampshire.....	192.5	46.9	159.6	4.2	4.0	0.2	19.8	8.9	1.7	7.2	...
New Jersey.....	1,780.6	291.8	1,480.8	51.0	46.6	4.4	...	248.8	44.3	192.9	11.6
New Mexico.....	305.3	100.8	280.4	18.9	12.0	6.9	...	6.0	1.5	4.5	...
New York.....	7,266.6	1,759.1	5,827.7	558.3	169.7	388.6	...	880.6	234.4	591.8	54.4
North Carolina.....	1,003.8	228.1	838.4	56.6	32.2	24.4	64.5	44.3	6.8	37.5	...
North Dakota.....	224.3	7.3	210.2	6.3	6.3	...	...	7.8	1.9	3.5	2.4
Ohio.....	3,192.0	827.0	2,511.8	171.2	87.0	84.2	183.2	325.8	61.0	197.4	67.4
Oklahoma.....	707.6	174.4	654.4	30.3	23.5	6.8	...	22.9	4.4	16.2	2.3
Oregon.....	699.8	161.1	575.3	34.8	26.5	8.3	31.8	57.9	6.8	30.2	20.9
Pennsylvania.....	3,480.4	843.9	2,696.1	79.9	64.7	15.2	192.3	512.1	81.8	415.3	15.0
Rhode Island.....	258.1	54.9	216.0	6.1	6.1	...	...	36.0	4.6	24.1	7.3
South Carolina.....	470.1	126.4	419.1	33.5	23.1	10.4	...	17.5	3.9	13.0	0.6
South Dakota.....	205.4	61.4	189.1	9.3	6.4	2.9	5.3	1.7	0.2	1.5	...
Tennessee.....	972.5	317.6	728.6	200.3	31.3	169.0	...	43.6	8.7	34.9	...
Texas.....	2,582.8	824.8	2,283.0	218.7	137.5	81.2	...	81.1	26.2	54.9	...
Utah.....	305.4	96.2	260.4	22.3	15.4	6.9	12.0	10.7	2.0	7.0	1.7
Vermont.....	137.3	32.7	120.3	4.6	2.0	2.6	7.8	4.6	1.1	3.5	...
Virginia.....	950.9	233.5	797.4	33.9	20.5	13.4	93.8	25.8	6.6	19.2	...
Washington.....	1,363.7	414.0	959.8	261.3	35.5	225.8	49.9	92.7	20.6	47.8	24.3
West Virginia.....	462.0	95.0	370.6	4.7	4.7	...	27.0	59.7	5.5	41.0	13.2
Wisconsin.....	1,194.5	299.9	1,059.6	49.9	37.0	12.9	...	85.0	28.6	56.0	0.4
Wyoming.....	152.5	52.9	136.1	4.0	2.9	1.1	6.9	5.5	0.6	3.6	1.3

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

GOVERNMENTAL FINANCES IN 1959

Table 16.—GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959

(Millions of dollars)

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay for hospitals	Other
United States.....	48,887.3	17,282.7	3,789.7	13,493.0	9,591.7	6,641.2	2,950.5	4,018.8	3,841.4	447.2	3,394.2
Alabama.....	637.9	215.7	38.3	177.4	142.6	99.0	43.6	73.6	46.8	6.3	40.5
Alaska.....	67.6	29.4	8.3	21.1	5.1	4.0	1.1	3.8	4.5	0.2	4.3
Arizona.....	369.0	162.4	41.0	121.4	66.3	50.1	16.2	22.0	15.8	1.2	14.6
Arkansas.....	336.0	118.2	17.1	101.1	80.0	49.5	30.5	41.4	26.0	2.6	23.4
California.....	5,715.3	2,203.3	583.3	1,620.0	770.8	577.8	193.0	506.6	441.3	41.8	399.5
Colorado.....	572.3	227.5	60.7	166.8	104.8	70.6	34.2	76.6	39.8	1.3	38.5
Connecticut.....	760.8	240.6	60.4	180.2	165.8	113.0	52.8	49.4	64.5	10.4	54.1
Delaware.....	153.7	68.4	29.3	39.1	33.7	27.5	6.2	8.5	9.6	1.5	8.1
District of Columbia.....	276.7	55.2	10.9	44.3	29.8	23.1	6.7	17.9	39.1	2.6	36.5
Florida.....	1,266.3	414.4	94.2	320.2	240.1	180.4	59.7	86.8	115.1	20.1	95.0
Georgia.....	855.3	291.7	50.4	241.3	165.8	115.1	50.7	91.3	84.1	9.4	74.7
Idaho.....	180.7	61.9	13.0	48.9	53.6	34.4	19.2	12.3	9.6	1.0	8.6
Illinois.....	2,789.8	935.3	210.4	724.9	622.7	490.6	132.1	208.9	214.1	22.5	191.6
Indiana.....	1,101.7	489.7	123.5	366.2	184.8	99.5	85.3	59.8	86.5	10.8	75.7
Iowa.....	783.0	274.0	38.7	235.3	236.6	161.8	74.8	61.3	55.0	8.5	46.5
Kansas.....	638.3	229.5	44.6	184.9	187.3	124.2	63.1	50.2	38.2	4.6	33.6
Kentucky.....	582.8	202.4	40.2	162.2	164.0	120.1	43.9	60.8	31.3	1.2	30.1
Louisiana.....	1,023.0	326.0	79.4	246.6	232.1	173.0	59.1	152.1	55.3	8.9	46.4
Maine.....	238.0	76.5	11.4	65.1	67.9	38.2	29.7	21.1	16.0	1.9	14.1
Maryland.....	773.9	274.9	65.2	209.7	154.8	114.8	40.0	32.4	68.2	5.1	63.1
Massachusetts.....	1,444.4	353.8	46.1	307.7	254.9	151.1	103.8	157.7	166.0	16.6	149.4
Michigan.....	2,293.8	926.6	202.8	723.8	384.6	273.0	111.6	168.9	204.6	19.9	184.7
Minnesota.....	1,120.0	408.7	94.1	314.6	242.4	164.0	78.4	88.0	90.8	13.8	77.0
Mississippi.....	463.7	176.2	56.7	119.5	116.5	77.0	39.5	48.0	30.6	4.9	25.7
Missouri.....	983.2	326.0	66.0	260.0	202.3	145.5	56.8	137.4	78.2	11.0	67.2
Montana.....	219.6	74.7	12.3	62.4	63.2	46.1	17.1	14.1	12.3	3.4	8.9
Nebraska.....	348.0	131.7	25.7	106.0	94.4	61.9	32.5	23.0	25.3	1.9	23.4
Nevada.....	117.8	30.5	6.5	24.0	29.8	22.0	7.8	4.6	8.8	0.3	8.5
New Hampshire.....	159.6	48.0	8.9	39.1	51.5	31.9	19.6	10.7	11.8	0.8	11.0
New Jersey.....	1,480.8	541.2	95.3	445.9	189.1	99.4	89.7	74.5	112.2	4.1	108.1
New Mexico.....	280.4	116.5	26.1	90.4	71.1	55.1	16.0	20.8	15.2	1.0	14.2
New York.....	5,827.7	1,761.1	377.1	1,384.0	832.2	555.3	276.9	436.1	595.3	62.1	533.2
North Carolina.....	838.4	346.2	73.1	273.1	156.8	103.7	53.1	66.8	66.5	8.9	57.6
North Dakota.....	210.2	62.4	9.1	53.3	70.3	53.2	17.1	11.6	9.5	1.0	8.5
Ohio.....	2,511.8	853.5	166.0	687.5	551.4	389.0	162.4	191.2	187.5	34.3	153.2
Oklahoma.....	654.4	221.3	34.5	186.8	152.9	102.8	50.1	107.7	47.3	7.0	40.3
Oregon.....	575.3	210.7	37.2	173.5	125.5	75.8	49.7	38.6	36.5	4.9	31.6
Pennsylvania.....	2,696.1	1,011.1	269.4	741.7	495.0	325.3	169.7	193.7	178.3	23.2	155.1
Rhode Island.....	216.0	67.1	15.2	51.9	39.7	28.3	11.4	21.8	18.8	2.3	16.5
South Carolina.....	419.1	160.6	23.5	137.1	95.4	69.1	26.3	30.6	32.2	3.3	28.9
South Dakota.....	189.1	66.3	9.8	56.5	64.3	43.6	20.7	14.1	6.1	0.4	5.7
Tennessee.....	728.6	243.9	48.9	195.0	192.1	136.7	55.4	59.4	59.8	10.1	49.7
Texas.....	2,283.0	861.6	168.0	693.6	572.4	426.5	145.9	182.1	124.4	17.8	106.6
Utah.....	260.4	119.9	30.4	89.5	58.7	45.1	13.6	17.5	11.5	0.5	11.0
Vermont.....	120.3	42.3	8.6	33.7	38.2	20.9	17.3	8.9	6.6	0.1	6.5
Virginia.....	797.4	323.2	67.8	255.4	171.1	106.2	64.9	28.0	64.2	10.5	53.7
Washington.....	959.8	355.1	82.2	272.9	188.7	132.6	56.1	101.0	67.5	7.5	60.0
West Virginia.....	370.6	144.8	22.1	122.7	85.0	55.5	29.5	38.5	23.4	3.8	19.6
Wisconsin.....	1,059.6	359.1	80.6	278.5	244.0	136.8	107.2	81.6	78.8	8.5	70.3
Wyoming.....	136.1	41.6	5.4	36.2	49.6	41.1	8.5	5.1	10.6	1.4	9.2

