



SUMMARY OF GOVERNMENTAL FINANCES IN 1963

GOVERNMENTAL FINANCES IN
THE UNITED STATES

GOVERNMENTS DIVISION

G-GF63-No. 1

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This report includes, with respect to local governments, preliminary estimates based upon information gathered for a limited sample of such units. A subsequent report, to be entitled Governmental Finances in 1963, will supply revised national aggregates, including final estimates for local governments based upon a larger sample. That report will also include State-by-State financial data for State and local governments.

Taxes collected by all governments in the United States—Federal, State, and local—in their fiscal years that ended in 1963 amounted to \$131.0 billion, as compared with the 1962 total of \$123.8 billion.

Total governmental revenue in the fiscal year 1963, taking account of all other revenue sources as well as taxes, amounted to \$181.2 billion. This sum was up \$13.1 billion from the 1962 total.

Governmental expenditure totaled \$185.2 billion in fiscal 1963, or \$9.0 billion more than the \$176.2 billion expended in the previous year.

Indebtedness of all governments at the end of their 1963 fiscal years totaled \$384.6 billion. This included Federal public debt amounting to \$305.9 billion at the end of the Federal fiscal year (June 30, 1963), or \$7.7 billion more than a year before. State and local government indebtedness rose \$5.6 billion during the fiscal year 1963 to a record total of \$86.4 billion.

Trends since 1959 in the revenue, expenditure, and indebtedness of all governments—Federal, State, and local—are summarized in table 1. Corresponding Federal figures appear in table 2 and aggregates covering State and local governments are shown in table 3. Nationwide totals for earlier years are presented in the report, Historical Statistics on Governmental Finances and Employment (Vol. VI, No. 4 of the 1962 Census of Governments), now in process of publication.

Underlying this presentation of governmental data is a classification by financial sector, namely, "general government," "utilities," "liquor stores," and "insurance trust activities."

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

For Census reporting of governmental statistics, the term "utilities" relates only to water supply, electric power, gas supply, and transit systems owned and operated by local governments. The term "liquor stores" relates to such stores operated by 16 State governments and by local governments in 4 States. Other commercial-type operations of governments—port facilities, airports, housing projects, toll highways, and the like—as well as all such agencies and activities of the Federal Government, including its corporations and the U.S. Postal Service—are treated as part of the general government sector.

Insurance trust activities consist of contributory retirement systems for public employees, and governmental social insurance and life insurance programs. Several major "insurance" programs administered by the Federal Government—crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, etc.—are not classified here as insurance trust activities but, like numerous other commercial-type activities, as general government functions.

REVENUE BY SOURCE

National totals of governmental revenue, by level of government, are presented in table 4, and are also summarized in table A on page 4.

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 amounts from borrowing and liquidation of financial investments. Subject to some relatively minor exceptions, governments' internal transfers from fund to fund are excluded, and aggregates for groups of governments exclude intergovernmental transactions among 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 government-operated enterprises and trust funds.

The statistics on governmental revenue in this report include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. The following distribution relates to revenue from own sources during the fiscal period reported:

| Level of government | Amount (millions of dollars) | Percent |
|---------------------|------------------------------|---------|
| Total revenue..... | 181,154 | 100.0 |
| Federal..... | 114,557 | 63.2 |
| State..... | 32,750 | 18.1 |
| Local..... | 33,847 | 18.7 |

A somewhat different distribution appears if allowance is made for the effect of intergovernmental transfers. In terms of final recipient level of government, public revenue was distributed as follows:

| Level of government | Amount (millions of dollars) | Percent |
|---------------------|------------------------------|---------|
| Total revenue..... | 181,154 | 100.0 |
| Federal..... | 105,889 | 58.5 |
| State..... | 29,339 | 16.2 |
| Local..... | 45,926 | 25.4 |

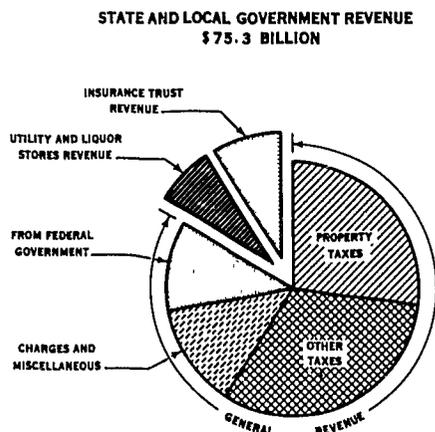
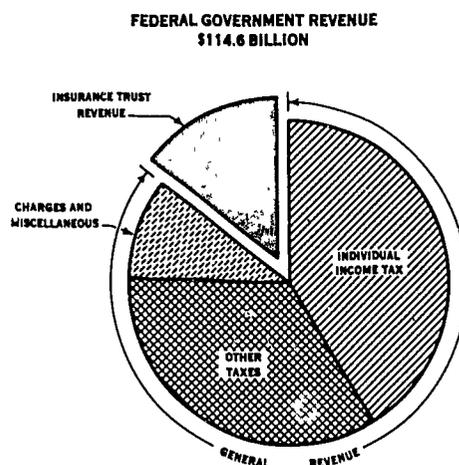
General Revenue

Taxes.—Approximately two-thirds of all tax revenue is collected by the Federal Government,

with the State and local governments sharing about equally in the remaining collections.

As is evident from table 4, and from table B on page 5, there are marked differences in tax structure among the three levels of government. The Federal government relies primarily on income taxes—corporation and individual—to supply the major portion of all Federal tax revenue. The property tax is the principal revenue source for local governments, and yields most of their tax revenue. No one type of tax is

FIG. 1—TOTAL REVENUE BY MAJOR FINANCIAL SECTORS FOR THE FEDERAL GOVERNMENT AND FOR STATE AND LOCAL GOVERNMENTS: 1963



so predominant for the State governments. 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 provide more than half of all State tax revenue.

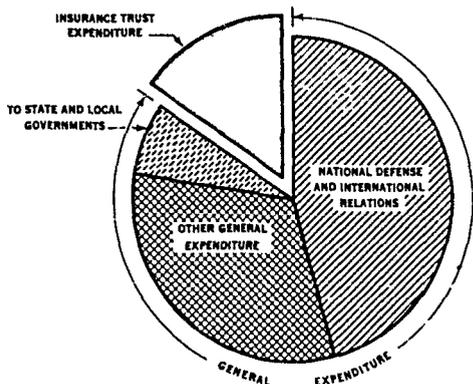
More recent estimated aggregates of State-local taxes are available from the Census Bureau's Quarterly Summary of State and Local Tax Revenue, January-March 1964. The following

tabulation, based upon that report, shows nationwide amounts for the 12 months ended with March 1964 (in millions of dollars):

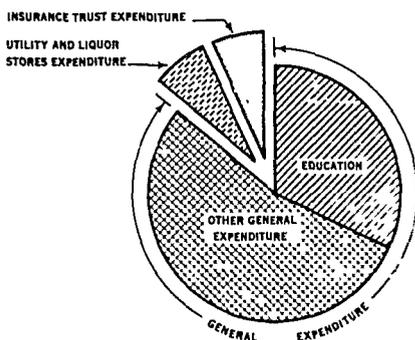
| Item | Amount (millions of dollars) | Percent |
|---------------------------------------|------------------------------|---------|
| All State and local taxes..... | 47,292 | 100.0 |
| State..... | 23,678 | 50.1 |
| Local..... | 23,614 | 49.9 |
| By type of tax: | | |
| Property..... | 21,340 | 45.1 |
| General sales and gross receipts..... | 7,100 | 15.0 |
| Motor fuel sales..... | 4,047 | 8.5 |
| Individual income..... | 3,627 | 7.7 |
| Motor vehicle operators licenses... | 2,015 | 4.3 |
| Corporation net income..... | 1,689 | 3.6 |
| All other..... | 7,474 | 15.8 |

FIG. 2—EXPENDITURE BY MAJOR FINANCIAL SECTORS FOR THE FEDERAL GOVERNMENT AND FOR STATE AND LOCAL GOVERNMENTS: 1963

**FEDERAL GOVERNMENT EXPENDITURE
\$118.6 BILLION**



**STATE AND LOCAL GOVERNMENT EXPENDITURE
\$74.9 BILLION**



U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

Charges and miscellaneous general revenue.—Nontax general revenue of governments consists mainly 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 received as charges for services covers numerous items of a highly diverse nature. Nearly one-half of Federal revenue from this source is from postal receipts. Sales by the Commodity Credit Corporation (i.e., the bulk of the amount shown as charges revenue for "natural resources" in table 4) account for another substantial portion of such revenue. Also included as Federal "current charges" revenue are rental receipts from Federal housing projects; insurance premiums for housing insurance; reimbursement of appropriations from proceeds of sales; charges for subsistence and quarters collected from government personnel; advances from foreign governments for purchase of military and other supplies, equipment, and services; and many other items.

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 14, 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 are largely offset by the cost of purchasing and producing the commodities and services sold, and only any net excess of sales revenue over the cost of producing this revenue is available for financing other types of governmental services. As indicated by table 10, local expenditure for utility purposes (including, it may be noted, capital outlays and interest on utility debt, as well as current operation expenditure) is somewhat more than the total of local utility revenue. For both State-operated and locally operated liquor stores, however, sales revenue exceeds expenditure (see tables 4 and 5).

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.

Table A.--GOVERNMENTAL REVENUE: 1963

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase or decrease (-) 1962 - 1963 | | |
|--|---------------------------------|--------------------------------------|--------------------------------|--------------------------------|---------------------------|--------------------------------------|--------------------------------|--------------------------------|--|--------------------------------------|--|
| | All gov- ern- ments | Fed- eral Gov- ern- ment | State gov- ern- ments | Local gov- ern- ments | All gov- ern- ments | Fed- eral Gov- ern- ment | State gov- ern- ments | Local gov- ern- ments | All gov- ern- ments | Fed- eral Gov- ern- ment | State and local gov- ern- ments |
| Revenue from all sources.. | *181,154 | 114,557 | 40,993 | *46,337 | 100.0 | 100.0 | 100.0 | 100.0 | 7.8 | 7.6 | 8.3 |
| Intergovernmental revenue..... | (*) | - | 8,243 | 12,490 | - | - | 20.1 | 27.0 | - | - | 7.7 |
| Revenue from own sources.. | 181,154 | 114,557 | 42,750 | 33,847 | 100.0 | 100.0 | 79.9 | 73.0 | 7.8 | 7.6 | 8.1 |
| General revenue from own sources..... | 152,195 | 98,145 | 29,639 | 28,411 | 84.0 | 85.7 | 62.5 | 61.3 | 6.9 | 6.7 | 7.3 |
| Taxes..... | 130,950 | 86,797 | 22,117 | 22,036 | 72.3 | 75.8 | 64.0 | 47.6 | 5.8 | 5.5 | 6.3 |
| Charges and miscellan- eous general revenue | 21,245 | 11,347 | 3,523 | 6,375 | 11.7 | 9.9 | 8.6 | 13.8 | 14.3 | 16.3 | 12.1 |
| Current charges.... | 15,448 | 8,347 | 2,462 | 4,639 | 8.5 | 7.3 | 6.0 | 10.0 | 5.6 | 12.9 | 13.2 |
| All other..... | 5,798 | 3,001 | 1,061 | 1,736 | 3.2 | 2.6 | 2.6 | 3.7 | 46.5 | 27.2 | 9.6 |
| Utility revenue..... | 4,594 | - | - | 4,594 | 2.5 | - | - | 9.9 | 14.1 | - | 14.1 |
| Liquor stores revenue.. | 1,316 | - | 1,161 | 155 | 0.7 | - | 2.8 | 0.3 | 2.7 | - | 2.7 |
| Insurance trust revenue | 23,049 | 16,412 | 5,950 | 687 | 12.7 | 14.3 | 14.5 | 1.5 | 13.2 | 13.8 | 11.9 |

Note: Because of rounding, detail may not add to totals. Local government amounts are preliminary.
*Net of intergovernmental transactions, to avoid duplication.

Insurance trust revenue altogether represents about one-eighth of all governmental revenue. The major portion of such revenue is from contributions from employers and employees and other ultimate beneficiaries, while the remainder is from earnings on investments of insurance trust systems administered by State and local governments.

Earnings on investments of Federally administered insurance trust systems are shown (by exhibit data) in table 11. 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.

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—

such amounts are included here, without special treatment, in the "revenue from contributions" of the various systems affected.

Table 11 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.

Further information on employee-retirement systems of State and local governments is provided by table 12.¹

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

¹This table is directly from the annual report, Finances of Employee-Retirement Systems of State and Local Governments in 1963, which also includes data by States and for major individual systems.

Table B.--TAX REVENUE: 1963

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase or decrease (-) 1962 - 1963 | | |
|--|---------------------------------|--------------------------------------|--------------------------------|--------------------------------|---------------------------|--------------------------------------|--------------------------------|--------------------------------|--|--------------------------------------|--|
| | All gov- ern- ments | Fed- eral Gov- ern- ment | State gov- ern- ments | Local gov- ern- ments | All gov- ern- ments | Fed- eral Gov- ern- ment | State gov- ern- ments | Local gov- ern- ments | All gov- ern- ments | Fed- eral Gov- ern- ment | State and local gov- ern- ments |
| Total taxes..... | 130,950 | 86,797 | 22,117 | 22,036 | 100.0 | 100.0 | 100.0 | 100.0 | 5.8 | 5.5 | 6.3 |
| Income..... | 73,941 | 69,167 | 4,461 | 313 | 56.5 | 79.7 | 20.2 | 1.4 | 5.0 | 4.6 | 9.9 |
| Individual..... | 50,857 | 47,588 | 2,956 | 313 | 38.8 | 54.8 | 13.4 | 1.4 | 4.6 | 4.4 | 7.6 |
| Corporation..... | 23,084 | 21,579 | 1,505 | - | 17.6 | 24.9 | 6.8 | - | 5.7 | 5.1 | 15.1 |
| Property..... | 20,123 | - | 688 | 19,435 | 15.4 | - | 3.1 | 88.2 | 5.6 | - | 5.6 |
| Sales, gross receipts, and customs..... | 28,650 | 14,215 | 12,873 | 1,562 | 21.9 | 16.4 | 58.2 | 7.1 | 6.4 | 5.9 | 7.0 |
| Customs duties..... | 1,205 | 1,205 | - | - | 0.9 | 1.4 | - | - | 5.5 | 5.5 | - |
| General sales and gross receipts..... | 6,604 | - | 5,539 | 1,065 | 5.0 | - | 25.0 | 4.8 | 8.8 | - | 8.8 |
| Selective sales and gross receipts..... | 20,841 | 13,010 | 7,334 | 497 | 15.9 | 15.0 | 33.2 | 2.3 | 5.7 | 5.9 | 5.5 |
| All other..... | 8,236 | 3,415 | 4,095 | 726 | 6.3 | 3.9 | 18.5 | 3.3 | 11.3 | 24.6 | 3.4 |

Note: Because of rounding, detail may not add to totals. Local government amounts are preliminary.

