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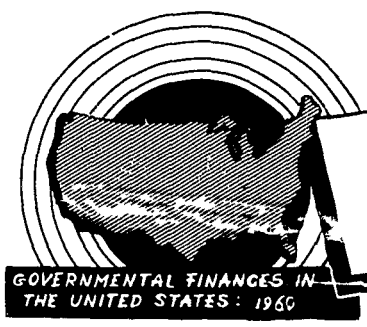

GOVERNMENTAL FINANCES IN 1960

GOVERNMENTS DIVISION
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G-GF60-No. 2

FOR RELEASE SEPTEMBER 19, 1961

Taxes collected by all governments in the United States--Federal, State, and local--in their fiscal years that ended during 1960 amounted to $113.1 billion, as compared with the 1959 total of $99.6 billion. Tax revenue of State and local governments was up 11.5 percent, to $36.1 billion in fiscal 1960 compared with $32.4 billion the previous year. Federal tax revenue rose even more sharply, from $67.3 billion in fiscal 1959 to $77.0 billion in fiscal 1960.[1] Fiscal 1960 tax yields were equal to $629 per capita.

Taking account of all other revenue sources as well as taxes, governmental revenue in the fiscal year 1960 totaled $154.0 billion. This sum was up $20.1 billion from the 1959 total of $133.9 billion.

Governmental expenditure totaled $151.3 billion in fiscal 1960, or $5.5 billion more than the $145.7 billion spent in the previous year.

Indebtedness of all governments at the end of their 1960 fiscal years totaled $356.3 billion. More than four-fifths of this was accounted for by the Federal public debt, amounting to $286.3 billion at the end of the Federal fiscal year (June 30, 1960), or $1.6 billion more than a year before. The Federal figures do not include guarantees of non-Federal credit obligations nor nonguaranteed obligations of Federal agencies. State and local government indebtedness rose $5.8 billion during the fiscal year 1960 to a record total of $70.0 billion.

[1]Estimated fiscal 1960 data on local government finances herein supplant the preliminary estimates issued in the August 1960 report, Summary of Governmental Finances in 1960 and supply, in tables 12 to 21, State-by-State estimates on State and local government finances in fiscal 1960. Federal and State government amounts shown in tables 1 to 10 are reported here, without change, from the advance "Summary" report.

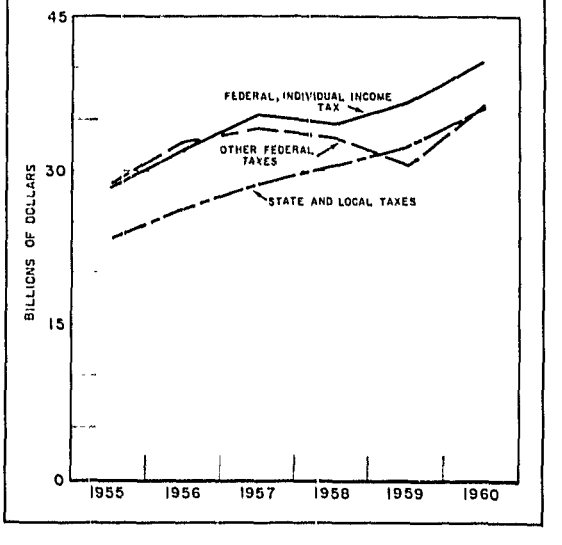
Figures cited for 1959 and 1958 are from the Bureau of the Census reports on "Governmental Finances" for the years specified. Nationwide totals for earlier years appear in Historical Summary of Governmental Finances in the United States (Vol. IV, No. 3, of the 1957 Census of Governments).

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 $27.2 billion directly from their own revenue sources in fiscal 1960, and the States' own sources yielded $26.1 billion. These sums together represented 35 percent of all governmental revenue, with Federal revenue accounting for the other 65 percent. A somewhat different distribution appears if allowance is made for intergovernmental transfers, which in 1960 provided State and local governments with nearly $7.0 billion

Fig. 1—FEDERAL, STATE, AND LOCAL TAX REVENUE: 1955 TO 1960



For sale by the Bureau of the Census, Washington 25, D. C.--50 cents.

from the Federal Government, and involved $9.3 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 1960 was available as follows: three-fifths to the Federal Government, 24 percent to local governments, and 15 percent to the States.

General Revenue

Taxes.--Of tax revenue totaling $113.1 billion in fiscal 1960, the Federal Government collected $77.0 billion. The other 32 percent of all taxes was collected nearly equally by local governments ($18.1 billion) and the States ($18.0 billion). Federal tax revenue amounted to $428 per capita, and State and local taxes were equal to $201 per capita.

As is evident from table 1, there are marked differences in tax structure among the three levels of government. The Federal Government relies primarily on income taxes; in 1960, the individual income tax supplied about 53 percent of all Federal tax revenue, and the corporation income tax almost 28 percent. The property tax is the principal revenue source for local governments, and in fiscal 1960 yielded 87.4 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 nearly three-fifths of all State tax revenue in 1960.

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 from 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 $8.1 billion received as charges for services in the fiscal year 1960 covers numerous items of a highly diverse nature, including $3.3 billion of postal receipts, and about $2.7 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 appropriation 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 $5.3 billion in 1960 and was distributed by function as shown in table 1.

Of the $5.0 billion of charges and miscellaneous revenue that came from sources other than "current charges," $1.5 billion represented interest earnings, $369 million was collected by local governments through special assessments for public improvements, $289 million was from the sale of real property, and the remaining $2.9 billion was from miscellaneous sources (fines, forfeits and penalties, royalties, donations, unclaimed moneys) and amounts not allocable by specific source.

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 $4.9 billion in 1960. 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. 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 1960 (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, Survivors, and Disability Insurance and for systems relating to unemployment compensation, employee retirement, workmen's compensation, and the like.

In the fiscal year 1960, insurance trust revenue altogether amounted to $17.6 billion. This total includes $16.8 billion of contributions from employers and from employees and other ultimate beneficiaries, and $0.8 billion of earnings on investments of insurance trust systems administered by State and local governments.

Federally administered insurance trust systems also received $1.2 billion as earnings on their investments during fiscal 1960 (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, Survivors, and Disability Insurance System, and local government payments into State-administered employee-retirement systems covering their employee--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 herein.

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 $151.3 billion in fiscal 1960. Direct expenditure of the Federal Government accounted for $90.3 billion, direct expenditure of State governments totaled $22.3 billion, and that of local governments, $38.7 billion. These are expenditure amounts for "own purposes" of each level of government. Federal Government direct expenditure in 1960 was 3.6 percent above the 1959 level and direct expenditure of local governments was up 7.5 percent. State direct spending declined slightly, reflecting a sharp drop in insurance trust expenditure in 1960 from the 1959 record high.

In 1960, the Federal Government disbursed, in addition to its direct expenditure, $7.0 billion in payments to State and local governments; the State governments paid $9.3 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 1960 is considered in terms of the final governmental level concerned--i.e., in terms of direct expenditure--the Federal part amounts to three-fifths; the local share, 26 percent; and the State portion, 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, over 19 percent; and States, about 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 1960, 54 percent ($81.7 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 $45.3 billion of the current operation total for all governments. State and local governments spent $36.3 billion for current operation in 1960. 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 $31.9 billion in 1960, or about 21 percent of total governmental expenditure. Federal capital outlay (mainly for purchase of military equipment) amounted to $16.8 billion, substantially the same as in the previous year. Capital outlay by State and local governments amounted to $15.1 billion, or slightly less than in 1959.

Governmental expenditure for capital outlay in 1960 is distributed by governmental function 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 $10.4 billion in the fiscal year 1960. Although the Federal Government accounted for most of this sum ($6.9 billion), State and local payments for assistance and subsidies also were substantial ($3.5 billion).

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.

Following is a distribution of governmental expenditure in 1960 for assistance and subsidies, by major program (in millions):

Program	All governments	Federal	State and local
Total	$10,402	$6,884	$3,518
National defense and internat'l. relations	1,256	1,256	...
Education (largely veterans' educational benefits)	577	497	80
Public welfare (largely public assistance)	3,322	9	3,313
Natural resources (largely agricultural benefits)	702	696	6
Veterans' pensions, bonuses, and other noneducational benefits	3,507	3,413	94
All other	1,038	1,013	25

Interest on Debt

Expenditure for interest on governmental debt aggregated $9.7 billion in 1960. Of this sum, almost $7.7 billion was paid out by the Federal Government. State governments accounted for about one-fourth of the remaining $2.0 billion and local governments for the balance. The local government amount included $358 million paid on utility debt and about $1.1 billion for interest on general debt.

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

Insurance Benefits and Withdrawals

Insurance trust expenditure--i.e., benefit payments and refunds of contributions of insured persons--totaled $17.6 billion in 1960. More than three-fourths of this sum represented Federal payments, with the States accounting for most of the remaining $4.0 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. 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 $44.8 billion in the fiscal year 1960, including Federal pay for military personnel amounting to $7.4 billion. These sums exclude Federal expenditure for living and other allowances, mainly for military personnel, amounting to about $2.9 billion. Such spending was included with personal services figures in reports for previous years. It should be noted also, that "expenditure" is defined to comprise cash payments, and does 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.

Detail on civilian public employment and monthly payroll amounts appears in the annual Census Bureau report, State Distribution of Public Employment in 1960.

Intergovernmental Expenditure

During fiscal 1960, the Federal Government made payments of about $7.0 billion to State and local governments, and the States paid $9.3 billion to local governments. These transfer amounts mainly represent grants-in-aid or shared taxes, but also include 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 1960 totaled $128.6 billion, or nearly 4 percent more than in the previous year. Changes in direct general expenditure for selected major functions, between 1959 and 1960, were as follows:[2]

Function	Percent increase or decrease (-) in direct general expenditure, 1959-1960		
	All governments	Federal Government	State and local governments
Total	4	2	6
National defense and internat'l. relations	-2	-2	...
Education	7	-18	8
Highways	-2	2	-2
Natural resources	-9	-10	-4
Interest on general debt	34	38	18
Health and hospitals	4	8	2
Public welfare	6	2	6
Postal service	7	7	...
Police	8	2	9
Sanitation	7	...	7
Fire protection	9	...	9
All other	11	11	11

In the foregoing tabulation, functions are listed in descending size order as measured by amounts of public expenditure in 1960. The same sequence applies to the following summary discussion of various functional categories.

National defense and international relations.--Expenditure of the Federal Government for defense and international relations totaled $47.5 billion in 1960, or 62 percent of all direct

[2]Because the local government amounts for 1960 and 1959 are estimates (see footnote 1), 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. 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.

Federal general expenditure and about 37 percent of total general expenditure of all governments--Federal, State, and local.

This functional class as presented in this report substantially comprises items classified in the "Budget of the United States" under two closely related headings--"Major national security" and "International affairs and finance." The major components of the composite category are shown in table 5.

Defense-related activities of State and local governments (including National Guard, civil defense, and armory activities) have been classified under the residual "Other" functional class, 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 ranking function of government is education, for which $19.4 billion was spent in 1960.

Direct Federal spending for education in fiscal 1960 amounted to $685 million, including $402 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 $950 million.

Direct expenditure of State and local governments for education totaled $18.7 billion in 1960, up 8 percent from the previous fiscal year, and equaling $104 per capita. Of the total, $15.2 billion was for local schools, $3.2 billion was for institutions of higher education, and the remaining $0.4 billion was direct State expenditure for various educational purposes, including State schools for the handicapped and State supervision of local schools. While State governments spent directly only $350 million for local schools, they provided $5.3 billion through intergovernmental payments--about one-third of the total sum spent for education by local governments.

Included in the $15.2 billion total of expenditure for local schools in 1960 was approximately $2.9 billion for capital outlay, as shown in table 6. Of this amount, approximately $2.4 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, comprises all direct expenditure by local governments for education, other than their 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 expenditure for education includes all expenditure of local school systems other than for interest (reported under "interest on general debt"), duplicative intergovernmental 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 bookstores, 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, tunnels, and ferries, as well as regular roads, highways, and city streets, required $9.6 billion of public expenditure in fiscal 1960, or slightly less than in 1959. Direct Federal spending for highway purposes is relatively minor, amounting in fiscal 1960 to only $137 million. However, Federal grants to help finance State and local highways expenditure amounted to $2.9 billion, as compared with $2.6 billion in 1959.

The State governments made direct expenditures of $6.1 billion for highways during fiscal 1960, and also provided $1.2 billion to local governments for street and highway purposes. The local governments spent $3.4 billion for this function.

About two-thirds of public expenditure for highways in 1960 ($6.4 billion out of $9.6 billion) was for capital purposes--construction,

[3]The 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 1960.

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").

Interest on general debt.--Expenditure for interest on general debt amounted to $9.3 billion in fiscal 1960. (This sum does not include the $358 million of interest on local utility debt, classified under utility expenditure.)

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.

Federal expenditure for interest rose sharply from 1959 to 1960, after a sizable decline from 1958 to 1959. These changes reflect, in part, changes in the composition and timing of certain interest payments. The changes in interest costs, on an accrual basis, have been more consistently upward.

Natural resources.--Conservation and development of natural resources--agricultural, forest, mineral, and the like--involved $8.4 billion of governmental expenditure in 1960, of which $7.2 billion was spent 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 programs, 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.

The apparent decline in State direct expenditure for natural resources, from $976 million in 1959 to $842 million in 1960, reflects a recent revision in classification, as explained below under "Changes in Data Classification."

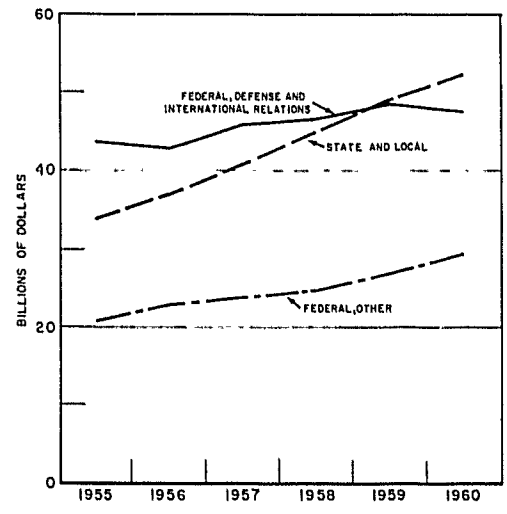
Health and hospitals.--Public health and hospital services involved $5.2 billion of governmental expenditure in 1960.

Construction, operation, and maintenance of public hospitals required $4.0 billion, of which State and local governments spent $3.1 billion. An additional $244 million was paid to private hospitals for care of patients or for public support. Governmental expenditure for public health services, other than hospitals, totaled $1.0 billion.

Vendor payments for hospital and health services under public assistance programs, classified under this heading in recent years, are now classed under public welfare, as explained below under "Changes in Data Classification."

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 $4.5 billion was spent by governments for such purposes in 1960.

Fig. 2- DIRECT GENERAL EXPENDITURE 1955 TO 1960



As in the case of highways, there is extensive Federal participation in public welfare through grants to State and local governments for categorical public assistance programs ($2.1 billion in 1960). Direct Federal expenditure for public welfare activities is relatively small ($58 million in 1960).

The individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. In 1960, the States spent directly $2.2 billion for public welfare and transferred $1.5 billion to local governments for welfare programs (including money from Federal sources), thus providing a major portion of the $2.2 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 two-thirds of all public welfare expenditure in 1960. Other public assistance--mainly general relief, which is wholly financed from State and local sources--accounted for about one-tenth of the welfare total. Other public welfare spending, primarily for administration of welfare and for institutional care of the needy, totaled almost $1.0 billion in 1960.

Direct expenditures for categorical public assistance comprise only cash payments to beneficiaries. General relief and assistance to special classes, including segregable vendor payments for supplies, medical care, burials, and other services provided as part of any public assistance programs, are classed under "other public assistance." Intergovernmental expenditure for public assistance includes any amounts for administration by the recipient government as well as for cash benefits, but direct administrative costs are reported herein under "other public welfare."

Postal service.--Expenditure by the Federal Government for the postal service in 1960 totaled $3.7 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. Gross receipts from postal operations, as shown in table 1, amounted to nearly $3.3 billion in 1960.

Police.--Federal, State, and local police protection cost $2.0 billion in 1960. The bulk of this amount ($1.6 billion) was spent by local governments, mainly cities. Federal expenditure of $173 million was primarily for the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State expenditure of $245 million was mainly for highway police activities.

Sanitation.--Sanitation activities, classified as a distinctive function only at the local level, involved local expenditure of $1.7 billion in 1960. A major portion of this amount--$1.1 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 $1.0 billion in 1960.