See footnotes at end of table.

DATA BY STATES

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Table 16.—GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959—Continued

(Millions of dollars)

State	Police	Local fire protection	Sewers and sewage disposal			Other sanitation	General control	Interest on general debt	All other
			Total	Capital outlay	Other				
United States.....	1,709.6	914.3	1,011.1	707.7	303.4	598.0	2,002.9	1,415.8	6,501.0
Alabama.....	17.9	9.0	8.9	4.6	4.3	8.8	21.9	15.8	76.9
Alaska.....	1.8	0.9	1.1	1.0	0.1	0.4	2.7	1.5	16.4
Arizona.....	11.7	3.9	3.8	2.7	1.1	4.3	15.3	6.0	57.5
Arkansas.....	7.6	3.8	4.8	3.8	1.0	2.2	14.0	7.1	30.9
California.....	206.6	117.5	84.6	58.1	26.5	43.1	252.0	127.3	962.2
Colorado.....	16.9	7.5	5.6	3.0	2.6	3.5	26.0	10.5	53.6
Connecticut.....	27.8	19.3	17.1	12.2	4.9	7.5	28.1	35.3	105.4
Delaware.....	3.6	1.5	1.6	0.9	0.7	0.8	5.9	5.5	14.6
District of Columbia.....	20.3	9.5	13.0	9.6	3.4	7.2	12.2	1.6	70.9
Florida.....	51.8	18.4	30.6	23.0	7.6	23.8	61.3	36.6	187.4
Georgia.....	23.8	11.3	8.3	5.2	3.1	11.0	33.4	23.4	111.2
Idaho.....	4.5	2.1	1.4	1.1	0.3	0.9	7.8	2.0	24.6
Illinois.....	117.9	51.3	83.2	41.1	42.1	37.0	111.3	90.7	317.4
Indiana.....	32.8	22.9	44.8	35.6	9.2	9.1	45.6	27.6	98.1
Iowa.....	16.9	8.4	12.8	8.4	4.4	5.3	28.9	8.2	75.6
Kansas.....	13.1	7.7	11.8	9.8	2.0	3.7	26.4	16.9	53.5
Kentucky.....	16.7	6.9	10.8	7.8	3.0	4.6	18.8	15.9	50.6
Louisiana.....	24.5	11.3	12.5	7.4	5.1	10.6	32.2	34.9	131.5
Maine.....	6.0	5.1	4.2	3.0	1.2	0.9	10.1	5.4	24.8
Maryland.....	34.9	17.4	19.9	14.4	5.5	11.3	27.5	36.4	96.2
Massachusetts.....	63.6	58.5	19.1	9.5	9.6	23.8	67.3	53.1	226.6
Michigan.....	83.7	39.3	42.4	26.4	16.0	28.8	85.3	57.0	272.6
Minnesota.....	22.8	13.1	28.0	23.1	4.9	6.0	40.4	27.9	151.9
Mississippi.....	9.6	4.1	4.5	3.6	0.9	3.2	13.5	10.1	47.4
Missouri.....	35.2	18.0	14.3	10.2	4.1	6.6	37.9	18.4	108.9
Montana.....	5.0	2.1	2.2	1.7	0.5	1.4	9.7	4.5	30.4
Nebraska.....	8.3	4.8	8.1	6.8	1.3	2.1	14.9	4.5	30.9
Nevada.....	4.0	2.1	1.3	0.6	0.7	0.6	6.6	2.4	27.1
New Hampshire.....	4.2	4.1	2.1	1.5	0.6	1.4	5.8	3.6	16.4
New Jersey.....	85.9	46.0	39.2	23.3	15.9	23.7	74.8	69.4	224.8
New Mexico.....	6.7	2.7	5.0	4.2	0.8	3.3	10.8	3.8	24.5
New York.....	258.6	136.3	95.6	69.7	25.9	131.9	254.3	238.3	1,088.0
North Carolina.....	24.7	10.2	14.2	10.4	3.8	8.4	30.6	19.2	94.8
North Dakota.....	3.5	1.1	3.3	2.5	0.8	1.0	8.0	2.4	37.1
Ohio.....	79.0	52.9	126.2	103.2	23.0	33.0	101.5	77.6	258.0
Oklahoma.....	14.5	7.6	6.1	4.1	2.0	5.3	21.8	14.4	55.5
Oregon.....	17.1	10.6	9.0	5.3	3.7	1.5	28.8	11.1	85.9
Pennsylvania.....	98.4	40.3	59.7	45.1	14.6	39.9	123.6	102.9	353.2
Rhode Island.....	8.6	7.4	4.3	2.3	2.0	2.0	10.9	8.2	27.2
South Carolina.....	13.5	3.7	3.2	1.4	1.8	4.7	14.8	9.4	51.0
South Dakota.....	3.2	1.2	1.2	0.6	0.6	0.4	8.2	1.2	22.9
Tennessee.....	18.9	12.5	14.1	11.8	2.3	7.8	22.5	19.2	78.4
Texas.....	70.9	37.2	41.1	28.9	12.2	26.5	83.7	73.5	209.6
Utah.....	5.8	2.7	2.9	1.9	1.0	1.8	9.4	3.1	27.1
Vermont.....	2.0	1.4	1.3	1.1	0.2	0.3	5.7	1.7	11.9
Virginia.....	28.0	12.2	18.5	13.2	5.3	9.6	33.7	22.6	86.3
Washington.....	27.2	17.5	20.6	15.5	5.1	8.0	35.6	21.7	116.9
West Virginia.....	8.0	3.8	8.0	6.3	1.7	3.0	14.3	9.0	32.8
Wisconsin.....	38.7	24.2	33.3	19.9	13.4	15.0	42.1	15.7	127.1
Wyoming.....	2.9	1.0	1.5	0.9	0.6	1.0	5.0	1.3	16.5

