Section 9

Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the Federal Government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are *The Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the Department of the Treasury's annual *Treasury Combined Statement of Receipts, Expenditures, and Balances of the United States Government,* the official report relating to the receipts, appropriations, outlays, and fund accounts. The *Statistical Appendix* to the *Annual Report of the Secretary of the Treasury* is a convenient summary of yearly data relating to somewhat broader fields. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls for the various public functions and agencies, to employee characteristics, and to civil service status; they are published by the Office of Personnel Management (formerly Civil Service Commission) and the Bureau of Labor Statistics (see p. 242).

Budget concept.—Under the unified budget concept, all Federal monies are included in one comprehensive budget. These monies comprise both Federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Trust fund balances include both open-book balances with Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. The balances on an authorization basis exceed the cash balances because, for a few accounts, budget authority is not the same as receipts. In recent years, however, the budget totals, under provisions of law, have excluded some Federal activities—including the Federal Financing Bank, the Postal Service, and the lending activities of the Rural Electrification Administration. For fiscal year 1981, these activities (i.e., off-budget Federal entities; see below) are estimated to equal 3.5 percent of the unified budget. Data showing unified budget totals of budget receipts and outlays are presented in the 1982 *Budget* for the years 1940 to 1984; more detailed tables generally show data since 1972.

Receipts arising from the Government's compulsory powers are reported as governmental receipts; all other receipts, e.g., from business-type or market-oriented activities, are offset against outlays. Outlays are reported on a checks-issued (net) basis (i.e., outlays are recorded at the time the checks to pay bills are issued).

Debt concept.—For most of U.S. history, the total debt consisted of debt borrowed by the Treasury (i.e., public debt); it did not include monies which agencies were authorized to borrow without going through the Treasury (e.g., the Postal Service). The present debt series, includes both public debt and agency debt. The *gross Federal debt* includes money borrowed by the Treasury and by various Federal agencies; it is the broadest generally used measure of the Federal debt. *Total public debt* is restricted to borrowing by the Treasury, the Federal Financing Bank (FFB), and the value of savings bonds at current redemption value.

Off-budget Federal entities.—Off-budget Federal entities are federally owned and controlled, but their transactions have been excluded from the budget totals under provision of law. Therefore, their fiscal activities are not reflected in either budget outlays or the budget surplus or deficit; appropriation requests for their programs are not included in the totals of budget authority for the budget; and their outlays are not subject to the ceilings set by the congressional budget resolutions. When off-budget outlays are financed by Treasury borrowing, the additional debt is subject to statutory debt limit; when financed by the entities' own borrowing, it is not. In either case, the additional debt is part of the gross Federal debt.

Treasury receipts and outlays.—All receipts of the Government, with a few exceptions, are deposited to the credit of the U.S. Treasury regardless of ultimate disposition or availability for expenditure. Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The day-to-day cash operations of the Federal Government clearing through the accounts of the U.S. Treasury are reported in the *Daily Treasury Statement.* Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States.*

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies, and outlays represented by checks issued and cash payments made by disbursing officers as well as government agencies are reported in the *Monthly Treasury Statement of Receipts and Outlays of the United States Government* and in the *Annual Treasury Combined Statement of Receipts, Expenditures, and Balances of the United States Government.* These deposits in, and payments from, accounts maintained by government agencies are on the same basis as the unified budget.

The monthly *Treasury Bulletin* contains analytical material on fiscal operations and related Treasury activities, including financial statements of Government corporations and other business-type activities.

Income tax returns and tax collections.—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner of Internal Revenue* gives a detailed account of tax collections by kind of tax and by regions, districts, and States. The agency's three annual *Statistics of Income* reports present detailed data from individual income tax returns, corporation income tax returns, and business tax returns, respectively. The report on business tax returns presents financial data for sole proprietorships and partnerships. Periodic *Statistics of Income* publications present local area data for individuals as well as data from fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

Relation to national income accounts and GNP.—The Federal sector of the *national income and product accounts* focuses upon Federal transactions (comprising both Federal and trust funds) entering into national income, the gross national product, and other parts of the national economic accounts (see table 419). These accounts, however, include only receipts and outlays which directly affect the current flow of income and output, and therefore exclude such transactions as loans. Also, the Federal sector account records many taxes as they accrue, instead of as they are collected, and records most purchases at the time of delivery.

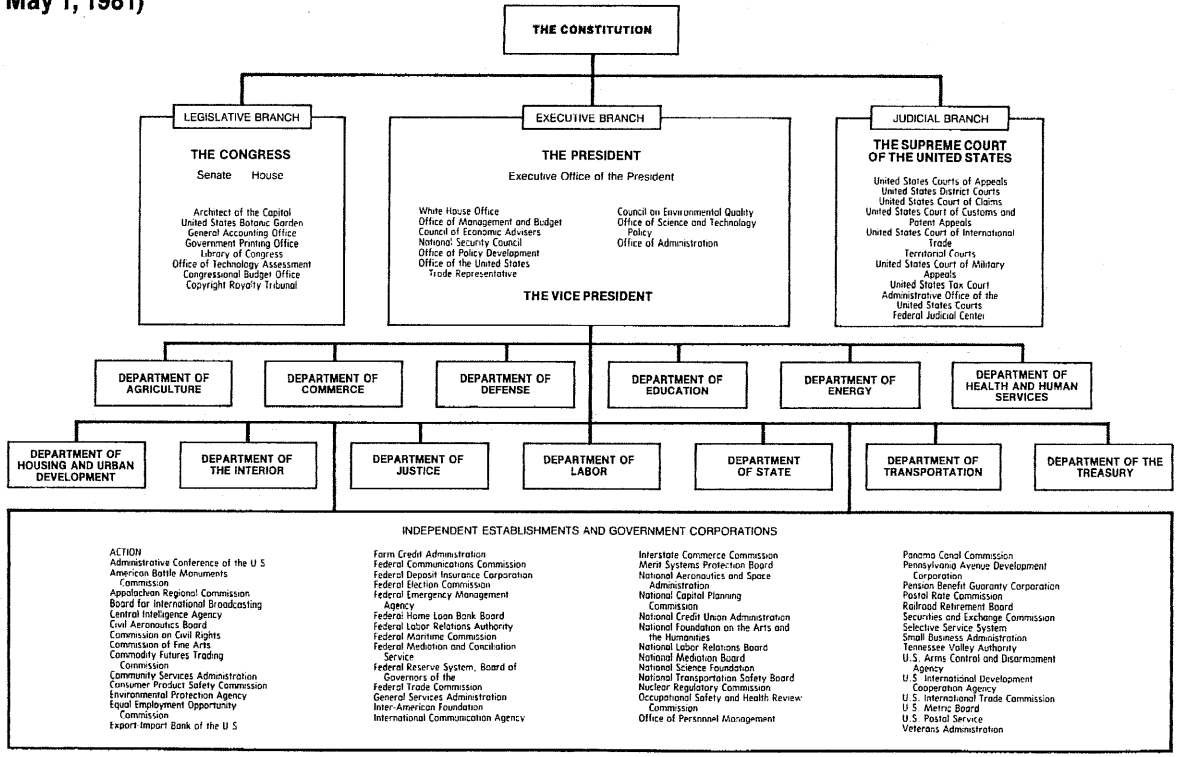
Employment and payrolls.—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the Federal Government, except the Central Intelligence Agency and the National Security Agency. Employment figures represent the number of persons who occupied civilian positions on the last day of the calendar month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment. Through January 1979, intermittent workers are counted if they performed any service during the reporting month.

Federal payrolls include all payments for personal services rendered during the calendar month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap consecutive months.

Federal employment and payroll figures are published by the Office of Personnel Management in its *Annual Report* and its *Monthly Release of Federal Civilian Work Force Statistics.* It also publishes semiannual employment data for minority groups; annual reports on salary and wages; geographic distribution; and data on occupations of white- and blue-collar workers as well as data on women Federal employees. General schedule is primarily white collar; wage system primarily blue collar. Data on Federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in *Employment and Earnings* and by the Bureau of the Census in its annual *Public Employment.*

Historical statistics.—Tabular headnotes provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1970.* See Appendix I.

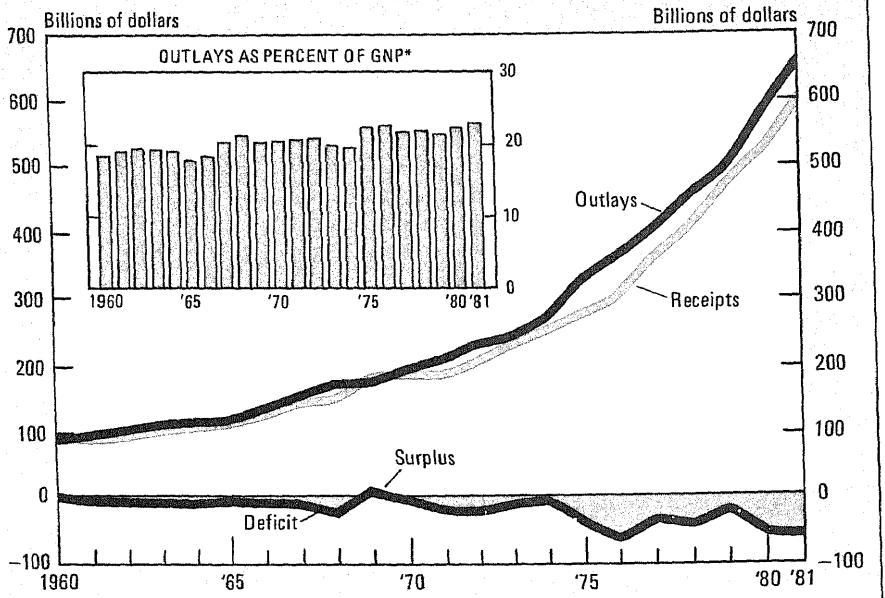
Figure 9.1
The Government of the United States
(As of May 1, 1981)



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 459.

Figure 9.2

Federal Budget Receipts and Outlays: 1960 to 1981

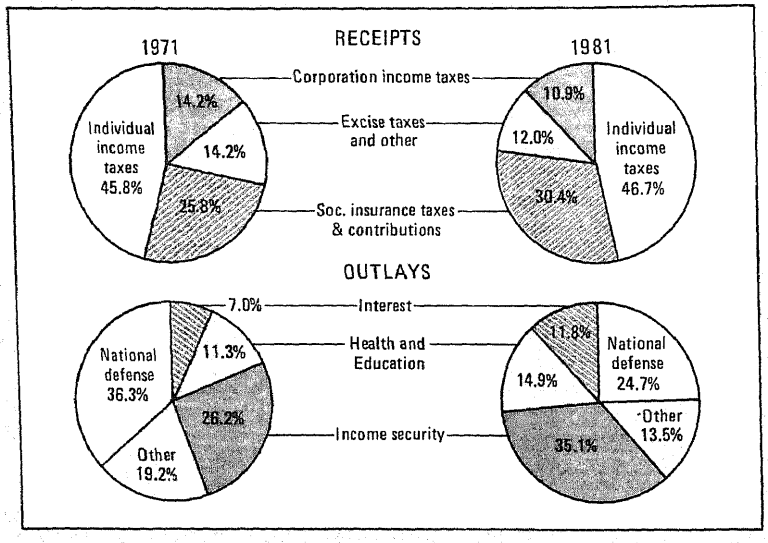


* Gross National Product.

Source: Chart prepared by U.S. Bureau of the Census. For data, see table 416.

Figure 9.3

Federal Budget Receipts by Source and Outlays by Function: 1971 and 1981



Source: Chart prepared by U.S. Bureau of the Census. For data, see tables 420 and 422.

No. 416. Federal Budget Receipts, Outlays, and Debt: 1940 to 1981

[**In billions of dollars, except percent.** Through **1976,** for years ending **June 30,** except as noted; beginning **1977,** ending **Sept. 30.** Minus sign (−) denotes deficit. See also *Historical Statistics, Colonial Times to 1970,* series Y 339–342]

YEAR	Receipts	Outlays	Surplus or deficit (−)	Outstanding gross debt [1]	Annual percent change [2]: Receipts	Annual percent change [2]: Outlays	Annual percent change [2]: Outstanding gross debt	Percent of GNP [3]: Outlays	Percent of GNP [3]: Outstanding gross debt	Outlays, off-budget Federal entities [4]
1940	6.4	9.5	−3.1	50.7	[5] 27.8	[5] 7.0	[5] 5.1	10.0	53.4	(x)
1945	45.2	92.7	−47.5	260.1	48.0	60.0	39.0	42.7	119.9	(x)
1950	39.5	42.6	−3.1	256.9	−2.7	−14.4	−.3	16.1	96.9	(x)
1955	65.5	68.5	−3.0	274.4	10.6	10.0	1.3	17.9	71.9	(x)
1960	92.5	92.2	.3	290.9	7.2	6.1	1.2	18.5	58.3	(x)
1961	94.4	97.8	−3.4	292.9	2.1	6.0	.7	19.2	57.4	(x)
1962	99.7	106.8	−7.1	303.3	5.6	9.2	3.6	19.5	55.7	(x)
1963	106.6	111.3	−4.8	310.8	6.9	4.2	2.5	19.2	53.7	(x)
1964	112.7	118.6	−5.9	316.8	5.7	6.5	1.9	19.2	51.2	(x)
1965	116.8	118.4	−1.6	323.2	3.7	−.1	2.0	17.9	48.9	(x)
1966	130.9	134.7	−3.8	329.5	12.0	13.7	1.9	18.6	45.4	(x)
1967	149.6	158.3	−8.7	341.3	14.3	17.5	3.6	20.4	44.0	(x)
1968	153.7	178.8	−25.2	369.8	2.8	13.0	8.4	21.4	44.3	(x)
1969	187.8	184.5	3.2	367.1	22.0	3.2	−.7	20.3	40.3	(x)
1970	193.7	196.6	−2.8	382.6	3.2	6.5	4.2	20.3	39.5	(x)
1971	188.4	211.4	−23.0	409.5	−2.8	7.5	7.0	20.5	39.7	(x)
1972	208.6	232.0	−23.4	437.3	10.8	9.7	6.8	20.6	38.8	(x)
1973	232.2	247.1	−14.8	468.4	11.3	6.5	7.1	19.7	37.3	.1
1974	264.9	269.6	−4.7	486.2	14.1	9.1	3.8	19.5	35.2	1.4
1975	281.0	326.2	−45.2	544.1	6.1	21.0	11.9	22.0	36.8	8.1
1976	300.0	366.4	−66.4	631.9	6.8	12.4	16.1	22.3	38.5	7.3
1976, TQ [6]	81.7	94.7	−13.0	646.4	(x)	(x)	(x)	(x)	(x)	1.8
1977	357.8	402.7	−44.9	709.1	19.3	9.9	12.2	21.6	38.0	8.7
1978	402.0	450.8	−48.8	780.4	12.4	11.9	10.1	21.6	37.4	10.4
1979	465.9	493.6	−27.7	833.8	15.9	9.5	6.8	20.9	35.4	12.5
1980	520.1	579.6	−59.6	914.3	11.6	17.4	9.7	22.6	35.6	14.2
1981 [7]	600.3	655.2	−54.9	992.6	15.4	13.0	8.6	23.0	34.9	23.6

X Not applicable. [1] End of fiscal year; see text. [2] For explanation of average annual percent change, see Guide to Tabular Presentation. [3] Gross national product as of fiscal year; for calendar year GNP, see table 699. [4] Federal Government allocations other than those reflected in budget outlays; see text for explanation. [5] Change from 1939; from previous year shown for all other years. [6] Transition quarter, July–Sept. [7] In March 1981 the 1982 budget request (submitted January 1981) was revised for most budget items. Where possible, information for 1981 is based on March revisions; otherwise January estimates are shown.

No. 417. Federal Budget Receipts, Outlays, and Debt: 1960 to 1981

[**In billions of dollars, except percent.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30;** transition quarter, **July-Sept. 1976,** omitted. Beginning 1974, budget totals include transactions of the Export-Import Bank. See also *Historical Statistics, Colonial Times to 1970,* series Y 339–342]

DESCRIPTION	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980	1981 [1]
Receipts	**92.5**	**116.8**	**193.7**	**264.9**	**281.0**	**300.0**	**357.8**	**402.0**	**465.9**	**520.1**	**600.3**
Federal funds	75.6	90.9	143.2	181.2	187.5	201.1	241.3	270.5	316.4	350.8	406.5
Trust funds	19.2	29.2	59.4	104.8	118.6	133.7	152.8	168.0	189.6	213.9	242.9
Interfund transactions	−2.4	−3.3	−8.8	−21.1	−25.1	−34.8	−36.3	−36.5	−40.1	−44.7	−49.1
Outlays	**92.2**	**118.4**	**196.6**	**269.6**	**326.2**	**366.4**	**402.7**	**450.8**	**493.6**	**579.6**	**655.2**
Federal funds	74.9	94.8	156.3	199.9	240.1	269.9	295.8	332.0	362.4	419.2	467.0
Trust funds	19.7	26.9	49.1	90.8	111.2	131.3	143.3	155.3	171.3	205.1	237.3
Interfund transactions	−2.4	−3.3	−8.8	−21.1	−25.1	−34.8	−36.3	−36.5	−40.1	−44.7	−49.1
Surplus or deficit (−)	**.3**	**−1.6**	**−2.8**	**−4.7**	**−45.1**	**−66.4**	**−45.0**	**−48.8**	**−27.7**	**−59.6**	**−54.9**
Federal funds	.8	−3.9	−13.1	−18.7	−52.6	−68.8	−54.4	−61.5	−46.0	−68.4	−60.6
Trust funds	−.5	2.3	10.3	14.0	7.4	2.4	9.5	12.7	18.3	8.8	5.7
Outstanding debt [2]	**290.9**	**323.2**	**382.6**	**486.2**	**544.1**	**631.9**	**709.1**	**780.4**	**833.8**	**914.3**	**992.6**
Gross Federal debt held by:											
Government agencies	53.7	61.5	97.7	140.2	147.2	151.6	157.3	169.5	189.2	199.2	206.5
The public	237.2	261.6	284.9	346.1	396.9	480.3	551.8	610.9	644.6	715.1	786.1
Federal Reserve System	26.5	39.1	57.7	80.6	85.0	94.7	105.0	115.5	115.6	120.8	(NA)
Others	210.7	222.5	227.2	265.4	311.9	385.6	446.8	495.5	529.0	594.3	(NA)
Outlays as percent of GNP [3]	**18.5**	**17.9**	**20.3**	**19.5**	**22.0**	**22.3**	**21.6**	**21.6**	**20.9**	**22.6**	**23.0**
National defense	9.0	7.2	6.1	5.6	5.8	5.4	5.2	5.0	5.0	5.3	5.7
Human resources [4]	5.1	5.4	7.6	9.6	11.4	12.1	11.6	11.3	11.0	11.8	12.3
All other	4.3	5.4	4.6	4.3	4.9	4.8	4.8	5.3	5.0	5.5	5.1

NA Not available. [1] March estimates. See footnote 7, table 416. [2] End of fiscal year. [3] See footnote 3, table 416. [4] Education, training, employment, social services, health, income security, and veterans benefits and services.