Other general expenditure.--The functions described above gave rise to about 87 percent of all direct general government expenditure in 1960. The other $16.2 billion was for numerous different purposes, as indicated by the following figures, based on table 4.

Func'ional class	Amount (in millions)	Percent of all general expenditure
Federal expenditure for veterans services, not elsewhere classified....	$3,689	2.9
General control.....	2,859	2.2
Water transport and terminal facilities	1,142	0.9
Air transportation.....	1,237	1.0
Housing and community redevelopment.....	1,142	0.9
Local parks and recreation.....	770	0.6
Correction.....	722	0.6
Social insurance administration.....	549	0.4
General public buildings (State-local).....	533	0.4
Local libraries.....	261	0.2
All other and unallocable	3,329	2.6

The $3.7 billion of Federal expenditure for veterans' services shown above consists mainly of payments for compensation and pensions. Another $2.0 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 direct general expenditure for water transport 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, Coast and Geodetic Survey, and

Maritime Administration, as well as spending for space exploration and technology, and gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

The category "general control" covers legislative bodies, administration of justice, including the courts, 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 public assistance is classed, as noted above, under "public welfare--other."

Insurance Trust Expenditure

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

Such payments amounted to $17.6 billion in 1960, a rise of $1.0 billion from the previous year. This mainly reflects continuing growth in payments under the Federal program for Old Age, Survivors, and Disability Insurance ($10.8 billion in 1960, compared with $9.4 billion the previous year) and the rise in employee retirement benefits from $1.9 billion in 1959 to about $2.2 billion in 1960. State unemployment compensation benefits declined from $3.3 billion in 1959 to $2.4 billion in 1960.

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 $5.1 billion in 1960, 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 $356.3 billion at the end of fiscal 1960.

Statistics on State and local government debt are shown in tables 9 and 19. Debt of these governments at the end of their 1960 fiscal years totaled $70.0 billion, or $389 per capita. All but $3.2 billion of this represented long-term obligations. These figures indicate an increase of approximately $5.8 billion, or about 9 percent, in State and local government debt in the fiscal year 1960.

Nearly two-fifths of all long-term debt of State and local governments at the end of fiscal 1960 ($25.2 billion of $66.8 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, amounting to $61.6 billion, represented the gross long-term debt less amounts reserved for future debt retirement--shown as "offsets to debt" in tables 10 and 19.

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, 1960, was $286.3 billion, of which $55.3 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. Cash and security holdings of these governments amounted to $56.1 billion at the end of fiscal 1960.

This total included $6.7 billion reserved for unemployment compensation purposes (mainly on deposit with the U. S. Treasury), $18.5 billion of assets of employee-retirement systems, and $1.5 billion for other insurance trust systems. Holdings of bond funds, representing proceeds of bond issues held pending their disbursement, amounted to $5.9 billion in 1960, and holdings of sinking funds and other offsets to debt totaled $5.2 billion.

Aside from the unemployment compensation reserves, about one-fourth of all other financial assets of State and local governments was in the form of cash and deposits, while $36.6 billion represented security holdings, including $19.2 billion of Federal Government securities.

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[4] Figures 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.

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 1960, and nationwide statistics for municipal governments appear in the Compendium of City Government Finances in 1960, together with figures for each of the 310 cities that had 50,000 or more inhabitants in 1960.

DATA BY STATES

Statistics on finances of State and local governments, for their fiscal years ended in 1960, are presented on a State-by-State basis in tables 12 through 21. Figures in these tables represent, with limited exceptions, composites that include some State amounts and some local government amounts, but with transactions among governments netted out so as to provide nonduplicative State-local aggregates.

The concepts and categories applied in these tables are consistent with those used in the tables giving national totals by level of government, as discussed in the foregoing paragraphs. However, these State-by-State figures involve an abridged classification, reflecting the limited array of data requested from most of the sample local governments surveyed. Certain detailed nationwide estimates (e.g., as to local government revenue from particular types of nonproperty taxes) are based on data sought only from a limited national sample of local governments, so that corresponding detail cannot be provided on a State-by-State basis.

Marked interstate variation is evident in the financial scale of State and local governments. For example, tax revenue of these governments in fiscal 1960 averaged less than $120 per person in 2 States, but was $250 or more per person in 3 others. The average per capita yield from property taxes alone ranged from less than $30 in 2 States up to $125 or more in 5 States. General revenue of State and local governments from all sources amounted to less than $200 per capita in 2 States, but was over $350 per capita in 8 States.

In table 14, general revenue of State and local governments for the fiscal year 1960 is related to personal income in the various States, as estimated for calendar 1960 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.

In 1960, tax collections of State and local governments ranged from less than $70 per $1,000 of personal income in 3 States up to $105 or more per $1,000 of personal income in 10 States. The range for all general revenue was from less than $95 per $1,000 up to over $200 per $1,000 of personal income.

In the Nation as a whole, the Federal Government supplied 13.8 percent of all general revenue of State and local governments during fiscal 1960. This proportion ranged considerably, however, with Federal payments representing less than 10 percent of the aggregate in 5 States but 25 percent or more in 2 States, as shown in table 20. The impact of other intergovernmental transactions is also indicated 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 in 4 States up to more than $400 per person in 2 States. For education--which in every State involves considerably more expenditure than any other function--a range appears from less than $75 per capita in 5 States and the District of Columbia up to more than $125 per capita in 11 other States.

Statistics on debt and financial assets of State and local governments, by States, are presented in table 19. Total State and local government debt outstanding at the end of fiscal 1960 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 in 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 designation, their tabular presentation, 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 categories respectively comprise all amounts of money received or paid out by a government and its agencies (net of correcting transactions such as recoveries or refunds), with the exception of amounts for debt issuance and retirement and for loan and investment, agency, and private trust transactions.

The following examples illustrate some applications of this summary definition: Tax revenue is reported in terms of gross collections minus tax refunds during the same period; receipts from issuance of debt, recoupment of previous loans, and sale of 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. "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.

Intergovernmental Transactions and Intragovernmental Transfers

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.

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 respectively, 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 1960 relate, with a few minor exceptions, to governmental fiscal years ended during calendar 1960. For the Federal Government, most school districts, and all except 4 of the 50 States, this means the 12 months ended June 30, 1960. There is more variation among other governments, with a considerable proportion operating in terms of a fiscal year ending December 31.

CHANGES IN DATA CLASSIFICATION

State and local government aggregates herein for fiscal 1960 include amounts for the present 50 States and their local governments. The similar totals for 1959 exclude Hawaii and its local governments, and those for 1958 and earlier years exclude both Alaska and Hawaii, and their local governments. Alaska became a State on January 3, 1959, and Hawaii on August 21, 1959 (in fiscal 1960).

Several limited changes have been made in the classification pattern applied in Census reporting on governmental finances, effective with reports of fiscal 1960 data. The changes mainly involve modifications in titles of a few categories; expansion or contraction of subclasses under particular headings; and elimination of certain functional headings as such, with the former subcategories now either appearing as distinctive functions or as subheadings under the broad "miscellaneous" (or "other") category, or being included in pertinent residual categories.

Most of the changes relate to presentation of detailed amounts for State governments and for city governments, and will be generally apparent from the table structure and captions in the Census Bureau reports Compendium of State Government Finances in 1960 and Compendium of City Government Finances in 1960. Those publications also present glossaries of terms applied, and include summary explanations of the major changes affecting historical comparisons of data, with revised figures or indications of amounts involved. The principal changes involving major categories herein, and not apparent from category titles and arrangement, may be summarized briefly.

Vendor payments for health and hospital services provided as part of public assistance programs are now classified under "public welfare." For fiscal years 1956 through 1959, segregable vendor payments for medical care were classified under "health" or "hospitals," as applicable. Revised State expenditure amounts for fiscal 1959 and fiscal 1958, in detail, by States affected, are supplied in the report Compendium of State Government Finances in 1960. The revisions involved the transfer for fiscal 1959 of $316 million from "health and hospitals" to "public welfare" categories, comprising direct expenditure--current operation, $117 million, and intergovernmental amounts, $199 million. Information available suggests that for local governments altogether about $20 million for 1959 and about $10 million for 1958 of direct expenditure would be shifted from "health and hospitals" to "public welfare."

State government expenditures for crop insurance programs and for State electric power activities, formerly classed under "natural resources," are now classed as "miscellaneous commercial activities," and are included under the residual "other" categories in tables 3, 4, and 6, herein. State activities affected (mainly capital outlay of the New York State Power Authority) altogether amounted to $163 million in 1959, included under "natural resources," and $223 million in 1960, included under "other" categories, herein.

City revenue from onstreet parking meters and street permits, formerly classed as "license taxes" (amounting to from about $105 million in 1956 to about $110 million in 1959), are now included under general revenue from "current charges--other," in table 1.

Two significant changes in treatment of Federal expenditure items are applied herein. Federal direct expenditures for the distinctive Federal unemployment compensation programs for veterans and for Federal employees, formerly classed under "social insurance administration," are included under the residual "other" categories in tables 3 and 4. The other change, as indicated by footnote 2, table 2, relates to the exclusion of Federal amounts representing certain "allowances" from the exhibit item on Federal expenditure for personal services.

SOURCES AND PROCEDURES

Federal Finance Statistics

The Budget of the United States Government for the Fiscal Year 1962 (which presents "actual" data for 1960) 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 1960 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 (loan and investment transactions are not included herein).

(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) Federal Budget receipts and expenditures include amounts transferred between general and special accounts, on the one hand, and trust funds, on the other; Census figures exclude such interfund transfers.

(5) 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.

(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. See discussion under "Changes in data classification," above, as to coverage of Alaska and Hawaii. 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 are estimates having a measurable degree of sampling variation, based on information obtained from a sample of local governments. The sample consisted of approximately 10,000 local governments, comprising 2,385 cities, 1,449 counties, 513 townships, about 1,900 special districts, and more than 3,800 school districts. Complete coverage was applied for all the 675 cities having more than 25,000 inhabitants in 1960, for all special districts with debt of $1 million or more in 1957, and for all other governments above a specific size, with this full coverage level being determined on a State-by-State basis. The remainder of the sample is a random selection of units stratified according to size of full-time employment as of April 1957 (except for the special districts for which outstanding debt was the primary size factor). Fiscal 1960 data were received from approximately 90 percent of the sample governments canvassed.

While the sampling variation has not been computed for the 1960 data, the sampling reliability of these data is at least as good as the sampling reliability of the 1959 data. This is due to improved coverage of cities and special districts. For a more detailed statement on reliability see Governmental Finances in 1959, page 13.

Estimates based on reported data were made for each cell in the stratification structure (i.e., each size group in each State),

based on the relation between full-time employment (in April 1957) of reported sample units and that of all local governments in the similar size group. Resulting cell estimates of financial data were summed to obtain the estimated aggregates shown in this report. An adjustment was applied, using figures from the U.S. Office of Education 1960 survey of institutions of higher education, to estimate the portion of local education expenditure that was for locally operated colleges and universities.

Except for the 43 largest municipalities and a limited number of other major units (for which information was compiled by Census representatives from official records and reports), basic financial data were obtained by mail with detailed questionnaires calling for figures in terms of the Census classification pattern. Followup correspondence was used extensively to clear up inadequacies and inconsistencies evident from examination of reported information.

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.

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Table 1.—GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1960

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	[1]154,041	100,739	[1]60,277	32,838	[1]37,163	[1]855.89	559.73	[1]334.92
Total general revenue	[1]131,557	88,027	[1]50,505	27,363	[1]32,866	[1]730.97	489.10	[1]280.62
Intergovernmental revenue	(1)	...	6,974	6,745	9,953	(1)	...	38.75
From Federal Government	(1)	...	6,974	6,382	592	(1)	...	38.75
From States	(1)	...	(1)	...	9,361	(1)	...	(1)
From local governments	(1)	...	(1)	363	(1)	(1)	...	(1)
Revenue from own sources	154,041	100,739	53,302	26,093	27,209	855.89	559.73	296.16
General revenue from own sources	131,557	88,027	43,530	20,618	22,912	730.97	489.10	241.86
Taxes	113,120	77,003	36,117	18,036	18,081	628.52	427.85	200.68
Property	16,405	...	16,405	607	15,798	91.15	...	91.15
Individu l income	43,178	40,715	2,463	2,209	254	239.91	226.22	13.69
Corporation income	22,674	21,494	1,180	1,180	(2)	125.98	119.43	6.56
Sales and gross receipts	24,452	12,603	11,849	10,510	1,339	135.86	70.03	65.84
Customs duties	1,105	1,105	...	...	...	6.14	6.14	...
General sales and gross receipts	5,177	...	5,177	4,302	875	28.76	...	28.76
Selective sales and gross receipts	18,170	11,498	6,672	6,208	464	100.96	63.89	37.07
Motor fuel	5,352	1,984	3,368	3,335	33	29.74	11.02	18.71
Alcoholic beverages	3,779	3,106	673	650	23	21.00	17.26	3.74
Tobacco products	2,915	1,927	988	923	65	16.20	10.71	5.49
Public utilities	1,627	994	633	365	268	9.04	5.52	3.52
Other	4,498	3,487	1,011	935	76	24.99	19.37	5.62
Motor vehicle and operators licenses	1,700	...	1,700	1,573	127	9.45	...	9.45
Death and gift	2,026	1,606	420	420	(3)	11.26	8.92	2.33
All other	2,685	585	2,100	1,535	[4]565	14.92	3.25	11.67
Charges and miscellaneous general revenue	18,438	11,024	7,414	2,583	4,831	102.45	61.25	41.19
Current charges	13,390	8,071	5,319	1,783	3,536	74.40	44.84	29.55
National defense and international relations	761	761	...	...	...	4.23	4.23	...
Postal service	3,260	3,260	...	...	...	18.11	18.11	...
Education	1,802	6	1,796	850	946	10.01	0.03	9.98
School lunch sales	688	...	688	...	688	3.82	...	3.82
Other	1,114	6	1,108	850	258	6.19	0.03	6.16
Highways	569	1	568	382	186	3.16	0.01	3.16
Natural resources	3,510	3,331	179	[4]102	77	19.50	18.51	0.99
Hospitals	911	28	883	233	650	5.06	0.16	4.91
Sewers and sewage disposal	318	...	318	...	318	1.77	...	1.77
Other sanitation	104	...	104	...	104	0.58	...	0.58
Local parks and recreation	105	...	105	...	105	0.58	...	0.58
Housing	534	195	339	3	336	2.97	1.08	1.88
Air transportation	150	3	147	7	140	0.83	0.02	0.82
Water transport and terminals	247	104	143	39	104	1.37	0.58	0.79
Other	1,119	382	737	[4]167	[4]570	6.22	2.12	4.09
Special assessments	369	...	369	...	369	2.05	...	2.05
Sale of property	289	48	241	27	214	1.61	0.27	1.34
Interest earnings	1,462	818	644	324	320	8.12	4.55	3.58
Other miscellaneous general revenue	2,927	2,087	840	449	391	16.26	11.60	4.67
Utility revenue	3,613	...	3,613	...	3,613	20.07	...	20.07
Liquor stores revenue	1,264	...	1,264	1,128	136	7.02	...	7.02
Insurance trust revenue	17,608	12,712	4,896	4,347	549	97.83	70.63	27.20

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on provisional estimates of total population of the United States, excluding armed forces overseas, as of July 1, 1960 (see text). Local government amounts represent estimates subject to sampling variation (see text).

[1]Duplicative transactions between levels of government are excluded in arriving at aggregates (see text).

[2]Minor amount included in individual income tax figure.

[3]Minor amount included in "All other taxes."

[4]See text discussion under "Changes in Data Classification."