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

GOVERNMENTAL FINANCES IN 1959

Table 17.--PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay for hospitals	Other
United States.....	282.16	99.75	21.87	77.88	55.36	38.33	17.03	23.20	22.17	2.58	19.59
Alabama.....	199.78	67.55	11.99	55.56	44.66	31.01	13.65	23.05	14.66	1.97	12.68
Alaska.....	353.93	153.93	43.46	110.47	26.70	20.94	5.76	19.90	23.56	1.05	22.51
Arizona.....	299.27	131.71	33.25	98.46	53.77	40.63	13.14	17.84	12.81	0.97	11.84
Arkansas.....	192.66	67.78	9.81	57.97	45.87	28.38	17.49	23.74	14.91	1.49	13.42
California.....	390.42	150.51	39.85	110.66	52.65	39.47	13.18	34.61	30.15	2.86	27.29
Colorado.....	340.25	135.26	36.09	99.17	62.31	41.97	20.33	45.54	23.66	0.77	22.89
Connecticut.....	315.03	99.63	25.01	74.62	68.65	46.79	21.86	20.46	26.71	4.31	22.40
Delaware.....	338.55	150.66	64.54	86.12	74.23	60.57	13.66	18.72	21.15	3.30	17.84
District of Columbia..	329.40	65.71	12.98	52.74	35.48	27.50	7.98	21.31	46.55	3.10	43.45
Florida.....	265.97	87.04	19.79	67.25	50.43	37.89	12.54	18.23	24.18	4.22	19.95
Georgia.....	222.85	76.00	13.13	62.87	43.20	29.99	13.21	23.79	21.91	2.45	19.46
Idaho.....	272.14	93.22	19.58	73.64	80.72	51.81	28.92	18.52	14.46	1.51	12.95
Illinois.....	273.38	91.65	20.62	71.03	61.02	48.07	12.94	20.47	20.98	2.20	18.78
Indiana.....	237.54	105.58	26.63	78.96	39.84	21.45	18.39	12.89	18.65	2.33	16.32
Iowa.....	278.75	97.54	13.78	83.77	84.23	57.60	26.63	21.82	19.58	3.03	16.55
Kansas.....	298.27	107.24	20.84	86.40	87.52	58.04	29.49	23.46	17.85	2.15	15.70
Kentucky.....	186.50	64.77	12.86	51.90	52.48	38.43	14.06	19.46	10.02	0.38	9.63
Louisiana.....	323.12	102.97	25.08	77.89	73.31	54.64	18.61	48.04	17.47	2.81	14.66
Maine.....	250.79	80.61	12.01	68.60	71.55	40.25	31.30	22.23	16.86	2.00	14.86
Maryland.....	255.33	90.70	21.51	69.19	51.07	37.88	13.20	10.69	22.50	1.68	20.82
Massachusetts.....	291.74	71.46	9.31	62.15	51.48	30.52	20.97	31.85	33.53	3.35	30.18
Michigan.....	288.17	116.41	25.48	90.93	48.32	34.30	14.02	21.22	25.70	2.50	23.20
Minnesota.....	329.51	120.24	27.68	92.56	71.32	48.25	23.07	25.89	26.71	4.06	22.65
Mississippi.....	212.22	80.64	25.95	54.69	53.32	35.24	18.08	21.97	14.00	2.24	11.76
Missouri.....	231.72	76.83	15.56	61.28	47.68	34.29	13.39	32.38	18.43	2.59	15.84
Montana.....	319.65	108.73	17.90	90.83	91.99	67.10	24.89	20.52	17.90	4.95	12.95
Nebraska.....	239.01	90.45	17.65	72.80	64.84	42.51	22.32	15.80	17.38	1.30	16.07
Nevada.....	420.71	108.93	23.21	85.71	106.43	78.57	27.86	16.43	31.43	1.07	30.36
New Hampshire.....	269.59	81.08	15.03	66.05	86.99	53.89	33.11	18.07	19.93	1.35	18.58
New Jersey.....	249.71	91.26	16.07	75.19	31.89	16.76	15.13	12.56	18.92	0.69	18.23
New Mexico.....	319.00	132.54	29.69	102.84	80.89	62.68	18.20	23.66	17.29	1.14	16.15
New York.....	353.30	106.77	22.86	83.90	50.45	33.66	16.79	26.44	36.09	3.76	32.32
North Carolina.....	185.08	76.42	16.74	60.29	34.61	22.89	11.72	14.75	14.68	1.96	12.72
North Dakota.....	327.41	97.20	14.17	83.02	109.50	82.87	26.64	18.07	14.80	1.56	13.24
Ohio.....	258.95	87.99	17.11	70.88	56.85	40.10	16.74	19.71	19.33	3.54	15.79
Oklahoma.....	287.52	97.23	15.16	82.07	67.18	45.17	22.01	47.32	20.78	3.08	17.71
Oregon.....	325.76	119.31	21.06	98.24	71.06	42.92	28.14	21.86	20.67	2.77	17.89
Pennsylvania.....	238.11	89.30	23.79	65.50	43.72	28.73	14.99	17.11	15.75	2.05	13.70
Rhode Island.....	246.86	76.69	17.37	59.31	45.37	32.34	13.03	24.91	21.49	2.63	18.86
South Carolina.....	173.40	66.45	9.72	52.72	39.47	28.59	10.88	12.66	13.32	1.37	11.96
South Dakota.....	275.25	96.51	14.26	82.24	93.60	63.46	30.13	20.52	8.88	0.58	8.30
Tennessee.....	208.11	69.67	13.97	55.70	54.87	39.05	15.82	16.97	17.08	2.88	14.20
Texas.....	239.99	90.57	17.66	72.91	60.17	44.83	15.34	19.14	13.08	1.87	11.21
Utah.....	295.91	136.25	34.55	101.70	66.70	51.25	15.45	19.89	13.07	0.57	12.50
Vermont.....	323.39	113.71	23.12	90.59	102.69	56.18	46.51	23.92	17.74	0.27	17.47
Virginia.....	199.75	80.96	16.98	63.98	42.86	26.60	16.26	7.01	16.08	2.63	13.45
Washington.....	339.99	125.79	29.12	96.67	66.84	46.97	19.87	35.78	23.91	2.66	21.25
West Virginia.....	188.60	73.69	11.25	62.44	43.26	28.24	15.01	19.59	11.91	1.93	9.97
Wisconsin.....	264.24	89.55	20.10	69.45	60.85	34.11	26.73	20.35	19.65	2.12	17.53
Wyoming.....	426.65	130.41	16.93	113.48	155.49	128.84	26.65	15.99	33.23	4.39	28.84

See footnotes at end of table.