Source of tables 416 and 417: U.S. Office of Management and Budget, *Special Analyses, Budget of the United States Government,* annual; and unpublished data.

No. 418. Federal Budget Outlays in Current and Constant (1972) Dollars: 1960 to 1981

[For years ending **June 30** except, beginning **1977**, ending **Sept. 30**. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as is feasible]

Year	Outlays (bil. dol.)						Percent of total outlays					Avg. annual percent change, total outlays [4]
	Total	National defense	Total nondefense [1]	Payments for individuals [2]	Net interest [3]	Aid to State and local govt.	National defense	Total nondefense [1]	Payments for individuals [2]	Net interest [3]	Aid to State and local govt.	
	Current dollars											
1960	92.2	45.2	47.1	23.6	6.9	7.0	49.0	51.1	25.6	7.5	7.6	[5] 1
1965	118.4	47.5	71.0	32.3	8.6	10.9	40.1	60.0	27.3	7.3	9.2	5.1
1970	196.6	78.6	118.0	63.2	14.4	24.0	40.0	60.0	32.1	7.3	12.2	10.7
1972	232.0	76.6	155.5	90.8	15.5	34.4	33.0	67.0	39.1	6.7	14.8	9.7
1973	247.1	74.5	172.5	102.1	17.3	41.8	30.2	69.8	41.3	7.0	16.9	6.5
1974	269.6	77.8	191.8	117.5	21.4	43.4	28.9	71.1	43.6	7.9	16.1	9.1
1975	326.2	85.6	240.6	150.4	23.2	49.8	26.2	73.8	46.1	7.1	15.3	21.0
1976	366.4	89.4	277.0	176.6	26.7	59.1	24.4	75.6	48.2	7.3	16.1	12.3
1976, TQ [6]	94.7	22.3	72.4	44.9	6.9	15.9	23.5	76.5	47.4	7.3	16.8	(x)
1977	402.7	97.5	305.2	192.4	29.9	68.4	24.2	75.8	47.8	7.4	17.0	9.9
1978	450.8	105.2	345.6	206.5	35.4	77.9	23.3	76.7	45.8	7.9	17.3	11.9
1979	493.6	117.7	376.0	227.5	42.6	82.8	23.8	76.2	46.1	8.6	16.8	9.5
1980	579.6	135.9	443.8	271.2	52.5	91.4	23.4	76.6	48.1	9.3	16.2	17.4
1981 [7]	655.2	162.1	493.1	317.5	64.1	94.3	24.7	75.3	48.5	9.8	14.4	13.0
	Constant (1972) dollars											
1960	150.8	73.7	77.1	33.1	16.3	11.6	48.9	51.1	22.0	10.8	7.7	[5] −2.1
1965	173.0	69.3	103.7	42.5	16.7	15.7	40.1	59.9	24.6	9.7	9.1	2.8
1970	220.6	90.3	130.3	68.8	15.0	26.9	40.9	59.1	31.2	6.8	12.2	5.0
1972	232.0	76.6	155.5	90.8	15.5	34.3	33.0	67.0	39.1	6.7	14.8	3.9
1973	233.3	69.9	163.4	98.1	15.4	39.6	30.0	70.0	42.1	6.6	17.0	.6
1974	232.8	68.1	164.7	103.7	14.4	37.9	29.3	70.8	44.5	6.2	16.3	−.2
1975	255.4	68.4	187.0	119.5	14.8	39.4	26.8	73.2	46.8	5.8	15.4	9.7
1976	268.4	66.9	201.6	131.0	16.6	43.4	24.9	75.1	48.8	6.2	16.2	5.1
1976, TQ [6]	67.2	16.3	50.9	32.3	4.2	11.3	24.3	75.7	48.1	6.3	16.8	(x)
1977	273.8	67.2	206.6	132.7	17.6	46.6	24.5	75.5	48.5	6.4	17.0	2.0
1978	284.4	67.5	216.9	133.1	18.1	49.5	23.7	76.3	46.8	6.4	17.4	3.9
1979	282.5	70.0	212.5	132.8	17.2	48.3	24.8	75.2	47.0	6.1	17.1	−.7
1980	294.9	72.5	222.4	139.4	17.4	48.3	24.6	75.4	47.3	5.9	16.4	4.4
1981 [7]	296.7	77.8	219.0	146.3	17.0	45.3	26.2	73.8	49.3	5.7	15.3	.6

X Not applicable. [1] Includes other items, not shown separately. [2] Includes small grants-in-aid to State and local governments. [3] Total interest less interest received by trust funds. [4] See footnote 2, table 416. [5] Percent change from 1959; from previous year shown for all other years. [6] Transition quarter, July-Sept. [7] March estimates. See footnote 7, table 416.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government*, annual; and in unpublished document, "Federal Government Finances," March 1981 edition.

No. 419. Federal Receipts and Expenditures in the National Income Accounts: 1960 to 1981

[**In billions of dollars.** For years ending **June 30** except, beginning **1977**, ending **Sept. 30**; transition quarter, **July-Sept. 1976**, omitted. Includes transactions of trust accounts]

Receipts and expenditures	1960	1965	1970	1975	1976	1977	1978	1979	1980	1981 [1]
Receipts, total	**94.8**	**120.0**	**194.9**	**283.4**	**314.9**	**365.9**	**414.2**	**480.7**	**527.3**	**614.4**
Personal tax and nontax receipts	42.5	51.4	93.6	127.5	137.2	166.4	166.4	223.1	249.7	290.5
Corporate profits tax accruals	22.3	27.1	33.0	41.8	52.5	58.8	67.2	75.8	70.6	67.9
Indirect business tax and nontax accruals	13.2	16.9	19.2	22.2	24.3	24.5	27.2	29.1	35.7	61.2
Contributions for social insurance	16.7	24.5	49.2	91.9	101.0	116.2	133.4	152.7	171.3	194.8
Expenditures, total [2]	**91.3**	**118.5**	**195.6**	**328.8**	**370.7**	**411.7**	**450.5**	**494.7**	**578.2**	**671.0**
Purchases of goods and services	52.9	64.6	97.0	117.9	125.1	140.3	150.7	163.4	190.2	218.5
National defense	44.5	47.9	75.3	80.2	84.4	91.9	98.0	107.4	126.1	148.0
Nondefense	8.4	16.6	21.7	37.7	40.7	48.4	52.7	56.0	64.1	70.5
Transfer payments	22.5	30.6	57.0	134.5	156.8	169.8	182.2	201.8	239.3	281.5
Domestic (to persons)	20.6	28.4	55.0	131.4	153.8	166.6	178.7	197.8	234.7	276.8
Foreign	1.8	2.2	2.0	3.1	3.0	3.2	3.5	4.0	4.6	4.7
Grants-in-aid: State and local govts	6.9	10.9	22.6	48.4	57.5	66.3	74.7	79.1	86.7	90.3
Net interest paid	6.8	8.2	13.6	21.7	25.2	28.4	33.5	40.6	51.2	67.3
Subsidies less current surplus of government enterprises	2.4	4.3	5.4	6.0	6.2	7.0	9.6	9.8	10.8	13.4
Surplus (+) or deficit (−)	**+3.5**	**+1.5**	**−.6**	**−45.4**	**−55.8**	**−45.8**	**−36.3**	**−14.0**	**−50.9**	**−56.6**

[1] January estimates. See footnote 7, table 416. [2] For some years, includes wage disbursements less accruals, not shown separately.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government*, annual.

NO. 420. FEDERAL BUDGET RECEIPTS, BY MAJOR SOURCE: 1960 TO 1981

[**In billions of dollars, except percent.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30;** transition quarter, **July–Sept. 1976,** omitted. See also *Historical Statistics, Colonial Times to 1970,* series Y 343–351]

MAJOR SOURCE	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980	1981 [1]
Total receipts, by source	**92.5**	**116.8**	**193.7**	**264.9**	**281.0**	**300.0**	**357.8**	**402.0**	**465.9**	**520.1**	**607.5**
Individual income taxes	40.7	48.8	90.4	119.0	122.4	131.6	157.6	181.0	217.8	244.1	284.0
Social insurance taxes and contributions	14.7	22.3	45.3	76.8	86.4	92.7	108.7	123.4	141.6	160.7	184.8
Employment taxes and contributions	11.2	17.4	39.1	65.9	75.2	79.9	92.2	103.9	120.1	138.8	161.1
Unemployment insurance	2.7	3.8	3.5	6.8	6.8	8.1	11.3	13.8	15.4	15.3	16.3
Other contributions	.8	1.1	2.7	4.1	4.5	4.8	5.2	5.7	6.1	6.6	7.4
Corporation income taxes	21.5	25.5	32.8	38.6	40.6	41.4	54.9	60.0	65.7	64.6	66.0
Excise taxes	11.6	14.6	15.8	16.8	16.6	17.0	17.5	18.4	18.7	24.3	44.4
Estate and gift taxes	1.6	2.7	3.6	5.0	4.6	5.2	7.3	5.3	5.4	6.4	6.9
Customs duties	1.1	1.4	2.4	3.3	3.7	4.1	5.2	6.6	7.4	7.2	7.4
Miscellaneous receipts	1.2	1.6	3.4	5.4	6.7	8.0	6.5	7.4	9.2	12.7	13.9
PERCENT DISTRIBUTION											
Individual income taxes	44.0	41.8	46.7	44.9	43.6	43.9	44.0	45.0	46.7	46.9	46.7
Social insurance taxes and contributions	15.9	19.1	23.4	28.9	30.7	31.0	30.4	30.7	30.4	30.9	30.4
Employment taxes and contributions	12.1	14.9	20.1	24.9	26.8	26.6	25.8	25.8	25.8	26.7	26.5
Corporation income taxes	20.2	21.8	16.9	14.6	14.5	13.8	15.5	14.9	14.1	12.4	10.9
Excise taxes	12.6	12.5	8.1	6.4	5.9	5.7	4.9	4.6	4.0	4.7	7.3
Customs, estate, gift taxes	2.9	3.6	3.1	3.2	2.9	3.1	3.5	3.0	2.7	2.6	2.4
Miscellaneous receipts	1.3	1.4	1.8	2.0	2.4	2.7	1.8	1.8	2.0	2.4	2.3

[1] January estimates. See footnote 7, table 416.

NO. 421. EXECUTIVE/LEGISLATIVE CONTROLLABILITY OF FEDERAL BUDGET OUTLAYS: 1970 TO 1981

[**In billions of dollars, except percent.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30;** transition quarter, **July–Sept. 1976,** omitted. Outlays considered relatively uncontrollable are those which can neither be increased nor decreased by Presidential decisions without a change in existing Federal laws or are beyond administrative control, such as benefit payments that beneficiaries are entitled to by law or contractual agreement or other existing legally binding commitments]

OUTLAYS	1970	1973	1974	1975	1976	1977	1978	1979	1980	1981 [1]
Total outlays	**196.6**	**247.1**	**269.6**	**326.1**	**366.4**	**402.7**	**450.8**	**493.6**	**579.6**	**655.2**
Relatively uncontrollable outlays	**125.8**	**173.1**	**192.9**	**236.1**	**266.2**	**292.1**	**332.6**	**364.8**	**438.4**	**500.5**
Percent of total outlays	64.0	70.1	71.6	72.4	72.7	72.5	73.8	73.9	75.6	76.4
Open-ended programs and fixed costs	84.3	133.5	149.2	185.6	215.4	236.6	260.0	284.8	340.4	395.5
Payments for individuals	62.5	99.9	115.7	149.8	175.2	190.4	204.4	225.5	266.8	314.1
Social security and railroad retirement	31.2	50.6	57.5	68.3	76.0	87.5	96.1	106.7	121.8	143.1
Federal employees' retirement and insurance [2]	8.8	13.0	15.0	18.4	21.2	24.0	26.7	30.0	34.7	40.7
Military retired pay	2.8	4.4	5.1	6.2	7.3	8.2	9.2	10.3	11.9	13.9
Other [2]	5.9	8.6	9.9	12.1	13.9	15.8	17.5	19.7	22.8	26.8
Unemployment assistance	3.4	5.4	6.1	13.5	19.5	15.3	11.8	10.7	18.0	25.4
Medical care	9.9	14.1	17.2	21.6	26.3	31.4	35.9	41.6	49.0	57.2
Assistance to students [2]	1.0	2.8	3.3	4.7	5.7	3.8	3.9	3.7	3.9	4.0
Housing assistance	.5	1.6	1.8	2.1	2.3	2.4	2.9	3.6	4.5	5.6
Food and nutrition assistance	.6	2.2	2.8	6.6	7.8	8.3	8.5	10.2	13.2	14.8
Public assistance and related programs [1]	6.4	8.5	10.2	12.6	14.6	15.7	16.6	16.4	18.6	20.1
All other relatively uncontrollable payments for individuals [2]	.9	1.6	1.8	2.0	1.9	2.0	2.0	2.7	3.1	3.1
Net interest	14.4	17.3	21.4	23.2	26.7	29.9	35.4	42.6	52.5	64.1
General revenue sharing	(x)	6.6	6.1	6.1	6.2	6.8	6.8	6.8	6.8	5.2
Farm price supports [3]	3.8	3.6	1.0	.6	.6	3.5	5.5	3.7	2.9	.2
Other	3.6	6.1	4.9	5.8	6.7	6.0	7.8	6.1	11.4	12.0
Prior-year contracts and obligations [4]	41.5	39.6	43.8	50.5	50.8	55.5	72.6	80.0	98.0	105.1
National defense	24.1	17.7	20.4	22.3	17.9	18.5	28.2	30.9	36.5	46.2
Civilian programs	17.4	21.9	23.3	28.2	32.9	37.0	44.4	49.0	61.5	58.9
Relatively controllable outlays	**73.3**	**76.9**	**80.0**	**94.1**	**104.4**	**115.2**	**123.2**	**133.6**	**147.0**	**161.2**
National defense	51.6	52.5	52.2	57.0	64.2	70.8	67.8	76.4	87.3	101.9
Civilian programs	21.7	24.5	27.8	37.1	40.3	44.4	55.4	57.2	59.7	59.3
Undistributed employer share, employee retirement	−2.4	−2.9	−3.3	−4.0	−4.2	−4.5	−5.0	−5.3	−5.8	−6.6

X Not applicable. [1] March estimates. See footnote 7, table 416. [2] Includes items previously classified in the veterans' benefits grouping. [3] Prices from Commodity Credit Corp. [4] Excludes prior year contracts and obligations for items under open-ended programs and fixed costs.

Source of tables 420 and 421: U.S. Office of Management and Budget, *The Budget of the United States Government,* annual; and unpublished document, "Federal Government Finances," March 1981 edition.