Table 2.—GOVERNMENTAL EXPENDITURE, BY TYPE AND BY CHARACTER AND OBJECT, BY LEVEL OF GOVERNMENT: 1960

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
Total expenditure	[1]151,288	97,284	[1]60,999	31,596	[1]38,895	[1]840.60	540.54	[1]338.93
Intergovernmental expenditure	([1])	6,994	([1])	9,283	209	([1])	38.86	([1])
To States	([1])	6,352	([1])	...	209	([1])	35.29	([1])
To local governments	([1])	642	([1])	9,283	([1])	([1])	3.57	([1])
Direct expenditure	151,288	90,289	60,999	22,313	38,686	840.60	501.67	338.93
By type:								
General	128,600	76,724	51,876	17,945	33,931	714.54	426.30	288.24
Utility expenditure	4,066	...	4,066	...	4,066	22.59	...	22.59
Liquor stores expenditure	1,022	...	1,022	907	115	5.68	...	5.68
Insurance trust expenditure	17,596	13,565	4,031	3,461	570	97.77	75.37	22.40
By character and object:								
Current operation	81,654	45,336	36,318	9,694	26,624	453.69	251.90	201.79
Capital outlay	31,946	16,842	15,104	6,607	8,497	177.50	93.58	83.92
Construction	15,832	3,480	12,352	5,509	6,843	87.97	19.34	68.63
Equipment	14,378	13,186	1,192	296	896	79.89	73.26	6.62
Land and structures	1,735	175	1,560	802	758	9.64	0.97	8.67
Assistance and subsidies	10,402	6,884	3,518	2,015	1,503	57.80	38.25	19.55
Interest on debt	9,690	7,662	2,028	536	1,492	53.84	42.57	11.27
Insurance benefits and repayments	17,596	13,565	4,031	3,461	570	97.77	75.37	22.40
Exhibit: Expenditure for personal services	44,768	[2]20,323	24,445	6,055	18,390	248.74	112.92	135.82

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, 1960 (see text). Local government amounts represent estimates subject to sampling variation (see text).

[1]Duplicative transactions between levels of government are excluded in arriving at aggregates (see text).

[2]Includes $7,423 million for military personnel. Excludes amounts (about $2.9 billion in fiscal 1960) for allowances (mainly for military personnel) included with personal services amounts in prior year reports.

Table 3.--SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL), BY FUNCTION, BY LEVEL OF GOVERNMENT: 1960

Item	Amount (millions of dollars)				Percent			
	All governments	Federal Government	States	Local governments	All governments	Federal Government	States	Local governments
All functions	[1]128,600	83,719	27,228	34,140	100.0	100.0	100.0	100.0
Direct	128,600	76,724	17,945	33,931	100.0	91.6	65.9	99.4
Intergovernmental	([1])	[2]6,994	9,283	209	([1])	8.4	34.1	0.6
National defense and international relations[3]	47,464	47,464	...	...	36.9	56.7	...	...
Postal service[3]	3,730	3,730	...	...	2.9	4.5	...	...
Education	[1]19,404	1,634	8,857	15,162	15.1	2.0	32.5	44.4
Direct	19,404	685	3,557	15,162	15.1	0.8	13.1	44.4
Intergovernmental	([1])	950	5,300	([4])	([1])	1.1	19.5	([4])
Highways	[1]9,565	3,043	7,317	3,399	7.4	3.6	26.9	10.0
Direct	9,565	137	6,070	3,358	7.4	0.2	22.3	9.8
Intergovernmental	([1])	2,905	1,247	41	([1])	3.5	4.6	0.1
Natural resources	[1]8,414	7,352	[5]862	347	6.5	8.8	3.2	1.0
Direct	8,414	7,225	842	347	6.5	8.6	3.1	1.0
Intergovernmental	([1])	127	20	([4])	([1])	0.2	0.1	([4])
Health and hospitals	[1]5,245	1,585	[5]2,072	[5]1,971	4.1	1.9	7.6	5.8
Direct	5,245	1,450	1,896	1,899	4.1	1.7	7.0	5.6
Intergovernmental	([1])	135	176	72	([1])	0.2	0.6	0.2
Public welfare	[1]4,462	2,127	[5]3,704	[5]2,214	3.5	2.5	13.6	6.5
Direct	4,462	58	2,221	2,183	3.5	0.1	8.2	6.4
Intergovernmental	([1])	2,070	1,483	31	([1])	2.5	5.4	0.1
Housing and community redevelopment	[1]1,142	510	33	850	0.9	0.6	0.1	2.5
Direct	1,142	284	8	850	0.9	0.3	([6])	2.5
Intergovernmental	([1])	226	26	([4])	([1])	0.3	0.1	([4])
Air transportation	[1]1,237	952	60	316	1.0	1.1	0.2	0.9
Direct	1,237	895	26	316	1.0	1.1	0.1	0.9
Intergovernmental	([1])	56	34	...	([1])	0.1	0.1	...
Social insurance administration	[1]549	[5]961	313	([4])	0.4	0.7	1.1	([4])
Direct	549	236	313	([4])	0.4	0.3	1.1	([4])
Intergovernmental	([1])	325	...	...	([1])	0.4	...	...
Interest on general debt[3]	9,332	7,662	536	1,134	7.2	9.2	2.0	3.3
Other and combined	[1]18,057	[5]7,098	3,482	8,747	14.0	8.5	12.8	25.6
Direct	18,057	6,898	2,475	8,682	14.0	8.2	9.1	25.4
Intergovernmental	([1])	201	1,007	65	([1])	0.2	3.7	0.2

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

[1]Duplicative transactions between levels of government are excluded in arriving at aggregates (see text).

[2]Entirely to States except for $642 million paid directly to local governments, including $245 million for education, $226 million for housing and community redevelopment, $3[illegible] million for airports, $40 million for waste treatment facilities, and $[illegible] million, Federal contribution to the District of Columbia.

[3]Entirely direct expenditure.

[4]Minor amounts included under "Other and combined," below.

[5]See text discussion under "Changes in Data Classification."

[6]Less than 0.05 percent.

Table 4.—DIRECT GENERAL EXPENDITURE, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1960

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	128,600	76,724	51,876	17,945	33,931	714.54	426.30	288.24
National defense and international relations	47,464	47,464	...	...	...	263.72	263.72	...
All other functions	81,137	29,261	51,876	17,945	33,931	450.82	162.58	288.24
Postal service	3,730	3,730	...	...	...	20.72	20.72	...
Education	19,404	685	18,719	3,557	15,162	107.81	3.81	104.01
Institutions of higher education	3,202	(1)	3,202	2,856	346	17.79	(1)	17.79
Local schools	15,166	...	15,166	350	14,816	84.27	...	84.27
Other	1,036	685	351	351	...	5.76	3.81	1.95
Highways	9,565	137	9,428	6,070	3,358	53.15	0.76	52.38
Natural resources	8,414	7,225	[2]1,189	[2]842	347	46.75	40.14	6.61
Health and hospitals	5,245	1,450	[2]3,795	[2]1,896	[2]1,899	29.14	8.06	21.09
Public hospitals	3,969	888	3,081	1,618	1,463	22.05	4.93	17.12
Other hospitals	244	90	154	46	108	1.36	0.50	0.86
Health	1,031	472	559	232	327	5.73	2.62	3.11
Public welfare	4,462	58	[2]4,404	[2]2,221	[2]2,183	24.79	0.32	24.47
Categorical public assistance	3,009	12	2,997	1,728	1,269	16.72	0.07	16.65
Other public assistance	460	...	460	226	234	2.56	...	2.56
Other public welfare	992	46	946	266	680	5.51	0.26	5.26
Police	2,030	173	1,857	245	1,612	11.28	0.96	10.32
Local fire protection	995	...	995	...	995	5.53	...	5.53
Sewers and sewage disposal	1,103	...	1,103	...	1,103	6.13	...	6.13
Other sanitation	624	...	624	...	624	3.47	...	3.47
Local parks and recreation	770	...	770	...	770	4.28	...	4.28
Housing and community redevelopment	1,142	284	858	8	850	6.35	1.58	4.77
Air transportation	1,237	895	342	26	316	6.87	4.97	1.90
Water transport and terminals	1,142	905	237	80	157	6.35	5.03	1.32
Correction	722	44	678	425	253	4.01	0.24	3.77
Local libraries	261	...	261	...	261	1.45	...	1.45
Social insurance administration	549	[2]236	313	313	...	3.05	1.31	1.74
General control	2,859	746	2,113	654	1,459	15.89	4.14	11.74
General public buildings (State-local)	533	...	533	120	413	2.96	...	2.96
Interest on general debt	9,332	7,662	1,670	536	1,134	51.85	42.57	9.28
Other and unallocable	7,018	[2]5,031	1,987	953	1,034	38.99	27.95	11.04

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on provisional estimates of total population of the United States, excluding armed forces overseas, as of July 1, 1960 (see text). Local government amounts represent estimates subject to sampling variations (see text).

[1]Service academies are included with "National defense and international relations" and other relatively minor Federal amounts are included under "Other education."

[2]See text discussion under "Changes in Data Classification."

Table 5.—DETAIL OF FEDERAL EXPENDITURE FOR SELECTED CATEGORIES: 1960

(Millions of dollars)

Item	Amount
Intergovernmental expenditure (as shown for particular functions in table 3)—	
Education	950
Grants-in-aid	578
School lunch and school milk programs	166
Maintenance and operation of schools	163
School construction	70
Defense educational activities	68
Other grants-in-aid	111
Payments for services	372
Scientific research and redevelopment	358
Tuition payments	14
Public welfare	2,070
Public assistance	2,050
Other public welfare	19
Health and hospitals	135
Public health programs	74
Hospital construction	60
Other	1
Other and combined	201
Shared revenues	93
Waste treatment facilities	40
Federal contribution to District of Columbia	25
Transitional grants to Alaska	10
Civil defense and disaster relief	9
Other	24
Direct Federal Expenditure (as shown for particular functions in table 4)—	
National defense and international relations	47,464
Military services	41,340
Foreign military assistance	1,609
Mutual security other than military assistance	1,448
Development and control of atomic energy	2,467
Stockpiling and expansion of defense production	248
Other (foreign affairs)	352
Education	685
Veterans' educational benefits	402
Other	283
Natural resources	7,225
Stabilization of farm prices and income	4,862
Farm credit and insurance	45
Other agricultural resources	206
Soil, water, and electric energy resources	1,748
Forests and parks	229
Mineral resources	43
Other natural resources	92

Item	Amount
Direct Federal Expenditure (as shown for particular functions in table 4)—Continued	
Hospitals:	
Public hospitals	888
Veterans	787
Other	101
Other hospitals	90
Veterans	5
Other	85
Health	472
Veterans	113
Other	359
Other and unallocable	5,031
Veterans' services, n.e.c	3,689
General property and records management	367
Regulations of commerce and finance and other aids to business, n.e.c	136
Unemployment compensation for Federal employees and ex-servicemen	127
Employees' compensation and other claims, n.e.c	96
Promotion of science, research, libraries, and museums	141
Labor and manpower, n.e.c	89
Indian tribal funds	74
Interest on internal revenue refunds	76
Assistance to territories and possessions, n.e.c	61
Civilian weather services	54
Civilian defense and disaster relief	41
All other	79
Exhibit: Distribution of Federal expenditure for veterans—	
Classified under education:	
Direct (table 4)	402
Intergovernmental (table 3)	4
Classified under public welfare:	
Direct (table 4)	34
Intergovernmental (table 3)	6
Classified under health and hospitals:	
Direct (table 4)	904
Intergovernmental (table 3)	2
Classified under other and unallocable:	
Direct (table 4)	3,689
Classified under insurance trust expenditure:	
Veterans' life insurance benefits and premium refunds—table 8	679
Total Federal expenditure for veterans' services:	
Direct	5,708
Intergovernmental	13

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

Table 6.—GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1960

(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	31,946	16,842	15,104	6,607	8,497	15,832	3,480	12,352	5,509	6,843
National defense and international relations	14,787	14,787	...	...	...	1,866	1,866	...	...	...
Other, total	17,159	2,055	15,104	6,607	8,497	13,966	1,614	12,352	5,509	6,843
Education	3,698	13	3,685	788	2,897	3,050	12	3,038	626	2,412
Institutions of higher education	759	(1)	759	675	84	593	(1)	593	524	69
Local schools	2,903	...	2,903	89	2,814	2,427	...	2,427	83	2,344
Other	37	13	24	24	...	31	12	19	19	...
Highways	6,428	88	6,340	5,008	1,332	5,431	87	5,344	4,243	1,101
Natural resources	1,182	936	[2]246	[2]118	128	998	822	[2]176	[2]66	110
Health and hospitals	476	71	405	190	215	400	57	343	163	180
Sewers and sewage disposal	767	...	767	...	767	749	...	749	...	749
Local parks and recreation	235	...	235	...	235	183	...	183	...	183
Housing and community redevelopment	614	57	557	2	555	266	...	266	2	264
Air transportation	532	289	243	19	224	385	166	219	17	202
Water transport and terminals	410	274	136	44	92	361	244	117	35	82
Local utilities	1,407	...	1,407	...	1,407	1,198	...	1,198	...	1,198
Water supply systems	843	...	843	...	843	713	...	713	...	713
Electric power systems	443	...	443	...	443	393	...	393	...	393
Transit systems	94	...	94	...	94	67	...	67	...	67
Gas supply systems	27	...	27	...	27	26	...	26	...	26
All other	1,410	327	1,083	[2]438	645	947	226	[2]721	[2]358	363

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

[1]Service academies are included with "National defense and international relations," and other Federal amounts are included under "Other education."

[2]See text discussion under "Changes in Data Classification."

Table 7.—UTILITY REVENUE, EXPENDITURE, AND INDEBTEDNESS, BY TYPE OF UTILITY: 1960

(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	3,613	4,066	2,301	1,407	358	11,199	4,848	6,351
Water supply systems	1,529	1,881	838	843	200	6,338	2,997	3,341
Electric power systems	1,307	1,244	716	443	85	2,712	166	2,546
Transit systems	581	750	589	94	67	1,991	1,670	321
Gas supply systems	196	191	158	27	6	157	14	143

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

Table 8.—GOVERNMENTAL INSURANCE TRUST REVENUE AND EXPENDITURE, BY TYPE OF INSURANCE TRUST SYSTEM, BY LEVEL OF GOVERNMENT: 1960

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total[1]	Contributions	Earnings on investments[1]	
All governments	17,608	16,780	828	17,596
Unemployment compensation	2,476	2,295	183	2,639
Employee retirement	2,868	2,267	601	2,161
All other	12,262	12,218	44	12,795
Federal Government	12,712	12,712	[1](1,153)	13,565
Unemployment compensation	153	153	[1](2)	275
Employee retirement	769	769	[1](252)	896
Old age, survivors, and disability insurance	10,656	10,656	[1](564)	10,798
Veterans life insurance	527	527	[1](227)	679
Railroad retirement	607	607	[1](110)	916
State and local governments	4,896	4,068	828	4,031
Unemployment compensation	2,323	2,142	183	2,364
Employee retirement	2,099	1,498	601	1,265
Other	472	428	44	402
State governments	4,347	3,724	623	3,461
Unemployment compensation	2,316	2,136	181	2,359
Employee retirement	1,558	1,160	398	700
Other	472	428	44	402
Local governments	549	344	205	570
Unemployment compensation	7	6	2	5
Employee retirement	541	338	203	565

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

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

[2]Less than $500 thousand.

Table 9.—INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1960

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Debt outstanding, total	69,955	18,543	51,412	388.69
Long-term	66,801	18,128	48,673	371.16
Full faith and credit	41,650	8,912	32,738	231.42
Nonguaranteed	25,151	9,216	15,935	139.75
Short-term	3,154	415	2,739	17.52
Net long-term debt outstanding	61,596	15,595	46,001	342.24
Long-term debt issued	7,955	2,282	5,673	44.20
General	6,957	2,282	4,675	38.65
Utility	998	...	998	5.55
Long-term debt retired	3,458	778	2,680	19.21
General	3,052	778	2,274	16.96
Utility	406	...	406	2.26

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on provisional estimates of the population of the United States, excluding armed forces overseas, as of July 1, 1960. Local government amounts represent estimates subject to sampling variation (see text). As to Federal Government debt, see text discussion under "Government Indebtedness."

Table 10.--CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND PURPOSE OF HOLDING: 1960

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
Total	56,050	33,940	22,110	311.43
By type:				
Unemployment compensation fund balances in U.S. Treasury	6,658	6,597	61	36.99
Other deposits, and cash	12,790	4,175	8,615	71.06
Securities	36,603	23,168	13,435	203.38
Federal	19,235	11,361	7,874	106.87
Own government securities	3,865	810	3,055	21.47
Other State and local government securities	3,165	2,750	415	17.59
Other	10,337	8,246	2,091	57.44
By purpose of holding:				
Unemployment compensation	6,675	6,614	61	37.09
Employee retirement	18,539	12,127	6,412	103.01
Other insurance trust systems	1,523	1,523	...	8.46
Offsets to debt	5,205	2,533	2,672	28.92
Bond funds	5,892	1,100	4,792	32.74
All other	18,216	10,044	8,172	101.21
Employee-retirement holdings by type:				
Cash and deposits	221	113	108	1.23
Securities	18,318	12,014	6,304	101.78
Federal	5,954	4,162	1,792	33.08
Own government securities	2,660	566	2,094	14.78
Other State and local government securities	1,678	1,354	324	9.32
Other	8,024	5,931	2,093	44.58

Note: Because of rounding, detail may not add to totals. Per capita calculations are based on provisional estimates of total population of the United States, excluding armed forces overseas, as of July 1, 1960. Local government amounts represent estimates subject to sampling variation (see text).