DATA BY STATES

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Table 17.—PER CAPITA GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1959—Continued

State	Police	Local fire protection	Sewers and sewage disposal			Other sanitation	General control	Interest on general debt	All other
			Total	Capital outlay	Other				
United States.....	9.87	5.28	5.84	4.08	1.75	3.45	11.56	8.17	37.52
Alabama.....	5.61	2.82	2.79	1.44	1.35	2.76	6.86	4.95	24.08
Alaska.....	9.42	4.71	5.76	5.24	0.52	2.09	14.14	7.86	85.86
Arizona.....	9.49	3.16	3.08	2.19	0.89	3.49	12.41	4.87	46.63
Arkansas.....	4.36	2.18	2.75	2.18	0.57	1.26	8.03	4.07	17.72
California.....	14.11	8.03	5.78	3.97	1.81	2.94	17.21	8.70	65.73
Colorado.....	10.05	4.46	3.33	1.78	1.55	2.08	15.46	6.24	31.87
Connecticut.....	11.51	7.99	7.08	5.05	2.03	3.11	11.64	14.62	43.64
Delaware.....	7.93	3.30	3.52	1.98	1.54	1.76	13.00	12.11	32.16
District of Columbia.....	24.17	11.31	15.48	11.43	4.05	8.57	14.52	1.90	84.40
Florida.....	10.88	3.86	6.43	4.83	1.60	5.00	12.88	7.69	39.36
Georgia.....	6.20	2.94	2.16	1.35	0.81	2.87	8.70	6.10	28.97
Idaho.....	6.78	3.16	2.11	1.66	0.45	1.36	11.75	3.01	37.05
Illinois.....	11.55	5.03	8.15	4.03	4.13	3.63	10.91	8.89	31.10
Indiana.....	7.07	4.94	9.66	7.68	1.98	1.96	9.83	5.95	21.15
Iowa.....	6.02	2.99	4.56	2.99	1.57	1.89	10.29	2.92	28.91
Kansas.....	6.12	3.60	5.51	4.58	0.93	1.73	12.34	7.90	25.00
Kentucky.....	5.34	2.21	3.46	2.50	0.96	1.47	6.02	5.09	16.19
Louisiana.....	7.74	3.57	3.95	2.34	1.61	3.35	10.17	11.02	41.54
Maine.....	6.32	5.37	4.43	3.16	1.26	0.95	10.64	5.69	26.13
Maryland.....	11.51	5.74	6.57	4.75	1.81	3.73	9.07	12.01	31.74
Massachusetts.....	12.85	11.82	3.86	1.92	1.94	4.81	13.59	10.73	45.77
Michigan.....	10.52	4.94	5.33	3.32	2.01	3.62	10.72	7.16	34.25
Minnesota.....	6.71	3.85	8.24	6.80	1.44	1.77	11.89	8.21	44.69
Mississippi.....	4.39	1.88	2.06	1.65	0.41	1.46	6.18	4.62	21.69
Missouri.....	8.30	4.24	3.37	2.40	0.97	1.56	8.93	4.34	25.67
Montana.....	7.28	3.06	3.20	2.47	0.73	2.04	14.12	6.55	44.25
Nebraska.....	5.70	3.30	5.56	4.67	0.89	1.44	10.23	3.09	21.22
Nevada.....	14.29	7.50	4.64	2.14	2.50	2.14	23.57	8.57	96.79
New Hampshire.....	7.09	6.93	3.55	2.53	1.01	2.36	9.80	6.08	27.70
New Jersey.....	14.49	7.76	6.61	3.93	2.68	4.00	12.61	11.70	37.91
New Mexico.....	7.62	3.07	5.69	4.78	0.91	3.75	12.29	4.32	27.87
New York.....	15.68	8.26	5.80	4.23	1.57	8.00	15.42	14.45	65.96
North Carolina.....	5.45	2.25	3.13	2.30	0.84	1.85	6.75	4.24	20.93
North Dakota.....	5.45	1.71	5.14	3.89	1.25	1.56	12.46	3.74	57.79
Ohio.....	8.14	5.45	13.01	10.64	2.37	3.40	10.46	8.00	26.60
Oklahoma.....	6.37	3.34	2.68	1.80	0.88	2.33	9.58	6.33	24.38
Oregon.....	9.68	6.00	5.10	3.00	2.10	0.85	16.31	6.29	48.64
Pennsylvania.....	8.69	3.56	5.27	3.98	1.29	3.52	10.92	9.09	31.19
Rhode Island.....	9.83	8.46	4.91	2.63	2.29	2.29	12.46	9.37	31.09
South Carolina.....	5.59	1.53	1.32	0.58	0.74	1.94	6.12	3.89	21.10
South Dakota.....	4.66	1.75	1.75	0.87	0.87	0.58	11.94	1.75	33.33
Tennessee.....	5.40	3.57	4.03	3.37	0.66	2.23	6.43	5.48	22.39
Texas.....	7.45	3.91	4.32	3.04	1.28	2.79	8.80	7.73	22.03
Utah.....	6.59	3.07	3.30	2.16	1.14	2.05	10.68	3.52	30.80
Vermont.....	5.38	3.76	3.49	2.96	0.54	0.81	15.32	4.57	31.99
Virginia.....	7.01	3.06	4.63	3.31	1.33	2.40	8.44	5.66	21.62
Washington.....	9.64	6.20	7.30	5.49	1.81	2.83	12.61	7.69	41.41
West Virginia.....	4.07	1.93	4.07	3.21	0.87	1.53	7.28	4.58	16.69
Wisconsin.....	9.65	6.03	8.30	4.96	3.34	3.74	10.50	3.92	31.70
Wyoming.....	9.09	3.13	4.70	2.82	1.88	3.13	15.67	4.08	51.72

Note: Because of rounding, detail may not add to totals. These data are 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, 1959. See table 22.

GOVERNMENTAL FINANCES IN 1959

Table 18.—DETAIL OF STATE AND LOCAL GOVERNMENT EXPENDITURE FOR EDUCATION, BY STATES: 1959

State	Amount (millions of dollars)					All other
	Total	Institutions of higher education	Local schools			
			Total	Capital outlay	Other	
United States.....	17,282.7	2,919.7	14,034.4	2,987.2	11,046.9	328.6
Alabama.....	215.7	34.5	171.5	31.2	140.3	9.7
Alaska.....	29.4	5.7	22.8	6.5	16.3	0.9
Arizona.....	162.4	31.7	128.7	31.4	97.3	2.0
Arkansas.....	118.2	25.7	88.4	10.5	77.9	4.1
California.....	2,203.3	534.4	1,641.3	419.6	1,221.7	27.6
Colorado.....	227.5	50.8	172.9	50.0	122.9	3.8
Connecticut.....	240.6	30.2	196.6	41.7	154.9	13.8
Delaware.....	68.4	9.4	57.0	26.2	30.8	2.0
District of Columbia.....	55.2	1.3	53.9	10.9	42.9	...
Florida.....	414.4	53.3	347.6	79.3	268.3	13.5
Georgia.....	291.7	46.2	235.7	34.4	201.3	9.8
Idaho.....	61.9	10.3	50.6	11.8	38.7	1.0
Illinois.....	935.3	132.5	788.1	173.8	614.3	14.7
Indiana.....	489.7	111.7	373.3	86.8	286.5	4.7
Iowa.....	274.0	54.9	215.0	30.6	184.4	4.1
Kansas.....	229.5	54.4	172.3	31.5	140.7	2.8
Kentucky.....	202.4	46.1	151.0	18.4	132.6	5.3
Louisiana.....	326.0	57.6	257.5	64.6	192.9	10.9
Maine.....	76.5	11.0	63.1	8.5	54.6	2.4
Maryland.....	274.9	36.9	233.7	56.5	177.2	4.3
Massachusetts.....	353.8	29.4	316.0	32.7	283.3	8.4
Michigan.....	926.6	207.6	708.2	165.2	543.1	10.8
Minnesota.....	408.7	89.4	314.1	66.6	247.5	5.2
Mississippi.....	176.2	41.7	127.9	40.1	87.8	6.6
Missouri.....	326.0	50.0	270.5	43.6	226.8	5.5
Montana.....	74.7	17.1	56.2	8.1	48.2	1.4
Nebraska.....	131.7	26.5	102.1	21.0	81.0	3.1
Nevada.....	30.5	3.8	26.0	5.9	20.1	0.7
New Hampshire.....	48.0	11.2	35.1	5.1	30.0	1.7
New Jersey.....	541.2	38.0	497.0	89.7	407.4	6.2
New Mexico.....	116.5	24.4	88.9	20.4	68.5	3.2
New York.....	1,761.1	150.8	1,580.5	341.5	1,239.1	29.8
North Carolina.....	346.2	60.6	277.7	60.7	217.0	7.9
North Dakota.....	62.4	14.7	46.3	6.9	39.4	1.4
Ohio.....	853.5	130.7	717.4	129.2	588.2	5.4
Oklahoma.....	221.3	45.2	171.9	30.1	141.8	4.2
Oregon.....	210.7	42.5	163.8	27.1	136.8	4.4
Pennsylvania.....	1,011.1	73.9	907.7	246.6	661.0	29.5
Rhode Island.....	67.1	13.0	50.5	8.5	42.0	3.6
South Carolina.....	160.6	26.0	130.9	18.5	112.3	3.7
South Dakota.....	66.3	16.9	48.1	5.6	42.4	1.3
Tennessee.....	243.9	34.2	203.7	40.7	163.0	6.0
Texas.....	861.6	154.3	699.3	131.7	567.6	8.0
Utah.....	119.9	24.6	92.7	27.6	65.1	2.6
Vermont.....	42.3	8.0	32.1	7.1	25.0	2.2
Virginia.....	323.2	57.9	255.1	50.7	204.4	10.2
Washington.....	355.1	74.0	274.4	65.0	209.4	6.7
West Virginia.....	144.8	31.6	109.4	8.2	101.2	3.8
Wisconsin.....	359.1	74.8	277.6	55.2	222.4	6.7
Wyoming.....	41.6	8.3	32.3	3.7	28.6	1.0