No. 422. Federal Budget Outlays, by Function: 1960 to 1981

[**In billions of dollars, except percent.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30;** transition quarter, **July-Sept. 1976,** omitted. See table 424 for detailed functions. See also *Historical Statistics, Colonial Times to 1970,* series Y 466-487]

FUNCTION	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980	1981[1]
Total budget outlays	**92.2**	**118.4**	**196.6**	**269.6**	**326.2**	**366.4**	**402.7**	**450.8**	**493.6**	**579.6**	**655.2**
National defense	**45.2**	**47.5**	**78.6**	**77.8**	**85.4**	**89.4**	**97.5**	**105.2**	**117.7**	**135.9**	**162.1**
Human resources	**25.6**	**35.4**	**73.4**	**132.2**	**168.7**	**198.0**	**215.7**	**235.4**	**259.4**	**303.3**	**349.4**
Income security	18.8	25.7	43.1	84.4	108.6	127.4	137.9	146.2	160.2	193.1	229.7
Health	.8	1.8	13.1	22.1	27.6	33.4	38.8	43.7	49.6	58.2	66.7
Veterans benefits and services	5.4	5.7	8.7	13.4	16.6	18.4	18.0	19.0	19.9	21.2	22.4
Education, training, employment [2]	1.0	2.1	8.6	12.3	15.9	18.7	21.0	26.5	29.7	30.8	30.6
Other nondefense	**21.4**	**35.5**	**44.7**	**59.5**	**71.9**	**79.0**	**89.5**	**110.2**	**116.8**	**140.6**	**143.8**
Commerce and housing credit	1.6	1.2	2.1	3.9	5.6	3.8	(z)	3.3	2.6	7.8	3.2
Transportation	4.1	5.8	7.0	9.2	10.4	13.4	14.6	15.4	17.5	21.1	24.0
Natural resources and environment	1.6	2.5	3.1	5.7	7.3	8.1	10.0	10.9	12.1	13.8	13.7
Energy	.5	.7	1.0	.8	2.2	3.1	4.2	5.9	6.9	6.3	9.3
Community, regional development	.2	1.1	2.4	4.1	3.7	4.8	6.3	11.0	9.5	10.1	10.3
Agriculture	2.6	3.9	5.2	2.2	1.7	2.5	5.5	7.7	6.2	4.8	1.2
Interest	8.3	10.4	18.3	28.0	30.9	34.5	38.0	44.0	52.6	64.5	77.3
Revenue sharing [3]	.2	.2	.5	6.9	7.2	7.2	9.5	9.6	8.4	8.6	6.8
International affairs	3.0	5.2	4.3	5.7	6.9	5.6	4.8	5.9	6.1	10.7	11.3
General science, space, technology	.6	5.8	4.5	4.0	4.0	4.4	4.7	4.7	5.0	5.7	6.2
General government	1.0	1.4	1.9	3.2	3.1	2.9	3.4	3.7	4.2	4.5	5.1
Administration of justice	.4	.5	1.0	2.5	2.9	3.3	3.6	3.8	4.2	4.6	4.7
Undistributed offsetting receipts	−2.5	−3.2	−6.6	−16.7	−14.1	−14.7	−15.1	−15.8	−18.5	−21.9	−29.3
PERCENT DISTRIBUTION											
Total outlays	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
National defense	49.0	40.1	40.0	28.9	26.2	24.4	24.2	23.3	23.8	23.4	24.7
Income security	19.8	21.7	21.9	31.3	33.3	34.8	34.2	32.4	32.4	33.3	35.1
Health	.9	1.5	6.7	8.2	8.5	9.1	9.6	9.7	10.0	10.0	10.2
Veterans benefits and services	5.9	4.8	4.4	5.0	5.1	5.0	4.5	4.2	4.0	3.7	3.4
Education, training, employment [2]	1.1	1.8	4.4	4.6	4.9	5.1	5.2	5.9	6.0	5.3	4.7
Commerce and housing credit	1.7	1.0	1.1	1.4	1.7	1.0	(z)	.7	.5	1.3	.5
Transportation	4.4	4.9	3.6	3.4	3.2	3.7	3.6	3.4	3.5	3.6	3.7
Natural resources and environment	1.7	2.1	1.6	2.1	2.2	2.2	2.5	2.4	2.4	2.4	2.1
Energy	.5	.6	.5	.3	.7	.8	1.0	1.3	1.4	1.1	1.4
Community and regional development	.2	.9	1.2	1.5	1.1	1.3	1.6	2.4	1.9	1.7	1.6
Agriculture	2.8	3.3	2.6	.8	.5	.7	1.4	1.7	1.3	.8	.2
Interest	9.0	8.8	9.3	10.4	9.5	9.4	9.4	9.8	10.7	11.1	11.8
Revenue sharing [3]	.2	.2	.3	2.6	2.2	2.0	2.4	2.1	1.7	1.5	1.0
International affairs	3.3	4.4	2.2	2.1	2.1	1.5	1.2	1.3	1.2	1.8	1.7
General science, space, technology	.7	4.9	2.3	1.5	1.2	1.2	1.2	1.0	1.0	1.0	.9
General government	1.1	1.3	1.0	1.2	1.0	.8	.8	.8	.9	.8	.8
Administration of justice	.4	.4	.5	.9	.9	.9	.9	.8	.9	.8	.7
Undistributed offsetting receipts	−2.7	−2.7	−3.4	−6.2	−4.3	−4.0	−3.7	−3.5	−3.7	−3.8	−4.5

Z Less than $50 million or .05 percent. [1] March estimates. See footnote 7, table 416. [2] Includes social services. [3] Includes general purpose fiscal assistance.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government,* annual; and unpublished document, "Federal Government Finances," March 1981 edition.

No. 423. Government Sector Receipts and Expenditures in the National Income Accounts: 1960 to 1981

[**In billions of dollars.** Minus sign (−) denotes deficit]

ITEM	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980	1981, est.
Total government: [1]											
Receipts	139.5	188.3	302.8	455.2	470.5	538.4	605.7	681.6	765.2	836.8	(NA)
Expenditures	136.4	187.8	313.4	460.0	534.3	574.9	624.0	681.9	753.2	869.0	(NA)
Surplus or deficit	3.1	.5	−10.6	−4.7	−63.8	−36.5	−18.3	−.2	11.9	−32.2	(NA)
Federal Government: [1]											
Receipts	96.1	124.3	191.9	287.8	287.3	331.8	375.1	431.5	494.4	540.8	628.2
Expenditures	93.1	123.8	204.3	299.3	356.6	384.8	421.5	460.7	509.2	602.0	675.7
Surplus or deficit	3.0	.5	−12.4	−11.5	−69.3	−53.1	−46.4	−29.2	−14.8	−61.2	−47.5
State and local govt.: [1] [2]											
Receipts	49.9	75.1	135.4	211.4	237.7	267.8	298.0	327.4	351.2	384.0	(NA)
Expenditures	49.8	75.1	133.5	204.6	232.2	251.2	270.0	298.4	324.4	355.0	(NA)
Surplus or deficit	.1	(−z)	1.9	6.8	5.5	16.6	28.1	29.0	26.7	29.1	(NA)

NA Not available. Z Less than $50 million. [1] Federal grants-in-aid to State and local government are included in Federal expenditures and State and local receipts. Total government data have been adjusted to eliminate this duplication. [2] See table 480 for more detail.

Source: U.S. Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-76, 1976-1979,* and *Survey of Current Business,* April 1981.

No. 424. Federal Budget—Receipts by Source, and Outlays by Detailed Function: 1978 to 1981

[**In billions of dollars.** For years ending **Sept. 30.** Receipts reflect collections; outlays stated in terms of checks issued or cash payments. Covers both Federal funds and trust funds (see p. 241). Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds. See *Historical Statistics, Colonial Times to 1970,* series Y 335-338, Y 343-351, and Y 472-487 for related data]

SOURCE OR FUNCTION	1978	1979	1980	1981 [1]
Surplus or deficit (−)	**−48.8**	**−27.7**	**−59.6**	**−54.9**
BY SOURCE				
Total receipts [2]	**402.0**	**465.9**	**520.1**	**600.3**
Individual income taxes	181.0	217.8	244.1	277.4
Corporation income taxes	60.0	65.7	64.6	64.7
Social insurance taxes and contributions	123.4	141.6	160.7	184.8
Employment taxes and contributions	103.9	120.1	138.8	161.1
Unemployment insurance	13.8	15.4	15.3	16.3
Contributions for other insurance and retirement	5.7	6.1	6.6	7.4
Excise taxes	18.4	18.7	24.3	44.4
Estate and gift taxes	5.3	5.4	6.4	6.9
Customs duties	6.6	7.4	7.2	7.4
Miscellaneous receipts	7.4	9.2	12.7	13.9
BY FUNCTION				
Total outlays [2]	**450.8**	**493.6**	**579.6**	**655.2**
National defense [2]	**105.2**	**117.7**	**135.9**	**162.1**
Dept. of Defense, military	103.0	115.0	132.8	158.6
Atomic energy defense activities	2.1	2.5	2.9	3.6
Defense related activities	.1	.1	.1	−.1
Income security	**146.2**	**160.2**	**193.1**	**229.7**
General retirement and disability insurance	97.2	108.5	123.7	145.0
Federal employee retirement and disability	10.7	12.4	14.7	17.5
Unemployment insurance	11.8	10.7	18.0	24.9
Public assist. and other income supplements	26.5	28.6	36.7	42.2
Health	**43.7**	**49.6**	**58.2**	**66.7**
Health care services	39.1	45.1	53.0	61.4
Health research	2.8	3.0	3.4	3.5
Education and training of health care workforce	.9	.6	.7	.7
Consumer and occupational health and safety	.8	.9	1.0	1.0
Veterans benefits and services [2]	**19.0**	**19.9**	**21.2**	**22.4**
Income security	9.7	10.8	11.7	13.0
Education, training, and rehabilitation	3.4	2.8	2.3	1.9
Hospital and medical care	5.3	5.6	6.5	6.8
Housing	(z)	.2	(z)	−.1
Educ., training, employment, and social services [2]	**26.5**	**29.7**	**30.8**	**30.6**
Elementary, secondary, and vocational education	5.1	6.0	6.7	6.9
Higher education	3.5	4.5	5.7	6.1
Research and general education aids	1.1	1.2	1.4	1.5
Training, employment	10.8	10.8	10.3	9.3
Social services	5.6	6.6	6.1	6.3
Commerce and housing credit	**3.3**	**2.6**	**7.8**	**3.2**
Mortgage credit and thrift insurance	.2	−.7	3.7	(z)
Payment to Postal Service	1.8	1.8	1.7	1.3
Other commerce	1.3	1.5	2.4	1.9

FUNCTION	1978	1979	1980	1981 [1]
Total outlays [2]—Con.				
Transportation [2]	**15.4**	**17.5**	**21.1**	**24.0**
Ground transportation	10.4	12.1	15.1	17.2
Air transportation	3.3	3.4	3.8	3.9
Water transportation	1.9	2.0	2.2	2.9
Natural resources and environment [2]	**10.9**	**12.1**	**13.8**	**13.7**
Water resources	3.5	3.9	4.3	4.5
Conservation and land management	2.0	1.9	2.3	2.5
Recreational resources	1.4	1.5	1.7	1.6
Pollution control and abatement	4.0	4.7	5.5	5.5
Energy [2]	**5.9**	**6.9**	**6.3**	**9.3**
Supply	4.0	4.9	4.6	5.1
Conservation	.2	.3	.6	.7
Emergency preparedness	.9	1.0	.3	2.5
Community and regional development	**11.0**	**9.5**	**10.1**	**10.3**
Community development	3.3	4.0	4.9	5.0
Area and regional development	4.9	4.0	3.2	2.8
Disaster relief and insurance	2.9	1.6	2.0	2.5
Agriculture [2]	**7.7**	**6.2**	**4.8**	**1.2**
Farm income stabilization	6.6	4.9	3.5	−.4
Research and services	1.1	1.3	1.4	1.6
Interest	**44.0**	**52.6**	**64.5**	**77.3**
General revenue sharing	**6.8**	**6.9**	**6.8**	**5.2**
Other general purpose fiscal assistance	**2.8**	**1.5**	**1.7**	**1.7**
International affairs [2]	**5.9**	**6.1**	**10.7**	**11.3**
Foreign economic and financial assistance	4.6	4.7	5.6	6.4
Military assistance	.5	.6	.9	.9
Conduct of foreign affairs	1.1	1.3	1.4	1.5
Foreign information and exchange	.4	.5	.5	.6
International financial programs	−.6	−.9	2.4	2.0
General science, space, and technology [2]	**4.7**	**5.0**	**5.7**	**6.2**
General science and basic research [3]	1.2	1.3	1.4	1.5
Space flight	2.3	2.2	2.6	3.0
Space science, applications and technology	1.0	1.2	1.3	1.3
General government [2]	**3.7**	**4.1**	**4.5**	**5.1**
Legislative functions	.9	.9	1.0	1.2
Management, direction	.1	.1	.1	.1
Central fiscal operations	2.1	2.3	2.5	2.8
General property and records management	.2	.2	.4	.5
Administration of justice	**3.8**	**4.2**	**4.6**	**4.7**
Federal law enforcement	1.8	2.0	2.2	2.4
Federal judicial activities	.9	1.1	1.3	1.5
Federal correctional activities	.3	.3	.3	.4
Criminal justice assistance	.7	.7	.7	.5
Undistributed offsetting receipts	**−15.8**	**−18.5**	**−21.9**	**−29.3**
Employer share, employee retirement	−5.0	−5.3	−5.8	−6.6
Interest received by trust funds	−8.5	−10.0	−12.0	−13.2
Rents and royalties [3]	−2.3	−3.3	−4.1	−9.6

Z Less than $50 million. [1] March estimates, except for receipts from: (*a*) employment taxes and contributions, (*b*) unemployment insurance, and (*c*) contributions for other insurance and retirement which are based on January budget estimates. See footnote 7, table 416. [2] Totals reflect interfund and intragovernmental transactions and other functions, not shown separately. [3] On Outer Continental Shelf.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government,* annual.

No. 425. Budget Outlays, by Agency: 1970 to 1981

[In **millions of dollars.** For years ending **June 30** except, beginning **1977**, ending **Sept. 30**; transition quarter, **July–Sept. 1976**, omitted]

DEPARTMENT OR OTHER UNIT	1970	1975	1976	1977	1978	1979	1980	1981 [1]
Total	**196,588**	**326,151**	**366,418**	**402,710**	**450,804**	**493,635**	**579,613**	**655,173**
Legislative branch	343	726	775	976	1,049	1,077	1,218	1,456
The Judiciary	128	284	325	392	435	480	564	674
Executive Office of the President	36	93	79	73	75	80	95	101
Funds appropriated to President	2,904	3,988	3,525	2,487	4,450	2,623	7,523	6,070
Departments:								
Agriculture	8,301	9,722	12,796	16,738	20,368	20,636	24,555	20,699
Commerce	1,079	1,583	2,020	2,606	5,239	4,072	3,755	2,896
Defense	78,360	87,071	90,160	97,930	105,595	117,921	136,067	161,923
Education [2] [3]	(NA)	(NA)	(NA)	(NA)	(NA)	10,879	13,112	14,322
Energy [4]	2,459	3,165	3,759	5,217	6,286	7,893	6,464	10,454
Health and Human Services [3] [5]	(NA)	(NA)	(NA)	(NA)	(NA)	170,303	194,703	227,606
Health, Education, and Welfare [3]	52,670	112,411	128,785	147,455	162,856	([3])	([3])	([3])
Housing and Urban Development	2,603	7,488	7,079	5,838	7,589	9,213	12,576	13,489
Interior	992	2,139	2,293	3,194	3,821	4,087	4,377	4,426
Justice	640	2,067	2,242	2,350	2,397	2,622	2,632	2,644
Labor [6]	5,194	17,615	25,705	22,359	22,864	22,610	29,724	35,539
State	448	829	1,062	1,070	1,252	1,548	1,938	2,154
Transportation	6,412	9,247	11,936	12,514	13,452	15,486	18,963	21,983
Treasury	19,509	41,177	44,335	49,560	56,355	65,044	76,691	87,734
Independent agencies:								
Environmental Protection Agency	384	2,530	3,118	4,365	4,071	4,800	5,602	5,479
National Aero. and Space Admin	3,749	3,267	3,670	3,944	3,980	4,187	4,850	5,271
Office of Personnel Management [7]	2,647	7,036	8,320	9,620	10,952	12,654	15,050	17,890
Railroad Retirement Board	1,600	3,083	3,482	3,859	4,075	4,365	4,788	5,353
Small Business Administration	253	618	436	700	2,766	1,631	1,899	2,299
Tennessee Valley Authority	211	767	980	1,100	1,412	1,884	1,869	2,176
Veterans Administration	8,653	16,575	18,415	18,019	18,962	19,887	21,135	22,282
Other independent agencies	3,580	6,745	5,824	5,391	6,274	6,241	11,396	9,560
Undistributed offsetting receipts	−6,567	−14,075	−14,704	−15,053	−15,772	−18,488	−21,933	−29,306
Employer share, employee retirement	−2,444	−3,980	−4,242	−4,548	−4,983	−5,271	−5,787	−6,553
Interest received by trust funds	−3,936	−7,667	−7,800	−8,131	−8,530	−9,950	−12,045	−13,153
Rents and royalties on the Outer Continental Shelf lands	−187	−2,428	−2,662	−2,374	−2,259	−3,267	−4,101	−9,600

NA Not available. [1] March estimates. [2] New agency which assumed education activities previously performed by Dept. of Health, Education, and Welfare, and other education programs. [3] The Budget shows the Dept. of Education and the Dept. of Health and Human Services as if they existed since 1979. [4] See footnotes 7 and 12, table 459. [5] This agency has assumed the health and welfare activities previously performed by the Dept. of Health, Education, and Welfare. [6] Beginning 1975, includes Pension Benefit Guarantee Corporation. [7] Civil Service Commission prior to 1979.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government*, annual.

No. 426. Off-Budget Federal Entities—Balance Sheet and Loan Position: 1980

[**In millions of dollars.** See text for discussion of off-budget Federal entities]

ITEM	REA [1]	Rural telephone bank	Pension benefit guaranty corporation	Board of Governors of the Federal Reserve System [2]	Federal financing bank	Postal Service fund	Regional rail reorganization program
Total costs funded	1,307	238	60	62	[3] 28,357	20,134	59
Operating costs	100	38	60	59	5,916	19,615	40
Capital investment	1,207	200	(z)	3	22,188	519	19
Assets	9,855	938	167	78	63,935	17,205	501
Liabilities	7,865	539	327	3	63,817	17,924	506
Equity	1,990	400	−159	75	117	−719	−5
Net loans, cumulative	18,461	1,367	(x)	(x)	(NA)	(x)	(x)
Principal repaid, cumulative	4,889	28	(x)	(x)	(NA)	(x)	(x)
Interest paid, cumulative	3,386	210	(x)	(x)	(NA)	(x)	(x)
Loan guarantee commitments	21,212	(x)	(x)	(x)	(NA)	(x)	(x)

NA Not available. X Not applicable. Z Less than $500,000. [1] The Rural Electrification Administration conducts two capital investment programs: (*1*) The rural electrification program to provide electric service to farms and other rural establishments; and (*2*) the rural telephone program. [2] Estimated on calendar year basis. [3] Includes transfer of $253 million surplus to the general fund.