Table 11.--SELECTED ITEMS OF LOCAL GOVERNMENT FINANCES, BY TYPE OF GOVERNMENT: 1960

(Billions of dollars)

Item	All local governments	Counties	Municipalities	Townships	School districts	Special districts
All general revenue from own sources	22.9	4.3	9.3	1.1	7.0	1.2
Tax revenue	18.1	3.4	7.1	1.0	6.1	0.5
Property tax	15.8	3.2	5.2	0.9	6.0	0.5
Other taxes	2.3	0.3	1.9	(1)	0.1	...
Charges and miscellaneous general revenue	4.8	0.8	2.2	0.1	0.9	0.8
Direct general expenditure	33.9	6.6	11.7	1.3	12.6	1.7
Education	15.2	0.6	1.8	0.4	12.3	0.1
Highways	3.4	1.4	1.6	0.3	...	0.1
Public welfare	2.2	1.5	0.6	0.1	...	...
Health and hospitals	1.9	0.9	0.8	(1)	...	0.2
All other	11.2	2.2	7.0	0.5	0.4	1.1
Debt outstanding, total	51.4	5.1	23.2	1.1	12.1	9.9
Long-term	48.7	5.0	21.9	1.0	11.3	9.0
Full faith and credit	32.7	4.0	14.5	1.0	11.8	1.4
Nonguaranteed	15.9	0.9	7.4	(1)	...	7.6
Cash and security holdings, total	22.1	2.8	12.4	0.6	3.9	2.3
Cash and deposits	8.7	2.0	3.3	0.5	2.2	0.7
Securities	13.4	0.8	9.2	0.1	1.7	1.6

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

Table 12.—REVENUE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1960

(Millions of dollars)

State	Total	From Federal Government	Revenue from own sources									
			Total	All general revenue from own sources	Utility revenue			Liquor stores revenue	Insurance trust revenue			
					Total	Water supply systems	Other local utilities		Total	Employee-retirement	Unemployment compensation	Other
United States.....	60,276.7	6,974.4	53,302.3	43,530.2	3,613.0	1,528.6	2,084.1	1,263.6	4,895.5	2,099.6	2,323.8	471.9
Alabama.....	802.2	154.0	648.2	500.6	66.8	29.7	37.1	48.3	32.5	13.0	19.5	...
Alaska.....	101.1	34.9	66.2	52.7	7.5	1.7	5.8	...	6.0	0.7	5.3	...
Arizona.....	493.6	64.6	429.0	341.5	45.6	12.7	32.9	...	41.9	12.4	10.8	18.7
Arkansas.....	401.8	89.1	312.7	276.3	20.3	11.5	8.8	...	16.1	6.2	9.9	...
California.....	7,210.5	725.9	6,484.6	5,196.8	469.5	194.7	274.8	...	818.3	398.2	292.0	128.1
Colorado.....	692.0	95.2	596.8	514.1	49.1	30.0	19.2	...	33.6	19.1	7.4	7.1
Connecticut.....	798.1	65.8	732.3	642.7	18.3	10.6	7.7	...	71.3	23.8	47.5	...
Delaware.....	145.5	15.4	130.1	112.7	7.3	2.4	4.9	...	10.1	0.2	9.9	...
District of Columbia.	275.2	62.0	213.2	194.3	7.0	7.0	...	...	11.9	4.5	7.4	...
Florida.....	1,554.4	184.5	1,369.9	1,161.9	129.0	44.0	85.0	...	79.0	40.3	38.7	...
Georgia.....	992.7	168.2	824.5	708.0	63.8	33.9	29.9	...	52.7	21.7	31.0	...
Hawaii.....	250.9	44.2	206.7	180.7	8.0	8.0	...	...	18.0	12.9	5.1	...
Idaho.....	222.4	39.8	182.6	153.9	6.6	4.1	2.5	13.0	9.1	1.7	5.9	1.5
Illinois.....	3,264.4	359.0	2,905.4	2,400.1	254.4	104.8	149.6	...	250.9	120.9	129.9	0.1
Indiana.....	1,318.3	138.7	1,179.6	1,022.4	91.4	20.8	70.6	...	65.8	18.1	47.7	...
Iowa.....	928.7	124.0	804.7	677.8	48.7	19.8	28.9	44.4	33.8	20.8	13.0	...
Kansas.....	731.5	95.5	636.0	564.8	53.7	25.1	28.6	...	17.5	4.7	12.8	...
Kentucky.....	665.4	138.4	527.0	447.8	36.8	18.3	18.5	...	42.4	10.1	32.2	0.1
Louisiana.....	1,110.4	208.0	902.4	801.4	50.6	24.1	26.5	...	50.4	26.5	23.9	...
Maine.....	307.5	42.7	264.8	213.2	9.7	8.3	1.4	25.7	16.2	6.7	9.4	...
Maryland.....	936.8	79.6	857.2	735.4	24.0	22.4	1.6	14.6	83.2	34.4	46.2	2.6
Massachusetts.....	1,776.8	164.9	1,611.9	1,361.9	112.6	41.0	71.6	...	137.4	52.0	85.3	0.1
Michigan.....	2,804.7	222.7	2,582.0	2,043.3	144.3	68.3	76.0	167.9	226.5	64.7	157.0	4.8
Minnesota.....	1,229.1	143.4	1,085.7	926.6	51.5	19.9	31.6	46.5	61.1	36.5	24.2	0.4
Mississippi.....	497.0	101.9	395.1	351.9	24.6	12.4	12.1	...	18.6	4.4	14.2	...
Missouri.....	1,105.7	198.9	906.8	779.3	66.2	27.8	38.4	...	61.3	25.4	35.7	0.2
Montana.....	277.0	52.7	224.3	185.2	5.0	5.0	...	16.1	18.0	8.5	4.9	4.6
Nebraska.....	505.1	53.9	451.2	305.7	133.8	10.3	123.4	...	11.7	3.9	7.8	...
Nevada.....	142.0	21.2	120.8	99.4	4.7	2.8	1.9	...	16.7	4.1	6.5	6.1
New Hampshire.....	202.5	30.5	172.0	127.4	5.0	4.0	1.0	27.8	11.8	4.4	7.4	...
New Jersey.....	1,866.7	115.7	1,751.0	1,486.7	46.5	43.6	2.8	...	217.8	81.5	119.2	17.1
New Mexico.....	342.2	72.3	269.9	238.5	15.6	10.8	4.8	...	15.8	8.6	7.2	...
New York.....	7,431.9	491.6	6,940.3	5,662.9	386.6	111.8	274.8	...	890.8	490.9	321.3	78.6
North Carolina.....	1,119.3	154.7	964.6	764.5	66.0	27.9	38.1	68.1	66.0	23.5	42.5	...
North Dakota.....	236.5	47.9	188.6	174.2	4.5	4.5	...	...	9.9	3.2	3.3	3.4
Ohio.....	3,270.1	313.6	2,956.5	2,230.9	168.4	81.1	87.3	209.0	348.2	127.1	118.3	102.8
Oklahoma.....	714.0	131.8	582.2	521.2	39.0	27.9	11.1	...	22.0	7.2	12.3	2.5
Oregon.....	766.5	113.2	653.3	493.8	32.0	22.2	9.7	49.6	77.9	15.1	35.3	27.5
Pennsylvania.....	3,350.9	304.3	3,046.6	2,321.3	95.1	77.2	17.8	258.5	371.7	125.0	241.2	5.6
Rhode Island.....	262.4	31.8	230.6	188.1	6.7	6.5	0.2	...	35.8	7.9	19.8	8.0
South Carolina.....	530.8	90.7	440.1	384.7	31.5	16.5	15.0	...	23.9	9.6	13.8	0.5
South Dakota.....	233.0	43.4	189.6	169.6	9.7	4.4	5.3	7.0	3.3	1.0	2.4	...
Tennessee.....	975.5	153.2	822.3	579.0	197.5	32.3	165.2	...	45.8	14.0	31.8	...
Texas.....	2,713.5	387.7	2,325.8	1,987.2	223.6	132.4	91.3	...	115.0	65.1	49.8	...
Utah.....	326.7	64.2	262.5	211.0	19.2	10.6	8.7	17.0	15.3	4.7	7.8	2.7
Vermont.....	144.6	26.5	118.1	97.6	6.0	2.8	3.2	8.7	5.8	2.8	3.0	...
Virginia.....	1,021.3	128.9	892.4	685.7	48.2	28.3	19.9	117.1	41.4	15.7	25.7	...
Washington.....	1,302.9	129.4	1,173.5	826.1	148.9	28.2	120.7	78.7	119.8	32.5	56.2	31.1
West Virginia.....	492.5	84.4	408.1	319.9	5.6	5.6	...	37.4	45.2	7.2	23.6	14.4
Wisconsin.....	1,255.9	119.7	1,136.2	1,001.1	42.1	25.7	16.3	...	93.0	54.4	37.9	0.7
Wyoming.....	176.2	49.8	126.4	106.4	4.5	2.9	1.6	8.2	7.3	1.8	2.9	2.6

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

Table 13.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE AND BY STATES: 1960

(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	50,504.8	6,974.4	43,530.2	36,116.6	16,404.8	19,711.4	7,413.7
Alabama	654.6	154.0	500.6	384.9	75.8	309.1	115.7
Alaska	87.6	34.9	52.7	36.6	7.2	29.4	16.1
Arizona	406.1	64.6	341.5	274.6	127.9	146.7	66.9
Arkansas	365.4	89.1	276.3	224.7	62.5	162.2	51.6
California	5,922.7	725.9	5,196.8	4,409.2	2,114.0	2,295.2	787.5
Colorado	609.4	95.2	514.1	406.4	209.2	197.1	107.8
Connecticut	708.4	65.8	642.7	542.8	302.4	240.4	99.9
Delaware	128.1	15.4	112.7	89.2	18.8	70.4	23.5
District of Columbia	256.3	62.0	194.3	165.1	59.3	105.8	29.2
Florida	1,346.4	184.5	1,161.9	919.9	341.5	578.4	242.0
Georgia	876.1	168.2	708.0	559.0	168.9	390.1	148.9
Hawaii	224.9	44.2	180.7	152.0	20.2	131.8	28.7
Idaho	193.6	39.8	153.9	126.8	59.0	67.8	27.0
Illinois	2,759.1	359.0	2,400.1	2,083.7	1,098.3	985.4	316.5
Indiana	1,161.1	138.7	1,022.4	840.2	448.1	392.1	182.2
Iowa	801.8	124.0	677.8	567.3	300.5	266.8	110.5
Kansas	660.3	95.5	564.8	474.5	269.0	205.4	90.3
Kentucky	586.2	138.4	447.8	361.6	127.7	233.8	86.2
Louisiana	1,009.5	208.0	801.4	616.3	142.7	473.6	185.1
Maine	256.0	42.7	213.2	188.4	102.6	85.8	24.8
Maryland	815.1	79.6	735.4	619.2	259.7	359.4	116.3
Massachusetts	1,526.8	164.9	1,361.9	1,208.0	706.6	501.4	153.9
Michigan	2,266.0	222.7	2,043.3	1,701.4	828.6	872.8	341.9
Minnesota	1,070.0	143.4	926.6	743.4	402.4	341.0	183.2
Mississippi	453.8	101.9	351.9	283.3	78.1	205.2	68.6
Missouri	978.2	198.9	779.3	658.8	294.2	364.6	120.5
Montana	238.0	52.7	185.2	148.7	85.4	63.3	36.5
Nebraska	359.5	53.9	305.7	245.7	169.9	75.8	60.0
Nevada	120.6	21.2	99.4	78.7	28.1	50.6	20.7
New Hampshire	157.9	30.5	127.4	108.0	68.1	40.0	19.3
New Jersey	1,602.5	115.7	1,486.7	1,261.9	817.9	444.0	224.9
New Mexico	310.8	72.3	238.5	167.3	41.6	125.7	71.2
New York	6,154.5	491.6	5,662.9	4,838.5	2,218.0	2,620.5	824.4
North Carolina	919.2	154.7	764.5	624.7	170.3	454.4	139.8
North Dakota	222.1	47.9	174.2	125.7	66.6	59.1	48.6
Ohio	2,544.5	313.6	2,230.9	1,799.1	881.3	917.8	431.9
Oklahoma	653.0	131.8	521.2	413.1	131.9	281.2	108.2
Oregon	607.0	113.2	493.8	398.8	183.8	215.0	95.0
Pennsylvania	2,625.5	304.3	2,321.3	1,963.4	691.2	1,272.3	357.8
Rhode Island	219.9	31.8	188.1	169.3	81.6	87.7	18.8
South Carolina	475.4	90.7	384.7	309.3	68.6	240.6	75.4
South Dakota	213.0	43.4	169.6	135.1	77.2	57.9	34.5
Tennessee	732.2	153.2	579.0	480.6	155.5	325.1	98.4
Texas	2,374.9	387.7	1,987.2	1,560.8	753.2	807.6	426.4
Utah	275.1	64.2	211.0	176.4	78.5	97.9	34.5
Vermont	124.2	26.5	97.6	87.0	42.4	44.6	10.6
Virginia	814.7	128.9	685.7	532.6	202.5	330.1	153.1
Washington	955.5	129.4	826.1	652.2	193.3	458.9	173.9
West Virginia	404.3	84.4	319.9	269.3	79.7	189.6	50.6
Wisconsin	1,120.8	119.7	1,001.1	854.9	451.7	403.1	146.2
Wyoming	156.2	49.8	106.4	78.2	41.3	36.9	28.2

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

Table 14.—GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND IN RELATION TO PERSONAL INCOME, BY STATES: 1960