(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.

Table 5 shows public expenditure by type—i.e., for the broad sectors of general, utility, liquor stores, and insurance trust activities—as well as by character and object. A summary by character and object, for the various levels of government, is also provided by table C below.

Governmental expenditure according to final spending level—i.e., in terms of direct expenditure, or for "own purposes" by each level of

government—was distributed as follows in the fiscal period reported:

| Level of government | Amount (millions of dollars) | Percent |
|---------------------|------------------------------|---------|
| Total expenditure.. | 185,233 | 100.0 |
| Federal..... | 110,298 | 59.5 |
| State..... | 27,698 | 15.0 |
| Local..... | 47,237 | 25.5 |

As shown below, a different distribution results if governmental spending is treated in terms of the financing rather than the final spending level of government—i.e., by treating amounts represented by intergovernmental transactions as expenditure of the originating rather than the recipient government:

| Level of government | Amount (millions of dollars) | Percent |
|---------------------|------------------------------|---------|
| Total expenditure.. | 185,233 | 100.0 |
| Federal..... | 118,805 | 64.1 |
| State..... | 31,798 | 17.2 |
| Local..... | 34,630 | 18.7 |

Table C.--GOVERNMENTAL EXPENDITURE, BY CHARACTER AND OBJECT: 1963

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase or decrease (-) 1962 - 1963 | | |
|--|------------------------------|--------------------|-------------------|-------------------|-----------------|--------------------|-------------------|-------------------|--|--------------------|-----------------------------|
| | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State and local governments |
| Total expenditure... | *185,233 | 118,805 | 39,583 | *47,456 | 100.0 | 100.0 | 100.0 | 100.0 | 5.1 | 4.7 | 6.2 |
| Intergovernmental expenditure..... | (*) | 8,507 | 11,885 | *219 | - | 7.2 | 30.0 | 0.5 | - | 10.0 | - |
| Direct expenditure..... | 185,233 | 110,298 | 27,698 | 47,237 | 100.0 | 92.8 | 70.0 | 99.5 | 5.1 | 4.4 | 6.2 |
| Current operation.... | 103,722 | 57,728 | 12,449 | 33,545 | 56.0 | 48.6 | 31.5 | 70.7 | 5.7 | 4.2 | 7.6 |
| Capital outlay..... | 36,233 | 18,635 | 8,110 | 9,488 | 19.6 | 15.7 | 20.5 | 20.0 | 2.9 | 1.1 | 4.8 |
| Assistance and subsidies..... | 11,682 | 7,979 | 2,112 | 1,591 | 6.3 | 6.7 | 5.3 | 3.4 | 0.2 | 0.3 | -0.1 |
| Interest on debt..... | 10,310 | 7,682 | 721 | 1,907 | 5.6 | 6.5 | 1.8 | 4.0 | 7.6 | 7.3 | 8.4 |
| Insurance benefits and repayments..... | 23,285 | 18,273 | 4,306 | 706 | 12.6 | 15.4 | 10.9 | 1.5 | 7.7 | 9.2 | 2.5 |
| Exhibit: Expenditure for personal services.. | 57,116 | 26,237 | 7,722 | 23,157 | 30.8 | 22.1 | 19.5 | 48.8 | 5.5 | 3.2 | 7.5 |

Note: Because of rounding, detail may not add to totals. Local government amounts are preliminary.
*Net of intergovernmental transactions, to avoid duplication.

Intergovernmental Expenditure

This reporting category mainly concerns payments made in the form of grants-in-aid or shared taxes, but it also includes payments for services performed on a reimbursement or cost-sharing basis, and intergovernmental payments in lieu of taxes. Excluded are loans and contributions of commodities or other aids in kind.

Current Operation

More than half of all public spending is 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 accounts for the major portion of the current operation expenditure of all governments. About two-thirds of State and local expenditure for current operation is for the pay of State and local employees, and the balance is 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

About one-fifth of all government expenditure, during the fiscal period reported, was for capital outlay—i.e., construction, the purchase of equipment, and the purchase of land and existing structures. For State and local governments, as shown by table 5, construction expenditure constitutes the overwhelming bulk of all capital outlay. For the Federal Government, in contrast, the purchase of equipment (principally involving weapons and other material for national defense purposes) accounts for a major portion of all capital outlay expenditure. Table 9 provides a distribution by function of capital outlay, and of construction expenditure for the various levels of government.

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. Although the Federal Government accounted for most of this expenditure, State and local payments for assistance and subsidies also were substantial.

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

Interest on Debt

Interest payments on Federal indebtedness make up nearly three-fourths of all public expenditure of this category, with local governments accounting for most of the remainder and the States for only a relatively minor portion.

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 Repayments

A major portion of all insurance trust expenditure—i.e., benefit payments and refunds of contributions of insured persons—is accounted for by Federal payments, with State payments representing most of the remaining amount.

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

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.

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 represents nearly one-third of total public expenditure for the fiscal year. Federal pay and cash allowances

for military personnel comprise over two-fifths of total Federal personal services expenditure. It should be noted 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.

Detail on civilian public employment and monthly payroll amounts appears in the annual Census Bureau report, State Distribution of Public Employment in 1963.

EXPENDITURE BY SECTOR AND BY FUNCTION

As indicated by table 5, 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.

Following is a summary of expenditure of all governments, by sector, with a breakdown of general expenditure by function:

| Item | Amount (millions of dollars) | Per- cent of total | Percent of gen- eral ex- pend- iture |
|---|---------------------------------------|-----------------------------|--|
| Total expenditure. | 185,233 | 100.0 | xxx |
| General expenditure..... | 156,062 | 84.3 | 100.0 |
| National defense and international relations..... | 54,607 | 29.5 | 35.0 |
| All other general expenditure..... | 101,455 | 54.8 | 65.0 |
| Education..... | 24,690 | 13.3 | 15.8 |
| Natural resources... | 11,353 | 6.1 | 7.3 |
| Highways..... | 11,227 | 6.1 | 7.2 |
| Interest on general debt..... | 9,875 | 5.3 | 6.3 |
| Health and hospitals | 6,603 | 3.6 | 4.2 |
| Public welfare..... | 5,485 | 3.0 | 3.5 |
| Veterans' services n.e.c..... | 3,941 | 2.1 | 2.5 |
| Postal service..... | 4,402 | 2.4 | 2.8 |
| Police protection... | 2,442 | 1.3 | 1.6 |
| Sanitation..... | 2,041 | 1.1 | 1.3 |
| Local fire protection..... | 1,195 | 0.6 | 0.8 |
| Other functions..... | 18,201 | 9.8 | 11.7 |
| Utility expenditure..... | 4,852 | 2.6 | xxx |
| Liquor stores expenditure..... | 1,033 | 0.6 | xxx |
| Insurance trust expenditure..... | 23,285 | 12.6 | xxx |

Changes in governmental expenditure from the preceding fiscal year, for the several sectors and by various major general-government functions, were as follows:

| Item | Percent increase or decrease (-) in expend- iture, 1962-1963 | | |
|---|--|--------------------------------------|---------------------------------------|
| | All govern- ments | Fed- eral Gov- ern- ment | e and local govern- ments |
| Total expenditure. | 5.1 | 4.7 | 6.2 |
| General expenditure..... | 4.6 | 4.0 | 6.4 |
| National defense and international relations..... | 2.6 | 2.6 | - |
| All other general expenditure..... | 5.8 | 5.7 | 6.4 |
| Education..... | 8.2 | 20.8 | 7.8 |
| Natural resources... | -6.9 | -9.2 | 13.8 |
| Highways..... | 6.8 | 8.5 | 6.8 |
| Interest on general debt..... | 7.7 | 7.3 | 9.1 |
| Health and hospitals | 7.6 | 11.8 | 5.8 |
| Public welfare..... | 6.6 | 14.3 | 5.6 |
| Veterans' services n.e.c..... | -4.6 | -4.6 | - |
| Postal service..... | 7.3 | 7.3 | - |
| Police protection... | 5.0 | 6.6 | 4.8 |
| Sanitation..... | 4.2 | - | 4.2 |
| Local fire protection..... | 6.3 | - | 6.3 |
| Other functions..... | 10.5 | 20.8 | 2.5 |
| Utility expenditure..... | 9.2 | - | 9.2 |
| Liquor stores expenditure..... | 2.5 | - | 2.5 |
| Insurance trust expenditure..... | 7.7 | 9.2 | 2.5 |

General Expenditure

Table 6 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 7, but the amounts shown there pertain solely to direct general expenditure.

In the two tabulations immediately above, major general government functions are listed in descending size order as measured by amounts of public expenditure in the fiscal period covered. 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 represents

more than half of all Federal general expenditure, and a substantial portion of total general expenditure of all governments—Federal, State, and local. These proportions, however, have dropped off somewhat during recent years, as shown by the following summary figures, based on tables 1 and 2:

| Fiscal year | Expenditure for national defense and international relations as a percent of total general expenditure of | |
|-------------|---|-----------------|
| | The Federal Government | All governments |
| 1963..... | 54.3 | 35.0 |
| 1962..... | 55.0 | 35.7 |
| 1961..... | 54.9 | 35.5 |
| 1960..... | 56.7 | 36.9 |
| 1959..... | 59.2 | 39.0 |

This functional class of expenditure, as presented in this report, substantially comprises items classified in the "Budget of the United States" under two closely related headings—"National defense" and "International affairs and finance." The major components of the composite category are shown in table 8.

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.—In terms of expenditure, education is the second ranking function of government, as indicated above and in tables 6 and 7.

A substantial portion of both Federal and State spending for education is in the form of intergovernmental payments, as shown below (in millions of dollars):

| Item | Federal Government | State governments | Local governments |
|--------------------------------------|--------------------|-------------------|-------------------|
| Total education expenditure..... | 2,134 | 11,947 | 19,000 |
| Intergovernmental expenditure..... | 1,384 | 6,993 | 15 |
| Direct expenditure..... | 751 | 4,954 | 18,985 |
| Local schools..... | - | 222 | 18,516 |
| Institutions of higher education.... | - | 4,228 | 469 |
| Other..... | 751 | 504 | - |

Items that make up the reported amounts of Federal education expenditure are shown in table 8. Through intergovernmental payments, the States provide nearly two-fifths of the total spent for education by local governments. Direct State expenditure for "other" education includes supervision of local schools, provision of State schools for the handicapped, and various other special programs.

The "local schools" category 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).

The category "institutions of higher education" pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. 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.

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 4), as well as school health, recreation, and library services administered by local school systems.

A substantial portion of all expenditure for local schools is for capital outlay, as shown in table 9. Most of this amount represents new construction, while the remainder is for the purchase of equipment and of land and existing structures.

Natural resources.—The Federal Government accounts for the major share of governmental expenditure for conservation and development of natural resources—agricultural, forest, mineral, and the like.

Table 8 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, or transferred in connection with stockpiling, foreign aid, school lunch, or other governmental programs. The expenditure figure does not include commodity loans extended for price support purposes, as such, but does include amounts of loans cancelled in connection with acquisition by the Government of commodities pledged as collateral.

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.

Highways.—Provision and maintenance of highways facilities, including toll turnpikes, bridges, and tunnels and ferries, as well as regular roads, highways, and city streets require about one-fourth of all State government expenditure, but a considerably smaller proportion of Federal and local government spending, as is shown in table 6.

Both Federal and State highway expenditure involve substantial amounts for intergovernmental payments, as can be seen from the tabulation below (in millions of dollars):

| Item | Federal Government | State governments | Local governments |
|------------------------------------|--------------------|-------------------|-------------------|
| Total highway expenditure..... | 3,146 | 8,841 | 3,654 |
| Intergovernmental expenditure..... | 2,981 | 1,416 | 17 |
| Direct expenditure..... | 165 | 7,425 | 3,637 |
| Capital outlay..... | 73 | 6,074 | 1,466 |
| Construction..... | 69 | 5,110 | 1,188 |
| Other capital outlay. | 4 | 964 | 278 |
| Current operation..... | 92 | 1,351 | 2,171 |

Figures shown for highway spending do not include interest on debt issued for highway purposes (included in "interest on general debt") nor highway policing costs (classified under "police protection").

Interest on general debt.—The major portion of expenditure for interest on general debt is by the Federal Government, with local governments responsible for most of the remainder.

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.

Health and hospitals.—State and local governments account for about two-thirds of all governmental spending for public health and hospital services.

A major portion of total spending in this category is for construction, operation, and maintenance of public hospitals. The remainder includes payments to private hospitals for care of patients or for public support, as well as for public health services other than hospitals.

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.

Cash assistance payments under the "categorical" programs—old age assistance, aid to dependent children, aid to the blind, and aid to the disabled—account for the major amount of all public welfare expenditure. State and local amounts under this heading include any applicable cash benefits in excess of, or supplementary to, those financed with Federal participation. Other cash assistance is mainly for general relief, which is wholly financed from State and local sources. Other public welfare spending includes vendor payments under welfare programs, institutional care of the needy, and administration of welfare activities.