Source: U.S. Office of Management and Budget, *The Budget of the United States Government, 1982.*

No. 427. Federal Trust Fund Receipts, Outlays, and Balances: 1970 to 1981

[**In billions of dollars.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30;** transition quarter **July-Sept. 1976,** omitted. Receipts based on collections received and deposited. Outlays stated on a checks issued basis, less refunds collected. **Balances:** That portion of funds authorized for use which have not been spent. See text, p. 241 for discussion of the budget concept and trust funds]

TYPE OF FUND	1970	1974	1975	1976	1977	1978	1979	1980	1981 [1]
Total receipts [2]	**59.4**	**104.8**	**118.6**	**133.7**	**152.8**	**168.0**	**189.6**	**213.9**	**242.5**
OASDI [3] trust funds	36.1	57.7	66.7	70.7	81.2	89.6	102.1	117.4	132.7
Health insurance trust funds	7.5	15.4	16.9	18.5	22.8	27.6	31.7	35.7	44.9
State and local fiscal assistance trust funds [4]	(x)	6.1	6.2	6.4	6.7	6.9	6.9	6.9	4.6
Unemployment insurance funds	4.1	7.5	8.2	16.2	15.0	15.2	15.9	16.2	20.0
R.R. employees retirement funds	1.7	2.6	2.8	3.3	3.6	3.9	4.2	4.4	4.8
Federal employees retirement funds	4.7	9.0	11.5	13.2	16.7	17.8	20.5	24.5	28.0
Airport and airway trust funds	(x)	.9	1.1	1.1	1.4	1.5	1.8	2.3	.8
Highway trust funds	5.5	6.7	6.8	6.0	7.3	7.6	8.0	7.6	8.0
Foreign military sales trust funds	.8	3.2	4.4	7.3	9.4	8.4	8.5	7.7	9.6
Veterans life insurance funds	.8	.9	.9	.9	1.0	1.0	1.0	1.1	1.2
Total outlays [5]	**49.1**	**90.8**	**111.2**	**131.3**	**143.3**	**155.3**	**171.3**	**205.1**	238.1
OASDI [3] trust funds	30.3	55.9	64.7	73.9	85.1	93.9	104.1	118.6	140.0
Health insurance trust funds	7.1	11.3	14.8	17.8	21.5	25.2	29.1	35.0	40.0
State and local fiscal assistance trust funds [6]	(x)	6.1	6.1	6.2	6.8	6.8	6.8	6.8	5.2
Unemployment insurance funds	3.6	6.2	13.2	17.9	14.1	11.2	11.2	16.4	23.5
R.R. employees retirement funds	1.6	2.7	3.1	3.5	3.8	4.0	4.3	4.7	5.3
Federal employees retirement funds	2.8	5.7	7.1	8.4	9.7	11.0	12.5	14.9	17.8
Airport and airway trust funds	(X)	.5	.6	.5	.9	1.1	1.1	1.2	1.4
Highway trust funds	4.4	4.6	4.8	6.5	6.1	6.1	7.2	9.2	8.8
Foreign military sales trust funds	1.0	2.7	3.5	6.7	8.2	8.1	7.1	8.8	9.6
Veterans life insurance funds	.8	.7	.8	.7	.8	.7	.1	1.0	1.1
Balances	**97.2**	**135.2**	**142.6**	**145.0**	**152.5**	**165.2**	**183.6**	**192.4**	**196.8**
OASDI [3] trust funds	37.7	46.1	48.2	44.9	39.6	35.4	33.4	32.3	25.0
Health insurance trust funds	2.7	9.2	11.3	12.0	13.4	15.8	18.4	19.0	24.0
State and local fiscal assistance trust funds	-	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.2
Unemployment trust fund	13.1	12.4	7.4	5.7	6.5	10.4	15.1	14.9	11.4
R.R. employees retirement accounts	4.8	4.6	4.3	4.0	3.2	3.1	3.1	2.7	2.3
Federal employees retirement funds	22.5	34.5	38.8	43.7	49.9	56.7	64.7	74.3	84.5
Airport and airway trust fund	-	1.5	2.0	2.6	3.3	3.7	4.4	5.4	4.9
Highway trust funds	2.6	7.7	9.6	9.1	10.2	11.7	12.6	11.0	10.2
Foreign military sales trust fund	.5	1.2	2.1	2.7	4.6	4.9	6.3	5.2	5.2
Veterans life insurance funds	7.1	7.6	7.7	7.8	8.0	8.3	8.4	8.5	8.6
Other trust funds (nonrevolving)	.6	.7	.7	.8	.9	1.0	1.3	1.7	2.0
Trust revolving funds	5.5	8.1	8.9	9.9	11.2	12.5	14.1	15.5	17.5

- Represents zero. X Not applicable. [1] January estimates. See footnote 7, table 416. [2] Includes deductions for intrafund transactions, proprietary receipts from public, receipts from off-budget Federal agencies, and receipts and outlays from trust funds, not shown separately. [3] Old-age, survivors, and disability insurance. [4] Deposits for general revenue sharing. [5] Includes deductions for intrafund transactions, proprietary receipts from public, receipts from off-budget Federal agencies, and trust revolving funds on net basis (outlays less receipts). [6] Payments for general revenue sharing.

Source: U.S. Office of Management and Budget, *Special Analyses, Budget of the United States Government,* annual.

No. 428. Federal Participation in Domestic Credit Markets: 1965 to 1981

[**In billions of dollars, except percent.** See headnote, table 425. Federal credit programs are primarily in three forms: direct loans from the Federal government, Federal guarantees of private lending, and lending by privately owned Government-sponsored enterprises. Credit programs provide credit in private capital markets to certain classes of borrowers, or on special terms and conditions, or for special activities. An element of subsidy is involved since Government assistance is given on terms or conditions more favorable than would have occurred in private capital markets]

TYPE OF PARTICIPATION	1965	1970	1975	1976	1977	1978	1979	1980	1981 [1]
Total funds advanced in U.S. credit markets, including equities [2]	**69.3**	**93.6**	**181.3**	**251.8**	**314.4**	**385.3**	**414.3**	**348.0**	(NA)
Advanced under Federal auspices [3]	8.9	16.1	27.1	27.0	37.3	58.9	73.8	80.8	98.8
Federal participation rate (percent)	13.0	17.2	14.9	10.7	11.9	15.3	17.8	23.2	(NA)
Direct loans:									
On-budget	2.7	3.0	5.8	4.2	2.6	8.6	6.0	9.5	3.9
Off-budget	-	-	7.0	6.7	9.0	11.2	13.6	14.7	23.2
Guaranteed loans	4.9	8.0	8.7	11.2	14.0	13.9	26.1	32.4	51.3
Government-sponsored enterprise loans	1.3	5.2	5.5	4.9	11.7	25.2	28.1	24.1	20.3
Total funds raised in U.S. credit markets [2]	**69.3**	**93.6**	**181.3**	**251.8**	**314.4**	**385.3**	**414.3**	**348.0**	(NA)
Raised under Federal auspices	10.2	17.9	64.9	98.2	79.6	94.4	81.7	124.4	141.5
Federal participation rate (percent)	15.0	19.1	35.8	39.0	25.3	24.5	19.7	35.7	(NA)
Federal borrowing from public	4.1	5.4	50.9	82.9	53.5	59.1	33.6	70.5	72.0
Borrowing for guaranteed loans	4.9	8.0	8.7	11.2	14.0	13.9	26.1	32.4	51.3
Government-sponsored enterprise borrowing	1.2	4.5	5.3	4.1	12.0	21.4	21.9	21.4	18.2

- Represents zero. NA Not available. [1] March estimates. See footnote 7, table 416. [2] Nonfinancial sectors. [3] Estimated.

Source: U.S. Office of Management and Budget, *Special Analyses, Budget of the United States Government,* annual.

No. 429. Federal Direct and Guaranteed Loans: 1970 to 1981

[**In billions of dollars.** As of **June 30** except, beginning **1977,** as of **Sept. 30.** Government guaranteed loans (loans for which the Government guarantees payment of principal or interest in whole or part) are not included in Federal budget outlays. They constitute contingent liabilities not resulting in outlays, except in event of default. Government direct loans are made by both on-budget and off-budget Federal agencies. See headnote, table 428]

LOAN STATUS	1970	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981 [1]
Direct loans: [2] Net loan outlays	3.0	2.9	1.0	4.1	12.8	10.9	11.5	19.8	19.6	24.2	27.2
Gross (new) loans disbursed	12.4	13.8	15.7	15.8	28.8	34.5	35.4	48.6	49.2	49.3	56.7
Direct loans outstanding	51.1	56.1	57.1	61.5	74.1	85.9	100.7	120.5	140.5	163.9	191.1
Guaranteed loans: [3] Net loans	8.0	19.8	17.7	10.5	8.7	11.2	14.0	13.9	26.1	32.4	51.3
Primary loans guaranteed [4]	(NA)	(NA)	(NA)	32.0	31.2	31.9	43.9	48.5	60.5	66.2	87.1
Guaranteed loans outstanding	126.5	161.5	179.1	189.7	198.3	210.1	224.0	237.9	264.6	298.5	349.8

NA Not available. [1] January estimates. [2] Includes loans from "off-budget" Government accounts. One of these is the Federal Financing Bank which buys or originates loans guaranteed by other Federal agencies. [3] Guaranteed loans include capital subscriptions to international financial institutions. To avoid double counting, secondary guaranteed loans and guaranteed loans held as direct loans are excluded. [4] Primary guaranteed loans are gross loan guarantees minus both secondary guaranteed loans, and guaranteed loans held as direct loans by the Government—by either on- or off-budget accounts.

No. 430. Federal Credit Activities: 1980

[**In millions of dollars.** For year ending **Sept. 30.** See headnote, tables 428 and 429]

FUNCTION	DIRECT LENDING					LOAN GUARANTEES				
	New loan obligations	New direct loans	Repayments, loan sales [1]	Net loan outlays	Direct loans outstanding	New commitments	New loans guaranteed	Repayments [1]	Terminations for default	Guaranteed loans outstanding
Total [2]	**51,081**	**49,300**	**−25,097**	**24,203**	**163,928**	**170,994**	**114,629**	**−44,769**	**−1,843**	**454,725**
National defense	-	-	−10	−10	35	1	-	-	-	135
International affairs	8,170	6,214	−2,773	3,441	40,976	11,990	9,321	−4,862	−151	28,134
General science, space, technology	-	-	-	-	-	229	104	-	-	527
Energy programs	1,248	1,279	−1,038	241	9,589	5,772	3,389	−2	-	10,937
Natural resources and environment	12	30	−5	25	320	-	-	-	-	-
Commodity Credit Corp	4,947	4,947	−5,705	−758	7,069	744	673	−21	-	706
Agricultural Credit Insurance Fund	7,528	7,543	−7,643	−100	1,934	5,426	5,431	−1,474	-	18,131
Commerce and housing	12,211	11,743	−7,468	4,276	14,940	104,723	56,641	−18,557	−1,082	243,504
Transportation	825	871	−40	831	4,315	1,773	1,249	−228	−11	9,763
Community and regional development	3,272	3,519	−2,282	1,237	8,935	2,859	2,358	−1,019	−31	8,293
Education, training, employment, and social services	689	644	−179	466	8,692	5,820	5,820	−1,189	−236	15,277
Health	66	64	−46	18	866	65	71	−238	(−z)	1,320
Income security	1,319	1,319	−1,285	34	119	17,013	14,214	−12,774	-	16,490
Veterans benefits and services	626	905	−791	114	3,114	14,271	14,966	−4,363	−331	99,429
Administration of justice	-	3	−1	2	-	-	-	-	-	-
General government	22,188	22,198	−7,858	14,340	61,565	9	92	−18	-	1,304
Less F.F.B. purchases	−12,110	−12,110	12,110	-	-	-	-	-	-	-
General purpose fiscal assistance	90	130	−84	46	1,459	300	300	−23	-	777

- Represents zero. Z Less than $500,000, or less than −$500,000. [1] Includes other adjustments. [2] To avoid double counting new direct loan assets purchased from agencies by the Federal Financing Bank (F.F.B.), secondary guaranteed loans and guaranteed loans held as direct loans have been deducted.

Source of tables 429 and 430: U.S. Office of Management and Budget, *Special Analyses, Budget of the United States Government,* annual; and unpublished data.

No. 431. Value of Shipments To Government—Summary, By Agency: 1977 to 1979

[**In millions of dollars.** Data do not represent all Federal Government procurement; only that of the 92 industries selected for the sample. See source for description of methodology]

ITEM	1977	1978	1979	ITEM	1977	1978	1979
Total industry shipments	**534,942**	**431,212**	**381,273**	Subcontracts	15,805	13,388	13,292
Government shipments	58,713	51,720	50,196	Agency known	10,527	9,317	9,016
Prime contracts	42,909	38,331	36,905	Dept. of Defense	8,151	7,457	7,558
Dept. of Defense	34,896	31,926	30,737	National Aero. and Space	709	577	568
National Aero. and Space	2,293	1,864	1,869	Dept. of Energy	1,126	867	452
Dept. of Energy	1,940	1,626	2,069	Other agencies	541	417	438
Other agencies	3,779	2,915	2,229	Agency not known	5,277	4,071	4,276

Source: U.S. Bureau of the Census, *Current Industrial Reports,* series MA-175(79)-1.

No. 432. Federal Expenditures and Taxes—Net Flow and Per Capita, by Major Program Area and by States: 1975 and 1979

[For years ending **June 30**. Minus sign (–) denotes a net outflow. Data measure the flow of Federal dollars into and out of each State or region. Federal expenditures exclude interest payments]

Division and State	Spending-Taxes Ratio		Net Flow [1] (mil. dol.)		1979								
								Per capita expenditures (dollars)					
									DOD [4]				
	1975	1979	1975	1979	Taxes [2] (mil. dol.)	Expenditures (mil. dol.)	Per capita taxes [2] (dol.)	Total [3]	Contracts [5]	Salaries	Highways and sewers [6]	Welfare programs [7]	Retirement programs
U.S.	**1.00**	**1.00**	–	–	**462,532**	**462,532**	**2,101**	**2,101**	**283**	**157**	**51**	**140**	**611**
N. Eng	**.96**	**1.09**	**–762**	**2,390**	**26,364**	**28,754**	**2,145**	**2,339**	**635**	**90**	**56**	**182**	**625**
Maine	1.12	1.32	139	552	1,711	2,263	1,560	2,063	378	102	74	208	673
N.H	1.00	.92	1	–137	1,804	1,667	2,034	1,879	288	251	68	106	656
Vt	1.17	1.17	91	132	786	918	1,595	1,862	204	44	115	193	603
Mass	.95	1.13	–462	1,593	12,118	13,711	2,100	2,377	528	74	56	215	624
R.I	.92	1.04	–107	77	1,850	1,927	1,991	2,074	225	194	59	191	724
Conn	.92	1.02	–425	174	8,094	8,268	2,598	2,654	1,213	47	37	129	576
Mid. Atl	**.83**	**.88**	**–10,013**	**–9,359**	**81,452**	**72,093**	**2,219**	**1,964**	**233**	**70**	**41**	**199**	**634**
N.Y	.89	.96	–3,392	–1,740	38,853	37,112	2,201	2,103	261	41	44	240	613
N.J	.66	.71	–4,436	–5,595	18,224	12,629	2,485	1,722	191	100	37	153	614
Pa	.87	.92	–2,185	–2,024	24,375	22,351	2,078	1,905	218	95	38	161	678
E. No. Cent	**.70**	**.71**	**–18,618**	**–27,483**	**93,940**	**66,457**	**2,275**	**1,609**	**136**	**74**	**46**	**141**	**550**
Ohio	.70	.71	–4,634	–6,736	23,312	16,576	2,172	1,545	155	62	47	123	560
Ind	.73	.70	–2,036	–3,398	11,332	7,934	2,098	1,469	214	78	37	88	557
Ill	.72	.73	–5,290	–7,707	28,492	20,785	2,537	1,851	75	69	60	151	546
Mich	.65	.66	–4,971	–7,272	21,600	14,328	2,346	1,556	170	77	35	171	528
Wis	.73	.74	–1,686	–2,370	9,204	6,835	1,950	1,448	80	42	44	156	572
W. No. Cent	**.94**	**1.01**	**–1,456**	**415**	**34,644**	**35,059**	**2,023**	**2,048**	**314**	**24**	**63**	**112**	**623**
Minn	.83	.85	–934	–1,289	8,603	7,314	2,119	1,801	224	103	81	136	543
Iowa	.69	.76	–1,249	–1,455	6,105	4,650	2,104	1,602	89	33	52	101	596
Mo	1.10	1.25	657	2,395	9,528	11,923	1,958	2,450	686	21	51	117	724
N. Dak	1.35	1.31	283	377	1,203	1,580	1,830	2,405	134	120	93	90	534
S. Dak	1.29	1.40	215	439	1,110	1,549	1,611	2,249	46	163	110	115	592
Nebr	.84	1.05	–351	165	3,145	3,311	1,998	2,103	81	161	55	92	615
Kans	.98	.96	–78	–218	4,949	4,731	2,089	1,997	261	186	53	90	624
So. Atl	**1.12**	**1.15**	**4,986**	**9,596**	**65,495**	**75,090**	**1,908**	**2,188**	**263**	**269**	**58**	**131**	**691**
Del	.66	.74	–347	–359	1,388	1,029	2,384	1,768	169	184	81	117	591
Md	1.20	1.18	1,299	1,797	9,852	11,649	2,375	2,808	450	307	62	126	595
Va	1.34	1.41	–2,257	4,395	10,684	15,079	2,056	2,901	629	528	62	108	707
W. Va	1.21	1.11	410	353	3,191	3,545	1,699	1,887	36	27	109	141	672
N.C	.98	.97	–115	–262	9,297	9,035	1,658	1,612	107	234	45	139	548
S.C	1.19	1.16	561	753	4,625	5,378	1,577	1,834	135	308	49	162	561
Ga	1.16	1.11	912	985	8,742	9,727	1,708	1,901	156	276	62	160	564
Fla	1.00	1.11	9	1,934	17,715	19,648	1,999	2,217	218	162	49	113	955
So. Cent	**1.17**	**1.10**	**6,536**	**6,407**	**66,651**	**73,058**	**1,822**	**1,997**	**211**	**182**	**46**	**158**	**565**
Ky	1.21	1.12	790	683	5,920	6,604	1,678	1,872	60	209	52	175	569
Tenn	1.13	1.39	627	2,925	7,493	10,418	1,711	2,378	112	71	54	166	566
Ala	1.34	1.23	1,255	1,406	6,013	7,419	1,595	1,968	172	208	51	175	608
Miss	1.76	1.58	1,621	1,845	3,191	5,036	1,314	2,073	299	182	62	228	558
La	1.16	1.05	652	377	7,123	7,500	1,773	1,866	84	118	45	193	482
Ark	1.24	1.24	492	766	3,191	3,958	1,464	1,815	49	105	65	193	698
Okla	1.22	1.09	711	481	5,412	5,892	1,871	2,037	162	285	38	146	655
Tex	1.03	.93	388	–2,075	28,307	26,232	2,116	1,960	354	213	36	121	538
Mt	**1.30**	**1.20**	**3,631**	**4,129**	**20,583**	**24,711**	**1,928**	**2,315**	**201**	**234**	**82**	**95**	**606**
Mont	1.28	1.19	246	274	1,480	1,754	1,883	2,231	77	121	100	109	607
Idaho	1.25	1.20	223	312	1,526	1,838	1,686	2,031	29	118	80	101	568
Wyo	1.21	.90	102	–110	1,064	954	2,364	2,119	120	153	125	55	483
Colo	1.20	1.06	704	337	5,874	6,211	2,119	2,240	186	260	80	97	561
N. Mex	1.93	1.91	1,090	1,859	2,035	3,894	1,640	3,138	247	309	70	157	606
Ariz	1.31	1.21	853	960	4,579	5,539	1,869	2,261	318	199	73	61	745
Utah	1.35	1.28	455	629	2,220	2,849	1,624	2,084	228	349	67	99	508
Nev	.96	.93	–40	–131	1,804	1,673	2,570	2,383	129	234	119	86	624
Pac	**1.17**	**1.00**	**7,008**	**274**	**71,600**	**71,874**	**2,350**	**2,359**	**482**	**246**	**49**	**168**	**599**
Wash	1.40	1.10	2,008	901	9,019	9,920	2,297	2,527	445	238	103	126	667
Oreg	.94	.88	–202	–676	5,504	4,828	2,178	1,911	63	39	67	130	651
Calif	1.11	.98	3,684	–1,165	53,700	52,534	2,366	2,315	535	210	33	180	589
Alaska	2.44	1.44	776	591	1,341	1,932	3,304	4,759	631	1,931	251	149	293
Hawaii	1.58	1.30	741	624	2,035	2,659	2,224	2,906	401	986	65	181	573
D.C.	**7.67**	**8.56**	**8,690**	**13,631**	**1,804**	**15,435**	**2,750**	**23,529**	**1,970**	**887**	**97**	**234**	**1,430**

– Represents zero. [1] Represents the total amount of money that flowed into or out of each State or region. [2] Represents the Federal tax burden with the Federal deficit distributed as an added tax. [3] Includes categories not shown separately. [4] Department of Defense. [5] Allocated to the location of the prime contractor. [6] Construction of highways and sewage treatment plants. [7] Covers medicaid, aid to families with dependent children, food stamps, supplemental security income, grants to States for social service programs, and unemployment compensation.

