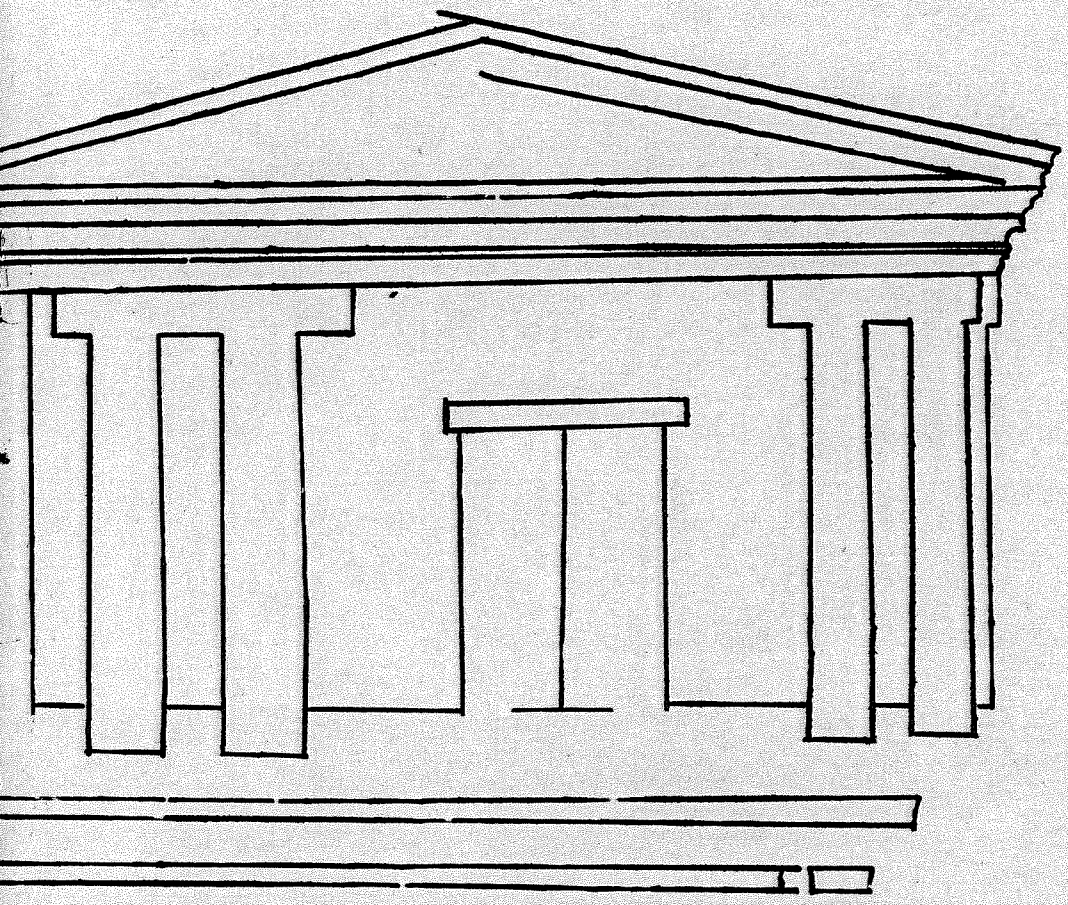


# GOVERNMENTAL FINANCES IN 1965-66

U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WASHINGTON, D.C. 20233

August 28, 1967

# CORRECTION NOTICE

## GOVERNMENTAL FINANCES IN 1965-66 (GF No. 13)

In table 22, median State per capita shown under certain categories were incorrect. Revised median per capita amounts are as follows:

| CATEGORY | REVISED | AS PUBLISHED |
|---|---|---|
| ALL GENERAL REVENUE FROM OWN SOURCES.... | $351.39 | $349.88 |
| OTHER TAXES..... | 154.33 | 154.29 |
| GENERAL EXPENDITURE: | | |
| OTHER EDUCATION..... | 4.91 | 4.82 |
| FIRE PROTECTION..... | 5.70 | 5.40 |
| SEWERAGE--OTHER THAN CAPITAL OUTLAY... | 2.33 | 2.35 |

In table 24 of the above report, certain figures on State and local general expenditure for local schools, per $1,000 of personal income, were in error. Below are corrected figures:

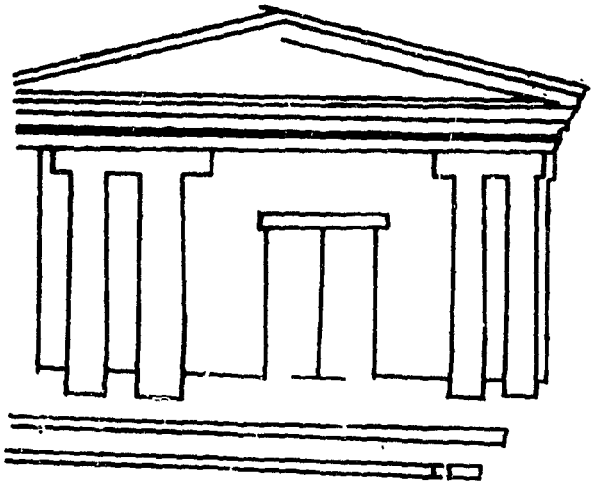
| STATE | LOCAL SCHOOLS ONLY | STATE | LOCAL SCHOOLS ONLY | STATE | LOCAL SCHOOLS ONLY |
|---|---|---|---|---|---|
| MEDIAN STATE... | $48.34 | KENTUCKY..... | $41.33 | NORTH CAROLINA... | $48.18 |
| ALASKA..... | 65.25 | LOUISIANA..... | 52.74 | NORTH DAKOTA..... | 57.81 |
| ARIZONA..... | 59.99 | MAINE..... | 37.54 | OKLAHOMA..... | 50.23 |
| ARKANSAS..... | 47.20 | MARYLAND..... | 47.31 | OREGON..... | 56.73 |
| CALIFORNIA..... | 52.50 | MINNESOTA..... | 54.60 | RHODE ISLAND..... | 40.15 |
| COLORADO..... | 59.95 | MISSISSIPPI..... | 50.02 | SOUTH CAROLINA... | 48.66 |
| CONNECTICUT..... | 37.60 | MONTANA..... | 55.58 | SOUTH DAKOTA..... | 60.58 |
| FLORIDA..... | 47.18 | NEBRASKA..... | 44.65 | TEXAS..... | 50.54 |
| GEORGIA..... | 47.04 | NEVADA..... | 53.77 | UTAH..... | 71.47 |
| HAWAII..... | 44.63 | NEW HAMPSHIRE.... | 39.98 | VERMONT..... | 42.05 |
| IDAHO..... | 48.48 | NEW JERSEY..... | 40.37 | VIRGINIA..... | 48.50 |
| ILLINOIS..... | 37.86 | NEW MEXICO..... | 72.31 | WASHINGTON..... | 48.34 |
| IOWA..... | 53.04 | NEW YORK..... | 46.96 | WEST VIRGINIA.... | 49.18 |

The median State figure shown in the right hand data column of table 24, under "Health and hospitals," should be $10.00, rather than $9.93.

In table 26, the Alabama per capita amount under "Personal income calendar year 1965," should be $1,910 rather than $1,608.

STATISTICAL ABSTRACT OFFICE

GOVERNMENTAL FINANCES / GF NO.13



# GOVERNMENTAL FINANCES IN 1965-66

U.S. DEPARTMENT OF COMMERCE, Alexander B. Trowbridge, Secretary
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BUREAU OF THE CENSUS, A. Ross Eckler, Director

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## ACKNOWLEDGMENTS

Many staff members of the Governments Division participated in the preparation of this report. Statistics for State governments and numerous major local governments were assembled by the Compilation Branch, headed by Francis M. Twiss. Financial data for other local governments were assembled by the Surveys Branch, headed by Kenneth E. Anderson. Richard J. Neach supervised examination of survey returns and review of completed schedules. Federal Government data were developed by Howard Ryan.

The Processing Division of the Bureau of the Census carried out machine processing operations in accordance with specifications prepared by Sherman Landau. The Administrative and Publication Services Division provided assistance in the preparation of copy for publication. Publication copy within the Governments Division was prepared mainly by Helen D. Files, under the supervision of Marjorie Ball.

Responsibility for analytical review of the data and preparation of draft text has rested mainly with Lynden Mannen and Francis M. Twiss.

August 1967

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# Introduction

Taxes collected by all governments in the United States—Federal, State, and local—in fiscal 1965-66[1] amounted to $160.8 billion, as compared with the 1964-65 total of $145.0 billion.

Total governmental revenue in fiscal 1965-66, taking account of all other revenue sources as well as taxes, amounted to $225.6 billion. This sum was up $23.1 billion from the previous year total.

Governmental expenditure totaled $224.8 billion in fiscal 1965-66, or $19.3 billion more than the $205.6 billion expended in the previous year.

Indebtedness of all governments at the end of their 1965-66 fiscal years totaled $427.0 billion. This included Federal public debt amounting to $319.9 billion at the end of the Federal fiscal year (June 30, 1966), or $2.6 billion more than a year before. State and local government indebtedness rose $7.5 billion during fiscal 1965-66 to a record total of $107.1 billion.

Recent trends 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.[2] Nationwide totals for fiscal 1962 and earlier years are presented in the report, Historical Statistics on Governmental Finances and Employment (Vol. VI, No. 4 of the 1962 Census of Governments).

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

[1]The financial statistics presented here for 1965-66 relate to governmental fiscal years which ended June 30, 1966, or at some date within the 12 previous months, subject only to the following exceptions: The State governments of Alabama and Texas (as well as school districts in those States), having fiscal years which end at the end of September and August, respectively, are treated as though they were part of the June 30 group.

[2]Comparable local government amounts for fiscal years 1961 to 1963-64 are shown in an appendix table of the report, Governmental Finances in 1963-64. Nationwide aggregates of State government finances for the fiscal years 1964, 1965, and 1966 appear in State Government Finances in 1966.

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

For Census Bureau 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 and expenditure, respectively, comprise all amounts of money received or paid out by a government and its agencies (net of correcting transactions such as recoveries or refunds), with the exception of amounts for debt issuance and retirement and for loan and investment, agency, and private trust transactions. 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, revenue and expenditure totals include amounts of revenue and expenditure (on a gross basis) of government-operated enterprises, utilities, and public trust funds.

## 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.

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..... | 225,641 | 100.0 |
| Federal..... | 141,142 | 62.6 |
| State..... | 43,000 | 19.1 |
| Local..... | 41,499 | 18.4 |

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..... | 225,641 | 100.0 |
| Federal..... | 128,022 | 56.7 |
| State..... | 38,851 | 17.2 |
| Local..... | 58,768 | 26.0 |

## General Revenue

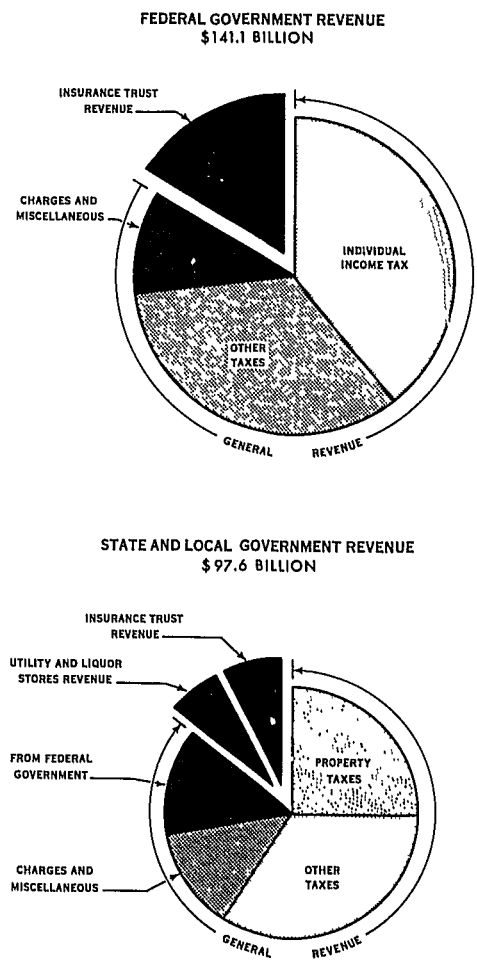
Taxes.—Approximately two-thirds of all tax revenue is collected by the Federal Government, with the State and local governments sharing about equally in the remaining collections.

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 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 1967. The following tabulation, based upon that report, shows nationwide amounts for the calendar year 1966:

| Item | Amount (millions of dollars) | Percent |
|---|---|---|
| All State and local taxes. | 58,937 | 100.0 |
| State..... | 30,881 | 52.4 |
| Local..... | 28,056 | 47.6 |
| By type of tax: | | |
| Property..... | 25,223 | 42.8 |
| General sales and gross receipts..... | 9,879 | 16.8 |
| Motor fuel sales..... | 4,775 | 8.1 |
| Individual income..... | 5,422 | 9.2 |
| Motor vehicle and operators licenses..... | 2,351 | 4.0 |
| Corporation net income.. | 2,124 | 3.6 |
| All other..... | 9,163 | 15.5 |

FIG. 1—TOTAL REVENUE BY MAJOR FINANCIAL SECTORS FOR THE FEDERAL GOVERNMENT AND FOR STATE AND LOCAL GOVERNMENTS: 1965-66

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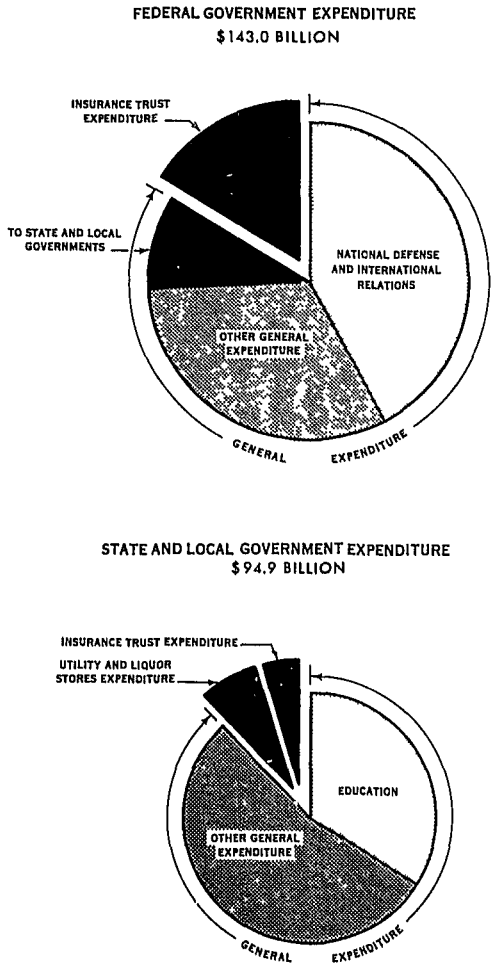
Charges and miscellaneous general revenue.—Nontax general revenue of governments consists mainly of "current charges," i.e., amounts received for performance of specific services benefiting the person charged and from sales of commodities and services other than from utility and liquor stores sales.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

Nearly one-half of Federal revenue from current charges 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.

FIG. 2—EXPENDITURE BY MAJOR FINANCIAL SECTORS FOR THE FEDERAL GOVERNMENT AND FOR STATE AND LOCAL GOVERNMENTS: 1965-66

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General revenue from interest earnings consists of interest on governmental loans and on securities held by governments, other than such investments held by employee-retirement and social-insurance funds.

As indicated by table 15, 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 11, 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.

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 12. 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 12 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.

Table A.--GOVERNMENTAL REVENUE: 1965-66

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase from prior fiscal year | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State and local governments |
| Revenue from all sources | [1]225,641 | 141,142 | 55,246 | [1]59,268 | 100.0 | 100.0 | 100.0 | 100.0 | 11.4 | 12.2 | 12.0 |
| Intergovernmental revenue | ([1]) | - | 12,246 | 17,768 | - | - | 22.2 | 30.0 | - | - | 17.8 |
| Revenue from own sources | 225,641 | 141,142 | 43,000 | 41,499 | 100.0 | 100.0 | 77.8 | 70.0 | 11.4 | 12.2 | 10.1 |
| General revenue from own sources | 188,462 | 118,547 | 34,511 | 35,404 | 83.5 | 84.0 | 62.5 | 59.7 | 11.1 | 11.1 | 11.0 |
| Taxes | 160,836 | 104,095 | 29,380 | 27,361 | 71.3 | 73.8 | 53.2 | 46.2 | 11.0 | 11.1 | 10.7 |
| Charges and miscellaneous general revenue | 27,626 | 14,452 | 5,131 | 8,044 | 12.2 | 10.2 | 9.3 | 13.6 | 11.7 | 11.1 | 12.3 |
| Current charges | 19,189 | 9,817 | 3,606 | 5,766 | 8.5 | 7.0 | 6.5 | 9.7 | 8.7 | 6.2 | 11.6 |
| All other | 8,437 | 4,635 | 1,525 | 2,278 | 3.7 | 3.3 | 2.8 | 3.8 | 19.0 | 23.2 | 14.3 |
| Utility revenue | 5,069 | - | - | 5,069 | 2.2 | - | - | 8.6 | 3.3 | - | 3.3 |
| Liquor stores revenue | 1,550 | - | 1,361 | 189 | 0.7 | - | 2.5 | 0.3 | 7.1 | - | 7.1 |
| Insurance trust revenue | 30,558 | 22,595 | 7,128 | 837 | 13.5 | 16.0 | 12.9 | 1.4 | 15.1 | 18.2 | 7.3 |

Note: Because of rounding, detail may not add to totals.
[1]Net of duplicative intergovernmental transactions.

Further information on employee-retirement systems of State and local governments is provided by table 13.[3]

## EXPENDITURE BY CHARACTER AND OBJECT

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 of expenditure by character and object, for the various levels of government, is also provided by table C on page 6.

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.... | 224,813 | 100.0 |
| Federal..... | 129,907 | 57.8 |
| State..... | 34,195 | 15.2 |
| Local..... | 60,711 | 27.0 |

[3]This table is from the Bureau of the Census report, Finances of Employee-Retirement Systems of State and Local Governments in 1965-66, which also includes data by States, and for major individual systems.

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..... | 224,813 | 100.0 |
| Federal..... | 143,022 | 63.6 |
| State..... | 39,114 | 17.4 |
| Local..... | 42,677 | 19.0 |

### 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.

Table B.--TAX REVENUE: 1965-66

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase from prior fiscal year | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 taxes..... | 160,836 | 104,095 | 29,380 | 27,361 | 100.0 | 100.0 | 100.0 | 100.0 | 11.0 | 11.1 | 10.7 |
| Income..... | 92,317 | 85,519 | 6,326 | 472 | 57.4 | 82.2 | 21.5 | 1.7 | 15.0 | 15.2 | 12.9 |
| Individual..... | 60,206 | 55,446 | 4,288 | 472 | 37.4 | 53.3 | 14.6 | 1.7 | 13.8 | 13.6 | 16.4 |
| Corporation..... | 32,111 | 30,073 | 2,038 | - | 20.0 | 28.9 | 6.9 | - | 17.2 | 18.1 | 5.7 |
| Property..... | 24,670 | - | 834 | 23,836 | 15.3 | - | 2.8 | 87.1 | 9.2 | - | 9.2 |
| Sales, gross receipts, and customs..... | 33,726 | 14,641 | 17,044 | 2,041 | 21.0 | 14.1 | 58.0 | 7.5 | 2.5 | -7.3 | 11.5 |
| Customs duties..... | 1,767 | 1,767 | - | - | 1.1 | 1.7 | - | - | 22.5 | 22.5 | - |
| General sales and gross receipts..... | 9,225 | - | 7,873 | 1,352 | 5.7 | - | 26.8 | 4.9 | 15.6 | - | 15.6 |
| Selective sales and gross receipts..... | 22,732 | 12,874 | 9,170 | 688 | 14.1 | 12.4 | 31.2 | 2.5 | -3.2 | -10.2 | 7.9 |
| All other..... | 10,123 | 3,935 | 5,176 | 1,012 | 6.3 | 3.8 | 17.6 | 3.7 | 10.1 | 7.2 | 12.1 |

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

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-sixth of all government expenditure, during the fiscal period reported, was for capital outlay. 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.

Table C.--GOVERNMENTAL EXPENDITURE, BY CHARACTER AND OBJECT: 1965-66

| Item | Amount (millions of dollars) | | | | Percent | | | | Percent increase or decrease (-) from prior fiscal year | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | [1]224,813 | 143,022 | 51,043 | [1]60,994 | 100.0 | 100.0 | 100.0 | 100.0 | 9.4 | 10.0 | 9.6 |
| Intergovernmental expenditure | ([1]) | 13,115 | 16,848 | [1]283 | - | 9.2 | 33.0 | 0.5 | - | 18.6 | - |
| Direct expenditure | 224,813 | 129,907 | 34,195 | 60,711 | 100.0 | 90.8 | 67.0 | 99.5 | 9.4 | 9.2 | 9.6 |
| Current operation | 130,488 | 70,276 | 16,855 | 43,357 | 58.0 | 49.1 | 33.0 | 71.1 | 6.5 | 2.5 | 11.7 |
| Capital outlay | 39,981 | 17,652 | 10,193 | 12,137 | 17.8 | 12.3 | 20.0 | 19.9 | 18.5 | 33.6 | 8.7 |
| Assistance and subsidies | 13,363 | 9,048 | 2,301 | 2,014 | 5.9 | 6.3 | 4.5 | 3.3 | 7.0 | 8.2 | 4.6 |
| Interest on debt | 12,857 | 9,589 | 894 | 2,374 | 5.7 | 6.7 | 1.8 | 3.9 | 7.6 | 7.3 | 8.5 |
| Insurance benefits and repayments | 28,126 | 23,342 | 3,952 | 830 | 12.5 | 16.3 | 7.7 | 1.4 | 13.0 | 17.1 | -3.4 |
| Exhibit: Expenditure for personal services | 72,963 | 32,904 | 10,561 | 29,498 | 32.5 | 23.0 | 20.7 | 48.4 | 11.0 | 11.1 | 11.0 |

Note: Because of rounding, detail may not add to totals.
[1]Net of duplicative intergovernmental transactions.

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, as shown in table 12.

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).

### 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.

Table 10 provides a functional distribution of State and local government expenditure for personal services, based in part on findings from the annual Census Bureau survey of public employment.

## 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) | Percent of total | Percent of general expenditure |
|---|---|---|---|
| Total expenditure.. | 224,813 | 100.0 | (X) |
| General expenditure..... | 189,406 | 84.3 | 100.0 |
| National defense and international relations..... | 60,832 | 27.1 | 32.1 |
| All other general expenditure..... | 128,574 | 57.2 | 67.9 |
| Education..... | 34,837 | 15.5 | 18.4 |
| Highways..... | 12,895 | 5.7 | 6.8 |
| Interest on general debt..... | 12,278 | 5.5 | 6.5 |
| Natural resources.... | 10,301 | 4.6 | 5.4 |
| Health and hospitals. | 8,363 | 3.7 | 4.4 |
| Public welfare..... | 6,965 | 3.1 | 3.7 |
| Postal service..... | 5,706 | 2.5 | 3.0 |
| Veterans' services, n.e.c..... | 4,510 | 2.0 | 2.4 |
| Police protection.... | 3,033 | 1.3 | 1.6 |
| Sanitation..... | 2,571 | 1.1 | 1.4 |
| Local fire protection | 1,376 | 0.6 | 0.7 |
| Other functions..... | 25,738 | 11.4 | 13.6 |
| Utility expenditure..... | 6,042 | 2.7 | (X) |
| Liquor stores expenditure | 1,240 | 0.6 | (X) |
| Insurance trust expenditure..... | 28,126 | 12.5 | (X) |

X Not applicable.

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

| Item | Percent increase or decrease (-) in expenditure from prior fiscal year | | |
|---|---|---|---|
| | All governments | Federal Government | State and local governments |
| Total expenditure.... | 9.4 | 10.0 | 9.6 |
| General expenditure..... | 9.1 | 8.7 | 11.1 |
| National defense and international relations..... | 9.0 | 9.0 | - |
| All other general expenditure..... | 9.1 | 8.3 | 11.1 |
| Education..... | 17.6 | 67.4 | 16.5 |
| Highways..... | 4.4 | -1.1 | 4.5 |
| Interest on general debt..... | 7.4 | 7.3 | 8.0 |
| Natural resources..... | -6.3 | -10.2 | 17.9 |
| Health and hospitals... | 9.0 | 6.7 | 10.2 |
| Public welfare..... | 8.5 | 18.3 | 7.0 |
| Postal service..... | 8.5 | 8.5 | - |
| Veterans' services, n.e.c..... | 7.6 | 7.6 | - |
| Police protection..... | 8.6 | 5.8 | 8.9 |
| Sanitation..... | 8.9 | - | 8.9 |
| Local fire protection.. | 5.4 | - | 5.4 |
| Other functions..... | 9.9 | 11.2 | 8.7 |
| Utility expenditure..... | 2.7 | - | 2.7 |
| Liquor stores expenditure.. | 5.8 | - | 5.8 |
| Insurance trust expenditure | 13.0 | 17.1 | -3.4 |

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 |
| 1965-66..... | 50.8 | 32.1 |
| 1964-65..... | 50.7 | 32.1 |
| 1963-64..... | 53.6 | 34.5 |
| 1962-63..... | 56.1 | 36.0 |
| 1962..... | 55.0 | 35.7 |
| 1961..... | 54.9 | 35.5 |

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..... | 4,564 | 17,749 | 25,750 |
| Intergovernmental expenditure..... | 3,014 | 10,177 | 35 |
| Direct expenditure.... | 1,550 | 7,572 | 25,715 |
| Local schools..... | - | 231 | 24,860 |
| Institutions of higher education... | - | 6,353 | 855 |
| Other... ..... | 1,550 | 989 | - |

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. However, amounts for the food for peace program are classed under national defense and international relations. 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 nearly 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 | 4,078 | 10,349 | 4,178 |
| Intergovernmental expenditure | 3,953 | 1,725 | 32 |
| Direct expenditure | 125 | 8,624 | 4,146 |
| Capital outlay | 47 | 6,990 | 1,608 |
| Construction | 38 | 5,842 | 1,290 |
| Other capital outlay | 9 | 1,148 | 318 |
| Current operation | 78 | 1,634 | 2,538 |

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 more than 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.—Cash assistance payments under the "categorical" programs—old age assistance, aid to families with 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..... | 3,787 | 6,020 | 3,662 |
| Intergovernmental expenditure..... | 3,579 | 2,882 | 43 |
| Direct expenditure..... | 208 | 3,138 | 3,620 |
| Categorical cash assistance..... | 7 | 1,986 | 1,836 |
| Other cash assistance.. | 30 | 57 | 179 |
| Other public welfare... | 171 | 1,096 | 1,605 |

Veterans' services not elsewhere classified.—Federal expenditure reported for this category above and in table 8 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 86 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 | 5,869 | 3.1 |
| Financial administration | 2,178 | 1.1 |
| Housing and urban renewal | 2,415 | 1.3 |
| General control | 2,178 | 1.1 |
| Water transport and terminals | 1,673 | 0.9 |
| Air transportation | 1,226 | 0.6 |
| Parks and recreation | 1,187 | 0.6 |
| Correction | 1,077 | 0.6 |
| Social insurance administration | 1,108 | 0.6 |
| General public buildings (State-local) | 856 | 0.5 |
| Libraries | 486 | 0.3 |
| All other and unallocable | 6,838 | 3.6 |

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, 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 "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 12.

### 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 11, 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 $427.0 billion at the end of fiscal 1965-66,

Detailed statistics on Federal Government indebtedness, being available in other published sources, are not repeated in this report.[4] The Federal public debt on June 30, 1966, was $319.9 billion, of which $66.6 billion was held by U.S. Government investment accounts—mainly insurance trust funds. The "Federal public debt" total excludes nonguaranteed obligations of Federal agencies and certain guaranteed obligations issued by Federal agencies and held outside the U.S. Treasury.

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

Debt statistics of State and local governments appear in table 14, and are summarized below:

| Item | Amount (millions of dollars) | Percent increase from prior fiscal year |
|---|---|---|
| Debt outstanding, total.. | 107,051 | 7.6 |
| Long-term..... | 101,000 | 7.2 |
| Full faith and credit | 59,800 | 6.0 |
| Nonguaranteed..... | 41,200 | 9.0 |
| Short-term..... | 6,051 | 14.0 |
| Net long-term debt outstanding..... | 91,202 | 6.1 |

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 long-term debt offsets in table 15.

## CASH AND SECURITY HOLDINGS

Statistics on financial assets of State and local governments are presented in table 15 and summarized below:

| Item | Amount (millions of dollars) | Percent of total | Percent increase or decrease (-) from prior fiscal year |
|---|---|---|---|
| Total..... | 95,221 | 100.0 | 12.0 |
| Insurance trust systems | 46,184 | 48.5 | 12.1 |
| Unemployment compensation..... | 8,902 | 9.3 | 18.0 |
| Employee retirement.. | 35,272 | 37.0 | 10.9 |
| Other..... | 2,010 | 2.1 | 8.1 |
| Other than insurance trust systems..... | 49,038 | 51.5 | 11.9 |
| Cash and deposits.... | 21,376 | 22.4 | 12.1 |
| Federal securities... | 19,099 | 20.1 | 12.8 |
| State and local government securities.. | 2,067 | 2.2 | -0.7 |
| Nongovernmental securities..... | 6,496 | 6.8 | 13.1 |

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 13

## STATISTICS BY TYPE OF GOVERNMENT

Most of the tables in this report show data by level of government—Federal, State, and local, or State and local. In table 16, however, national totals for local governments are shown for major selected financial items by type of government.

Relatively detailed data for State governments, including figures for each individual State, are available in the annual report, State Government Finances in 1966, and nationwide statistics for municipal governments appear in City Government Finances in 1965-66, together with figures for each of the 310 cities that had 50,000 or more inhabitants in 1960.

## DATA BY STATES

Statistics on finances of State and local governments, for their fiscal years ended in 1965-66, are presented on a State-by-State basis in tables 17 through 25.

The concepts and categories applied in these tables are consistent with those used in the tables giving national totals by level of government. However, these State-by-State figures involve an abridged classification.

Marked interstate variation is evident in the financial scale of State and local governments. This may be illustrated by the following figures, which indicate the highest and lowest of the per capita Statewide averages appearing for various financial items in table 22:

| Item | Per capita Amount, 1965-66 | |
|---|---|---|
| | Lowest State[1] | Highest State[1] |
| Total general revenue..... | 280.27 | 840.66 |
| From Federal Government.... | 39.88 | 373.09 |
| All general revenue from own sources..... | 227.70 | 482.75 |
| Tax revenue..... | 180.84 | 409.94 |
| Property tax..... | 32.99 | 198.34 |
| Other taxes..... | 70.25 | 286.19 |
| Charges and miscellaneous general revenue..... | 37.18 | 180.72 |
| Total general expenditure.... | 267.78 | 922.64 |
| Education..... | 117.82 | 275.98 |
| Local schools..... | 79.79 | 204.17 |
| Institutions of higher education..... | 2.36 | 89.92 |
| Highways..... | 45.28 | 272.69 |
| Public welfare..... | 13.82 | 70.31 |
| Health and hospitals..... | 11.26 | 80.35 |
| Police protection..... | 6.35 | 38.15 |
| Local fire protection..... | 2.30 | 17.98 |
| Sewerage..... | 1.76 | 25.11 |
| Total debt outstanding..... | 144.31 | 1,215.10 |

[1]The District of Columbia is included as a "State" area in this presentation.

In the Nation as a whole, the Federal Government supplied 15.8 percent of all general revenue of State and local governments during fiscal 1965-66. This proportion varied considerably, however, with Federal payments ranging from about 10 percent of the aggregate in some States up to more than 25 percent in several instances, as shown in table 23. The impact of other intergovernmental transactions is also indicated by this table, which summarizes by level of government the origin and allocation of State and local general revenue in each State.

In table 24, State and local government financial aggregates for the fiscal year 1965-66 are related to personal income in the various States, as estimated for calendar 1965 by the Office of Business Economics of the Department of Commerce. These personal income figures are widely recognized as a valuable measure of the economic scale or approximate fiscal capacity of the States. It should not be inferred, however, that all revenue obtained by governments within a particular State comes directly "out of," or represents a "burden upon" personal income of its residents.

Following is a summary of the relationships shown in table 24 between certain State-local finance items and personal income in the various States:

| Item | Amount per $1,000 of personal income, 1965-66 | |
|---|---|---|
| | Median State[1] | Range among individual States[1] |
| GENERAL REVENUE | | |
| Total | $165.04 | $120.28 - $268.69 |
| From Federal Government | 30.22 | 12.53 - 119.25 |
| All State and local sources | 132.43 | 100.57 - 174.69 |
| Taxes | 105.32 | 84.41 - 129.21 |
| Property taxes | 45.20 | 17.52 - 68.92 |
| Charges and miscellaneous | 26.40 | 13.27 - 57.76 |
| GENERAL EXPENDITURE | | |
| Total | 167.88 | 117.20 - 294.90 |
| Education | 67.69 | 32.61 - 110.08 |
| Local schools | 50.02 | 31.96 - 75.20 |
| Highways | 32.27 | 14.10 - 89.19 |
| Public welfare | 11.76 | 5.57 - 30.84 |
| Health and hospitals | 9.93 | 5.06 - 21.83 |

[1]The District of Columbia is included as a "State" area in this presentation.

## SOURCES AND PROCEDURES

### Federal Finance Statistics

The Budget of the United States Government for the Fiscal Year 1968 (which presents "actual" data for 1966) 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 1966 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Some detail as to Federal payments to State and local governments was 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 Bureau 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 Bureau 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 Bureau figures exclude such inter-fund 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 Bureau reports, 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 Bureau 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 1965-66 data reported for local governments are estimates having a measurable degree of sampling variation, based on information obtained from a sample of local governments. The sample consisted of more than 10,000 local governments, classified by type and size. Complete coverage was applied to all the 675 cities having more than 25,000 inhabitants in 1960, to all special districts with debt of $1 million or more in 1962, and to all other governments above a specific size, with this full coverage level being determined on a State-by-State basis. The remainder of the sample is a random selection of units, with the school districts stratified by number of pupils enrolled in the 1961-62 school year and counties, municipalities and townships stratified in terms of their 1960 population. Fiscal 1965-66 data were received from more than 90 percent of the sample governments canvassed.

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

Estimates based on reported data were made for each cell in the stratification structure (i.e., each size group in each State), based on the size relationship between reported sample units and all local governments in each estimating group. Resulting cell estimates of financial data were summed to obtain the estimated aggregates shown in this report.

Per Capita Statistics

The nationwide per capita amounts for 1965-66 which appear in various tables have been calculated by reference to provisional estimates of the resident population of the United States (i.e., excluding armed forces overseas) as of July 1, 1966. July 1 estimates of resident population for previous years were used to derive the per capita figures for earlier years that appear in tables 1 to 3. The population totals applied were as follows:

| | |
|---|---|
| 1966 | 195,857,000 |
| 1965 | 193,818,000 |
| 1964 | 191,334,000 |
| 1963 | 188,616,000 |

Population data used to derive 1965-66 per capita amounts for individual States appear in table 26, together with statistics for broad age groups of the population.