State	Per Capita[1]							Amount per $1,000 of personal income[2]				
	Total general revenue	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total general revenue	From Federal Government	General revenue from own sources		
				Total	Property	Other				Total	Taxes	Charges and miscellaneous
United States	280.62	38.75	241.87	200.67	91.15	109.52	41.19	126.26	17.44	108.82	90.29	18.53
Alabama	200.00	47.05	152.95	117.60	23.16	94.44	35.35	136.80	32.18	104.62	80.44	24.18
Alaska	384.21	153.07	231.14	160.53	31.58	128.95	70.61	139.27	55.48	83.78	58.19	25.60
Arizona	308.12	49.01	259.10	208.35	97.04	111.31	50.76	153.25	24.38	128.87	103.62	25.25
Arkansas	204.36	49.83	154.53	125.67	34.96	90.72	28.86	152.44	37.17	115.27	93.74	21.53
California	373.67	45.80	327.87	278.18	133.38	144.81	49.68	136.32	16.71	119.61	101.48	18.13
Colorado	346.64	54.15	292.43	231.17	119.00	112.12	61.32	149.40	23.34	126.04	99.63	26.43
Connecticut	278.02	25.82	252.24	213.03	118.68	94.35	39.21	97.11	9.02	88.10	74.41	13.69
Delaware	285.30	34.30	251.00	198.66	41.87	156.79	52.34	94.68	11.38	83.30	65.93	17.37
District of Columbia	336.35	81.36	254.99	216.67	77.82	138.85	38.32	111.82	27.05	84.77	72.03	12.74
Florida	269.28	36.90	232.38	183.98	68.30	115.68	48.40	135.48	18.57	116.91	92.56	24.35
Georgia	221.85	42.59	179.29	141.55	42.77	98.78	37.71	137.99	26.49	111.51	88.05	23.45
Hawaii	350.31	68.85	281.46	236.76	31.46	205.30	44.70	155.96	30.65	125.31	105.41	19.90
Idaho	288.52	59.31	229.36	188.97	87.93	101.04	40.24	160.66	33.03	127.72	105.23	22.41
Illinois	272.83	35.50	237.33	206.04	108.60	97.44	31.30	104.41	13.59	90.83	78.85	11.98
Indiana	248.26	29.66	218.60	179.65	95.81	83.84	38.96	113.92	13.61	100.31	82.44	17.88
Iowa	290.40	44.91	245.49	205.47	108.84	96.63	40.02	144.96	22.42	122.55	102.57	19.98
Kansas	303.17	43.85	259.32	217.86	123.51	94.31	41.46	146.60	21.20	125.40	105.35	20.05
Kentucky	192.39	45.42	146.96	118.67	41.91	76.73	28.29	124.67	29.43	95.24	76.90	18.33
Louisiana	308.72	63.61	245.08	188.47	43.64	144.83	56.61	192.47	39.66	152.79	117.50	35.29
Maine	262.83	43.84	218.89	193.43	105.34	88.09	25.46	138.30	23.07	115.18	101.78	13.40
Maryland	261.59	25.55	236.01	198.72	83.34	115.34	37.32	109.26	10.67	98.58	83.00	15.59
Massachusetts	295.49	31.91	263.58	233.79	136.75	97.04	29.79	117.30	12.67	104.63	92.81	11.82
Michigan	288.74	28.38	260.36	216.79	105.58	111.21	43.57	124.33	12.22	112.12	93.36	18.76
Minnesota	312.32	41.86	270.46	216.99	117.45	99.53	53.47	152.08	20.38	131.69	105.66	26.04
Mississippi	208.17	46.74	161.42	129.95	35.83	94.13	31.47	177.47	39.85	137.62	110.79	26.83
Missouri	225.86	45.92	179.94	152.11	67.93	84.18	27.82	102.73	20.89	81.84	69.19	12.65
Montana	351.03	77.73	273.16	219.32	125.96	93.36	53.83	173.98	38.52	135.38	108.70	26.68
Nebraska	254.24	38.12	216.20	173.76	120.16	53.61	42.43	120.31	18.04	102.31	82.23	20.08
Nevada	418.75	73.61	345.14	273.26	97.57	175.69	71.87	147.25	25.89	121.37	96.09	25.27
New Hampshire	259.28	50.08	209.20	177.34	111.82	65.68	31.69	125.02	24.15	100.87	85.51	15.28
New Jersey	262.75	18.97	243.76	206.90	134.10	72.80	36.87	98.58	7.12	91.46	77.63	13.83
New Mexico	324.43	75.47	248.96	174.63	43.42	131.21	74.32	179.65	41.79	137.86	96.71	41.16
New York	365.75	29.21	336.54	287.54	131.81	155.73	48.99	131.15	10.48	120.67	103.11	17.57
North Carolina	201.45	33.90	167.54	136.91	37.32	99.58	30.64	127.95	21.53	106.42	86.96	19.46
North Dakota	350.32	75.55	274.76	198.26	105.05	93.22	76.66	201.18	43.39	157.79	113.86	44.02
Ohio	261.27	32.20	229.07	184.73	90.49	94.24	44.35	111.71	13.77	97.94	78.98	18.96
Oklahoma	279.90	56.49	223.40	177.07	56.54	120.53	46.38	151.44	30.57	120.87	95.80	25.09
Oregon	342.36	63.85	278.51	224.93	103.67	121.26	53.58	151.56	28.26	123.30	99.58	23.72
Pennsylvania	231.46	26.83	204.65	173.09	60.94	112.17	31.54	102.16	11.84	90.32	76.40	13.92
Rhode Island	256.59	37.11	219.49	197.55	95.22	102.33	21.94	115.19	16.66	98.53	88.69	9.85
South Carolina	198.75	37.92	160.83	129.31	28.68	100.59	31.52	142.29	27.15	115.15	92.58	22.57
South Dakota	312.32	63.64	248.68	198.09	113.20	84.90	50.59	169.59	34.55	135.03	107.56	27.47
Tennessee	204.93	42.88	162.05	134.51	43.52	90.99	27.54	132.60	27.74	104.85	87.03	17.82
Texas	246.95	40.31	206.63	162.30	78.32	83.98	44.34	128.32	20.95	107.37	84.33	23.04
Utah	307.03	71.65	235.49	196.87	87.61	109.26	38.50	160.78	37.52	123.32	103.10	20.16
Vermont	317.65	67.77	249.62	222.51	108.44	114.07	27.11	170.84	36.45	134.25	119.67	14.58
Virginia	204.80	32.40	172.37	133.89	50.90	82.98	38.49	110.83	17.54	93.28	72.45	20.83
Washington	334.09	45.24	288.85	228.04	67.59	160.45	60.80	144.20	19.53	124.68	98.43	26.25
West Virginia	217.72	45.45	172.27	145.02	42.92	102.10	27.25	130.04	27.15	102.89	86.62	16.28
Wisconsin	282.74	30.20	252.55	215.67	113.95	101.69	36.88	130.25	13.91	116.34	99.35	16.99
Wyoming	470.48	150.00	320.48	235.54	124.40	111.14	84.94	201.55	64.26	137.29	100.90	36.39

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

[1]Based on provisional estimates of population as of July 1, 1960 (See table 22).

[2]Based on estimates of personal income during calendar year 1960 reported in U. S. Department of Commerce, Survey of Current Business, August 1961. See table 22.

Table 15.—DIRECT EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND BY STATES: 1960

(Millions of dollars)

State	Expenditure for all purposes		General expenditure	Utility expenditure			Liquor stores expenditure	Insurance trust expenditure			
	Total direct expenditure	Capital outlay only		Total	Water supply systems	Other		Total	Employee retirement	Unemployment compensation	Other
United States	60,998.5	15,103.7	51,876.4	4,066.0	1,881.2	2,185.3	1,022.1	4,030.9	1,265.0	2,363.7	402.4
Alabama	848.2	226.2	710.8	68.4	35.1	33.4	37.5	31.5	5.8	25.7	...
Alaska	96.7	29.3	78.7	11.8	4.5	7.3	...	6.2	0.4	5.8	...
Arizona	495.6	156.7	407.4	66.0	23.3	42.8	...	22.2	3.1	9.1	10.0
Arkansas	392.7	98.5	354.0	23.5	12.4	11.1	...	15.2	4.5	10.7	...
California	7,190.9	1,742.3	6,020.6	540.6	268.7	271.9	...	629.7	216.2	284.0	129.5
Colorado	686.6	158.0	605.0	55.2	38.0	17.2	...	26.4	8.4	12.6	5.5
Connecticut	879.1	226.2	794.4	20.2	13.1	7.1	...	64.5	18.4	46.1	...
Delaware	164.6	55.5	150.7	6.4	2.7	3.6	...	7.5	0.8	6.7	...
District of Columbia	294.0	75.5	269.2	8.8	8.8	...	...	16.0	10.9	5.1	...
Florida	1,588.8	492.1	1,415.9	126.3	45.9	80.4	...	46.6	21.6	24.9	0.1
Georgia	971.1	230.1	878.1	54.4	34.2	20.3	...	38.6	12.0	26.6	...
Hawaii	258.5	77.7	237.0	11.8	11.8	...	...	9.7	5.6	4.1	...
Idaho	216.0	59.8	190.8	6.0	4.7	1.3	9.6	9.6	1.0	7.5	1.1
Illinois	3,381.6	919.0	2,899.2	276.7	141.5	135.2	...	205.7	90.7	114.9	0.1
Indiana	1,348.1	323.8	1,196.2	85.7	18.5	67.2	...	66.2	23.8	42.4	...
Iowa	916.3	229.9	811.3	49.8	22.5	27.3	33.4	21.8	9.4	12.4	...
Kansas	710.2	174.3	632.8	53.6	25.9	27.7	...	23.8	4.4	19.4	...
Kentucky	672.9	188.7	603.8	34.5	18.7	15.8	...	34.6	5.4	29.2	...
Louisiana	1,152.5	311.1	1,055.6	47.8	23.7	24.1	...	49.1	14.2	34.9	...
Maine	313.3	65.0	249.4	27.7	26.3	1.4	19.6	16.6	4.6	12.0	...
Maryland	960.5	265.7	838.9	41.3	38.6	2.7	12.7	67.6	16.7	48.5	2.4
Massachusetts	1,826.8	334.7	1,536.4	133.2	43.4	89.8	...	157.2	58.1	99.0	0.1
Michigan	2,843.0	626.8	2,371.8	132.8	70.8	62.0	139.0	199.4	59.9	135.6	3.9
Minnesota	1,308.1	344.8	1,127.1	77.1	48.5	28.6	39.1	64.8	31.3	33.4	0.1
Mississippi	546.9	173.6	503.5	27.9	13.3	14.6	...	15.5	2.8	12.7	...
Missouri	1,119.8	267.2	1,005.3	68.7	35.6	33.1	...	45.8	8.8	36.9	0.1
Montana	266.1	71.1	226.6	6.6	6.6	...	13.2	19.7	4.9	11.8	3.0
Nebraska	524.7	141.2	379.8	134.4	7.9	126.5	...	10.5	3.8	6.7	...
Nevada	137.0	36.2	121.2	4.2	2.5	1.7	...	11.6	1.8	5.6	4.2
New Hampshire	202.5	49.5	167.6	5.4	4.4	1.0	21.8	7.7	1.9	5.8	...
New Jersey	1,801.1	292.9	1,566.6	49.3	45.7	3.6	...	185.2	48.9	123.7	12.6
New Mexico	332.9	91.8	295.9	26.7	19.9	6.8	...	10.3	3.3	7.0	...
New York	7,573.0	1,845.5	6,296.9	553.2	157.0	396.2	...	722.9	269.1	395.1	58.7
North Carolina	1,047.3	235.1	890.2	59.8	32.8	27.0	57.4	39.9	7.9	32.0	...
North Dakota	248.9	79.3	233.9	5.2	5.2	...	...	9.8	2.0	4.7	3.1
Ohio	3,278.4	812.3	2,662.9	157.7	79.6	78.2	169.1	288.7	71.4	142.1	75.2
Oklahoma	713.0	141.4	658.3	31.3	23.1	8.2	...	23.4	5.5	15.5	2.4
Oregon	737.5	172.6	608.0	43.0	31.9	11.2	33.2	53.3	7.7	23.0	22.6
Pennsylvania	3,565.8	793.2	2,911.8	97.2	82.9	14.3	220.2	336.6	84.5	235.6	16.5
Rhode Island	254.6	49.2	219.1	7.9	7.8	0.2	...	27.6	5.2	14.5	7.9
South Carolina	490.4	130.4	438.0	37.8	25.7	12.1	...	14.6	3.7	10.3	0.6
South Dakota	223.8	63.4	205.6	9.8	6.4	3.4	6.0	2.4	0.2	2.2	...
Tennessee	1,006.2	300.9	775.3	190.6	38.8	151.8	...	40.3	10.0	30.3	...
Texas	2,685.2	781.8	2,368.3	232.0	148.5	83.5	...	84.9	31.0	53.9	...
Utah	320.5	92.7	274.8	20.8	14.3	6.5	12.9	12.0	2.2	7.9	1.9
Vermont	146.0	34.8	127.8	4.8	2.1	2.7	8.7	4.7	1.3	3.4	...
Virginia	1,013.1	231.1	847.7	41.6	25.4	16.2	101.0	22.8	7.2	15.6	...
Washington	1,337.6	323.1	951.6	232.3	40.0	192.3	53.3	100.4	22.0	52.1	26.3
West Virginia	478.5	105.5	403.6	4.9	4.9	...	26.9	43.1	6.2	24.4	12.5
Wisconsin	1,263.4	317.9	1,150.2	49.6	34.7	14.9	...	60.3	23.9	36.0	0.4
Wyoming	168.2	58.3	150.8	3.7	2.6	1.1	7.5	6.2	0.7	3.9	1.6

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

Table 16.—DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1960

(Millions of dollars)

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay	Other
United States	51,876.4	18,718.5	3,685.0	15,033.7	9,427.7	6,340.2	3,087.4	4,403.9	3,795.2	398.3	3,396.9
Alabama	710.8	237.6	31.0	206.6	168.8	121.4	47.4	82.0	47.0	7.8	39.2
Alaska	78.7	32.6	8.5	24.1	7.4	5.7	1.7	4.4	4.9	0.4	4.5
Arizona	407.4	178.5	40.3	138.2	71.1	53.9	17.2	25.6	16.3	1.4	14.9
Arkansas	354.0	127.8	21.8	106.0	83.4	52.1	31.3	46.9	24.2	3.7	20.5
California	6,020.6	2,369.7	519.8	1,849.9	709.7	512.5	197.2	555.6	417.0	47.8	369.2
Colorado	605.0	247.8	53.3	194.5	98.5	61.7	36.8	85.3	37.6	2.6	35.0
Connecticut	794.4	286.1	75.4	210.7	145.3	87.2	58.1	57.6	53.7	6.1	47.6
Delaware	150.7	64.1	22.5	41.6	28.1	21.3	6.8	7.9	9.6	1.4	8.2
District of Columbia	269.2	55.7	11.3	44.4	36.9	29.1	7.8	20.9	38.8	1.6	37.2
Florida	1,415.9	461.3	95.1	366.2	283.6	220.5	63.1	89.7	135.2	26.7	108.5
Georgia	878.1	301.3	36.2	265.1	163.8	111.8	52.0	94.2	85.6	11.6	74.0
Hawaii	237.0	68.8	19.1	49.7	26.0	16.9	9.1	10.0	19.6	2.0	17.6
Idaho	190.8	64.3	11.2	53.1	51.6	34.2	17.4	13.0	9.4	1.3	8.1
Illinois	2,899.2	1,046.6	224.5	822.1	535.2	408.2	127.0	246.7	200.5	20.2	180.3
Indiana	1,196.2	523.1	110.6	412.5	219.0	132.3	86.7	62.1	89.2	8.1	81.1
Iowa	811.3	300.2	40.1	260.1	231.5	148.2	83.3	66.5	57.8	7.3	50.5
Kansas	632.8	248.3	42.7	205.6	159.7	93.8	65.9	52.2	39.3	3.5	35.8
Kentucky	603.8	213.3	39.3	174.0	165.0	120.2	44.8	62.7	34.3	2.8	31.5
Louisiana	1,055.6	348.2	74.6	273.6	214.5	153.5	61.0	163.3	56.9	8.5	48.4
Maine	249.4	82.0	11.1	70.9	66.9	35.7	31.2	24.6	14.0	1.4	12.6
Maryland	838.9	307.6	72.3	235.3	145.7	103.4	42.3	34.3	74.8	4.2	70.6
Massachusetts	1,536.4	403.5	65.1	338.4	245.7	143.8	101.9	177.4	147.5	8.9	138.6
Michigan	2,371.8	960.0	189.3	770.7	409.9	293.4	116.5	175.4	199.1	9.8	189.3
Minnesota	1,127.1	417.8	73.9	343.9	225.2	146.6	78.6	96.1	88.2	10.3	77.9
Mississippi	503.5	185.2	52.6	132.6	120.8	76.3	44.5	53.1	33.2	4.2	29.0
Missouri	1,005.3	355.8	64.2	291.6	177.8	118.6	59.2	143.5	79.9	9.3	70.6
Montana	226.6	79.1	12.6	66.5	60.2	42.2	18.0	15.0	13.1	3.3	9.8
Nebraska	379.8	144.4	29.9	114.5	101.9	63.4	38.5	25.3	27.3	2.2	25.1
Nevada	121.2	39.3	11.4	27.9	24.1	16.0	8.0	5.2	8.8	0.4	8.4
New Hampshire	167.6	52.4	9.3	43.1	52.6	33.9	18.7	12.2	10.5	0.3	10.2
New Jersey	1,566.6	575.3	87.3	488.0	202.6	107.3	95.3	85.1	114.2	3.7	110.5
New Mexico	295.9	133.3	23.9	109.4	56.2	38.9	17.3	26.0	13.9	1.4	12.5
New York	6,296.9	1,864.4	348.4	1,516.0	920.2	624.2	296.0	449.5	607.6	49.9	557.7
North Carolina	890.2	376.2	74.0	302.2	155.8	96.2	59.6	71.9	68.2	10.4	57.8
North Dakota	233.9	82.8	19.3	63.5	68.4	47.4	21.0	14.7	6.9	0.6	6.3
Ohio	2,662.9	923.0	170.2	752.8	551.0	380.2	170.8	219.8	183.0	27.6	155.4
Oklahoma	658.3	245.3	38.9	206.4	113.2	60.4	52.8	128.7	33.5	3.5	30.0
Oregon	608.0	241.3	41.9	199.4	124.3	79.6	44.7	43.6	31.1	4.7	26.4
Pennsylvania	2,911.8	1,079.5	261.5	818.0	447.2	270.7	176.5	236.3	168.1	17.4	150.7
Rhode Island	219.1	63.0	5.9	57.1	41.0	28.9	12.1	24.5	15.4	0.8	14.6
South Carolina	438.0	167.6	20.4	147.2	98.3	71.2	27.1	31.8	35.6	4.4	31.2
South Dakota	205.6	72.7	9.4	63.3	67.9	45.1	22.8	14.8	7.5	1.4	6.1
Tennessee	775.3	272.9	60.6	212.3	191.1	131.7	59.4	62.6	60.4	9.6	50.8
Texas	2,368.3	898.1	147.2	750.9	560.7	404.3	156.4	185.1	131.0	16.8	114.2
Utah	274.8	131.6	31.5	100.1	52.1	38.1	14.0	18.8	11.1	0.8	10.3
Vermont	127.8	44.9	6.6	38.3	41.2	23.9	17.3	9.8	5.8	...	5.8
Virginia	847.7	351.0	67.8	283.2	157.8	96.7	61.1	34.1	67.5	11.7	55.8
Washington	951.6	380.3	77.2	303.1	147.8	90.1	57.7	105.0	49.2	3.9	45.3
West Virginia	403.6	156.2	23.1	133.1	95.5	63.1	32.4	41.5	20.0	1.9	18.1
Wisconsin	1,150.2	399.8	86.3	313.5	259.0	147.3	111.7	86.2	82.0	8.3	73.7
Wyoming	150.8	57.1	14.6	42.5	46.5	37.1	9.4	5.4	9.9	0.4	9.5

See footnotes at end of table.