Source: Government Research Corporation, Washington, D.C., *National Journal*, February 7, 1981. (Copyright.)

No. 433. Revenue Losses (Tax Expenditures) Due to Federal Tax Laws: 1978 to 1981

[**In millions of dollars.** For years ending **Sept. 30.** Tax expenditures are the estimated revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability. Estimates of each tax expenditure are made independently of any other tax provision. If 2 or more items were eliminated simultaneously, resulting revenue change might be larger or smaller than the sum of estimates shown for individual items. Change in tax rates or other basic tax provisions would affect estimates for individual items. Therefore, totals give only estimated orders of magnitude. Year-to-year differences in estimates of particular items may be due to changes in tax law or revised estimating techniques. Based on tax law enacted as of December 31, see source for further details]

BUDGET FUNCTION AND ITEM	1978		1979		1980		1981 [1]	
	Corporations	Individuals	Corporations	Individuals	Corporations	Individuals	Corporations	Individuals
National defense:								
Exclusion of benefits and allowances to Armed Forces personnel	(x)	1,260	(x)	1,380	(x)	1,470	(x)	1,585
Exclusion of military disability pensions	(x)	115	(x)	115	(x)	135	(x)	170
International affairs:								
Exclusion of income earned abroad by U.S. citizens	(x)	565	(x)	530	(x)	555	(x)	640
Deferral of income of—								
Domestic international sales (DISC) corps	1,000	(x)	1,210	(x)	1,430	(x)	1,600	(x)
Controlled foreign corporations	585	(x)	530	(x)	450	(x)	480	(x)
General science, space, and technology:								
Expensing of R and D expenditures	1,360	25	1,490	35	1,760	35	2,015	40
Energy:								
Expensing of exploration and development costs	1,010	380	1,275	470	1,525	670	1,900	860
Excess of percentage over cost depletion	1,115	385	1,010	820	825	1,140	1,075	1,600
Capital gains treatment of royalties on coal	10	55	10	65	10	70	10	80
Residential energy credits	(x)	(x)	(x)	645	(z)	430	(z)	540
Alternative, conservation, and new tech. credits	(x)	(x)	220	(z)	330	10	525	15
Natural resources and environment:								
Exclusion of interest on State and local government pollution control bonds	170	175	200	215	425	210	490	230
Exclusion of payments in aid of construction of water, sewage, gas, electric utilities	10	(x)	10	(x)	60	(x)	110	(x)
Pollution control facilities: 5-year amortization	−40	(x)	−25	(x)	15	(x)	35	(x)
Tax incentives for preservation of historic structures	(x)	(x)	5	10	10	25	20	45
Capital gains treatment of certain timber income	275	75	385	110	420	120	470	135
Capital gains treatment of iron ore	5	5	10	10	10	10	10	10
Agriculture:								
Expensing of certain capital outlays	75	445	75	445	75	430	80	475
Capital gains treatment of certain ordinary income	10	350	15	365	20	385	25	405
Deductibility of noncash patronage dividends and certain other items of cooperatives	500	−175	505	−170	540	−175	625	−190
Exclusion of certain cost-sharing payments	(x)	(x)	(x)	(z)	(x)	30	(x)	75
Commerce and housing credit:								
Dividend exclusion	(x)	440	(x)	460	(x)	430	(x)	1,325
Exclusion of interest on State and local industrial development bonds	215	220	240	255	730	180	1,000	230
Exemption of credit union income	80	(x)	90	(x)	110	(x)	115	(x)
Financial institutions: Excess bad debt reserves	775	(x)	780	(x)	470	(x)	340	(x)
Deductibility of—								
Mortgage interest on owner-occupied homes	(x)	7,595	(x)	10,745	(x)	15,615	(x)	19,805
Property tax on owner-occupied homes	(x)	5,495	(x)	6,760	(x)	7,310	(x)	8,915
Interest on consumer credit	(x)	2,350	(x)	3,085	(x)	4,745	(x)	5,260
Expensing of construction period interest and taxes	500	140	525	90	555	140	585	160
Excess first-year depreciation	45	130	50	135	50	135	50	145
Depreciation on rental housing in excess of straight line	75	300	70	290	75	310	80	330
Depreciation on buildings (other than rental housing) in excess of straight line	145	130	135	120	135	120	140	125
Asset depreciation range	2,130	110	2,460	130	2,880	150	3,585	180
Capital gains (exc. farming, timber, iron ore, coal)	525	7,125	655	10,190	715	15,415	940	16,230
Deferral of capital gains on home sales	(x)	955	(x)	1,125	(x)	1,010	(x)	1,110
Exclusion of capital gains on home sales for persons age 55 and over	(x)	(x)	(x)	(x)	(x)	535	(x)	590
Capital gains at death	(x)	8,120	(x)	4,440	(x)	4,750	(x)	5,085
Reduced rates on first $1,000,000 of corporate income	(x)	(x)	3,285	(x)	7,210	(x)	7,395	(x)
Investment credit	10,870	2,250	13,910	2,590	15,200	3,050	16,395	3,130
Transportation:								
Railroad rolling stock: 5-year amortization	−40	(x)	−40	(x)	−40	(x)	−40	(x)
Deferral of tax on shipping companies	80	(x)	75	(x)	75	(x)	75	(x)
Community and regional development:								
Housing rehabilitation: 5-year amortization	10	10	5	10	5	10	10	15
Educ., training, employment, and social services:								
Exclusion of scholarships and fellowship income	(x)	255	(x)	310	(x)	355	(x)	410
Parental personal exemption for students age 19 and over	(x)	780	(x)	935	(x)	1,030	(x)	1,045
Exclusion of employee meals and lodging [2]	(x)	300	(x)	325	(x)	350	(x)	380

See footnotes at end of table.

No. 433. Revenue Losses (Tax Expenditures) Due to Federal Tax Laws: 1978 to 1981—Continued

[In millions of dollars. See headnote, p. 254]

Budget function and item	1978		1979		1980		1981[2]	
	Corporations	Individuals	Corporations	Individuals	Corporations	Individuals	Corporations	Individuals
Educ., training, employment, and social services—Con.								
Employer educational assistance	(x)	(x)	(x)	20	(x)	30	(x)	35
Exclusion of contributions to prepaid legal services plans	(x)	10	(x)	15	(x)	20	(x)	35
Investment credit for employee stock ownership plans (ESOP)	315	(x)	650	(x)	695	(x)	770	(x)
Deductibility of charitable contributions to—								
Education	275	655	325	680	305	785	310	950
Other than education and health	345	4,905	405	5,110	375	5,895	385	7,135
Maximum tax on personal service income	(x)	1,090	(x)	1,215	(x)	1,320	(x)	1,655
Credit for child and dependent care expenses	(x)	550	(x)	715	(x)	885	(x)	1,025
Credit for employment of public assistance recipients under work-incentive programs	15	(z)	45	5	45	5	50	10
Jobs credit (general and targeted)	1,475	985	1,135	685	320	25	340	50
Health:								
Exclusion of employer contributions to medical insurance premiums and medical care	(x)	7,105	(x)	11,080	(x)	12,075	(x)	14,165
Deductibility of medical expenses	(x)	2,785	(x)	3,215	(x)	3,150	(x)	3,580
Deductibility of charitable contributions (health)	170	980	200	1,020	190	1,180	195	1,425
Income security:								
Exclusion of social security benefits for—								
Disability insurance	(x)	515	(x)	590	(x)	690	(x)	815
OASI benefits for retired workers	(x)	4,635	(x)	5,465	(x)	6,890	(x)	9,020
Dependents and survivors	(x)	730	(x)	845	(x)	1,015	(x)	1,250
Exclusion of benefits from or for—								
Railroad retirement system benefits	(x)	275	(x)	285	(x)	320	(x)	380
Workmen's compensation	(x)	835	(x)	980	(x)	2,200	(x)	2,675
Disabled coal miners	(x)	50	(x)	50	(x)	90	(x)	100
Unemployment insurance	(x)	2,090	(x)	1,885	(x)	3,350	(x)	5,275
Public assistance	(x)	350	(x)	345	(x)	390	(x)	465
Disability pay	(x)	130	(x)	185	(x)	170	(x)	170
Net exclusion of pension contributions and earnings:								
Employer plans	(x)	9,940	(x)	11,335	(x)	19,785	(x)	23,605
Plans for self-employed and others	(x)	1,650	(x)	1,765	(x)	1,925	(x)	2,105
Exclusion of other employee benefits:								
Premiums on group term life insurance	(x)	840	(x)	1,350	(x)	1,675	(x)	1,855
Premiums on accident and disability insurance	(x)	75	(x)	85	(x)	90	(x)	100
Income of trusts to finance supplementary unemployment benefits	(x)	10	(x)	10	(x)	15	(x)	20
Additional exemption for elderly	(x)	1,350	(x)	1,745	(x)	2,040	(x)	2,260
Additional exemption for the blind	(x)	25	(x)	35	(x)	30	(x)	30
Deductibility of casualty losses	(x)	410	(x)	530	(x)	570	(x)	715
Tax credit for the elderly	(x)	170	(x)	145	(x)	130	(x)	125
Earned income credit	(x)	285	(x)	300	(x)	720	(x)	635
Exclusion of interest on State and local rental housing bonds	280	60	410	80	135	175	195	235
Veterans benefits and services:								
Exclusion of veterans disability compensation	(x)	800	(x)	915	(x)	1,065	(x)	1,300
Exclusion of veterans pensions	(x)	40	(x)	45	(x)	75	(x)	85
Exclusion of GI bill benefits	(x)	226	(x)	190	(x)	190	(x)	180
General government:								
Credits and deductions for political contributions	(x)	80	(x)	80	(x)	80	(x)	100
General purpose fiscal assistance:								
Exclusion of interest on general-purpose State and local debt	2,925	1,865	3,245	2,120	3,300	1,625	4,035	1,885
Deductibility of nonbusiness State and local taxes (other than on owner-occupied homes)	(x)	9,950	(x)	12,595	(x)	14,690	(x)	18,405
Tax credit for corporations doing business in U.S. possessions	685	(x)	740	(x)	905	(x)	1,005	(x)
Interest: Deferral of interest on savings bonds	(x)	620	(x)	500	(x)	80	(x)	−75
Combined effect of provisions disaggregated above:								
Capital gains	775	17,020	840	18,515	1,175	22,295	1,455	23,645
Exclusion of interest on State and local debt	3,925	2,150	4,400	2,415	7,150	3,565	9,025	4,340
Deductibility of State and local non-business taxes	(x)	12,325	(x)	13,680	(x)	20,495	(x)	25,480
Deductibility of charitable contributions	730	5,830	810	6,470	870	7,860	890	9,510
Itemized deductions	(x)	(NA)	(x)	(NA)	(x)	40,915	(x)	50,955
Deductibility of mortgage interest and property tax on owner-occupied homes	(x)	(NA)	(x)	(NA)	(x)	22,170	(x)	28,065
Benefits for the elderly	(x)	(NA)	(x)	(NA)	(x)	10,320	(x)	12,965
Fringe benefits	(x)	(NA)	(x)	(NA)	(x)	35,010	(x)	41,335
Government benefits and payments	(x)	(NA)	(x)	(NA)	(x)	18,280	(x)	23,765

NA Not available. X Not applicable. Z $2.5 million or less. [1] Other than military. [2] Based on January budget estimates. See footnote 7, table 416.

Source: U.S. Office of Management and Budget, *Special Analyses, Budget of the United States Government*, annual.

No. 434. Internal Revenue Collections, by Selected Sources: 1960 to 1980

[For years ending **June 30** except, beginning **1977** ending **Sept. 30.** See also *Historical Statistics, Colonial Times to 1970,* series Y 358-373]

Source of revenue	Collections (bil. dol.)								Percent of total			
	1960	1965	1970	1975	1977	1978	1979	1980	1960	1970	1979	1980
All taxes	**91.8**	**114.4**	**195.7**	**293.0**	**358.1**	**399.8**	**460.4**	**519.4**	**100.0**	**100.0**	**100.0**	**100.0**
Individual income taxes	44.9	53.7	108.7	156.4	186.8	213.1	251.5	287.5	49.0	53.0	54.6	55.4
Withheld by employers	31.7	36.8	77.4	122.1	144.7	165.3	195.3	223.8	34.5	39.6	42.4	43.1
Employment taxes [1]	11.2	17.1	37.4	70.1	86.1	97.3	112.8	128.3	12.2	19.1	24.5	24.7
Old-age and disability insurance	10.2	15.8	35.7	67.1	82.3	92.6	107.5	122.5	11.1	18.2	23.4	23.6
Unemployment insurance	.3	.6	.8	1.4	1.9	2.6	3.0	3.3	.4	.4	.6	.6
Corporation income taxes	22.2	26.1	35.0	45.7	60.0	65.4	71.4	72.4	24.2	17.9	15.5	13.9
Estate and gift taxes	1.6	2.7	3.7	4.7	7.4	5.4	5.5	6.5	1.8	1.9	1.2	1.3
Excise taxes [2]	11.9	14.8	15.9	16.8	17.8	18.7	19.0	24.6	12.9	8.1	4.1	4.7
Alcohol	3.2	3.8	4.7	5.4	5.4	5.6	5.6	5.7	3.5	2.4	1.2	1.1
Tobacco	1.9	2.1	2.1	2.3	2.4	2.5	2.5	2.4	2.1	1.1	.5	.5
Manufactures [2]	4.7	6.4	6.7	5.5	6.1	6.6	7.1	6.5	5.2	3.4	1.5	1.3
Gasoline and lubricating oils	2.1	2.8	3.5	4.1	4.4	4.5	4.6	4.3	2.3	1.8	1.0	.8
Motor vehicles and parts [3]	2.1	3.0	3.1	1.4	1.6	1.8	2.1	1.8	2.3	1.6	.4	.3
Miscellaneous [2]	1.8	2.3	2.4	3.7	3.7	3.8	3.8	10.0	1.9	1.2	.8	1.9
General and toll telephones [4]	.7	1.1	1.5	2.0	1.7	1.7	1.4	1.1	.8	.8	.3	.2
Transportation of persons	.3	.1	.3	.8	1.0	1.1	1.3	1.6	.3	.1	.3	.3

[1] Includes railroad retirement, not shown separately. [2] Includes other taxes, not shown separately.
[3] Includes tires, tubes, and tread rubber. [4] Includes telegraph, radio, and cable services.

Source: U.S. Dept. of the Treasury, *Statistical Appendix* to the *Annual Report of the Secretary of the Treasury on the State of the Finances.*

No. 435. Number of Tax Returns Filed, by Type: 1960 to 1980

[**In thousands.** For years ending **June 30** except, beginning **1977,** ending **Sept. 30.** Includes Puerto Rico and Virgin Islands]

Type of return	1960	1965	1970	1975	1976	1977	1978	1979	1980
Total [1]	**94,399**	**102,492**	**113,079**	**126,049**	**127,662**	**133,522**	**136,718**	**140,201**	**143,446**
Income tax [2]	70,151	76,113	89,225	96,311	95,362	98,772	100,775	104,910	107,827
Individual and fiduciary	61,260	66,965	78,370	85,518	84,189	87,271	89,118	92,607	95,020
Estimated tax declarations	6,309	6,197	7,375	7,543	7,868	8,088	8,103	8,425	8,699
Partnership	1,016	977	937	1,138	1,135	1,165	1,205	1,353	1,390
Corporation	1,072	1,420	1,726	2,112	2,170	2,248	2,349	2,525	2,718
Estate tax	62	94	132	216	242	248	160	159	148
Gift tax	91	122	148	260	309	287	195	202	216
Employment tax	20,227	22,266	21,994	24,757	24,841	25,024	25,541	26,219	26,499
Exempt organization	(NA)	(NA)	(NA)	374	503	554	517	450	444
Employee plan	(NA)	(NA)	(NA)	1,104	525	1,287	1,243	1,214	792
Excise tax [3]	3,868	3,898	1,580	1,427	1,392	1,474	1,459	1,557	1,456

NA Not available. [1] Beginning 1975, includes other returns, not shown separately.
[2] Prior to 1975, includes other returns, not shown separately. [3] Includes alcohol, tobacco, and firearms tax returns.