# Table 1.-HISTORICAL SUMMARY, FINANCES OF ALL GOVERNMENTS (FEDERAL, STATE, AND LOCAL): 1963 TO 1965-66

| Item | Amount (millions of dollars) | | | | | Per capita | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1965-66[1] | 1964-65[1] | 1963-64[1] | 1962-63[1] | 1963[2] | 1965-66 | 1964-65 | 1963-64 | 1962-63 | 1963 |
| REVENUE | | | | | | | | | | |
| Total | 225,641 | 202,585 | 192,412 | 180,302 | 181,153 | 1,152.07 | 1,045.23 | 1,005.63 | 955.92 | 960.43 |
| General revenue | 188,462 | 169,691 | 160,740 | 151,751 | 152,314 | 962.24 | 875.52 | 840.10 | 804.55 | 807.53 |
| Taxes | 160,836 | 144,953 | 138,292 | 130,811 | 131,078 | 821.19 | 747.88 | 722.78 | 693.53 | 694.95 |
| Individual income | 60,206 | 52,882 | 52,488 | 50,855 | 50,857 | 307.40 | 272.84 | 274.33 | 269.62 | 269.63 |
| Corporation income | 32,111 | 27,390 | 25,188 | 23,084 | 23,084 | 163.95 | 141.32 | 131.64 | 122.39 | 122.39 |
| Sales, gross receipts and customs | 33,726 | 32,904 | 30,538 | 28,661 | 28,671 | 172.20 | 169.77 | 159.61 | 151.95 | 152.01 |
| Property | 24,670 | 22,583 | 21,241 | 19,833 | 20,089 | 125.96 | 116.52 | 111.02 | 105.15 | 106.51 |
| Other | 10,123 | 9,191 | 8,838 | 8,378 | 8,377 | 51.69 | 47.42 | 46.19 | 44.42 | 44.41 |
| Charges and miscellaneous general revenue | 27,626 | 24,739 | 22,448 | 20,940 | 21,235 | 141.05 | 127.64 | 117.32 | 111.02 | 112.58 |
| Utility and liquor stores revenue | 6,619 | 6,355 | 5,975 | 5,532 | 5,790 | 33.80 | 32.79 | 31.23 | 29.33 | 30.70 |
| Insurance trust revenue[3] | 30,558 | 26,539 | 25,697 | 23,019 | 23,049 | 156.02 | 136.93 | 134.30 | 122.04 | 122.20 |
| Employee retirement | 4,870 | 4,494 | 4,078 | 3,729 | 3,759 | 24.87 | 23.19 | 21.31 | 19.77 | 19.93 |
| Unemployment compensation | 3,476 | 3,387 | 3,404 | 3,331 | 3,331 | 17.75 | 17.48 | 17.79 | 17.66 | 17.66 |
| Old age, survivors and disability insurance | 20,023 | 16,742 | 16,386 | 14,195 | 14,195 | 102.23 | 86.38 | 85.64 | 75.26 | 75.26 |
| Other | 2,189 | 1,916 | 1,828 | 1,765 | 1,764 | 11.18 | 9.89 | 9.55 | 9.36 | 9.35 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | | | |
| Total | 224,813 | 205,550 | 196,431 | 184,996 | 186,057 | 1,147.84 | 1,060.53 | 1,026.64 | 980.81 | 986.43 |
| Current operation | 130,488 | 122,481 | 111,496 | 103,471 | 104,106 | 666.24 | 631.94 | 582.73 | 548.58 | 551.95 |
| Capital outlay | 39,981 | 33,744 | 36,905 | 36,272 | 36,581 | 204.13 | 174.10 | 192.88 | 192.31 | 193.94 |
| Construction | 22,411 | 20,885 | 19,420 | 18,005 | 18,233 | 114.43 | 107.76 | 101.50 | 95.46 | 96.67 |
| Equipment | 13,995 | 9,586 | 14,576 | 15,726 | 15,797 | 71.46 | 49.46 | 76.18 | 83.38 | 83.75 |
| Land and existing structures | 3,574 | 3,274 | 2,909 | 2,543 | 2,552 | 18.25 | 16.89 | 15.20 | 13.48 | 13.53 |
| Assistance and subsidies | 13,363 | 12,493 | 12,750 | 11,716 | 11,750 | 68.23 | 64.46 | 66.64 | 62.12 | 62.30 |
| Interest on debt[3] | 12,857 | 11,952 | 11,119 | 10,277 | 10,335 | 65.64 | 61.67 | 58.11 | 54.49 | 54.79 |
| Insurance benefits and repayments | 28,126 | 24,880 | 24,161 | 23,259 | 23,285 | 143.60 | 128.37 | 126.28 | 123.31 | 123.45 |
| Exhibit: Expenditure for personal services | 72,963 | 65,724 | 61,361 | 56,976 | 57,269 | 372.53 | 339.10 | 320.70 | 302.07 | 303.63 |
| EXPENDITURE, BY FUNCTION | | | | | | | | | | |
| Total | 224,813 | 205,550 | 196,431 | 184,996 | 186,057 | 1,147.84 | 1,060.53 | 1,026.64 | 980.81 | 986.43 |
| General expenditure | 189,406 | 173,613 | 166,088 | 156,002 | 156,840 | 967.06 | 895.75 | 868.05 | 827.09 | 831.53 |
| National defense and international relations | 60,832 | 55,810 | 57,326 | 56,386 | 56,386 | 310.59 | 287.95 | 299.61 | 298.95 | 298.95 |
| Postal services | 5,706 | 5,261 | 4,775 | 4,402 | 4,402 | 29.13 | 27.14 | 24.96 | 23.34 | 23.34 |
| Space research and technology | 5,869 | 5,058 | 4,140 | 2,529 | 2,529 | 29.97 | 26.10 | 21.64 | 13.41 | 13.41 |
| Education | 34,837 | 29,613 | 27,342 | 24,480 | 24,527 | 177.87 | 152.76 | 142.90 | 129.79 | 130.04 |
| Highways | 12,895 | 12,348 | 11,828 | 11,315 | 11,301 | 65.84 | 63.71 | 61.82 | 59.99 | 59.92 |
| Public welfare | 6,965 | 6,420 | 5,880 | 5,538 | 5,599 | 35.56 | 33.12 | 30.73 | 29.36 | 29.68 |
| Hospitals | 6,297 | 5,865 | 5,461 | 5,106 | 5,149 | 32.15 | 30.26 | 28.54 | 27.07 | 27.30 |
| Health | 2,065 | 1,805 | 1,618 | 1,540 | 1,540 | 10.54 | 9.31 | 8.46 | 8.16 | 8.16 |
| Police protection | 3,033 | 2,792 | 2,586 | 2,440 | 2,491 | 15.49 | 14.41 | 13.52 | 12.94 | 13.21 |
| Natural resources | 10,301 | 10,990 | 10,042 | 9,511 | 9,602 | 52.59 | 56.70 | 52.48 | 50.43 | 50.91 |
| Housing and urban renewal | 2,415 | 2,198 | 2,037 | 1,688 | 1,756 | 12.33 | 11.34 | 10.65 | 8.95 | 9.31 |
| Air transportation | 1,226 | 1,198 | 1,109 | 1,097 | 1,097 | 6.26 | 6.18 | 5.80 | 5.82 | 5.82 |
| Water transport and terminals | 1,673 | 1,529 | 1,404 | 1,384 | 1,410 | 8.54 | 7.89 | 7.34 | 7.34 | 7.48 |
| Corrections | 1,077 | 1,033 | 939 | 876 | 873 | 5.50 | 5.33 | 4.91 | 4.64 | 4.63 |
| Social insurance administration | 1,108 | 894 | 834 | 740 | 740 | 5.66 | 4.61 | 4.36 | 3.92 | 3.92 |
| Financial administration | 2,178 | 2,074 | 1,957 | 1,809 | 1,820 | 11.12 | 10.70 | 10.23 | 9.59 | 9.65 |
| General control | 1,927 | 1,768 | 1,626 | 1,553 | 1,577 | 9.84 | 9.12 | 8.50 | 8.23 | 8.36 |
| Interest on general debt[3] | 12,278 | 11,430 | 10,649 | 9,846 | 9,881 | 62.69 | 58.97 | 55.66 | 52.20 | 52.39 |
| Other and unallocable | 16,724 | 15,524 | 14,533 | 13,760 | 14,160 | 85.39 | 80.10 | 75.96 | 72.95 | 75.07 |
| Utility and liquor stores expenditure | 7,282 | 7,058 | 6,184 | 5,736 | 5,932 | 37.18 | 36.42 | 32.32 | 30.41 | 31.45 |
| Insurance trust expenditure | 28,126 | 24,880 | 24,161 | 23,260 | 23,285 | 143.60 | 128.37 | 126.28 | 123.32 | 123.45 |
| Employee retirement | 3,915 | 3,455 | 3,170 | 2,848 | 2,874 | 19.99 | 17.83 | 16.57 | 15.10 | 15.24 |
| Unemployment compensation | 1,981 | 2,413 | 2,772 | 2,927 | 2,927 | 10.11 | 12.45 | 14.49 | 15.52 | 15.52 |
| Old age, survivors and disability insurance | 19,793 | 16,618 | 15,830 | 15,015 | 15,015 | 101.06 | 85.74 | 82.73 | 79.61 | 79.61 |
| Other | 2,437 | 2,393 | 2,388 | 2,470 | 2,469 | 12.44 | 12.35 | 12.48 | 13.10 | 13.09 |
| INDEBTEDNESS | | | | | | | | | | |
| Debt outstanding at end of fiscal year | 426,958 | 416,786 | 403,935 | 390,916 | 393,311 | 2,179.95 | 2,150.40 | 2,111.15 | 2,072.55 | 2,085.25 |
| Increase in total debt during fiscal year | 10,172 | 12,851 | 13,019 | (NA) | 13,832 | 51.94 | 66.30 | 68.04 | (NA) | 73.33 |

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text. Per capita amounts are based on estimated resident population as of July 1; see text.

NA Not available.

[1]Fiscal years ended from July through June; see text.

[2]Fiscal years ended during calendar year; see text.

[3]Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

## Table 2.-HISTORICAL SUMMARY, FINANCES OF THE FEDERAL GOVERNMENT: 1962-63 TO 1965-66

| Item | Amount (millions of dollars) | | | | Per capita | | | |
|---|---|---|---|---|---|---|---|---|
| | 1965-66 | 1964-65 | 1963-64 | 1962-63 | 1965-66 | 1964-65 | 1963-64 | 1962-63 |
| REVENUE | | | | | | | | |
| Total | 141,142 | 125,837 | 120,959 | 114,557 | 720.64 | 649.25 | 632.19 | 607.36 |
| General revenue | 118,547 | 106,720 | 102,300 | 98,145 | 605.27 | 550.62 | 534.67 | 520.34 |
| Taxes | 104,095 | 93,710 | 90,507 | 86,797 | 531.48 | 483.49 | 473.03 | 460.18 |
| Individual income | 55,446 | 48,792 | 48,697 | 47,588 | 283.09 | 251.74 | 254.51 | 252.30 |
| Corporation income | 30,073 | 25,461 | 23,493 | 21,579 | 153.55 | 131.37 | 122.79 | 114.41 |
| Sales, gross receipts, and customs | 14,641 | 15,786 | 14,776 | 14,215 | 74.75 | 81.45 | 77.23 | 75.36 |
| Customs duties | 1,767 | 1,442 | 1,252 | 1,205 | 9.02 | 7.44 | 6.54 | 6.39 |
| Motor fuel | 2,955 | 2,792 | 2,696 | 2,558 | 15.09 | 14.41 | 14.09 | 13.56 |
| Alcoholic beverages | 3,698 | 3,667 | 3,478 | 3,345 | 18.88 | 18.92 | 18.18 | 17.73 |
| Tobacco products | 2,066 | 2,142 | 2,048 | 2,075 | 10.55 | 11.05 | 10.70 | 11.00 |
| Other sales and gross receipts taxes | 4,155 | 5,743 | 5,301 | 5,032 | 21.21 | 29.63 | 27.71 | 26.68 |
| Other taxes | 3,935 | 3,670 | 3,542 | 3,415 | 20.09 | 18.94 | 18.51 | 18.11 |
| Death and gift | 3,066 | 2,716 | 2,394 | 2,167 | 15.65 | 14.01 | 12.51 | 11.49 |
| All other | 869 | 954 | 1,148 | 1,248 | 4.44 | 4.92 | 6.00 | 6.62 |
| Charges and miscellaneous general revenue | 14,452 | 13,010 | 11,793 | 11,347 | 73.79 | 67.12 | 61.64 | 60.16 |
| Current charges[1] | 9,817 | 9,247 | 8,788 | 8,347 | 50.12 | 47.71 | 45.93 | 44.25 |
| Postal receipts | 4,584 | 4,339 | 4,120 | 3,727 | 23.40 | 22.39 | 21.53 | 19.76 |
| Natural resources[1] | 3,099 | 2,802 | 2,813 | 2,757 | 15.82 | 14.46 | 14.70 | 14.62 |
| Sale of agricultural products | 2,074 | 1,890 | 1,975 | 2,026 | 10.59 | 9.75 | 10.32 | 10.74 |
| Sale of property | 480 | 608 | 327 | 177 | 2.45 | 3.14 | 1.71 | 0.94 |
| Interest earnings | 967 | 965 | 1,018 | 1,001 | 4.94 | 4.98 | 5.32 | 5.31 |
| Other miscellaneous general revenue | 3,188 | 2,190 | 1,660 | 1,823 | 16.28 | 11.30 | 8.68 | 9.67 |
| Insurance trust revenue | 22,595 | 19,117 | 18,659 | 16,412 | 115.36 | 98.63 | 97.52 | 87.01 |
| Employee retirement | 1,126 | 1,071 | 1,006 | 946 | 5.75 | 5.53 | 5.26 | 5.02 |
| Unemployment compensation | 139 | 143 | 144 | 150 | 0.71 | 0.74 | 0.75 | 0.80 |
| Old age, survivors, and disability insurance | 20,023 | 16,742 | 16,386 | 14,195 | 102.23 | 86.38 | 85.64 | 75.26 |
| Veterans' life insurance | 623 | 525 | 529 | 563 | 3.18 | 2.71 | 2.76 | 2.98 |
| Railroad retirement | 683 | 636 | 593 | 559 | 3.49 | 3.28 | 3.10 | 2.96 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | |
| Total | 143,022 | 130,059 | 125,949 | 118,805 | 730.24 | 671.04 | 658.27 | 629.88 |
| Intergovernmental expenditure | 13,115 | 11,062 | 10,097 | 8,507 | 66.96 | 57.07 | 52.77 | 45.10 |
| Direct expenditure | 129,907 | 118,996 | 115,852 | 110,298 | 663.27 | 613.96 | 605.50 | 584.78 |
| Current operation | 70,276 | 68,552 | 61,809 | 57,728 | 358.81 | 353.69 | 323.04 | 306.06 |
| Capital outlay | 17,652 | 13,209 | 17,818 | 18,635 | 90.13 | 68.15 | 93.13 | 98.80 |
| Construction | 4,610 | 4,472 | 4,031 | 3,752 | 23.54 | 23.07 | 21.07 | 19.89 |
| Equipment | 12,160 | 7,934 | 13,078 | 14,306 | 62.09 | 40.94 | 68.35 | 75.85 |
| Land and existing structures | 881 | 803 | 709 | 578 | 4.50 | 4.14 | 3.71 | 3.06 |
| Assistance and subsidies | 9,048 | 8,366 | 8,865 | 7,979 | 46.20 | 43.16 | 46.33 | 42.30 |
| Interest on debt | 9,589 | 8,940 | 8,293 | 7,682 | 48.96 | 46.13 | 43.34 | 40.73 |
| Insurance benefits and repayments | 23,342 | 19,930 | 19,067 | 18,273 | 119.18 | 102.83 | 99.65 | 96.88 |
| Exhibit: Expenditure for personal services | 32,904 | 29,629 | 28,051 | 26,237 | 168.00 | 152.87 | 146.61 | 139.10 |

See footnotes at end of table.

## Table 2.-HISTORICAL SUMMARY, FINANCES OF THE FEDERAL GOVERNMENT: 1962-63 TO 1965-66-Continued

| Item | Amount (millions of dollars) | | | | Per capita | | | |
|---|---|---|---|---|---|---|---|---|
| | 1965-66 | 1964-65 | 1963-64 | 1962-63 | 1965-66 | 1964-65 | 1963-64 | 1962-63 |
| EXPENDITURE, BY FUNCTION | | | | | | | | |
| Total | 143,022 | 130,059 | 125,949 | 118,805 | 730.24 | 671.04 | 658.27 | 629.88 |
| Total general expenditure | 119,679 | 110,129 | 106,882 | 100,532 | 611.05 | 568.21 | 558.61 | 533.00 |
| Intergovernmental expenditure | 13,115 | 11,062 | 10,097 | 8,507 | 66.96 | 57.07 | 52.77 | 45.10 |
| Education | 3,014 | 1,677 | 1,371 | 1,115 | 15.39 | 8.65 | 7.17 | 5.91 |
| Highways | 3,953 | 3,997 | 3,628 | 2,981 | 20.18 | 20.11 | 18.96 | 15.80 |
| Public welfare | 3,579 | 3,098 | 2,973 | 2,752 | 18.27 | 15.98 | 15.54 | 14.59 |
| Social insurance administration | 486 | 413 | 415 | 342 | 2.48 | 2.13 | 2.17 | 1.81 |
| Other and unallocable intergovernmental expenditure | 2,083 | 1,877 | 1,710 | 1,317 | 10.64 | 9.68 | 8.94 | 6.98 |
| Direct expenditure | 129,907 | 118,996 | 115,852 | 110,298 | 663.27 | 613.96 | 605.50 | 584.78 |
| General | 106,564 | 99,067 | 96,786 | 92,025 | 544.09 | 511.13 | 505.85 | 487.90 |
| National defense and international relations | 60,832 | 55,810 | 57,326 | 56,386 | 310.59 | 287.95 | 299.61 | 298.95 |
| Postal service | 5,706 | 5,261 | 4,775 | 4,402 | 29.14 | 27.14 | 24.96 | 23.35 |
| Space research and technology | 5,869 | 5,058 | 4,140 | 2,529 | 29.97 | 26.10 | 21.64 | 13.41 |
| Education | 1,550 | 1,050 | 1,056 | 751 | 7.91 | 5.42 | 5.52 | 3.98 |
| Highways | 125 | 127 | 164 | 165 | 0.64 | 0.66 | 0.86 | 0.87 |
| Public welfare | 208 | 105 | 114 | 118 | 1.06 | 0.54 | 0.60 | 0.63 |
| Hospitals | 1,328 | 1,340 | 1,290 | 1,178 | 6.78 | 6.91 | 6.74 | 6.25 |
| Health | 1,124 | 969 | 879 | 830 | 5.74 | 5.00 | 4.59 | 4.40 |
| Police protection | 257 | 243 | 220 | 209 | 1.31 | 1.25 | 1.15 | 1.10 |
| Natural resources[1] | 8,262 | 9,260 | 8,207 | 8,014 | 42.18 | 47.78 | 42.89 | 42.49 |
| Stabilization of farm prices and income | 4,203 | 5,803 | 4,989 | 4,993 | 21.46 | 29.94 | 26.07 | 26.47 |
| Housing and urban renewal | 1,009 | 948 | 895 | 509 | 5.15 | 4.89 | 4.68 | 2.70 |
| Air transportation | 802 | 783 | 750 | 736 | 4.09 | 4.04 | 3.92 | 3.90 |
| Water transport and terminals | 1,355 | 1,253 | 1,113 | 1,097 | 6.92 | 6.46 | 5.82 | 5.82 |
| Correction | 57 | 59 | 56 | 55 | 0.29 | 0.30 | 0.29 | 0.29 |
| Social insurance administration | 608 | 437 | 408 | 329 | 3.10 | 2.25 | 2.13 | 1.74 |
| Financial administration | 845 | 807 | 777 | 701 | 4.31 | 4.16 | 4.06 | 3.72 |
| General control | 286 | 262 | 239 | 222 | 1.46 | 1.35 | 1.25 | 1.18 |
| Interest on general debt[2] | 9,589 | 8,940 | 8,293 | 7,682 | 48.96 | 46.13 | 43.34 | 40.73 |
| Other and unallocable direct general expenditure[1] | 6,752 | 6,352 | 6,082 | 6,110 | 34.47 | 32.77 | 31.79 | 32.39 |
| Veterans' services not elsewhere classified | 4,510 | 4,190 | 4,189 | 3,941 | 23.03 | 21.62 | 21.89 | 20.89 |
| Insurance trust expenditure | 23,342 | 19,930 | 19,067 | 18,273 | 119.18 | 102.83 | 99.65 | 96.88 |
| Employee retirement | 1,696 | 1,447 | 1,326 | 1,183 | 8.66 | 7.47 | 6.93 | 6.27 |
| Unemployment compensation | 88 | 115 | 134 | 167 | 0.45 | 0.59 | 0.70 | 0.89 |
| Old age, survivors and disability insurance | 19,793 | 16,618 | 15,830 | 15,015 | 101.06 | 85.74 | 82.73 | 79.61 |
| Veterans' life insurance | 572 | 633 | 684 | 844 | 2.92 | 3.27 | 3.57 | 4.47 |
| Railroad retirement | 1,194 | 1,116 | 1,092 | 1,064 | 6.10 | 5.76 | 5.71 | 5.64 |
| INDEBTEDNESS | | | | | | | | |
| Debt outstanding at end of fiscal year | 319,907 | 317,274 | 311,713 | 305,860 | 1,633.37 | 1,636.97 | 1,629.16 | 1,621.60 |
| Held by Federal Government | 66,618 | 63,236 | 60,964 | 58,206 | 340.14 | 326.26 | 318.63 | 308.60 |
| Other debt outstanding | 253,289 | 254,038 | 250,749 | 247,654 | 1,293.23 | 1,310.70 | 1,310.53 | 1,313.01 |
| Increase in total debt during fiscal year | 2,633 | 5,561 | 5,853 | 7,659 | 13.44 | 28.69 | 30.59 | 40.61 |

Note: Because of rounding, detail may not add to totals. Data are for Federal fiscal years ended June 30. Per capita amounts are based on resident population as of July 1; see text.

[1]Including amounts for categories not shown separately.

[2]Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

## Table 3.-HISTORICAL SUMMARY, FINANCES OF STATE AND LOCAL GOVERNMENTS: 1963 TO 1965-66

| Item | Amount (millions of dollars) | | | | | Per capita[3] | | |
|---|---|---|---|---|---|---|---|---|
| | 1965-66[1] | 1964-65[1] | 1963-64[1] | 1962-63[1] | 1963[2] | 1965-66 | 1964-65 | 1963-64 |
| REVENUE | | | | | | | | |
| Total | 97,619 | 87,777 | 81,455 | 74,708 | 75,717 | 498.42 | 452.88 | 425.72 |
| Total general revenue | 83,036 | 74,000 | 68,443 | 62,269 | 62,890 | 423.96 | 381.80 | 357.71 |
| Intergovernmental revenue | 13,120 | 11,029 | 10,002 | 8,663 | 8,722 | 66.98 | 56.90 | 52.28 |
| Revenue from own sources | 84,499 | 76,748 | 71,453 | 65,745 | 66,596 | 431.43 | 395.98 | 373.45 |
| General revenue from own sources | 69,916 | 62,971 | 58,440 | 53,606 | 54,169 | 356.97 | 324.90 | 305.43 |
| Taxes | 56,741 | 51,243 | 47,785 | 44,014 | 44,281 | 289.70 | 264.39 | 249.75 |
| Individual income | 4,760 | 4,090 | 3,791 | 3,267 | 3,269 | 24.30 | 21.10 | 19.81 |
| Corporation income | 2,038 | 1,929 | 1,695 | 1,505 | 1,505 | 10.41 | 9.95 | 8.86 |
| Sales and gross receipts | 19,085 | 17,118 | 15,762 | 14,446 | 14,456 | 97.44 | 88.32 | 82.38 |
| General | 9,225 | 7,981 | 7,254 | 6,599 | 6,604 | 47.10 | 41.18 | 37.91 |
| Selective | 9,858 | 9,136 | 8,508 | 7,848 | 7,852 | 50.33 | 47.14 | 44.47 |
| Property | 24,670 | 22,583 | 21,241 | 19,833 | 20,089 | 125.96 | 116.52 | 111.02 |
| Other | 6,188 | 5,521 | 5,296 | 4,963 | 4,962 | 31.59 | 28.49 | 27.68 |
| Charges and miscellaneous general revenue | 13,175 | 11,729 | 10,655 | 9,593 | 9,888 | 67.26 | 60.52 | 55.68 |
| Utility revenue | 5,069 | 4,908 | 4,616 | 4,216 | 4,474 | 25.88 | 25.32 | 24.13 |
| Liquor stores revenue | 1,550 | 1,447 | 1,359 | 1,316 | 1,316 | 7.91 | 7.47 | 7.10 |
| Insurance trust revenue | 7,964 | 7,422 | 7,038 | 6,607 | 6,637 | 40.66 | 38.29 | 36.78 |
| Employee retirement | 3,744 | 3,423 | 3,072 | 2,783 | 2,813 | 19.12 | 17.66 | 16.06 |
| Unemployment compensation | 3,337 | 3,244 | 3,260 | 3,181 | 3,181 | 17.04 | 16.74 | 17.04 |
| Other | 883 | 755 | 706 | 643 | 643 | 4.51 | 3.90 | 3.69 |
| EXPENDITURE, BY CHARACTER AND OBJECT | | | | | | | | |
| Total | 94,906 | 86,554 | 80,579 | 74,698 | 75,760 | 484.57 | 446.57 | 421.14 |
| Current operation | 60,212 | 53,929 | 49,687 | 45,743 | 46,378 | 307.43 | 278.25 | 259.69 |
| Capital outlay | 22,330 | 20,535 | 19,087 | 17,637 | 17,946 | 114.01 | 105.95 | 99.76 |
| Construction | 17,801 | 16,413 | 15,389 | 14,253 | 14,481 | 90.89 | 84.68 | 80.43 |
| Equipment | 1,835 | 1,652 | 1,498 | 1,420 | 1,491 | 9.37 | 8.52 | 7.83 |
| Land and existing structures | 2,693 | 2,471 | 2,200 | 1,965 | 1,974 | 13.75 | 12.75 | 11.50 |
| Assistance and subsidies | 4,315 | 4,127 | 3,885 | 3,737 | 3,771 | 22.03 | 21.29 | 20.30 |
| Interest on debt | 3,268 | 3,012 | 2,826 | 2,595 | 2,653 | 16.69 | 15.54 | 14.77 |
| Insurance benefits and repayments | 4,782 | 4,950 | 5,094 | 4,986 | 5,012 | 24.42 | 25.54 | 26.62 |
| Exhibit: Expenditure for personal services | 40,059 | 36,095 | 33,310 | 30,739 | 31,032 | 204.52 | 186.23 | 174.09 |
| EXPENDITURE, BY FUNCTION | | | | | | | | |
| Total | 94,906 | 86,554 | 80,579 | 74,698 | 75,760 | 484.57 | 446.57 | 421.14 |
| General expenditure | 82,843 | 74,546 | 69,302 | 63,977 | 64,816 | 422.97 | 384.62 | 362.20 |
| Education | 33,287 | 28,563 | 26,286 | 23,729 | 23,776 | 169.95 | 147.37 | 137.38 |
| Local schools | 25,091 | 21,966 | 20,399 | 18,759 | 18,802 | 128.10 | 113.33 | 106.61 |
| Institutions of higher education | 7,207 | 5,863 | 5,278 | 4,466 | 4,470 | 36.79 | 30.25 | 27.59 |
| Other education | 989 | 735 | 609 | 504 | 504 | 5.04 | 3.79 | 3.19 |
| Highways | 12,770 | 12,221 | 11,664 | 11,150 | 11,136 | 65.20 | 63.05 | 60.96 |
| Public welfare | 6,757 | 6,315 | 5,766 | 5,420 | 5,481 | 34.50 | 32.58 | 30.13 |

See footnotes at end of table.

## Table 3.-HISTORICAL SUMMARY, FINANCES OF STATE AND LOCAL GOVERNMENTS: 1963 TO 1965-66-Continued

| Item | Amount (millions of dollars) | | | | | Per capita[3] | | |
|---|---|---|---|---|---|---|---|---|
| | 1965-66[1] | 1964-65[1] | 1963-64[1] | 1962-63[1] | 1963[2] | 1965-66 | 1964-65 | 1963-64 |
| EXPENDITURE, BY FUNCTION--Continued | | | | | | | | |
| General expenditure--Continued | | | | | | | | |
| Hospitals | 4,969 | 4,525 | 4,171 | 3,928 | 3,971 | 25.37 | 23.35 | 21.80 |
| Health | 941 | 836 | 739 | 710 | 710 | 4.80 | 4.31 | 3.86 |
| Police protection | 2,776 | 2,549 | 2,366 | 2,231 | 2,282 | 14.17 | 13.15 | 12.36 |
| Local fire protection | 1,376 | 1,306 | 1,222 | 1,161 | 1,186 | 7.02 | 6.74 | 6.38 |
| Sewerage | 1,707 | 1,567 | 1,515 | 1,299 | 1,464 | 8.71 | 8.09 | 7.91 |
| Sanitation other than sewerage | 864 | 793 | 752 | 697 | 723 | 4.41 | 4.09 | 3.92 |
| Local parks and recreation | 1,187 | 1,104 | 1,022 | 902 | 978 | 6.05 | 5.69 | 5.34 |
| Natural resources | 2,039 | 1,730 | 1,835 | 1,497 | 1,588 | 10.41 | 8.93 | 9.59 |
| Housing and urban renewal | 1,406 | 1,250 | 1,142 | 1,179 | 1,247 | 7.18 | 6.45 | 5.97 |
| Airports | 424 | 415 | 359 | 361 | 361 | 2.16 | 2.14 | 1.88 |
| Water transport and terminals | 318 | 276 | 291 | 287 | 313 | 1.62 | 1.42 | 1.52 |
| Parking facilities | 128 | 108 | 114 | 100 | 112 | 0.65 | 0.56 | 0.60 |
| Correction | 1,020 | 974 | 883 | 821 | 818 | 5.21 | 5.03 | 4.61 |
| Libraries | 486 | 444 | 401 | 375 | 399 | 2.48 | 2.29 | 2.10 |
| Employment security administration | 500 | 457 | 426 | 411 | 411 | 255 | 2.36 | 2.23 |
| Financial administration | 1,333 | 1,267 | 1,180 | 1,108 | 1,119 | 6.80 | 6.53 | 6.16 |
| General control | 1,641 | 1,506 | 1,387 | 1,331 | 1,355 | 8.38 | 7.77 | 7.24 |
| General public buildings | 856 | 832 | 654 | 615 | 638 | 4.37 | 4.29 | 3.42 |
| Interest on general debt | 2,690 | 2,490 | 2,356 | 2,164 | 2,199 | 13.73 | 12.85 | 12.31 |
| Other and unallocable | 3,368 | 3,018 | 2,771 | 2,501 | 2,550 | 17.20 | 15.57 | 14.48 |
| Utility expenditure | 6,042 | 5,886 | 5,067 | 4,704 | 4,899 | 30.85 | 30.36 | 26.48 |
| Liquor stores expenditure | 1,240 | 1,172 | 1,117 | 1,032 | 1,033 | 6.33 | 6.05 | 5.84 |
| Insurance trust expenditure | 4,782 | 4,950 | 5,094 | 4,987 | 5,012 | 24.42 | 25.54 | 26.62 |
| Employee retirement | 2,219 | 2,298 | 1,844 | 1,665 | 1,691 | 11.33 | 11.86 | 9.64 |
| Unemployment compensation | 1,893 | 2,008 | 2,638 | 2,760 | 2,760 | 9.67 | 10.36 | 13.78 |
| Other | 671 | 644 | 612 | 562 | 562 | 3.43 | 3.32 | 3.20 |
| INDEBTEDNESS | | | | | | | | |
| Debt outstanding at end of fiscal year | 107,051 | 99,512 | 92,222 | 85,056 | 87,451 | 546.57 | 513.43 | 481.99 |
| Long-term | 101,000 | 94,204 | 87,527 | 81,110 | 83,151 | 515.68 | 486.04 | 457.45 |
| Full faith and credit | 59,800 | 56,417 | 53,266 | 50,057 | 50,704 | 305.32 | 291.08 | 278.39 |
| Nonguaranteed | 41,200 | 37,786 | 34,261 | 31,053 | 32,446 | 210.36 | 194.96 | 179.06 |
| Short-term | 6,051 | 5,309 | 4,695 | 3,946 | 4,300 | 30.89 | 27.39 | 24.54 |
| Long-term debt issued | 12,129 | 11,249 | 11,243 | 8,744 | 9,964 | 61.92 | 58.04 | 58.76 |
| Long-term debt retired | 5,641 | 5,040 | 5,045 | 4,358 | 4,643 | 28.79 | 26.00 | 26.37 |
| Increase in total debt during fiscal year | 7,539 | 7,290 | 7,166 | (NA) | 6,173 | 38.49 | 37.61 | 37.45 |

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

NA Not available.

[1]Fiscal years ended from July through June; see text.

[2]Fiscal years ended during calendar year; see text.

[3]Based on estimated resident population (excluding armed forces overseas) as follows: for 1965-66 amounts, July 1, 1966; for 1964-65 amounts, July 1, 1965; for 1963-64 amounts, July 1, 1964; and for 1962-63 and 1963 amounts, July 1, 1963 (see text).

## Table 4.-GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1965-66

| Source | Amount (millions of dollars) | | | | | Per capita | | |
|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State and local governments | | | Total | Federal Government | State and local governments |
| | | | Total | State | Local | | | |
| Total revenue | [1]225,641 | 141,142 | [1]97,619 | 55,246 | [1]59,268 | [1]1,152.07 | 720.64 | [1]498.42 |
| Total general revenue | [1]188,462 | 118,547 | [1]83,036 | 46,757 | [1]53,172 | [1]962.24 | 605.27 | [1]423.96 |
| Intergovernmental revenue | (1) | - | 13,120 | 12,246 | 17,768 | (1) | - | 66.98 |
| From Federal Government | (1) | - | 13,120 | 11,743 | 1,378 | (1) | - | 66.98 |
| From States | (1) | - | (1) | - | 16,395 | (1) | - | (1) |
| From local governments | (1) | - | (1) | 503 | (1) | (1) | - | (1) |
| Revenue from own sources | 225,641 | 141,142 | 84,499 | 43,000 | 41,499 | 1,152.07 | 720.64 | 431.43 |
| General revenue from own sources | 188,462 | 118,547 | 69,916 | 34,511 | 35,404 | 962.24 | 605.27 | 356.97 |
| Taxes | 160,836 | 104,095 | 56,741 | 29,380 | 27,361 | 821.19 | 531.48 | 289.70 |
| Property | 24,670 | - | 24,670 | 834 | 23,836 | 125.96 | - | 125.96 |
| Individual income | 60,206 | 55,446 | 4,760 | 4,288 | 472 | 307.40 | 283.09 | 24.30 |
| Corporation income | 32,111 | 30,073 | 2,038 | 2,038 | (2) | 163.95 | 153.55 | 10.41 |
| Sales and gross receipts | 33,726 | 14,641 | 19,085 | 17,044 | 2,041 | 172.20 | 74.75 | 97.44 |
| Customs duties | 1,767 | 1,767 | - | - | - | 9.02 | 9.02 | - |
| General sales and gross receipts | 9,225 | - | 9,225 | 7,873 | 1,352 | 47.10 | - | 47.10 |
| Selective sales and gross receipts | 22,732 | 12,874 | 9,858 | 9,170 | 688 | 116.06 | 65.73 | 50.33 |
| Motor fuel | 7,615 | 2,955 | 4,660 | 4,627 | 33 | 38.88 | 15.09 | 23.79 |
| Alcoholic beverages | 4,717 | 3,698 | 1,019 | 985 | 34 | 24.08 | 18.88 | 5.20 |
| Tobacco products | 3,712 | 2,066 | 1,646 | 1,541 | 105 | 18.95 | 10.55 | 8.40 |
| Public utilities | 1,972 | 1,048 | 924 | 552 | 372 | 10.07 | 5.35 | 4.72 |
| Other | 4,719 | 3,108 | 1,611 | 1,467 | 144 | 24.09 | 15.87 | 8.23 |
| Motor vehicle and operators licenses | 2,361 | - | 2,361 | 2,236 | 125 | 12.05 | - | 12.05 |
| Death and gift | 3,874 | 3,066 | 808 | 808 | (3) | 19.78 | 15.65 | 4.13 |
| All other | 3,888 | 869 | 3,019 | 2,132 | 887 | 19.85 | 4.44 | 15.41 |
| Charges and miscellaneous general revenue | 27,626 | 14,452 | 13,175 | 5,131 | 8,044 | 141.05 | 73.79 | 67.26 |
| Current charges | 19,189 | 9,817 | 9,372 | 3,606 | 5,766 | 97.97 | 50.12 | 47.85 |
| National defense and international relations | 659 | 659 | - | - | - | 3.36 | 3.36 | - |
| Postal service | 4,584 | 4,584 | - | - | - | 23.40 | 23.40 | - |
| Education | 3,701 | 15 | 3,686 | 2,036 | 1,650 | 18.90 | 0.08 | 18.82 |
| School lunch sales | 1,048 | - | 1,048 | - | 1,048 | 5.35 | - | 5.35 |
| Institutions of higher education | 2,198 | - | 2,198 | 2,008 | 190 | 11.22 | - | 11.22 |
| Other | 455 | 15 | 440 | 28 | 412 | 2.32 | 0.08 | 2.25 |
| Hospitals | 1,552 | 32 | 1,520 | 427 | 1,093 | 7.92 | 0.16 | 7.76 |
| Sewerage | 571 | - | 571 | - | 571 | 2.92 | - | 2.92 |
| Sanitation other than sewerage | 218 | - | 218 | - | 218 | 1.11 | - | 1.11 |
| Local parks and recreation | 175 | - | 175 | - | 175 | 0.89 | - | 0.89 |
| Natural resources | 3,358 | 3,099 | 259 | 148 | 111 | 17.15 | 15.82 | 1.32 |
| Housing and urban renewal | 984 | 527 | 457 | 5 | 452 | 5.02 | 2.69 | 2.33 |
| Air transportation | 289 | 4 | 285 | 18 | 267 | 1.48 | 0.02 | 1.46 |
| Water transport and terminals | 433 | 240 | 193 | 55 | 138 | 2.21 | 1.23 | 0.99 |
| Parking facilities | 160 | - | 160 | - | 160 | 0.82 | - | 0.82 |
| Other | 2,505 | 656 | 1,849 | 917 | 932 | 12.79 | 3.35 | 9.44 |
| Miscellaneous general revenue | 8,439 | 4,635 | 3,804 | 1,526 | 2,278 | 43.09 | 23.67 | 19.42 |
| Special assessments | 529 | - | 529 | - | 529 | 2.70 | - | 2.70 |
| Sale of property | 785 | 480 | 305 | 39 | 266 | 4.01 | 2.45 | 1.56 |
| Interest earnings | 2,373 | 967 | 1,406 | 661 | 745 | 12.12 | 4.94 | 7.18 |
| Other | 4,751 | 3,188 | 1,563 | 825 | 738 | 24.26 | 16.28 | 7.98 |
| Utility revenue | 5,069 | - | 5,069 | - | 5,069 | 25.88 | - | 25.88 |
| Liquor stores revenue | 1,550 | - | 1,550 | 1,361 | 189 | 7.91 | - | 7.91 |
| Insurance trust revenue | 30,558 | 22,595 | 7,964 | 7,128 | 837 | 156.02 | 115.36 | 40.66 |

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.

[1]Duplicative transactions between levels of government are excluded; see text.