While there is extensive Federal participation in public welfare through grants to State and local governments for various public assistance programs, direct Federal expenditure for public welfare is relatively small.

Individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. The amounts the States transfer to local governments for welfare programs (including money from Federal sources) provide a major portion of the total expenditure of local governments for public welfare.

These relationships are briefly reflected in the following amounts for the fiscal year (in millions of dollars):

| Item. | Federal Government | State governments | Local governments |
|---------------------------------------|--------------------|-------------------|-------------------|
| Total public welfare expenditure..... | 2,870 | 4,631 | 2,686 |
| Intergovernmental expenditure..... | 2,752 | 1,919 | 31 |
| Direct expenditure..... | 118 | 2,712 | 2,655 |
| Categorical cash assistance..... | 10 | 1,909 | 1,410 |
| Other cash assistance.. | 1 | 60 | 181 |
| Other public welfare.. | 108 | 743 | 1,064 |

Veterans' services not elsewhere classified.—Federal expenditure reported for this category above and in table 7 consists mainly of payments for compensation and pensions. Other Federal payments for veterans have been included under various other major functional headings, as shown in table 8.

Postal service.—Expenditure by the Federal Government for the postal service is included on a gross basis in the development of Federal expenditure totals for Census Bureau reports.

This is in contrast to the usual practice of including only the net postal deficit in over-all U.S. Budget data. 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 are shown in table 4.

Police protection.—The bulk of governmental expenditure for police protection is spent by local governments, mainly cities. Federal expenditure under this heading relates primarily to the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State expenditure so reported is mainly for highway police activities.

Sanitation.—Sanitation activities are classified as a distinctive function only at the local level. A major portion of the local expenditure for this function is for the provision and operation of sewerage facilities; the balance is 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."

Other general expenditure.—The functions described above gave rise to about 88 percent of all general government expenditure in the fiscal year reported. The remainder was for numerous different purposes, as indicated by the following figures, based on table 7.

| Item | Amount (millions of dollars) | Percent of all general expenditure |
|--|------------------------------|------------------------------------|
| Space research and technology..... | 2,529 | 1.6 |
| Financial administration | 1,819 | 1.2 |
| Housing and urban renewal..... | 1,666 | 1.1 |
| General control..... | 1,560 | 1.0 |
| Water transport and terminals..... | 1,392 | 0.9 |
| Air transportation..... | 1,075 | 0.7 |
| Local parks and recreation..... | 984 | 0.6 |
| Correction..... | 868 | 0.6 |
| Social insurance administration..... | 740 | 0.5 |
| General public buildings (State-local).... | 617 | 0.4 |
| Libraries..... | 392 | 0.3 |
| All other and unallocable..... | 4,556 | 2.9 |

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 7. 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 gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

The item shown for space research and technology includes programs for manned and unmanned space flights for lunar exploration and supporting research and development.

The category "general control" covers legislative bodies; administration of justice, including the courts; and governmental chief executives and central staff agencies, other than those concerned primarily with finance. "Financial administration" includes tax administration and collection activities, and agencies concerned with auditing, budgeting, accounting, fund custody, and purchasing.

For State and local governments, and the category "social insurance administration" includes only employment security administration—i.e., 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 designated here "insurance trust expenditure." This corresponds to the category "insurance benefits and repayments," shown in table C and discussed above.

Data on insurance trust revenue and expenditure, by type of system and level of government, are presented in table 11.

Utility and Liquor Stores Expenditure

State and local liquor stores and local water, electric, gas, and transit system expenditures, as shown in tables 5 and 10, include 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

plants; and for interest payments on long-term debt incurred specifically for utility purposes.

GOVERNMENT INDEBTEDNESS

Total government debt—Federal, State, and local—amounted to \$384.6 billion at the end of fiscal 1963.

Detailed statistics on Federal Government indebtedness, being available in other published sources, are not repeated in this report.² The Federal public debt on June 30, 1963, was \$305.9 billion, of which \$58.2 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 certain guaranteed obligations issued by Federal agencies and held outside the U.S. Treasury.

Debt statistics of State and local governments appear in table 13, and are summarized below:

| Item | Amount (millions of dollars) | Percent change, 1962-1963 |
|--|------------------------------------|---------------------------------|
| Debt outstanding, total.. | 86,443 | 7.0 |
| Long-term..... | 82,202 | 6.7 |
| Full faith and credit | 50,093 | 4.0 |
| Nonguaranteed..... | 32,109 | 11.2 |
| Short-term..... | 4,240 | 13.5 |
| Net long-term debt outstanding..... | 74,926 | 5.3 |

As these figures show, the major portion of all State and local government debt is long-term indebtedness and a substantial portion of such long-term debt is nonguaranteed debt—i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes.

Net long-term debt, as shown above, represents the gross long-term debt less amounts reserved for future debt retirement—shown as "offsets to debt" in table 14.

²Figures 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.

CASH AND SECURITY HOLDINGS

Statistics on financial assets of State and local governments are presented in table 14 and summarized below:

| Item | Amount (mil- lions of dol- lars) | Per- cent of total | Percent |
|--|--|-----------------------------|--|
| | | | increase or decrease (-) 1962-1963 |
| Total..... | 69,975 | 100.0 | 9.4 |
| Insurance trust systems. | 33,702 | 48.2 | 10.1 |
| Unemployment compensation..... | 6,081 | 8.7 | 7.5 |
| Employee retirement... | 25,929 | 37.1 | 11.3 |
| Other..... | 1,692 | 2.4 | 2.8 |
| Other than insurance trust systems..... | 36,272 | 51.8 | 8.6 |
| Cash and deposits.... | 15,585 | 22.3 | 7.5 |
| Federal securities.... | 14,376 | 20.5 | 11.6 |
| State and local government securities | 2,274 | 3.2 | -10.9 |
| Nongovernmental securities..... | 4,037 | 5.8 | 17.1 |

As shown above, about one-half of all holdings represent assets of employee-retirement systems or other insurance trust systems. Other major holdings by purpose include holdings of bond funds pending disbursement, and holdings of sinking funds and other debt offsets.

Additional detail on the financial assets of employee-retirement systems appears in table 12.

SOURCES AND PROCEDURES

Periods Covered

Data in this report for 1963 relate, with a few minor exceptions, to governmental fiscal years ended during calendar 1963. For the Federal Government, most school districts, and all except 3 of the 50 States, this means the 12 months ended June 30, 1963. There is more variation among other governments, with a considerable proportion operating in terms of a fiscal year ending December 31.

Federal Finance Statistics

The Budget of the United States Government for the Fiscal Year 1965 (which presents "actual" data for 1963 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 1963 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. 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 1963 data for local governments that are shown or included in this report are preliminary estimates. They will be replaced, in the forthcoming report, Governmental Finances in 1963, by estimates based on a larger sample of governmental units.

With the exception of special districts, figures were developed for each type and size-group of governments, by applying to the sum of amounts reported for each item an expansion factor, based on size relation between respondent sample units and all local governments of similar type and size. Resulting cell estimates of financial data were summed to obtain the estimated local aggregates shown in this report. Amounts included here for special districts represent the summation of estimates developed on a State-by-State basis from an extensive sample of such units.

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.

Per Capita Statistics

The nationwide per capita amounts for 1963 which appear in various tables have been calculated by reference to the estimated resident population of the United States (i.e., excluding armed forces overseas) as of July 1, 1963.

Corresponding July 1 estimates of resident population for previous years have been used to derive the per capita figures for earlier years that appear in tables 1 to 3, except that the earlier population totals (like the financial data for State and local governments) exclude amounts for Alaska and Hawaii prior to their becoming States—i.e., omitting Alaska before 1959, and omitting Hawaii before 1960. On this basis, the population totals applied were as follows:

| | |
|-----------------------------------|-------------|
| 1963 (provisional estimate) . . . | 188,616,000 |
| 1962 | 185,822,000 |
| 1961 | 183,057,000 |
| 1960 | 179,992,000 |
| 1959 | 176,513,000 |

These figures are from Current Population Reports of the Bureau of the Census, Series P-25, No. 285, No. 280, and No. 278.

ACKNOWLEDGMENT

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

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Table 1.—HISTORICAL SUMMARY, FINANCES OF ALL GOVERNMENTS (FEDERAL, STATE AND LOCAL), 1959 TO 1963

| Item | Amount (millions of dollars) | | | | | Per capita | | | | |
|---|------------------------------|---------|---------|---------|-------------------|------------------|------------------|------------------|------------------|------------------|
| | 1963 (Prelim.) | 1962 | 1961 | 1960 | 1959 ¹ | 1963 | 1962 | 1961 | 1960 | 1959 |
| REVENUE | | | | | | | | | | |
| Total..... | 181,154 | 168,062 | 158,741 | 153,102 | 133,055 | 960.44 | 904.42 | 867.17 | 850.60 | 753.80 |
| General revenue..... | 152,195 | 142,397 | 133,969 | 130,618 | 114,178 | 806.90 | 766.31 | 731.84 | 725.69 | 646.85 |
| Taxes..... | 130,950 | 123,816 | 116,331 | 113,120 | 99,636 | 694.27 | 666.32 | 635.49 | 628.47 | 564.47 |
| Individual income..... | 50,857 | 48,608 | 43,951 | 43,178 | 38,713 | 269.63 | 261.58 | 240.09 | 239.89 | 219.32 |
| Corporation income..... | 23,084 | 21,831 | 22,220 | 22,674 | 18,310 | 122.39 | 117.48 | 121.38 | 125.87 | 103.73 |
| Sales, gross receipts, and customs..... | 28,650 | 26,922 | 25,112 | 24,452 | 21,769 | 151.90 | 144.88 | 137.18 | 135.85 | 123.33 |
| Property..... | 20,123 | 19,054 | 18,002 | 16,405 | 14,983 | 106.69 | 102.54 | 98.34 | 91.14 | 84.88 |
| Other..... | 8,236 | 7,402 | 7,047 | 6,411 | 5,862 | 43.67 | 39.84 | 38.50 | 35.62 | 33.21 |
| Charges and miscellaneous general revenue..... | 21,245 | 18,581 | 17,637 | 17,499 | 14,542 | 112.64 | 99.99 | 96.35 | 97.22 | 82.38 |
| Utility and liquor stores revenue..... | 5,910 | 5,308 | 5,116 | 4,877 | 4,536 | 31.33 | 28.56 | 27.95 | 27.10 | 25.70 |
| Insurance trust revenue ² | 23,049 | 20,357 | 19,657 | 17,608 | 14,341 | 122.20 | 109.55 | 107.38 | 97.83 | 81.25 |
| Employee retirement..... | 3,759 | 3,438 | 3,190 | 2,868 | 2,641 | 19.93 | 18.50 | 17.43 | 15.93 | 14.96 |
| Unemployment compensation..... | 3,331 | 2,967 | 2,669 | 2,476 | 1,935 | 17.66 | 15.97 | 14.58 | 13.76 | 10.96 |
| Old age, survivors and disability insurance..... | 14,195 | 12,289 | 12,131 | 10,656 | 8,294 | 75.26 | 66.13 | 66.27 | 59.20 | 46.99 |
| Other..... | 1,764 | 1,663 | 1,667 | 1,606 | 1,472 | 9.35 | 8.95 | 9.11 | 8.92 | 8.34 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | | | |
| Total..... | 185,233 | 176,240 | 164,875 | 151,288 | 145,748 | 982.06 | 948.43 | 900.68 | 840.53 | 825.71 |
| Current operation..... | 103,722 | 98,146 | 91,723 | 81,654 | 78,950 | 549.91 | 528.17 | 501.06 | 453.65 | 447.28 |
| Capital outlay..... | 36,233 | 35,220 | 32,320 | 31,946 | 32,228 | 192.10 | 189.54 | 176.56 | 177.49 | 182.58 |
| Construction..... | 17,946 | 17,298 | 16,987 | 15,832 | 16,385 | 95.15 | 93.09 | 92.80 | 87.96 | 92.83 |
| Equipment..... | 15,790 | 15,615 | 13,424 | 14,378 | 14,158 | 83.72 | 84.03 | 73.33 | 79.88 | 80.21 |
| Land and existing structures..... | 2,498 | 2,307 | 1,909 | 1,735 | 1,684 | 13.24 | 12.42 | 10.43 | 9.64 | 9.54 |
| Assistance and subsidies..... | 11,682 | 11,660 | 10,931 | 10,402 | 10,658 | 61.94 | 62.75 | 59.71 | 57.79 | 60.38 |
| Interest on debt ² | 10,310 | 9,586 | 9,710 | 9,690 | 7,283 | 54.66 | 51.59 | 53.04 | 53.84 | 41.26 |
| Insurance benefits and repayments..... | 23,285 | 21,628 | 20,191 | 17,596 | 16,631 | 123.45 | 116.39 | 110.30 | 97.76 | 94.22 |
| Exhibit: Expenditure for personal services..... | 57,116 | 54,153 | 50,215 | 47,136 | 44,994 | 302.82 | 291.42 | 274.31 | 261.88 | 254.90 |
| EXPENDITURE, BY FUNCTION | | | | | | | | | | |
| Total..... | 185,233 | 176,240 | 164,875 | 151,288 | 145,748 | 982.06 | 948.43 | 900.68 | 840.53 | 825.71 |
| General expenditure..... | 156,062 | 149,159 | 139,161 | 128,600 | 124,217 | 827.41 | 802.70 | 760.21 | 714.48 | 703.73 |
| National defense and international relations..... | 54,607 | 53,225 | 49,387 | 47,464 | 48,389 | 289.51 | 286.43 | 269.79 | 263.70 | 274.14 |
| Postal service..... | 4,402 | 4,101 | 4,025 | 3,730 | 3,499 | 23.34 | 22.07 | 21.99 | 20.72 | 19.82 |
| Space research and technology..... | 2,529 | 1,242 | 735 | 395 | 145 | 13.41 | 6.68 | 4.02 | 2.19 | 0.82 |
| Education..... | 24,690 | 22,814 | 21,214 | 19,404 | 18,119 | 130.90 | 122.77 | 115.89 | 107.80 | 102.65 |
| Highways..... | 11,227 | 10,508 | 9,995 | 9,565 | 9,726 | 59.52 | 56.55 | 54.60 | 53.14 | 55.10 |
| Public welfare..... | 5,485 | 5,147 | 4,779 | 4,462 | 4,193 | 29.08 | 27.70 | 26.11 | 24.79 | 23.75 |
| Hospitals..... | 5,077 | 4,791 | 4,549 | 4,213 | 4,074 | 26.92 | 25.78 | 24.85 | 23.41 | 23.08 |
| Health..... | 1,526 | 1,344 | 1,132 | 1,031 | 993 | 8.09 | 7.23 | 6.18 | 5.73 | 5.63 |
| Police protection..... | 2,442 | 2,326 | 2,210 | 2,030 | 1,880 | 12.95 | 12.52 | 12.07 | 11.28 | 10.65 |
| Natural resources..... | 11,353 | 12,194 | 11,409 | 8,414 | 9,086 | 60.19 | 65.62 | 62.32 | 46.75 | 51.47 |
| Housing and urban renewal..... | 1,666 | 1,701 | 1,320 | 1,142 | 838 | 8.83 | 9.15 | 7.21 | 6.34 | 4.75 |
| Air transportation..... | 1,075 | 1,082 | 1,065 | 842 | 733 | 5.70 | 5.82 | 5.82 | 4.68 | 4.15 |
| Water transport and terminals..... | 1,392 | 1,388 | 1,273 | 1,142 | 1,022 | 7.38 | 7.47 | 6.95 | 6.34 | 5.79 |
| Correction..... | 868 | 846 | 810 | 722 | 708 | 4.60 | 4.55 | 4.42 | 4.01 | 4.01 |
| Social insurance administration..... | 740 | 727 | 636 | 549 | 651 | 3.92 | 3.91 | 3.47 | 3.05 | 3.69 |
| Financial administration..... | 1,819 | 1,704 | 1,608 | 1,417 | 2,859 | 9.64 | 9.17 | 8.78 | 15.88 | 15.58 |
| General control..... | 1,560 | 1,483 | 1,417 | 1,031 | 2,750 | 8.27 | 7.98 | 7.74 | 7.74 | 7.74 |
| Interest on general debt ² | 9,875 | 9,173 | 9,309 | 9,332 | 6,959 | 52.36 | 49.36 | 50.85 | 51.85 | 39.42 |
| Other and unallocable..... | 13,729 | 13,363 | 12,284 | 11,304 | 10,454 | 72.79 | 71.91 | 67.10 | 62.80 | 59.23 |
| Utility and liquor stores expenditure..... | 5,885 | 5,453 | 5,523 | 5,088 | 4,901 | 31.21 | 29.35 | 30.17 | 28.27 | 27.77 |
| Insurance trust expenditure..... | 23,285 | 21,628 | 20,191 | 17,596 | 16,631 | 123.45 | 116.39 | 110.30 | 97.76 | 94.22 |
| Employee retirement..... | 2,874 | 2,642 | 2,339 | 2,161 | 1,936 | 15.24 | 14.22 | 12.78 | 12.01 | 10.97 |
| Unemployment compensation..... | 2,927 | 3,019 | 3,715 | 2,639 | 3,523 | 15.52 | 16.25 | 20.29 | 14.66 | 19.96 |
| Old age, survivors and disability insurance..... | 15,015 | 13,669 | 11,889 | 10,798 | 9,388 | 79.61 | 73.56 | 64.95 | 59.99 | 53.19 |
| Other..... | 2,469 | 2,298 | 2,248 | 1,997 | 1,784 | 13.09 | 12.37 | 12.28 | 11.09 | 10.11 |
| INDEBTEDNESS | | | | | | | | | | |
| Debt outstanding at end of fiscal year..... | 392,303 | 379,003 | 363,994 | 356,286 | 348,816 | 2,079.90 | 2,039.60 | 1,988.42 | 1,979.45 | 1,976.15 |
| Increase in total debt during fiscal year..... | 13,300 | 14,756 | 7,708 | 7,470 | 14,286 | (³) |