Table 16.—DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1960—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	1,856.7	994.6	1,103.1	766.8	336.3	624.3	2,112.9	1,669.7	7,169.2
Alabama	18.9	9.1	11.8	9.3	2.5	6.5	22.8	19.0	87.3
Alaska	2.3	1.0	1.7	1.6	0.1	0.5	4.0	2.3	17.6
Arizona	13.6	4.9	6.8	5.3	1.5	5.7	15.9	7.3	61.9
Arkansas	8.1	3.9	2.7	1.7	1.0	2.2	13.5	7.5	33.8
California	235.4	129.6	105.0	77.3	27.7	48.6	267.7	153.4	1,028.9
Colorado	19.1	7.8	7.0	2.8	4.2	3.5	28.4	12.2	57.9
Connecticut	30.0	21.6	20.3	14.3	6.0	7.8	29.3	42.1	100.7
Delaware	3.7	1.5	2.8	1.9	0.9	1.0	5.8	7.8	18.3
District of Columbia	19.2	10.0	11.1	7.3	3.8	7.3	11.5	2.9	54.9
Florida	57.4	21.2	28.6	18.7	9.9	25.5	63.8	44.7	204.8
Georgia	25.6	13.1	15.0	11.4	3.6	11.9	33.6	26.4	107.5
Hawaii	9.1	4.6	5.6	4.2	1.4	2.9	12.7	9.9	67.8
Idaho	4.8	1.9	7.3	6.8	0.5	0.9	8.2	2.2	27.2
Illinois	121.9	54.9	82.8	49.0	33.8	37.2	107.8	102.1	363.3
Indiana	35.3	25.0	32.2	20.6	11.6	8.9	48.6	31.8	120.9
Iowa	18.5	9.0	13.0	7.6	5.4	5.6	29.8	9.1	70.3
Kansas	13.6	8.0	6.6	4.1	2.5	3.8	27.3	18.2	55.9
Kentucky	17.3	7.3	10.4	7.0	3.4	4.9	21.3	14.1	53.1
Louisiana	26.6	12.5	16.2	11.8	4.4	11.6	32.5	38.7	134.7
Maine	6.4	5.4	6.0	5.3	0.7	0.8	10.2	6.3	26.7
Maryland	38.2	19.8	25.0	17.9	7.1	11.3	29.8	41.5	110.9
Massachusetts	66.3	59.9	19.8	9.8	10.0	23.1	68.6	66.9	257.7
Michigan	88.6	41.7	40.6	22.5	18.1	30.0	87.5	65.5	273.3
Minnesota	25.5	14.4	38.4	29.7	8.7	5.9	43.0	31.8	140.6
Mississippi	10.2	4.8	2.0	0.9	1.1	3.6	15.9	13.9	60.9
Missouri	37.5	16.6	10.9	6.8	4.1	6.5	37.5	21.3	118.0
Montana	5.3	2.1	4.7	4.1	0.6	1.4	10.8	4.5	30.4
Nebraska	8.9	4.5	7.6	6.1	1.5	2.4	16.2	5.0	36.1
Nevada	4.6	2.2	1.2	0.6	0.6	0.3	7.3	2.9	25.3
New Hampshire	4.2	4.0	2.5	1.9	0.6	1.5	5.7	4.1	17.9
New Jersey	88.1	49.2	37.3	18.2	19.1	26.3	79.4	73.3	235.7
New Mexico	7.9	3.3	4.6	3.6	1.0	3.2	12.6	4.4	30.7
New York	279.8	151.0	97.0	67.6	29.4	130.6	272.8	293.3	1,230.9
North Carolina	26.4	11.1	18.9	14.7	4.2	8.9	32.9	21.0	98.9
North Dakota	3.5	1.1	2.6	2.0	0.6	1.2	8.4	2.9	41.3
Ohio	87.2	66.1	127.6	103.7	23.9	34.7	110.2	88.7	271.7
Oklahoma	14.6	7.9	10.8	8.4	2.4	5.7	22.5	16.0	60.0
Oregon	17.2	9.2	7.6	4.1	3.5	1.4	29.9	13.8	88.6
Pennsylvania	109.9	41.5	75.7	56.2	19.5	41.0	128.4	123.2	461.1
Rhode Island	9.3	7.4	4.2	2.0	2.2	2.8	11.4	8.4	31.8
South Carolina	13.8	4.3	3.8	2.1	1.7	5.7	15.3	9.8	52.0
South Dakota	3.5	1.6	1.8	1.2	0.6	0.6	8.7	1.5	25.0
Tennessee	21.8	11.8	11.8	8.6	3.2	8.3	23.6	23.1	88.0
Texas	78.8	41.8	54.4	39.7	14.7	29.7	88.2	81.7	218.8
Utah	6.5	3.0	3.5	2.2	1.3	1.6	9.5	3.3	33.8
Vermont	2.2	1.3	2.7	2.4	0.3	0.3	4.8	2.0	12.7
Virginia	29.5	13.2	17.5	11.6	5.9	9.8	35.0	25.5	106.6
Washington	27.2	17.3	22.1	16.3	5.8	7.9	36.6	27.1	131.2
West Virginia	8.5	4.2	13.9	12.1	1.8	3.3	14.6	13.7	32.2
Wisconsin	41.9	25.0	35.5	18.3	17.2	17.2	45.9	19.8	137.9
Wyoming	3.0	1.0	4.2	3.5	0.7	1.0	5.2	1.8	15.7

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

Table 17.—PER CAPITA DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1960

State	Total	Education			Highways			Public welfare	Health and hospitals		
		Total	Capital outlay	Other	Total	Capital outlay	Other		Total	Capital outlay	Other
United States	288.24	104.00	20.47	83.53	52.38	35.23	17.15	24.47	21.09	2.21	18.87
Alabama	217.17	72.59	9.47	63.12	51.57	37.09	14.48	25.05	14.36	2.38	11.98
Alaska	345.18	142.98	37.28	105.70	32.46	25.00	7.46	19.30	21.49	1.75	19.74
Arizona	309.10	135.43	30.58	104.86	53.95	40.90	13.05	19.42	12.37	1.06	11.31
Arkansas	197.99	71.48	12.19	59.28	46.64	29.14	17.51	26.23	13.53	2.07	11.47
California	379.85	149.51	32.79	116.71	44.78	32.33	12.44	35.05	26.31	3.02	23.29
Colorado	344.14	140.96	30.32	110.64	56.03	35.10	20.93	48.52	21.39	1.48	19.91
Connecticut	311.77	112.28	29.59	82.69	57.03	34.22	22.80	22.61	21.08	2.39	18.68
Delaware	335.63	142.76	50.11	92.65	62.58	47.44	15.14	17.59	21.38	3.12	18.26
District of Columbia	353.28	73.10	14.83	58.27	48.43	38.19	10.24	27.43	50.92	2.10	48.82
Florida	283.18	92.26	19.02	73.24	56.72	44.10	12.62	17.94	27.04	5.34	21.70
Georgia	222.36	76.30	9.17	67.13	41.48	28.31	13.17	23.85	21.68	2.94	18.74
Hawaii	369.16	107.17	29.75	77.41	40.50	26.32	14.17	15.58	30.53	3.12	27.41
Idaho	284.35	95.83	16.69	79.14	76.90	50.97	25.93	19.37	14.01	1.94	12.07
Illinois	286.68	103.49	22.20	81.29	52.92	40.36	12.56	24.39	19.83	2.00	17.83
Indiana	255.76	111.85	23.65	88.20	46.82	28.29	18.54	13.28	19.07	1.73	17.34
Iowa	293.84	108.73	14.52	94.20	83.85	53.68	30.17	24.09	20.93	2.64	18.29
Kansas	290.54	114.00	19.61	94.40	73.32	43.07	30.26	23.97	18.04	1.61	16.44
Kentucky	198.16	70.00	12.90	57.11	54.15	39.45	14.70	20.58	11.26	0.92	10.34
Louisiana	322.81	106.48	22.81	83.67	65.60	46.94	18.65	49.94	17.40	2.60	14.80
Maine	256.06	84.19	11.40	72.79	68.69	36.65	32.03	25.26	14.37	1.44	12.94
Maryland	269.22	98.72	23.20	75.51	46.76	33.18	13.58	11.01	24.01	1.35	22.66
Massachusetts	297.35	78.09	12.60	65.49	47.55	27.83	19.72	34.33	28.55	1.72	26.82
Michigan	302.22	122.32	24.12	98.20	52.23	37.39	14.84	22.35	25.37	1.25	24.12
Minnesota	328.98	121.95	21.57	100.38	65.73	42.79	22.94	28.05	25.74	3.01	22.74
Mississippi	230.96	84.95	24.13	60.83	55.41	35.00	20.41	24.36	15.23	1.93	13.30
Missouri	232.12	82.15	14.82	67.33	41.05	27.38	13.67	33.13	18.45	2.15	16.30
Montana	334.22	116.67	18.58	98.08	88.79	62.24	26.55	22.12	19.32	4.87	14.45
Nebraska	268.60	102.12	21.15	80.98	72.07	44.84	27.23	17.89	19.31	1.56	17.75
Nevada	420.83	136.46	39.58	96.87	83.68	55.56	27.78	18.06	30.56	1.39	29.17
New Hampshire	275.21	86.04	15.27	70.77	86.37	55.67	30.71	20.03	17.24	0.49	16.75
New Jersey	256.86	94.33	14.31	80.01	33.22	17.59	15.63	13.95	18.72	0.61	18.12
New Mexico	308.87	139.14	24.95	114.20	58.66	40.61	18.06	27.14	14.51	1.46	13.05
New York	374.21	110.80	20.70	90.09	54.69	37.10	17.59	26.71	36.11	2.97	33.14
North Carolina	195.09	82.45	16.22	66.23	34.14	21.08	13.06	15.76	14.95	2.28	12.67
North Dakota	368.93	130.60	30.44	100.16	107.89	74.76	33.12	23.19	10.88	0.95	9.94
Ohio	273.43	94.77	17.48	77.30	56.58	39.04	17.54	22.57	18.79	2.83	15.96
Oklahoma	282.17	105.14	16.67	88.47	48.52	25.89	22.63	55.17	14.36	1.50	12.86
Oregon	342.92	136.10	23.63	112.46	70.11	44.90	25.21	24.59	17.54	2.65	14.89
Pennsylvania	256.70	95.17	23.05	72.11	39.43	23.86	15.56	20.83	14.82	1.53	13.29
Rhode Island	255.66	73.51	6.88	66.63	47.84	33.72	14.12	28.59	17.97	0.93	17.04
South Carolina	183.11	70.07	8.53	61.54	41.10	29.77	11.33	13.29	14.88	1.84	13.04
South Dakota	301.47	106.60	13.78	92.82	99.56	66.13	33.43	21.70	11.00	2.05	8.94
Tennessee	216.99	76.38	16.96	59.42	53.48	36.86	16.62	17.52	16.90	2.69	14.22
Texas	246.26	93.39	15.31	78.08	58.30	42.04	16.26	19.25	13.62	1.75	11.87
Utah	306.70	146.87	35.16	111.72	58.15	42.52	15.62	20.98	12.39	0.89	11.50
Vermont	326.85	114.83	16.88	97.95	105.37	61.13	44.25	25.06	14.83	...	14.83
Virginia	213.10	88.24	17.04	71.19	39.67	24.31	15.36	8.57	16.97	2.94	14.03
Washington	332.73	132.97	26.99	105.98	51.68	31.50	20.17	36.71	17.20	1.36	15.84
West Virginia	217.34	84.11	12.44	71.67	51.43	33.98	17.45	22.35	10.77	1.02	9.75
Wisconsin	290.16	100.86	21.77	79.09	65.34	37.16	28.18	21.75	20.69	2.09	18.59
Wyoming	454.22	171.99	43.98	128.01	140.06	111.75	28.31	16.27	29.82	1.20	28.61

See footnotes at end of table.

Table 17.—PER CAPITA DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION AND BY STATES: 1960—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	10.32	5.53	6.13	4.26	1.87	3.47	11.74	9.28	39.83
Alabama	5.77	2.78	3.61	2.84	0.76	1.99	6.97	5.81	26.67
Alaska	10.09	4.39	7.46	7.02	0.44	2.19	17.54	10.09	77.19
Arizona	10.32	3.72	5.16	4.02	1.14	4.32	12.06	5.54	46.97
Arkansas	4.53	2.18	1.51	0.95	0.56	1.23	7.55	4.19	18.90
California	14.85	8.18	6.62	4.88	1.75	3.07	16.89	9.68	64.91
Colorado	10.86	4.44	3.98	1.59	2.39	1.99	16.15	6.94	32.94
Connecticut	11.77	8.48	7.97	5.61	2.35	3.06	11.50	16.52	39.52
Delaware	8.24	3.34	6.24	4.23	2.00	2.23	12.92	17.37	40.76
District of Columbia	25.20	13.12	14.57	9.58	4.99	9.58	15.09	3.81	72.05
Florida	11.48	4.24	5.72	3.74	1.98	5.10	12.76	8.94	40.96
Georgia	6.48	3.32	3.80	2.89	0.91	3.01	8.51	6.69	27.22
Hawaii	14.17	7.17	8.72	6.54	2.18	4.52	19.78	15.42	105.61
Idaho	7.15	2.83	10.88	10.13	0.75	1.34	12.22	3.28	40.54
Illinois	12.05	5.43	8.19	4.85	3.34	3.68	10.66	10.10	35.92
Indiana	7.55	5.35	6.88	4.40	2.48	1.90	10.31	6.80	25.85
Iowa	6.70	3.26	4.71	2.75	1.96	2.03	10.79	3.30	25.46
Kansas	6.24	3.67	3.03	1.88	1.15	1.74	12.53	8.36	25.67
Kentucky	5.68	2.40	3.41	2.30	1.12	1.61	6.99	4.63	17.43
Louisiana	8.13	3.82	4.95	3.61	1.35	3.55	9.94	11.83	41.19
Maine	6.57	5.54	6.16	5.44	0.72	0.82	10.47	6.47	27.41
Maryland	12.26	6.35	8.02	5.74	2.28	3.63	9.56	13.32	35.59
Massachusetts	12.83	11.59	3.83	1.90	1.94	4.47	13.28	12.95	49.87
Michigan	11.29	5.31	5.17	2.87	2.31	3.82	11.15	8.35	34.82
Minnesota	7.44	4.20	11.21	8.67	2.54	1.72	12.55	9.28	41.04
Mississippi	4.68	2.20	0.92	0.41	0.50	1.65	7.29	6.38	27.94
Missouri	8.66	3.83	2.52	1.57	0.95	1.50	8.66	4.92	27.25
Montana	7.82	3.10	6.93	6.05	0.88	2.06	15.93	6.64	44.84
Nebraska	6.29	3.18	5.37	4.31	1.06	1.70	11.46	3.54	25.53
Nevada	15.97	7.64	4.17	2.08	2.08	1.04	25.35	10.07	87.85
New Hampshire	6.90	6.57	4.11	3.12	0.99	2.46	9.36	6.73	29.39
New Jersey	14.44	8.07	6.12	2.98	3.13	4.31	13.02	12.02	38.65
New Mexico	8.25	3.44	4.80	3.76	1.04	3.34	13.15	4.59	32.05
New York	16.63	8.97	5.76	4.02	1.75	7.76	16.21	17.43	73.15
North Carolina	5.79	2.43	4.14	3.22	0.92	1.95	7.21	4.60	21.67
North Dakota	5.52	1.74	4.10	3.15	0.95	1.89	13.25	4.57	65.14
Ohio	8.95	6.79	13.10	10.65	2.45	3.56	11.32	9.11	27.90
Oklahoma	6.26	3.39	4.63	3.60	1.03	2.44	9.64	6.86	25.72
Oregon	9.70	5.19	4.29	2.31	1.97	0.79	16.86	7.78	49.97
Pennsylvania	9.69	3.66	6.67	4.95	1.72	3.61	11.32	10.86	40.65
Rhode Island	10.85	8.63	4.90	2.33	2.57	3.27	13.30	9.80	37.11
South Carolina	5.77	1.80	1.59	0.88	0.71	2.38	6.40	4.10	21.74
South Dakota	5.13	2.35	2.64	1.76	0.89	0.89	12.76	2.20	36.66
Tennessee	6.10	3.30	3.30	2.41	0.90	2.32	6.61	6.47	24.63
Texas	8.19	4.35	5.66	4.13	1.53	3.09	9.17	8.50	22.75
Utah	7.25	3.35	3.91	2.46	1.45	1.79	10.60	3.68	37.72
Vermont	5.63	3.32	6.91	6.14	0.77	0.77	12.28	5.12	32.48
Virginia	7.52	3.32	4.40	2.92	1.48	2.46	8.80	6.41	26.80
Washington	9.51	6.05	7.73	5.70	2.03	2.76	12.80	9.48	45.87
West Virginia	4.58	2.26	7.49	6.52	0.97	1.78	7.86	7.38	17.39
Wisconsin	10.57	6.31	8.96	4.62	4.34	4.34	11.58	4.99	34.79
Wyoming	9.04	3.01	12.65	10.54	2.11	3.01	15.66	5.42	47.29

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text. Per capita calculations are based on provisional estimates of population as of July 1, 1960 (see table 22).