See footnotes at end of table.

Table 18.--DETAIL OF STATE AND LOCAL GOVERNMENT EXPENDITURE FOR EDUCATION, BY STATES: 1959--Continued

State	Per capita ¹						Exhibit: State government expenditure for local schools (millions of dollars)		
	Total	Institutions of higher education	Local schools			All other	Total	Direct	Intergovernmental
			Total	Capital outlay	Other				
United States.....	\$97.99	\$16.55	\$79.58	\$16.94	\$62.64	\$1.86	5,107.3	299.3	4,808.0
Alabama.....	67.55	10.80	53.71	9.77	43.94	3.04	99.3	0.5	98.8
Alaska.....	153.93	29.84	119.37	34.03	85.34	4.71	15.4	7.1	8.3
Arizona.....	131.71	25.71	104.38	25.47	78.91	1.62	30.7	0.6	30.1
Arkansas.....	67.78	14.74	50.69	6.02	44.67	2.35	42.6	0.9	41.7
California.....	150.51	36.51	112.12	28.66	83.46	1.89	653.1	8.4	644.7
Colorado.....	135.26	30.20	102.79	29.73	73.07	2.26	31.6	...	31.6
Connecticut.....	99.63	12.51	81.41	17.27	64.14	5.71	46.3	...	46.3
Delaware.....	150.66	20.70	125.55	57.71	67.84	4.41	50.7	22.2	28.5
District of Columbia.....	65.71	1.55	64.17	12.98	51.07	...	...	...	...
Florida.....	87.04	11.20	73.01	16.66	56.35	2.84	175.5	...	175.5
Georgia.....	76.00	12.04	61.41	8.96	52.45	2.55	137.2	9.3	127.9
Idaho.....	93.22	15.51	76.20	17.77	58.28	1.51	14.0	...	14.0
Illinois.....	91.65	12.98	77.23	17.03	60.20	1.44	147.7	...	147.7
Indiana.....	105.58	24.08	80.49	18.71	61.77	1.01	100.5	...	100.5
Iowa.....	97.54	19.54	76.54	10.89	65.65	1.46	38.2	...	38.2
Kansas.....	107.24	25.42	80.51	14.72	65.75	1.31	44.8	0.2	44.6
Kentucky.....	64.77	14.75	48.32	5.89	42.43	1.70	66.7	1.3	65.4
Louisiana.....	102.97	18.19	81.33	20.40	60.93	3.44	144.0	3.6	140.4
Maine.....	80.61	11.59	66.49	8.96	57.53	2.53	12.4	0.6	11.8
Maryland.....	90.70	12.17	77.10	18.64	58.46	1.42	70.9	...	70.9
Massachusetts.....	71.46	5.94	63.83	6.60	57.22	1.70	61.7	...	61.7
Michigan.....	116.41	26.08	88.97	20.75	68.23	1.36	283.4	...	283.4
Minnesota.....	120.24	26.30	92.41	19.59	72.82	1.53	104.7	...	104.7
Mississippi.....	80.64	19.08	58.54	18.35	40.18	3.02	85.5	1.2	84.3
Missouri.....	76.83	11.78	63.75	10.28	53.45	1.30	85.3	...	85.3
Montana.....	108.73	24.89	81.80	11.79	70.16	2.04	15.1	...	15.1
Nebraska.....	90.45	18.20	70.12	14.42	55.63	2.13	6.0	...	6.0
Nevada.....	108.93	13.57	92.86	21.07	71.79	2.50	10.8	...	10.8
New Hampshire.....	81.08	18.92	59.29	8.61	50.68	2.87	2.8	...	2.8
New Jersey.....	91.26	6.41	83.81	15.13	68.70	1.05	91.6	...	91.6
New Mexico.....	132.54	27.76	101.14	23.21	77.93	3.64	61.0	1.2	59.8
New York.....	106.77	9.14	95.82	20.70	75.12	1.81	637.1	...	637.1
North Carolina.....	76.42	13.38	61.30	13.40	47.90	1.74	172.7	154.4	18.3
North Dakota.....	97.20	22.90	72.12	10.75	61.37	2.18	12.1	...	12.1
Ohio.....	87.99	13.47	73.96	13.32	60.64	0.56	157.5	...	157.5
Oklahoma.....	97.23	19.86	75.53	13.22	62.30	1.85	70.1	1.0	69.1
Oregon.....	119.31	24.07	92.75	15.35	77.46	2.49	55.1	...	55.1
Pennsylvania.....	89.30	6.53	80.16	21.78	58.38	2.61	354.2	48.1	306.1
Rhode Island.....	76.69	14.86	57.71	9.71	48.00	4.11	10.2	...	10.2
South Carolina.....	66.45	10.76	54.16	7.65	46.46	1.53	81.8	9.1	72.7
South Dakota.....	96.50	24.60	70.01	8.15	61.72	1.89	5.8	...	5.8
Tennessee.....	69.67	9.77	58.18	11.63	46.56	1.71	94.1	...	94.1
Texas.....	90.57	16.22	73.51	13.84	59.67	0.84	318.6	8.0	310.6
Utah.....	136.25	27.95	105.34	31.36	73.98	2.95	33.1	...	33.1
Vermont.....	113.71	21.51	86.29	19.09	67.20	5.91	6.6	...	6.6
Virginia.....	80.96	14.50	63.90	12.70	51.20	2.56	80.1	...	80.1
Washington.....	125.79	26.21	97.20	23.03	74.18	2.37	160.7	21.6	139.1
West Virginia.....	73.69	16.08	55.67	4.17	51.50	1.93	60.8	...	60.8
Wisconsin.....	89.55	18.65	69.23	13.77	55.46	1.67	54.2	...	54.2
Wyoming.....	130.41	26.02	101.25	11.60	89.66	3.13	12.9	...	12.9

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

¹Based on provisional estimates of population (exclusive of armed forces overseas) as of July 1, 1959. See table 22.