Note: Because of rounding, detail may not add to totals. Figures for 1959-1962 are from the report, *Historical Statistics on Governmental Finances and Employment* (Vol. VI, No. 4 of the 1962 Census of Governments), scheduled to be issued in September 1964. Local government amounts included here, except 1962 data, are estimates subject to sampling variation; see text.

¹State and local government aggregates herein for 1959 exclude data for Hawaii and its local governments.

²Excluding as Intragovernmental transactions, interest on Federal securities held by Federal agencies and funds, see also table 11.

³Not computed.

Table 2.—HISTORICAL SUMMARY, FINANCES OF THE FEDERAL GOVERNMENT, 1959 TO 1963

| Item | Amount (millions of dollars) | | | | | Per capita | | | | |
|--|------------------------------|---------|---------|--------|--------|------------|--------|--------|--------|--------|
| | 1963 | 1962 | 1961 | 1960 | 1959 | 1963 | 1962 | 1961 | 1960 | 1959 |
| REVENUE | | | | | | | | | | |
| Total..... | 114,557 | 106,441 | 101,341 | 99,800 | 85,459 | 607.36 | 572.81 | 553.60 | 554.47 | 484.15 |
| General revenue..... | 98,145 | 92,016 | 87,062 | 87,088 | 75,249 | 520.34 | 495.18 | 475.60 | 483.84 | 426.31 |
| Taxes..... | 86,797 | 82,262 | 77,470 | 77,003 | 67,257 | 460.18 | 442.69 | 423.20 | 427.81 | 381.03 |
| Individual income..... | 47,588 | 45,571 | 41,338 | 40,715 | 36,719 | 252.30 | 245.24 | 225.82 | 226.20 | 208.02 |
| Corporation income..... | 21,579 | 20,523 | 20,954 | 21,494 | 17,309 | 114.41 | 110.44 | 114.47 | 119.42 | 98.06 |
| Sales, gross receipts, and customs..... | 14,215 | 13,428 | 12,649 | 12,603 | 11,332 | 75.36 | 72.26 | 69.10 | 70.02 | 64.20 |
| Customs duties..... | 1,205 | 1,142 | 982 | 1,105 | 925 | 6.39 | 6.15 | 5.36 | 6.14 | 5.24 |
| Motor fuel..... | 2,558 | 2,451 | 2,333 | 1,984 | 1,656 | 13.56 | 13.19 | 12.74 | 11.02 | 9.38 |
| Alcoholic beverages..... | 3,345 | 3,248 | 3,124 | 3,106 | 2,915 | 17.73 | 17.48 | 17.07 | 17.26 | 16.51 |
| Tobacco products..... | 2,075 | 2,022 | 1,986 | 1,927 | 1,798 | 11.00 | 10.88 | 10.85 | 10.71 | 10.19 |
| Other sales and gross receipts taxes..... | 5,032 | 4,565 | 4,224 | 4,481 | 4,038 | 26.68 | 24.57 | 23.07 | 24.90 | 22.88 |
| Other taxes..... | 3,415 | 2,740 | 2,529 | 2,191 | 1,896 | 18.11 | 14.75 | 13.82 | 12.17 | 10.74 |
| Death and gift..... | 2,167 | 2,016 | 1,896 | 1,606 | 1,333 | 11.49 | 10.85 | 10.36 | 8.92 | 7.55 |
| All other..... | 1,248 | 724 | 633 | 585 | 563 | 6.62 | 3.90 | 3.46 | 3.25 | 3.19 |
| Charges and miscellaneous general revenue..... | 11,347 | 9,754 | 9,592 | 10,085 | 7,992 | 60.16 | 52.49 | 52.40 | 56.03 | 45.28 |
| Current charges ¹ | 8,347 | 7,395 | 7,101 | 7,132 | 5,877 | 44.25 | 39.80 | 38.79 | 39.62 | 33.29 |
| Postal receipts..... | 3,727 | 3,420 | 3,300 | 3,260 | 3,054 | 19.76 | 18.40 | 18.03 | 18.11 | 17.30 |
| Natural resources ⁴ | 2,757 | 2,021 | 2,416 | 2,392 | 1,377 | 14.62 | 10.88 | 13.20 | 13.29 | 7.80 |
| Sales of agricultural products | 2,026 | 1,362 | 1,799 | 1,748 | 772 | 10.74 | 7.33 | 9.83 | 9.71 | 4.37 |
| Sale of property..... | 177 | 83 | 21 | 48 | 51 | 0.94 | 0.45 | 0.11 | 0.27 | 0.29 |
| Interest earnings..... | 1,001 | 976 | 936 | 818 | 674 | 5.31 | 5.25 | 5.11 | 4.54 | 3.82 |
| Other miscellaneous general revenue. | 1,823 | 1,300 | 1,534 | 2,087 | 1,390 | 9.67 | 7.00 | 8.38 | 11.59 | 7.87 |
| Insurance trust revenue ² | 16,412 | 14,425 | 14,279 | 12,712 | 10,210 | 87.01 | 77.63 | 78.00 | 70.63 | 57.84 |
| Employee retirement..... | 946 | 877 | 866 | 769 | 770 | 5.02 | 4.72 | 4.73 | 4.27 | 4.36 |
| Unemployment compensation..... | 150 | 147 | 150 | 153 | 102 | 0.80 | 0.79 | 0.82 | 0.85 | 0.58 |
| Old age, survivors, and disability insurance..... | 14,195 | 12,289 | 12,131 | 10,656 | 8,294 | 75.26 | 66.13 | 66.27 | 59.20 | 46.99 |
| Veterans' life insurance..... | 563 | 548 | 561 | 527 | 519 | 2.98 | 2.95 | 3.06 | 2.93 | 2.94 |
| Railroad retirement..... | 559 | 564 | 571 | 607 | 525 | 2.96 | 3.04 | 3.12 | 3.37 | 2.97 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | | | |
| Total..... | 118,805 | 113,428 | 104,863 | 97,284 | 93,531 | 629.88 | 610.41 | 572.84 | 540.49 | 529.88 |
| Intergovernmental expenditure..... | 8,507 | 7,735 | 7,011 | 6,994 | 6,355 | 45.10 | 41.63 | 38.30 | 38.86 | 36.00 |
| Direct expenditure..... | 110,298 | 105,693 | 97,852 | 90,289 | 87,177 | 584.78 | 568.79 | 534.54 | 501.63 | 493.88 |
| Current operation..... | 57,728 | 55,410 | 51,923 | 45,300 | 45,581 | 306.06 | 298.19 | 283.64 | 251.88 | 258.23 |
| Capital outlay..... | 18,635 | 16,429 | 16,229 | 16,842 | 16,877 | 98.80 | 99.18 | 88.66 | 93.57 | 95.61 |
| Construction..... | 3,752 | 3,673 | 3,773 | 3,480 | 3,662 | 19.89 | 19.77 | 20.61 | 19.33 | 20.75 |
| Equipment..... | 14,306 | 14,308 | 12,182 | 13,186 | 13,083 | 75.85 | 77.00 | 66.55 | 73.26 | 74.12 |
| Land and existing structures..... | 578 | 448 | 274 | 175 | 132 | 3.06 | 2.41 | 1.50 | 0.97 | 0.75 |
| Assistance and subsidies..... | 7,979 | 7,952 | 7,323 | 6,884 | 7,329 | 42.30 | 42.79 | 40.00 | 38.25 | 41.52 |
| Interest on debt..... | 7,682 | 7,162 | 7,485 | 7,662 | 5,543 | 40.73 | 38.54 | 40.89 | 42.57 | 31.40 |
| Insurance benefits and repayments... | 18,273 | 16,740 | 14,892 | 13,565 | 11,847 | 96.88 | 90.09 | 81.36 | 75.36 | 67.12 |
| Exhibit: Expenditure for personal services..... | 26,237 | 25,424 | 23,754 | 22,621 | 22,466 | 139.10 | 136.82 | 129.76 | 126.07 | 127.28 |

See footnotes at end of table.