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

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

## Table 5.-GOVERNMENTAL EXPENDITURE, BY TYPE AND BY CHARACTER AND OBJECT, BY LEVEL OF GOVERNMENT: 1965-66

| Item | Amount (millions of dollars) | | | | | Per capita | | |
|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State and local governments | | | Total | Federal Government | State and local governments |
| | | | Total | State | Local | | | |
| Total expenditure | [1]224,813 | 143,022 | [1]94,906 | 51,043 | [1]60,994 | [1]1,147.84 | 730.24 | 484.57 |
| Intergovernmental expenditure | ([1]) | 13,115 | ([1]) | 16,848 | 283 | ([1]) | 66.96 | ([1]) |
| To States | ([1]) | 11,646 | ([1]) | - | 283 | ([1]) | 59.46 | ([1]) |
| To local governments | ([1]) | 1,469 | ([1]) | 16,848 | ([1]) | ([1]) | 7.50 | ([1]) |
| Direct expenditure | 224,813 | 129,907 | 94,906 | 34,195 | 60,711 | 1,147.84 | 663.27 | 484.57 |
| By type: | | | | | | | | |
| General expenditure | 189,406 | 106,564 | 82,842 | 29,162 | 53,680 | 967.06 | 544.09 | 422.97 |
| Utility expenditure | 6,042 | - | 6,042 | - | 6,042 | 30.85 | - | 30.85 |
| Liquor stores expenditure | 1,240 | - | 1,240 | 1,081 | 159 | 6.33 | - | 6.33 |
| Insurance trust expenditure | 28,126 | 23,342 | 4,782 | 3,952 | 830 | 143.60 | 119.18 | 24.42 |
| By character and object: | | | | | | | | |
| Current operation | 130,488 | 70,276 | 60,212 | 16,855 | 43,357 | 666.24 | 358.81 | 307.43 |
| Capital outlay | 39,981 | 17,652 | 22,330 | 10,193 | 12,137 | 204.13 | 90.13 | 114.01 |
| Construction | 22,411 | 4,610 | 17,801 | 8,287 | 9,514 | 114.43 | 23.54 | 90.89 |
| Equipment | 13,995 | 12,160 | 1,835 | 546 | 1,289 | 71.46 | 62.09 | 9.37 |
| Land and existing structures | 3,574 | 881 | 2,693 | 1,360 | 1,333 | 18.25 | 4.50 | 13.75 |
| Assistance and subsidies | 13,363 | 9,048 | 4,315 | 2,301 | 2,014 | 68.23 | 46.20 | 22.03 |
| Interest on debt | 12,857 | 9,589 | 3,268 | 894 | 2,374 | 65.64 | 48.96 | 16.69 |
| Insurance benefits and repayments | 28,126 | 23,342 | 4,782 | 3,952 | 830 | 143.60 | 119.18 | 24.42 |
| Exhibit: Expenditure for personal services | 72,963 | [2]32,904 | 40,059 | 10,561 | 29,498 | 372.53 | 168.00 | 204.53 |

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.

[1]Duplicative transactions between levels of government are excluded; see text.

[2]Includes pay and allowances for military personnel amounting to $13,446 million.

## Table 6.-SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL), BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66

| Function | Amount (millions of dollars) | | | | Percent | | | |
|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State governments | Local governments |
| All functions | [1]189,406 | 119,679 | 46,010 | 53,963 | 100.0 | 100.0 | 100.0 | 100.0 |
| Direct | 189,406 | 106,564 | 29,162 | 53,680 | 100.0 | 89.0 | 63.4 | 99.5 |
| Intergovernmental | (1) | [2]13,115 | 16,848 | 283 | (1) | 11.0 | 36.6 | 0.5 |
| National defense and international relations[3] | 60,832 | 60,832 | - | - | 32.1 | 50.8 | - | - |
| Postal services[3] | 5,706 | 5,706 | - | - | 3.0 | 4.8 | - | - |
| Space research and technology[3] | 5,869 | 5,869 | - | - | 3.1 | 4.9 | - | - |
| Education | [1]34,837 | 4,564 | 17,749 | 25,750 | 18.4 | 3.8 | 38.6 | 47.7 |
| Direct | 34,837 | 1,550 | 7,572 | 25,715 | 18.4 | 1.3 | 16.5 | 47.7 |
| Intergovernmental | (1) | 3,014 | 10,177 | 35 | (1) | 2.5 | 22.1 | - |
| Highways | [1]12,895 | 4,078 | 10,349 | 4,178 | 6.8 | 3.4 | 22.5 | 7.7 |
| Direct | 12,895 | 125 | 8,624 | 4,146 | 6.8 | 0.1 | 18.7 | 7.7 |
| Intergovernmental | (1) | 3,953 | 1,725 | 32 | (1) | 3.3 | 3.7 | - |
| Public welfare | [1]6,965 | 3,787 | 6,020 | 3,662 | 3.7 | 3.2 | 13.1 | 6.8 |
| Direct | 6,965 | 208 | 3,138 | 3,620 | 3.7 | 0.2 | 6.8 | 6.7 |
| Intergovernmental | (1) | 3,579 | 2,882 | 43 | (1) | 3.0 | 6.3 | - |
| Health and hospitals | [1]8,363 | 2,775 | 3,241 | 3,031 | 4.4 | 2.3 | 7.0 | 5.6 |
| Direct | 8,363 | 2,452 | 2,966 | 2,945 | 4.4 | 2.0 | 6.4 | 5.5 |
| Intergovernmental | (1) | 323 | 275 | 86 | (1) | 0.3 | 0.6 | 0.2 |
| Natural resources | [1]10,301 | 8,480 | 1,567 | 510 | 5.4 | 7.1 | 3.4 | 0.9 |
| Direct | 10,301 | 8,262 | 1,532 | 507 | 5.4 | 6.9 | 3.3 | 0.9 |
| Intergovernmental | (1) | 218 | 36 | 3 | (1) | 0.2 | - | - |
| Housing and urban renewal | [1]2,415 | 1,616 | 84 | 1,382 | 1.3 | 1.4 | 0.2 | 2.6 |
| Direct | 2,415 | 1,009 | 24 | 1,382 | 1.3 | 0.8 | - | 2.6 |
| Intergovernmental | (1) | 607 | 60 | - | (1) | 0.5 | 0.1 | - |
| Air transportation | [1]1,226 | 856 | 59 | 380 | 0.6 | 0.7 | 0.1 | 0.7 |
| Direct | 1,226 | 802 | 44 | 380 | 0.6 | 0.7 | 0.1 | 0.7 |
| Intergovernmental | (1) | 54 | 15 | - | (1) | - | - | - |
| Social insurance administration | [1]1,108 | 1,094 | 500 | - | 0.6 | 0.9 | 1.1 | - |
| Direct | 1,108 | 608 | 500 | - | 0.6 | 0.5 | 1.1 | - |
| Intergovernmental | (1) | 486 | - | - | (1) | 0.4 | - | - |
| Interest on general debt[3] | 12,278 | 9,589 | 894 | 1,796 | 6.5 | 8.0 | 1.9 | 3.3 |
| Other and combined | [1]26,610 | 10,433 | 5,547 | 13,274 | 14.0 | 8.7 | 12.1 | 24.6 |
| Direct | 26,610 | 9,552 | 3,868 | 13,190 | 14.0 | 8.0 | 8.4 | 24.4 |
| Intergovernmental | (1) | 881 | 1,679 | 84 | (1) | 0.7 | 3.6 | 0.2 |

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.

[1]Duplicative transactions between levels of government are excluded; see text.

[2]Entirely to States except for $1,469 million paid direct to local governments, including $490 million for education, $604 million for housing and urban renewal, $33 million for airports, $81 million for waste treatment facilities, and $44 million Federal lump-sum contribution to the District of Columbia.

[3]Entirely direct expenditure.

## Table 7.-DIRECT GENERAL EXPENDITURE, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66

| Function | Amount (millions of dollars) | | | | | Per capita | | |
|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State and local governments | | | Total | Federal Government | State and local governments |
| | | | Total | State | Local | | | |
| Total | 189,406 | 106,564 | 82,843 | 29,162 | 53,680 | 967.06 | 544.09 | 422.97 |
| National defense and international relations | 60,832 | 60,832 | - | - | - | 310.59 | 310.59 | - |
| All other functions | 128,574 | 45,732 | 82,843 | 29,162 | 53,680 | 656.47 | 233.50 | 422.97 |
| Postal service | 5,706 | 5,706 | - | - | - | 29.13 | 29.13 | - |
| Space research and technology | 5,869 | 5,869 | - | - | - | 29.97 | 29.97 | - |
| Education | 34,837 | 1,550 | 33,287 | 7,572 | 25,715 | 177.87 | 7.91 | 169.95 |
| Local schools | 25,091 | - | 25,091 | 231 | 24,860 | 128.10 | - | 128.10 |
| Institutions of higher education | 7,208 | - | 7,207 | 6,353 | 855 | 36.79 | - | 36.79 |
| Other | 2,539 | 1,550 | 989 | 989 | - | 12.96 | 7.91 | 5.04 |
| Highways | 12,895 | 125 | 12,770 | 8,624 | 4,146 | 65.84 | 0.64 | 65.20 |
| Public welfare | 6,965 | 208 | 6,757 | 3,138 | 3,620 | 35.56 | 1.06 | 34.50 |
| Categorical cash assistance | 3,829 | 7 | 3,822 | 1,986 | 1,836 | 19.55 | 0.04 | 19.51 |
| Other cash assistance | 266 | 30 | 236 | 57 | 179 | 1.36 | 0.15 | 1.20 |
| Other public welfare | 2,872 | 171 | 2,701 | 1,096 | 1,605 | 14.66 | 0.87 | 13.79 |
| Health and hospitals | 8,363 | 2,452 | 5,911 | 2,966 | 2,945 | 42.70 | 12.52 | 30.17 |
| Hospitals | 6,297 | 1,328 | 4,969 | 2,533 | 2,436 | 32.15 | 6.78 | 25.37 |
| Health | 2,065 | 1,124 | 941 | 433 | 508 | 10.54 | 5.74 | 4.80 |
| Police protection | 3,033 | 257 | 2,776 | 385 | 2,391 | 15.49 | 1.31 | 14.17 |
| Local fire protection | 1,376 | - | 1,376 | - | 1,376 | 7.02 | - | 7.02 |
| Sewerage | 1,707 | - | 1,707 | - | 1,707 | 8.71 | - | 8.71 |
| Sanitation other than sewerage | 864 | - | 864 | - | 864 | 4.41 | - | 4.41 |
| Local parks and recreation | 1,187 | - | 1,187 | - | 1,187 | 6.05 | - | 6.05 |
| Natural resources | 10,301 | 8,262 | 2,039 | 1,532 | 507 | 52.59 | 42.18 | 10.41 |
| Housing and urban renewal | 2,415 | 1,009 | 1,406 | 24 | 1,382 | 12.33 | 5.15 | 7.18 |
| Air transportation | 1,226 | 802 | 424 | 44 | 380 | 6.26 | 4.09 | 2.16 |
| W transport and terminals | 1,673 | 1,355 | 318 | 147 | 171 | 8.54 | 6.92 | 1.62 |
| Parking facilities | 128 | - | 128 | - | 128 | 0.65 | - | 0.65 |
| Correction | 1,077 | 57 | 1,020 | 664 | 356 | 5.50 | 0.29 | 5.21 |
| Libraries | 486 | - | 486 | 37 | 449 | 2.48 | - | 2.48 |
| Social insurance administration | 1,108 | 608 | 500 | 500 | - | 5.66 | 3.10 | 2.55 |
| Financial administration | 2,178 | 845 | 1,332 | 655 | 678 | 11.12 | 4.31 | 6.80 |
| General control | 1,927 | 286 | 1,641 | 369 | 1,272 | 9.84 | 1.46 | 8.38 |
| General public buildings (State-local) | 856 | - | 856 | 196 | 660 | 4.37 | - | 4.37 |
| Interest on general debt | 12,278 | 9,589 | 2,690 | 894 | 1,796 | 62.69 | 48.96 | 13.73 |
| Other and unallocable | 10,120 | 6,752 | 3,368 | 1,415 | 1,953 | 51.67 | 34.47 | 17.20 |

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: 1965-66

(Millions of dollars)

| Item | Amount |
|---|---|
| Intergovernmental expenditure (as shown for particular functions in table 6)-- | |
| Education | 3,014 |
| Grants-in-aid | 2,398 |
| School lunch and school milk program | 217 |
| Maintenance and operation of schools | 334 |
| School construction | 50 |
| Defense educational activities | 83 |
| Other grants-in-aid | 1,714 |
| Payments for services | 616 |
| Scientific research and redevelopment | 596 |
| Tuition payments | 20 |
| Public welfare | 3,579 |
| Public assistance | 3,512 |
| Other public welfare | 67 |
| Health and hospitals | 323 |
| Public health programs | 201 |
| Hospital construction | 120 |
| Other | 2 |
| Other and combined | 876 |
| Shared revenues | 117 |
| Waste treatment facilities | 81 |
| Federal contribution to District of Columbia | 44 |
| Transitional grants to Alaska | 5 |
| Civil defense and disaster relief | 156 |
| Other | 473 |
| Direct Federal expenditure (as shown for particular functions in table 7)-- | |
| National defense and international relations | 60,832 |
| Military functions | 53,770 |
| Military assistance | 1,111 |
| Economic and financial assistance | 1,337 |
| Atomic energy | 2,232 |
| Defense-related activities | 47 |
| Food for peace | 1,784 |
| Other (foreign affairs) | 551 |
| Education | 1,550 |
| Veterans' educational benefits | 336 |
| Other | 1,214 |
| Natural resources | 8,262 |
| Stabilization of farm prices and income | 4,203 |
| Farm credit and insurance | 100 |
| Other agricultural resources | 351 |
| Soil, water, and electric energy resources | 2,820 |
| Forest and parks | 472 |
| Mineral resources | 104 |
| Other natural resources | 213 |
| Direct Federal expenditure (as shown for particular functions in table 7)--Continued | |
| Hospitals | 1,328 |
| Public hospitals | 1,212 |
| Veterans | 1,071 |
| Other | 141 |
| Other hospitals | 116 |
| Veterans | 6 |
| Other | 110 |
| Health | 1,124 |
| Veterans | 162 |
| Other | 962 |
| Other and unallocable | 6,752 |
| Veterans' services, n.e.c. | 4,510 |
| General property and records management | 589 |
| Regulation of commerce and finance and other aids to business, n.e.c. | 430 |
| Unemployment compensation for Federal employees, ex-servicemen, and temporary extended benefits | 95 |
| Employees' compensation and other claims, n.e.c. | 52 |
| Promotion of science, research, libraries, and museums | 74 |
| Labor and manpower, n.e.c. | 123 |
| Indian tribal funds | 87 |
| Interest on internal revenue refunds | 104 |
| Assistance to territories and possessions, n.e.c. | 170 |
| Civilian weather services | 109 |
| Civil defense and disaster relief | 153 |
| All other | 256 |
| Exhibit: Distribution of Federal expenditure for veterans-- | |
| Classified under education: | |
| Direct (table 7) | 336 |
| Intergovernmental (table 6) | 5 |
| Classified under public welfare: | |
| Direct (table 7) | 38 |
| Intergovernmental (table 6) | 9 |
| Classified under health and hospitals: | |
| Direct (table 7) | 1,239 |
| Intergovernmental (table 6) | 2 |
| Classified under other and unallocable: | |
| Direct (table 7) | 4,510 |
| Classified under insurance trust expenditure: | |
| Veterans' life insurance benefits and premium refunds (table 11) | 572 |
| Total Federal expenditure for veterans' services: | |
| Direct | 6,695 |
| Intergovernmental | 16 |

## Table 9.-GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| Function | Total capital outlay | | | | | Construction expenditure only | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | All governments | Federal Government | State and local governments | | | All governments | Federal Government | State and local governments | | |
| | | | Total | State | Local | | | Total | State | Local |
| All functions | 39,981 | 17,652 | 22,330 | 10,193 | 12,137 | 22,411 | 4,610 | 17,801 | 8,287 | 9,514 |
| National defense and international relations | 13,335 | 13,335 | - | - | - | 1,692 | 1,692 | - | - | - |
| Other, total | 26,646 | 4,316 | 22,330 | 10,193 | 12,137 | 20,720 | 2,919 | 17,801 | 8,287 | 9,514 |
| Space research and technology | 653 | 653 | - | - | - | 572 | 572 | - | - | - |
| Education | 5,938 | 47 | 5,891 | 1,844 | 4,047 | 4,649 | 18 | 4,631 | 1,445 | 3,186 |
| Local schools | 3,879 | - | 3,879 | 75 | 3,804 | 3,080 | - | 3,080 | 69 | 3,011 |
| Institutions of higher education | 1,854 | - | 1,854 | 1,612 | 242 | 1,430 | - | 1,430 | 1,255 | 175 |
| Other | 205 | 47 | 158 | 158 | - | 139 | 18 | 121 | 121 | - |
| Highways | 8,645 | 47 | 8,598 | 6,990 | 1,608 | 7,170 | 38 | 7,132 | 5,842 | 1,290 |
| Health and hospitals | 720 | 170 | 550 | 293 | 257 | 571 | 115 | 456 | 250 | 206 |
| Sewerage | 1,202 | - | 1,202 | - | 1,202 | 1,165 | - | 1,165 | - | 1,165 |
| Local parks and recreation | 378 | - | 378 | - | 378 | 243 | - | 243 | - | 243 |
| Natural resources | 2,288 | 1,601 | 687 | 483 | 204 | 1,902 | 1,399 | 503 | 346 | 157 |
| Housing and urban renewal | 1,625 | 712 | 913 | 8 | 905 | 446 | - | 446 | 3 | 443 |
| Air transportation | 341 | 84 | 257 | 31 | 226 | 279 | 62 | 217 | 30 | 187 |
| Water transport and terminals | 563 | 370 | 193 | 97 | 96 | 481 | 307 | 174 | 94 | 80 |
| Local utilities | 2,099 | - | 2,099 | - | 2,099 | 1,850 | - | 1,850 | - | 1,850 |
| Water supply | 1,211 | - | 1,211 | - | 1,211 | 1,129 | - | 1,129 | - | 1,129 |
| Electric power | 644 | - | 644 | - | 644 | 593 | - | 593 | - | 593 |
| Transit | 216 | - | 216 | - | 216 | 101 | - | 101 | - | 101 |
| Gas supply | 28 | - | 28 | - | 28 | 27 | - | 27 | - | 27 |
| All other | 2,195 | 630 | 1,565 | 447 | 1,118 | 1,390 | 407 | 983 | 276 | 707 |

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.-STATE AND LOCAL GOVERNMENT EXPENDITURE FOR PERSONAL SERVICES, BY FUNCTION: 1965-66

| Function | Amount (millions of dollars) | | | Percent | | |
|---|---|---|---|---|---|---|
| | Total | State governments | Local governments | State and local governments | State governments | Local governments |
| All functions | 40,059 | 10,561 | 29,498 | 100.0 | 100.0 | 100.0 |
| Education | 20,952 | 4,063 | 16,889 | 52.3 | 38.5 | 57.3 |
| Local schools | 16,525 | 68 | 16,457 | 41.3 | 0.6 | 55.8 |
| Institutions of higher education | 4,189 | 3,757 | 432 | 10.5 | 35.6 | 1.5 |
| Other | 238 | 238 | - | 0.6 | 2.3 | - |
| Functions other than education | 19,106 | 6,497 | 12,609 | 47.7 | 61.5 | 42.7 |
| Highways | 2,902 | 1,604 | 1,298 | 7.2 | 15.2 | 4.4 |
| Public welfare | 872 | 337 | 535 | 2.2 | 3.2 | 1.8 |
| Hospitals | 2,857 | 1,483 | 1,374 | 7.1 | 14.0 | 4.7 |
| Health | 521 | 220 | 301 | 1.3 | 2.1 | 1.0 |
| Police protection | 2,195 | 267 | 1,928 | 5.5 | 2.5 | 6.5 |
| Local fire protection | 1,099 | - | 1,099 | 2.7 | - | 3.7 |
| Sewerage | 298 | - | 298 | 0.7 | - | 1.0 |
| Sanitation other than sewerage | 551 | - | 551 | 1.4 | - | 1.9 |
| Local parks and recreation | 497 | - | 497 | 1.2 | - | 1.7 |
| Natural resources | 584 | 467 | 117 | 1.5 | 4.4 | 0.4 |
| Correction | 669 | 424 | 245 | 1.7 | 4.0 | 0.8 |
| Financial administration | 1,000 | 453 | 547 | 2.5 | 4.3 | 1.9 |
| General control | 1,133 | 245 | 888 | 2.8 | 2.3 | 3.0 |
| Water supply utilities | 583 | - | 583 | 1.5 | - | 2.0 |
| Electric power utilities | 376 | - | 376 | 0.9 | - | 1.3 |
| Transit utilities | 567 | - | 567 | 1.4 | - | 1.9 |
| All other | 2,401 | 997 | 1,404 | 6.0 | 9.4 | 4.8 |

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 11.-UTILITY REVENUE, EXPENDITURE, AND INDEBTEDNESS, BY TYPE OF UTILITY: 1965-66

(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 | Non-guaranteed |
| Total | 5,069 | 6,042 | 3,366 | 2,099 | 577 | 16,917 | 6,615 | 10,302 |
| Water supply | 2,115 | 2,716 | 1,200 | 1,211 | 305 | 9,117 | 4,315 | 4,802 |
| Electric power | 1,911 | 1,949 | 1,133 | 644 | 172 | 4,873 | 49 | 4,824 |
| Transit | 743 | 1,114 | 808 | 216 | 90 | 2,691 | 2,242 | 449 |
| Gas supply | 300 | 263 | 224 | 28 | 11 | 235 | 9 | 226 |

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

# Table 12.-GOVERNMENTAL INSURANCE TRUST REVENUE AND EXPENDITURE, BY TYPE OF INSURANCE TRUST SYSTEM, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| Item | Insurance trust revenue | | | Insurance trust expenditure |
|---|---|---|---|---|
| | Total | Contri-butions | Earnings on investments | |
| All governments | 30,558 | 28,828 | 1,730 | 28,126 |
| Unemployment compensation | 3,476 | 3,188 | 288 | 1,981 |
| Employee retirement | 4,870 | 3,501 | 1,369 | 3,915 |
| All other | 22,212 | 22,139 | 73 | 22,230 |
| Federal Government | 22,595 | 22,595 | [1](1,577) | 23,342 |
| Unemployment compensation | 139 | 139 | ([2]) | 88 |
| Employee retirement | 1,126 | 1,126 | [1](548) | 1,696 |
| Old age, survivors, and disability insurance | 20,023 | 20,023 | [1](655) | 19,793 |
| Veterans' life insurance | 623 | 623 | [1](224) | 572 |
| Railroad retirement | 683 | 683 | [1](150) | 1,194 |
| State and local governments | 7,964 | 6,234 | 1,730 | 4,782 |
| Unemployment compensation | 3,337 | 3,049 | 288 | 1,893 |
| Employee retirement | 3,744 | 2,375 | 1,369 | 2,219 |
| Other | 883 | 810 | 73 | 671 |
| State governments | 7,127 | 5,799 | 1,328 | 3,952 |
| Unemployment compensation | 3,326 | 3,040 | 286 | 1,884 |
| Employee retirement | 2,918 | 1,949 | 969 | 1,398 |
| Other | 883 | 810 | 73 | 671 |
| Local governments | 837 | 435 | 402 | 830 |
| Unemployment compensation | 11 | 9 | 2 | 8 |
| Employee retirement | 826 | 426 | 400 | 822 |

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

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

[2]Less than $500 thousand.

## Table 13.-FINANCES OF EMPLOYEE-RETIREMENT SYSTEMS OF STATE AND LOCAL GOVERNMENTS: 1965-66

(Millions of dollars)

| Item | All systems | State-administered systems | Locally administered systems | | |
|---|---|---|---|---|---|
| | | | Total | Municipal | Other |
| Receipts, total | 5,771 | 4,026 | 1,744 | 1,337 | 407 |
| Employee contributions | 1,771 | 1,345 | 426 | 288 | 138 |
| Government contributions | 2,630 | 1,712 | 918 | 742 | 176 |
| From State | 1,151 | 1,108 | 43 | 18 | 25 |
| From local governments | 1,479 | 604 | 876 | 724 | 152 |
| Earnings on investments | 1,370 | 969 | 400 | 307 | 93 |
| Benefits and withdrawal payments, total | 2,219 | 1,397 | 822 | 648 | 174 |
| Benefits | 1,859 | 1,114 | 745 | 602 | 143 |
| Withdrawals | 359 | 282 | 77 | 47 | 30 |
| Cash and security holdings at end of fiscal year, total | 35,272 | 24,670 | 10,602 | 8,256 | 2,346 |
| Cash and deposits | 318 | 147 | 171 | 122 | 49 |
| Governmental securities | 9,578 | 5,711 | 3,867 | 3,403 | 464 |
| Federal | 7,046 | 4,952 | 2,094 | 1,715 | 379 |
| State and local | 2,532 | 758 | 1,773 | 1,688 | 85 |
| Nongovernmental securities | 25,376 | 18,812 | 6,564 | 4,731 | 1,833 |
| Corporate bonds | 17,650 | 12,413 | 5,237 | 3,784 | 1,453 |
| Corporate stocks | 1,837 | 1,485 | 352 | 243 | 109 |
| Mortgages | 4,131 | 3,657 | 474 | 281 | 193 |
| Other | 1,760 | 1,258 | 502 | 423 | 79 |

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

## Table 14.-INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1965-66

| Item | Amounts (millions of dollars) | | | Per capita |
|---|---|---|---|---|
| | Total | State governments | Local governments | |
| Debt outstanding, total | 107,051 | 29,564 | 77,487 | 546.57 |
| Long-term | 101,000 | 28,504 | 72,497 | 515.68 |
| Full faith and credit | 59,800 | 12,709 | 47,091 | 305.32 |
| Nonguaranteed | 41,200 | 15,795 | 25,405 | 210.36 |
| Short-term | 6,051 | 1,060 | 4,991 | 30.89 |
| Net long-term debt outstanding | 91,202 | 24,488 | 66,714 | 465.66 |
| Long-term debt by purpose: | | | | |
| Local schools | 24,851 | 2,522 | 22,329 | 126.88 |
| Local utilities | 16,917 | - | 16,917 | 86.37 |
| All other | 59,232 | 25,982 | 33,250 | 302.42 |
| Long-term debt issued | 12,129 | 3,597 | 8,532 | 61.92 |
| Long-term debt retired | 5,641 | 1,367 | 4,274 | 28.79 |

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."
-Represents zero or rounds to zero.

## Table 15.-CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY TYPE AND PURPOSE OF HOLDING: 1965-66

| Item | Amount (millions of dollars) | | | Per capita |
|---|---|---|---|---|
| | Total | State governments | Local governments | |
| Total | 95,221 | 58,201 | 37,020 | 486.18 |
| By type of holding: | | | | |
| Unemployment compensation fund balances in U.S. Treasury | 8,902 | 8,835 | 67 | 45.45 |
| Other deposits and cash | 21,760 | 7,469 | 14,291 | 111.10 |
| Securities | 64,560 | 41,898 | 22,662 | 329.63 |
| Federal | 27,392 | 14,748 | 12,644 | 139.85 |
| State and local government securities | 4,662 | 2,192 | 2,470 | 23.80 |
| Other | 32,507 | 24,958 | 7,549 | 165.97 |
| By purpose of holding: | | | | |
| Unemployment compensation | 8,902 | 8,835 | 67 | 45.45 |
| Employee retirement | 35,272 | 24,670 | 10,602 | 180.09 |
| Other insurance trust systems | 2,010 | 2,010 | - | 10.26 |
| Long-term debt offsets | 9,798 | 4,016 | 5,782 | 50.03 |
| Bond funds | 10,988 | 2,822 | 8,166 | 56.10 |
| All other | 28,252 | 15,849 | 12,403 | 144.25 |
| Other than insurance trust systems, total | 49,038 | 22,686 | 26,352 | 250.37 |
| Cash and deposits | 21,376 | 7,256 | 14,120 | 109.14 |
| Securities | 27,662 | 15,430 | 12,232 | 141.24 |
| Federal | 19,099 | 8,549 | 10,550 | 97.52 |
| State and local government securities | 2,067 | 1,370 | 697 | 10.55 |
| Other | 6,496 | 5,511 | 985 | 33.17 |

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 16.-SELECTED ITEMS OF LOCAL GOVERNMENT FINANCES, BY TYPE OF GOVERNMENT: 1965-66

(Millions of dollars)

| Item | All local governments | Counties | Municipalities | Townships | School districts | Special districts |
|---|---|---|---|---|---|---|
| General revenue, total | [1]53,172 | 11,444 | 17,262 | 2,109 | 20,946 | 2,509 |
| Intergovernmental revenue | [1]17,768 | 4,615 | 4,140 | 500 | 9,061 | 549 |
| General revenue from own sources | 35,404 | 6,829 | 13,122 | 1,610 | 11,886 | 1,959 |
| Tax revenue | 27,361 | 5,324 | 9,798 | 1,427 | 10,237 | 576 |
| Property tax | 23,836 | 4,939 | 6,879 | 1,340 | 10,102 | 576 |
| Other taxes | 3,525 | 385 | 2,919 | 87 | 135 | - |
| Charges and miscellaneous general revenue | 8,044 | 1,505 | 3,324 | 183 | 1,649 | 1,383 |
| Direct general expenditure, total | 53,680 | 10,774 | 17,047 | 2,026 | 21,176 | 2,658 |
| Education | 25,715 | 1,600 | 2,697 | 672 | 20,614 | 132 |
| Highways | 4,146 | 1,763 | 1,863 | 425 | - | 95 |
| Public welfare | 3,620 | 2,488 | 1,023 | 109 | - | - |
| Health and hospitals | 2,945 | 1,306 | 1,197 | 31 | - | 411 |
| Interest on general debt | 1,796 | 215 | 638 | 51 | 561 | 330 |
| All other | 15,460 | 3,401 | 9,630 | 740 | - | 1,690 |
| Debt outstanding, total | 77,487 | 7,208 | 33,714 | 1,989 | 17,841 | 16,736 |
| Long-term | 72,497 | 6,841 | 30,892 | 1,732 | 17,368 | 15,664 |
| Full faith and credit | 47,091 | 6,111 | 19,035 | 1,623 | 17,368 | 2,955 |
| Nonguaranteed | 25,405 | 730 | 11,857 | 109 | - | 12,709 |
| Expenditure for personal services | 29,498 | 4,296 | 9,753 | 902 | 13,494 | 1,053 |

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.
-Represents zero or rounds to zero.
[1]Duplicative intergovernmental transactions are excluded; see text.

## Table 17.-GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|---|---|---|---|---|---|---|---|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| United States, total | 83,035.9 | 13,120.4 | (1) | 69,915.5 | 56,740.6 | 24,670.1 | 32,070.5 | 13,174.9 |
| State governments | 46,756.9 | 11,742.8 | 503.0 | 34,511.2 | 29,379.8 | 834.0 | 28,545.8 | 5,131.4 |
| Local governments | 53,172.4 | 1,377.6 | 16,390.5 | 35,404.3 | 27,360.8 | 23,836.1 | 3,524.7 | 8,043.5 |
| Alabama | 1,194.4 | 330.1 | (1) | 864.3 | 639.2 | 116.0 | 523.1 | 225.2 |
| State government | 848.1 | 301.6 | 7.2 | 539.4 | 463.0 | 23.0 | 440.0 | 76.3 |
| Local governments | 610.3 | 28.5 | 256.9 | 325.0 | 176.2 | 93.1 | 83.1 | 148.8 |
| Alaska | 228.7 | 101.5 | (1) | 127.2 | 78.0 | 18.7 | 59.4 | 49.2 |
| State government | 184.5 | 96.8 | 0.3 | 87.4 | 52.8 | - | 52.8 | 34.6 |
| Local governments | 71.0 | 4.7 | 26.5 | 39.8 | 25.2 | 18.7 | 6.6 | 14.6 |
| Arizona | 749.5 | 152.2 | (1) | 597.3 | 479.3 | 222.9 | 256.3 | 118.1 |
| State government | 474.0 | 140.4 | 3.6 | 330.0 | 274.2 | 43.0 | 231.2 | 55.8 |
| Local governments | 424.0 | 11.8 | 144.9 | 267.3 | 205.1 | 179.9 | 25.1 | 62.3 |
| Arkansas | 629.4 | 172.9 | (1) | 456.5 | 366.2 | 95.6 | 270.5 | 90.3 |
| State government | 461.8 | 163.8 | 0.3 | 297.6 | 264.8 | 0.5 | 264.3 | 32.8 |
| Local governments | 277.0 | 9.0 | 109.1 | 158.9 | 101.4 | 95.1 | 6.2 | 57.5 |
| California | 10,779.7 | 1,769.3 | (1) | 9,010.4 | 7,477.9 | 3,752.2 | 3,725.6 | 1,532.5 |
| State government | 5,622.1 | 1,652.3 | 53.1 | 3,916.8 | 3,437.7 | 188.7 | 3,249.0 | 479.1 |
| Local governments | 7,935.4 | 117.0 | 2,724.8 | 5,093.6 | 4,040.1 | 3,563.5 | 476.6 | 1,053.4 |
| Colorado | 1,028.1 | 199.4 | (1) | 828.7 | 661.6 | 308.9 | 352.7 | 167.0 |
| State government | 581.8 | 178.1 | 1.0 | 402.7 | 325.8 | 2.6 | 323.2 | 76.9 |
| Local governments | 636.7 | 21.3 | 189.4 | 426.0 | 335.9 | 306.3 | 29.5 | 90.2 |
| Connecticut | 1,220.4 | 154.1 | (1) | 1,066.3 | 907.7 | 464.1 | 443.6 | 158.6 |
| State government | 661.6 | 131.8 | 6.6 | 523.2 | 439.9 | - | 439.9 | 83.2 |
| Local governments | 676.4 | 22.3 | 111.0 | 543.1 | 467.7 | 464.1 | 3.7 | 75.4 |
| Delaware | 265.4 | 39.5 | (1) | 225.9 | 164.9 | 33.1 | 131.8 | 61.0 |
| State government | 201.8 | 37.2 | 2.9 | 161.6 | 129.6 | 0.3 | 129.3 | 32.0 |
| Local governments | 129.2 | 2.3 | 62.6 | 64.3 | 35.3 | 32.9 | 2.4 | 29.0 |
| District of Columbia (local) | 409.0 | 109.9 | - | 299.1 | 251.1 | 88.2 | 162.9 | 48.1 |
| Florida | 2,279.9 | 322.3 | (1) | 1,957.7 | 1,490.6 | 583.6 | 907.0 | 467.0 |
| State government | 1,209.6 | 273.3 | 10.7 | 925.6 | 819.1 | 21.6 | 797.6 | 106.5 |
| Local governments | 1,471.9 | 49.0 | 390.8 | 1,032.1 | 671.5 | 562.0 | 109.5 | 360.6 |
| Georgia | 1,520.5 | 312.4 | (1) | 1,208.2 | 918.3 | 274.3 | 644.0 | 289.8 |
| State government | 975.8 | 278.4 | 8.9 | 688.5 | 611.8 | 1.7 | 610.1 | 76.8 |
| Local governments | 853.3 | 34.0 | 299.7 | 519.6 | 306.6 | 272.6 | 34.0 | 213.1 |
| Hawaii | 411.0 | 83.5 | (1) | 327.5 | 262.3 | 56.8 | 205.5 | 65.2 |
| State government | 314.3 | 77.6 | 4.4 | 232.2 | 189.1 | - | 189.1 | 43.2 |
| Local governments | 121.7 | 5.8 | 20.6 | 95.3 | 73.2 | 56.8 | 16.4 | 22.0 |
| Idaho | 309.4 | 61.3 | (1) | 248.1 | 199.2 | 78.7 | 120.4 | 48.9 |
| State government | 198.6 | 58.0 | 1.7 | 138.8 | 119.8 | 1.1 | 118.7 | 19.0 |
| Local governments | 157.9 | 3.2 | 45.4 | 109.3 | 79.4 | 77.6 | 1.8 | 29.9 |
| Illinois | 4,300.0 | 532.4 | (1) | 3,767.6 | 3,175.4 | 1,610.8 | 1,564.5 | 592.2 |
| State government | 2,023.8 | 466.5 | 10.6 | 1,546.8 | 1,365.2 | 1.8 | 1,363.4 | 181.5 |
| Local governments | 2,866.8 | 65.9 | 580.0 | 2,220.9 | 1,810.2 | 1,609.1 | 201.1 | 410.7 |
| Indiana | 1,965.6 | 230.2 | (1) | 1,735.3 | 1,400.1 | 686.7 | 713.3 | 335.3 |
| State government | 1,126.6 | 216.9 | 5.6 | 904.1 | 729.2 | 19.1 | 710.1 | 174.9 |
| Local governments | 1,255.3 | 13.3 | 410.7 | 831.2 | 670.9 | 667.7 | 3.2 | 160.3 |
| Iowa | 1,241.8 | 177.1 | (1) | 1,064.6 | 869.7 | 447.3 | 422.4 | 194.9 |
| State government | 697.5 | 170.1 | 27.8 | 499.6 | 420.2 | 3.9 | 416.3 | 79.4 |
| Local governments | 750.2 | 7.0 | 178.1 | 565.1 | 449.5 | 443.4 | 6.1 | 115.5 |
| Kansas | 979.1 | 146.2 | (1) | 832.8 | 681.5 | 333.3 | 348.2 | 151.3 |
| State government | 555.4 | 134.9 | 7.7 | 412.8 | 347.0 | 9.1 | 337.9 | 65.8 |
| Local governments | 581.9 | 11.3 | 150.6 | 420.1 | 334.5 | 324.3 | 10.3 | 85.5 |

See footnotes at end of table.