No. 436. Number of Individual Income Tax Returns, by Marital Status and Size of Adjusted Gross Income: 1965 to 1979

Item	Number of returns (1,000)						Percent		
	1965	1970	1975	1977	1978	1979, prel.	1965	1970	1979, prel.
Total tax returns	**67,596**	**74,280**	**82,229**	**86,634**	**89,772**	**92,616**	**100.0**	**100.0**	**100.0**
Joint returns, husbands and wives	39,304	42,376	44,140	44,004	44,483	45,142	58.2	57.0	48.7
Separate returns, husbands and wives	2,851	2,370	1,939	1,295	1,567	1,693	4.2	3.2	1.8
Returns of heads of households [1]	2,090	3,857	5,139	5,989	6,509	7,292	3.1	5.2	7.9
Returns of single persons	23,351	25,677	31,011	35,345	37,212	38,490	34.5	34.6	41.6
Returns with income under $15,000	**64,206**	**64,717**	**59,818**	**56,905**	**56,063**	**54,919**	**100.0**	**100.0**	**100.0**
Joint returns, husbands and wives	(NA)	33,421	24,100	18,565	16,424	14,697	(NA)	51.6	26.8
Separate returns, husbands and wives		2,328	1,812	1,108	1,340	1,373		3.6	2.5
Returns of heads of households		3,738	4,641	5,115	5,393	5,823		5.8	10.6
Returns of single persons		25,231	29,265	32,116	32,907	33,025		39.0	60.1
Returns with income over $15,000	**3,391**	**9,563**	**22,411**	**29,730**	**33,708**	**37,697**	**100.0**	**100.0**	**100.0**
Joint returns, husbands and wives	(NA)	8,955	20,039	25,439	28,060	30,445	(NA)	93.6	80.8
Separate returns, husbands and wives		42	127	187	228	319		.4	.8
Returns of heads of households		119	498	875	1,116	1,468		1.3	3.9
Returns of single persons		447	1,747	3,229	4,306	5,465		4.7	14.5

NA Not available. [1] Includes returns of surviving spouses.

Source of tables 435 and 436: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns,* annual.

No. 437. Federal Individual Income Tax Returns with Adjusted Gross Income (AGI)—Summary: 1960 to 1979

[Includes Puerto Rico and Virgin Islands. Includes returns of resident aliens; based on a sample of unaudited returns as filed. Taxability or nontaxability is determined by presence or absence of income tax *after credits* (exemptions, deductions, etc.). Classification as "nontaxable" generally based on each return as originally filed and does not reflect subsequent changes (amended returns, audits, etc.). Adjusted gross income (AGI) is gross income from all sources subject to tax reduced by legally permitted subtractions such as: Expenses of operating a business or trade, losses from sales of capital assets, etc. Data are not comparable for all years because of tax changes. See *Statistics of Income, Individual Income Tax Returns* publications for a detailed explanation. See *Historical Statistics, Colonial Times to 1970*, series Y 393–411, for related data]

NATURE OF RETURNS	Unit	1960	1965	1970	1974	1975	1976	1977	1978	1979, prel.
Taxpayers, total	Million	98.7	107.6	117.0	127.6	126.6	129.2	130.7	134.3	137.8
Personal exemptions	Million	175.3	190.7	204.1	215.1	212.2	215.8	215.2	219.9	225.1
65 years old and over	Million	6.7	7.9	8.9	9.6	9.9	10.4	10.5	11.0	11.4
Taxpayers dependents	Million	69.9	75.1	78.1	77.5	75.5	76.0	73.8	74.3	75.7
Adjusted gross income, total	Bil. dol.	316.6	430.7	634.3	905.5	947.8	1,053.9	1,158.5	1,302.4	1,463.7
Total individual returns [1]	Million	61.0	67.6	74.3	83.3	82.2	84.7	86.6	89.8	92.6
Returns with AGI	Million	60.6	67.2	73.8	82.8	81.6	84.1	86.1	89.2	92.1
Taxable	Million	48.1	53.7	59.3	67.3	61.5	64.4	64.4	68.7	71.6
Percent of all returns	Percent	79.3	79.4	79.9	80.8	74.8	76.1	74.3	76.5	77.3
Adjusted gross income [2]	Bil. dol.	297.2	400.3	610.3	880.4	898.3	1,004.4	1,097.7	1,241.2	1,399.4
Personal exemptions [3]	Bil. dol.	81.2	91.9	107.0	136.8	123.8	128.0	126.0	132.1	180.6
65 years old and over	Million	(NA)	4.1	5.6	6.9	6.7	7.0	6.7	8.4	8.0
Taxpayers dependents	Million	(NA)	61.2	68.1	67.9	59.5	61.1	59.4	68.7	61.6
Income tax withheld	Bil. dol.	31.9	38.5	74.2	115.3	114.8	128.8	143.5	166.1	195.1
Nontaxable [4]	Million	12.5	13.5	14.5	16.0	20.7	20.2	22.3	21.1	21.0
Percent of all returns	Percent	20.7	20.6	20.1	19.2	25.2	23.9	25.7	23.5	22.7
Returns with—										
Standard deduction	Million	36.9	39.3	38.4	53.2	55.5	58.2	[5] 59.0	[5] 59.7	[5] 86.8
Itemized deductions	Million	24.1	27.9	35.4	29.6	26.1	26.0	22.9	25.8	26.5
Adjusted gross income	Bil. dol.	181.1	267.3	448.7	544.3	532.6	581.7	595.0	708.5	794.4
Deductions, total	Bil. dol.	35.3	50.7	88.2	119.4	122.3	133.9	138.5	164.4	182.9
Overpayments	Million	39.4	42.8	55.3	65.8	63.8	65.0	66.0	65.5	69.8
Tax due	Million	18.2	20.0	16.5	15.4	15.8	16.9	17.8	21.6	18.5
Statutory adjustments [6]	Bil. dol.	(NA)	3.1	7.7	13.1	15.1	16.3	19.3	22.4	24.7
Taxable income [7]	Bil. dol.	171.6	255.1	401.2	573.6	595.5	674.9	939.0	1,062.2	1,154.7
Percent of AGI	Percent	54.2	59.2	63.2	63.4	62.8	64.0	81.1	81.6	78.9
Income tax, total [8]	Bil. dol.	39.5	49.5	83.9	123.6	124.5	141.8	159.8	188.2	213.8
Percent of AGI [9]	Percent	13.3	12.1	13.7	14.0	13.9	14.1	14.6	14.5	14.6
Percent of taxable income [10]	Percent	23.0	19.4	20.9	21.5	20.9	21.2	17.6	17.7	18.5
Average income per return [9]	$1,000	6.2	7.6	8.5	13.1	14.6	15.6	17.1	15.4	16.1
Average income tax per return [9]	Dollar	821	922	1,415	1,836	2,025	2,201	2,482	2,740	2,986
Income tax per capita of total population	Dollar	219	256	413	585	584	661	738	849	971
Percent of total population filing returns [11]	Percent	54.4	54.8	57.2	60.3	59.3	60.1	60.4	60.6	62.6
Total credits	Bil. dol.	.4	.6	.4	1.6	8.1	12.7	13.6	17.1	6.6
Income tax after credits	Bil. dol.	39.5	49.5	83.8	123.5	124.4	140.8	158.5	186.7	212.7
Self-employment tax	Bil. dol.	.1	1.1	1.8	3.3	3.4	3.8	4.1	4.7	5.3
Total tax liability	Bil. dol.	40.3	50.6	85.8	127.0	127.9	145.7	164.0	193.2	219.2
SOURCES OF INCOME (total returns)										
Salaries and wages, gross	Bil. dol.	[12] 257.7	346.8	531.3	758.6	795.4	881.0	969.4	1,090.3	1,229.4
Percent of AGI	Percent	81.4	80.5	83.8	83.8	83.9	83.6	83.7	83.7	84.0
Interest	Bil. dol.	5.0	11.2	21.8	39.5	43.4	48.6	54.6	61.2	73.2
Business or profession, net [13]	Bil. dol.	[14] 22.1	25.2	31.0	39.0	39.4	44.5	49.5	53.5	55.8
Dividends [15]	Bil. dol.	9.5	12.9	15.7	20.9	21.9	24.5	27.0	30.2	33.1
Pensions and annuities [16]	Bil. dol.	1.6	3.6	7.9	16.7	20.9	24.6	29.2	32.7	37.2
Sales of capital assets [13]	Bil. dol.	5.1	10.0	8.7	13.5	14.1	18.6	20.8	23.2	26.8
Partnerships [13]	Bil. dol.	[17] 9.2	[17] 11.1	11.7	11.0	10.8	11.7	13.3	15.0	12.9
Rents [13]	Bil. dol.	2.7	2.4	2.4	3.8	3.4	3.9	3.0	3.1	2.1
Farm [13]	Bil. dol.	([14])	3.9	3.4	5.0	3.6	3.5	.5	3.6	2.3
Estates and trusts [13]	Bil. dol.	.7	([18])	1.4	2.3	2.6	2.9	2.8	3.1	3.6
Small business corporation [13]	Bil. dol.	([17])	([17])	1.7	2.6	2.1	1.9	2.0	2.3	2.3
Royalties [13]	Bil. dol.	.6	.6	.8	1.6	1.8	2.0	2.2	2.6	3.0
Other sources [13, 19]	Bil. dol.	2.2	6.1	4.2	4.1	3.5	2.5	3.5	3.9	6.7

NA Not available. [1] Through 1970, excludes returns with no adjusted income; thereafter includes returns with no adjusted income. [2] 1960–1970, returns with adjusted gross income only. Beginning 1974, includes returns with adjusted gross income less deficit. [3] Exemptions: 1960 and 1965, $600; 1970, $625; 1974–1978, $750; 1979, $1,000. [4] Beginning 1974, includes returns with no adjusted income. [5] Beginning 1977, becomes zero bracket amount. [6] Comprises sick pay exclusion (for 1977 changed to disability exclusion), moving expense, self-employed retirement deduction and, beginning 1975, payments to an individual retirement account and forfeited interest penalty. [7] Represents adjusted gross income minus exemptions and deductions. Beginning 1977, includes the "zero bracket" amount and therefore is not comparable to taxable income shown for earlier years. [8] Income tax after credits. Beginning 1970, includes additional tax for tax preferences ("minimum tax"). [9] Only taxable returns counted in computing percent or average. [10] Beginning 1977, taxable income includes zero bracket amount, and therefore the percentage is not comparable to earlier years. [11] Joint returns counted twice in computing percent. [12] Represents salaries and wages after sick pay exclusion and certain employee business expenses. [13] Figures represent net income minus net loss. [14] Farm, net included with business or profession, net. [15] After exclusions. [16] Taxable portion. [17] Small business corporation included with partnerships. [18] Included in other sources. [19] Statutory adjustments are not included with other sources.

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

No. 438. Federal Individual Income Tax Returns With Adjusted Gross Income: 1960 to 1979

[In thousands of returns. See headnote, table 437]

ITEM	1960	1965	1970	1973	1974	1975	1976	1977	1978	1979, est.
Total individual returns [1]	**61,028**	**67,596**	**74,280**	**80,693**	**83,340**	**82,229**	**84,670**	**86,635**	**89,772**	**92,616**
Returns with adjusted gross income	60,593	67,199	73,862	80,249	82,794	81,586	84,124	86,066	89,247	92,090
Under $5,000	35,008	32,620	27,890	26,594	26,221	24,258	23,389	22,694	21,712	20,327
$5,000-$9,999	20,266	23,474	22,303	20,582	20,587	19,953	19,893	19,343	19,585	19,635
$10,000-$14,999	3,642	7,715	14,106	15,804	15,670	14,964	14,551	14,299	14,242	14,431
$15,000-$19,999	786	1,762	5,538	9,091	10,071	10,354	11,388	11,405	11,409	11,388
$20,000-$24,999	324		1,909	3,944	4,945	5,598	6,650	7,767	8,553	9,009
$25,000-$29,999	441	1,394	768	1,742	2,260	2,744	3,630	4,354	5,386	6,314
$30,000-$49,999			918	1,760	2,174	2,748	3,639	4,785	6,535	8,659
$50,000-$99,999	101	189	351	597	701	781	948	1,141	1,471	1,880
$100,000-$499,999	23	44	75	132	162	182	221	272	345	433
$500,000-$999,999	1	1	2	3	3	3	4	5	7	10
$1,000,000 and over	(z)	1	1	1	1	1	1	2	2	4
Taxable returns	48,061	53,701	59,317	64,267	67,335	61,491	64,421	64,381	68,688	71,577
Under $5,000	22,752	19,614	13,815	11,544	11,718	7,167	6,808	4,950	5,137	4,682
$5,000-$9,999	19,998	23,011	21,873	19,784	19,789	17,338	17,135	15,875	16,301	15,389
$10,000-$14,999	3,637	7,696	14,081	15,727	15,566	14,724	14,329	14,014	13,820	14,067
$15,000-$19,999	785	1,757	5,532	9,058	10,046	10,260	11,127	11,310	11,280	11,252
$20,000-$24,999	323		1,906	3,934	4,933	5,571	6,619	7,727	8,491	8,953
$25,000-$29,999	441	1,389	766	1,737	2,254	2,734	3,612	4,333	5,352	6,283
$30,000-$49,999			916	1,753	2,165	2,734	3,620	4,760	6,495	8,632
$50,000-$99,999	101	188	350	594	698	776	945	1,134	1,460	1,874
$100,000-$499,999	23	44	75	132	161	181	221	271	344	432
$500,000-$999,999	1	1	2	3	3	3	4	5	7	10
$1,000,000 and over	(z)	1	1	1	1	1	1	2	2	4

Z Less than 500. [1] See footnote 1, table 437.

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

No. 439. Average Tax of Taxable Individual Income Tax Returns and Percent Total Tax of Taxable Income, by Adjusted Gross Income Classes: 1960 to 1979

ADJUSTED GROSS INCOME CLASS	1960	1965	1970	1973	1974	1975	1976	1977	1978	1979, prel.
	AVERAGE TAX									
Total (dol.)	**821**	**922**	**1,415**	**1,682**	**1,836**	**2,025**	**2,201**	**2,482**	**2,740**	**2,986**
Under $5,000 ($1,000)	.3	.2	.3	.2	.2	.1	.2	.1	.1	.1
$5,000-$9,999 ($1,000)	.8	.7	.8	.7	.7	.6	.6	.5	.5	.5
$10,000-$14,999 ($1,000)	1.7	1.4	1.5	1.4	1.4	1.3	1.3	1.2	1.2	1.2
$15,000-$24,999 ($1,000)	3.3		2.7	2.5	2.5	2.4	2.4	2.4	2.5	2.4
$25,000-$29,999 ($1,000)		3.7	4.7	4.3	4.3	4.2	4.1	4.1	4.1	3.9
$30,000-$49,999 ($1,000)	8.2		7.8	7.0	6.9	6.7	6.7	6.6	6.6	6.3
$50,000-$99,999 ($1,000)	22.5	19.4	19.0	17.4	17.5	17.2	17.2	17.1	16.7	15.8
$100,000-$499,999 ($1,000)	68.9	63.0	60.6	56.3	57.2	56.3	57.8	57.7	57.4	57.0
$500,000-$999,999 ($1,000)	312	294	304	306	301	298	314	310	305	302
$1,000,000 and over ($1,000)	951	967	992	935	969	987	1,069	1,045	988	1,123
	PERCENT TOTAL TAX [1] OF TAXABLE INCOME									
Total	**23.0**	**19.5**	**20.9**	**21.2**	**21.6**	**21.1**	**21.2**	**[2] 17.6**	**18.3**	**19.0**
Under $5,000	19.9	15.3	15.8	15.3	15.4	12.8	12.5	4.4	4.2	4.0
$5,000-$9,999	20.4	16.3	17.2	16.8	16.9	15.3	14.3	8.6	8.8	9.0
$10,000-$14,999	21.4	17.6	18.4	17.8	18.0	17.0	16.1	11.8	11.3	12.3
$15,000-$24,999	24.2		20.4	19.5	19.6	18.8	18.3	15.1	15.2	15.2
$25,000-$29,999		22.1	23.1	21.9	21.9	21.2	20.9	18.1	18.1	17.5
$30,000-$49,999	30.8		27.0	25.0	25.0	24.4	24.4	21.9	21.7	21.0
$50,000-$99,999	42.0	35.8	36.1	33.6	33.6	33.3	33.6	31.5	30.9	29.9
$100,000-$499,999	53.7	47.7	49.8	46.2	46.1	45.7	46.7	45.1	44.5	43.9
$500,000-$999,999	59.0	53.7	62.5	61.2	60.0	59.1	62.2	60.5	59.1	57.5
$1,000,000 and over	61.6	54.4	61.2	64.7	65.0	64.9	67.3	68.4	65.3	64.7

[1] Represents income tax after credits. Beginning 1970, includes additional tax for tax preferences ("minimum tax").
[2] Not comparable to previous years because of change in definition of taxable income (see headnote, table 437, and footnote 2, table 440).