Table 2.—HISTORICAL SUMMARY, FINANCES OF THE FEDERAL GOVERNMENT, 1959 TO 1963—Continued

| Item | Amount (millions of dollars) | | | | | Per capita ¹ | | | | |
|---|------------------------------|---------|---------|---------|---------|-------------------------|------------------|------------------|------------------|------------------|
| | 1963 | 1962 | 1961 | 1960 | 1959 | 1963 | 1962 | 1961 | 1960 | 1959 |
| EXPENDITURE, BY FUNCTION | | | | | | | | | | |
| Total..... | 118,805 | 113,428 | 104,863 | 97,284 | 93,531 | 629.88 | 610.41 | 572.84 | 540.49 | 529.88 |
| Total general expenditure..... | 100,532 | 96,689 | 89,971 | 83,719 | 81,685 | 533.00 | 520.33 | 491.49 | 465.13 | 462.77 |
| Intergovernmental expenditure..... | 8,507 | 7,735 | 7,011 | 6,994 | 6,355 | 45.10 | 41.63 | 38.30 | 38.86 | 36.00 |
| Education..... | 1,384 | 1,169 | 1,030 | 950 | 826 | 7.34 | 6.29 | 5.63 | 5.28 | 4.68 |
| Highways..... | 2,981 | 2,748 | 2,586 | 2,905 | 2,575 | 15.80 | 14.79 | 14.13 | 16.14 | 14.59 |
| Public welfare..... | 2,752 | 2,448 | 2,178 | 2,070 | 1,973 | 14.59 | 13.17 | 11.90 | 11.50 | 11.18 |
| Social insurance administration..... | 342 | 461 | 370 | 325 | 298 | 1.81 | 2.48 | 2.02 | 1.81 | 1.69 |
| Other and unallocable intergovernmental expenditure..... | 1,048 | 909 | 847 | 745 | 682 | 5.56 | 4.89 | 4.63 | 4.14 | 3.86 |
| Direct expenditure..... | 110,298 | 105,693 | 97,852 | 90,289 | 87,177 | 584.78 | 568.79 | 534.54 | 501.63 | 493.88 |
| General..... | 92,025 | 88,953 | 82,960 | 76,724 | 75,330 | 487.90 | 478.70 | 453.19 | 426.26 | 426.77 |
| National defense and international relations..... | 54,607 | 53,225 | 49,387 | 47,464 | 48,389 | 289.51 | 286.43 | 269.79 | 263.70 | 274.14 |
| Postal service..... | 4,402 | 4,101 | 4,025 | 3,730 | 3,499 | 23.34 | 22.07 | 21.99 | 20.72 | 19.82 |
| Space research and technology..... | 2,529 | 1,242 | 735 | 395 | 145 | 13.41 | 6.68 | 4.02 | 2.19 | 0.82 |
| Education..... | 751 | 598 | 640 | 685 | 836 | 3.98 | 3.22 | 3.50 | 3.81 | 4.74 |
| Highways..... | 165 | 151 | 151 | 137 | 134 | 0.87 | 0.81 | 0.82 | 0.76 | 0.76 |
| Public welfare..... | 118 | 63 | 59 | 58 | 57 | 0.63 | 0.34 | 0.32 | 0.32 | 0.32 |
| Hospitals..... | 1,178 | 1,118 | 1,053 | 978 | 932 | 6.25 | 6.02 | 5.75 | 5.43 | 5.28 |
| Health..... | 830 | 675 | 542 | 472 | 411 | 4.40 | 3.63 | 2.96 | 2.62 | 2.33 |
| Police protection..... | 209 | 196 | 193 | 173 | 170 | 1.10 | 1.05 | 1.05 | 0.96 | 0.96 |
| Natural resources ² | 9,793 | 10,823 | 10,082 | 7,225 | 8,010 | 51.92 | 58.24 | 55.08 | 40.14 | 45.38 |
| Stabilization of farm prices and income..... | 6,772 | 7,910 | 7,331 | 4,862 | 5,858 | 35.90 | 42.57 | 40.05 | 27.01 | 33.19 |
| Housing and urban renewal..... | 509 | 548 | 377 | 284 | 223 | 2.70 | 2.95 | 2.06 | 1.58 | 1.26 |
| Air transportation..... | 736 | 709 | 643 | 500 | 425 | 3.90 | 3.82 | 3.51 | 2.78 | 2.41 |
| Water transport and terminals.... | 1,097 | 1,096 | 980 | 905 | 781 | 5.82 | 5.90 | 5.35 | 5.03 | 4.42 |
| Correction..... | 55 | 51 | 47 | 44 | 37 | 0.29 | 0.27 | 0.26 | 0.24 | 0.21 |
| Social insurance administration.. | 329 | 328 | 285 | 236 | 348 | 1.74 | 1.77 | 1.56 | 1.31 | 1.97 |
| Financial administration..... | 701 | 641 | 591 | 746 | 747 | 3.72 | 3.45 | 3.23 | 4.14 | 4.23 |
| General control..... | 222 | 209 | 197 | 746 | 747 | 1.18 | 1.12 | 1.08 | 4.14 | 4.23 |
| Interest on general debt ³ | 7,682 | 7,162 | 7,485 | 7,662 | 5,543 | 40.73 | 38.54 | 40.89 | 42.57 | 31.40 |
| Other and unallocable direct general expenditure ⁴ | 6,110 | 6,019 | 5,486 | 5,031 | 4,644 | 32.39 | 32.39 | 29.97 | 27.95 | 26.31 |
| Veterans' services not elsewhere classified..... | 3,941 | 4,129 | 3,965 | 3,689 | 3,645 | 20.89 | 22.22 | 21.66 | 20.59 | 20.65 |
| Insurance trust expenditure..... | 18,273 | 16,740 | 14,893 | 13,565 | 11,847 | 96.88 | 90.09 | 81.36 | 75.36 | 67.12 |
| Employee retirement..... | 1,183 | 1,064 | 956 | 896 | 792 | 6.27 | 5.73 | 5.22 | 4.98 | 4.49 |
| Unemployment compensation..... | 167 | 211 | 252 | 275 | 248 | 0.89 | 1.14 | 1.38 | 1.53 | 1.40 |
| Old age, survivors and disability insurance..... | 15,015 | 13,669 | 11,889 | 10,798 | 9,388 | 79.61 | 73.56 | 64.95 | 59.99 | 53.19 |
| Veterans' life insurance..... | 844 | 772 | 814 | 679 | 651 | 4.47 | 4.15 | 4.45 | 3.77 | 3.69 |
| Railroad retirement..... | 1,064 | 1,024 | 982 | 916 | 768 | 5.64 | 5.51 | 5.36 | 5.09 | 4.35 |
| INDEBTEDNESS | | | | | | | | | | |
| Debt outstanding at end of fiscal year. | 305,860 | 298,201 | 288,971 | 286,331 | 284,706 | 1,621.60 | 1,604.77 | 1,578.58 | 1,590.80 | 1,612.95 |
| Held by Federal Government..... | 58,206 | 56,296 | 56,002 | 55,259 | 54,554 | 308.60 | 302.96 | 305.93 | 307.01 | 309.07 |
| Other debt outstanding..... | 247,654 | 241,905 | 232,969 | 231,072 | 230,152 | 1,313.01 | 1,301.81 | 1,272.66 | 1,283.79 | 1,303.88 |
| Increase in total debt during fiscal year..... | 7,659 | 9,230 | 2,640 | 1,625 | 8,363 | (²) | (²) | (²) | (²) | (²) |

Note: Because of rounding, detail may not add to totals. Figures for 1959-1962 are from the report, Historical Statistics on Governmental Finances and Employment (Vol. VI, No. 4 of the 1962 Census of Governments), scheduled to be issued in September 1964.

¹Including amounts for categories not shown separately.

²Excluding, as intragovernmental transactions, interest on Federal Securities held by Federal agencies and funds; see also table 11.

³Not computed.

Table 3.—HISTORICAL SUMMARY, FINANCES OF STATE AND LOCAL GOVERNMENTS, 1959 TO 1963

| Item | Amount (millions of dollars) | | | | | Per capita | | | | |
|--|------------------------------|--------|--------|--------|-------------------|------------|--------|--------|--------|--------|
| | 1963 (Prelim.) | 1962 | 1961 | 1960 | 1959 ¹ | 1963 | 1962 | 1961 | 1960 | 1959 |
| REVENUE | | | | | | | | | | |
| Total..... | 75,265 | 69,492 | 64,531 | 60,277 | 53,972 | 399.04 | 373.97 | 352.52 | 334.89 | 305.77 |
| Total general revenue..... | 62,718 | 58,252 | 54,037 | 50,505 | 45,306 | 332.52 | 313.48 | 295.19 | 280.60 | 256.67 |
| Intergovernmental revenue..... | 8,668 | 7,871 | 7,131 | 6,974 | 6,377 | 45.96 | 42.36 | 38.96 | 38.75 | 36.13 |
| Revenue from own sources..... | 66,597 | 61,621 | 57,400 | 53,302 | 47,596 | 353.08 | 331.61 | 313.56 | 296.14 | 269.65 |
| General revenue from own sources..... | 54,050 | 50,381 | 46,907 | 43,530 | 38,929 | 286.56 | 271.13 | 256.24 | 241.84 | 220.54 |
| Taxes..... | 44,153 | 41,554 | 38,861 | 36,117 | 32,379 | 234.09 | 223.62 | 212.29 | 200.66 | 183.44 |
| Individual income..... | 3,269 | 3,037 | 2,613 | 2,463 | 1,994 | 17.33 | 16.34 | 14.27 | 13.68 | 11.30 |
| Corporation income..... | 1,505 | 1,308 | 1,266 | 1,180 | 1,001 | 7.98 | 7.04 | 6.92 | 6.56 | 5.67 |
| Sales and gross receipts..... | 14,435 | 13,494 | 12,463 | 11,849 | 10,437 | 76.53 | 72.62 | 68.08 | 65.83 | 59.13 |
| General..... | 6,604 | 6,069 | 5,431 | 5,177 | 4,444 | 35.01 | 32.66 | 29.67 | 28.76 | 25.18 |
| Selective..... | 7,831 | 7,424 | 7,032 | 6,672 | 5,993 | 41.52 | 39.95 | 38.41 | 37.07 | 33.95 |
| Property..... | 20,123 | 19,054 | 18,002 | 16,405 | 14,983 | 106.69 | 102.54 | 98.34 | 91.14 | 84.88 |
| Other..... | 4,821 | 4,662 | 4,518 | 4,220 | 3,966 | 25.56 | 25.09 | 24.68 | 23.45 | 22.47 |
| Charges and miscellaneous general revenue | 9,898 | 8,827 | 8,045 | 7,414 | 6,550 | 52.48 | 47.50 | 43.95 | 41.19 | 37.11 |
| Utility revenue..... | 4,594 | 4,026 | 3,856 | 3,613 | 3,320 | 24.36 | 21.67 | 21.06 | 20.07 | 18.81 |
| Liquor stores revenue..... | 1,316 | 1,282 | 1,260 | 1,264 | 1,216 | 6.98 | 6.90 | 6.88 | 7.02 | 6.89 |
| Insurance trust revenue..... | 6,637 | 5,932 | 5,378 | 4,896 | 4,131 | 35.19 | 31.92 | 29.38 | 27.20 | 23.40 |
| Employee retirement..... | 2,813 | 2,561 | 2,324 | 2,099 | 1,871 | 14.91 | 13.78 | 12.70 | 11.66 | 10.60 |
| Unemployment compensation..... | 3,181 | 2,820 | 2,519 | 2,323 | 1,833 | 16.86 | 15.18 | 13.76 | 12.91 | 10.38 |
| Other..... | 643 | 550 | 535 | 472 | 428 | 3.41 | 2.96 | 2.92 | 2.62 | 2.42 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | | | |
| Total..... | 74,935 | 70,547 | 67,023 | 60,999 | 58,572 | 397.29 | 379.65 | 366.13 | 338.90 | 331.83 |
| Current operation..... | 45,994 | 42,736 | 39,800 | 36,318 | 33,369 | 243.85 | 229.98 | 217.42 | 201.78 | 189.05 |
| Capital outlay..... | 17,598 | 16,791 | 16,091 | 15,104 | 15,351 | 93.30 | 90.36 | 87.90 | 83.91 | 86.97 |
| Construction..... | 14,194 | 13,625 | 13,214 | 12,352 | 12,723 | 75.25 | 73.32 | 72.19 | 68.63 | 72.08 |
| Equipment..... | 1,484 | 1,307 | 1,242 | 1,192 | 1,075 | 7.87 | 7.03 | 6.78 | 6.62 | 6.09 |
| Land and existing structures..... | 1,920 | 1,859 | 1,635 | 1,560 | 1,552 | 10.18 | 10.00 | 8.93 | 8.67 | 8.79 |
| Assistance and subsidies..... | 3,703 | 3,708 | 3,608 | 3,518 | 3,329 | 19.63 | 19.95 | 19.71 | 19.55 | 18.86 |
| Interest on debt..... | 2,628 | 2,424 | 2,225 | 2,028 | 1,740 | 13.93 | 13.04 | 12.15 | 11.27 | 9.86 |
| Insurance benefits and repayments..... | 5,012 | 4,888 | 5,299 | 4,031 | 4,784 | 26.57 | 26.30 | 28.95 | 22.40 | 27.10 |
| Exhibit: Expenditure for personal services.... | 30,879 | 28,729 | 26,461 | 24,445 | 22,528 | 163.79 | 154.60 | 144.55 | 135.81 | 127.63 |
| EXPENDITURE, BY FUNCTION | | | | | | | | | | |
| Total..... | 74,935 | 70,547 | 67,023 | 60,999 | 58,572 | 397.29 | 379.65 | 366.13 | 338.90 | 331.83 |
| General expenditure..... | 64,037 | 60,206 | 56,201 | 51,876 | 48,887 | 339.51 | 324.00 | 307.01 | 288.21 | 276.96 |
| Education..... | 23,939 | 22,216 | 20,574 | 18,719 | 17,283 | 126.92 | 119.56 | 112.39 | 104.00 | 97.91 |
| Local schools..... | 18,738 | 17,739 | 16,608 | 15,166 | 14,034 | 99.34 | 95.46 | 90.73 | 84.26 | 79.51 |
| Institutions of higher education..... | 4,697 | 4,043 | 3,570 | 3,202 | 2,920 | 24.90 | 21.75 | 19.50 | 17.79 | 16.54 |
| Other education..... | 504 | 434 | 396 | 351 | 329 | 2.67 | 2.34 | 2.16 | 1.95 | 1.86 |
| Highways..... | 11,062 | 10,357 | 9,844 | 9,428 | 9,592 | 58.64 | 55.74 | 53.78 | 52.38 | 54.34 |
| Public welfare..... | 5,367 | 5,084 | 4,720 | 4,404 | 4,136 | 28.45 | 27.36 | 25.78 | 24.47 | 23.43 |
| Hospitals..... | 3,899 | 3,673 | 3,496 | 3,235 | 3,142 | 20.67 | 19.77 | 19.10 | 17.97 | 17.80 |
| Health..... | 696 | 669 | 590 | 559 | 582 | 3.69 | 3.60 | 3.22 | 3.11 | 3.30 |
| Police protection..... | 2,233 | 2,130 | 2,017 | 1,857 | 1,710 | 11.84 | 11.46 | 11.02 | 10.32 | 9.69 |
| Local fire protection..... | 1,195 | 1,124 | 1,087 | 995 | 914 | 6.34 | 6.05 | 5.94 | 5.53 | 5.18 |

See footnotes at end of table.