## Table 17.-GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|---|---|---|---|---|---|---|---|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| Kentucky | 1,049.0 | 253.5 | (1) | 795.5 | 614.9 | 164.7 | 450.2 | 180.6 |
| State government | 736.4 | 228.5 | 1.6 | 506.2 | 434.5 | 22.6 | 412.0 | 71.7 |
| Local governments | 484.6 | 24.9 | 170.3 | 289.3 | 180.4 | 142.2 | 38.2 | 108.9 |
| Louisiana | 1,540.2 | 334.0 | (1) | 1,206.2 | 883.6 | 190.4 | 693.2 | 322.6 |
| State government | 1,205.1 | 315.7 | 8.4 | 881.1 | 658.6 | 18.3 | 640.3 | 222.5 |
| Local governments | 668.6 | 18.3 | 325.1 | 325.2 | 225.0 | 172.1 | 53.0 | 100.1 |
| Maine | 361.0 | 70.1 | (1) | 290.9 | 248.8 | 122.4 | 126.4 | 42.1 |
| State government | 227.0 | 65.9 | 3.9 | 157.2 | 128.0 | 2.2 | 125.8 | 29.3 |
| Local governments | 165.0 | 4.3 | 27.0 | 133.7 | 120.8 | 120.2 | 0.6 | 12.8 |
| Maryland | 1,444.5 | 180.4 | (1) | 1,264.1 | 1,039.6 | 437.3 | 602.3 | 224.6 |
| State government | 833.8 | 147.1 | 6.5 | 680.2 | 587.9 | 21.3 | 566.6 | 92.4 |
| Local governments | 982.3 | 33.3 | 365.1 | 583.9 | 451.7 | 416.0 | 35.7 | 132.2 |
| Massachusetts | 2,393.9 | 326.5 | (1) | 2,067.4 | 1,804.0 | 1,020.6 | 783.4 | 263.3 |
| State government | 1,193.7 | 260.8 | 48.9 | 884.1 | 773.2 | 0.4 | 772.7 | 111.0 |
| Local governments | 1,652.5 | 65.8 | 403.5 | 1,183.2 | 1,030.9 | 1,020.2 | 10.7 | 152.4 |
| Michigan | 3,724.6 | 471.9 | (1) | 3,252.6 | 2,595.2 | 1,131.5 | 1,463.7 | 657.4 |
| State government | 2,179.3 | 425.9 | 29.4 | 1,724.0 | 1,467.7 | 76.2 | 1,391.5 | 256.3 |
| Local governments | 2,407.0 | 46.0 | 832.3 | 1,528.6 | 1,127.6 | 1,055.4 | 72.2 | 401.1 |
| Minnesota | 1,782.4 | 287.0 | (1) | 1,495.4 | 1,186.4 | 591.0 | 595.3 | 309.0 |
| State government | 1,032.6 | 268.6 | 14.9 | 749.2 | 615.0 | 31.7 | 583.3 | 134.2 |
| Local governments | 1,114.2 | 18.4 | 349.6 | 746.2 | 571.4 | 559.4 | 12.0 | 174.8 |
| Mississippi | 747.2 | 177.4 | (1) | 569.8 | 428.6 | 117.1 | 311.5 | 141.2 |
| State government | 515.4 | 167.3 | 5.9 | 342.2 | 287.4 | 3.9 | 283.5 | 54.8 |
| Local governments | 401.7 | 10.1 | 164.0 | 227.6 | 141.2 | 113.3 | 27.9 | 86.4 |
| Missouri | 1,686.7 | 339.2 | (1) | 1,347.5 | 1,105.2 | 435.1 | 670.0 | 242.3 |
| State government | 970.9 | 316.7 | 3.8 | 650.4 | 579.8 | 5.4 | 574.4 | 70.6 |
| Local governments | 955.6 | 22.5 | 236.0 | 697.1 | 525.4 | 429.8 | 95.6 | 171.7 |
| Montana | 347.6 | 85.8 | (1) | 261.8 | 203.5 | 114.1 | 89.5 | 58.3 |
| State government | 203.7 | 80.6 | 2.3 | 120.7 | 91.2 | 7.3 | 83.9 | 29.5 |
| Local governments | 179.4 | 5.2 | 33.2 | 141.0 | 112.3 | 106.7 | 5.6 | 28.7 |
| Nebraska | 558.6 | 90.7 | (1) | 467.9 | 360.9 | 258.6 | 102.3 | 107.0 |
| State government | 262.5 | 81.1 | 12.6 | 168.8 | 130.0 | 42.4 | 87.6 | 38.8 |
| Local governments | 374.8 | 9.6 | 66.1 | 299.1 | 230.9 | 216.2 | 14.6 | 68.2 |
| Nevada | 261.0 | 58.1 | (1) | 202.9 | 156.0 | 62.4 | 93.6 | 46.9 |
| State government | 148.1 | 51.8 | 0.3 | 96.0 | 84.3 | 3.5 | 80.7 | 11.7 |
| Local governments | 153.9 | 6.2 | 40.7 | 107.0 | 71.8 | 58.9 | 12.9 | 35.2 |
| New Hampshire | 234.9 | 39.1 | (1) | 195.8 | 163.3 | 103.4 | 59.9 | 32.6 |
| State government | 119.8 | 35.3 | 4.3 | 80.3 | 61.5 | 2.5 | 59.0 | 18.8 |
| Local governments | 132.1 | 3.8 | 12.8 | 115.5 | 101.8 | 100.9 | 0.9 | 13.7 |
| New Jersey | 2,640.4 | 275.1 | (1) | 2,365.2 | 1,985.7 | 1,283.1 | 702.6 | 379.5 |
| State government | 1,014.4 | 231.7 | 29.4 | 753.3 | 589.1 | 2.2 | 586.9 | 164.2 |
| Local governments | 1,933.5 | 43.5 | 278.1 | 1,611.9 | 1,396.5 | 1,280.8 | 115.7 | 215.4 |
| New Mexico | 552.1 | 163.6 | (1) | 388.5 | 267.1 | 61.6 | 205.5 | 121.4 |
| State government | 421.5 | 139.5 | 2.2 | 279.8 | 201.9 | 12.1 | 189.8 | 77.9 |
| Local governments | 250.1 | 24.1 | 117.3 | 108.6 | 65.2 | 49.5 | 15.7 | 43.5 |
| New York | 9,646.4 | 832.3 | (1) | 8,814.1 | 7,484.7 | 3,045.9 | 4,438.8 | 1,329.4 |
| State government | 4,605.2 | 732.1 | 34.0 | 3,839.1 | 3,415.7 | 8.0 | 3,407.8 | 423.3 |
| Local governments | 7,678.0 | 100.2 | 2,602.8 | 4,975.0 | 4,068.9 | 3,037.9 | 1,031.0 | 906.0 |
| North Carolina | 1,557.0 | 275.1 | (1) | 1,281.9 | 1,036.4 | 270.0 | 766.4 | 245.5 |
| State government | 1,146.8 | 253.0 | 7.5 | 886.3 | 776.9 | 18.2 | 758.7 | 109.4 |
| Local governments | 860.5 | 22.1 | 442.8 | 395.6 | 259.5 | 251.8 | 7.7 | 136.1 |

See footnotes at end of table.

## Table 17.-GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|---|---|---|---|---|---|---|---|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| North Dakota | 309.9 | 56.3 | (1) | 253.6 | 168.6 | 84.3 | 84.3 | 85.1 |
| State government | 198.6 | 52.2 | 5.1 | 141.4 | 84.4 | 2.6 | 81.8 | 57.0 |
| Local governments | 154.3 | 4.1 | 37.9 | 112.3 | 84.1 | 81.7 | 2.5 | 28.1 |
| Ohio | 3,685.1 | 539.4 | (1) | 3,145.7 | 2,502.8 | 1,295.8 | 1,207.1 | 642.9 |
| State government | 1,825.3 | 475.3 | 11.3 | 1,338.7 | 1,122.7 | 51.3 | 1,071.4 | 216.0 |
| Local governments | 2,578.6 | 64.1 | 707.5 | 1,807.0 | 1,380.1 | 1,244.5 | 135.6 | 426.9 |
| Oklahoma | 1,036.9 | 243.8 | (1) | 793.1 | 590.1 | 191.1 | 399.1 | 202.9 |
| State government | 723.3 | 225.2 | 3.4 | 494.8 | 388.7 | - | 388.7 | 106.1 |
| Local governments | 485.3 | 18.6 | 168.4 | 298.3 | 201.4 | 191.1 | 10.4 | 96.8 |
| Oregon | 979.2 | 218.7 | (1) | 760.5 | 584.7 | 277.0 | 307.7 | 175.8 |
| State government | 590.0 | 192.8 | 10.2 | 387.1 | 300.0 | 1.7 | 298.2 | 87.1 |
| Local governments | 544.0 | 26.0 | 144.6 | 373.4 | 284.7 | 275.3 | 9.5 | 88.7 |
| Pennsylvania | 4,182.7 | 579.1 | (1) | 3,603.5 | 3,020.9 | 1,016.7 | 2,004.3 | 582.6 |
| State government | 2,406.5 | 498.1 | 38.5 | 1,869.9 | 1,674.7 | 1.9 | 1,672.7 | 195.3 |
| Local governments | 2,464.7 | 81.1 | 650.0 | 1,733.6 | 1,346.3 | 1,014.7 | 331.5 | 387.3 |
| Rhode Island | 359.7 | 65.6 | (1) | 294.2 | 260.8 | 114.8 | 146.0 | 33.4 |
| State government | 215.5 | 52.8 | 1.4 | 161.4 | 144.2 | - | 144.2 | 17.3 |
| Local governments | 186.4 | 12.8 | 40.8 | 132.8 | 116.6 | 114.8 | 1.8 | 16.1 |
| South Carolina | 724.8 | 136.0 | (1) | 588.8 | 467.7 | 102.4 | 365.3 | 121.2 |
| State government | 548.4 | 126.2 | 5.8 | 416.4 | 359.0 | 1.2 | 357.7 | 57.4 |
| Local governments | 335.4 | 9.8 | 153.2 | 172.4 | 108.7 | 101.1 | 7.5 | 63.8 |
| South Dakota | 299.5 | 64.8 | (1) | 234.6 | 188.0 | 104.6 | 83.3 | 46.7 |
| State government | 172.0 | 61.1 | 3.6 | 107.4 | 77.6 | - | 77.6 | 29.8 |
| Local governments | 150.7 | 3.7 | 19.7 | 127.3 | 110.4 | 104.6 | 5.8 | 16.9 |
| Tennessee | 1,227.5 | 280.3 | (1) | 947.2 | 750.2 | 221.9 | 528.3 | 197.0 |
| State government | 790.9 | 247.9 | 9.8 | 533.2 | 480.9 | - | 480.9 | 52.3 |
| Local governments | 709.8 | 32.4 | 263.4 | 414.0 | 269.2 | 221.9 | 47.3 | 144.8 |
| Texas | 3,728.1 | 626.4 | (1) | 3,101.7 | 2,360.3 | 1,074.9 | 1,285.4 | 741.3 |
| State government | 2,154.4 | 575.5 | 6.8 | 1,572.1 | 1,267.1 | 47.9 | 1,219.2 | 305.0 |
| Local governments | 2,223.6 | 50.9 | 643.1 | 1,529.6 | 1,093.3 | 1,027.0 | 66.3 | 436.3 |
| Utah | 470.7 | 115.8 | (1) | 354.9 | 283.9 | 118.0 | 165.9 | 70.9 |
| State government | 318.4 | 108.0 | 0.9 | 209.5 | 168.2 | 13.2 | 155.0 | 41.3 |
| Local governments | 243.3 | 7.8 | 90.2 | 145.3 | 115.8 | 104.8 | 10.9 | 29.6 |
| Vermont | 191.0 | 51.2 | (1) | 139.8 | 120.3 | 47.0 | 73.3 | 19.5 |
| State government | 138.5 | 49.9 | 1.5 | 87.1 | 72.0 | 0.3 | 71.7 | 15.1 |
| Local governments | 69.6 | 1.2 | 15.7 | 52.7 | 48.3 | 46.7 | 1.6 | 4.4 |
| Virginia | 1,489.6 | 285.9 | (1) | 1,203.7 | 952.0 | 340.2 | 611.7 | 251.7 |
| State government | 905.9 | 242.4 | 7.5 | 656.1 | 529.0 | 14.1 | 514.9 | 127.1 |
| Local governments | 838.5 | 43.5 | 247.4 | 547.6 | 423.0 | 326.2 | 96.9 | 124.6 |
| Washington | 1,564.5 | 258.7 | (1) | 1,305.8 | 998.0 | 310.9 | 687.1 | 307.8 |
| State government | 1,049.7 | 237.6 | 2.8 | 809.3 | 696.5 | 52.3 | 644.2 | 112.8 |
| Local governments | 823.4 | 21.1 | 305.8 | 496.5 | 301.5 | 258.5 | 42.9 | 195.0 |
| West Virginia | 643.1 | 174.2 | (1) | 468.9 | 374.9 | 98.0 | 276.9 | 94.0 |
| State government | 469.2 | 162.6 | 1.1 | 305.5 | 264.2 | 0.3 | 264.0 | 41.2 |
| Local governments | 282.0 | 11.5 | 107.0 | 163.4 | 110.7 | 97.8 | 12.9 | 52.8 |
| Wisconsin | 1,883.2 | 195.7 | (1) | 1,687.6 | 1,425.4 | 636.0 | 789.3 | 262.2 |
| State government | 1,150.0 | 186.8 | 24.4 | 938.8 | 822.9 | 43.6 | 779.3 | 115.9 |
| Local governments | 1,353.6 | 8.9 | 595.9 | 748.8 | 602.5 | 592.5 | 10.0 | 146.3 |
| Wyoming | 221.4 | 74.7 | (1) | 146.7 | 105.2 | 55.9 | 49.3 | 41.5 |
| State government | 146.6 | 69.7 | 0.5 | 76.3 | 55.8 | 9.3 | 46.5 | 20.5 |
| Local governments | 107.7 | 5.0 | 32.3 | 70.4 | 49.4 | 46.6 | 2.8 | 21.0 |

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.

[1]Duplicative transactions between levels of government are excluded; see text.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| State and level of government | Direct general expenditure for all functions | | Education | | | | | | Highways | | Public welfare |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Local schools | | | | | | |
| | Total | Other than capital outlay | Total | Other than capital outlay | Total | Other than capital outlay | Institutions of higher education | Other education | Total | Other than capital outlay | |
| United States, total | 82,842.5 | 62,614.6 | 33,286.9 | 27,396.1 | 25,091.2 | 21,212.2 | 7,207.1 | 988.6 | 12,770.0 | 4,172.0 | 6,757.4 |
| State governments | 29,162.4 | 18,972.3 | 7,572.3 | 5,728.3 | 231.2 | 156.6 | 6,352.5 | 988.6 | 8,623.9 | 1,633.6 | 3,138.0 |
| Local governments | 53,680.1 | 43,642.3 | 25,714.5 | 21,667.8 | 24,860.0 | 21,055.6 | 854.5 | - | 4,146.1 | 2,538.4 | 3,619.5 |
| Alabama | 1,201.3 | 863.4 | 473.0 | 375.6 | 314.8 | 270.0 | 116.5 | 41.7 | 236.6 | 80.6 | 128.3 |
| State government | 585.3 | 381.1 | 174.2 | 113.3 | 16.0 | 7.8 | 116.5 | 41.7 | 160.3 | 30.4 | 126.2 |
| Local governments | 616.0 | 482.3 | 298.8 | 262.2 | 298.8 | 262.2 | - | - | 76.2 | 50.1 | 2.1 |
| Alaska | 251.0 | 150.9 | 75.1 | 59.1 | 55.5 | 44.3 | 17.4 | 2.2 | 74.2 | 17.7 | 7.4 |
| State government | 167.7 | 94.1 | 30.1 | 24.9 | 10.5 | 10.1 | 17.4 | 2.2 | 69.0 | 15.9 | 7.4 |
| Local governments | 83.3 | 56.7 | 45.0 | 34.2 | 45.0 | 34.2 | - | - | 5.1 | 1.9 | - |
| Arizona | 752.7 | 553.1 | 340.1 | 287.7 | 224.0 | 202.1 | 103.5 | 12.6 | 130.6 | 29.6 | 38.2 |
| State government | 313.1 | 196.3 | 104.7 | 77.6 | - | - | 92.1 | 12.6 | 97.5 | 13.8 | 35.5 |
| Local governments | 439.6 | 356.9 | 235.4 | 210.1 | 224.0 | 202.1 | 11.5 | - | 33.0 | 15.8 | 2.7 |
| Arkansas | 631.3 | 439.4 | 240.0 | 196.4 | 169.0 | 143.6 | 59.1 | 11.8 | 125.2 | 44.7 | 70.4 |
| State government | 311.6 | 210.2 | 72.0 | 53.9 | 1.0 | 1.0 | 59.1 | 11.8 | 100.3 | 24.7 | 69.8 |
| Local governments | 319.7 | 229.2 | 168.0 | 142.5 | 168.0 | 142.5 | - | - | 24.9 | 20.0 | 0.7 |
| California | 11,036.3 | 8,458.9 | 4,145.1 | 3,418.1 | 3,148.0 | 2,618.0 | 941.3 | 55.8 | 1,302.4 | 359.4 | 1,128.6 |
| State government | 3,182.2 | 1,967.3 | 720.5 | 601.2 | 7.3 | 7.3 | 657.4 | 55.8 | 840.2 | 106.4 | 22.0 |
| Local governments | 7,854.1 | 6,491.6 | 3,424.6 | 2,816.9 | 3,140.7 | 2,610.7 | 283.8 | - | 462.1 | 253.1 | 1,106.6 |
| Colorado | 1,016.1 | 777.7 | 463.4 | 378.3 | 316.7 | 266.8 | 135.7 | 11.0 | 145.8 | 50.1 | 103.9 |
| State government | 362.8 | 239.5 | 137.8 | 106.1 | - | - | 126.8 | 11.0 | 97.5 | 16.0 | 21.5 |
| Local governments | 653.3 | 538.2 | 325.5 | 272.2 | 316.7 | 266.8 | 8.8 | - | 48.3 | 34.1 | 82.3 |
| Connecticut | 1,229.8 | 927.5 | 433.8 | 375.6 | 362.0 | 317.4 | 50.5 | 21.3 | 213.3 | 69.8 | 98.3 |
| State government | 542.2 | 369.3 | 71.8 | 58.2 | - | - | 50.5 | 21.3 | 175.7 | 38.4 | 88.3 |
| Local governments | 687.5 | 558.2 | 362.0 | 317.4 | 362.0 | 317.4 | - | - | 37.5 | 31.4 | 9.9 |
| Delaware | 296.2 | 179.1 | 116.8 | 78.3 | 84.6 | 57.2 | 25.3 | 6.9 | 71.6 | 16.0 | 12.7 |
| State government | 147.9 | 87.1 | 34.5 | 23.3 | 2.2 | 2.2 | 25.3 | 6.9 | 41.1 | 9.3 | 12.7 |
| Local governments | 148.3 | 92.0 | 82.4 | 55.0 | 82.4 | 55.0 | - | - | 30.5 | 6.7 | - |
| District of Columbia (local) | 418.2 | 336.3 | 97.0 | 80.8 | 95.1 | 78.9 | 1.9 | - | 41.9 | 12.7 | 35.1 |
| Florida | 2,254.1 | 1,706.6 | 867.2 | 730.9 | 662.6 | 581.0 | 182.5 | 22.1 | 342.3 | 96.6 | 130.4 |
| State government | 776.3 | 509.1 | 159.7 | 123.0 | 6.2 | 6.2 | 131.4 | 22.1 | 248.1 | 39.7 | 114.9 |
| Local governments | 1,477.9 | 1,197.5 | 707.5 | 607.9 | 656.4 | 574.8 | 51.2 | - | 94.2 | 56.9 | 15.5 |
| Georgia | 1,485.5 | 1,104.6 | 590.2 | 477.8 | 445.9 | 378.6 | 123.8 | 20.6 | 2[illegible].0 | 74.7 | 126.8 |
| State government | 595.6 | 395.5 | 150.4 | 98.9 | 8.8 | 1.7 | 121.1 | 20.6 | 15[illegible].9 | 32.2 | 115.3 |
| Local governments | 889.9 | 709.1 | 439.7 | 378.9 | 437.1 | 377.0 | 2.6 | - | 74.1 | 42.5 | 11.6 |
| Hawaii | 405.0 | 305.2 | 134.7 | 114.3 | 90.6 | 73.4 | 40.6 | 3.4 | 40.5 | 13.7 | 20.0 |
| State government | 285.1 | 231.9 | 124.3 | 112.4 | 80.2 | 71.5 | 40.6 | 3.4 | 26.9 | 6.2 | 19.9 |
| Local governments | 120.0 | 73.4 | 10.4 | 1.9 | 10.4 | 1.9 | - | - | 13.5 | 7.6 | - |
| Idaho | 293.0 | 217.5 | 112.6 | 98.5 | 80.5 | 71.5 | 28.3 | 3.8 | 70.9 | 21.1 | 19.9 |
| State government | 140.4 | 87.7 | 28.2 | 24.0 | - | - | 24.4 | 3.8 | 51.7 | 8.4 | 17.4 |
| Local governments | 152.6 | 129.8 | 84.4 | 74.5 | 80.5 | 71.5 | 3.9 | - | 19.2 | 12.8 | 2.5 |
| Illinois | 4,090.9 | 3,193.9 | 1,739.6 | 1,432.5 | 1,321.6 | 1,125.3 | 384.1 | 34.0 | 511.0 | 188.3 | 346.0 |
| State government | 1,369.3 | 957.3 | 399.8 | 286.2 | 5.4 | - | 360.4 | 34.0 | 292.1 | 59.1 | 248.3 |
| Local governments | 2,721.5 | 2,236.6 | 1,339.9 | 1,146.3 | 1,316.2 | 1,125.3 | 23.7 | - | 219.0 | 129.2 | 97.7 |
| Indiana | 1,888.4 | 1,452.6 | 961.6 | 812.9 | 703.1 | 602.6 | 245.3 | 13.2 | 288.0 | 113.9 | 77.6 |
| State government | 655.1 | 422.7 | 258.5 | 210.2 | - | - | 245.3 | 13.2 | 182.9 | 40.7 | 6.7 |
| Local governments | 1,233.3 | 1,029.9 | 703.1 | 602.6 | 703.1 | 602.6 | - | - | 105.2 | 73.2 | 70.9 |
| Iowa | 1,190.8 | 923.9 | 545.6 | 481.6 | 391.5 | 355.1 | 140.6 | 13.5 | 263.1 | 98.3 | 88.7 |
| State government | 466.0 | 314.6 | 149.0 | 122.7 | - | - | 135.4 | 13.5 | 143.2 | 25.9 | 71.9 |
| Local governments | 724.8 | 609.3 | 396.7 | 358.9 | 391.5 | 355.1 | 5.1 | - | 119.9 | 72.4 | 16.8 |
| Kansas | 906.1 | 689.8 | 386.0 | 341.4 | 271.6 | 244.2 | 108.0 | 6.4 | 187.9 | 66.2 | 64.3 |
| State government | 332.8 | 214.8 | 106.3 | 91.3 | - | - | 99.9 | 6.4 | 119.1 | 24.2 | 5.5 |
| Local governments | 573.2 | 474.9 | 279.8 | 250.1 | 271.6 | 244.2 | 8.1 | - | 68.8 | 42.0 | 58.7 |

See footnotes at end of table.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Health and hospitals | | Police protection | Fire protection | Sewerage | | Sanitation other than sewerage | Local parks and recreation | Financial administration | General control | Interest on general debt | All other general expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Other than capital outlay | | | Total | Other than capital outlay | | | | | | |
| United States, total | 5,910.6 | 5,361.0 | 2,775.7 | 1,375.7 | 1,706.7 | 505.1 | 863.8 | 1,186.7 | 1,332.4 | 1,641.4 | 2,689.5 | 10,545.6 |
| State government | 2,966.0 | 2,673.1 | 384.9 | - | - | - | - | - | 654.5 | 369.1 | 893.6 | 4,560.1 |
| Local governments | 2,944.6 | 2,687.9 | 2,390.8 | 1,375.7 | 1,706.7 | 505.1 | 863.8 | 1,186.7 | 677.9 | 1,272.3 | 1,795.9 | 5,985.5 |
| Alabama | 81.0 | 71.5 | 28.9 | 14.6 | 17.4 | 3.7 | 9.7 | 9.2 | 14.6 | 18.8 | 39.5 | 129.8 |
| State government | 34.0 | 31.3 | 5.2 | - | - | - | - | - | 8.1 | 5.0 | 14.7 | 57.5 |
| Local governments | 47.0 | 40.2 | 23.7 | 14.6 | 17.4 | 3.7 | 9.7 | 9.2 | 6.5 | 13.7 | 24.8 | 72.3 |
| Alaska | 7.7 | 7.5 | 4.9 | 1.8 | 1.7 | 0.6 | 1.0 | 0.9 | 4.3 | 6.5 | 6.4 | 59.1 |
| State government | 7.0 | 6.9 | 2.0 | - | - | - | - | - | 2.6 | 5.1 | 3.0 | 41.6 |
| Local governments | 0.7 | 0.6 | 2.9 | 1.8 | 1.7 | 0.6 | 1.0 | 0.9 | 1.8 | 1.4 | 3.4 | 17.5 |
| Arizona | 27.8 | 26.4 | 27.4 | 9.3 | 15.3 | 2.8 | 9.7 | 9.5 | 14.9 | 15.7 | 12.4 | 101.8 |
| State government | 11.7 | 11.0 | 6.1 | - | - | - | - | - | 8.6 | 3.4 | 1.1 | 44.4 |
| Local governments | 16.1 | 15.4 | 21.3 | 9.3 | 15.3 | 2.8 | 9.7 | 9.5 | 6.2 | 12.3 | 11.3 | 57.3 |
| Arkansas | 38.2 | 33.6 | 12.4 | 5.8 | 6.9 | 2.2 | 3.5 | 2.8 | 9.8 | 9.4 | 12.0 | 94.9 |
| State government | 22.1 | 20.3 | 3.1 | - | - | - | - | - | 6.2 | 2.4 | 3.3 | 32.4 |
| Local governments | 16.0 | 13.3 | 9.3 | 5.8 | 6.9 | 2.2 | 3.5 | 2.8 | 3.6 | 7.0 | 8.7 | 62.5 |
| California | 665.2 | 628.3 | 396.4 | 193.8 | 157.2 | 53.9 | 77.7 | 206.1 | 202.9 | 234.3 | 303.8 | 2,022.9 |
| State government | 246.7 | 236.0 | 54.0 | - | - | - | - | - | 100.7 | 36.1 | 128.8 | 1,033.2 |
| Local governments | 418.5 | 392.3 | 342.4 | 193.8 | 157.2 | 53.9 | 77.7 | 206.1 | 102.1 | 198.2 | 175.0 | 989.7 |
| Colorado | 62.3 | 58.2 | 25.9 | 13.7 | 24.7 | 5.3 | 5.2 | 12.7 | 19.1 | 21.1 | 20.7 | 97.6 |
| State government | 42.0 | 39.7 | 6.0 | - | - | - | - | - | 9.5 | 4.0 | 4.0 | 40.5 |
| Local governments | 20.4 | 18.4 | 20.0 | 13.7 | 24.7 | 5.3 | 5.2 | 12.7 | 9.6 | 17.1 | 16.7 | 57.1 |
| Connecticut | 73.5 | 68.2 | 41.2 | 30.1 | 32.6 | 7.2 | 11.2 | 16.4 | 22.2 | 24.3 | 64.7 | 168.3 |
| State government | 63.5 | 58.4 | 7.1 | - | - | - | - | - | 12.3 | 15.2 | 37.3 | 71.1 |
| Local governments | 10.0 | 9.8 | 34.2 | 30.1 | 32.6 | 7.2 | 11.2 | 16.4 | 9.9 | 9.0 | 27.4 | 97.2 |
| Delaware | 14.6 | 12.5 | 5.8 | 1.9 | 3.5 | 1.7 | 1.8 | 1.6 | 4.3 | 5.3 | 16.3 | 40.2 |
| State government | 13.8 | 11.7 | 2.1 | - | - | - | - | - | 2.4 | 2.8 | 8.4 | 30.3 |
| Local governments | 0.8 | 0.8 | 3.7 | 1.9 | 3.5 | 1.7 | 1.8 | 1.6 | 2.0 | 2.5 | 7.9 | 9.8 |
| District of Columbia (local) | 64.9 | 57.2 | 30.8 | 14.5 | 13.5 | 6.1 | 9.3 | 15.7 | 6.0 | 13.1 | 7.8 | 68.5 |
| Florida | 208.8 | 189.5 | 87.9 | 32.0 | 46.6 | 14.1 | 34.6 | 50.5 | 41.3 | 60.3 | 80.9 | 271.2 |
| State government | 82.3 | 75.1 | 11.5 | - | - | - | - | - | 14.3 | 12.1 | 31.3 | 102.0 |
| Local governments | 126.6 | 114.4 | 76.4 | 32.0 | 46.6 | 14.1 | 34.6 | 50.5 | 26.9 | 48.2 | 49.6 | 169.2 |
| Georgia | 164.3 | 140.3 | 38.8 | 17.5 | 18.4 | 5.9 | 17.2 | 22.7 | 22.7 | 28.7 | 47.4 | 158.9 |
| State government | 49.3 | 44.7 | 6.1 | - | - | - | - | - | 10.9 | 6.0 | 19.4 | 80.3 |
| Local governments | 115.0 | 95.5 | 32.7 | 17.5 | 18.4 | 5.9 | 17.2 | 22.7 | 11.9 | 22.7 | 28.0 | 78.5 |
| Hawaii | 29.4 | 28.2 | 12.2 | 8.0 | 11.4 | 2.8 | 4.9 | 11.9 | 7.3 | 10.9 | 15.5 | 98.5 |
| State government | 22.5 | 21.5 | - | - | - | - | - | - | 4.3 | 7.2 | 9.5 | 70.4 |
| Local governments | 7.0 | 6.7 | 12.2 | 8.0 | 11.4 | 2.8 | 4.9 | 11.9 | 3.0 | 3.6 | 6.0 | 28.1 |
| Idaho | 17.7 | 15.3 | 7.6 | 4.0 | 2.8 | 1.2 | 1.1 | 2.0 | 5.2 | 5.1 | 3.1 | 40.9 |
| State government | 9.1 | 8.0 | 1.7 | - | - | - | - | - | 2.4 | 1.6 | 0.4 | 27.9 |
| Local governments | 8.6 | 7.3 | 5.9 | 4.0 | 2.8 | 1.2 | 1.1 | 2.0 | 2.8 | 3.6 | 2.7 | 13.0 |
| Illinois | 316.0 | 267.3 | 167.4 | 77.4 | 97.3 | 46.2 | 47.8 | 90.2 | 51.1 | 89.8 | 142.7 | 414.5 |
| State government | 190.4 | 148.7 | 13.3 | - | - | - | - | - | 21.6 | 20.8 | 33.2 | 149.9 |
| Local governments | 125.6 | 118.7 | 154.2 | 77.4 | 97.3 | 46.2 | 47.8 | 90.2 | 29.6 | 69.0 | 109.5 | 264.6 |
| Indiana | 130.3 | 118.6 | 46.3 | 30.4 | 47.7 | 16.8 | 10.8 | 17.2 | 29.5 | 30.9 | 43.3 | 174.9 |
| State government | 63.1 | 58.9 | 9.0 | - | - | - | - | - | 13.6 | 5.6 | 17.6 | 98.3 |
| Local governments | 67.3 | 59.7 | 37.3 | 30.4 | 47.7 | 16.8 | 10.8 | 17.2 | 15.9 | 25.3 | 25.7 | 76.6 |
| Iowa | 73.9 | 68.1 | 27.1 | 11.8 | 17.0 | 7.6 | 6.6 | 11.6 | 20.1 | 19.0 | 15.1 | 91.1 |
| State government | 39.7 | 37.2 | 8.8 | - | - | - | - | - | 7.1 | 3.4 | 2.1 | 40.8 |
| Local governments | 34.2 | 30.9 | 18.3 | 11.8 | 17.0 | 7.6 | 6.6 | 11.6 | 13.0 | 15.7 | 13.0 | 50.3 |
| Kansas | 58.7 | 53.2 | 20.1 | 10.4 | 16.9 | 4.1 | 4.8 | 7.4 | 14.9 | 17.5 | 23.8 | 93.4 |
| State government | 38.5 | 34.2 | 3.8 | - | - | - | - | - | 6.9 | 3.8 | 8.4 | 40.6 |
| Local governments | 20.2 | 19.0 | 16.3 | 10.4 | 16.9 | 4.1 | 4.8 | 7.4 | 8.0 | 13.7 | 15.3 | 52.8 |