Table 19.—INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1959

(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		
United States.....	64,109.6	363.51	61,127.0	2,982.6	56,361.4	319.57	51,265.1	16,340.6	6,702.9	1,480.8	4,765.6	21,975.2
Alabama.....	762.4	238.77	701.5	60.9	666.3	208.68	449.6	131.9	64.0	...	35.2	218.5
Alaska.....	82.4	431.41	80.3	2.1	77.5	405.76	57.5	2.9	1.5	0.1	2.8	50.2
Arizona.....	382.1	309.89	376.2	5.9	362.4	293.92	337.9	66.3	59.8	63.7	13.8	134.3
Arkansas.....	315.4	180.85	307.1	8.3	289.7	166.11	196.1	39.9	38.5	0.1	17.4	100.2
California.....	6,036.2	412.34	5,983.2	53.0	4,913.1	335.62	7,629.1	2,646.4	834.2	192.8	1,070.1	2,885.6
Colorado.....	587.3	349.17	573.2	14.1	564.2	335.43	472.4	103.0	70.2	14.2	9.0	276.0
Connecticut.....	1,517.2	628.24	1,189.1	328.1	1,175.6	486.79	816.6	180.2	168.7	0.1	13.5	454.1
Delaware.....	293.6	646.70	280.7	12.9	277.4	611.01	78.5	1.7	6.4	...	3.3	67.1
District of Columbia..	137.4	163.57	59.3	78.1	59.3	70.60	101.8	32.6	58.6	...	...	10.6
Florida.....	1,506.0	316.32	1,466.1	39.9	1,352.1	283.99	960.1	244.7	91.5	0.6	114.0	509.3
Georgia.....	966.4	251.80	907.1	59.3	863.2	224.91	715.3	166.6	139.8	...	43.9	365.0
Idaho.....	104.9	157.98	103.5	1.4	99.4	149.70	173.0	19.1	29.8	3.5	4.1	116.5
Illinois.....	3,962.5	388.29	3,539.2	423.3	3,377.4	330.96	2,473.5	763.6	318.7	0.1	161.8	1,229.3
Indiana.....	1,064.1	229.43	1,047.8	16.3	1,015.6	218.97	954.0	152.6	165.0	0.1	32.2	604.1
Iowa.....	377.9	134.53	375.1	2.8	362.7	129.12	600.9	120.2	113.7	...	12.4	354.6
Kansas.....	743.6	347.48	720.4	23.2	702.5	328.27	408.1	31.5	79.9	...	17.9	278.8
Kentucky.....	539.9	172.77	529.6	10.3	483.0	154.56	409.1	75.8	99.5	0.1	46.6	187.1
Louisiana.....	1,283.7	405.46	1,234.3	49.4	1,175.0	371.13	906.6	291.9	136.3	...	59.3	419.1
Maine.....	211.0	222.34	206.4	4.6	202.4	213.28	156.5	44.7	31.4	...	4.0	76.4
Maryland.....	1,616.2	533.22	1,609.4	6.8	1,472.6	485.85	807.1	345.6	66.1	7.7	136.8	250.9
Massachusetts.....	2,468.2	498.53	2,330.2	138.0	2,257.1	455.89	1,353.8	413.1	243.5	0.4	73.1	623.7
Michigan.....	2,268.2	284.95	2,214.4	53.8	2,106.8	264.67	1,828.6	589.8	201.0	11.8	107.6	918.4
Minnesota.....	1,043.1	306.88	1,021.0	22.1	981.1	288.64	1,075.7	208.5	76.0	0.1	39.9	751.2
Mississippi.....	454.9	208.19	438.6	16.3	417.0	190.85	279.5	26.4	30.8	...	21.6	200.7
Missouri.....	908.4	214.09	861.9	46.5	822.0	193.73	819.4	135.6	204.0	0.1	39.9	439.8
Montana.....	166.4	242.21	164.2	2.2	151.0	219.80	190.7	39.2	31.2	9.0	13.2	98.1
Nebraska.....	562.8	386.54	559.6	3.2	530.0	364.01	337.2	36.7	37.3	...	29.6	233.6
Nevada.....	85.9	306.79	85.6	0.3	82.9	296.07	111.7	18.6	16.0	14.8	2.7	59.6
New Hampshire.....	156.5	264.36	142.8	13.7	141.4	238.85	88.8	34.8	21.7	...	1.4	30.9
New Jersey.....	2,475.2	417.40	2,320.3	154.9	2,289.5	386.09	1,811.3	597.9	336.7	102.3	30.8	743.6
New Mexico.....	228.1	259.50	228.0	0.1	215.3	244.94	358.6	17.8	42.7	...	12.7	285.4
New York.....	11,593.9	702.87	10,789.4	804.5	9,261.2	561.45	9,014.5	4,366.9	1,031.9	397.6	1,528.2	1,689.9
North Carolina.....	903.6	199.47	872.8	30.8	811.4	179.12	835.9	273.1	169.2	0.7	61.4	331.5
North Dakota.....	96.5	150.31	94.6	1.9	85.0	132.40	228.3	14.9	7.5	12.9	9.6	183.4
Ohio.....	3,101.0	319.69	2,982.6	118.4	2,828.7	291.62	2,904.0	1,008.9	389.4	317.0	153.9	1,034.8
Oklahoma.....	647.4	284.45	646.1	1.3	584.2	256.68	477.1	61.7	41.2	1.6	61.9	310.7
Oregon.....	609.1	344.90	605.4	3.7	428.5	242.64	646.4	96.5	26.2	58.3	176.9	288.5
Pennsylvania.....	4,076.3	360.00	3,922.3	154.0	3,780.9	333.91	2,202.4	1,066.7	191.1	16.3	14.14	786.9
Rhode Island.....	304.3	347.77	281.5	22.8	259.9	297.03	182.4	58.7	24.7	35.8	21.6	41.6
South Carolina.....	498.2	206.12	486.7	11.5	456.9	189.04	321.3	113.5	71.8	0.4	29.8	105.8
South Dakota.....	56.7	82.53	55.3	1.4	51.4	74.82	151.3	2.0	14.5	...	3.9	130.9
Tennessee.....	1,145.9	327.31	1,093.1	52.8	1,057.4	302.03	538.7	141.5	71.6	0.3	35.7	289.6
Texas.....	3,284.6	345.27	3,231.5	53.1	3,056.4	321.29	2,992.8	521.6	261.6	...	175.1	1,634.5
Utah.....	210.1	238.75	204.1	6.0	200.3	227.61	193.4	27.8	37.1	11.9	3.8	112.8
Vermont.....	85.8	230.65	76.6	9.2	75.7	203.49	71.9	25.8	14.1	...	0.9	31.1
Virginia.....	903.8	226.40	870.0	33.8	833.9	208.89	630.3	152.0	76.4	...	36.1	365.8
Washington.....	2,031.5	716.62	2,018.7	12.8	1,916.2	678.78	1,511.9	255.3	196.2	105.2	102.5	852.7
West Virginia.....	446.4	227.18	444.8	1.6	416.9	212.16	330.7	82.6	35.0	88.4	27.9	96.8
Wisconsin.....	720.0	179.55	709.0	11.0	687.5	171.45	1,313.8	481.6	215.7	3.8	21.5	591.2
Wyoming.....	86.6	271.47	86.4	0.2	83.5	261.76	159.0	9.9	13.2	9.0	2.9	124.0

Note: Because of rounding, detail may not add to totals. These data are 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: 1959