Table 3.—HISTORICAL SUMMARY, FINANCES OF STATE AND LOCAL GOVERNMENTS, 1959 TO 1962—Continued

| Item | Amount (millions of dollars) | | | | | Per capita | | | | |
|--|------------------------------|--------|--------|--------|-------------------|------------------|------------------|------------------|------------------|------------------|
| | 1963 (Prelim.) | 1962 | 1961 | 1960 | 1959 ¹ | 1963 | 1962 | 1961 | 1960 | 1959 |
| EXPENDITURE, BY FUNCTION—Continued | | | | | | | | | | |
| General expenditure—Continued | | | | | | | | | | |
| Sewerage..... | 1,297 | 1,272 | 1,103 | 1,103 | 1,011 | 6.88 | 6.85 | 6.03 | 6.13 | 5.73 |
| Sanitation other than sewerage..... | 744 | 686 | 671 | 624 | 598 | 3.94 | 3.69 | 3.66 | 3.47 | 3.39 |
| Local parks and recreation..... | 984 | 886 | 857 | 770 | 729 | 5.22 | 4.77 | 4.68 | 4.28 | 4.13 |
| Natural resources..... | 1,500 | 1,371 | 1,327 | 1,189 | 1,076 | 8.27 | 7.38 | 7.25 | 6.61 | 6.10 |
| Housing and urban renewal..... | 1,157 | 1,153 | 943 | 858 | 615 | 6.13 | 6.20 | 5.15 | 4.77 | 3.48 |
| Airports..... | 339 | 373 | 422 | 342 | 308 | 1.80 | 2.01 | 2.31 | 1.90 | 1.74 |
| Water transport and terminals..... | 295 | 292 | 293 | 237 | 241 | 1.56 | 1.57 | 1.60 | 1.32 | 1.37 |
| Parking facilities..... | 104 | 83 | (NA) | (NA) | (NA) | 0.55 | 0.45 | (NA) | (NA) | (NA) |
| Correction..... | 813 | 795 | 763 | 678 | 671 | 4.31 | 4.28 | 4.17 | 3.77 | 3.80 |
| Libraries..... | 392 | 340 | 368 | 278 | 243 | 2.08 | 1.83 | 2.01 | 1.54 | 1.38 |
| Employment security administration..... | 411 | 399 | 351 | 313 | 303 | 2.18 | 2.15 | 1.92 | 1.74 | 1.72 |
| Financial administration..... | 1,118 | 1,064 | 1,017 | 2,113 | 2,003 | 5.93 | 5.72 | 5.56 | 11.74 | 11.35 |
| General control..... | 1,338 | 1,274 | 1,220 | | | 7.09 | 6.86 | 6.66 | | |
| General public buildings..... | 617 | 603 | 590 | 533 | 567 | 3.27 | 3.25 | 3.22 | 2.96 | 3.21 |
| Interest on general debt..... | 2,193 | 2,011 | 1,824 | 1,670 | 1,416 | 11.63 | 10.82 | 9.96 | 9.28 | 8.02 |
| Other and unallocable..... | 2,283 | 2,352 | 2,122 | 1,970 | 1,748 | 12.10 | 12.66 | 11.59 | 10.94 | 9.90 |
| Utility expenditure..... | 4,852 | 4,445 | 4,531 | 4,066 | 3,923 | 25.72 | 23.92 | 24.75 | 22.59 | 22.22 |
| Liquor stores expenditure..... | 1,033 | 1,008 | 992 | 1,022 | 978 | 5.48 | 5.42 | 5.42 | 5.68 | 5.54 |
| Insurance trust expenditure..... | 5,012 | 4,888 | 5,299 | 4,031 | 4,784 | 26.57 | 26.30 | 28.95 | 22.40 | 27.10 |
| Employee retirement..... | 1,691 | 1,578 | 1,383 | 1,265 | 1,144 | 8.97 | 8.49 | 7.56 | 7.03 | 6.48 |
| Unemployment compensation..... | 2,760 | 2,808 | 3,463 | 2,364 | 3,275 | 14.63 | 15.11 | 18.92 | 13.13 | 18.55 |
| Other..... | 562 | 502 | 453 | 402 | 365 | 2.98 | 2.70 | 2.47 | 2.23 | 2.07 |
| INDEBTEDNESS | | | | | | | | | | |
| Debt outstanding at end of fiscal year..... | 86,443 | 80,802 | 75,023 | 69,955 | 64,110 | 458.30 | 434.84 | 409.83 | 388.66 | 363.20 |
| Long-term..... | 82,202 | 77,067 | 71,540 | 66,801 | 61,127 | 435.82 | 414.74 | 390.81 | 371.13 | 346.30 |
| Full faith and credit..... | 50,093 | 48,185 | 44,664 | 41,650 | 39,263 | 265.58 | 259.31 | 243.99 | 231.40 | 222.44 |
| Nonguaranteed..... | 32,109 | 28,883 | 26,878 | 25,151 | 21,864 | 170.23 | 155.43 | 146.83 | 139.73 | 123.87 |
| Short-term..... | 4,240 | 3,735 | 3,483 | 3,154 | 2,983 | 22.48 | 20.10 | 19.03 | 17.52 | 16.90 |
| Long-term debt issued..... | 9,537 | 9,561 | 8,081 | 7,955 | 8,147 | 50.56 | 51.45 | 44.14 | 44.20 | 46.16 |
| Long-term debt retired..... | 4,492 | 4,214 | 3,696 | 3,458 | 3,222 | 23.82 | 22.68 | 20.19 | 19.21 | 18.25 |
| Increase in total debt during fiscal year..... | 5,641 | 5,526 | 5,068 | 5,845 | 5,923 | (²) |

Note: Because of rounding, detail may not add to totals. Figures for 1959-1962 are from the report, Historical Statistics on Governmental Finances and Employment (Vol. VI, No. 4 of the 1962 Census of Governments), scheduled to be issued in September 1964. Local government amounts included here, except 1962 data, are estimates subject to sampling variation; see text.

NA Not available.

¹Amounts for 1959 exclude data for Hawaii and its local governments.

²Not computed.

GOVERNMENTAL FINANCES IN THE UNITED STATES: 1963

Table 4.--GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1963

| Source | Amount (millions of dollars) | | | | | Per capita | | |
|---|------------------------------|---------------------|-----------------------------|--------|-----------------|------------|---------------------|------------------------------|
| | All govern-ments (Prelim.) | Federal Govern-ment | State and local governments | | | Total | Federal Govern-ment | State and local govern-ments |
| | | | Total (Prelim.) | State | Local (Prelim.) | | | |
| Total revenue..... | 181,154 | 114,557 | 175,206 | 40,993 | 146,337 | 960.44 | 607.36 | 399.04 |
| Total general revenue..... | 152,195 | 98,145 | 162,718 | 33,882 | 140,901 | 806.90 | 520.34 | 332.52 |
| Intergovernmental revenue..... | (1) | - | 8,668 | 8,245 | 12,490 | (1) | - | 45.96 |
| From Federal Government..... | (1) | - | 8,668 | 7,832 | 836 | (1) | - | 45.96 |
| From States..... | (1) | - | (1) | - | 11,654 | (1) | - | (1) |
| From local governments..... | (1) | - | (1) | 411 | (1) | (1) | - | (1) |
| Revenue from own sources..... | 181,154 | 114,557 | 66,597 | 32,750 | 33,847 | 960.44 | 607.36 | 353.08 |
| General revenue from own sources..... | 152,195 | 98,145 | 54,050 | 25,639 | 28,411 | 806.90 | 520.34 | 286.56 |
| Taxes..... | 130,950 | 86,797 | 44,153 | 22,117 | 22,036 | 694.27 | 460.18 | 234.09 |
| Property..... | 20,123 | - | 20,123 | 688 | 19,435 | 106.69 | - | 106.69 |
| Individual income..... | 50,857 | 47,588 | 3,269 | 2,956 | 313 | 269.63 | 252.30 | 17.33 |
| Corporation income..... | 23,084 | 21,579 | 1,505 | 1,505 | (2) | 122.39 | 114.41 | 7.98 |
| Sales and gross receipts..... | 28,650 | 14,215 | 4,435 | 12,873 | 1,562 | 151.90 | 75.36 | 76.53 |
| Customs duties..... | 1,205 | 1,205 | - | - | - | 6.39 | 6.39 | - |
| General sales and gross receipts..... | 6,604 | - | 6,604 | 5,539 | 1,065 | 35.01 | - | 35.01 |
| Selective sales and gross receipts..... | 20,841 | 13,010 | 7,831 | 7,334 | 497 | 110.49 | 68.98 | 41.52 |
| Motor fuel..... | 6,429 | 2,558 | 3,871 | 3,851 | 20 | 34.09 | 13.56 | 20.52 |
| Alcoholic beverages..... | 4,162 | 3,345 | 817 | 793 | 24 | 22.07 | 17.73 | 4.33 |
| Tobacco products..... | 3,263 | 2,075 | 1,188 | 1,124 | 64 | 17.30 | 11.00 | 6.30 |
| Public utilities..... | 1,884 | 1,115 | 769 | 437 | 332 | 9.99 | 5.91 | 4.08 |
| Other..... | 5,101 | 3,917 | 1,184 | 1,127 | 57 | 27.04 | 20.77 | 6.28 |
| Motor vehicle and operators licenses..... | 1,900 | - | 1,900 | 1,780 | 120 | 10.07 | - | 10.07 |
| Death and gift..... | 2,762 | 2,167 | 595 | 595 | (3) | 14.64 | 11.49 | 3.15 |
| All other..... | 3,574 | 1,248 | 2,326 | 1,720 | 606 | 18.95 | 6.62 | 12.33 |
| Charges and miscellaneous general revenue..... | 21,245 | 11,347 | 9,898 | 3,523 | 6,375 | 112.64 | 60.16 | 52.48 |
| Current charges..... | 15,448 | 8,347 | 7,101 | 2,462 | 4,639 | 81.90 | 44.25 | 37.65 |
| National defense and international relations..... | 809 | 0 | - | - | - | 4.29 | 4.29 | - |
| Postal service..... | 3,727 | 3,727 | - | - | - | 19.76 | 19.76 | - |
| Education..... | 2,509 | 0 | 2,500 | 1,260 | 1,240 | 13.30 | 0.05 | 13.25 |
| School lunch sales..... | 862 | - | 862 | - | 862 | 4.57 | - | 4.57 |
| Institutions of higher education..... | 1,345 | - | 1,345 | 1,239 | 106 | 7.13 | - | 7.13 |
| Other..... | 302 | 9 | 293 | 21 | 272 | 1.60 | 0.05 | 1.55 |
| Hospitals..... | 1,180 | 32 | 1,148 | 333 | 815 | 6.26 | 0.17 | 6.09 |
| Sewerage..... | 470 | - | 470 | - | 470 | 2.49 | - | 2.49 |
| Sanitation other than sewerage..... | 163 | - | 163 | - | 163 | 0.86 | - | 0.86 |
| Local parks and recreation..... | 134 | - | 134 | - | 134 | 0.71 | - | 0.71 |
| Natural resources..... | 2,979 | 2,757 | 222 | 118 | 104 | 15.79 | 14.62 | 1.18 |
| Housing and urban renewal..... | 715 | 0 | 454 | 8 | 446 | 3.79 | 1.38 | 2.41 |
| Air transportation..... | 232 | 3 | 229 | 13 | 216 | 1.23 | 0.02 | 1.21 |
| Water transport and terminals..... | 276 | 114 | 162 | 43 | 119 | 1.46 | 0.60 | 0.86 |
| Parking facilities..... | 150 | - | 150 | - | 150 | 0.80 | - | 0.80 |
| Other..... | 2,106 | 634 | 1,472 | 690 | 782 | 11.17 | 3.36 | 7.80 |
| Miscellaneous general revenue..... | 5,798 | 3,001 | 2,797 | 1,061 | 1,736 | 30.74 | 15.91 | 14.83 |
| Special assessments..... | 449 | - | 449 | - | 449 | 2.38 | - | 2.38 |
| Sale of property..... | 468 | 177 | 291 | 34 | 257 | 2.48 | 0.94 | 1.54 |
| Interest earnings..... | 1,826 | 1,001 | 825 | 423 | 402 | 9.48 | 5.31 | 4.37 |
| Other miscellaneous general revenue..... | 3,049 | 1,823 | 1,232 | 604 | 628 | 16.20 | 9.67 | 6.53 |
| Utility revenue..... | 4,594 | - | 4,594 | - | 4,594 | 24.36 | - | 24.36 |
| Liquor stores revenue..... | 1,316 | - | 1,316 | 1,161 | 155 | 6.98 | - | 6.98 |
| Insurance trust revenue..... | 23,009 | 14,412 | 6,637 | 1,900 | 687 | 122.20 | 87.01 | 35.19 |

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

- Represents zero or rounds to zero.

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

²Minor amount included in individual income tax figure.

³Minor amount included in "All other taxes."