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

No. 440. Individual Income Tax Returns, by Adjusted Gross Income Classes: 1965 to 1979

[Includes Puerto Rico and Virgin Islands. Based on sample of unaudited returns as filed; see Appendix III]

Adjusted gross income class	TOTAL (bil. dol.)						PERCENT DISTRIBUTION					
	1965	1970	1975	1977	1978	1979, prel.	1965	1970	1975	1977	1978	1979, prel.
	ADJUSTED GROSS INCOME [1]											
Total	**430.7**	**634.2**	**947.8**	**1,158.5**	**1,302.4**	**1,463.7**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Taxable returns	409.4	610.3	898.3	1,097.7	1,241.2	1,399.4	95.0	96.2	94.8	94.8	95.3	95.6
Under $5,000	59.5	47.2	26.9	19.4	19.6	18.4	13.8	7.4	2.8	1.7	1.5	1.3
$5,000–$9,999	167.4	162.9	129.9	120.0	122.4	117.0	38.9	25.7	13.7	10.4	9.4	8.0
$10,000–$14,999	91.6	171.6	182.8	173.7	171.6	174.4	21.3	27.1	19.3	15.0	13.2	11.9
$15,000–$19,999	29.8	94.4	177.4	196.4	196.6	196.3	6.9	14.9	18.7	17.0	15.1	13.4
$20,000–$24,999		42.1	123.7	172.3	189.6	200.2		6.6	13.1	14.9	14.6	13.7
$25,000–$29,999	39.5	20.8	74.3	118.2	145.9	171.6	9.2	3.3	7.8	10.2	11.2	11.7
$30,000–$49,999		34.0	99.7	173.8	237.5	316.4		5.4	10.5	15.0	18.2	21.6
$50,000–$99,999	12.4	23.0	51.2	74.5	95.6	122.0	2.9	3.6	5.4	6.4	7.3	8.3
$100,000–$499,999	7.1	11.7	27.9	42.3	54.1	68.7	1.7	1.9	2.9	3.6	4.2	4.7
$500,000–$999,999	.9	1.2	2.2	3.5	4.4	6.7	.2	.2	.2	.3	.3	.5
$1,000,000 and over	1.4	1.4	2.3	3.6	4.1	7.8	.3	.2	.2	.3	.3	.5
Nontaxable returns	21.3	23.9	49.5	60.8	61.2	64.3	5.0	3.8	5.2	5.2	4.7	4.4
	TAXABLE INCOME [2]											
Total	**255.1**	**401.2**	**595.5**	**939.0**	**1,062.2**	**1,154.7**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Taxable returns	254.3	400.9	590.4	905.9	1,027.3	1,125.1	99.7	99.8	99.1	96.5	96.7	97.4
Under $5,000	28.3	22.9	9.4	16.3	16.6	14.2	11.1	5.7	1.6	1.7	1.6	1.2
$5,000–$9,999	94.7	96.6	70.3	97.6	100.5	91.8	37.1	24.1	11.8	10.4	9.5	8.0
$10,000–$14,999	60.8	112.2	113.0	142.3	141.8	137.5	23.8	28.0	19.0	15.2	13.3	11.9
$15,000–$19,999	21.7	66.6	116.8	162.4	163.2	157.2	8.5	16.6	19.6	17.3	15.3	13.6
$20,000–$24,999		31.0	86.7	143.3	157.0	161.2		7.7	14.6	15.3	14.8	14.0
$25,000–$29,999	30.9	15.6	53.8	98.4	121.4	139.1	12.2	3.9	9.0	10.5	11.4	12.0
$30,000–$49,999		26.4	74.7	144.1	197.0	257.2		6.6	12.5	15.3	18.5	22.3
$50,000–$99,999	10.2	18.4	40.1	61.5	78.8	99.2	4.0	4.6	6.7	6.5	7.4	8.6
$100,000–$499,999	5.8	9.1	22.3	34.6	44.4	56.1	2.3	2.3	3.7	3.7	4.2	4.8
$500,000–$999,999	.8	.8	1.6	2.7	3.4	5.3	.3	.2	.3	.3	.3	.5
$1,000,000 and over	1.1	1.0	1.7	2.7	3.1	6.1	.4	.2	.3	.3	.3	.5
Nontaxable returns	.7	.3	5.1	33.1	34.9	29.6	.3	.1	.9	3.5	3.3	2.6
	INCOME TAX AFTER CREDITS [3]											
Total	**49.5**	**83.9**	**124.5**	**158.5**	**186.7**	**212.7**	**(x)**	**(x)**	**(x)**	**(x)**	**100.0**	**100.0**
Taxable returns	49.5	83.9	124.5	158.5	186.7	212.7	100.0	100.0	100.0	100.0	100.0	100.0
Under $5,000	4.4	3.6	1.2	.7	.6	.5	8.9	4.3	1.0	.4	.3	.2
$5,000–$9,999	15.4	16.7	10.7	8.4	8.8	8.3	31.2	19.9	8.6	5.3	4.7	3.9
$10,000–$14,999	10.7	20.6	19.2	16.8	17.1	16.9	21.6	24.6	15.4	10.6	9.2	8.0
$15,000–$19,999	4.2	13.2	21.2	22.9	23.4	22.6	8.5	15.7	17.0	14.5	12.5	10.6
$20,000–$24,999		6.7	17.0	23.0	25.3	25.7		8.0	13.7	14.5	13.6	12.1
$25,000–$29,999	7.4	3.6	11.4	17.7	21.9	24.4	15.0	4.3	9.2	11.2	11.7	11.5
$30,000–$49,999		7.1	18.2	31.3	42.5	53.8		8.5	14.6	19.8	22.8	25.3
$50,000–$99,999	3.7	6.6	13.4	19.1	24.0	29.5	7.5	7.9	10.8	12.0	12.9	13.8
$100,000–$499,999	2.8	4.5	10.2	15.2	19.2	24.2	5.7	5.4	8.2	9.6	10.3	11.4
$500,000–$999,999	.4	.5	1.0	1.5	1.9	3.0	.8	.6	.8	1.0	1.0	1.4
$1,000,000 and over	.6	.6	1.1	1.7	1.9	3.9	1.2	.8	.9	1.1	1.0	1.8

X Not applicable. [1] Beginning 1975, adjusted gross income less deficit. [2] Represents adjusted gross income minus exemptions and deductions. Beginning 1977, includes the "zero bracket" amount and therefore is not comparable to taxable income shown for earlier years. [3] Beginning 1970, includes minimum tax.

No. 441. Nontaxable Individual Income Tax Returns—Number of Returns and Amount of Adjusted Gross Income: 1970 to 1979

Adjusted gross income class [1]	NUMBER OF RETURNS (1,000)					ADJUSTED GROSS INCOME (mil. dol.)				
	1970	1975	1977	1978	1979, prel.	1970	1975	1977	1978	1979, prel.
Total	**14,962**	**20,739**	**22,254**	**21,083**	**21,039**	**21,421**	**49,470**	**60,788**	**61,245**	**64,273**
Under $5,000	14,493	17,735	18,313	17,100	16,171	17,968	26,433	30,184	27,937	25,452
$5,000–$9,999	430	2,615	3,468	3,284	4,246	2,717	16,680	22,681	21,432	28,585
$10,000–$14,999	25	239	285	422	364	295	2,867	3,394	4,977	4,317
$15,000–$24,999	9	120	135	191	192	171	2,177	2,521	3,580	3,574
$25,000–$49,999	4	23	46	74	58	121	776	1,497	2,433	1,806
$50,000 or more	1	6	7	12	8	149	539	510	886	538

[1] Adjusted gross income less deficit.

Source of tables 440 and 441: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

No. 442. Federal Individual Income Tax—Effective (Average) and Marginal Tax Rates, for Selected Income Groups: 1954 to 1980

[Refers to income after exclusions. Effective rate represents tax liability divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10 percent of adjusted gross income, whichever is greatest. Excludes self-employment tax. See *Historical Statistics, Colonial Times to 1970*, series Y 412-439, for similar data based on net income]

Adjusted gross income [1]	Effective rate (percent)						Marginal tax rate (percent)					
	1954-1963	1965	1970 [2]	1975	1977-1978	1979-1980 [3]	1954-1963	1965	1970 [2]	1975	1977-1978	1979-1980 [3]
Single person, no dependent:												
$5,000	16.4	13.4	13.7	8.1	5.6	5.0	22	19	19.5	19	19	16
$10,000	21.0	17.4	17.3	14.8	12.2	11.8	34	28	25.6	20.2	24	21
$15,000	25.2	21.0	19.7	17.2	16.4	15.6	43	36	29.7	27	29	26
$20,000	29.5	24.6	22.0	20.6	20.0	19.2	50	42	34.8	34	34	34
$25,000	33.3	27.9	24.4	23.5	22.9	21.9	56	48	39.0	38	38	39
$35,000	39.4	33.2	28.7	27.7	27.3	26.3	62	53	46.1	45	45	44
$50,000	45.6	38.5	34.5	33.4	33.1	32.1	72	60	61.5	60	60	55
$75,000	52.9	44.3	42.1	40.9	40.7	39.3	78	64	65.6	64	64	63
Married couple, no dependent:												
$5,000	13.2	10.0	10.0	3.4	-	-	20	17	17.8	15	14	-
$10,000	16.4	13.4	13.7	10.5	7.6	7.0	22	19	19.5	19	17	18
$15,000	18.7	15.6	15.9	13.3	11.4	10.9	30	25	25.6	18.5	22	21
$20,000	21.0	17.4	17.8	15.8	14.5	13.7	34	28	28.7	25	25	24
$25,000	23.1	19.2	19.6	18.4	17.2	16.2	38	32	32.8	32	32	28
$35,000	27.4	22.8	23.4	22.3	22.0	20.9	47	39	40.0	39	39	37
$50,000	33.3	27.9	28.6	27.5	27.3	26.0	56	48	49.2	48	48	49
$75,000	40.6	34.2	35.1	33.9	33.8	32.6	65	55	56.4	55	55	54
Married couple, 2 dependents:												
$5,000	8.4	5.8	5.8	[4] −6.0	[4] −6.0	[4] −10.0	20	15	15	[4] 10	[4] 10	-
$10,000	13.7	11.1	11.2	7.1	4.5	3.7	22	19	19.5	19	17	16
$15,000	16.6	13.7	13.9	10.7	9.2	8.3	26	22	22.6	18.5	20	18
$20,000	19.0	15.8	16.1	13.7	12.6	11.3	30	25	25.6	25	25	24
$25,000	21.3	17.6	18.0	16.4	15.5	14.0	38	32	28.7	28	28	28
$35,000	25.8	21.5	21.9	20.5	20.3	18.8	47	39	40.0	39	39	37
$50,000	32.0	26.8	27.3	26.0	25.8	24.2	56	48	49.2	48	48	43
$75,000	39.5	33.4	34.1	32.8	32.7	31.2	65	55	56.4	55	55	54

- Represents zero. [1] See headnote, table 437. [2] Includes tax surcharge. [3] 1981 tax liability and tax rates are 98.75 percent of the 1980 rates. [4] Refundable earned income credit.

No. 443. Federal Individual Income Tax at Constant (1980) Income Levels—Effective (Average) and Marginal Tax Rates, for Selected Income Groups: 1960 to 1980

[See headnote, table 442]

Adjusted gross income (in 1980 dollars) [1]	Effective rate (percent)						Marginal tax rate (percent)					
	1960	1970 [2]	1975	1978	1979	1980	1960	1970 [2]	1975	1978	1979	1980
Single person, no dependents:												
$5,000	12.0	7.5	4.0	3.5	3.9	5.0	20	16.8	16	16	16	16
$10,000	15.5	13.8	11.4	10.5	10.9	11.8	22	21.5	21	21	19	21
$15,000	17.5	15.8	15.0	14.4	14.6	15.6	26	24.6	21	25	24	26
$20,000	19.3	17.0	16.7	17.7	17.9	19.2	30	25.6	22.7	29	30	34
$25,000	21.0	18.7	19.0	20.6	20.9	21.9	34	27.7	31	34	34	39
$35,000	24.4	21.1	23.2	24.7	24.9	26.3	43	31.8	38	40	44	44
$50,000	29.6	24.8	27.7	30.0	30.0	32.1	50	41.0	45	50	55	55
$75,000	36.7	30.2	34.4	37.5	37.5	39.1	62	51.2	60	62	63	63
Married couple, no dependents:												
$5,000	6.1	1.9	-	-	-	-	20	14	-	-	-	-
$10,000	12.0	10.2	7.0	5.8	6.0	7.0	20	17.8	19	15	16	18
$15,000	14.1	12.5	10.9	9.5	9.9	10.9	22	19.5	22	17	18	21
$20,000	15.5	13.8	13.0	12.4	12.7	13.7	22	22.6	21	22	24	24
$25,000	16.4	15.1	14.6	15.0	15.0	16.2	22	22.6	28	28	28	28
$35,000	18.3	17.1	18.2	19.4	19.4	20.9	26	25.6	36	36	32	32
$50,000	21.0	19.9	22.3	24.4	24.7	26.0	34	32.8	42	45	43	49
$75,000	25.3	24.7	28.3	30.9	31.0	32.6	43	43.0	53	53	54	54
Married couple, 2 dependents:												
$5,000	-	-	[3] −10	[3] −9.2	[3] −10	[3] −10	-	-	[3] −10	[3] 10	[3] −10	-
$10,000	6.1	5.8	[3] 1.2	2.1	[3] 1.4	3.7	20	16.8	[3] 26	22	[3] 26.5	16
$15,000	10.0	9.4	7.7	7.3	7.3	8.3	20	19.5	19	25	18	18
$20,000	12.2	11.4	10.2	10.5	10.3	11.3	22	19.5	18.5	28	21	24
$25,000	13.7	12.9	12.1	13.1	12.8	14.0	22	22.6	22	32	24	28
$35,000	16.1	15.3	16.1	17.7	17.4	18.8	26	25.6	28	39	32	37
$50,000	19.0	18.3	20.5	22.9	22.8	24.2	30	32.8	39	48	43	44
$75,000	23.6	23.3	26.8	29.7	29.4	31.2	43	43.0	50	53	54	54

- Represents zero. [1] Amount of adjusted gross income equivalent to adjusted gross income in 1980 dollars was calculated by using the NIPA personal consumption expenditure deflator (1972=100). The values of the deflators are: 1960, 71.9; 1970, 92.5; 1975, 149.1; 1979, 162.3; and 1980, 178.9. [2] Includes tax surcharge. [3] Refundable earned income credit.

Source of tables 442 and 443: U.S. Dept. of the Treasury, unpublished data.

No. 444. Federal Individual Income Tax Returns and Taxes 1970 to 1979—States and Other Areas: 1979

[1970 data differ somewhat from those in other tables for individual returns with income because of a distinct weighting system for State data]

Year and State	Number of returns (1,000)	Adjusted gross income [1] (mil. dol.)	Total income tax (mil. dol.)	Income tax per capita (dol.)
1970	74,278	631,626	83,880	412
1975	82,229	947,785	124,526	585
1979, prel	**92,616**	**1,463,667**	**213,754**	**971**
N.E	**5,361**	**83,862**	**12,363**	**1,006**
Maine	459	5,822	702	640
N.H	420	6,110	854	963
Vt	196	2,595	325	659
Mass	2,510	38,797	5,596	970
R.I	409	5,997	830	893
Conn	1,367	24,541	4,056	1,302
M.A	**15,107**	**247,221**	**36,779**	**1,002**
N.Y	7,145	117,474	17,088	968
N.J	3,147	55,114	8,700	1,187
Pa	4,815	74,633	10,991	937
E.N.C	**17,365**	**288,526**	**43,801**	**1,061**
Ohio	4,511	72,424	10,860	1,012
Ind	2,225	35,131	5,276	977
Ill	4,896	84,408	13,491	1,201
Mich	3,764	65,992	10,023	1,089
Wis	1,969	30,571	4,151	879
W.N.C	**7,115**	**108,360**	**15,123**	**883**
Minn	1,727	27,051	3,720	916
Iowa	1,201	18,503	2,560	882
Mo	1,969	29,989	4,349	893
N. Dak	273	3,742	473	719
S. Dak	287	3,527	429	623
Nebr	663	9,769	1,317	837
Kans	995	15,779	2,275	961
S.A	**14,733**	**218,718**	**30,723**	**878**
Del	250	4,200	636	1,092
Md	1,821	31,292	4,683	1,129
D.C	317	5,159	845	1,289
S.A.—Con.				
Va	2,185	34,597	4,954	953
W. Va	667	10,054	1,432	762
N.C	2,315	31,469	3,985	711
S.C	1,165	15,646	1,904	650
Ga	2,084	29,192	3,771	737
Fla	3,929	57,109	8,513	961
E.S.C	**5,269**	**72,905**	**9,592**	**680**
Ky	1,310	18,702	2,516	713
Tenn	1,751	24,185	3,297	753
Ala	1,369	19,031	2,447	649
Miss	839	10,987	1,332	548
W.S.C	**9,062**	**141,167**	**21,678**	**965**
Ark	802	10,368	1,312	602
La	1,525	23,225	3,451	859
Okla	1,146	17,352	2,454	848
Tex	5,589	90,222	14,461	1,081
Mt	**4,634**	**69,767**	**9,636**	**903**
Mont	331	4,482	585	744
Idaho	354	4,920	606	670
Wyo	204	3,494	555	1,234
Colo	1,263	20,231	2,918	1,053
N. Mex	511	6,899	901	726
Ariz	1,074	15,818	2,154	879
Utah	528	7,983	966	707
Nev	369	5,939	951	1,355
Pac	**13,495**	**226,405**	**33,299**	**1,093**
Wash	1,753	29,402	4,590	1,169
Oreg	1,101	,17,071	2,373	939
Calif	10,040	169,609	24,793	1,092
Alaska	188	3,841	644	1,585
Hawaii	413	6,482	899	983
Other [2]	**474**	**6,732**	**757**	(NA)

NA Not available. [1] Less deficit. [2] Returns with addresses outside the United States.

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

No. 445. Individual Income Tax Returns With Itemized Deductions, by Adjusted Gross Income Classes: 1979

[See headnote, table 437]

Adjusted gross income class	Returns with itemized deductions (1,000)	Adjusted gross income (bil. dol.)	Taxable income (bil. dol.)	Itemized deductions: Total itemized deductions [1] (bil. dol.)	Percent of—: Adjusted gross income	Percent of—: Taxable income	Taxes (bil. dol.)	Interest paid (bil. dol.): Total	Interest paid (bil. dol.): Home mortgage	Contributions (bil. dol.)	Medical and dental expenses (bil. dol.)
Total	**26,482**	**794.4**	**611.2**	**182.9**	**23.0**	**29.9**	**60.6**	**73.6**	**48.3**	**22.1**	**12.8**
Taxable returns	25,423	783.9	607.9	175.0	22.3	28.8	59.3	70.4	46.2	21.5	10.7
Under $4,000	161	.4	.5	.1	25.0	20.0	(z)	(z)	(z)	(z)	(z)
$4,000–$5,999	125	.7	.5	.3	42.9	60.0	.1	.1	.1	(z)	.1
$6,000–$9,999	739	6.2	4.1	2.6	41.9	63.4	.6	1.0	.7	.3	.5
$10,000–$13,999	1,796	21.9	14.6	7.8	35.6	53.4	1.9	3.1	2.1	.9	1.3
$14,000–$19,999	4,433	76.3	54.6	21.9	28.7	40.1	6.1	9.6	6.7	2.3	2.2
$20,000–$24,999	4,640	104.5	78.5	25.6	24.5	32.6	7.9	11.5	8.0	2.5	1.8
$25,000–$29,999	4,230	115.9	89.6	25.7	22.2	28.7	8.7	11.2	7.7	2.6	1.5
$30,000–$49,999	7,120	263.0	208.4	53.6	20.3	25.7	19.5	21.7	14.8	6.1	2.4
$50,000–$99,999	1,748	114.0	91.7	22.0	19.3	24.1	8.8	8.0	4.7	3.0	.7
$100,000 and over	432	81.0	65.4	15.4	19.0	23.5	5.8	4.4	1.3	3.8	.3
Nontaxable returns	1,058	10.5	3.3	7.9	75.2	239.4	1.3	3.2	2.1	.7	2.1

Z Less than $50 million. [1] Includes others not shown separately.