(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
United States.....	45,305.5	6,376.7	18,196.5	20,732.3	14.1	40.2	45.8	15,909.0	29,396.5	35.1	64.9
Alabama.....	604.0	135.3	283.0	185.7	22.4	46.9	30.7	268.7	335.3	44.5	55.5
Alaska.....	61.9	20.0	26.2	15.7	32.3	42.3	25.4	35.8	26.1	57.8	42.2
Arizona.....	354.2	65.4	155.4	133.4	18.5	43.9	37.7	156.6	197.6	44.2	55.8
Arkansas.....	340.5	82.2	165.1	93.2	24.1	48.5	27.4	182.8	157.7	53.7	46.3
California.....	5,329.0	715.8	2,071.8	2,541.4	13.4	38.9	47.7	1,433.8	3,895.2	26.9	73.1
Colorado.....	561.0	95.2	221.4	244.4	17.0	39.5	43.6	187.5	373.5	33.4	66.6
Connecticut.....	636.7	59.8	265.0	311.9	9.4	41.6	49.0	263.7	373.0	41.4	58.6
Delaware.....	121.9	14.8	83.2	23.9	12.1	68.3	19.6	68.7	53.2	56.4	43.6
District of Columbia.....	238.8	62.8	...	176.0	26.3	...	73.7	...	238.8	...	100.0
Florida.....	1,169.8	134.3	506.6	528.9	11.5	43.3	45.2	435.0	734.8	37.2	62.8
Georgia.....	796.4	152.0	368.9	275.5	19.1	46.3	34.6	341.0	455.4	42.8	57.2
Idaho.....	179.4	38.8	67.9	72.7	21.6	37.8	40.5	82.5	96.9	46.0	54.0
Illinois.....	2,307.0	272.0	801.0	1,234.0	11.8	34.7	53.5	736.6	1,570.4	31.9	68.1
Indiana.....	1,043.8	101.7	460.8	481.3	9.7	44.1	46.1	360.8	683.0	34.6	65.4
Iowa.....	743.7	112.7	284.4	346.6	15.2	38.2	46.6	314.2	429.5	42.2	57.8
Kansas.....	637.1	99.4	231.1	306.6	15.6	36.3	48.1	219.1	418.0	34.4	65.6
Kentucky.....	545.9	124.0	240.9	181.0	22.7	44.1	33.2	277.3	268.6	50.8	49.2
Louisiana.....	981.5	193.7	574.9	212.9	19.7	58.6	21.7	557.0	424.5	56.7	43.3
Maine.....	224.7	40.7	94.8	89.2	18.1	42.2	39.7	119.4	105.3	53.1	46.9
Maryland.....	732.3	83.3	349.4	299.6	11.4	47.7	40.9	264.0	468.3	36.1	63.9
Massachusetts.....	1,445.7	150.2	525.3	770.2	10.4	36.3	53.3	423.0	1,022.7	29.3	70.7
Michigan.....	2,093.3	216.3	931.5	945.5	10.3	44.5	45.2	649.4	1,443.9	31.0	69.0
Minnesota.....	978.7	134.5	381.9	462.3	13.7	39.0	47.2	316.8	661.9	32.4	67.6
Mississippi.....	428.3	102.8	205.4	120.1	24.0	48.0	28.0	184.9	243.4	43.2	56.8
Missouri.....	917.8	199.0	311.8	407.0	21.7	34.0	44.3	407.5	510.3	44.4	55.6
Montana.....	225.3	49.2	75.9	100.2	21.8	33.7	44.5	107.4	117.9	47.7	52.3
Nebraska.....	335.4	50.4	105.1	179.9	15.0	31.3	53.6	121.0	214.4	36.1	63.9
Nevada.....	110.3	24.4	44.4	41.5	22.1	40.3	37.6	52.8	57.5	47.9	52.1
New Hampshire.....	143.2	26.2	48.1	68.9	18.3	33.6	48.1	71.2	72.0	49.7	50.3
New Jersey.....	1,475.2	95.1	422.2	957.9	6.4	28.6	64.9	387.8	1,087.4	26.3	73.7
New Mexico.....	304.8	83.3	156.3	65.2	27.3	51.3	21.4	162.4	142.4	53.3	46.7
New York.....	5,355.6	443.0	1,730.9	3,181.7	8.3	32.3	59.4	990.7	4,364.9	18.5	81.5
North Carolina.....	817.4	139.4	446.1	231.9	17.1	54.6	28.4	490.4	327.0	60.0	40.0
North Dakota.....	203.1	41.8	91.4	69.9	20.6	45.0	34.4	115.6	87.5	56.9	43.1
Ohio.....	2,227.9	302.3	814.7	1,110.9	13.6	36.6	49.9	702.3	1,525.6	31.5	68.5
Oklahoma.....	643.3	162.2	304.9	176.2	25.2	47.4	27.4	355.0	288.3	55.2	44.8
Oregon.....	537.4	93.1	213.8	230.5	17.3	39.8	42.9	220.7	316.7	41.1	58.9
Pennsylvania.....	2,359.7	283.2	1,004.6	1,071.9	12.0	42.6	45.4	904.8	1,454.9	38.3	61.7
Rhode Island.....	203.0	30.7	86.4	85.9	15.1	42.6	42.3	95.7	107.3	47.1	52.9
South Carolina.....	408.7	80.5	223.3	104.9	19.7	54.6	25.7	209.1	199.6	51.2	48.8
South Dakota.....	193.0	37.5	71.3	84.2	19.4	36.9	43.6	100.4	92.6	52.0	48.0
Tennessee.....	656.5	130.0	301.9	224.6	19.8	46.0	34.2	284.1	372.4	43.3	56.7
Texas.....	2,157.6	361.0	848.8	947.8	16.7	39.3	43.9	870.6	1,287.0	40.4	59.6
Utah.....	237.1	51.0	98.5	87.6	21.5	41.5	36.9	110.8	126.3	46.7	53.3
Vermont.....	105.1	17.8	44.6	42.7	16.9	42.4	40.6	50.7	54.4	48.2	51.8
Virginia.....	717.8	97.1	334.2	286.5	13.5	46.6	39.9	290.6	427.2	40.5	59.5
Washington.....	897.6	145.3	467.5	284.8	16.2	52.1	31.7	409.2	488.4	45.6	54.4
West Virginia.....	358.7	74.5	176.4	107.8	20.8	49.2	30.1	188.2	170.5	52.5	47.5
Wisconsin.....	1,018.6	105.8	428.6	484.2	10.4	42.1	47.5	259.8	758.8	25.5	74.5
Wyoming.....	139.8	45.2	48.9	45.7	32.3	35.0	32.7	71.6	68.2	51.2	48.8

GOVERNMENTAL FINANCES IN 1959

Table 21.—SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES BY LEVEL OF GOVERNMENT, BY STATES: 1959

(Dollar amounts in millions)