Table 5.--GOVERNMENTAL EXPENDITURE, BY TYPE AND BY CHARACTER AND OBJECT, BY LEVEL OF GOVERNMENT: 1963

| Item | Amount (millions of dollars) | | | | | Per capita | | |
|---|------------------------------|--------------------|-----------------------------|--------|------------------|------------------|--------------------|-----------------------------|
| | All governments (Prelim.) | Federal Government | State and local governments | | | Total | Federal Government | State and local governments |
| | | | Total (Prelim.) | State | Local (Prelim.) | | | |
| Total expenditure..... | 185,233 | 118,805 | 174,935 | 39,583 | 147,456 | 982.06 | 629.88 | 397.29 |
| Intergovernmental expenditure..... | (¹) | 8,507 | (¹) | 11,885 | 219 | (¹) | 45.10 | (¹) |
| To States..... | (¹) | 7,566 | (¹) | - | 219 | (¹) | 40.11 | (¹) |
| To local governments..... | (¹) | 941 | (¹) | 11,885 | (¹) | (¹) | 4.99 | (¹) |
| Direct expenditure..... | 185,233 | 110,298 | 74,935 | 27,698 | 47,237 | 982.06 | 584.78 | 397.29 |
| By type: | | | | | | | | |
| General..... | 156,062 | 92,025 | 64,037 | 22,491 | 41,546 | 827.41 | 487.90 | 339.51 |
| Utility expenditure..... | 4,852 | - | 4,852 | - | 4,852 | 25.72 | - | 25.72 |
| Liquor stores expenditure..... | 1,033 | - | 1,033 | 900 | 133 | 5.48 | - | 5.48 |
| Insurance trust expenditure..... | 23,285 | 18,273 | 5,012 | 4,306 | 706 | 123.45 | 96.88 | 26.57 |
| By character and object: | | | | | | | | |
| Current operation..... | 103,722 | 57,728 | 45,994 | 12,449 | 33,545 | 549.91 | 306.06 | 243.85 |
| Capital outlay..... | 36,233 | 18,635 | 17,593 | 8,110 | 9,488 | 192.10 | 98.80 | 93.30 |
| Construction..... | 17,946 | 3,752 | 14,194 | 6,717 | 7,477 | 95.15 | 19.89 | 75.25 |
| Equipment..... | 15,790 | 14,306 | 1,484 | 393 | 1,091 | 83.72 | 75.85 | 7.87 |
| Land and existing structures..... | 2,498 | 578 | 1,920 | 1,000 | 920 | 13.24 | 3.01 | 10.18 |
| Assistance and subsidies..... | 11,682 | 7,979 | 3,703 | 2,112 | 1,591 | 61.93 | 42.30 | 19.63 |
| Interest on debt..... | 10,310 | 7,682 | 2,626 | 721 | 1,907 | 54.66 | 40.73 | 13.93 |
| Insurance benefits and repayments..... | 23,285 | 18,273 | 5,012 | 4,306 | 706 | 123.45 | 96.88 | 26.57 |
| Exhibit: Expenditure for personal services..... | 57,116 | 26,237 | 30,879 | 7,722 | 23,157 | 302.82 | 139.10 | 163.71 |

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

¹ Represents zero or rounds to zero.

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

³ Includes pay and allowances for military personnel amounting to \$11.05 million.

Table 6.—SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL), BY FUNCTION, BY LEVEL OF GOVERNMENT: 1963

| Function | Amount (millions of dollars) | | | | Percent | | | |
|---|------------------------------|--------------------|--------|-------------------|------------------|--------------------|------------------|-------------------|
| | All governments | Federal Government | States | Local governments | All governments | Federal Government | States | Local governments |
| All functions..... | 156,062 | 100,532 | 34,377 | 41,765 | 100.0 | 100.0 | 100.0 | 100.0 |
| Direct..... | 156,062 | 92,025 | 22,491 | 41,546 | 100.0 | 91.5 | 65.4 | 99.5 |
| Intergovernmental..... | (¹) | 8,507 | 11,885 | 219 | (¹) | 8.5 | 34.6 | 0.5 |
| National defense and international relations ² | 54,607 | 54,607 | - | - | 35.0 | 54.3 | - | - |
| Postal services ³ | 4,402 | 4,402 | - | - | 2.8 | 4.4 | - | - |
| Space research and technology ³ | 2,529 | 2,529 | - | - | 1.6 | 2.5 | - | - |
| Education..... | 124,690 | 2,134 | 11,947 | 19,000 | 15.8 | 2.1 | 34.8 | 45.5 |
| Direct..... | 24,690 | 751 | 4,954 | 18,985 | 15.8 | 0.7 | 14.4 | 45.5 |
| Intergovernmental..... | (¹) | 1,384 | 6,993 | 15 | (¹) | 1.4 | 20.3 | - |
| Highways..... | 111,227 | 3,146 | 8,841 | 3,654 | 7.2 | 3.1 | 25.7 | 8.7 |
| Direct..... | 11,227 | 165 | 7,425 | 3,637 | 7.2 | 0.2 | 21.6 | 8.7 |
| Intergovernmental..... | (¹) | 2,981 | 1,416 | 17 | (¹) | 3.0 | 4.1 | - |
| Public welfare..... | 15,485 | 2,870 | 4,631 | 2,686 | 3.5 | 2.9 | 13.5 | 6.4 |
| Direct..... | 5,485 | 118 | 2,712 | 2,655 | 3.5 | 0.1 | 7.9 | 6.4 |
| Intergovernmental..... | (¹) | 2,752 | 1,919 | 31 | (¹) | 2.7 | 5.6 | 0.1 |
| Health and hospitals..... | 16,604 | 2,192 | 2,538 | 2,342 | 4.2 | 2.2 | 7.4 | 5.6 |
| Direct..... | 6,604 | 2,008 | 2,331 | 2,265 | 4.2 | 2.0 | 6.8 | 5.4 |
| Intergovernmental..... | (¹) | 184 | 207 | 77 | (¹) | 0.2 | 0.6 | 0.2 |
| Natural resources..... | 111,353 | 9,957 | 1,125 | 466 | 7.3 | 9.9 | 3.3 | 1.1 |
| Direct..... | 11,353 | 9,793 | 1,097 | 463 | 7.3 | 9.7 | 3.2 | 1.1 |
| Intergovernmental..... | (¹) | 164 | 28 | 3 | (¹) | 0.2 | 0.1 | - |
| Housing and urban renewal..... | 1,666 | 880 | 55 | 1,145 | 1.1 | 0.9 | 0.2 | 2.7 |
| Direct..... | 1,666 | 509 | 12 | 1,145 | 1.1 | 0.5 | (⁴) | 2.7 |
| Intergovernmental..... | (¹) | 371 | 43 | - | (¹) | 0.4 | 0.1 | - |
| Air transportation..... | 1,075 | 788 | 49 | 308 | 0.7 | 0.8 | 0.1 | 0.7 |
| Direct..... | 1,075 | 736 | 31 | 308 | 0.7 | 0.7 | 0.1 | 0.7 |
| Intergovernmental..... | (¹) | 51 | 18 | - | (¹) | 0.1 | 0.1 | - |
| Social insurance administration..... | 1740 | 672 | 411 | - | 0.5 | 0.7 | 1.2 | - |
| Direct..... | 740 | 329 | 411 | - | 0.5 | 0.3 | 1.2 | - |
| Intergovernmental..... | (¹) | 342 | - | - | (¹) | 0.3 | - | - |
| Interest on general debt ³ | 9,875 | 7,682 | 721 | 1,472 | 6.3 | 7.6 | 2.1 | 3.5 |
| Other and combined..... | 121,807 | 8,671 | 4,058 | 10,692 | 14.0 | 8.6 | 11.8 | 25.6 |
| Direct..... | 21,807 | 8,374 | 2,797 | 10,616 | 14.0 | 8.3 | 8.1 | 25.4 |
| Intergovernmental..... | (¹) | 278 | 1,261 | 76 | (¹) | 0.3 | 3.7 | 0.2 |

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

¹ Represents zero or rounds to zero.

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

³ Entirely to States except for \$941 million paid direct to local governments, including \$342 million for education, \$371 million for housing and urban renewal, \$51 million for airports, \$51 million for waste treatment facilities, and \$30 million, Federal lump-sum contribution to the District of Columbia.

⁴ Entirely direct expenditure.

⁵ Minor amounts included under "Other and combined," below.

Table 7.—DIRECT GENERAL EXPENDITURE, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1963

| Function | Amount (millions of dollars) | | | | | Per capita | | |
|---|------------------------------|--------------------|-----------------|--------|-----------------|------------|--------------------|-----------------------------|
| | All governments (Prelim.) | Federal Government | Total (Prelim.) | State | Local (Prelim.) | Total | Federal Government | State and local governments |
| Total..... | 156,062 | 92,025 | 64,037 | 22,491 | 41,546 | 827.41 | 487.90 | 339.51 |
| National defense and international relations..... | 54,607 | 54,607 | - | - | - | 289.51 | 289.51 | - |
| All other functions..... | 101,455 | 37,418 | 64,037 | 22,491 | 41,546 | 537.89 | 198.38 | 339.51 |
| Postal service..... | 4,402 | 4,402 | - | - | - | 23.34 | 23.34 | - |
| Space research and technology..... | 2,529 | 2,529 | - | - | - | 13.41 | 13.41 | - |
| Education..... | 24,690 | 751 | 23,939 | 4,954 | 18,985 | 130.90 | 3.98 | 126.92 |
| Local schools..... | 18,738 | - | 18,738 | 222 | 18,516 | 99.34 | - | 99.34 |
| Institutions of higher education..... | 4,697 | - | 4,697 | 4,228 | 469 | 24.90 | - | 24.90 |
| Other..... | 1,255 | 751 | 504 | 504 | - | 6.65 | 3.98 | 2.67 |
| Highways..... | 11,227 | 165 | 11,062 | 7,425 | 3,637 | 59.52 | 0.87 | 58.65 |
| Public welfare..... | 5,485 | 118 | 5,367 | 2,712 | 2,655 | 29.08 | 0.63 | 28.45 |
| Categorical cash assistance..... | 3,329 | 10 | 3,319 | 1,909 | 1,410 | 17.65 | 0.05 | 17.60 |
| Other cash assistance..... | 242 | 1 | 241 | 60 | 181 | 1.28 | 0.01 | 1.28 |
| Other public welfare..... | 1,915 | 108 | 1,807 | 743 | 1,064 | 10.15 | 0.57 | 9.58 |
| Health and hospitals..... | 6,604 | 2,008 | 4,596 | 2,331 | 2,265 | 35.01 | 10.65 | 24.37 |
| Hospitals..... | 5,077 | 1,178 | 3,899 | 2,006 | 1,893 | 26.92 | 6.25 | 20.67 |
| Health..... | 1,526 | 830 | 696 | 324 | 372 | 8.09 | 4.40 | 3.69 |
| Police protection..... | 2,442 | 209 | 2,233 | 297 | 1,936 | 12.95 | 1.11 | 11.84 |
| Local fire protection..... | 1,195 | - | 1,195 | - | 1,195 | 6.34 | - | 6.34 |
| Sewerage..... | 1,297 | - | 1,297 | - | 1,297 | 6.88 | - | 6.88 |
| Sanitation other than sewerage..... | 744 | - | 744 | - | 744 | 3.94 | - | 3.94 |
| Local parks and recreation..... | 984 | - | 984 | - | 984 | 5.22 | - | 5.22 |
| Natural resources..... | 11,353 | 9,793 | 1,560 | 1,097 | 463 | 60.19 | 51.92 | 8.27 |
| Housing and urban renewal..... | 1,666 | 509 | 1,157 | 12 | 1,145 | 8.83 | 2.70 | 6.13 |
| Air transportation..... | 1,075 | 736 | 339 | 31 | 308 | 5.70 | 3.90 | 1.80 |
| Water transport and terminals..... | 1,392 | 1,097 | 295 | 82 | 213 | 7.38 | 5.82 | 1.56 |
| Parking facilities..... | 104 | - | 104 | - | 104 | 0.55 | - | 0.55 |
| Correction..... | 868 | 55 | 813 | 536 | 277 | 4.60 | 0.29 | 4.31 |
| Libraries..... | 392 | - | 392 | 22 | 370 | 2.08 | - | 2.08 |
| Social insurance administration..... | 740 | 329 | 411 | 411 | - | 3.92 | 1.74 | 2.18 |
| Financial administration..... | 1,819 | 701 | 1,118 | 537 | 581 | 9.64 | 3.72 | 5.93 |
| General control..... | 1,060 | 222 | 1,338 | 293 | 1,045 | 8.27 | 1.18 | 7.09 |
| General public buildings (State-local)..... | 617 | - | 617 | 135 | 482 | 3.27 | - | 3.27 |
| Interest on general debt..... | 9,870 | 7,682 | 2,193 | 721 | 1,472 | 52.36 | 40.73 | 11.63 |
| Other and unallocable..... | 8,393 | 6,110 | 2,283 | 895 | 1,388 | 44.50 | 32.39 | 12.10 |

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

Represents zero or rounds to zero.

Table 8.—DETAIL OF FEDERAL EXPENDITURE FOR SELECTED CATEGORIES: 1963

(In millions of dollars)

| Item | Amount | Item | Amount |
|---|--------|--|--------|
| Intergovernmental expenditure (as shown for particular functions in table 6)— | | Direct Federal expenditure (as shown for particular functions in table 7)—Continued | |
| Education..... | 1,384 | Hospitals..... | 1,178 |
| Grants-in-aid..... | 768 | Public hospitals..... | 1,053 |
| School lunch and school milk programs..... | 195 | Veterans..... | 931 |
| Maintenance and operation of schools..... | 276 | Other..... | 122 |
| School construction..... | 53 | Other hospitals..... | 125 |
| Defense educational activities..... | 62 | Veterans..... | 6 |
| Other grants-in-aid..... | 182 | Other..... | 119 |
| Payments for services..... | 616 | Health..... | 830 |
| Scientific research and redevelopment..... | 601 | Veterans..... | 140 |
| Tuition payments..... | 16 | Other..... | 690 |
| Public welfare..... | 2,752 | Other and unallocable..... | 6,110 |
| Public assistance..... | 2,720 | Veterans' services, n.e.c..... | 3,941 |
| Other public welfare..... | 32 | General property and records management..... | 444 |
| Health and hospitals..... | 184 | Regulation of commerce and finance and other aids to business, n.e.c..... | 385 |
| Public health programs..... | 117 | Unemployment compensation for Federal employees, ex-servicemen, and temporary extended benefits..... | 478 |
| Hospital construction..... | 65 | Employees' compensation and other claims, n.e.c..... | 72 |
| Other..... | 2 | Promotion of science, research, libraries, and museums..... | 88 |
| Other and combined..... | 227 | Labor and manpower, n.e.c..... | 91 |
| Shared revenues..... | 103 | Indian tribal funds..... | 67 |
| Waste treatment facilities..... | 51 | Interest on internal revenue refunds..... | 74 |
| Federal contribution to District of Columbia..... | 30 | Assistance to territories and possessions, n.e.c..... | 51 |
| Transitional grants to Alaska..... | 3 | Civilian weather services..... | 85 |
| Civil defense and disaster relief..... | 50 | Civil defense and disaster relief..... | 184 |
| Other..... | 37 | All other..... | 151 |
| Direct Federal expenditure (as shown for particular functions in table 7)— | | Exhibit: Distribution of Federal expenditure for veterans— | |
| National defense and international relations..... | 56,007 | Classified under education: | |
| Military functions..... | 47,973 | Direct (table 7)..... | 273 |
| Military assistance..... | 1,721 | Intergovernmental (table 6)..... | 2 |
| Economic and financial assistance..... | 1,742 | Classified under public welfare: | |
| Atomic energy..... | 2,538 | Direct (table 7)..... | 29 |
| Defense-related activities..... | 75 | Intergovernmental (table 6)..... | 7 |
| Other (foreign affairs)..... | 557 | Classified under health and hospitals: | |
| Education..... | 751 | Direct (table 7)..... | 1,077 |
| Veterans' educational benefits..... | 273 | Intergovernmental (table 6)..... | 2 |
| Other..... | 478 | Classified under other and unallocable: | |
| Natural resources..... | 9,793 | Direct (table 7)..... | 3,941 |
| Stabilization of farm prices and income..... | 6,772 | Classified under insurance trust expenditure: | |
| Farm credit and insurance..... | 54 | Veterans' life insurance benefits and premium refunds (table 11)..... | 844 |
| Other agricultural resources..... | 273 | Total Federal expenditure for veterans' services: | |
| Soil, water, and electric energy resources..... | 2,182 | Direct..... | 6,164 |
| Forests and parks..... | 311 | Intergovernmental..... | 11 |
| Mineral resources..... | 55 | | |
| Other natural resources..... | 146 | | |