Table 18.—DETAIL OF STATE AND LOCAL GOVERNMENT DIRECT EXPENDITURE FOR EDUCATION, BY STATES: 1960

State	Amount (millions of dollars)					
	Total	Institutions of higher education	Local schools			All other
			Total	Capital outlay	Other	
United States	18,718.5	3,201.9	15,165.8	2,902.6	12,263.2	350.8
Alabama	237.6	41.7	182.1	21.6	160.5	13.8
Alaska	32.6	5.3	26.6	7.7	18.9	0.7
Arizona	178.5	35.0	141.1	31.9	109.2	2.4
Arkansas	127.8	25.6	97.7	15.7	82.0	4.5
California	2,369.7	597.7	1,747.3	370.7	1,376.6	24.7
Colorado	247.8	55.6	187.6	44.5	143.1	4.6
Connecticut	286.1	27.7	245.1	61.4	183.7	13.3
Delaware	64.1	8.3	53.6	21.1	32.5	2.2
District of Columbia	55.7	1.3	54.3	11.3	43.0	0.1
Florida	461.3	60.8	388.9	79.1	309.8	11.6
Georgia	301.3	51.0	239.6	21.2	218.4	10.7
Hawaii	68.8	10.5	54.6	15.8	38.8	3.7
Idaho	64.3	12.5	50.6	9.0	41.6	1.2
Illinois	1,046.6	143.7	889.4	194.5	694.9	13.5
Indiana	523.1	116.7	402.2	77.1	325.1	4.2
Iowa	300.2	56.7	238.1	34.5	203.6	5.4
Kansas	248.3	56.9	188.6	31.1	157.5	2.8
Kentucky	213.3	46.7	162.4	20.3	142.1	4.2
Louisiana	348.2	64.7	272.3	58.3	214.0	11.2
Maine	82.0	10.8	68.6	9.0	59.6	2.6
Maryland	307.6	41.8	261.1	62.8	198.3	4.7
Massachusetts	403.5	30.2	365.2	52.7	312.5	8.1
Michigan	960.0	216.7	733.3	163.0	570.3	10.0
Minnesota	418.8	89.0	323.3	55.2	268.1	6.5
Mississippi	185.2	40.2	140.8	40.3	100.5	4.2
Missouri	355.8	48.9	302.1	47.7	254.4	4.8
Montana	79.1	18.3	59.3	8.3	51.0	1.5
Nebraska	144.4	28.9	112.7	23.9	88.8	2.8
Nevada	39.3	8.0	30.6	7.2	23.4	0.7
New Hampshire	52.4	11.9	38.6	5.5	33.1	1.9
New Jersey	575.3	43.7	525.7	81.6	444.1	5.9
New Mexico	133.3	28.7	100.2	19.4	80.8	4.4
New York	1,864.4	175.3	1,655.8	295.4	1,360.4	33.3
North Carolina	376.2	72.4	297.1	57.3	239.8	6.7
North Dakota	82.8	20.0	61.2	14.2	47.0	1.6
Ohio	923.0	137.0	779.2	137.3	641.9	6.8
Oklahoma	245.3	50.0	190.5	33.9	156.6	4.8
Oregon	241.3	46.9	189.5	31.3	158.2	4.9
Pennsylvania	1,079.5	96.5	940.3	219.2	721.1	42.7
Rhode Island	63.0	9.1	50.5	4.5	46.0	3.4
South Carolina	167.6	26.8	136.7	16.0	120.7	4.1
South Dakota	72.7	18.7	52.7	5.8	46.9	1.3
Tennessee	272.9	37.5	228.7	51.7	177.0	6.7
Texas	898.1	173.1	715.9	102.0	613.9	9.1
Utah	131.6	31.7	97.0	24.6	72.4	2.9
Vermont	44.9	8.9	33.4	5.0	28.4	2.6
Virginia	351.0	60.2	279.9	51.5	228.4	10.9
Washington	380.3	81.8	293.1	58.2	234.9	5.4
West Virginia	156.2	31.3	120.9	11.9	109.0	4.0
Wisconsin	399.8	77.7	315.5	67.6	247.9	6.6
Wyoming	57.1	11.5	44.5	11.5	33.0	1.1

See footnotes at end of table.

Table 18.—DETAIL OF STATE AND LOCAL GOVERNMENT DIRECT EXPENDITURE FOR EDUCATION, BY STATES: 1960—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	Capital outlay	Other		Total	Direct	Intergovernmental
United States	104.00	17.79	84.27	16.13	68.14	1.95	5,650.4	349.9	5,300.4
Alabama	72.59	12.74	55.64	6.60	49.04	4.22	118.8	2.6	116.2
Alaska	142.98	23.25	116.67	33.77	82.89	3.07	15.9	6.7	9.3
Arizona	135.43	26.56	107.06	24.20	82.85	1.82	47.3	0.6	46.7
Arkansas	71.48	14.32	54.64	8.78	45.86	2.52	44.4	0.9	43.5
California	149.51	37.71	110.24	23.39	86.85	1.56	758.4	9.5	748.9
Colorado	140.96	31.63	106.71	25.31	81.40	2.62	33.6	...	33.6
Connecticut	112.28	10.87	96.19	24.10	72.10	5.22	49.7	...	49.7
Delaware	142.76	18.49	119.38	46.99	72.38	4.90	40.4	22.4	18.0
District of Columbia	73.10	1.71	71.26	14.83	56.43	0.13	...	...	...
Florida	92.26	12.16	77.78	15.82	61.96	2.32	193.2	2.6	190.6
Georgia	76.30	12.91	60.67	5.37	55.31	2.71	140.8	5.9	134.8
Hawaii	107.17	16.36	85.05	24.61	60.44	5.76	38.2	38.2	...
Idaho	95.83	18.63	75.41	13.41	62.00	1.79	16.7	...	16.7
Illinois	103.49	14.21	87.95	19.23	68.71	1.33	157.4	2.8	154.7
Indiana	111.85	24.95	86.00	16.48	69.51	0.90	102.9	...	102.9
Iowa	108.73	20.54	86.24	12.50	73.74	1.96	38.5	...	38.5
Kansas	114.00	26.12	86.59	14.28	72.31	1.29	40.5	0.1	40.4
Kentucky	70.00	15.33	53.30	6.66	46.64	1.38	70.7	1.3	69.5
Louisiana	106.48	19.79	83.27	17.83	65.44	3.43	166.3	4.6	161.7
Maine	84.19	11.09	70.43	9.24	61.19	2.67	15.2	1.0	14.2
Maryland	98.72	13.41	83.79	20.15	63.64	1.51	75.3	...	75.3
Massachusetts	78.09	5.84	70.68	10.20	60.48	1.57	67.4	...	67.4
Michigan	122.32	27.61	93.44	20.77	72.67	1.27	303.3	...	303.3
Minnesota	122.24	25.98	94.37	16.11	78.25	1.90	131.1	...	131.1
Mississippi	84.95	18.44	64.59	18.49	46.10	1.93	85.7	1.6	84.1
Missouri	82.15	11.29	69.75	11.01	58.74	1.11	90.7	...	90.7
Montana	116.67	26.99	87.46	12.24	75.22	2.21	17.0	...	17.0
Nebraska	102.12	20.44	79.70	16.90	62.80	1.98	6.8	...	6.8
Nevada	136.46	27.78	106.25	25.00	81.25	2.43	14.6	...	14.6
New Hampshire	86.04	19.54	63.38	9.03	54.35	3.12	2.7	...	2.7
New Jersey	94.33	7.17	86.19	13.38	72.82	0.97	98.3	...	98.3
New Mexico	139.14	29.96	104.59	20.25	84.34	4.59	63.5	1.3	62.2
New York	110.80	10.42	98.40	17.56	80.85	1.98	676.6	...	676.6
North Carolina	82.45	15.87	65.11	12.56	52.55	1.47	186.3	167.8	18.5
North Dakota	130.60	31.55	96.53	22.40	74.13	2.52	17.6	...	17.6
Ohio	94.77	14.07	80.01	14.10	65.91	0.70	175.1	3.8	171.3
Oklahoma	105.14	21.43	81.65	14.53	67.12	2.06	76.6	1.5	75.2
Oregon	136.10	26.45	106.88	17.65	89.23	2.76	57.1	...	57.1
Pennsylvania	95.17	8.51	82.90	19.32	63.57	3.76	427.4	38.8	388.6
Rhode Island	73.51	10.62	58.93	5.25	53.68	3.97	10.5	...	10.5
South Carolina	70.07	11.20	57.15	6.69	50.46	1.71	80.0	9.0	71.0
South Dakota	106.60	27.42	77.27	8.50	68.77	1.91	6.5	...	6.5
Tennessee	76.38	10.50	64.01	14.47	49.54	1.88	105.0	...	105.0
Texas	93.39	18.00	74.44	10.61	63.83	0.95	332.2	9.5	322.8
Utah	146.87	35.38	108.26	27.46	80.80	3.24	38.4	...	38.4
Vermont	114.83	22.76	85.42	12.79	72.63	6.65	6.4	...	6.4
Virginia	88.24	15.13	70.36	12.95	57.42	2.74	86.0	...	86.0
Washington	132.97	28.60	102.48	20.35	82.13	1.89	173.7	17.4	156.3
West Virginia	84.11	16.86	65.11	6.41	58.70	2.15	63.0	...	63.0
Wisconsin	100.86	19.60	79.59	17.05	62.54	1.66	69.2	...	69.2
Wyoming	171.99	34.64	134.04	34.64	99.40	3.31	17.4	...	17.4

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.

[1]Based on provisional estimates of population as of July 1, 1960 (see table 22).

Table 19.—INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1960

(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	69,955.1	388.69	66,800.9	3,154.2	61,596.3	342.25	56,049.6	18,538.6	6,674.9	1,522.6	5,204.6	24,108.9
Alabama	944.8	288.66	867.2	77.6	828.2	253.04	526.7	150.5	57.3	...	39.0	279.9
Alaska	98.4	431.58	94.7	3.7	82.1	360.09	76.0	3.1	1.5	0.1	12.6	58.7
Arizona	464.2	352.20	459.8	4.4	440.3	334.07	418.8	79.1	61.5	69.5	19.5	189.2
Arkansas	334.9	187.30	327.0	7.9	309.8	173.27	212.8	48.0	36.9	0.1	17.2	110.6
California	6,745.2	425.56	6,669.5	75.7	5,418.2	341.84	8,358.9	2,987.6	839.9	175.9	1,251.3	3,104.2
Colorado	661.5	376.28	646.6	14.9	632.1	359.56	548.8	126.1	64.8	15.5	14.5	327.9
Connecticut	1,636.1	642.11	1,349.4	286.7	1,338.0	525.12	828.0	202.7	169.5	0.1	11.4	444.3
Delaware	311.9	694.65	305.6	6.3	304.3	677.73	89.3	1.7	9.6	...	1.3	76.7
District of Columbia	147.5	193.57	80.5	67.0	80.5	105.64	148.4	35.2	60.9	...	...	52.3
Florida	1,695.3	339.06	1,664.3	31.0	1,535.7	307.14	1,068.3	285.1	105.1	0.6	128.6	548.9
Georgia	1,054.8	267.11	967.0	87.8	915.7	231.88	792.1	191.7	144.1	...	51.3	405.0
Hawaii	316.9	493.61	306.0	10.9	297.9	464.02	338.8	136.9	24.7	...	8.1	169.1
Idaho	136.9	204.02	135.8	1.1	130.8	194.93	181.3	19.1	28.2	3.9	5.0	125.1
Illinois	4,164.4	411.79	3,756.6	407.8	3,575.0	353.51	2,601.4	868.1	333.7	0.2	181.6	1,217.8
Indiana	1,109.0	237.12	1,090.9	18.1	1,057.2	226.04	975.7	163.4	170.2	0.1	33.7	608.3
Iowa	418.8	151.68	417.9	0.9	403.8	146.25	653.0	138.5	114.3	...	14.1	386.1
Kansas	787.5	361.57	758.0	29.5	739.9	339.72	452.1	34.7	72.9	...	18.1	326.4
Kentucky	560.8	184.05	548.9	11.9	501.2	164.49	422.0	89.6	102.5	0.2	47.7	182.0
Louisiana	1,369.6	418.84	1,310.0	59.6	1,233.8	377.31	913.5	338.7	125.0	...	76.2	373
Maine	246.1	252.67	241.8	4.3	237.0	243.33	181.9	51.2	28.8	...	4.8	97
Maryland	1,675.9	537.84	1,668.5	7.4	1,523.1	488.80	819.5	393.7	64.1	7.5	145.4	208.8
Massachusetts	2,602.4	503.66	2,439.4	163.0	2,366.8	458.06	1,345.2	445.1	229.9	0.4	72.6	597.2
Michigan	2,407.2	306.73	2,353.9	53.3	2,229.8	284.12	1,968.9	662.7	222.3	12.3	124.1	947.5
Minnesota	1,216.2	354.99	1,191.4	24.8	1,144.5	334.06	1,173.2	232.6	66.7	0.3	46.9	826.7
Mississippi	593.9	272.43	577.8	16.1	549.4	252.02	360.6	32.3	31.7	...	28.4	268.2
Missouri	965.7	222.97	900.9	64.8	858.1	198.13	865.6	158.6	202.0	0.2	42.8	462.0
Montana	171.7	253.24	169.4	2.3	155.7	229.65	195.3	44.5	24.1	10.1	13.7	102.9
Nebraska	573.7	405.73	570.4	3.3	541.9	383.24	340.9	41.0	38.3	...	28.5	233.1
Nevada	93.8	325.69	93.6	0.2	90.1	312.85	121.3	22.3	16.8	15.8	3.5	62.9
New Hampshire	171.8	282.10	163.2	8.6	162.1	266.17	105.5	39.2	23.3	...	1.1	41.9
New Jersey	2,573.5	421.95	2,447.5	126.0	2,417.7	396.41	1,988.6	672.4	332.3	105.4	29.8	848.7
New Mexico	237.2	247.60	237.1	0.1	223.5	233.30	385.1	33.2	42.8	...	13.6	295.5
New York	12,604.0	749.03	11,731.2	872.8	10,152.3	603.33	9,908.1	4,872.1	957.3	402.3	1,578.9	2,097.5
North Carolina	949.8	208.15	907.0	42.8	848.2	185.89	931.6	303.5	179.7	0.8	58.8	388.8
North Dakota	110.7	174.61	110.2	0.5	99.8	157.41	233.1	16.4	6.2	13.6	10.4	186.5
Ohio	3,377.3	346.78	3,277.9	99.4	3,128.2	321.20	3,225.7	1,146.6	364.0	345.7	149.7	1,219.7
Oklahoma	657.9	282.00	657.8	0.1	594.6	254.86	505.7	69.6	38.0	1.5	63.2	333.4
Oregon	638.2	359.95	633.9	4.3	458.0	258.32	705.5	106.9	38.3	60.6	175.9	323.8
Pennsylvania	4,531.6	399.51	4,332.9	198.7	4,152.5	366.08	2,416.2	1,193.5	197.8	15.6	180.4	828.9
Rhode Island	307.2	358.46	279.4	27.8	258.4	301.52	195.3	65.8	30.0	35.3	21.0	43.2
South Carolina	516.8	216.05	505.0	11.8	475.6	198.83	382.8	125.7	75.2	0.4	29.4	152.1
South Dakota	65.4	95.89	63.9	1.5	59.2	86.80	168.0	2.9	14.6	...	4.7	145.8
Tennessee	1,237.0	346.21	1,178.5	58.5	1,138.7	318.70	587.5	160.5	72.9	0.3	39.8	314.0
Texas	3,617.5	376.16	3,532.9	84.6	3,337.3	347.02	2,802.7	600.7	253.9	...	195.6	1,752.5
Utah	223.4	249.33	217.4	6.0	212.3	236.94	217.6	31.3	37.0	12.7	5.1	131.5
Vermont	91.5	234.02	89.0	2.5	88.2	225.58	75.4	29.4	13.7	...	0.8	31.5
Virginia	991.8	249.32	960.8	31.0	929.6	233.69	711.0	173.7	86.4	...	31.2	419.7
Washington	2,133.0	745.80	2,114.5	18.5	2,001.5	699.83	1,559.4	286.5	200.2	112.1	112.9	847.7
West Virginia	458.4	246.84	455.8	2.6	422.0	227.25	354.3	90.5	34.3	89.3	33.9	106.3
Wisconsin	854.7	215.62	841.1	13.6	817.8	206.31	1,437.0	523.0	217.5	4.1	23.3	669
Wyoming	101.3	305.12	101.1	0.2	97.9	294.88	175.4	11.5	12.3	10.0	3.2	138.