State	Tax revenue			Direct general expenditure			State government percentage of--	
	Total	State governments	Local governments	Total	State governments	Local governments	Tax revenue	Direct general expenditure
United States.....	32,378.9	15,848.5	16,530.4	48,887.3	17,466.5	31,420.8	48.9	35.7
Alabama.....	355.4	246.6	108.8	637.9	274.3	363.6	69.4	43.0
Alaska.....	33.8	24.0	9.8	67.6	33.9	33.7	71.0	50.1
Arizona.....	229.6	129.2	100.4	369.0	147.7	221.3	56.3	40.0
Arkansas.....	212.9	149.4	63.5	336.0	176.5	159.5	70.2	52.5
California.....	3,872.5	1,812.6	2,059.9	5,715.3	1,569.6	4,145.7	46.8	27.5
Colorado.....	373.2	182.8	190.4	572.3	186.9	385.4	49.0	32.7
Connecticut.....	487.2	218.7	268.5	760.8	357.1	403.7	44.9	46.9
Delaware.....	84.8	67.9	16.9	153.7	97.6	56.1	80.1	63.5
District of Columbia.....	155.3	...	155.3	276.7	...	276.7	...	...
Florida.....	837.9	471.7	366.2	1,266.3	464.1	802.2	56.3	36.7
Georgia.....	511.8	337.4	174.4	855.3	357.9	497.4	65.9	41.8
Idaho.....	114.5	57.6	56.9	180.7	81.2	99.5	50.3	44.9
Illinois.....	1,795.9	742.5	1,053.4	2,789.8	941.2	1,848.6	41.3	33.7
Indiana.....	782.1	379.8	402.3	1,101.7	349.7	752.0	48.6	31.7
Iowa.....	529.0	251.0	278.0	783.0	328.4	454.6	47.4	41.9
Kansas.....	452.6	199.0	253.6	638.3	230.8	407.5	44.0	36.2
Kentucky.....	345.0	213.1	131.9	582.8	319.2	263.6	61.8	54.8
Louisiana.....	581.0	432.4	148.6	1,023.0	549.4	473.6	74.4	53.7
Maine.....	162.3	81.2	81.1	238.0	125.0	113.0	50.0	52.5
Maryland.....	559.6	311.7	247.9	773.9	267.4	506.5	55.7	34.6
Massachusetts.....	1,152.7	479.7	673.0	1,444.4	479.4	965.0	41.6	33.2
Michigan.....	1,566.2	806.3	759.9	2,293.8	769.6	1,524.2	51.5	33.6
Minnesota.....	687.0	313.7	373.3	1,120.0	380.8	739.2	45.7	34.0
Mississippi.....	267.2	183.1	84.1	463.7	208.2	255.5	68.5	44.9
Missouri.....	610.6	289.4	321.2	983.2	432.7	550.5	47.4	44.0
Montana.....	143.6	60.4	83.2	219.6	109.7	109.9	42.1	50.0
Nebraska.....	229.3	85.2	144.1	348.0	121.0	227.0	37.2	34.8
Nevada.....	68.5	38.7	29.8	117.8	51.1	66.7	56.5	43.4
New Hampshire.....	99.4	37.9	61.5	159.6	84.3	75.3	38.1	52.8
New Jersey.....	1,183.6	336.3	847.3	1,480.8	347.5	1,133.3	28.4	23.5
New Mexico.....	152.8	113.4	39.4	280.4	141.3	139.1	74.2	50.4
New York.....	4,169.3	1,586.1	2,583.2	5,827.7	1,386.3	4,441.4	38.0	23.8
North Carolina.....	552.2	397.6	154.6	838.4	476.5	361.9	72.0	56.8
North Dakota.....	116.7	58.7	58.0	210.2	114.1	96.1	50.3	54.3
Ohio.....	1,557.6	719.3	838.3	2,511.8	785.4	1,726.4	46.2	31.3
Oklahoma.....	383.8	256.3	127.5	654.4	343.2	311.2	66.8	52.4
Oregon.....	361.1	176.5	184.6	575.3	258.8	316.5	48.9	45.0
Pennsylvania.....	1,792.1	901.6	890.5	2,696.1	1,024.4	1,671.7	50.3	38.0
Rhode Island.....	156.2	79.2	77.0	216.0	109.2	106.8	50.7	50.6
South Carolina.....	263.6	194.6	69.0	419.1	217.4	201.7	73.8	51.9
South Dakota.....	125.3	50.4	74.9	189.1	98.5	90.6	40.2	52.1
Tennessee.....	437.8	280.9	156.9	728.6	296.3	432.3	64.2	40.7
Texas.....	1,400.1	702.9	697.2	2,283.0	875.2	1,407.8	50.2	38.3
Utah.....	152.7	83.3	69.4	260.4	117.5	142.9	54.6	45.1
Vermont.....	78.5	38.9	39.6	120.3	62.8	57.5	49.6	52.2
Virginia.....	491.9	270.2	221.7	797.4	330.8	466.6	54.9	41.5
Washington.....	604.8	418.0	186.8	959.8	451.9	507.9	69.1	47.1
West Virginia.....	239.0	161.6	77.4	370.6	198.8	171.8	67.6	53.6
Wisconsin.....	787.5	382.1	405.4	1,059.6	265.9	793.7	48.5	25.1
Wyoming.....	71.4	37.6	33.8	136.1	70.1	66.0	52.7	51.5

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

DATA BY STATES

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Table 22.—POPULATION AND PERSONAL INCOME, BY STATES: 1959

State	Population (excluding armed forces overseas) as of July 1, 1959 ¹	Personal income, calendar, 1959 ²		State	Population (excluding armed forces overseas) as of July 1, 1959 ¹	Personal income, calendar, 1959 ²	
		Amount (millions)	Per capita			Amount (millions)	Per capita
U. S. Total ³	176,365,000	\$361,220	\$2,166	Missouri.....	4,243,000	\$9,248	\$2,145
Alabama.....	3,193,000	4,607	1,409	Montana.....	687,000	1,318	1,955
Alaska.....	191,000	556	2,550	Nebraska.....	1,456,000	2,797	1,981
Arizona.....	1,233,000	2,388	1,959	Nevada.....	280,000	752	2,745
Arkansas.....	1,744,000	2,370	1,322	New Hampshire.....	592,000	1,200	2,010
California.....	14,639,000	40,783	2,661	New Jersey.....	5,930,000	15,429	2,608
Colorado.....	1,682,000	3,737	2,123	New Mexico.....	871,000	1,681	1,833
Connecticut.....	2,415,000	6,904	2,817	New York.....	16,495,000	45,103	2,736
Delaware.....	454,000	1,314	2,946	North Carolina.....	4,530,000	6,771	1,485
District of Columbia.....	840,000	2,210	2,943	North Dakota.....	642,000	972	1,526
Florida.....	4,761,000	9,273	1,980	Ohio.....	9,700,000	21,979	2,328
Georgia.....	3,838,000	6,081	1,553	Oklahoma.....	2,276,000	4,138	1,786
Idaho.....	664,000	1,187	1,782	Oregon.....	1,766,000	3,842	2,171
Illinois.....	10,205,000	25,734	2,610	Pennsylvania.....	11,323,000	24,732	2,222
Indiana.....	4,638,000	9,712	2,102	Rhode Island.....	875,000	1,837	2,156
Iowa.....	2,809,000	5,398	1,953	South Carolina.....	2,417,000	3,148	1,332
Kansas.....	2,140,000	4,238	1,994	South Dakota.....	687,000	1,020	1,476
Kentucky.....	3,125,000	4,548	1,514	Tennessee.....	3,501,000	5,362	1,521
Louisiana.....	3,166,000	5,169	1,575	Texas.....	9,513,000	18,041	1,908
Maine.....	949,000	1,713	1,768	Utah.....	880,000	1,626	1,848
Maryland.....	3,031,000	7,108	2,343	Vermont.....	372,000	694	1,719
Massachusetts.....	4,951,000	12,380	2,444	Virginia.....	3,992,000	7,058	1,816
Michigan.....	7,960,000	17,493	2,253	Washington.....	2,823,000	6,363	2,271
Minnesota.....	3,399,000	6,660	1,962	West Virginia.....	1,965,000	3,053	1,635
Mississippi.....	2,185,000	2,528	1,162	Wisconsin.....	4,010,000	8,258	2,116
				Wyoming.....	319,000	707	2,149

¹Bureau of the Census, *Current Population Reports*, Series P-25, No. 210, December 27, 1959.

²U. S. Department of Commerce, *Survey of Current Business*, August 1960.

³Including data for Alaska, but not for Hawaii, which became a State in August 1959.

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