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

Table 9.--GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1963

(In millions of dollars)

| Function | Total capital outlay | | | | | Construction expenditure only | | | | |
|---|---------------------------|--------------------|-----------------------------|-------|-----------------|-------------------------------|--------------------|-----------------------------|-------|-----------------|
| | All governments (Prelim.) | Federal Government | State and local governments | | | All governments (Prelim.) | Federal Government | State and local governments | | |
| | | | Total (Prelim.) | State | Local (Prelim.) | | | Total (Prelim.) | State | Local (Prelim.) |
| All functions..... | 36,233 | 18,635 | 17,598 | 8,110 | 9,488 | 17,946 | 3,752 | 14,194 | 6,717 | 7,477 |
| National defense and international relations..... | 15,234 | 15,234 | - | - | - | 1,417 | 1,417 | - | - | - |
| Other, total..... | 20,999 | 3,401 | 17,598 | 8,110 | 9,488 | 16,528 | 2,334 | 14,194 | 6,717 | 7,477 |
| Space research and technology..... | 428 | 428 | - | - | - | 225 | 225 | - | - | - |
| Education..... | 4,135 | 70 | 4,065 | 1,194 | 2,871 | 3,327 | 69 | 3,258 | 945 | 2,313 |
| Local schools..... | 2,871 | - | 2,871 | 106 | 2,765 | 2,343 | - | 2,343 | 100 | 2,243 |
| Institutions of higher education | 1,151 | - | 1,151 | 1,045 | 106 | 883 | - | 883 | 813 | 70 |
| Other..... | 114 | 70 | 44 | 44 | - | 101 | 69 | 32 | 32 | - |
| Highways..... | 7,613 | 73 | 7,540 | 6,074 | 1,466 | 6,367 | 69 | 6,298 | 5,110 | 1,188 |
| Health and hospitals..... | 579 | 120 | 459 | 207 | 252 | 467 | 78 | 389 | 172 | 217 |
| Sewerage..... | 922 | - | 922 | - | 922 | 894 | - | 894 | - | 894 |
| Local parks and recreation..... | 331 | - | 331 | - | 331 | 244 | - | 244 | - | 244 |
| Natural resources..... | 1,836 | 1,374 | 462 | 232 | 230 | 1,598 | 1,233 | 365 | 162 | 203 |
| Housing and urban renewal..... | 1,170 | 427 | 743 | 3 | 740 | 392 | - | 392 | 2 | 390 |
| Air transportation..... | 407 | 203 | 204 | 21 | 183 | 297 | 129 | 168 | 21 | 147 |
| Water transport and terminals..... | 505 | 322 | 183 | 40 | 143 | 435 | 268 | 167 | 38 | 129 |
| Local utilities..... | 1,550 | - | 1,550 | - | 1,550 | 1,272 | - | 1,272 | - | 1,272 |
| Water supply..... | 842 | - | 842 | - | 842 | 755 | - | 755 | - | 755 |
| Electric power..... | 499 | - | 499 | - | 499 | 437 | - | 437 | - | 437 |
| Transit..... | 182 | - | 182 | - | 182 | 54 | - | 54 | - | 54 |
| Gas supply..... | 27 | - | 27 | - | 27 | 26 | - | 26 | - | 26 |
| All other..... | 1,522 | 384 | 1,138 | 338 | 800 | 1,009 | 262 | 747 | 267 | 480 |

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

- Represents zero or rounds to zero.

Table 10.--UTILITY REVENUE, EXPENDITURE, AND INDEBTEDNESS, BY TYPE OF UTILITY: 1963

(In 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..... | 4,594 | 4,852 | 2,867 | 1,250 | 435 | 14,011 | 5,542 | 8,469 |
| Water supply..... | 1,803 | 2,042 | 981 | 842 | 219 | 7,050 | 3,508 | 3,542 |
| Electric power..... | 1,848 | 1,646 | 1,011 | 499 | 136 | 4,443 | 194 | 4,251 |
| Transit..... | 684 | 929 | 677 | 182 | 70 | 2,224 | 1,779 | 445 |
| Gas supply..... | 259 | 235 | 198 | 27 | 10 | 292 | 61 | 231 |

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

Table 11.—GOVERNMENTAL INSURANCE TRUST REVENUE AND EXPENDITURE, BY TYPE OF INSURANCE TRUST SYSTEM, BY LEVEL OF GOVERNMENT: 1963

(In millions of dollars)

| | Insurance trust revenue | | | Insurance trust expenditure |
|---|-------------------------|---------------|-------------------------|-----------------------------|
| | Total | Contributions | Earnings on investments | |
| All governments..... | 23,049 | 21,861 | 1,187 | 23,285 |
| Unemployment compensation..... | 3,331 | 3,150 | 181 | 2,927 |
| Employee retirement..... | 3,759 | 2,809 | 950 | 2,874 |
| All other..... | 15,960 | 15,904 | 56 | 17,485 |
| Federal Government..... | 16,412 | 16,412 | ¹ (1,282) | 18,273 |
| Unemployment compensation..... | 150 | 150 | ⁽²⁾ | 167 |
| Employee retirement..... | 946 | 946 | ¹ (364) | 1,183 |
| Old age, survivors, and disability insurance..... | 14,195 | 14,195 | ¹ (582) | 15,015 |
| Veterans' life insurance..... | 563 | 563 | ¹ (231) | 844 |
| Railroad retirement..... | 559 | 559 | ¹ (105) | 1,064 |
| State and local governments..... | 6,637 | 5,449 | 1,187 | 5,012 |
| Unemployment compensation..... | 3,181 | 3,000 | 181 | 2,760 |
| Employee retirement..... | 2,813 | 1,863 | 950 | 1,691 |
| Other..... | 643 | 587 | 56 | 562 |
| State governments..... | 5,950 | 5,072 | 877 | 4,306 |
| Unemployment compensation..... | 3,171 | 2,992 | 179 | 2,750 |
| Employee retirement..... | 2,136 | 1,494 | 642 | 995 |
| Other..... | 643 | 587 | 56 | 562 |
| Local governments..... | 687 | 377 | 310 | 706 |
| Unemployment compensation..... | 10 | 8 | 2 | 10 |
| Employee retirement..... | 677 | 369 | 308 | 696 |

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

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

²Less than \$500 thousand.

Table 12.—FINANCES OF EMPLOYEE-RETIREMENT SYSTEMS OF STATE AND LOCAL GOVERNMENTS: 1963

(In thousands of dollars)

| Item | All systems | State-administered systems | Locally administered systems | | |
|--|-------------|----------------------------|------------------------------|-----------|-----------|
| | | | Total | Municipal | Other |
| Receipts, total..... | 4,444,830 | 2,997,665 | 1,447,165 | 1,111,755 | 335,413 |
| Employee contributions..... | 1,373,636 | 1,005,073 | 368,563 | 253,332 | 115,232 |
| Government contributions, total..... | 2,121,614 | 1,350,700 | 770,905 | 622,715 | 148,193 |
| From State..... | 900,456 | 861,702 | 38,754 | 18,855 | 19,900 |
| From local governments..... | 1,221,158 | 489,007 | 732,151 | 603,860 | 128,293 |
| Earnings on investments..... | 949,580 | 641,883 | 307,697 | 235,708 | 71,988 |
| Payments, total..... | 1,739,393 | 1,011,874 | 727,564 | 560,191 | 167,372 |
| Benefits..... | 1,390,208 | 773,434 | 616,774 | 505,880 | 110,895 |
| Withdrawals..... | 300,156 | 221,444 | 78,757 | 49,212 | 29,542 |
| Other..... | 49,029 | 16,996 | 32,033 | 5,099 | 26,935 |
| Cash and security holdings at end of fiscal year, total..... | 25,928,555 | 17,464,736 | 8,463,819 | 6,603,666 | 1,800,155 |
| Cash and deposits..... | 321,669 | 158,718 | 162,951 | 118,269 | 44,683 |
| Governmental securities, total..... | 10,014,462 | 5,877,163 | 4,137,299 | 3,652,664 | 484,636 |
| Federal..... | 6,507,342 | 4,470,501 | 2,036,841 | 1,663,000 | 373,839 |
| Own government..... | 2,223,644 | 383,835 | 1,839,809 | 1,791,788 | 48,024 |
| Other State and local..... | 1,283,476 | 1,022,827 | 260,649 | 197,876 | 62,773 |
| Nongovernmental securities, total..... | 15,592,424 | 11,428,855 | 4,163,569 | 2,832,733 | 1,330,836 |
| Corporate bonds..... | 11,487,801 | 7,945,497 | 3,542,304 | 2,441,113 | 1,101,189 |
| Corporate stocks..... | 879,515 | 682,901 | 196,614 | 119,514 | 77,100 |
| Loans to members..... | 7,007 | 706 | 6,301 | 6,276 | 26 |
| Mortgages..... | 2,460,387 | 2,226,902 | 233,485 | 114,931 | 118,554 |
| Other..... | 757,713 | 572,847 | 184,866 | 150,899 | 33,967 |

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

Table 13.--INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1963

| Item | Amounts (millions of dollars) | | | Per capita |
|-------------------------------------|-------------------------------|-------------------|-----------------------------|------------|
| | Total (Prelim.) | State governments | Local governments (Prelim.) | |
| Debt outstanding, total..... | 86,443 | 23,176 | 63,267 | 458.30 |
| Long-term..... | 82,202 | 22,751 | 59,451 | 435.82 |
| Full faith and credit..... | 50,093 | 10,658 | 39,435 | 265.58 |
| Nonguaranteed..... | 32,109 | 12,093 | 20,016 | 170.23 |
| Short-term..... | 4,240 | 424 | 3,816 | 22.48 |
| Net long-term debt outstanding..... | 74,926 | 19,480 | 55,446 | 397.24 |
| Long-term debt by purpose: | | | | |
| Local schools..... | 21,336 | 1,957 | 19,379 | 113.12 |
| Local utilities..... | 14,011 | - | 14,011 | 74.28 |
| All other..... | 46,656 | 20,795 | 26,061 | 248.42 |
| Long-term debt issued..... | 9,537 | 2,103 | 7,434 | 50.56 |
| General..... | 7,951 | 2,103 | 5,848 | 42.15 |
| Utility..... | 1,586 | - | 1,586 | 8.40 |
| Long-term debt retired..... | 4,492 | 1,014 | 3,478 | 23.81 |
| General..... | 3,911 | 1,014 | 2,897 | 20.73 |
| Utility..... | 581 | - | 581 | 3.08 |

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text. As to Federal Government debt, see text discussion under "Government Indebtedness."

Table 14.--CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND PURPOSE OF HOLDING: 1963

| Item | Amount (millions of dollars) | | | Per capita |
|---|------------------------------|-------------------|-----------------------------|------------|
| | Total (Prelim.) | State governments | Local governments (Prelim.) | |
| Total..... | 69,975 | 41,379 | 28,596 | 370.99 |
| By type of holding: | | | | |
| Unemployment compensation fund balances in U.S. Treasury..... | 6,065 | 6,001 | 64 | 32.16 |
| Other deposits and cash..... | 15,982 | 5,016 | 10,966 | 84.73 |
| Securities..... | 47,928 | 30,362 | 17,566 | 254.10 |
| Federal..... | 22,205 | 12,362 | 9,843 | 117.73 |
| State and local government securities..... | 5,852 | 2,987 | 2,865 | 31.03 |
| Other..... | 19,871 | 15,013 | 4,858 | 105.35 |
| By purpose of holding: | | | | |
| Unemployment compensation..... | 6,081 | 6,017 | 64 | 32.24 |
| Employee retirement..... | 25,929 | 17,465 | 8,464 | 137.47 |
| Other insurance trust systems..... | 1,692 | 1,692 | - | 8.97 |
| Offsets to debt..... | 7,277 | 3,272 | 4,005 | 28.58 |
| Bond funds..... | 7,755 | 1,865 | 5,890 | 41.12 |
| All other..... | 21,241 | 11,069 | 10,172 | 112.62 |
| Other than insurance trust systems, total..... | 36,272 | 16,205 | 20,067 | 192.31 |
| Cash and deposits..... | 15,585 | 4,782 | 10,803 | 82.63 |
| Securities..... | 20,687 | 11,423 | 9,264 | 109.68 |
| Federal..... | 14,376 | 6,570 | 7,806 | 76.22 |
| State and local government securities..... | 2,274 | 1,510 | 764 | 12.06 |
| Other..... | 4,037 | 3,343 | 694 | 21.40 |

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

- Represents zero.