See footnotes at end of table.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Direct general expenditure for all functions | | Education | | | | | | Highways | | Public welfare |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Local schools | | | | | | |
| | Total | Other than capital outlay | Total | Other than capital outlay | Total | Other than capital outlay | Institutions of higher education | Other education | Total | Other than capital outlay | |
| Kentucky | 1,087.0 | 784.3 | 413.3 | 344.1 | 268.2 | 239.1 | 112.9 | 32.2 | 224.2 | 66.4 | 107.8 |
| State government | 583.0 | 382.2 | 127.7 | 92.1 | 2.3 | 2.3 | 93.1 | 32.2 | 204.2 | 49.6 | 103.5 |
| Local governments | 504.0 | 402.2 | 285.7 | 252.0 | 265.9 | 236.8 | 19.8 | - | 20.0 | 16.7 | 4.2 |
| Louisiana | 1,498.4 | 1,116.3 | 536.0 | 440.2 | 388.1 | 321.1 | 125.3 | 22.6 | 266.6 | 79.2 | 208.5 |
| State government | 776.3 | 560.5 | 153.3 | 124.8 | 6.8 | 6.8 | 123.9 | 22.6 | 206.4 | 45.1 | 207.9 |
| Local governments | 722.1 | 555.8 | 382.7 | 315.4 | 381.4 | 314.3 | 1.3 | - | 60.3 | 34.1 | 0.6 |
| Maine | 340.1 | 274.5 | 118.9 | 110.0 | 84.3 | 79.9 | 24.8 | 9.8 | 83.4 | 38.3 | 32.0 |
| State government | 180.5 | 131.5 | 35.4 | 30.8 | 0.7 | 0.6 | 24.8 | 9.8 | 61.2 | 20.0 | 28.8 |
| Local governments | 159.6 | 143.0 | 83.5 | 79.2 | 83.5 | 79.2 | - | - | 22.2 | 18.3 | 3.2 |
| Maryland | 1,496.5 | 1,103.2 | 624.3 | 484.4 | 501.7 | 386.5 | 113.4 | 9.2 | 197.7 | 58.0 | 76.1 |
| State government | 476.1 | 321.8 | 111.4 | 91.2 | - | - | 102.2 | 9.2 | 129.0 | 20.9 | 1.5 |
| Local governments | 1,020.4 | 781.4 | 512.9 | 393.2 | 501.7 | 386.5 | 11.2 | - | 68.8 | 37.2 | 74.6 |
| Massachusetts | 2,314.6 | 1,863.0 | 717.7 | 594.5 | 604.1 | 514.8 | 89.2 | 24.4 | 284.0 | 133.7 | 265.1 |
| State government | 702.7 | 480.1 | 113.0 | 79.0 | - | - | 88.6 | 24.4 | 182.1 | 64.8 | 23.8 |
| Local governments | 1,611.9 | 1,382.9 | 604.7 | 515.5 | 604.1 | 514.8 | 0.6 | - | 101.9 | 68.9 | 241.3 |
| Michigan | 3,744.7 | 2,851.5 | 1,728.4 | 1,408.7 | 1,186.3 | 997.1 | 514.4 | 27.8 | 442.1 | 137.2 | 215.2 |
| State government | 1,241.9 | 886.2 | 494.8 | 383.6 | - | - | 467.0 | 27.8 | 235.1 | 22.5 | 136.6 |
| Local governments | 2,502.8 | 1,965.3 | 1,233.6 | 1,025.2 | 1,186.3 | 997.1 | 47.4 | - | 206.9 | 114.7 | 78.6 |
| Minnesota | 1,702.3 | 1,255.0 | 707.3 | 585.7 | 518.5 | 433.1 | 180.1 | 8.6 | 312.1 | 106.6 | 147.5 |
| State government | 543.9 | 344.5 | 188.7 | 152.6 | - | - | 180.1 | 8.6 | 184.1 | 36.3 | 5.1 |
| Local governments | 1,158.4 | 910.5 | 518.5 | 433.1 | 518.5 | 433.1 | - | - | 128.0 | 70.3 | 142.4 |
| Mississippi | 758.8 | 538.2 | 274.2 | 230.2 | 185.7 | 157.9 | 77.8 | 10.7 | 167.2 | 55.3 | 73.6 |
| State government | 326.2 | 217.7 | 75.2 | 63.5 | 2.5 | 2.5 | 62.0 | 10.7 | 100.7 | 11.2 | 71.8 |
| Local governments | 432.6 | 320.5 | 199.0 | 166.7 | 183.2 | 155.4 | 15.8 | - | 66.5 | 44.1 | 1.7 |
| Missouri | 1,618.5 | 1,222.9 | 657.6 | 542.7 | 507.8 | 440.5 | 140.1 | 9.8 | 280.3 | 87.3 | 167.9 |
| State government | 656.7 | 436.5 | 132.4 | 92.8 | - | - | 122.6 | 9.8 | 215.5 | 45.7 | 162.7 |
| Local governments | 961.8 | 786.4 | 525.2 | 449.9 | 507.8 | 440.5 | 17.5 | - | 64.8 | 41.6 | 5.3 |
| Montana | 345.3 | 232.9 | 133.7 | 115.4 | 95.3 | 86.0 | 35.8 | 2.7 | 102.2 | 21.7 | 20.2 |
| State government | 169.5 | 87.3 | 38.0 | 29.2 | - | - | 35.3 | 2.7 | 79.1 | 9.6 | 15.4 |
| Local governments | 175.8 | 145.6 | 95.8 | 86.2 | 95.3 | 86.0 | 0.5 | - | 23.2 | 12.0 | 4.7 |
| Nebraska | 569.0 | 419.2 | 240.9 | 199.1 | 171.3 | 148.5 | 62.8 | 6.7 | 123.8 | 45.5 | 35.8 |
| State government | 197.5 | 114.6 | 62.5 | 44.3 | - | - | 55.8 | 6.7 | 72.8 | 12.7 | 3.4 |
| Local governments | 371.5 | 304.5 | 178.3 | 154.8 | 171.3 | 148.5 | 7.1 | - | 51.0 | 32.8 | 32.4 |
| Nevada | 300.3 | 197.1 | 96.7 | 72.6 | 77.3 | 56.4 | 16.9 | 2.5 | 65.8 | 16.0 | 9.1 |
| State government | 113.6 | 66.1 | 19.4 | 16.2 | - | - | 16.9 | 2.5 | 52.0 | 10.3 | 7.7 |
| Local governments | 186.7 | 130.9 | 77.3 | 56.4 | 77.3 | 56.4 | - | - | 13.8 | 5.7 | 1.4 |
| New Hampshire | 256.8 | 190.6 | 92.7 | 74.2 | 68.5 | 56.0 | 20.4 | 3.8 | 63.3 | 27.2 | 19.0 |
| State government | 122.6 | 80.9 | 24.2 | 18.2 | - | - | 20.4 | 3.8 | 46.2 | 13.9 | 13.1 |
| Local governments | 134.2 | 109.7 | 68.5 | 56.0 | 68.5 | 56.0 | - | - | 17.1 | 13.3 | 5.9 |
| New Jersey | 2,595.8 | 2,088.2 | 1,016.4 | 866.6 | 886.2 | 753.9 | 109.0 | 21.2 | 330.1 | 135.5 | 146.9 |
| State government | 625.1 | 427.2 | 130.2 | 112.7 | - | - | 109.0 | 21.2 | 203.4 | 46.4 | 16.0 |
| Local governments | 1,970.6 | 1,660.9 | 886.2 | 753.9 | 886.2 | 753.9 | - | - | 126.6 | 89.1 | 130.9 |
| New Mexico | 521.6 | 369.6 | 242.6 | 196.7 | 160.8 | 136.6 | 76.1 | 5.7 | 110.6 | 27.6 | 36.7 |
| State government | 275.1 | 166.8 | 83.8 | 62.1 | 2.0 | 2.0 | 76.1 | 5.7 | 94.6 | 18.0 | 36.6 |
| Local governments | 246.5 | 202.8 | 158.8 | 134.5 | 158.8 | 134.5 | - | - | 16.0 | 9.6 | 0.1 |
| New York | 9,678.8 | 7,646.7 | 3,466.5 | 2,798.4 | 2,787.2 | 2,349.6 | 492.2 | 187.1 | 929.2 | 355.7 | 843.9 |
| State government | 2,215.2 | 1,383.9 | 526.5 | 329.0 | - | - | 339.4 | 187.1 | 497.1 | 67.6 | 12.6 |
| Local governments | 7,463.6 | 6,262.8 | 2,940.0 | 2,469.4 | 2,787.2 | 2,349.6 | 152.8 | - | 432.2 | 288.1 | 831.3 |
| North Carolina | 1,503.7 | 1,153.6 | 685.6 | 576.2 | 485.3 | 423.3 | 178.1 | 22.3 | 226.4 | 79.9 | 116.9 |
| State government | 600.2 | 406.2 | 193.4 | 150.7 | 10.5 | 8.0 | 160.6 | 22.3 | 192.6 | 63.0 | 14.2 |
| Local governments | 903.5 | 747.4 | 492.2 | 425.6 | 474.8 | 415.3 | 17.4 | - | 33.8 | 16.9 | 102.7 |

See footnotes at end of table.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Health and hospitals | | Police protection | Fire protection | Sewerage | | Sanitation other than sewerage | Local parks and recreation | Financial administration | General control | Interest on general debt | All other general expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Other than capital outlay | | | Total | Other than capital outlay | | | | | | |
| Kentucky | 67.6 | 61.7 | 26.0 | 11.1 | 26.0 | 7.0 | 8.5 | 4.9 | 14.8 | 19.3 | 46.5 | 117.0 |
| State government | 39.2 | 37.2 | 7.1 | - | - | - | - | - | 9.9 | 8.8 | 26.8 | 55.9 |
| Local governments | 28.3 | 24.5 | 19.0 | 11.1 | 26.0 | 7.0 | 8.5 | 4.9 | 5.0 | 10.5 | 19.7 | 61.1 |
| Louisiana | 88.5 | 77.0 | 43.8 | 16.7 | 30.1 | 8.1 | 14.2 | 17.3 | 18.6 | 26.0 | 61.5 | 170.7 |
| State government | 71.8 | 64.9 | 7.5 | - | - | - | - | - | 9.8 | 7.8 | 21.8 | 90.1 |
| Local governments | 16.7 | 12.1 | 36.2 | 16.7 | 30.1 | 8.1 | 14.2 | 17.3 | 8.9 | 18.2 | 39.7 | 80.5 |
| Maine | 17.4 | 17.0 | 8.6 | 8.3 | 4.2 | 1.5 | 1.8 | 1.9 | 5.7 | 7.8 | 8.7 | 41.4 |
| State government | 14.8 | 14.4 | 2.9 | - | - | - | - | - | 3.1 | 2.4 | 5.2 | 26.7 |
| Local governments | 2.6 | 2.6 | 5.8 | 8.3 | 4.2 | 1.5 | 1.8 | 1.9 | 2.6 | 5.4 | 3.5 | 14.7 |
| Maryland | 132.5 | 126.7 | 61.7 | 27.9 | 46.2 | 11.2 | 18.1 | 27.0 | 27.4 | 26.3 | 68.2 | 163.0 |
| State government | 95.2 | 92.1 | 9.1 | - | - | - | - | - | 15.7 | 8.7 | 25.5 | 80.1 |
| Local governments | 37.3 | 34.6 | 52.6 | 27.9 | 46.2 | 11.2 | 18.1 | 27.0 | 11.7 | 17.6 | 42.7 | 83.0 |
| Massachusetts | 207.3 | 185.0 | 87.6 | 80.6 | 28.4 | 8.9 | 28.0 | 25.0 | 40.8 | 52.3 | 103.2 | 394.6 |
| State government | 131.0 | 112.4 | 6.9 | - | - | - | - | - | 21.0 | 16.4 | 59.9 | 148.8 |
| Local governments | 76.3 | 72.6 | 80.7 | 80.6 | 28.4 | 8.9 | 28.0 | 25.0 | 19.8 | 35.9 | 43.3 | 245.8 |
| Michigan | 318.4 | 301.6 | 119.4 | 58.8 | 128.4 | 26.3 | 35.9 | 49.8 | 50.0 | 76.2 | 120.1 | 402.1 |
| State government | 144.5 | 134.3 | 15.8 | - | - | - | - | - | 20.1 | 14.8 | 31.7 | 148.5 |
| Local governments | 173.9 | 167.3 | 103.6 | 58.8 | 128.4 | 26.3 | 35.9 | 49.8 | 29.8 | 61.4 | 88.4 | 253.6 |
| Minnesota | 118.4 | 105.7 | 36.1 | 17.1 | 48.8 | 11.0 | 6.2 | 29.4 | 23.6 | 26.3 | 50.0 | 179.7 |
| State government | 68.1 | 60.1 | 5.6 | - | - | - | - | - | 10.3 | 4.5 | 9.8 | 67.7 |
| Local governments | 50.3 | 45.6 | 30.5 | 17.1 | 48.8 | 11.0 | 6.2 | 29.4 | 13.3 | 21.7 | 40.2 | 112.0 |
| Mississippi | 64.6 | 54.1 | 19.6 | 5.9 | 5.7 | 1.7 | 5.1 | 2.5 | 8.9 | 12.3 | 23.1 | 96.2 |
| State government | 21.8 | 20.3 | 6.4 | - | - | - | - | - | 4.3 | 3.0 | 7.1 | 35.8 |
| Local governments | 42.8 | 33.9 | 13.2 | 5.9 | 5.7 | 1.7 | 5.1 | 2.5 | 4.6 | 9.3 | 16.0 | 60.4 |
| Missouri | 118.8 | 109.1 | 60.4 | 26.5 | 43.2 | 9.0 | 8.6 | 25.5 | 21.9 | 31.9 | 36.9 | 139.0 |
| State government | 57.8 | 53.0 | 7.8 | - | - | - | - | - | 8.7 | 8.6 | 3.5 | 59.7 |
| Local governments | 61.0 | 56.1 | 52.6 | 26.5 | 43.2 | 9.0 | 8.6 | 25.5 | 13.2 | 23.3 | 33.4 | 79.2 |
| Montana | 13.7 | 12.3 | 7.4 | 3.2 | 2.7 | 1.1 | 2.1 | 2.0 | 6.1 | 6.3 | 7.2 | 38.4 |
| State government | 7.9 | 7.5 | 1.9 | - | - | - | - | - | 3.2 | 1.3 | 2.4 | 20.6 |
| Local governments | 5.9 | 4.8 | 5.6 | 3.2 | 2.7 | 1.1 | 2.1 | 2.0 | 3.0 | 5.0 | 4.9 | 17.8 |
| Nebraska | 34.2 | 31.5 | 13.4 | 8.5 | 7.8 | 2.5 | 2.9 | 6.3 | 8.0 | 12.1 | 10.7 | 64.6 |
| State government | 20.6 | 19.4 | 2.7 | - | - | - | - | - | 1.8 | 2.4 | 1.4 | 30.0 |
| Local governments | 13.6 | 12.1 | 10.7 | 8.5 | 7.8 | 2.5 | 2.9 | 6.3 | 6.2 | 9.7 | [illegible] | 34.6 |
| Nevada | 22.6 | 21.9 | 11.2 | 5.6 | 11.4 | 2.0 | 0.7 | 7.0 | 6.7 | 7.1 | 8.4 | 47.8 |
| State government | 5.5 | 5.4 | 0.8 | - | - | - | - | - | 3.8 | 2.1 | 0.3 | 21.9 |
| Local governments | 17.1 | 16.5 | 10.4 | 5.6 | 11.4 | 2.0 | 0.7 | 7.0 | 2.8 | 5.0 | 8.1 | 25.9 |
| New Hampshire | 14.5 | 14.2 | 7.2 | 5.8 | 3.5 | 0.7 | 2.1 | 2.3 | 4.0 | 5.2 | 7.5 | 29.7 |
| State government | 12.0 | 11.7 | 1.9 | - | - | - | - | - | 2.3 | 1.7 | 3.3 | 17.8 |
| Local governments | 2.5 | 2.5 | 5.2 | 5.8 | 3.5 | 0.7 | 2.1 | 2.3 | 1.8 | 3.4 | 4.2 | 11.9 |
| New Jersey | 171.5 | 163.6 | 131.9 | 64.7 | 65.6 | 23.2 | 38.4 | 43.2 | 43.1 | 66.3 | 103.9 | 373.8 |
| State government | 73.9 | 69.4 | 17.1 | - | - | - | - | - | 18.3 | 9.7 | 29.9 | 126.6 |
| Local governments | 97.5 | 94.2 | 114.8 | 64.7 | 65.6 | 23.2 | 38.4 | 43.2 | 24.8 | 56.6 | 74.0 | 247.2 |
| New Mexico | 27.3 | 22.6 | 10.6 | 4.1 | 3.0 | 1.2 | 4.6 | 2.2 | 10.6 | 9.7 | 7.4 | 52.1 |
| State government | 11.6 | 11.0 | 3.0 | - | - | - | - | - | 7.5 | 3.6 | 2.9 | 31.5 |
| Local governments | 15.7 | 11.7 | 7.6 | 4.1 | 3.0 | 1.2 | 4.6 | 2.2 | 3.1 | 6.0 | 4.6 | 20.6 |
| New York | 990.5 | 891.8 | 447.4 | 209.6 | 166.6 | 44.7 | 200.0 | 167.5 | 152.2 | 217.0 | 422.5 | 1,465.8 |
| State government | 399.6 | 339.4 | 28.1 | - | - | - | - | - | 87.4 | 48.9 | 142.7 | 472.4 |
| Local governments | 591.0 | 552.5 | 419.3 | 209.6 | 166.6 | 44.7 | 200.0 | 167.5 | 64.7 | 168.1 | 279.8 | 993.5 |
| North Carolina | 113.3 | 91.3 | 42.1 | 18.2 | 26.0 | 6.8 | 15.3 | 9.0 | 27.9 | 23.9 | 27.5 | 171.5 |
| State government | 66.4 | 60.7 | 10.3 | - | - | - | - | - | 14.0 | 5.2 | 6.0 | 98.1 |
| Local governments | 46.9 | 30.6 | 31.8 | 18.2 | 26.0 | 6.8 | 15.3 | 9.0 | 14.0 | 18.8 | 21.4 | 73.3 |

See footnotes at end of table.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Direct general expenditure for all functions | | Education | | | | | | Highways | | Public welfare |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Local schools | | | | | | |
| | Total | Other than capital outlay | Total | Other than capital outlay | Total | Other than capital outlay | Institutions of higher education | Other education | Total | Other than capital outlay | |
| North Dakota | 309.7 | 233.4 | 124.1 | 104.0 | 85.9 | 70.9 | 35.5 | 2.7 | 67.8 | 22.0 | 21.4 |
| State government | 151.6 | 110.8 | 37.2 | 32.5 | - | - | 34.5 | 2.7 | 41.0 | 6.7 | 18.9 |
| Local governments | 158.1 | 122.6 | 87.0 | 71.5 | 85.9 | 70.9 | 1.0 | - | 26.8 | 15.4 | 2.4 |
| Ohio | 3,769.4 | 2,729.7 | 1,613.7 | 1,280.1 | 1,266.0 | 1,035.9 | 332.9 | 14.7 | 676.1 | 204.4 | 275.9 |
| State government | 1,113.3 | 604.4 | 282.4 | 198.7 | - | - | 267.7 | 14.7 | 443.7 | 52.2 | 95.1 |
| Local governments | 2,656.1 | 2,125.3 | 1,331.3 | 1,081.4 | 1,266.0 | 1,035.9 | 65.2 | - | 232.4 | 152.2 | 180.8 |
| Oklahoma | 1,035.4 | 815.3 | 413.2 | 350.5 | 281.5 | 242.8 | 120.4 | 11.4 | 173.0 | 64.3 | 172.8 |
| State government | 533.8 | 415.0 | 133.6 | 109.7 | 2.2 | 2.2 | 120.1 | 11.4 | 117.6 | 29.2 | 171.1 |
| Local governments | 501.6 | 400.3 | 279.5 | 240.8 | 279.3 | 240.6 | 0.3 | - | 55.4 | 35.1 | 1.8 |
| Oregon | 980.4 | 749.6 | 436.5 | 375.6 | 303.5 | 264.3 | 122.3 | 10.7 | 183.2 | 62.6 | 61.2 |
| State government | 434.4 | 305.3 | 125.1 | 105.7 | - | - | 114.4 | 10.7 | 125.0 | 23.5 | 58.1 |
| Local governments | 546.0 | 444.3 | 311.4 | 269.9 | 303.5 | 264.3 | 7.9 | - | 58.3 | 39.1 | 3.1 |
| Pennsylvania | 4,177.1 | 3,171.2 | 1,750.6 | 1,472.6 | 1,443.0 | 1,255.6 | 192.8 | 114.8 | 624.1 | 220.7 | 332.2 |
| State government | 1,617.6 | 1,066.8 | 327.5 | 212.5 | 25.6 | - | 187.0 | 114.8 | 497.9 | 129.5 | 271.6 |
| Local governments | 2,559.5 | 2,104.4 | 1,423.2 | 1,260.1 | 1,417.4 | 1,255.6 | 5.8 | - | 126.2 | 91.2 | 60.6 |
| Rhode Island | 386.7 | 286.5 | 137.4 | 108.7 | 101.0 | 80.6 | 26.7 | 9.7 | 58.9 | 16.5 | 43.6 |
| State government | 188.8 | 132.9 | 36.4 | 28.1 | - | - | 26.7 | 9.7 | 46.9 | 6.3 | 39.2 |
| Local governments | 197.9 | 153.6 | 101.0 | 80.6 | 101.0 | 80.6 | - | - | 12.0 | 10.2 | 4.4 |
| South Carolina | 692.5 | 528.1 | 305.2 | 259.2 | 229.1 | 198.0 | 54.6 | 21.5 | 120.9 | 35.9 | 41.4 |
| State government | 339.8 | 228.4 | 86.4 | 69.1 | 10.4 | 7.8 | 54.6 | 21.5 | 104.4 | 23.0 | 37.9 |
| Local governments | 352.7 | 299.6 | 218.8 | 190.1 | 218.8 | 190.1 | - | - | 16.6 | 13.0 | 3.5 |
| South Dakota | 300.1 | 219.0 | 128.4 | 111.0 | 92.0 | 79.9 | 33.6 | 2.8 | 87.3 | 29.2 | 19.7 |
| State government | 151.9 | 92.5 | 36.4 | 31.1 | - | - | 33.6 | 2.8 | 64.2 | 12.3 | 17.6 |
| Local governments | 148.2 | 126.4 | 92.0 | 79.9 | 92.0 | 79.9 | - | - | 23.2 | 16.9 | 2.1 |
| Tennessee | 1,300.9 | 872.7 | 472.1 | 367.1 | 340.8 | 284.2 | 112.7 | 18.7 | 289.8 | 77.2 | 89.5 |
| State government | 555.9 | 303.3 | 131.4 | 83.0 | - | - | 112.7 | 18.7 | 213.2 | 25.6 | 84.8 |
| Local governments | 745.0 | 569.4 | 340.8 | 284.2 | 340.8 | 284.2 | - | - | 76.6 | 51.7 | 4.7 |
| Texas | 3,685.6 | 2,692.1 | 1,617.5 | 1,342.9 | 1,251.4 | 1,056.9 | 349.2 | 16.9 | 681.8 | 190.1 | 262.7 |
| State government | 1,317.3 | 856.2 | 339.2 | 273.9 | 16.4 | 16.4 | 305.9 | 16.9 | 463.7 | 86.9 | 252.2 |
| Local governments | 2,368.3 | 1,835.9 | 1,278.3 | 1,069.0 | 1,235.1 | 1,040.5 | 43.2 | - | 218.1 | 103.3 | 10.4 |
| Utah | 500.0 | 344.2 | 257.7 | 198.1 | 167.3 | 131.8 | 80.6 | 9.8 | 96.5 | 21.0 | 30.1 |
| State government | 249.9 | 147.8 | 90.4 | 66.3 | - | - | 80.6 | 9.8 | 83.1 | 10.4 | 29.2 |
| Local governments | 250.1 | 196.3 | 167.3 | 131.8 | 167.3 | 131.8 | - | - | 13.4 | 10.6 | 0.9 |
| Vermont | 188.3 | 136.1 | 67.4 | 59.2 | 39.3 | 36.3 | 24.0 | 4.1 | 54.8 | 17.7 | 14.9 |
| State government | 115.1 | 72.3 | 28.1 | 23.0 | - | - | 24.0 | 4.1 | 44.1 | 8.6 | 12.5 |
| Local governments | 73.2 | 63.8 | 39.3 | 36.3 | 39.3 | 36.3 | - | - | 10.7 | 9.2 | 2.4 |
| Virginia | 1,564.9 | 1,091.2 | 660.3 | 528.3 | 518.6 | 419.5 | 118.0 | 23.7 | 360.2 | 86.3 | 62.3 |
| State government | 669.8 | 367.6 | 141.7 | 108.9 | - | - | 118.0 | 23.7 | 318.5 | 61.1 | 7.6 |
| Local governments | 895.1 | 723.6 | 518.6 | 419.5 | 518.6 | 419.5 | - | - | 41.7 | 25.2 | 54.7 |
| Washington | 1,457.4 | 1,075.0 | 618.1 | 515.8 | 417.8 | 359.5 | 190.9 | 9.4 | 243.2 | 71.3 | 112.7 |
| State government | 621.5 | 423.7 | 192.8 | 139.8 | 14.1 | - | 169.3 | 9.4 | 164.6 | 27.7 | 112.3 |
| Local governments | 835.8 | 651.3 | 425.4 | 376.0 | 403.7 | 359.5 | 21.7 | - | 78.6 | 43.5 | 0.4 |
| West Virginia | 641.4 | 492.1 | 249.1 | 221.8 | 181.0 | 167.7 | 58.9 | 9.2 | 167.7 | 65.1 | 64.9 |
| State government | 376.3 | 253.3 | 68.1 | 54.1 | - | - | 58.9 | 9.2 | 161.5 | 59.4 | 62.1 |
| Local governments | 265.1 | 238.8 | 181.0 | 167.7 | 181.0 | 167.7 | - | - | 6.2 | 5.7 | 2.8 |
| Wisconsin | 1,944.4 | 1,444.7 | 870.1 | 649.4 | 602.7 | 469.6 | 250.8 | 16.6 | 323.3 | 148.0 | 125.0 |
| State government | 565.1 | 364.5 | 254.8 | 170.4 | - | - | 238.2 | 16.6 | 108.8 | 13.0 | 23.0 |
| Local governments | 1,379.3 | 1,080.2 | 615.3 | 479.0 | 602.7 | 469.6 | 12.6 | - | 214.4 | 135.0 | 102.0 |
| Wyoming | 229.4 | 146.8 | 90.6 | 72.3 | 56.7 | 48.3 | 29.6 | 4.3 | 75.3 | 14.9 | 8.5 |
| State government | 120.6 | 54.7 | 29.2 | 21.9 | - | - | 24.9 | 4.3 | 66.2 | 9.3 | 0.9 |
| Local governments | 108.8 | 92.1 | 61.4 | 50.5 | 56.7 | 48.3 | 4.7 | - | 9.0 | 5.6 | 7.6 |

See footnotes at end of table.

## Table 18.-DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS BY FUNCTION, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Health and hospitals | | Police protection | Fire protection | Sewerage | | Sanitation other than sewerage | Local parks and recreation | Financial administration | General control | Interest on general debt | All other general expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Other than capital outlay | | | Total | Other than capital outlay | | | | | | |
| North Dakota | 10.3 | 9.3 | 4.8 | 1.8 | 3.2 | 0.7 | 1.5 | 6.6 | 5.3 | 3.9 | 4.7 | 54.4 |
| State government | 9.3 | 8.3 | 0.9 | - | - | - | - | - | 2.5 | 1.0 | 0.8 | 39.9 |
| Local governments | 1.0 | 1.0 | 3.9 | 1.8 | 3.2 | 0.7 | 1.5 | 6.6 | 2.7 | 2.9 | 3.8 | 14.5 |
| Ohio | 221.6 | 205.6 | 112.6 | 61.5 | 98.8 | 35.9 | 39.6 | 43.0 | 50.3 | 73.3 | 111.9 | 391.2 |
| State government | 101.9 | 97.6 | 12.3 | - | - | - | - | - | 22.4 | 8.0 | 25.8 | 121.8 |
| Local governments | 119.8 | 108.0 | 100.3 | 61.5 | 98.8 | 35.9 | 39.6 | 43.0 | 27.9 | 65.3 | 86.1 | 269.4 |
| Oklahoma | 59.8 | 56.3 | 23.2 | 10.8 | 14.6 | 3.7 | 6.4 | 11.2 | 13.6 | 16.0 | 30.7 | 90.0 |
| State government | 33.9 | 32.8 | 4.8 | - | - | - | - | - | 7.0 | 3.6 | 14.1 | 48.1 |
| Local governments | 25.9 | 23.5 | 18.4 | 10.8 | 14.6 | 3.7 | 6.4 | 11.2 | 6.6 | 12.4 | 16.7 | 41.9 |
| Oregon | 46.0 | 44.0 | 26.8 | 12.8 | 26.9 | 5.1 | 2.5 | 10.5 | 25.2 | 16.8 | 22.5 | 109.6 |
| State government | 30.9 | 29.3 | 5.0 | - | - | - | - | - | 15.8 | 3.8 | 12.0 | 58.8 |
| Local governments | 15.1 | 14.7 | 21.8 | 12.8 | 26.9 | 5.1 | 2.5 | 10.5 | 9.4 | 13.0 | 10.5 | 50.8 |
| Pennsylvania | 242.9 | 207.1 | 138.4 | 48.2 | 116.5 | 30.9 | 42.8 | 49.4 | 70.4 | 81.6 | 188.1 | 492.0 |
| State government | 196.9 | 167.7 | 26.7 | - | - | - | - | - | 33.4 | 17.0 | 53.9 | 192.6 |
| Local governments | 45.9 | 39.4 | 111.6 | 48.2 | 116.5 | 30.9 | 42.8 | 49.4 | 37.0 | 64.7 | 134.1 | 299.3 |
| Rhode Island | 22.6 | 21.9 | 13.7 | 9.9 | 7.8 | 2.5 | 3.5 | 3.7 | 7.4 | 8.2 | 12.7 | 57.5 |
| State government | 20.0 | 19.3 | 1.8 | - | - | - | - | - | 4.2 | 4.7 | 4.8 | 30.9 |
| Local governments | 2.6 | 2.6 | 11.9 | 9.9 | 7.8 | 2.5 | 3.5 | 3.7 | 3.1 | 3.4 | 7.9 | 26.6 |
| South Carolina | 59.3 | 53.7 | 18.9 | 6.0 | 9.3 | 1.8 | 6.6 | 4.5 | 11.3 | 10.3 | 12.1 | 86.7 |
| State government | 28.3 | 25.2 | 5.2 | - | - | - | - | - | 7.2 | 2.8 | 6.1 | 61.5 |
| Local governments | 31.0 | 28.5 | 13.7 | 6.0 | 9.3 | 1.8 | 6.6 | 4.5 | 4.2 | 7.5 | 6.0 | 25.2 |
| South Dakota | 7.7 | 7.6 | 5.9 | 1.7 | 1.2 | 0.8 | 0.9 | 3.6 | 5.4 | 5.1 | 2.4 | 30.8 |
| State government | 6.8 | 6.7 | 1.6 | - | - | - | - | - | 1.7 | 1.3 | 0.5 | 21.9 |
| Local governments | 0.9 | 0.9 | 4.3 | 1.7 | 1.2 | 0.8 | 0.9 | 3.6 | 3.7 | 3.8 | 1.9 | 8.9 |
| Tennessee | 113.1 | 98.3 | 33.1 | 19.0 | 29.3 | 3.4 | 13.7 | 13.4 | 16.1 | 22.3 | 40.0 | 149.6 |
| State government | 44.1 | 38.6 | 6.7 | - | - | - | - | - | 8.5 | 5.1 | 5.4 | 56.7 |
| Local governments | 69.0 | 59.7 | 26.4 | 19.0 | 29.3 | 3.4 | 13.7 | 13.4 | 7.6 | 17.1 | 34.6 | 92.9 |
| Texas | 214.7 | 193.2 | 110.5 | 58.1 | 62.7 | 21.6 | 39.8 | 46.4 | 52.0 | 63.0 | 128.1 | 348.2 |
| State government | 100.4 | 91.5 | 15.9 | - | - | - | - | - | 14.5 | 10.6 | 18.0 | 102.8 |
| Local governments | 114.3 | 101.7 | 94.6 | 58.1 | 62.7 | 21.6 | 39.8 | 46.4 | 37.5 | 52.4 | 110.1 | 245.5 |
| Utah | 19.0 | 17.7 | 9.2 | 4.1 | 8.4 | 2.4 | 2.3 | 5.8 | 7.2 | 7.6 | 9.4 | 42.6 |
| State government | 11.7 | 10.8 | 1.7 | - | - | - | - | - | 3.7 | 2.7 | 2.8 | 24.6 |
| Local governments | 7.3 | 6.9 | 7.6 | 4.1 | 8.4 | 2.4 | 2.3 | 5.8 | 3.4 | 4.9 | 6.6 | 18.0 |
| Vermont | 9.0 | 8.9 | 3.0 | 1.6 | 5.6 | 0.7 | 0.5 | 0.5 | 2.9 | 4.0 | 2.7 | 21.4 |
| State government | 8.1 | 8.0 | 1.7 | - | - | - | - | - | 1.9 | 2.5 | 1.4 | 14.7 |
| Local governments | 0.9 | 0.9 | 1.3 | 1.6 | 5.6 | 0.7 | 0.5 | 0.5 | 0.9 | 1.5 | 1.3 | 6.7 |
| Virginia | 94.2 | 86.7 | 47.5 | 21.0 | 31.6 | 10.8 | 16.7 | 14.8 | 30.8 | 23.6 | 50.7 | 151.4 |
| State government | 80.6 | 75.4 | 11.5 | - | - | - | - | - | 16.7 | 6.3 | 8.7 | 78.3 |
| Local governments | 13.6 | 11.3 | 36.0 | 21.0 | 31.6 | 10.8 | 16.7 | 14.8 | 14.1 | 17.3 | 41.9 | 73.1 |
| Washington | 64.5 | 62.6 | 36.9 | 25.6 | 49.5 | 8.8 | 11.6 | 19.7 | 27.2 | 20.5 | 43.1 | 184.9 |
| State government | 36.4 | 35.2 | 6.3 | - | - | - | - | - | 13.8 | 3.0 | 17.9 | 74.4 |
| Local governments | 28.0 | 27.4 | 30.6 | 25.6 | 49.5 | 8.8 | 11.6 | 19.7 | 13.4 | 17.4 | 25.2 | 110.5 |
| West Virginia | 32.6 | 32.0 | 11.7 | 5.4 | 7.3 | 4.2 | 3.0 | 4.2 | 12.0 | 9.7 | 16.4 | 57.4 |
| State government | 23.3 | 22.7 | 3.3 | - | - | - | - | - | 9.1 | 3.1 | 10.5 | 35.5 |
| Local governments | 9.4 | 9.3 | 8.4 | 5.4 | 7.3 | 4.2 | 3.0 | 4.2 | 3.0 | 6.6 | 5.9 | 22.0 |
| Wisconsin | 123.8 | 111.5 | 60.0 | 37.2 | 54.0 | 18.7 | 21.5 | 37.1 | 31.1 | 36.0 | 42.6 | 182.6 |
| State government | 51.3 | 42.4 | 4.5 | - | - | - | - | - | 17.2 | 8.4 | 7.2 | 89.9 |
| Local governments | 72.6 | 69.1 | 55.5 | 37.2 | 54.0 | 18.7 | 21.5 | 37.1 | 13.9 | 27.6 | 35.4 | 92.7 |
| Wyoming | 14.1 | 13.6 | 4.2 | 1.6 | 1.7 | 1.0 | 1.1 | 0.9 | 3.7 | 3.0 | 2.9 | 21.6 |
| State government | 5.1 | 4.9 | 1.0 | - | - | - | - | - | 2.3 | 0.8 | 0.9 | 14.1 |
| Local governments | 9.0 | 8.7 | 3.2 | 1.6 | 1.7 | 1.0 | 1.1 | 0.9 | 1.3 | 2.2 | 2.1 | 7.5 |

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 19.-INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|---|---|---|---|---|---|---|---|---|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total[1] | General only | | | | |
| United States, total | 107,050.9 | 6,050.9 | 101,000.0 | 84,083.0 | 12,129.2 | 5,640.6 | 46,183.7 | 49,037.6 |
| State governments | 29,563.8 | 1,060.3 | 28,503.5 | 28,503.5 | 3,597.1 | 1,366.8 | 35,515.1 | 22,686.1 |
| Local governments | 77,487.2 | 4,990.7 | 72,496.5 | 55,579.5 | 8,532.1 | 4,273.8 | 10,668.6 | 26,351.5 |
| Alabama | 1,563.0 | 71.6 | 1,491.3 | 1,228.3 | 303.8 | 98.9 | 387.7 | 619.1 |
| State government | 501.9 | 4.8 | 497.2 | 497.2 | 123.9 | 21.7 | 359.6 | 293.9 |
| Local governments | 1,061.0 | 66.9 | 994.2 | 731.1 | 179.9 | 77.2 | 28.1 | 325.2 |
| Alaska | 260.9 | 75.0 | 185.9 | 153.4 | 13.3 | 13.2 | 40.5 | 143.9 |
| State government | 126.2 | 64.1 | 62.1 | 62.1 | - | 1.9 | 40.5 | 115.1 |
| Local governments | 134.7 | 10.9 | 123.8 | 91.3 | 13.3 | 11.3 | - | 28.8 |
| Arizona | 755.9 | 7.6 | 748.4 | 456.8 | 111.3 | 42.7 | 389.9 | 388.1 |
| State government | 45.7 | - | 45.7 | 45.7 | 7.6 | 0.7 | 344.7 | 154.3 |
| Local governments | 710.2 | 7.6 | 702.7 | 411.1 | 103.7 | 42.0 | 45.2 | 233.8 |
| Arkansas | 561.8 | 24.6 | 537.1 | 450.2 | 80.8 | 41.2 | 141.2 | 274.3 |
| State government | 105.9 | - | 105.9 | 105.9 | 17.7 | 13.7 | 136.7 | 127.0 |
| Local governments | 455.8 | 24.6 | 431.2 | 344.3 | 63.1 | 27.5 | 4.5 | 147.3 |
| California | 12,509.6 | 181.3 | 12,328.3 | 9,813.1 | 1,842.0 | 592.1 | 6,719.4 | 6,803.7 |
| State government | 4,208.8 | 7.3 | 4,201.5 | 4,201.5 | 658.0 | 138.3 | 4,715.9 | 3,161.4 |
| Local governments | 8,300.8 | 174.0 | 8,126.8 | 5,611.6 | 1,184.0 | 453.8 | 2,003.5 | 3,642.3 |
| Colorado | 974.4 | 15.6 | 958.8 | 739.3 | 119.4 | 85.9 | 388.4 | 502.3 |
| State government | 123.8 | 3.4 | 120.5 | 120.5 | 35.6 | 25.7 | 314.9 | 194.8 |
| Local governments | 850.6 | 12.2 | 838.3 | 618.8 | 83.8 | 60.2 | 73.5 | 307.4 |
| Connecticut | 2,277.8 | 325.9 | 1,951.9 | 1,907.6 | 168.9 | 90.4 | 614.9 | 626.8 |
| State government | 1,234.1 | 143.0 | 1,091.1 | 1,091.1 | 78.0 | 30.4 | 542.3 | 386.4 |
| Local governments | 1,043.7 | 183.0 | 860.8 | 816.5 | 90.9 | 60.0 | 72.6 | 240.4 |
| Delaware | 621.5 | 6.0 | 615.5 | 560.4 | 100.2 | 28.2 | 27.2 | 327.9 |
| State government | 334.5 | - | 334.5 | 334.5 | 68.3 | 18.3 | 25.6 | 201.5 |
| Local governments | 287.1 | 6.0 | 281.1 | 225.9 | 31.9 | 9.9 | 1.6 | 126.4 |
| District of Columbia (local) | 324.9 | 85.5 | 239.4 | 217.2 | 36.1 | 3.3 | 121.0 | 38.0 |
| Florida | 3,067.2 | 40.0 | 3,027.2 | 2,250.8 | 340.3 | 124.3 | 824.0 | 1,515.9 |
| State government | 795.0 | - | 795.0 | 795.0 | 72.5 | 14.7 | 693.2 | 619.3 |
| Local governments | 2,272.2 | 40.0 | 2,232.2 | 1,455.8 | 267.8 | 109.6 | 130.8 | 896.7 |
| Georgia | 1,820.5 | 124.1 | 1,696.4 | 1,419.3 | 196.5 | 74.9 | 653.9 | 946.5 |
| State government | 590.5 | - | 590.5 | 590.5 | 55.8 | 28.3 | 624.5 | 560.4 |
| Local governments | 1,230.1 | 124.1 | 1,106.0 | 828.8 | 140.7 | 46.6 | 29.4 | 386.1 |
| Hawaii | 534.4 | 22.9 | 511.5 | 469.9 | 53.7 | 21.1 | 279.6 | 242.0 |
| State government | 304.2 | 1.5 | 302.7 | 302.7 | 27.4 | 11.5 | 279.6 | 172.2 |
| Local governments | 230.2 | 21.4 | 208.8 | 167.2 | 26.2 | 9.6 | - | 69.8 |
| Idaho | 174.7 | 0.8 | 173.9 | 154.9 | 14.6 | 9.0 | 66.5 | 171.8 |
| State government | 15.6 | - | 15.6 | 15.6 | 2.6 | 0.3 | 65.9 | 114.4 |
| Local governments | 159.1 | 0.8 | 158.3 | 139.3 | 12.1 | 8.7 | 0.6 | 57.4 |
| Illinois | 5,224.2 | 433.7 | 4,790.4 | 4,183.7 | 380.8 | 285.4 | 2,156.0 | 2,238.3 |
| State government | 1,150.1 | 3.0 | 1,147.1 | 1,147.1 | 103.7 | 43.7 | 1,362.4 | 813.9 |
| Local governments | 4,074.1 | 430.7 | 3,643.3 | 3,036.6 | 277.1 | 241.7 | 793.6 | 1,424.4 |
| Indiana | 1,537.4 | 82.6 | 1,454.8 | 1,348.9 | 124.8 | 70.4 | 460.6 | 963.6 |
| State government | 529.6 | 30.8 | 498.8 | 498.8 | 37.6 | 9.9 | 456.8 | 445.8 |
| Local governments | 1,007.9 | 51.9 | 956.0 | 850.1 | 87.2 | 60.5 | 3.8 | 517.8 |
| Iowa | 572.4 | 11.2 | 561.2 | 482.5 | 57.9 | 42.0 | 389.0 | 591.8 |
| State government | 70.4 | - | 70.4 | 70.4 | 5.7 | 3.2 | 340.3 | 299.0 |
| Local governments | 502.0 | 11.2 | 490.8 | 412.1 | 52.2 | 38.8 | 48.7 | 292.9 |
| Kansas | 1,009.5 | 44.5 | 965.0 | 720.9 | 138.4 | 65.0 | 164.6 | 576.2 |
| State government | 251.6 | 0.1 | 251.4 | 251.4 | 5.4 | 2.5 | 149.5 | 246.3 |
| Local governments | 758.0 | 44.4 | 713.6 | 469.5 | 133.0 | 62.5 | 15.1 | 329.9 |

See footnotes at end of table.