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

Table 20.—ORIGIN AND ALLOCATION, BY LEVEL OF GOVERNMENT, OF GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY STATES: 1960

(Dollar amounts in millions)

State	Total general revenue	By originating level of government (before transfers among governments)						By final recipient level of government (after intergovernmental transfers)			
		Amount			Percent			Amount		Percent	
		Federal	State	Local	Federal	State	Local	State	Local	State	Local
United States	50,504.8	6,974.4	20,619.2	22,911.6	13.8	40.8	45.4	18,080.7	32,424.1	35.8	64.2
Alabama	654.6	154.0	313.5	187.1	23.5	47.9	28.6	296.7	357.9	45.3	54.7
Alaska	87.6	34.9	35.2	17.5	39.8	40.2	20.0	58.4	29.2	66.7	33.3
Arizona	406.1	64.6	193.8	147.8	15.9	47.7	36.4	175.8	230.3	43.3	56.7
Arkansas	365.4	89.1	175.8	100.5	24.4	48.1	27.5	197.6	167.8	54.1	45.9
California	5,922.7	725.9	2,361.8	2,835.0	12.3	39.9	47.9	1,592.6	4,330.1	26.9	73.1
Colorado	609.4	95.2	238.2	275.9	15.6	39.1	45.3	201.1	408.3	33.0	67.0
Connecticut	708.4	65.8	294.4	348.2	9.3	41.6	49.2	290.4	418.0	41.0	59.0
Delaware	128.1	15.4	86.3	26.3	12.0	67.4	20.5	83.0	45.1	64.8	35.2
District of Columbia	256.3	62.0	...	194.3	24.2	...	75.8	...	256.3	...	100.0
Florida	1,346.4	184.5	561.3	600.6	13.7	41.7	44.6	518.4	828.0	38.5	61.5
Georgia	876.1	168.2	404.2	303.7	19.2	46.1	34.7	387.4	488.7	44.2	55.8
Hawaii	224.9	44.2	141.6	39.1	19.7	63.0	17.4	160.6	64.3	71.4	28.6
Idaho	193.6	39.8	79.6	74.2	20.6	41.1	38.3	90.4	103.2	46.7	53.3
Illinois	2,759.1	359.0	909.9	1,490.3	13.0	33.0	54.0	903.5	1,855.6	32.7	67.3
Indiana	1,161.1	138.7	485.1	537.3	11.9	41.8	46.3	410.0	751.1	35.3	64.7
Iowa	801.8	124.0	303.6	374.2	15.5	37.9	46.7	337.4	464.4	42.1	57.9
Kansas	660.3	95.5	242.1	322.7	14.5	36.7	48.9	234.8	425.5	35.6	64.4
Kentucky	586.2	138.4	258.3	189.5	23.6	44.1	32.3	308.1	278.1	52.6	47.4
Louisiana	1,009.5	208.0	563.7	237.7	20.6	55.8	23.5	536.9	472.6	53.2	46.8
Maine	256.0	42.7	102.4	110.8	16.7	40.0	43.3	125.9	130.1	49.2	50.8
Maryland	815.1	79.6	386.5	349.0	9.8	47.4	42.8	279.0	536.1	34.2	65.8
Massachusetts	1,526.8	164.9	549.3	812.6	10.8	36.0	53.2	432.4	1,094.4	28.3	71.7
Michigan	2,266.0	222.7	1,049.0	994.3	9.8	46.3	43.9	736.2	1,529.8	32.5	67.5
Minnesota	1,070.0	143.4	427.8	498.9	13.4	40.0	46.6	336.6	733.4	31.5	68.5
Mississippi	453.8	101.9	219.0	133.0	22.5	48.3	29.3	198.4	253.4	43.7	56.3
Missouri	978.2	198.9	339.1	440.2	20.3	34.7	45.0	425.5	552.7	43.5	56.5
Montana	238.0	52.7	81.7	103.5	22.1	34.3	43.5	111.2	126.8	46.7	53.3
Nebraska	359.5	53.9	112.9	192.8	15.0	31.4	53.6	129.7	229.8	36.1	63.9
Nevada	120.6	21.2	51.7	47.7	17.6	42.9	39.6	52.6	68.0	43.6	56.4
New Hampshire	157.9	30.5	52.4	75.0	19.3	33.2	47.5	82.6	75.3	52.3	47.7
New Jersey	1,602.5	115.7	461.3	1,025.4	7.2	28.8	64.0	435.4	1,167.1	27.2	72.8
New Mexico	310.8	72.3	166.2	72.3	23.3	53.5	23.3	154.6	156.2	49.7	50.3
New York	6,154.5	491.6	2,156.0	3,506.9	8.0	35.0	57.0	1,378.8	4,775.7	22.4	77.6
North Carolina	919.2	154.7	516.5	248.0	16.8	56.2	27.0	568.2	351.0	61.8	38.2
North Dakota	222.1	47.9	94.7	79.6	21.6	42.6	35.8	118.6	103.5	53.4	46.6
Ohio	2,544.5	313.6	979.5	1,251.5	12.3	38.5	49.2	841.0	1,703.5	33.1	66.9
Oklahoma	653.0	131.8	327.5	193.7	20.2	50.2	29.7	334.2	318.8	51.2	48.8
Oregon	607.0	113.2	253.7	240.1	18.6	41.8	39.6	269.6	337.4	44.4	55.6
Pennsylvania	2,625.5	304.3	1,154.2	1,167.1	11.6	44.0	44.5	976.8	1,648.7	37.2	62.8
Rhode Island	219.9	31.8	94.1	94.0	14.5	42.8	42.7	103.8	116.1	47.2	52.8
South Carolina	475.4	90.7	269.3	115.4	19.1	56.6	24.3	265.3	210.1	55.8	44.2
South Dakota	213.0	43.4	74.7	94.9	20.4	35.1	44.6	107.7	105.3	50.6	49.4
Tennessee	732.2	153.2	327.4	251.6	20.9	44.7	34.4	321.3	410.9	43.9	56.1
Texas	2,374.9	387.7	943.6	1,043.7	16.3	39.7	43.9	979.7	1,395.2	41.3	58.7
Utah	275.1	64.2	115.5	95.5	23.3	42.0	34.7	133.0	142.1	48.3	51.7
Vermont	124.2	26.5	50.6	47.1	21.3	40.7	37.9	64.3	59.9	51.8	48.2
Virginia	814.7	128.9	362.0	323.7	15.8	44.4	39.7	329.0	485.7	40.4	59.6
Washington	955.5	129.4	520.2	305.9	13.5	54.4	32.0	420.9	534.6	44.1	55.9
West Virginia	404.3	84.4	197.4	122.6	20.9	48.8	30.3	217.1	187.2	53.7	46.3
Wisconsin	1,120.8	119.7	479.1	522.0	10.7	42.7	46.6	291.8	829.0	26.0	74.0
Wyoming	156.2	49.8	55.5	50.9	31.9	35.5	32.6	76.5	79.7	49.0	51.0

Table 21.—SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES BY LEVEL OF GOVERNMENT, BY STATES: 1960

(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	36,116.6	18,035.9	18,080.7	51,876.4	17,945.7	33,930.7	50.0	34.6
Alabama	384.9	273.7	111.2	710.8	330.3	380.5	71.1	46.5
Alaska	36.6	27.1	9.5	78.7	39.7	39.0	74.0	50.4
Arizona	274.6	165.0	109.7	407.4	160.8	246.7	60.1	39.5
Arkansas	224.7	158.1	66.6	354.0	181.9	172.0	70.4	51.4
California	4,409.3	2,124.4	2,284.9	6,020.6	1,595.9	4,424.7	48.2	26.5
Colorado	406.4	192.5	213.8	605.0	183.4	421.6	47.4	30.3
Connecticut	542.8	238.1	304.6	794.4	326.6	467.8	43.9	41.1
Delaware	89.2	70.8	18.4	150.7	93.0	57.7	79.4	61.7
District of Columbia	165.1	...	165.1	269.2	...	269.2	...	...
Florida	919.9	521.7	398.2	1,415.9	501.9	914.0	56.7	35.4
Georgia	559.0	369.1	189.9	878.1	353.8	524.3	66.0	40.3
Hawaii	152.0	124.2	27.7	237.0	156.1	80.8	81.7	65.9
Idaho	126.8	69.0	57.8	190.8	84.2	106.6	54.4	44.1
Illinois	2,083.7	836.4	1,247.3	2,899.2	860.3	2,038.9	40.1	29.7
Indiana	840.2	399.4	440.8	1,196.2	400.6	795.6	47.5	33.5
Iowa	567.3	265.8	301.5	811.3	317.6	493.7	46.9	39.1
Kansas	474.5	206.6	267.8	632.8	211.0	421.8	43.5	33.3
Kentucky	361.6	228.5	133.1	603.8	324.0	279.8	63.2	53.7
Louisiana	616.3	452.7	163.6	1,055.6	554.4	501.3	73.5	52.5
Maine	188.4	86.9	101.5	249.4	125.3	124.1	46.1	50.[illegible]
Maryland	619.2	343.6	275.6	838.9	257.9	581.0	55.5	30[illegible]
Massachusetts	1,208.0	491.1	716.9	1,536.4	476.9	1,059.5	40.7	31.0
Michigan	1,701.4	913.9	787.5	2,371.8	789.8	1,582.0	53.7	33.3
Minnesota	743.4	352.6	390.9	1,127.1	341.2	785.9	47.4	30.3
Mississippi	283.3	194.3	89.0	503.5	213.3	290.2	68.6	42.4
Missouri	658.8	312.9	345.9	1,005.3	414.0	591.3	47.5	41.2
Montana	148.7	64.9	83.8	226.6	106.2	120.4	43.6	46.9
Nebraska	245.7	91.1	154.6	379.8	125.9	254.0	37.1	33.1
Nevada	78.7	44.9	33.8	121.2	50.6	70.6	57.1	41.7
New Hampshire	108.0	41.8	66.3	167.6	87.3	80.2	38.7	52.1
New Jersey	1,261.9	365.2	896.6	1,566.6	357.9	1,208.7	28.9	22.8
New Mexico	167.3	123.2	44.1	295.9	140.5	155.4	73.6	47.5
New York	4,838.5	1,961.0	2,877.5	6,296.9	1,547.2	4,749.7	40.5	24.6
North Carolina	624.7	459.4	165.3	890.2	503.2	387.0	73.5	56.5
North Dakota	125.7	60.8	64.9	233.9	120.2	113.7	48.4	51.4
Ohio	1,799.1	872.7	926.3	2,662.9	791.8	1,871.2	48.5	29.7
Oklahoma	413.1	275.4	137.7	658.3	319.7	338.6	66.7	48.6
Oregon	398.8	208.3	190.5	608.0	269.8	338.2	52.2	44.4
Pennsylvania	1,963.4	1,032.9	930.6	2,911.8	1,127.9	1,783.9	52.6	38.7
Rhode Island	169.3	86.1	83.2	219.1	106.9	112.2	50.9	48.8
South Carolina	309.3	235.5	73.8	438.0	222.5	215.5	76.1	50.8
South Dakota	135.1	53.0	82.1	205.6	104.3	101.4	39.2	50.7
Tennessee	480.6	304.6	176.0	775.3	305.1	470.2	63.4	39.4
Texas	1,560.8	792.8	768.0	2,368.3	892.4	1,475.9	50.8	37.7
Utah	176.4	100.4	76.0	274.8	122.6	152.2	56.9	44.6
Vermont	87.0	43.5	43.5	127.8	67.5	60.3	50.0	52.8
Virginia	532.6	291.7	240.9	847.7	316.6	531.1	54.8	37.3
Washington	652.2	460.8	191.4	951.6	404.0	547.6	70.7	42.5
West Virginia	269.3	180.1	89.2	403.6	212.0	191.6	66.9	52.5
Wisconsin	854.9	426.2	428.6	1,150.2	281.5	868.7	49.9	24.5
Wyoming	78.2	41.5	36.7	150.8	68.3	82.5	53.1	45.[illegible]

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

Table 22.--POPULATION AND PERSONAL INCOME, BY STATES: 1960

State	Population (excluding armed forces overseas) as of July 1, 1960[1]	Personal income, calendar year, 1960[2]	
		Amount (millions)	Per capita
U.S., total	179,977,000	400,002	2,223
Alabama	3,273,000	4,785	1,462
Alaska	228,000	629	2,735
Arizona	1,318,000	2,650	2,011
Arkansas	1,788,000	2,397	1,341
California	15,850,000	43,448	2,741
Colorado	1,758,000	4,079	2,320
Connecticut	2,548,000	7,295	2,863
Delaware	449,000	1,353	3,013
District of Columbia	762,000	2,292	3,008
Florida	5,000,000	9,938	1,988
Georgia	3,949,000	6,349	1,608
Hawaii	642,000	1,442	2,274
Idaho	671,000	1,205	1,796
Illinois	10,113,000	26,425	2,613
Indiana	4,677,000	10,192	2,179
Iowa	2,761,000	5,531	2,003
Kansas	2,178,000	4,504	2,068
Kentucky	3,047,000	4,702	1,543
Louisiana	3,270,000	5,245	1,604
Maine	974,000	1,851	1,900
Maryland	3,116,000	7,460	2,394
Massachusetts	5,167,000	13,016	2,519
Michigan	7,848,000	18,225	2,322
Minnesota	3,426,000	7,036	2,054
Mississippi	2,180,000	2,557	1,173
Missouri	4,331,000	9,522	2,199
Montana	678,000	1,368	2,018
Nebraska	1,414,000	2,988	2,113
Nevada	288,000	819	2,844
New Hampshire	609,000	1,263	2,074
New Jersey	6,099,000	16,256	2,665
New Mexico	958,000	1,730	1,806
New York	16,827,000	46,927	2,789
North Carolina	4,563,000	7,184	1,574
North Dakota	634,000	1,104	1,741
Ohio	9,739,000	22,778	2,339
Oklahoma	2,333,000	4,312	1,848
Oregon	1,773,000	4,005	2,259
Pennsylvania	11,343,000	25,700	2,266
Rhode Island	857,000	1,909	2,228
South Carolina	2,392,000	3,341	1,397
South Dakota	682,000	1,256	1,842
Tennessee	3,573,000	5,522	1,545
Texas	9,617,000	18,508	1,924
Utah	896,000	1,711	1,910
Vermont	391,000	727	1,859
Virginia	3,978,000	7,351	1,848
Washington	2,860,000	6,626	2,317
West Virginia	1,857,000	3,109	1,674
Wisconsin	3,964,000	8,605	2,171
Wyoming	332,000	775	2,334

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 230, May 25, 1961. See Series P-25, No. 229, for comparable intercensal estimates of population from 1950 to 1959. Provisional estimates for July 1, 1961 will be issued in late 1961. Revised estimates for both 1960 and 1961 will be issued in late 1962.

[2]U.S. Department of Commerce, Survey of Current Business, August 1961.