## Table 19.-INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: 1965-66

(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|---|---|---|---|---|---|---|---|---|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total[1] | General only | | | | |
| Kentucky | 1,702.0 | 79.8 | 1,622.1 | 1,427.8 | 274.4 | 93.2 | 363.9 | 603.7 |
| State government | 839.3 | - | 839.3 | 839.3 | 153.9 | 40.4 | 346.5 | 342.5 |
| Local governments | 862.7 | 79.8 | 782.9 | 588.5 | 120.5 | 52.9 | 17.4 | 261.3 |
| Louisiana | 2,095.8 | 26.8 | 2,069.0 | 1,787.4 | 254.7 | 108.5 | 791.8 | 713.1 |
| State government | 648.0 | 1.7 | 646.3 | 646.3 | 87.3 | 45.7 | 721.6 | 314.5 |
| Local governments | 1,447.8 | 25.1 | 1,422.7 | 1,141.1 | 167.4 | 62.9 | 70.2 | 398.6 |
| Maine | 302.6 | 13.7 | 288.9 | 238.0 | 35.0 | 19.2 | 145.6 | 138.2 |
| State government | 160.5 | - | 160.5 | 160.5 | 17.6 | 10.3 | 145.6 | 90.9 |
| Local governments | 142.1 | 13.7 | 128.4 | 77.5 | 17.4 | 8.9 | - | 47.3 |
| Maryland | 2,364.5 | 23.7 | 2,340.8 | 2,100.6 | 253.3 | 127.5 | 935.5 | 541.6 |
| State government | 813.4 | - | 813.4 | 813.4 | 96.3 | 56.5 | 662.0 | 237.0 |
| Local governments | 1,551.0 | 23.7 | 1,527.3 | 1,287.2 | 157.0 | 70.9 | 273.5 | 304.7 |
| Massachusetts | 3,413.6 | 295.4 | 3,118.2 | 2,860.5 | 191.0 | 196.5 | 949.9 | 962.3 |
| State government | 1,772.0 | 38.5 | 1,733.6 | 1,733.6 | 86.0 | 83.8 | 581.5 | 413.0 |
| Local governments | 1,641.6 | 256.9 | 1,384.6 | 1,126.9 | 105.0 | 112.7 | 368.4 | 549.3 |
| Michigan | 4,180.2 | 233.6 | 3,946.5 | 3,574.9 | 440.8 | 204.1 | 1,865.0 | 2,033.3 |
| State government | 949.2 | 6.5 | 942.7 | 942.7 | 56.4 | 64.7 | 1,251.9 | 739.7 |
| Local governments | 3,231.0 | 227.2 | 3,003.8 | 2,632.2 | 384.4 | 139.4 | 613.1 | 1,293.6 |
| Minnesota | 1,801.4 | 58.7 | 1,742.8 | 1,604.4 | 310.6 | 118.2 | 496.5 | 1,430.6 |
| State government | 322.6 | 7.0 | 315.6 | 315.6 | 69.3 | 16.8 | 372.0 | 807.6 |
| Local governments | 1,478.8 | 51.7 | 1,427.1 | 1,288.8 | 241.2 | 101.4 | 124.5 | 623.1 |
| Mississippi | 862.4 | 38.5 | 823.9 | 756.9 | 125.3 | 49.3 | 155.6 | 288.7 |
| State government | 263.9 | 12.6 | 251.4 | 251.4 | 16.8 | 14.4 | 154.5 | 97.4 |
| Local governments | 598.5 | 26.0 | 572.6 | 505.5 | 108.5 | 34.9 | 1.1 | 191.3 |
| Missouri | 1,536.5 | 64.4 | 1,472.1 | 1,241.5 | 192.8 | 73.0 | 637.4 | 996.5 |
| State government | 137.7 | 6.7 | 131.0 | 131.0 | 24.9 | 11.8 | 504.6 | 351.2 |
| Local governments | 1,398.8 | 57.6 | 1,341.2 | 1,110.5 | 167.9 | 61.3 | 132.8 | 645.3 |
| Montana | 250.4 | 5.4 | 245.1 | 227.7 | 29.1 | 20.1 | 113.6 | 191.5 |
| State government | 75.4 | 2.6 | 72.8 | 72.8 | 16.0 | 5.5 | 111.3 | 116.0 |
| Local governments | 175.1 | 2.8 | 172.3 | 154.9 | 13.1 | 14.6 | 2.3 | 75.6 |
| Nebraska | 777.1 | 16.7 | 760.4 | 381.7 | 71.1 | 53.2 | 117.7 | 417.0 |
| State government | 65.7 | - | 65.7 | 65.7 | 27.7 | 8.6 | 80.5 | 138.6 |
| Local governments | 711.4 | 16.7 | 694.7 | 316.0 | 43.4 | 44.6 | 37.2 | 278.4 |
| Nevada | 270.1 | 3.5 | 266.7 | 230.8 | 39.4 | 12.1 | 119.5 | 116.5 |
| State government | 15.9 | - | 15.9 | 15.9 | 5.2 | 0.8 | 119.5 | 42.3 |
| Local governments | 254.2 | 3.5 | 250.7 | 214.9 | 34.2 | 11.3 | - | 74.2 |
| New Hampshire | 277.8 | 22.1 | 255.6 | 247.3 | 59.5 | 16.9 | 110.6 | 78.6 |
| State government | 134.3 | 19.0 | 115.3 | 115.3 | 26.1 | 7.6 | 110.6 | 27.2 |
| Local governments | 143.5 | 3.1 | 140.3 | 132.0 | 33.4 | 9.3 | - | 51.4 |
| New Jersey | 3,516.3 | 296.6 | 3,219.7 | 3,090.0 | 162.0 | 155.0 | 1,658.6 | 1,332.7 |
| State government | 1,023.4 | 1.2 | 1,022.2 | 1,022.2 | 1.9 | 31.0 | 1,654.0 | 550.4 |
| Local governments | 2,492.9 | 295.4 | 2,197.5 | 2,067.8 | 160.1 | 124.0 | 4.6 | 782.3 |
| New Mexico | 391.4 | 1.8 | 389.6 | 332.3 | 57.5 | 41.0 | 144.0 | 513.8 |
| State government | 125.8 | 1.2 | 124.6 | 124.6 | 24.9 | 9.4 | 143.2 | 409.6 |
| Local governments | 265.6 | 0.5 | 265.1 | 207.7 | 32.6 | 31.6 | 0.8 | 104.2 |
| New York | 17,745.3 | 1,804.0 | 15,941.2 | 12,911.8 | 1,797.8 | 818.0 | 10,422.7 | 5,407.5 |
| State government | 4,570.7 | 364.2 | 4,206.5 | 4,206.5 | 432.8 | 113.0 | 5,875.3 | 2,173.2 |
| Local governments | 13,174.6 | 1,439.9 | 11,734.7 | 8,705.3 | 1,365.0 | 705.0 | 4,547.4 | 3,234.3 |
| North Carolina | 1,232.4 | 78.5 | 1,153.9 | 943.9 | 136.0 | 69.3 | 854.8 | 836.8 |
| State government | 274.4 | - | 274.4 | 274.4 | 73.3 | 25.8 | 845.0 | 562.1 |
| Local governments | 958.0 | 78.5 | 879.6 | 669.5 | 62.7 | 43.6 | 9.8 | 274.6 |

See footnotes at end of table.

## Table 19.-INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: 1965-66-Continued

(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|---|---|---|---|---|---|---|---|---|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total[1] | General only | | | | |
| North Dakota | 192.1 | 3.6 | 188.5 | 136.2 | 34.9 | 20.4 | 45.7 | 259.7 |
| State government | 24.8 | - | 24.8 | 24.8 | 3.9 | 2.0 | 43.9 | 155.4 |
| Local governments | 167.2 | 3.6 | 163.7 | 111.4 | 31.0 | 18.4 | 1.8 | 104.3 |
| Ohio | 4,524.6 | 543.3 | 3,981.2 | 3,596.1 | 470.3 | 294.0 | 3,256.0 | 2,160.8 |
| State government | 1,032.0 | 161.6 | 870.4 | 870.4 | 133.5 | 75.4 | 3,135.3 | 744.8 |
| Local governments | 3,492.5 | 381.7 | 3,110.8 | 2,725.7 | 336.8 | 218.7 | 120.7 | 1,416.1 |
| Oklahoma | 1,163.9 | 5.7 | 1,158.2 | 957.6 | 106.2 | 60.4 | 189.5 | 705.4 |
| State government | 416.1 | 0.2 | 415.9 | 415.9 | 34.2 | 9.7 | 165.7 | 388.7 |
| Local governments | 747.8 | 5.5 | 742.3 | 541.7 | 72.0 | 50.7 | 23.8 | 316.7 |
| Oregon | 947.7 | 20.3 | 927.3 | 827.4 | 65.6 | 58.7 | 499.8 | 725.6 |
| State government | 452.6 | - | 452.6 | 452.6 | 28.2 | 27.1 | 482.9 | 515.5 |
| Local governments | 495.1 | 20.3 | 474.8 | 374.8 | 37.4 | 31.6 | 16.9 | 210.1 |
| Pennsylvania | 6,782.9 | 350.1 | 6,432.8 | 6,007.6 | 839.0 | 426.8 | 2,651.2 | 2,291.2 |
| State government | 1,964.2 | 45.2 | 1,919.0 | 1,919.0 | 295.8 | 120.0 | 2,457.0 | 1,024.2 |
| Local governments | 4,818.7 | 305.0 | 4,513.8 | 4,088.6 | 543.2 | 306.8 | 194.2 | 1,267.0 |
| Rhode Island | 538.3 | 55.7 | 482.7 | 456.1 | 134.1 | 46.2 | 210.6 | 177.0 |
| State government | 250.1 | 9.1 | 241.0 | 241.0 | 93.7 | 26.9 | 174.3 | 112.5 |
| Local governments | 288.3 | 46.6 | 241.7 | 215.1 | 40.4 | 19.3 | 36.3 | 64.5 |
| South Carolina | 566.9 | 13.2 | 553.7 | 432.9 | 104.1 | 72.8 | 363.5 | 308.1 |
| State government | 238.7 | - | 238.7 | 238.7 | 47.6 | 47.8 | 361.7 | 185.0 |
| Local governments | 328.2 | 13.2 | 315.0 | 194.2 | 56.4 | 25.0 | 1.8 | 123.1 |
| South Dakota | 98.4 | 1.2 | 97.2 | 76.6 | 13.6 | 5.5 | 28.5 | 207.1 |
| State government | 19.0 | - | 19.0 | 19.0 | 2.8 | 0.3 | 25.8 | 99.9 |
| Local governments | 79.4 | 1.2 | 78.2 | 57.6 | 10.8 | 5.2 | 2.7 | 107.2 |
| Tennessee | 1,978.1 | 128.5 | 1,849.7 | 1,180.4 | 187.5 | 106.5 | 444.1 | 810.3 |
| State government | 231.1 | 34.1 | 196.9 | 196.9 | 26.2 | 12.6 | 356.5 | 223.8 |
| Local governments | 1,747.1 | 94.4 | 1,652.7 | 983.5 | 161.2 | 93.9 | 87.6 | 586.5 |
| Texas | 5,382.3 | 94.1 | 5,288.2 | 4,325.3 | 669.2 | 242.6 | 1,573.0 | 3,583.4 |
| State government | 610.0 | - | 610.0 | 610.0 | 95.9 | 19.0 | 1,424.9 | 2,141.6 |
| Local governments | 4,772.3 | 94.1 | 4,678.2 | 3,715.3 | 573.3 | 223.6 | 148.1 | 1,441.9 |
| Utah | 464.0 | 2.6 | 461.4 | 395.1 | 99.3 | 30.2 | 125.7 | 230.8 |
| State government | 107.4 | 0.5 | 106.9 | 106.9 | 78.1 | 1.3 | 125.1 | 143.0 |
| Local governments | 356.6 | 2.0 | 354.5 | 288.2 | 21.2 | 28.9 | 0.6 | 87.8 |
| Vermont | 136.2 | 7.5 | 128.7 | 111.4 | 21.4 | 10.4 | 70.3 | 64.0 |
| State government | 77.6 | - | 77.6 | 77.6 | 10.5 | 6.2 | 68.5 | 36.2 |
| Local governments | 58.7 | 7.5 | 51.1 | 33.8 | 10.9 | 4.1 | 1.8 | 27.8 |
| Virginia | 1,660.1 | 57.8 | 1,602.4 | 1,444.7 | 183.9 | 87.5 | 531.2 | 773.0 |
| State government | 276.7 | 0.1 | 276.6 | 276.6 | 45.9 | 12.0 | 451.3 | 414.5 |
| Local governments | 1,383.4 | 57.6 | 1,325.8 | 1,168.1 | 138.0 | 75.5 | 79.9 | 358.5 |
| Washington | 3,621.0 | 42.2 | 3,578.9 | 1,418.9 | 285.8 | 123.7 | 929.9 | 1,732.3 |
| State government | 554.7 | 14.1 | 540.7 | 540.7 | 55.1 | 35.6 | 816.6 | 502.8 |
| Local governments | 3,066.3 | 28.1 | 3,038.2 | 878.2 | 230.7 | 88.1 | 113.3 | 1,229.5 |
| West Virginia | 608.8 | 28.8 | 580.0 | 544.4 | 70.5 | 26.2 | 331.3 | 276.7 |
| State government | 373.2 | 24.5 | 348.7 | 348.7 | 30.5 | 15.5 | 327.9 | 167.7 |
| Local governments | 235.6 | 4.3 | 231.3 | 195.7 | 39.9 | 10.7 | 3.4 | 109.0 |
| Wisconsin | 1,736.8 | 80.0 | 1,656.7 | 1,539.2 | 311.3 | 154.2 | 1,176.2 | 963.9 |
| State government | 330.9 | 51.9 | 278.9 | 278.9 | 87.5 | 43.7 | 916.4 | 356.0 |
| Local governments | 1,405.9 | 28.1 | 1,377.8 | 1,260.3 | 223.9 | 110.5 | 259.8 | 607.8 |
| Wyoming | 139.0 | 0.2 | 138.8 | 118.7 | 19.5 | 11.6 | 49.7 | 195.5 |
| State government | 24.9 | - | 24.9 | 24.9 | 11.3 | 1.1 | 49.3 | 156.0 |
| Local governments | 114.1 | 0.2 | 113.9 | 93.8 | 8.2 | 10.4 | 0.4 | 39.6 |

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.

[1]Including debt for local utilities, not shown separately.

# Table 20.-CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS IN TOTAL AND FOR SELECTED FUNCTIONS: 1965-66

(Millions of dollars)

| State | Total | General expenditure for capital outlay | | | | | | | Local utilities | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | All general government functions[1] | Education | | | Highways | Health and hospitals | Sewerage | Water supply systems | Other (electric, gas supply, transit systems) |
| | | | Total[1] | Local schools | Institutions of higher education | | | | | |
| United States | 22,326.9 | 20,227.9 | 5,890.8 | 3,879.0 | 1,853.9 | 8,598.0 | 549.6 | 1,201.6 | 1,211.3 | 887.7 |
| Alabama | 368.5 | 337.8 | 97.3 | 44.8 | 39.5 | 156.0 | 9.6 | 13.7 | 20.7 | 10.0 |
| Alaska | 103.0 | 100.2 | 16.0 | 11.2 | 4.7 | 56.4 | 0.2 | 1.1 | 0.6 | 2.2 |
| Arizona | 223.3 | 199.6 | 52.4 | 21.9 | 28.8 | 101.0 | 1.4 | 12.5 | 14.8 | 8.9 |
| Arkansas | 205.9 | 191.9 | 43.6 | 25.5 | 15.5 | 80.4 | 4.6 | 4.7 | 13.2 | 0.8 |
| California | 3,027.6 | 2,577.4 | 727.0 | 530.0 | 196.2 | 942.9 | 36.9 | 103.2 | 200.7 | 249.5 |
| Colorado | 294.4 | 238.4 | 85.1 | 49.9 | 34.9 | 95.7 | 4.2 | 19.4 | 52.8 | 3.2 |
| Connecticut | 309.6 | 302.1 | 58.2 | 44.6 | 11.7 | 143.5 | 5.3 | 25.4 | 6.8 | 0.7 |
| Delaware | 120.9 | 117.3 | 38.6 | 27.4 | 9.4 | 55.6 | 2.1 | 1.8 | 2.1 | 1.5 |
| District of Columbia | 84.6 | 81.9 | 16.2 | 16.2 | - | 29.2 | 7.8 | 7.4 | 2.7 | - |
| Florida | 650.7 | 547.6 | 136.4 | 81.6 | 53.4 | 245.7 | 19.3 | 32.5 | 38.6 | 64.5 |
| Georgia | 415.5 | 381.0 | 112.4 | 67.2 | 42.9 | 157.3 | 24.1 | 12.5 | 30.5 | 4.0 |
| Hawaii | 110.1 | 99.8 | 20.4 | 17.2 | 3.2 | 26.7 | 1.2 | 8.5 | 10.3 | - |
| Idaho | 77.2 | 75.5 | 14.1 | 9.0 | 4.9 | 49.7 | 2.4 | 1.6 | 1.2 | 0.5 |
| Illinois | 955.6 | 896.9 | 307.1 | 196.3 | 109.8 | 322.7 | 48.7 | 51.1 | 46.2 | 12.5 |
| Indiana | 458.8 | 435.8 | 148.7 | 100.5 | 47.5 | 174.1 | 11.7 | 30.9 | 11.4 | 11.6 |
| Iowa | 282.3 | 266.9 | 64.0 | 36.4 | 27.1 | 164.8 | 5.7 | 9.4 | 11.2 | 4.2 |
| Kansas | 252.0 | 217.2 | 44.7 | 27.4 | 17.2 | 121.7 | 5.5 | 12.8 | 16.0 | 18.8 |
| Kentucky | 318.3 | 302.6 | 69.2 | 29.1 | 38.5 | 157.8 | 5.9 | 19.0 | 11.1 | 4.6 |
| Louisiana | 407.3 | 382.2 | 95.7 | 67.1 | 28.0 | 187.4 | 11.5 | 22.0 | 15.6 | 9.5 |
| Maine | 70.4 | 65.6 | 8.9 | 4.4 | 3.7 | 45.1 | 0.4 | 2.7 | 4.6 | 0.2 |
| Maryland | 423.0 | 393.3 | 139.9 | 115.2 | 24.6 | 139.7 | 5.8 | 35.0 | 29.5 | 0.2 |
| Massachusetts | 476.4 | 451.7 | 123.3 | 89.2 | 33.9 | 150.2 | 22.2 | 19.5 | 14.3 | 10.5 |
| Michigan | 1024.3 | 893.2 | 319.7 | 189.2 | 129.7 | 304.8 | 16.8 | 102.1 | 113.7 | 17.4 |
| Minnesota | 474.1 | 447.3 | 121.6 | 85.4 | 36.1 | 205.5 | 12.7 | 37.8 | 18.2 | 8.6 |
| Mississippi | 234.5 | 220.6 | 44.0 | 27.8 | 14.6 | 111.9 | 10.5 | 4.0 | 12.3 | 1.6 |
| Missouri | 425.3 | 395.5 | 114.9 | 67.2 | 47.6 | 192.9 | 9.7 | 34.2 | 9.0 | 20.8 |
| Montana | 115.1 | 112.5 | 18.3 | 9.3 | 8.9 | 80.6 | 1.4 | 1.6 | 2.6 | - |
| Nebraska | 188.5 | 149.8 | 41.8 | 22.8 | 17.7 | 78.3 | 2.7 | 5.3 | 7.2 | 31.5 |
| Nevada | 107.8 | 103.2 | 24.1 | 20.8 | 3.2 | 49.9 | 0.8 | 9.4 | 4.2 | 0.4 |
| New Hampshire | 69.9 | 66.2 | 18.5 | 12.5 | 5.9 | 36.1 | 0.3 | 2.8 | 3.7 | - |
| New Jersey | 534.3 | 507.6 | 149.8 | 132.3 | 17.3 | 194.6 | 7.9 | 42.4 | 25.5 | 1.2 |
| New Mexico | 161.4 | 151.9 | 46.0 | 24.2 | 21.3 | 83.1 | 4.6 | 1.8 | 8.4 | 1.1 |
| New York | 2,216.5 | 2,032.2 | 668.1 | 437.6 | 165.2 | 573.5 | 98.7 | 121.9 | 91.4 | 92.9 |
| North Carolina | 380.3 | 350.1 | 109.4 | 61.9 | 44.2 | 146.5 | 22.0 | 19.2 | 23.0 | 7.2 |
| North Dakota | 78.9 | 76.3 | 20.1 | 15.0 | 5.1 | 45.7 | 0.9 | 2.5 | 2.6 | - |
| Ohio | 1,113.3 | 1,039.8 | 333.7 | 230.1 | 103.5 | 471.8 | 16.0 | 62.9 | 47.6 | 25.9 |
| Oklahoma | 237.7 | 220.1 | 62.7 | 38.6 | 23.4 | 108.7 | 3.5 | 10.8 | 13.6 | 4.0 |
| Oregon | 263.3 | 230.9 | 60.9 | 39.3 | 21.5 | 120.6 | 2.0 | 21.9 | 27.6 | 4.8 |
| Pennsylvania | 1,055.0 | 1,005.9 | 278.0 | 187.3 | 56.5 | 403.3 | 35.7 | 85.5 | 39.6 | 9.5 |
| Rhode Island | 104.6 | 100.2 | 28.7 | 20.4 | 7.9 | 42.4 | 0.7 | 5.3 | 4.4 | - |
| South Carolina | 183.0 | 164.4 | 46.0 | 31.1 | 10.9 | 85.0 | 5.6 | 7.5 | 15.2 | 3.4 |
| South Dakota | 84.7 | 81.1 | 17.4 | 12.1 | 5.3 | 58.2 | 0.1 | 0.4 | 2.7 | 0.9 |
| Tennessee | 501.3 | 428.2 | 105.0 | 56.6 | 43.5 | 212.6 | 14.8 | 25.9 | 32.3 | 40.8 |
| Texas | 1,135.4 | 993.4 | 274.6 | 194.5 | 79.6 | 491.7 | 21.5 | 41.1 | 84.6 | 57.4 |
| Utah | 161.7 | 155.8 | 59.6 | 35.6 | 22.2 | 75.5 | 1.3 | 6.1 | 4.9 | 1.0 |
| Vermont | 53.4 | 52.2 | 8.2 | 3.0 | 4.5 | 37.0 | 0.1 | 2.1 | 0.4 | 0.8 |
| Virginia | 495.8 | 473.7 | 132.0 | 99.1 | 29.8 | 273.9 | 7.5 | 20.7 | 19.2 | 2.9 |
| Washington | 536.7 | 382.4 | 102.4 | 58.3 | 43.7 | 171.9 | 1.9 | 40.6 | 20.7 | 133.6 |
| West Virginia | 152.9 | 149.3 | 27.3 | 13.2 | 13.2 | 102.6 | 0.6 | 3.1 | 3.6 | - |
| Wisconsin | 516.3 | 499.5 | 220.7 | 133.1 | 86.5 | 175.3 | 12.3 | 35.3 | 14.5 | 2.3 |
| Wyoming | 85.9 | 82.6 | 18.3 | 8.5 | 9.8 | 60.4 | 0.5 | 0.7 | 3.3 | - |

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

-Represents zero or rounds to zero.

[1]Including amounts for categories not shown separately.

## Table 21.-REVENUE AND EXPENDITURE OF LOCALLY OPERATED PUBLIC UTILITIES: 1965-66

(Millions of dollars)

| State | Water supply systems | | | | | Other locally operated public utilities (electric, gas supply, transit systems) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Revenue | Expenditure | | | | Revenue | Expenditure | | | |
| | | Total | Current operation | Capital outlay | Interest on utility debt | | Total | Current operation | Capital outlay | Interest on utility debt |
| United States | 2,114.7 | 2,715.9 | 1,200.1 | 1,211.3 | 304.5 | 2,954.2 | 3,326.1 | 2,165.8 | 887.7 | 272.6 |
| Alabama | 36.3 | 43.4 | 15.9 | 20.7 | 6.8 | 63.8 | 56.2 | 42.8 | 10.0 | 3.5 |
| Alaska | 2.7 | 2.5 | 1.4 | 0.6 | 0.5 | 8.8 | 8.4 | 5.3 | 2.2 | 0.9 |
| Arizona | 23.3 | 29.9 | 10.3 | 14.8 | 4.8 | 53.2 | 44.4 | 32.1 | 8.9 | 3.4 |
| Arkansas | 16.1 | 24.2 | 8.2 | 13.2 | 2.9 | 13.5 | 9.4 | 8.4 | 0.8 | 0 3 |
| California | 329.6 | 459.7 | 213.6 | 200.7 | 45.4 | 394.0 | 538.3 | 253.8 | 249.5 | 35.0 |
| Colorado | 33.3 | 77.6 | 15.9 | 52.8 | 8.9 | 26.8 | 18.7 | 15.0 | 3.2 | 0.4 |
| Connecticut | 14.1 | 16.0 | 7.9 | 6.8 | 1.3 | 8.2 | 6.8 | 6.0 | 0.7 | 0.1 |
| Delaware | 3.5 | 4.3 | 1.9 | 2.1 | 0.3 | 10.2 | 7.7 | 5.2 | 1.5 | 0.9 |
| District of Columbia | 8.0 | 10.9 | 7.4 | 2.7 | 0.7 | - | - | - | - | - |
| Florida | 67.9 | 83.2 | 30.9 | 38.6 | 13.7 | 140.2 | 143.2 | 66.2 | 64.5 | 12.5 |
| Georgia | 53.9 | 62.4 | 24.0 | 30.5 | 7.9 | 49.6 | 34.7 | 29.1 | 4.0 | 1.6 |
| Hawaii | 10.6 | 18.9 | 7.0 | 10.3 | 1.6 | - | - | - | - | - |
| Idaho | 5.2 | 4.6 | 3.0 | 1.2 | 0.4 | 2.4 | 1.4 | 0.9 | 0.5 | - |
| Illinois | 135.9 | 132.8 | 71.3 | 46.2 | 15.3 | 168.0 | 160.7 | 142.3 | 12.5 | 5.9 |
| Indiana | 28.4 | 33.6 | 19.6 | 11.4 | 2.5 | 93.4 | 80.2 | 67.5 | 11.6 | 1.2 |
| Iowa | 25.9 | 29.7 | 17.2 | 11.2 | 1.2 | 30.8 | 24.9 | 19.8 | 4.2 | 0.8 |
| Kansas | 29.2 | 36.9 | 16.5 | 16.0 | 4.4 | 37.4 | 42.5 | 22.3 | 18.8 | 1.4 |
| Kentucky | 28.4 | 31.3 | 15.3 | 11.1 | 4.9 | 31.5 | 26.6 | 19.8 | 4.6 | 2.2 |
| Louisiana | 26.9 | 37.2 | 17.0 | 15.6 | 4.7 | 43.3 | 34.3 | 20.2 | 9.5 | 4.5 |
| Maine | 7.9 | 10.9 | 4.9 | 4.6 | 1.4 | 1.4 | 1.3 | 1.1 | 0.2 | - |
| Maryland | 34.7 | 56.2 | 21.8 | 29.5 | 5.0 | 2.0 | 1.5 | 1.1 | 0.2 | 0.2 |
| Massachusetts | 58.9 | 48.1 | 31.5 | 14.3 | 2.3 | 83.4 | 98.7 | 84.7 | 10.5 | 3.5 |
| Michigan | 95.9 | 187.4 | 59.9 | 113.7 | 13.8 | 75.4 | 67.8 | 48.8 | 17.4 | 1.6 |
| Minnesota | 28.9 | 38.7 | 17.5 | 18.2 | 3.1 | 54.1 | 46.4 | 36.7 | 8.6 | 1.1 |
| Mississippi | 15.5 | 23.4 | 8.4 | 12.3 | 2.7 | 20.9 | 18.0 | 15.8 | 1.6 | 0.6 |
| Missouri | 36.0 | 36.5 | 22.7 | 9.0 | 4.8 | 64.4 | 68.6 | 44.5 | 20.8 | 3.4 |
| Montana | 7.1 | 7.6 | 4.3 | 2.6 | 0.7 | - | - | - | - | - |
| Nebraska | 14.4 | 16.9 | 8.5 | 7.2 | 1.2 | 157.1 | 148.5 | 108.0 | 31.5 | 9.0 |
| Nevada | 5.2 | 8.1 | 2.9 | 4.2 | 0.9 | 2.5 | 2.2 | 1.9 | 0.4 | - |
| New Hampshire | 4.3 | 7.4 | 3.5 | 3.7 | 0.2 | - | - | - | - | - |
| New Jersey | 48.6 | 62.5 | 33.3 | 25.5 | 3.8 | 13.6 | 10.8 | 9.5 | 1.2 | 0.1 |
| New Mexico | 10.6 | 17.1 | 6.3 | 8.4 | 2.5 | 8.8 | 6.6 | 4.9 | 1.1 | 0.6 |
| New York | 146.9 | 215.1 | 90.1 | 91.4 | 33.5 | 369.8 | 608.6 | 447.1 | 92.9 | 68.7 |
| North Carolina | 38.2 | 49.3 | 19.1 | 23.0 | 7.2 | 61.1 | 45.3 | 37.6 | 7.2 | 0.6 |
| North Dakota | 6.3 | 7.6 | 3.5 | 2.6 | 1.5 | - | - | - | - | - |
| Ohio | 113.6 | 126.9 | 68.7 | 47.6 | 10.5 | 100.9 | 104.5 | 75.6 | 25.9 | 3.0 |
| Oklahoma | 39.0 | 34.8 | 15.1 | 13.6 | 6.1 | 21.3 | 13.7 | 9.0 | 4.0 | 0.7 |
| Oregon | 27.1 | 47.3 | 16.7 | 27.6 | 2.9 | 18.4 | 17.6 | 11.2 | 4.8 | 1.7 |
| Pennsylvania | 89.5 | 103.6 | 52.7 | 39.6 | 11.3 | 50.4 | 54.8 | 44.0 | 9.5 | 1.3 |
| Rhode Island | 9.4 | 10.4 | 5.5 | 4.4 | 0.6 | 0.3 | 0.2 | 0.2 | - | - |
| South Carolina | 20.3 | 26.6 | 8.5 | 15.2 | 2.9 | 24.9 | 20.9 | 16.5 | 3.4 | 1.0 |
| South Dakota | 6.6 | 7.5 | 4.3 | 2.7 | 0.5 | 6.5 | 4.4 | 3.4 | 0.9 | 0.1 |
| Tennessee | 45.0 | 60.4 | 20.2 | 32.3 | 8.0 | 244.1 | 233.2 | 176.8 | 40.8 | 15.7 |
| Texas | 174.4 | 194.5 | 78.4 | 84.6 | 31.5 | 135.7 | 131.1 | 67.1 | 57.4 | 6.6 |
| Utah | 13.7 | 16.2 | 9.5 | 4.9 | 1.9 | 8.9 | 6.6 | 5.4 | 1.0 | 0.1 |
| Vermont | 2.4 | 2.3 | 1.8 | 0.4 | 0.1 | 6.6 | 5.6 | 4.6 | 0.8 | 0.2 |
| Virginia | 41.2 | 41.2 | 18.1 | 19.2 | 3.8 | 27.3 | 20.7 | 17.6 | 2.9 | 0.3 |
| Washington | 40.1 | 53.1 | 27.0 | 20.7 | 5.4 | 187.0 | 319.3 | 108.2 | 133.6 | 77.5 |
| West Virginia | 10.2 | 10.7 | 5.6 | 3.6 | 1.4 | - | - | - | - | - |
| Wisconsin | 39.4 | 41.7 | 23.1 | 14.5 | 4.1 | 31.8 | 30.1 | 27.7 | 2.3 | 0.2 |
| Wyoming | 4.3 | 6.8 | 2.4 | 3.3 | 1.0 | 0.5 | 0.4 | 0.4 | - | - |

Note: Because of rounding, detail may not add to totals. These amounts are estimates subject to sampling variation; see text.
-Represents zero or rounds to zero.

## Table 22.–PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES: 1965-66

| State | General revenue | | | | | | | General expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | From Federal Government | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue | Total | Capital outlay | Other than capital outlay |
| | | | | Total | Property | Other | | | | |
| United States average | 423.96 | 66.98 | 356.97 | 289.70 | 125.96 | 163.74 | 67.26 | 422.97 | 103.28 | 319.69 |
| Median State | 427.48 | 76.24 | 349.88 | 286.84 | 121.02 | 154.29 | 68.17 | 422.15 | 105.13 | 319.02 |
| Alabama | 339.60 | 93.85 | 245.75 | 181.73 | 32.99 | 148.73 | 64.01 | 341.57 | 96.07 | 245.50 |
| Alaska | 840.66 | 373.09 | 467.56 | 286.84 | 68.64 | 218.20 | 180.72 | 922.64 | 368.05 | 554.59 |
| Arizona | 463.23 | 94.05 | 369.18 | 296.19 | 137.76 | 158.42 | 72.98 | 465.20 | 123.35 | 341.85 |
| Arkansas | 321.92 | 88.42 | 233.50 | 187.30 | 48.92 | 138.38 | 46.19 | 322.90 | 98.17 | 224.73 |
| California | 569.81 | 93.52 | 476.28 | 395.27 | 198.34 | 196.93 | 81.00 | 583.37 | 136.24 | 447.13 |
| Colorado | 520.02 | 100.86 | 419.15 | 334.66 | 156.23 | 178.42 | 84.49 | 513.96 | 120.59 | 393.37 |
| Connecticut | 424.46 | 53.58 | 370.88 | 315.72 | 161.42 | 154.29 | 55.16 | 427.74 | 105.13 | 322.61 |
| Delaware | 518.43 | 77.16 | 441.27 | 322.09 | 64.69 | 257.40 | 119.17 | 578.66 | 228.91 | 349.75 |
| District of Columbia | 506.19 | 136.01 | 370.18 | 310.70 | 109.11 | 201.59 | 59.47 | 517.60 | 101.35 | 416.25 |
| Florida | 383.76 | 54.24 | 329.52 | 250.90 | 98.23 | 152.67 | 78.61 | 379.41 | 92.15 | 287.26 |
| Georgia | 341.00 | 70.05 | 270.95 | 205.95 | 61.52 | 144.43 | 64.99 | 333.15 | 85.43 | 247.72 |
| Hawaii | 572.40 | 116.26 | 456.13 | 365.32 | 79.12 | 286.19 | 90.81 | 564.11 | 138.98 | 425.13 |
| Idaho | 445.77 | 88.26 | 357.50 | 286.98 | 113.43 | 173.55 | 70.51 | 422.15 | 108.79 | 313.36 |
| Illinois | 401.04 | 49.65 | 351.39 | 296.15 | 150.23 | 145.91 | 55.23 | 381.53 | 83.65 | 297.88 |
| Indiana | 399.66 | 46.81 | 352.85 | 284.68 | 139.63 | 145.04 | 68.17 | 383.98 | 88.62 | 295.36 |
| Iowa | 452.06 | 64.48 | 387.55 | 316.60 | 162.83 | 153.78 | 70.96 | 433.47 | 97.14 | 336.33 |
| Kansas | 435.14 | 64.98 | 370.15 | 302.90 | 148.14 | 154.75 | 67.24 | 402.69 | 96.15 | 306.54 |
| Kentucky | 329.56 | 79.62 | 249.93 | 193.19 | 51.75 | 141.43 | 56.74 | 341.49 | 95.08 | 246.41 |
| Louisiana | 427.48 | 92.69 | 334.77 | 245.24 | 52.84 | 192.40 | 89.54 | 415.88 | 106.06 | 309.82 |
| Maine | 367.27 | 71.34 | 295.92 | 253.12 | 124.55 | 128.57 | 42.79 | 346.00 | 66.77 | 279.23 |
| Maryland | 399.80 | 49.91 | 349.88 | 287.72 | 121.02 | 166.70 | 62.15 | 414.20 | 108.87 | 305.33 |
| Massachusetts | 444.71 | 60.65 | 384.05 | 335.13 | 189.59 | 145.53 | 48.91 | 429.97 | 83.90 | 346.07 |
| Michigan | 444.77 | 56.35 | 388.41 | 309.91 | 135.12 | 174.79 | 78.50 | 447.18 | 106.66 | 340.52 |
| Minnesota | 498.42 | 80.25 | 418.17 | 331.75 | 165.28 | 166.47 | 86.41 | 476.04 | 125.10 | 350.94 |
| Mississippi | 321.08 | 76.24 | 244.84 | 184.18 | 50.33 | 133.84 | 60.65 | 326.09 | 94.80 | 231.29 |
| Missouri | 374.15 | 75.23 | 298.91 | 245.15 | 96.52 | 148.63 | 53.75 | 359.02 | 87.75 | 271.27 |
| Montana | 495.08 | 122.19 | 372.89 | 289.91 | 162.46 | 127.44 | 82.97 | 491.91 | 160.20 | 331.71 |
| Nebraska | 383.63 | 62.27 | 321.35 | 247.86 | 177.61 | 70.25 | 73.48 | 390.80 | 102.91 | 287.89 |
| Nevada | 574.90 | 127.88 | 447.02 | 343.72 | 137.45 | 206.26 | 103.30 | 661.37 | 227.33 | 434.04 |
| New Hampshire | 344.89 | 57.34 | 287.54 | 239.74 | 151.80 | 87.94 | 47.80 | 377.10 | 97.27 | 279.83 |
| New Jersey | 382.77 | 39.88 | 342.88 | 287.86 | 186.00 | 101.85 | 55.02 | 376.30 | 73.59 | 302.71 |
| New Mexico | 540.22 | 160.10 | 380.14 | 261.35 | 60.27 | 201.09 | 118.79 | 510.32 | 148.66 | 361.66 |
| New York | 528.33 | 45.58 | 482.75 | 409.94 | 166.82 | 243.11 | 72.81 | 530.11 | 111.30 | 418.81 |
| North Carolina | 311.40 | 55.01 | 256.38 | 207.28 | 53.99 | 153.28 | 49.09 | 300.74 | 70.03 | 230.71 |
| North Dakota | 476.83 | 86.61 | 390.21 | 259.32 | 129.62 | 129.69 | 130.89 | 476.46 | 117.34 | 359.12 |
| Ohio | 357.60 | 52.34 | 305.25 | 242.87 | 125.74 | 117.13 | 62.38 | 365.78 | 100.90 | 264.88 |
| Oklahoma | 421.83 | 99.17 | 322.65 | 240.09 | 77.72 | 162.36 | 82.56 | 421.23 | 89.54 | 331.69 |
| Oregon | 500.88 | 111.88 | 388.99 | 299.07 | 141.68 | 157.39 | 89.92 | 501.50 | 118.09 | 383.41 |
| Pennsylvania | 361.13 | 50.00 | 311.13 | 260.83 | 87.77 | 173.05 | 50.30 | 360.65 | 86.85 | 273.80 |
| Rhode Island | 400.58 | 73.00 | 327.58 | 290.39 | 127.84 | 162.55 | 37.18 | 430.67 | 111.65 | 319.02 |
| South Carolina | 280.27 | 52.57 | 227.70 | 180.84 | 39.59 | 141.25 | 46.85 | 267.78 | 63.58 | 204.20 |
| South Dakota | 439.08 | 95.04 | 344.03 | 275.62 | 153.41 | 122.20 | 68.41 | 440.04 | 118.96 | 321.08 |
| Tennessee | 316.12 | 72.19 | 243.93 | 193.19 | 57.14 | 136.04 | 50.73 | 335.03 | 110.29 | 224.74 |
| Texas | 346.73 | 58.26 | 288.47 | 219.52 | 99.97 | 119.55 | 68.94 | 342.78 | 92.40 | 250.38 |
| Utah | 466.94 | 114.89 | 352.04 | 281.68 | 117.08 | 164.60 | 70.35 | 496.01 | 154.58 | 341.43 |
| Vermont | 471.53 | 126.33 | 345.19 | 296.92 | 115.93 | 180.99 | 48.26 | 464.87 | 128.85 | 336.02 |
| Virginia | 330.49 | 63.42 | 267.07 | 211.22 | 75.49 | 135.72 | 55.84 | 347.22 | 105.10 | 242.12 |
| Washington | 524.99 | 86.80 | 438.19 | 334.89 | 104.32 | 230.57 | 103.29 | 489.04 | 128.30 | 360.74 |
| West Virginia | 358.45 | 97.08 | 261.37 | 208.98 | 54.65 | 154.33 | 52.38 | 357.50 | 83.23 | 274.27 |
| Wisconsin | 452.58 | 47.02 | 405.58 | 342.56 | 152.85 | 189.69 | 63.01 | 467.27 | 120.07 | 347.20 |
| Wyoming | 672.95 | 227.06 | 445.89 | 319.65 | 169.84 | 149.81 | 126.23 | 697.09 | 251.11 | 445.98 |

See footnotes at end of table.

## Table 22.-PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES: 1965-66-Continued

| State | General expenditure--Continued | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Education | | | | | | | | Highways | | |
| | | | | Local schools | | | | | | | |
| | Total | Capital outlay | Other than capital outlay | Total | Capital outlay | Other than capital outlay | Institutions of higher education | Other education | Total | Capital outlay | Other than capital outlay |
| United States average | 169.95 | 30.07 | 139.87 | 128.10 | 19.80 | 108.30 | 36.79 | 5.04 | 65.20 | 43.89 | 21.30 |
| Median State | 165.43 | 27.16 | 136.73 | 123.25 | 18.30 | 104.95 | 35.82 | 4.82 | 73.99 | 49.58 | 23.16 |
| Alabama | 134.49 | 27.68 | 106.80 | 89.51 | 12.73 | 76.78 | 33.12 | 11.85 | 67.25 | 44.35 | 22.90 |
| Alaska | 275.98 | 58.76 | 217.22 | 204.17 | 41.28 | 162.89 | 63.81 | 7.98 | 272.69 | 207.44 | 65.25 |
| Arizona | 210.21 | 32.38 | 177.82 | 138.42 | 13.52 | 124.90 | 63.99 | 7.79 | 80.69 | 62.39 | 18.29 |
| Arkansas | 122.75 | 22.29 | 100.46 | 86.46 | 13.03 | 73.43 | 30.23 | 6.04 | 64.03 | 41.14 | 22.88 |
| California | 219.10 | 38.42 | 180.67 | 166.40 | 28.01 | 138.38 | 49.75 | 2.94 | 68.84 | 49.84 | 18.99 |
| Colorado | 234.37 | 43.05 | 191.32 | 160.18 | 25.23 | 134.95 | 68.63 | 5.55 | 73.74 | 48.42 | 25.32 |
| Connecticut | 150.87 | 20.23 | 130.63 | 125.91 | 15.50 | 110.40 | 17.56 | 7.39 | 74.18 | 49.92 | 24.26 |
| Delaware | 228.18 | 75.29 | 152.88 | 165.16 | 53.48 | 111.68 | 49.48 | 13.53 | 139.76 | 108.59 | 31.16 |
| District of Columbia | 120.03 | 20.00 | 100.02 | 117.66 | 19.98 | 97.67 | 2.36 | - | 51.90 | 36.15 | 15.75 |
| Florida | 145.97 | 22.95 | 123.02 | 111.52 | 13.73 | 97.79 | 30.72 | 3.72 | 57.61 | 41.35 | 16.25 |
| Georgia | 132.35 | 25.21 | 107.14 | 99.99 | 15.07 | 84.91 | 27.75 | 4.60 | 52.02 | 35.27 | 16.74 |
| Hawaii | 187.61 | 28.40 | 159.21 | 126.20 | 23.95 | 102.25 | 56.61 | 4.79 | 56.36 | 37.23 | 19.12 |
| Idaho | 162.22 | 20.29 | 141.93 | 115.98 | 12.96 | 103.01 | 40.74 | 5.49 | 102.11 | 71.66 | 30.45 |
| Illinois | 162.24 | 28.64 | 133.60 | 123.25 | 18.30 | 104.95 | 35.82 | 3.16 | 47.66 | 30.09 | 17.56 |
| Indiana | 195.53 | 30.24 | 165.28 | 142.96 | 20.43 | 122.53 | 49.87 | 2.69 | 58.56 | 35.40 | 23.16 |
| Iowa | 198.62 | 23.29 | 175.32 | 142.52 | 13.26 | 129.25 | 51.18 | 4.91 | 95.76 | 59.97 | 35.78 |
| Kansas | 171.57 | 19.86 | 151.70 | 120.72 | 12.17 | 108.54 | 48.00 | 2.84 | 83.52 | 54.08 | 29.43 |
| Kentucky | 129.85 | 21.74 | 108.11 | 84.26 | 9.15 | 75.11 | 35.47 | 10.11 | 70.42 | 49.58 | 20.84 |
| Louisiana | 148.75 | 26.56 | 122.18 | 107.72 | 18.62 | 89.10 | 34.76 | 6.26 | 73.99 | 52.02 | 21.97 |
| Maine | 120.99 | 9.05 | 111.93 | 85.74 | 4.47 | 81.26 | 25.27 | 9.97 | 84.84 | 45.83 | 39.00 |
| Maryland | 172.78 | 38.71 | 134.07 | 138.85 | 31.88 | 106.96 | 31.37 | 2.55 | 54.73 | 38.66 | 16.06 |
| Massachusetts | 133.32 | 22.90 | 110.42 | 112.21 | 16.57 | 95.64 | 16.57 | 4.52 | 52.75 | 27.90 | 24.84 |
| Michigan | 206.40 | 38.17 | 168.22 | 141.65 | 22.58 | 119.07 | 61.42 | 3.32 | 52.79 | 36.40 | 16.38 |
| Minnesota | 197.77 | 33.99 | 163.78 | 144.99 | 23.87 | 121.12 | 50.37 | 2.40 | 87.26 | 57.45 | 29.80 |
| Mississippi | 117.82 | 18.90 | 98.91 | 79.79 | 11.94 | 67.85 | 33.41 | 4.61 | 71.84 | 48.08 | 23.76 |
| Missouri | 145.88 | 25.49 | 120.39 | 112.63 | 14.90 | 97.72 | 31.06 | 2.18 | 62.17 | 42.80 | 19.37 |
| Montana | 190.50 | 26.09 | 164.41 | 135.70 | 13.25 | 122.44 | 50.94 | 3.85 | 145.63 | 114.74 | 30.88 |
| Nebraska | 165.43 | 28.69 | 136.73 | 117.64 | 15.63 | 102.00 | 43.16 | 4.63 | 85.03 | 53.77 | 31.25 |
| Nevada | 212.98 | 53.04 | 159.94 | 170.20 | 45.90 | 124.29 | 37.29 | 5.49 | 145.01 | 109.85 | 35.16 |
| New Hampshire | 136.18 | 27.16 | 109.02 | 100.63 | 18.39 | 82.24 | 29.94 | 5.59 | 92.97 | 53.06 | 39.90 |
| New Jersey | 147.35 | 21.72 | 125.63 | 128.47 | 19.17 | 109.29 | 15.79 | 3.07 | 47.84 | 28.20 | 19.64 |
| New Mexico | 237.41 | 44.98 | 192.42 | 157.37 | 23.72 | 133.64 | 74.42 | 5.61 | 108.25 | 81.26 | 26.98 |
| New York | 189.85 | 36.59 | 153.26 | 152.65 | 23.96 | 128.68 | 26.95 | 10.24 | 50.89 | 31.41 | 19.48 |
| North Carolina | 137.12 | 21.87 | 115.24 | 97.05 | 12.38 | 84.66 | 35.61 | 4.45 | 45.28 | 29.30 | 15.97 |
| North Dakota | 190.98 | 30.98 | 159.99 | 132.18 | 23.12 | 109.05 | 54.62 | 4.17 | 104.25 | 70.33 | 33.92 |
| Ohio | 156.59 | 32.37 | 124.21 | 122.85 | 22.33 | 100.52 | 32.30 | 1.42 | 65.61 | 45.78 | 19.83 |
| Oklahoma | 168.09 | 25.49 | 142.59 | 114.50 | 15.71 | 98.78 | 48.96 | 4.62 | 70.37 | 44.21 | 26.15 |
| Oregon | 223.27 | 31.14 | 192.12 | 155.25 | 20.08 | 135.17 | 62.54 | 5.46 | 93.71 | 61.71 | 32.00 |
| Pennsylvania | 151.15 | 24.00 | 127.14 | 124.58 | 16.17 | 108.41 | 16.64 | 9.91 | 53.88 | 34.82 | 19.05 |
| Rhode Island | 152.98 | 31.91 | 121.07 | 112.46 | 22.72 | 89.74 | 29.75 | 10.76 | 65.55 | 47.17 | 18.38 |
| South Carolina | 118.01 | 17.77 | 100.24 | 88.59 | 12.04 | 76.55 | 21.09 | 8.31 | 46.76 | 32.86 | 13.89 |
| South Dakota | 188.21 | 25.46 | 162.75 | 134.85 | 17.71 | 117.13 | 49.30 | 4.06 | 128.07 | 85.26 | 42.81 |
| Tennessee | 121.59 | 27.04 | 94.55 | 87.75 | 14.57 | 73.18 | 29.01 | 4.82 | 74.63 | 54.74 | 19.89 |
| Texas | 150.43 | 25.54 | 124.89 | 116.39 | 18.09 | 98.29 | 32.47 | 1.57 | 63.41 | 45.73 | 17.68 |
| Utah | 255.67 | 59.15 | 196.51 | 165.99 | 35.28 | 130.71 | 80.00 | 9.67 | 95.75 | 74.89 | 20.86 |
| Vermont | 166.47 | 20.18 | 146.29 | 96.98 | 7.35 | 89.62 | 59.37 | 10.11 | 135.18 | 91.37 | 43.81 |
| Virginia | 146.50 | 29.27 | 117.22 | 115.05 | 21.98 | 93.07 | 26.18 | 5.26 | 79.91 | 60.77 | 19.14 |
| Washington | 207.43 | 34.35 | 173.08 | 140.19 | 19.57 | 120.62 | 64.07 | 3.15 | 81.60 | 57.69 | 23.90 |
| West Virginia | 138.83 | 15.19 | 123.64 | 100.86 | 7.36 | 93.50 | 32.81 | 5.14 | 93.47 | 57.17 | 36.29 |
| Wisconsin | 209.11 | 53.04 | 156.06 | 144.85 | 31.98 | 112.86 | 60.27 | 3.98 | 77.69 | 42.12 | 35.56 |
| Wyoming | 275.26 | 55.52 | 219.73 | 172.37 | 25.69 | 146.68 | 89.92 | 12.95 | 228.81 | 183.60 | 45.20 |

See footnotes at end of table.

## Table 22.-PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES: 1965-66-Continued

| State | General expenditure--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Public welfare | Health and hospitals | | | Police protection | Fire protection | Sewerage | | | Sanitation other than sewerage |
| | | Total | Capital outlay | Other than capital outlay | | | Total | Capital outlay | Other than capital outlay | |
| United States average | 34.50 | 30.17 | 2.80 | 27.37 | 14.17 | 7.02 | 8.71 | 6.13 | 2.57 | 4.41 |
| Median State | 29.86 | 25.52 | 1.99 | 23.26 | 10.92 | 5.40 | 7.84 | 5.45 | 2.35 | 3.35 |
| Alabama | 36.48 | 23.03 | 2.71 | 20.31 | 8.21 | 4.14 | 4.95 | 3.89 | 1.05 | 2.76 |
| Alaska | 27.07 | 28.29 | 0.63 | 27.66 | 18.07 | 6.68 | 6.34 | 4.04 | 2.29 | 3.58 |
| Arizona | 23.62 | 17.17 | 0.84 | 16.32 | 16.94 | 5.75 | 9.43 | 7.69 | 1.73 | 6.02 |
| Arkansas | 36.03 | 19.51 | 2.32 | 17.18 | 6.35 | 2.94 | 3.53 | 2.42 | 1.11 | 1.79 |
| California | 59.65 | 35.16 | 1.94 | 33.21 | 20.95 | 10.24 | 8.30 | 5.45 | 2.85 | 4.10 |
| Colorado | 52.53 | 31.53 | 2.10 | 29.42 | 13.11 | 6.93 | 12.49 | 9.83 | 2.66 | 2.65 |
| Connecticut | 34.17 | 25.56 | 1.84 | 23.71 | 14.33 | 10.45 | 11.35 | 8.84 | 2.50 | 3.90 |
| Delaware | 24.79 | 28.49 | 4.08 | 24.41 | 11.25 | 3.71 | 6.80 | 3.47 | 3.32 | 3.43 |
| District of Columbia | 43.44 | 80.35 | 9.60 | 70.75 | 38.15 | 17.98 | 16.69 | 9.20 | 7.49 | 11.51 |
| Florida | 21.95 | 35.15 | 3.25 | 31.90 | 14.79 | 5.39 | 7.84 | 5.47 | 2.36 | 5.82 |
| Georgia | 28.44 | 36.85 | 5.40 | 31.45 | 8.71 | 3.91 | 4.12 | 2.80 | 1.32 | 3.84 |
| Hawaii | 27.78 | 40.97 | 1.63 | 39.34 | 16.98 | 11.08 | 15.85 | 11.88 | 3.96 | 6.86 |
| Idaho | 28.73 | 25.52 | 3.49 | 22.02 | 10.92 | 5.70 | 4.07 | 2.36 | 1.70 | 1.63 |
| Illinois | 32.26 | 29.47 | 4.54 | 24.93 | 15.61 | 7.21 | 9.07 | 4.76 | 4.30 | 4.45 |
| Indiana | 15.77 | 26.49 | 2.37 | 24.12 | 9.40 | 6.17 | 9.69 | 6.27 | 3.41 | 2.19 |
| Iowa | 32.30 | 26.88 | 2.09 | 24.79 | 9.87 | 4.28 | 6.19 | 3.43 | 2.76 | 2.41 |
| Kansas | 28.55 | 26.08 | 2.42 | 23.65 | 8.94 | 4.62 | 7.50 | 5.66 | 1.83 | 2.13 |
| Kentucky | 33.86 | 21.23 | 1.86 | 19.36 | 8.15 | 3.48 | 8.17 | 5.96 | 2.21 | 2.65 |
| Louisiana | 57.85 | 24.57 | 3.19 | 21.37 | 12.14 | 4.64 | 8.34 | 6.10 | 2.24 | 3.93 |
| Maine | 32.54 | 17.69 | 0.44 | 17.24 | 8.79 | 8.45 | 4.25 | 2.76 | 1.49 | 1.83 |
| Maryland | 21.06 | 36.67 | 1.61 | 35.06 | 17.07 | 7.73 | 12.79 | 9.69 | 3.09 | 5.01 |
| Massachusetts | 49.25 | 38.50 | 4.13 | 34.37 | 16.27 | 14.97 | 5.27 | 3.61 | 1.65 | 5.20 |
| Michigan | 25.69 | 38.01 | 2.00 | 36.01 | 14.25 | 7.01 | 15.33 | 12.19 | 3.14 | 4.29 |
| Minnesota | 41.24 | 33.11 | 3.56 | 29.54 | 10.08 | 4.77 | 13.63 | 10.57 | 3.06 | 1.74 |
| Mississippi | 31.61 | 27.76 | 4.49 | 23.26 | 8.41 | 2.51 | 2.43 | 1.70 | 0.73 | 2.19 |
| Missouri | 37.24 | 26.35 | 2.16 | 24.19 | 13.39 | 5.88 | 9.58 | 7.57 | 2.00 | 1.90 |
| Montana | 28.72 | 19.52 | 1.97 | 17.55 | 10.52 | 4.57 | 3.85 | 2.25 | 1.60 | 2.98 |
| Nebraska | 24.62 | 23.47 | 1.84 | 21.63 | 9.18 | 5.81 | 5.35 | 3.62 | 1.73 | 2.00 |
| Nevada | 19.99 | 49.87 | 1.67 | 48.19 | 24.64 | 12.36 | 25.11 | 20.65 | 4.46 | 1.61 |
| New Hampshire | 27.86 | 21.28 | 0.48 | 20.80 | 10.51 | 8.54 | 5.18 | 4.08 | 1.09 | 3.07 |
| New Jersey | 21.29 | 24.85 | 1.14 | 23.71 | 19.12 | 9.38 | 9.51 | 6.14 | 3.36 | 5.57 |
| New Mexico | 35.90 | 26.68 | 4.52 | 22.15 | 10.38 | 3.97 | 2.96 | 1.77 | 1.19 | 4.50 |
| New York | 46.22 | 54.25 | 5.40 | 48.84 | 24.50 | 11.47 | 9.12 | 6.67 | 2.44 | 10.95 |
| North Carolina | 23.38 | 22.65 | 4.39 | 18.25 | 8.42 | 3.64 | 5.20 | 3.83 | 1.36 | 3.06 |
| North Dakota | 32.85 | 15.81 | 1.45 | 14.35 | 7.33 | 2.82 | 4.87 | 3.87 | 1.00 | 2.29 |
| Ohio | 26.77 | 21.50 | 1.55 | 19.95 | 10.92 | 5.96 | 9.58 | 6.10 | 3.48 | 3.84 |
| Oklahoma | 70.31 | 24.34 | 1.44 | 22.90 | 9.43 | 4.41 | 5.92 | 4.40 | 1.52 | 2.61 |
| Oregon | 31.31 | 23.53 | 1.00 | 22.52 | 13.69 | 6.52 | 13.76 | 11.18 | 2.58 | 1.25 |
| Pennsylvania | 28.68 | 20.96 | 3.08 | 17.88 | 11.94 | 4.15 | 10.05 | 7.38 | 2.67 | 3.69 |
| Rhode Island | 48.50 | 25.18 | 0.77 | 24.40 | 15.26 | 11.06 | 8.68 | 5.92 | 2.76 | 3.86 |
| South Carolina | 16.01 | 22.92 | 2.16 | 20.75 | 7.31 | 2.30 | 3.59 | 2.88 | 0.71 | 2.54 |
| South Dakota | 28.90 | 11.26 | 0.13 | 11.12 | 8.64 | 2.46 | 1.76 | 0.60 | 1.16 | 1.31 |
| Tennessee | 23.03 | 29.11 | 3.80 | 25.31 | 8.52 | 4.90 | 7.54 | 6.67 | 0.87 | 3.52 |
| Texas | 24.42 | 19.96 | 1.99 | 17.97 | 10.27 | 5.40 | 5.83 | 3.82 | 2.00 | 3.70 |
| Utah | 29.86 | 18.83 | 1.27 | 17.55 | 9.17 | 4.03 | 8.37 | 6.01 | 2.35 | 2.28 |
| Vermont | 36.83 | 22.25 | 0.29 | 21.96 | 7.50 | 3.99 | 13.76 | 5.14 | 1.73 | 1.21 |
| Virginia | 13.82 | 20.89 | 1.65 | 19.23 | 10.52 | 4.65 | 7.00 | 4.59 | 2.40 | 3.71 |
| Washington | 37.82 | 21.63 | 0.62 | 21.00 | 12.37 | 8.57 | 16.59 | 13.63 | 2.96 | 3.90 |
| West Virginia | 36.17 | 18.18 | 0.35 | 17.83 | 6.50 | 3.00 | 4.05 | 1.71 | 2.33 | 1.67 |
| Wisconsin | 30.03 | 29.76 | 2.96 | 26.79 | 14.42 | 8.93 | 12.97 | 8.47 | 4.50 | 5.15 |
| Wyoming | 25.91 | 42.86 | 1.52 | 41.33 | 12.90 | 4.96 | 5.18 | 2.24 | 2.93 | 3.35 |

See footnotes at end of table.

## Table 22.-PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES: 1965-66-Continued

| State | General expenditure--Continued | | | | | Debt outstanding at end of fiscal year | | Cash and security holdings at end of fiscal year | |
|---|---|---|---|---|---|---|---|---|---|
| | Local parks and recreation | Financial administration | General control | Interest on general debt | All other general expenditure | Total | Long-term only | Insurance trust systems | Other than insurance trust systems |
| United States average.. | 6.05 | 6.80 | 8.38 | 13.73 | 53.84 | 546.57 | 515.68 | 235.80 | 250.37 |
| Median State..... | 4.35 | 6.94 | 7.56 | 10.85 | 45.65 | 467.20 | 457.73 | 149.75 | 221.05 |
| Alabama..... | 2.60 | 4.15 | 5.33 | 11.23 | 36.91 | 444.40 | 424.03 | 110.24 | 176.04 |
| Alaska..... | 3.23 | 15.96 | 23.87 | 23.62 | 217.22 | 959.29 | 683.45 | 148.90 | 529.05 |
| Arizona..... | 5.89 | 9.18 | 9.71 | 7.63 | 62.89 | 467.20 | 462.52 | 240.98 | 239.85 |
| Arkansas..... | 1.45 | 5.00 | 4.79 | 6.14 | 48.55 | 287.34 | 274.75 | 72.23 | 140.30 |
| California..... | 10.89 | 10.72 | 12.38 | 16.05 | 106.92 | 661.25 | 651.67 | 355.19 | 359.63 |
| Colorado..... | 6.44 | 9.65 | 10.66 | 10.45 | 49.36 | 492.85 | 484.98 | 196.46 | 254.05 |
| Connecticut..... | 5.71 | 7.71 | 8.43 | 22.50 | 58.52 | 792.27 | 678.92 | 213.88 | 218.02 |
| Delaware..... | 3.09 | 8.43 | 10.34 | 31.90 | 78.44 | 1,213.87 | 1,202.19 | 53.13 | 640.41 |
| District of Columbia..... | 19.37 | 7.48 | 16.26 | 9.61 | 84.77 | 402.06 | 296.24 | 149.75 | 47.03 |
| Florida..... | 8.49 | 6.94 | 10.14 | 13.62 | 45.65 | 516.27 | 509.54 | 138.70 | 255.16 |
| Georgia..... | 5.08 | 5.09 | 6.43 | 10.63 | 35.62 | 408.27 | 380.45 | 146.65 | 212.26 |
| Hawaii..... | 16.56 | 10.16 | 15.12 | 21.58 | 137.13 | 744.27 | 712.41 | 389.42 | 337.02 |
| Idaho..... | 2.90 | 7.51 | 7.39 | 4.52 | 58.88 | 251.73 | 250.63 | 95.82 | 247.57 |
| Illinois..... | 8.41 | 4.76 | 8.37 | 13.30 | 38.65 | 487.23 | 446.78 | 201.08 | 208.75 |
| Indiana..... | 3.50 | 5.99 | 6.28 | 8.80 | 35.56 | 312.61 | 295.81 | 93.56 | 195.93 |
| Iowa..... | 4.23 | 7.30 | 6.93 | 5.49 | 33.16 | 208.37 | 204.30 | 141.61 | 215.44 |
| Kansas..... | 3.26 | 6.64 | 7.76 | 10.55 | 41.51 | 448.68 | 428.89 | 73.16 | 256.07 |
| Kentucky..... | 1.54 | 4.65 | 6.06 | 14.61 | 36.75 | 534.70 | 509.62 | 114.33 | 189.67 |
| Louisiana..... | 4.80 | 5.17 | 7.22 | 17.06 | 47.36 | 581.68 | 574.24 | 219.76 | 197.90 |
| Maine..... | 1.89 | 5.80 | 7.94 | 8.80 | 42.13 | 307.83 | 293.86 | 148.12 | 140.62 |
| Maryland..... | 7.46 | 7.57 | 7.28 | 18.88 | 45.12 | 654.43 | 647.87 | 258.93 | 149.91 |
| Massachusetts..... | 4.65 | 7.58 | 9.71 | 19.16 | 73.29 | 634.14 | 579.26 | 176.46 | 178.76 |
| Michigan..... | 5.94 | 5.96 | 9.10 | 14.34 | 48.01 | 499.18 | 471.28 | 222.71 | 242.80 |
| Minnesota..... | 8.22 | 6.58 | 7.34 | 13.98 | 50.25 | 503.76 | 487.35 | 138.84 | 400.06 |
| Mississippi..... | 1.08 | 3.84 | 5.27 | 9.93 | 41.35 | 370.62 | 354.06 | 66.87 | 124.07 |
| Missouri..... | 5.65 | 4.85 | 7.08 | 8.18 | 30.82 | 340.83 | 326.55 | 141.39 | 221.05 |
| Montana..... | 2.86 | 8.74 | 8.90 | 10.31 | 54.75 | 356.73 | 349.08 | 161.82 | 272.83 |
| Nebraska..... | 4.35 | 5.51 | 8.31 | 7.34 | 44.33 | 533.70 | 522.25 | 80.84 | 286.40 |
| Nevada..... | 15.44 | 14.73 | 15.66 | 18.59 | 105.31 | 595.03 | 587.33 | 263.22 | 256.56 |
| New Hampshire..... | 3.36 | 5.87 | 7.56 | 11.01 | 43.66 | 407.86 | 375.38 | 162.41 | 115.43 |
| New Jersey..... | 6.26 | 6.24 | 9.60 | 15.06 | 54.19 | 509.75 | 466.75 | 240.45 | 193.20 |
| New Mexico..... | 2.15 | 10.38 | 9.44 | 7.28 | 50.96 | 382.94 | 381.22 | 140.90 | 502.76 |
| New York..... | 9.17 | 8.33 | 11.88 | 23.14 | 80.28 | 971.91 | 873.11 | 570.86 | 296.17 |
| North Carolina..... | 1.80 | 5.58 | 4.78 | 5.49 | 34.29 | 246.47 | 230.78 | 170.96 | 167.35 |
| North Dakota..... | 10.19 | 8.08 | 6.03 | 7.18 | 83.75 | 295.46 | 289.97 | 70.31 | 399.50 |
| Ohio..... | 4.17 | 4.87 | 7.11 | 10.85 | 37.95 | 439.06 | 386.33 | 315.96 | 209.68 |
| Oklahoma..... | 4.56 | 5.53 | 6.51 | 12.49 | 36.61 | 473.51 | 471.19 | 77.10 | 286.97 |
| Oregon..... | 5.37 | 12.88 | 8.59 | 11.50 | 56.06 | 484.73 | 474.34 | 255.65 | 371.15 |
| Pennsylvania..... | 4.26 | 6.07 | 7.04 | 16.23 | 42.47 | 585.64 | 555.41 | 228.91 | 197.82 |
| Rhode Island..... | 4.14 | 8.20 | 9.08 | 14.13 | 63.99 | 599.47 | 537.49 | 234.52 | 197.09 |
| South Carolina..... | 1.72 | 4.37 | 3.98 | 4.68 | 33.53 | 219.22 | 214.12 | 140.56 | 119.14 |
| South Dakota..... | 5.32 | 7.90 | 7.50 | 3.44 | 45.20 | 144.31 | 142.52 | 41.79 | 303.62 |
| Tennessee..... | 3.43 | 4.15 | 5.73 | 10.29 | 38.52 | 509.43 | 476.34 | 114.37 | 208.67 |
| Texas..... | 4.31 | 4.83 | 5.85 | 11.91 | 32.38 | 500.58 | 491.83 | 146.30 | 333.28 |
| Utah..... | 5.76 | 7.09 | 7.51 | 9.33 | 42.30 | 460.27 | 457.73 | 124.70 | 228.91 |
| Vermont..... | 1.33 | 7.03 | 9.80 | 6.70 | 52.76 | 336.31 | 317.73 | 173.58 | 158.01 |
| Virginia..... | 3.28 | 6.83 | 5.24 | 11.24 | 33.59 | 368.34 | 355.52 | 117.86 | 171.51 |
| Washington..... | 6.60 | 9.13 | 6.86 | 14.45 | 62.03 | 1,215.10 | 1,200.96 | 312.05 | 581.30 |
| West Virginia..... | 2.35 | 6.70 | 5.38 | 9.12 | 32.01 | 339.37 | 323.30 | 184.67 | 154.21 |
| Wisconsin..... | 8.92 | 7.48 | 8.65 | 10.22 | 43.87 | 417.38 | 398.15 | 282.67 | 231.64 |
| Wyoming..... | 2.71 | 11.21 | 9.21 | 8.92 | 65.76 | 422.45 | 421.75 | 151.06 | 594.35 |

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

## Table 23.-ORIGIN AND ALLOCATION, BY LEVEL OF GOVERNMENT, OF GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS: 1965-66

(Dollar amounts in millions)

| State | Total general revenue | By originating level of government (before transfers among governments) | | | | | | By final recipient level of government (after intergovernmental transfers) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Amount | | | Percent | | | Amount | | Percent | |
| | | Federal | State | Local | Federal | State | Local | State | Local | State | Local |
| United States | 83,035.9 | 13,120.4 | 34,511.2 | 35,404.3 | 15.8 | 41.6 | 42.6 | 30,366.5 | 52,669.4 | 36.6 | 63.4 |
| Alabama | 1,194.4 | 330.1 | 539.4 | 325.0 | 27.6 | 45.2 | 27.2 | 591.3 | 603.1 | 49.5 | 50.5 |
| Alaska | 228.7 | 101.5 | 87.4 | 39.8 | 44.4 | 38.2 | 17.4 | 158.0 | 70.7 | 69.1 | 30.9 |
| Arizona | 749.5 | 152.2 | 330.0 | 267.3 | 20.3 | 44.0 | 35.7 | 329.1 | 420.4 | 43.9 | 56.1 |
| Arkansas | 629.4 | 172.9 | 297.6 | 158.9 | 27.5 | 47.3 | 25.2 | 352.7 | 276.7 | 56.0 | 44.0 |
| California | 10,779.7 | 1,769.3 | 3,916.8 | 5,093.6 | 16.4 | 36.3 | 47.3 | 2,897.4 | 7,882.3 | 26.9 | 73.1 |
| Colorado | 1,028.1 | 199.4 | 402.7 | 426.0 | 19.4 | 39.2 | 41.4 | 392.4 | 635.7 | 38.2 | 61.8 |
| Connecticut | 1,220.4 | 154.1 | 523.2 | 543.1 | 12.6 | 42.9 | 44.5 | 550.6 | 669.8 | 45.1 | 54.9 |
| Delaware | 265.4 | 39.5 | 161.6 | 64.3 | 14.9 | 60.9 | 24.2 | 139.1 | 126.3 | 52.4 | 47.6 |
| District of Columbia | 409.0 | 109.9 | - | 299.1 | 26.9 | - | 73.1 | - | 409.0 | - | 100.0 |
| Florida | 2,279.9 | 322.3 | 925.6 | 1,032.1 | 14.1 | 40.6 | 45.3 | 818.7 | 1,461.2 | 35.9 | 64.1 |
| Georgia | 1,520.5 | 312.4 | 688.5 | 519.6 | 20.5 | 45.3 | 34.2 | 676.1 | 844.4 | 44.5 | 55.5 |
| Hawaii | 411.0 | 83.5 | 232.2 | 95.3 | 20.3 | 56.5 | 23.2 | 293.7 | 117.3 | 71.5 | 28.5 |
| Idaho | 309.4 | 61.3 | 138.8 | 109.3 | 19.8 | 44.9 | 35.3 | 153.2 | 156.2 | 49.5 | 50.5 |
| Illinois | 4,300.0 | 532.4 | 1,546.8 | 2,220.9 | 12.4 | 36.0 | 51.6 | 1,443.8 | 2,856.2 | 33.6 | 66.4 |
| Indiana | 1,965.6 | 230.2 | 904.1 | 831.2 | 11.7 | 46.0 | 42.3 | 715.9 | 1,249.7 | 36.4 | 63.6 |
| Iowa | 1,241.8 | 177.1 | 499.6 | 565.1 | 14.3 | 40.2 | 45.5 | 519.4 | 722.4 | 41.8 | 58.2 |
| Kansas | 979.1 | 146.2 | 412.8 | 420.1 | 14.9 | 42.2 | 42.9 | 404.9 | 574.2 | 41.4 | 58.6 |
| Kentucky | 1,049.0 | 253.5 | 506.2 | 289.3 | 24.2 | 48.3 | 27.6 | 566.0 | 483.0 | 54.0 | 46.0 |
| Louisiana | 1,540.2 | 334.0 | 881.1 | 325.2 | 21.7 | 57.2 | 21.1 | 880.0 | 660.2 | 57.1 | 42.9 |
| Maine | 361.0 | 70.1 | 157.2 | 133.7 | 19.4 | 43.5 | 37.0 | 199.9 | 161.1 | 55.4 | 44.6 |
| Maryland | 1,444.5 | 180.4 | 680.2 | 583.9 | 12.5 | 47.1 | 40.4 | 468.7 | 975.8 | 32.4 | 67.6 |
| Massachusetts | 2,393.9 | 326.5 | 884.1 | 1,183.2 | 13.6 | 36.9 | 49.4 | 790.3 | 1,603.6 | 33.0 | 67.0 |
| Michigan | 3,724.6 | 471.9 | 1,724.0 | 1,528.6 | 12.7 | 46.3 | 41.0 | 1,347.0 | 2,377.6 | 36.2 | 63.8 |
| Minnesota | 1,782.4 | 287.0 | 749.2 | 746.2 | 16.1 | 42.0 | 41.9 | 683.1 | 1,099.3 | 38.3 | 61.7 |
| Mississippi | 747.2 | 177.4 | 342.2 | 227.6 | 23.7 | 45.8 | 30.5 | 351.4 | 395.8 | 47.0 | 53.0 |
| Missouri | 1,686.7 | 339.2 | 650.4 | 697.1 | 20.1 | 38.6 | 41.3 | 734.9 | 951.8 | 43.6 | 56.4 |
| Montana | 347.6 | 85.8 | 120.7 | 141.0 | 24.7 | 34.7 | 40.6 | 170.5 | 177.1 | 49.1 | 50.9 |
| Nebraska | 558.6 | 90.7 | 168.8 | 299.1 | 16.2 | 30.2 | 53.5 | 196.4 | 362.2 | 35.2 | 64.8 |
| Nevada | 261.0 | 58.1 | 96.0 | 107.0 | 22.3 | 36.8 | 41.0 | 107.4 | 153.6 | 41.1 | 58.9 |
| New Hampshire | 234.9 | 39.1 | 80.3 | 115.5 | 16.6 | 34.2 | 49.2 | 107.1 | 127.8 | 45.6 | 54.4 |
| New Jersey | 2,640.4 | 275.1 | 753.3 | 1,611.9 | 10.4 | 28.5 | 61.0 | 736.3 | 1,904.1 | 27.9 | 72.1 |
| New Mexico | 552.1 | 163.6 | 279.8 | 108.6 | 29.6 | 50.7 | 19.7 | 304.2 | 247.9 | 55.1 | 44.9 |
| New York | 9,646.4 | 832.3 | 3,839.1 | 4,975.0 | 8.6 | 39.8 | 51.6 | 2,002.4 | 7,644.0 | 20.8 | 79.2 |
| North Carolina | 1,557.0 | 275.1 | 886.3 | 395.6 | 17.7 | 56.9 | 25.4 | 704.0 | 853.0 | 45.2 | 54.8 |
| North Dakota | 309.9 | 56.3 | 141.4 | 112.3 | 18.2 | 45.6 | 36.2 | 160.7 | 149.2 | 51.9 | 48.1 |
| Ohio | 3,685.1 | 539.4 | 1,338.7 | 1,807.0 | 14.6 | 36.3 | 49.0 | 1,117.8 | 2,567.3 | 30.3 | 69.7 |
| Oklahoma | 1,036.9 | 243.8 | 494.8 | 298.3 | 23.5 | 47.7 | 28.8 | 555.0 | 481.9 | 53.5 | 46.5 |
| Oregon | 979.2 | 218.7 | 387.1 | 373.4 | 22.3 | 39.5 | 38.1 | 445.4 | 533.8 | 45.5 | 54.5 |
| Pennsylvania | 4,182.7 | 579.1 | 1,869.9 | 1,733.6 | 13.8 | 44.7 | 41.4 | 1,756.5 | 2,426.2 | 42.0 | 58.0 |
| Rhode Island | 359.7 | 65.6 | 161.4 | 132.8 | 18.2 | 44.9 | 36.9 | 174.7 | 185.0 | 48.6 | 51.4 |
| South Carolina | 724.8 | 136.0 | 416.4 | 172.4 | 18.8 | 57.5 | 23.8 | 395.2 | 329.6 | 54.5 | 45.5 |
| South Dakota | 299.5 | 64.8 | 107.4 | 127.3 | 21.6 | 35.9 | 42.5 | 152.4 | 147.1 | 50.9 | 49.1 |
| Tennessee | 1,227.5 | 280.3 | 533.2 | 414.0 | 22.8 | 43.4 | 33.7 | 527.5 | 700.0 | 43.0 | 57.0 |
| Texas | 3,728.1 | 626.4 | 1,572.1 | 1,529.6 | 16.8 | 42.2 | 41.0 | 1,511.3 | 2,216.8 | 40.5 | 59.5 |
| Utah | 470.7 | 115.8 | 209.5 | 145.3 | 24.6 | 44.5 | 30.9 | 228.3 | 242.4 | 48.5 | 51.5 |
| Vermont | 191.0 | 51.2 | 87.1 | 52.7 | 26.8 | 45.6 | 27.6 | 122.9 | 68.1 | 64.3 | 35.7 |
| Virginia | 1,489.6 | 285.9 | 656.1 | 547.6 | 19.2 | 44.0 | 36.8 | 658.6 | 831.0 | 44.2 | 55.8 |
| Washington | 1,564.5 | 258.7 | 809.3 | 496.5 | 16.5 | 51.7 | 31.7 | 743.9 | 820.6 | 47.5 | 52.5 |
| West Virginia | 643.1 | 174.2 | 305.5 | 163.4 | 27.1 | 47.5 | 25.4 | 362.2 | 280.9 | 56.3 | 43.7 |
| Wisconsin | 1,883.2 | 195.7 | 938.8 | 748.8 | 10.4 | 49.9 | 39.8 | 554.0 | 1,329.2 | 29.4 | 70.6 |
| Wyoming | 221.4 | 74.7 | 76.3 | 70.4 | 33.7 | 34.5 | 31.8 | 114.2 | 107.2 | 51.6 | 48.4 |

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

-Represents zero or rounds to zero.

## Table 24.-RELATION OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES TO PERSONAL INCOME: 1965-66

| State | General revenue per $1,000 of personal income | | | | | | General expenditure per $1,000 of personal income | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | From Federal Government | All State and local general revenue sources | Taxes | | Charges and miscellaneous general revenue | All general expenditure | Education | | Highways | Public welfare | Health and hospitals |
| | | | | Total | Property only | | | Total | Local schools only | | | |
| United States average | 156.04 | 24.65 | 131.38 | 106.63 | 46.36 | 24.75 | 155.67 | 62.55 | 47.15 | 23.99 | 12.69 | 11.10 |
| Median State | 165.04 | 30.22 | 132.43 | 105.32 | 45.20 | 26.40 | 167.88 | 67.69 | 50.02 | 32.27 | 11.76 | 9.93 |
| Alabama | 179.34 | 49.56 | 129.77 | 95.97 | 17.42 | 33.80 | 180.38 | 71.02 | 47.27 | 35.51 | 19.26 | 12.16 |
| Alaska | 268.69 | 119.25 | 149.44 | 91.68 | 21.94 | 57.76 | 294.90 | 88.21 | 54.01 | 87.15 | 8.65 | 9.04 |
| Arizona | 200.78 | 40.76 | 160.01 | 128.38 | 59.71 | 31.63 | 201.63 | 91.11 | 62.76 | 34.97 | 10.24 | 7.44 |
| Arkansas | 175.75 | 48.27 | 127.47 | 102.25 | 26.70 | 25.22 | 176.28 | 67.01 | 50.19 | 34.95 | 19.67 | 10.65 |
| California | 179.78 | 29.50 | 150.27 | 124.71 | 62.58 | 25.55 | 184.06 | 69.13 | 53.09 | 21.72 | 18.82 | 11.09 |
| Colorado | 194.63 | 37.75 | 156.88 | 125.26 | 58.47 | 31.62 | 192.37 | 87.72 | 61.20 | 27.60 | 19.66 | 11.80 |
| Connecticut | 126.77 | 16.00 | 110.77 | 94.29 | 48.21 | 16.47 | 127.75 | 45.06 | 39.49 | 22.15 | 10.20 | 7.63 |
| Delaware | 155.59 | 23.15 | 132.43 | 96.66 | 19.41 | 35.76 | 173.62 | 68.46 | 49.57 | 41.94 | 7.44 | 8.55 |
| District of Columbia | 137.52 | 36.95 | 100.57 | 84.41 | 29.64 | 16.15 | 140.62 | 32.61 | 31.96 | 14.10 | 11.80 | 21.83 |
| Florida | 162.37 | 22.95 | 139.42 | 106.16 | 41.56 | 33.26 | 160.53 | 61.76 | 48.54 | 24.37 | 9.28 | 14.87 |
| Georgia | 160.42 | 32.95 | 127.47 | 96.89 | 28.94 | 30.57 | 156.73 | 62.26 | 48.92 | 24.47 | 13.38 | 17.34 |
| Hawaii | 202.45 | 41.12 | 161.33 | 129.21 | 27.98 | 32.12 | 199.52 | 66.35 | 46.22 | 19.93 | 9.82 | 14.49 |
| Idaho | 186.36 | 36.90 | 149.46 | 119.98 | 47.42 | 29.48 | 176.49 | 67.82 | 50.48 | 42.69 | 12.01 | 10.67 |
| Illinois | 123.19 | 15.25 | 107.94 | 90.97 | 46.15 | 16.96 | 117.20 | 49.84 | 38.55 | 14.64 | 9.91 | 9.05 |
| Indiana | 141.16 | 16.53 | 124.62 | 100.55 | 49.32 | 24.07 | 135.62 | 69.06 | 50.49 | 20.68 | 5.57 | 9.35 |
| Iowa | 168.24 | 23.99 | 144.24 | 117.83 | 60.60 | 26.40 | 161.32 | 73.92 | 54.15 | 35.64 | 12.02 | 10.00 |
| Kansas | 165.04 | 24.65 | 140.39 | 114.89 | 56.19 | 25.50 | 152.75 | 65.07 | 45.78 | 31.07 | 10.83 | 9.89 |
| Kentucky | 161.65 | 39.05 | 122.59 | 94.76 | 25.38 | 27.83 | 167.51 | 63.69 | 46.14 | 34.54 | 16.60 | 10.41 |
| Louisiana | 209.29 | 45.38 | 163.91 | 120.07 | 25.87 | 43.84 | 203.61 | 72.83 | 55.00 | 36.22 | 28.32 | 12.02 |
| Maine | 160.81 | 31.24 | 129.57 | 110.83 | 54.53 | 18.73 | 151.50 | 52.97 | 40.78 | 37.14 | 14.25 | 7.74 |
| Maryland | 136.22 | 17.00 | 119.21 | 98.03 | 41.23 | 21.17 | 141.12 | 58.87 | 47.88 | 18.64 | 7.17 | 12.49 |
| Massachusetts | 146.42 | 19.97 | 126.45 | 110.34 | 62.42 | 16.10 | 141.57 | 43.90 | 36.94 | 17.36 | 16.21 | 12.67 |
| Michigan | 148.79 | 18.85 | 129.94 | 103.68 | 45.20 | 26.26 | 149.60 | 69.05 | 47.39 | 17.66 | 8.59 | 12.71 |
| Minnesota | 187.71 | 30.22 | 157.49 | 124.94 | 62.24 | 32.54 | 179.28 | 74.48 | 55.25 | 32.86 | 15.53 | 12.47 |
| Mississippi | 201.28 | 47.79 | 153.48 | 115.46 | 31.55 | 38.02 | 204.42 | 73.86 | 52.32 | 45.03 | 19.82 | 17.40 |
| Missouri | 141.01 | 28.35 | 112.65 | 92.39 | 36.38 | 20.26 | 135.31 | 54.98 | 42.45 | 23.43 | 14.03 | 9.93 |
| Montana | 202.77 | 50.04 | 152.72 | 118.73 | 66.54 | 33.98 | 201.47 | 78.02 | 56.87 | 59.64 | 11.76 | 7.99 |
| Nebraska | 145.61 | 23.63 | 121.97 | 94.08 | 67.41 | 27.89 | 148.33 | 62.79 | 46.01 | 32.27 | 9.34 | 8.91 |
| Nevada | 181.63 | 40.40 | 141.23 | 108.59 | 43.42 | 32.63 | 208.95 | 67.28 | 55.35 | 45.81 | 6.31 | 15.75 |
| New Hampshire | 137.03 | 22.78 | 114.24 | 95.25 | 60.31 | 18.99 | 149.82 | 54.10 | 41.93 | 36.93 | 11.07 | 8.45 |
| New Jersey | 120.28 | 12.53 | 107.75 | 90.46 | 58.45 | 17.29 | 118.25 | 46.30 | 41.07 | 15.03 | 6.69 | 7.81 |
| New Mexico | 248.25 | 73.57 | 174.69 | 120.10 | 27.70 | 54.59 | 234.51 | 109.09 | 74.39 | 49.74 | 16.49 | 12.26 |
| New York | 162.53 | 14.02 | 148.51 | 126.11 | 51.32 | 22.39 | 163.08 | 58.40 | 48.90 | 15.65 | 14.21 | 16.68 |
| North Carolina | 154.61 | 27.31 | 127.30 | 102.92 | 26.81 | 24.37 | 149.32 | 68.08 | 50.02 | 22.46 | 11.61 | 11.24 |
| North Dakota | 208.57 | 37.88 | 170.68 | 113.43 | 56.69 | 57.25 | 208.41 | 83.53 | 59.42 | 45.60 | 14.37 | 6.91 |
| Ohio | 127.19 | 18.61 | 108.57 | 86.38 | 44.72 | 22.18 | 130.10 | 55.70 | 43.69 | 23.33 | 9.52 | 7.65 |
| Oklahoma | 185.05 | 43.50 | 141.54 | 105.32 | 34.09 | 36.21 | 184.79 | 73.74 | 51.82 | 30.87 | 30.[illegible] | 10.68 |
| Oregon | 183.03 | 40.88 | 142.14 | 109.28 | 51.77 | 32.85 | 183.25 | 81.58 | 57.89 | 34.24 | 11.44 | 8.59 |
| Pennsylvania | 131.46 | 18.20 | 113.26 | 94.95 | 31.95 | 18.31 | 131.29 | 55.02 | 45.35 | 19.61 | 10.44 | 7.63 |
| Rhode Island | 143.03 | 26.06 | 116.96 | 103.68 | 45.64 | 13.27 | 153.77 | 54.62 | 43.67 | 23.40 | 17.31 | 8.99 |
| South Carolina | 153.95 | 28.87 | 125.07 | 99.33 | 21.74 | 25.73 | 147.08 | 64.82 | 53.04 | 25.68 | 8.79 | 12.58 |
| South Dakota | 197.27 | 42.70 | 154.56 | 123.82 | 68.92 | 30.73 | 195.87 | 84.58 | 62.27 | 57.54 | 12.98 | 5.06 |
| Tennessee | 158.41 | 36.17 | 122.23 | 96.80 | 28.63 | 25.42 | 167.88 | 60.92 | 43.97 | 37.40 | 11.54 | 14.58 |
| Texas | 150.56 | 25.29 | 125.26 | 95.32 | 43.41 | 29.93 | 148.84 | 65.32 | 51.11 | 27.53 | 10.60 | 8.67 |
| Utah | 201.05 | 49.47 | 151.58 | 121.29 | 50.41 | 30.29 | 213.57 | 110.08 | 75.20 | 41.23 | 12.85 | 8.11 |
| Vermont | 204.46 | 54.78 | 149.68 | 128.75 | 50.27 | 20.93 | 201.57 | 72.18 | 45.44 | 58.61 | 15.97 | 9.65 |
| Virginia | 139.32 | 26.73 | 112.58 | 89.04 | 31.82 | 23.54 | 146.37 | 61.76 | 50.34 | 33.68 | 5.82 | 8.80 |
| Washington | 181.05 | 29.93 | 151.11 | 115.49 | 35.97 | 35.62 | 168.65 | 71.53 | 49.32 | 28.14 | 13.04 | 7.46 |
| West Virginia | 174.79 | 47.33 | 127.45 | 101.90 | 26.64 | 25.54 | 174.32 | 67.69 | 51.39 | 45.[illegible] | 17.63 | 8.86 |
| Wisconsin | 166.97 | 17.34 | 149.62 | 126.38 | 56.39 | 23.24 | 172.39 | 77.14 | 53.43 | 28.6[illegible] | 11.08 | 10.98 |
| Wyoming | 262.32 | 88.51 | 173.81 | 124.60 | 66.20 | 49.20 | 271.80 | 107.35 | 67.19 | 89.19 | 10.10 | 16.70 |

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

# Table 25.–SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES BY LEVEL OF GOVERNMENT: 1965-66

(Dollar amounts in millions)

| State | Tax revenue | | | Direct general expenditure | | | Expenditure for personal services | | | State government percentage of-- | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | State government | Local governments | Total | State government | Local governments | Total | State government | Local governments | Tax revenue | Direct general expenditure | Expenditure for personal services |
| United States. | 56,740.6 | 29,379.8 | 27,360.8 | 82,842.5 | 29,162.4 | 53,680.1 | 40,058.6 | 10,560.9 | 29,497.7 | 51.8 | 35.2 | 26.4 |
| Alabama..... | 639.2 | 463.0 | 176.2 | 1,201.3 | 585.3 | 616.0 | 480.9 | 156.5 | 324.4 | 72.4 | 48.7 | 32.5 |
| Alaska..... | 78.0 | 52.8 | 25.2 | 251.0 | 167.7 | 83.3 | 97.3 | 55.1 | 42.2 | 67.7 | 66.8 | 56.6 |
| Arizona..... | 479.3 | 274.2 | 205.1 | 752.7 | 313.1 | 439.6 | 367.3 | 102.9 | 264.4 | 57.2 | 41.6 | 28.0 |
| Arkansas..... | 365.2 | 264.8 | 101.4 | 631.3 | 311.6 | 319.7 | 232.6 | 87.6 | 145.1 | 72.3 | 49.4 | 37.7 |
| California..... | 7,477.9 | 3,437.7 | 4,040.1 | 11,036.3 | 3,182.2 | 7,854.1 | 5,642.3 | 1,367.4 | 4,274.9 | 46.0 | 28.8 | 24.2 |
| Colorado..... | 661.6 | 325.8 | 335.9 | 1,016.1 | 362.8 | 653.3 | 492.8 | 158.2 | 334.5 | 49.2 | 35.7 | 32.1 |
| Connecticut..... | 907.7 | 439.9 | 467.7 | 1,229.8 | 542.2 | 687.5 | 567.5 | 187.1 | 380.3 | 48.5 | 44.1 | 33.0 |
| Delaware..... | 164.9 | 129.6 | 35.3 | 296.2 | 147.9 | 148.3 | 106.4 | 41.4 | 65.0 | 78.6 | 49.9 | 38.9 |
| District of Columbia..... | 251.1 | - | 251.1 | 418.2 | - | 418.2 | 236.3 | - | 236.3 | - | - | - |
| Florida..... | 1,490.6 | 819.1 | 671.5 | 2,254.1 | 776.3 | 1,477.9 | 1,096.5 | 254.4 | 842.1 | 58.1 | 34.4 | 23.2 |
| Georgia..... | 918.3 | 611.8 | 306.6 | 1,485.5 | 595.6 | 889.9 | 663.5 | 189.2 | 474.3 | 66.6 | 40.1 | 28.5 |
| Hawaii..... | 262.3 | 189.1 | 73.2 | 405.0 | 285.1 | 120.0 | 181.7 | 127.4 | 54.2 | 72.1 | 70.4 | 70.1 |
| Idaho..... | 199.2 | 119.8 | 79.4 | 293.0 | 140.4 | 152.6 | 135.2 | 46.8 | 88.4 | 60.1 | 47.9 | 34.6 |
| Illinois..... | 3,175.4 | 1,365.2 | 1,810.2 | 4,090.9 | 1,369.3 | 2,721.5 | 2,177.1 | 509.9 | 1,667.1 | 43.0 | 33.5 | 23.4 |
| Indiana..... | 1,400.1 | 729.2 | 670.9 | 1,888.4 | 655.1 | 1,233.3 | 953.7 | 248.2 | 705.6 | 52.1 | 34.7 | 26.0 |
| Iowa..... | 869.7 | 420.2 | 449.5 | 1,190.8 | 466.0 | 724.8 | 563.7 | 170.6 | 393.1 | 48.3 | 39.1 | 30.3 |
| Kansas..... | 681.5 | 347.0 | 334.5 | 906.1 | 332.8 | 573.2 | 507.0 | 145.9 | 361.1 | 50.9 | 36.7 | 28.8 |
| Kentucky..... | 614.9 | 434.5 | 180.4 | 1,087.0 | 583.0 | 504.0 | 431.5 | 156.6 | 274.9 | 70.7 | 53.6 | 36.3 |
| Louisiana..... | 883.6 | 658.6 | 225.0 | 1,498.4 | 776.3 | 722.1 | 631.7 | 232.6 | 399.2 | 74.5 | 51.8 | 36.8 |
| Maine..... | 248.8 | 128.0 | 120.8 | 340.1 | 180.5 | 159.6 | 149.9 | 62.2 | 87.7 | 51.4 | 53.1 | 41.5 |
| Maryland..... | 1,039.6 | 587.9 | 451.7 | 1,496.5 | 476.1 | 1,020.4 | 702.0 | 191.4 | 510.6 | 56.6 | 31.8 | 27.3 |
| Massachusetts... | 1,804.0 | 773.2 | 1,030.9 | 2,314.6 | 702.7 | 1,611.9 | 1,139.6 | 276.9 | 862.7 | 42.9 | 30.4 | 24.3 |
| Michigan..... | 2,595.2 | 1,467.7 | 1,127.6 | 3,744.7 | 1,241.9 | 2,502.8 | 1,882.8 | 505.0 | 1,377.8 | 56.6 | 33.2 | 26.8 |
| Minnesota..... | 1,186.4 | 615.0 | 571.4 | 1,702.3 | 543.9 | 1,158.4 | 780.0 | 229.5 | 550.5 | 51.8 | 32.0 | 29.4 |
| Mississippi..... | 428.6 | 287.4 | 141.2 | 758.8 | 326.2 | 432.6 | 281.4 | 92.2 | 189.2 | 67.1 | 43.0 | 32.8 |
| Missouri..... | 1,105.2 | 579.8 | 525.4 | 1,618.5 | 656.6 | 961.8 | 741.0 | 195.5 | 545.5 | 52.5 | 40.6 | 26.4 |
| Montana..... | 203.3 | 91.2 | 112.3 | 345.3 | 169.5 | 175.8 | 155.3 | 58.0 | 97.3 | 44.8 | 49.1 | 37.3 |
| Nebraska..... | 360.9 | 130.0 | 230.9 | 569.0 | 197.5 | 371.5 | 282.0 | 74.2 | 207.8 | 36.0 | 34.7 | 26.3 |
| Nevada..... | 156.0 | 84.3 | 71.8 | 300.3 | 113.6 | 186.7 | 122.5 | 36.2 | 86.3 | 54.0 | 37.8 | 29.6 |
| New Hampshire... | 163.3 | 61.5 | 101.8 | 256.8 | 122.6 | 134.2 | 113.0 | 44.8 | 68.2 | 37.7 | 47.7 | 39.6 |
| New Jersey..... | 1,985.7 | 589.1 | 1,396.5 | 2,595.8 | 625.1 | 1,970.6 | 1,297.7 | 256.4 | 1,041.3 | 29.7 | 24.1 | 19.8 |
| New Mexico..... | 267.1 | 201.9 | 65.2 | 521.6 | 275.1 | 246.5 | 223.3 | 82.4 | 140.9 | 75.6 | 52.7 | 36.9 |
| New York..... | 7,484.7 | 3,415.7 | 4,068.9 | 9,678.8 | 2,215.2 | 7,463.6 | 5,089.0 | 914.6 | 4,174.4 | 45.6 | 22.9 | 18.0 |
| North Carolina.. | 1,036.4 | 776.9 | 259.5 | 1,503.7 | 600.2 | 903.5 | 712.5 | 258.2 | 454.3 | 75.0 | 39.9 | 36.2 |
| North Dakota.... | 168.6 | 84.4 | 84.1 | 309.7 | 151.6 | 158.1 | 120.9 | 44.7 | 76.3 | 50.1 | 49.0 | 37.0 |
| Ohio..... | 2,502.8 | 1,122.7 | 1,380.1 | 3,769.4 | 1,113.3 | 2,656.1 | 1,803.7 | 364.9 | 1,438.9 | 44.9 | 29.5 | 20.2 |
| Oklahoma..... | 590.1 | 388.7 | 201.4 | 1,035.4 | 533.8 | 501.6 | 431.3 | 149.1 | 282.1 | 65.9 | 51.6 | 34.6 |
| Oregon..... | 584.7 | 300.0 | 284.7 | 980.4 | 434.4 | 546.0 | 497.4 | 177.8 | 319.5 | 51.3 | 44.3 | 35.7 |
| Pennsylvania.... | 3,020.9 | 1,674.7 | 1,346.3 | 4,177.1 | 1,617.5 | 2,559.5 | 1,966.4 | 531.0 | 1,435.4 | 55.4 | 38.7 | 27.0 |
| Rhode Island.... | 260.8 | 144.2 | 116.6 | 386.7 | 188.8 | 197.9 | 167.8 | 63.3 | 104.4 | 55.3 | 48.8 | 37.7 |
| South Carolina.. | 467.7 | 359.0 | 108.7 | 692.5 | 339.8 | 352.7 | 312.7 | 105.2 | 207.6 | 76.8 | 49.1 | 33.6 |
| South Dakota.... | 188.0 | 77.6 | 110.4 | 300.1 | 151.9 | 148.2 | 129.3 | 45.7 | 83.6 | 41.3 | 50.6 | 35.3 |
| Tennessee..... | 750.2 | 480.9 | 269.2 | 1,300.9 | 555.9 | 745.0 | 575.4 | 155.4 | 420.0 | 64.1 | 42.7 | 27.0 |
| Texas..... | 2,360.3 | 1,267.1 | 1,093.3 | 3,685.6 | 1,317.3 | 2,368.3 | 1,778.5 | 418.8 | 1,359.7 | 53.7 | 35.7 | 23.5 |
| Utah..... | 273.9 | 168.2 | 115.8 | 500.0 | 249.9 | 250.1 | 219.4 | 79.4 | 140.0 | 59.2 | 50.0 | 36.2 |
| Vermont..... | 120.3 | 72.0 | 48.3 | 188.3 | 115.1 | 73.2 | 73.7 | 37.6 | 36.1 | 59.9 | 61.1 | 51.0 |
| Virginia..... | 952.0 | 529.0 | 423.0 | 1,564.9 | 669.8 | 895.1 | 724.8 | 236.6 | 488.2 | 55.6 | 42.8 | 32.6 |
| Washington..... | 998.0 | 696.5 | 301.5 | 1,457.4 | 621.5 | 835.8 | 745.8 | 235.5 | 510.3 | 69.8 | 42.6 | 31.6 |
| West Virginia... | 374.9 | 264.2 | 110.7 | 641.4 | 376.3 | 265.1 | 283.1 | 119.7 | 163.4 | 70.5 | 58.7 | 42.3 |
| Wisconsin..... | 1,425.4 | 822.9 | 602.5 | 1,944.4 | 565.1 | 1,379.3 | 900.3 | 246.1 | 654.2 | 57.7 | 29.1 | 27.3 |
| Wyoming..... | 105.2 | 55.8 | 49.4 | 229.4 | 120.6 | 108.8 | 91.1 | 34.8 | 56.3 | 53.0 | 52.6 | 38.2 |

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

-Represents zero or rounds to zero.

## Table 26.--POPULATION AND PERSONAL INCOME: 1965-66

| State | Population (excluding armed forces overseas)[1] July 1, 1966 (provisional estimates) | | | | Personal income calendar year 1965[2] | |
|---|---|---|---|---|---|---|
| | Total | Under 18 years | 18 to 64 years | 65 years and over | Amount (millions) | Per capita |
| United States, total | 195,857,000 | 70,665,000 | 106,736,000 | 18,454,000 | 532,147 | 2,746 |
| Alabama | 3,517,000 | 1,336,000 | 1,892,000 | 289,000 | 6,660 | 1,608 |
| Alaska | 272,000 | 119,000 | 146,000 | 7,000 | 851 | 3,187 |
| Arizona | 1,618,000 | 646,000 | 849,000 | 123,000 | 3,733 | 2,370 |
| Arkansas | 1,955,000 | 714,000 | 1,029,000 | 211,000 | 3,581 | 1,845 |
| California | 18,918,000 | 6,708,000 | 10,599,000 | 1,611,000 | 59,958 | 3,258 |
| Colorado | 1,977,000 | 739,000 | 1,066,000 | 172,000 | 5,282 | 2,710 |
| Connecticut | 2,875,000 | 996,000 | 1,610,000 | 269,000 | 9,626 | 3,401 |
| Delaware | 512,000 | 195,000 | 277,000 | 40,000 | 1,706 | 3,392 |
| District of Columbia | 808,000 | 276,000 | 460,000 | 73,000 | 2,974 | 3,708 |
| Florida | 5,941,000 | 2,045,000 | 3,154,000 | 743,000 | 14,041 | 2,423 |
| Georgia | 4,459,000 | 1,703,000 | 2,428,000 | 327,000 | 9,478 | 2,159 |
| Hawaii | 718,000 | 286,000 | 394,000 | 38,000 | 2,030 | 2,879 |
| Idaho | 694,000 | 268,000 | 361,000 | 64,000 | 1,660 | 2,395 |
| Illinois | 10,722,000 | 3,802,000 | 5,861,000 | 1,059,000 | 34,903 | 3,280 |
| Indiana | 4,918,000 | 1,818,000 | 2,629,000 | 471,000 | 13,924 | 2,846 |
| Iowa | 2,747,000 | 986,000 | 1,417,000 | 345,000 | 7,381 | 2,676 |
| Kansas | 2,250,000 | 800,000 | 1,192,000 | 257,000 | 5,932 | 2,639 |
| Kentucky | 3,183,000 | 1,167,000 | 1,703,000 | 314,000 | 6,489 | 2,045 |
| Louisiana | 3,603,000 | 1,454,000 | 1,879,000 | 270,000 | 7,359 | 2,067 |
| Maine | 983,000 | 357,000 | 515,000 | 111,000 | 2,245 | 2,277 |
| Maryland | 3,613,000 | 1,344,000 | 2,009,000 | 261,000 | 10,604 | 3,001 |
| Massachusetts | 5,383,000 | 1,844,000 | 2,932,000 | 607,000 | 16,349 | 3,050 |
| Michigan | 8,374,000 | 3,190,000 | 4,471,000 | 713,000 | 25,031 | 3,010 |
| Minnesota | 3,576,000 | 1,360,000 | 1,824,000 | 391,000 | 9,495 | 2,666 |
| Mississippi | 2,327,000 | 940,000 | 1,183,000 | 204,000 | 3,712 | 1,608 |
| Missouri | 4,508,000 | 1,554,000 | 2,425,000 | 529,000 | 11,961 | 2,663 |
| Montana | 702,000 | 271,000 | 365,000 | 67,000 | 1,714 | 2,438 |
| Nebraska | 1,456,000 | 529,000 | 752,000 | 175,000 | 3,836 | 2,629 |
| Nevada | 454,000 | 170,000 | 260,000 | 24,000 | 1,437 | 3,311 |
| New Hampshire | 681,000 | 241,000 | 367,000 | 73,000 | 1,714 | 2,547 |
| New Jersey | 6,898,000 | 2,342,000 | 3,916,000 | 640,000 | 21,950 | 3,237 |
| New Mexico | 1,022,000 | 446,000 | 514,000 | 62,000 | 2,224 | 2,193 |
| New York | 18,258,000 | 6,025,000 | 10,339,000 | 1,893,000 | 59,350 | 3,278 |
| North Carolina | 5,000,000 | 1,856,000 | 2,782,000 | 362,000 | 10,070 | 2,041 |
| North Dakota | 650,000 | 252,000 | 335,000 | 62,000 | 1,486 | 2,279 |
| Ohio | 10,305,000 | 3,779,000 | 5,569,000 | 957,000 | 28,972 | 2,829 |
| Oklahoma | 2,458,000 | 843,000 | 1,343,000 | 272,000 | 5,603 | 2,289 |
| Oregon | 1,955,000 | 678,000 | 1,071,000 | 206,000 | 5,350 | 2,761 |
| Pennsylvania | 11,582,000 | 3,913,000 | 6,471,000 | 1,198,000 | 31,816 | 2,747 |
| Rhode Island | 898,000 | 300,000 | 502,000 | 96,000 | 2,515 | 2,823 |
| South Carolina | 2,586,000 | 1,020,000 | 1,393,000 | 172,000 | 4,708 | 1,846 |
| South Dakota | 682,000 | 265,000 | 340,000 | 78,000 | 1,518 | 2,213 |
| Tennessee | 3,883,000 | 1,390,000 | 2,150,000 | 342,000 | 7,749 | 2,013 |
| Texas | 10,752,000 | 4,099,000 | 5,774,000 | 878,000 | 24,761 | 2,338 |
| Utah | 1,008,000 | 428,000 | 510,000 | 70,000 | 2,341 | 2,355 |
| Vermont | 405,000 | 149,000 | 212,000 | 44,000 | 934 | 2,312 |
| Virginia | 4,507,000 | 1,643,000 | 2,537,000 | 326,000 | 10,691 | 2,419 |
| Washington | 2,980,000 | 1,062,000 | 1,618,000 | 301,000 | 8,641 | 2,906 |
| West Virginia | 1,794,000 | 636,000 | 975,000 | 183,000 | 3,679 | 2,027 |
| Wisconsin | 4,161,000 | 1,555,000 | 2,162,000 | 445,000 | 11,279 | 2,724 |
| Wyoming | 329,000 | 126,000 | 174,000 | 29,000 | 844 | 2,558 |

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 350.
[2]U.S. Department of Commerce, Survey of Current Business, August 1966. The per capita amounts, as explained in the cited source, were derived by use of estimates of population as of July 1, 1965.

# Definitions of Selected Terms

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, especially as to basic concepts and the classification of Federal data, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in State Government Finances in 1966.

AIR TRANSPORTATION.--For State and local governments, comprises provision of Airports and related activities. Includes also Federal subsidies and aids to air transportation.

ASSISTANCE AND SUBSIDIES.--Cash contributions and subsidies to persons and foreign governments, which are not in payment for goods or services nor for claims against the government. For local governments, this object category comprises only direct Cash Assistance Payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

BOND FUNDS.--Funds established to account for the proceeds of bond issues pending their disbursement.

CAPITAL OUTLAY.--Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. Construction comprises production of fixed works and structures and of additions, replacements, and major alterations, including design, site improvement, and provision of facilities that are integral parts of a structure. Equipment comprises apparatus, furnishings, office machines, motor vehicles, and the like having an expected life of more than five years. Includes acquisition of aircraft, rockets, naval vessels, and other military equipment. Amounts for rentals and normal equipment repairs are classed as current operation expenditure.

CASH AND SECURITY HOLDINGS.--Cash and deposits (including demand and time deposits) and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

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

CORPORATION NET INCOME TAXES.--Taxes on net income of corporations. Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses. See Individual Income Taxes.

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

CURRENT OPERATION.--Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services, except amounts for capital outlay.

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

DIRECT EXPENDITURE.--Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments--i.e., all expenditure other than Intergovernmental Expenditure.

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

EMPLOYMENT SECURITY ADMINISTRATION.--Administration of unemployment compensation, public employment offices, and related services.

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

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

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

GENERAL DEBT.--All Debt other than that incurred to finance a Utility.

GENERAL EXPENDITURE.--All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure (see text).

GENERAL PUBLIC BUILDINGS (State-local).--Public buildings not allocated to particular functions. This category is not applied in reporting of Federal data.

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

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

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

HOSPITALS.--Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

HOUSING AND URBAN RENEWAL.--Housing and redevelopment projects and any promotion or support of private housing and redevelopment activities.

INDIVIDUAL INCOME TAXES.--Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like. In this report, all amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

INSURANCE TRUST SYSTEM.--A government-administered program for employee-retirement and social insurance protection relating to unemployment compensation, workmen's compensation, Old Age, Survivors and Disability Insurance, and the like. Insurance Trust Revenue comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. Insurance Trust Expenditure corresponds with the character and object category, Insurance Benefits and Repayments, and comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

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

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

LIBRARIES. --Public libraries operated by State and local governments and support of other library services.

LIQUOR STORES. --Alcoholic beverage distribution facilities are operated by 16 State governments and by some counties and small municipalities in a few States. Liquor Stores Expenditure comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure. Liquor Stores Revenue consists of amounts received from sales of liquor stores (exclusive of any distinctive tax revenue they collect).

LOCAL PARKS AND RECREATION. --Local government parks, playgrounds, and play fields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities, such as auditoriums, museums, stadiums, zoo, auto camps, recreation piers, and boat harbors. See also Natural Resources.

LONG-TERM DEBT OFFSETS.--Funds specifically held for retirement of long-term debt; including such deposits with fiscal agents.

NATIONAL DEFENSE AND INTERNATIONAL RELATIONS. --See discussion of this Federal category in the introductory text.

NATURAL RESOURCES. --Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes Federal and State parks, agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects. See also Local Parks and Recreation.

PARKING FACILITIES. --Provision for and any direct operation by local governments of public-use garages and other parking facilities, including purchase and maintenance of on-street and off-street parking meters.

PERSONAL SERVICES. --Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before any deductions for taxes, retirement plans, or other purposes.

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

POSTAL SERVICE. --See introductory text.

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

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

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

SALES AND GROSS RECEIPTS TAXES. --Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. General Sales or Gross Receipts Taxes comprise such taxes which are applicable with only specified exceptions to all types of goods, or of goods and services, or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under various Selective Sales and Gross Receipts Taxes categories.

SALE OF PROPERTY. --Receipts from sale of real property and improvements. Excludes receipts from disposition of commodities, equipment, and other personal property and from the sale of securities.

SANITATION. --Local government activities relating to Sewerage, consisting of the provision of sewers and sewage disposal facilities and services, and Sanitation Other Than Sewage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering, and activities to limit air and water pollution are classed under Health.

SOCIAL INSURANCE ADMINISTRATION. --For State and local governments, consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors, and Disability Insurance and other social insurance programs.

SPACE RESEARCH AND TECHNOLOGY. --Federal space activities, comprising primarily programs of the National Aeronautics and Space Administration.

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

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

WATER TRANSPORT AND TERMINALS. --Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities. Includes Federal subsidies and other aids for ship construction, merchant marine operations, and other water transportation activities.

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