Source: U.S. Internal Revenue Service, *Statistics of Income, 1979, Individual Income Tax Returns.*

No. 446. Federal Individual Income Tax Returns—Adjusted Gross Income, by Source of Income and Income Class: 1979

[In millions of dollars, except percent. Minus sign (−) denotes that net loss was greater than net income. See headnote, table 437]

Item	Total income [1]	Adjusted gross income classes for taxable returns: Total [2]	Under $10,000 [2]	$10,000–$24,999	$25,000–$49,999	$50,000–$99,999	$100,000–$199,999	$200,000 and over
SOURCE OF INCOME								
Adjusted gross income	1,463,667	1,399,394	135,392	570,925	488,027	121,976	46,431	36,643
Salaries, gross	1,229,354	1,170,642	114,822	508,138	425,553	81,909	26,961	13,260
Percent of gross income	84.0	83.7	84.8	89.0	87.2	67.2	58.1	36.2
Interest	73,218	66,981	9,815	23,820	19,019	8,464	3,261	2,602
Business profession, net	55,829	54,057	2,408	14,490	18,539	12,846	3,868	1,907
Dividends	33,078	32,009	1,690	5,488	7,102	6,246	4,548	6,935
Pensions and annuities [3]	37,182	33,404	6,286	16,433	8,517	1,661	355	152
Sales of capital assets,[4] net	27,719	26,035	985	3,775	5,774	4,481	3,149	7,870
Partnership, net	12,899	14,041	−131	2,096	3,235	4,645	2,585	1,611
Farm, net	2,318	4,051	−128	616	2,346	1,096	213	−92
Rents and royalties, net	5,160	5,626	525	825	891	1,377	966	1,041
Other sources,[5] net	−13,090	−7,452	−880	−4,756	−2,949	−749	525	1,357
PERCENT DISTRIBUTION								
Income tax returns	100.0	77.3	21.7	37.0	16.1	2.0	.4	.1
Adjusted gross income	100.0	95.6	9.3	39.0	33.3	8.3	3.2	2.5
Salaries, gross	100.0	95.2	9.3	41.3	34.6	6.7	2.2	1.1
Interest	100.0	91.5	13.4	32.5	26.0	11.6	4.5	3.6
Business profession, net	100.0	96.8	4.3	26.0	33.2	23.0	6.9	3.4
Dividends	100.0	96.8	5.1	16.6	21.5	18.9	13.8	21.0
Pensions and annuities [3]	100.0	89.8	16.9	44.2	22.9	4.5	1.0	.4
Sales of capital assets, [4] net	100.0	93.9	3.6	13.6	20.8	16.2	11.4	28.4
Partnership, net	100.0	108.9	−1.0	16.3	25.1	36.0	20.0	12.5
Farm, net	100.0	174.8	−5.5	26.6	101.2	47.3	9.2	−4.0
Rents and royalties, net	100.0	109.0	10.2	16.0	17.3	26.7	18.7	20.2

[1] Includes returns with no adjusted gross income. [2] Includes a small number of taxable returns with no adjusted gross income. [3] Taxable portion. [4] Includes net sales of property other than capital assets ($909 mil. in 1979). [5] Includes statutory adjustments.

Source: U.S. Internal Revenue Service, *Statistics of Income, 1979, Individual Income Tax Returns.*

No. 447. Federal Individual Income and Employment Tax Receipts—States: 1978 to 1980

[For years ending **Sept. 30.** A State's receipts do not necessarily indicate its tax burden since, in many instances, taxes are collected in one State from residents of another]

Division and State	Tax receipts (mil. dol.) 1978	1979	1980	Percent of personal income [1] 1978	1979	1980
Total [2]	**310,350**	**364,396**	**415,878**	**18.1**	**18.8**	**19.2**
N.E.	**17,086**	**19,909**	**24,028**	**17.4**	**18.0**	**19.2**
Maine	834	969	1,100	11.8	12.2	12.3
N.H	868	1,042	1,209	13.4	14.0	14.3
Vt	340	441	491	10.7	12.3	12.2
Mass	7,762	9,065	10,799	16.9	17.5	18.5
R.I	1,338	1,487	1,652	18.8	18.5	18.4
Conn	5,944	6,904	8,777	21.1	21.5	24.0
M.A	**65,210**	**73,334**	**84,259**	**21.6**	**21.9**	**22.6**
N.Y	35,132	38,978	45,235	24.0	24.1	25.0
N.J	11,476	13,659	15,490	17.7	19.0	19.2
Pa	18,602	20,697	23,534	20.5	20.4	21.0
E.N.C	**70,859**	**83,006**	**90,186**	**20.9**	**22.0**	**22.1**
Ohio	17,782	21,535	22,528	21.1	22.9	22.0
Ind	7,292	8,273	9,164	17.7	18.1	18.6
Ill	23,186	25,599	29,206	23.1	23.1	24.3
Mich	16,810	20,815	21,602	21.7	24.1	23.4
Wis	5,789	6,784	7,686	16.4	16.8	17.4
W.N.C	**23,444**	**27,897**	**32,019**	**17.9**	**18.9**	**19.9**
Minn	6,891	8,261	9,651	21.7	22.9	24.3
Iowa	2,860	3,354	3,722	12.2	13.3	13.6
Mo	7,900	9,315	10,626	22.3	23.1	24.0
N. Dak	561	673	747	11.2	12.4	13.1
S. Dak	499	589	654	10.8	11.4	12.1
Nebr	2,007	2,472	2,791	16.8	18.3	18.9
Kans	2,726	3,233	3,828	14.5	14.9	16.2
S.A.	**37,932**	**44,981**	**52,284**	**14.8**	**15.6**	**16.1**
Del	1,367	1,555	1,792	27.8	28.4	29.0
Md. and D.C	9,410	10,960	12,176	22.5	23.5	23.5
Va	4,918	5,838	6,712	12.2	13.0	13.3
S.A.—Con.						
W. Va	1,323	1,525	1,706	10.8	10.9	11.2
N.C	5,010	5,933	6,864	13.6	14.4	14.9
S.C	2,163	2,561	2,962	11.9	12.6	13.0
Ga	4,898	5,725	6,810	14.0	14.5	15.4
Fla	8,843	10,884	13,262	13.4	14.3	15.0
E.S.C	**11,083**	**12,979**	**14,713**	**12.5**	**13.1**	**13.5**
Ky	2,844	3,312	3,731	12.4	12.9	13.4
Tenn	3,992	4,691	5,395	14.0	14.6	15.2
Ala	2,983	3,466	3,868	12.6	13.1	13.2
Miss	1,264	1,509	1,719	9.3	9.9	10.3
W.S.C	**26,316**	**32,731**	**38,250**	**16.2**	**17.4**	**17.7**
Ark	1,441	1,677	1,892	10.7	10.9	11.4
La	3,876	4,557	5,563	14.3	14.7	15.6
Okla	3,122	3,742	5,087	15.0	15.5	18.4
Tex	17,877	22,755	25,708	17.7	19.3	18.9
Mt	**12,441**	**14,856**	**17,382**	**15.9**	**16.4**	**17.0**
Mont	622	726	818	11.0	11.7	12.2
Idaho	996	1,137	1,297	16.0	16.3	17.0
Wyo	430	529	653	11.7	11.9	12.7
Colo	5,016	5,911	6,913	22.8	23.2	23.8
N. Mex	926	1,095	1,272	11.5	12.0	12.4
Ariz	2,293	2,817	3,342	13.1	13.4	14.0
Utah	1,163	1,387	1,601	13.3	13.9	14.3
Nev	995	1,254	1,487	15.7	16.8	17.3
Pac	**43,361**	**51,801**	**61,087**	**16.5**	**17.1**	**17.9**
Wash	5,095	6,367	7,410	15.5	16.7	17.4
Oreg	3,180	3,869	3,898	16.2	17.3	15.9
Calif	33,344	39,606	47,531	16.8	17.3	18.3
Alaska	710	737	824	16.3	16.1	16.0
Hawaii	1,032	1,221	1,423	13.4	14.1	14.6

[1] See table 714 for base data. [2] Includes Puerto Rico, international operations, and unallocated receipts and credits.

Source: U.S. Internal Revenue Service, *Annual Report of the Commissioner.*

NO. 448. CORPORATION INCOME TAX RETURNS—SUMMARY: 1960 TO 1977

[Estimates based on samples; see Appendix III. All data based on returns for periods ending between **July 1** of **year shown** and **June 30** of **following year**, as filed. All corporations are required to file returns except those specifically exempt, such as fraternal, civic, and charitable organizations not operating for profit. See source for changes in law affecting comparability of historical data. Corporate data based on income tax returns appear in Section 18. See also *Historical Statistics, Colonial Times to 1970*, series Y 381-392]

ITEM	Unit	1960	1965	1970	1972	1973	1974	1975	1976	1977
Number of returns	1,000	1,188	1,490	1,747	1,890	1,981	2,043	2,100	2,159	2,329
Active corporations	1,000	1,141	1,424	1,665	1,813	1,905	1,966	2,024	2,082	2,242
With net income	1,000	670	915	1,008	1,140	1,203	1,207	1,226	1,274	1,425
Without net income	1,000	470	509	657	673	702	759	797	809	817
Inactive corporations	1,000	47	66	82	74	76	77	76	77	87
Total receipts [1]	Bil. dol.	849	1,195	1,751	2,171	2,558	3,090	3,199	3,635	4,128
Total deductions	Bil. dol.	805	1,120	1,683	2,072	2,435	2,942	3,053	3,449	3,909
Net income	Bil. dol.	50	81	84	113	138	171	169	210	245
Net income less deficit [2]	Bil. dol.	44	74	66	97	120	146	143	185	219
Income subject to tax	Bil. dol.	42	71	72	95	116	144	147	183	213
Income tax, total	Bil. dol.	23	32	33	43	52	66	66	83	96
Foreign tax credit	Bil. dol.	1	3	5	6	10	21	20	24	26
Investment credit	*Bil. dol.*	*(x)*	*2*	*1*	*3*	*4*	*4*	*6*	*9*	*11*
Tax after credits [3]	Bil. dol.	22	27	28	34	39	41	40	50	57

X Not applicable. [1] Consists of business receipts, taxable and nontaxable interest, rents, royalties, net gain from capital assets (as defined by law) and other property, dividends, and other taxable income. Includes nontaxable interest. [2] Net income (less deficit) is a tax concept and therefore excludes wholly tax-exempt interest; beginning 1965, includes constructive taxable income from related foreign corporations. [3] Tax liability is after deduction for foreign tax credit. Beginning 1965, data are after investment credit; beginning 1972, after work incentive (WIN) credit; beginning 1976, after U.S. possessions tax credit; and beginning 1977, after new jobs credit. Beginning 1965, includes tax from recomputing prior year investment credit; 1970 includes tax surcharge; 1970-1975, includes additional tax for tax preferences; beginning 1973, includes tax from recomputing prior-year work incentive (WIN) credit; and beginning 1976 includes tax credit for outlying areas.

NO. 449. CORPORATION INCOME TAX RETURNS—SELECTED ITEMS, BY ASSET-SIZE CLASS: 1970 TO 1977

[See headnote, table 448. See also *Historical Statistics, Colonial Times to 1970*, series V 108, 129, 136, 137, and 182-196]

ASSET SIZE CLASS	Number of returns [1] (1,000)	Total receipts (bil. dol.)	Income subject to tax (bil. dol.)	TAX [2] (bil. dol.)		PERCENT DISTRIBUTION		
				Before credits	After credits	Number of returns	Receipts	Tax after credits
1970: Total	**1,665**	**1,750.7**	**72.4**	**33.3**	**27.9**	**100.0**	**100.0**	**100.0**
Under $500,000 [3]	1,467	321.8	7.7	2.4	2.3	88.1	18.4	8.2
$500,000-$999,999	93	117.8	3.0	1.2	1.2	5.6	6.7	4.3
$1,000,000-$4,999,999	74	214.2	7.0	3.2	3.1	4.4	12.2	11.1
$5,000,000-$9,999,999	13	77.8	2.9	1.4	1.4	.8	4.4	5.0
$10,000,000-$49,999,999	14	158.6	6.7	3.2	3.0	.8	9.1	10.8
$50,000,000-$99,999,999	2	73.4	3.1	1.5	1.4	.1	4.2	5.0
$100,000,000 and over	3	787.2	42.0	20.5	15.4	.2	45.0	55.2
1975: Total	**2,024**	**3,198.6**	**[4] 146.6**	**66.1**	**39.7**	**100.0**	**100.0**	**100.0**
Under $500,000 [3]	1,760	434.1	10.1	2.6	2.3	87.0	13.6	5.8
$500,000-$999,999	123	181.9	4.7	1.6	1.5	6.1	5.7	3.8
$1,000,000-$4,999,999	101	384.7	12.0	5.1	4.7	5.0	12.0	11.8
$5,000,000-$9,999,999	15	131.9	5.1	2.3	2.2	.7	4.1	5.6
$10,000,000-$49,999,999	18	281.9	11.8	5.5	5.0	.9	8.8	12.6
$50,000,000-$99,999,999	3	140.5	5.4	2.6	2.2	.1	4.4	5.6
$100,000,000 and over	4	1,643.6	97.3	46.4	21.8	.2	51.4	54.2
1976: Total	**2,082**	**3,635.5**	**[4] 183.5**	**83.3**	**49.8**	**100.0**	**100.0**	**100.0**
Under $500,000 [3]	1,799	474.6	10.8	2.8	2.3	86.4	13.1	4.8
$500,000-$999,999	130	200.8	5.0	1.7	1.5	6.2	5.5	3.0
$1,000,000-$4,999,999	111	443.2	13.3	5.6	5.1	5.3	12.2	10.2
$5,000,000-$9,999,999	16	152.4	5.9	2.7	2.4	.8	4.2	4.8
$10,000,000-$49,999,999	19	313.0	14.0	6.5	5.7	.9	8.6	11.4
$50,000,000-$99,999,999	3	145.6	6.2	2.9	2.5	.2	4.0	5.0
$100,000,000 and over	4	1,905.9	128.3	61.1	30.3	.2	52.4	60.8
1977: Total	**2,242**	**4,128.3**	**[4] 212.5**	**96.3**	**56.7**	**100.0**	**100.0**	**100.0**
Under $500,000 [3]	*1,921*	*516.9*	*13.1*	*3.5*	*2.5*	*85.7*	*12.5*	*4.4*
$500,000-$999,999	144	221.1	6.0	2.0	1.5	6.4	5.4	2.7
$1,000,000-$4,999,999	130	537.5	16.4	6.9	5.7	5.8	13.0	10.0
$5,000,000-$9,999,999	18	181.9	6.9	3.2	2.7	.8	4.4	4.7
$10,000,000-$49,999,999	20	348.3	15.8	7.4	6.2	.9	8.4	10.9
$50,000,000-$99,999,999	4	160.8	7.3	3.4	2.8	.2	3.9	4.9
$100,000,000 and over	5	2,161.9	147.0	70.0	35.4	.2	52.4	62.4

[1] Active corporations. [2] Before (after) deduction of foreign tax credit, investment credit; beginning 1975, work incentive (WIN) credit; beginning 1976, U.S. possessions tax credit; and, beginning 1977, new jobs credit. Includes tax from recomputing prior-year investment credit and, beginning 1970, additional tax for tax preferences. Beginning 1975, includes tax from recomputing prior year work incentive (WIN) credit. [3] Includes corporations with zero assets. [4] Excludes tax preference items upon which additional tax for tax preferences is based.

Source of tables 448 and 449. U.S. Internal Revenue Service, *Statistics of Income, Corporation Income Tax Returns*, annual.

No. 450. Public Debt of the Federal Government: 1900 to 1980

[Through **1976**, as of **June 30** except as noted; beginning **1977**, as of **Sept. 30**. Total *public debt* is restricted to borrowing by the Treasury and the value of savings bonds at current redemption value. See table 416 for "gross Federal debt." For explanation of average annual percent change, see Guide to Tabular Presentation. Minus sign (–) denotes decrease. See also *Historical Statistics, Colonial Times to 1970*, series Y 461, 493, and 494]

YEAR	GROSS DEBT			INTEREST PAID		YEAR	GROSS DEBT			INTEREST PAID	
	Total [1] (bil. dol.)	Average annual percent change [2]	Per capita [3] (dol.)	Total (bil. dol.)	Percent of Federal outlays [4]		Total [1] (bil. dol.)	Average annual percent change [2]	Per capita [3] (dol.)	Total (bil. dol.)	Percent of Federal outlays [4]
1900	1.3	2.9	$17	(Z)	7.7	1965	313.8	1.9	1,613	11.3	9.5
1905	1.1	–2.2	14	(Z)	4.3	1966	316.1	.7	1,605	12.0	8.9
1910	1.1	.3	12	(Z)	3.1	1967	322.9	2.2	1,622	13.4	8.5
1915	1.2	.6	12	(Z)	3.0	1968	345.4	7.0	1,717	14.6	8.2
1920	24.3	80.0	228	1.0	15.9	1969	352.9	2.2	1,737	16.6	9.0
1925	20.5	–3.3	177	.9	28.8						
1930	16.2	–4.6	132	.7	19.2	1970	370.1	4.9	1,807	19.3	9.8
1935	28.7	12.1	226	.8	12.6	1971	397.3	7.4	1,919	21.0	9.9
1940	43.0	8.4	325	1.0	11.5	1972	426.4	7.3	2,042	21.8	9.4
1945	258.7	43.0	1,849	3.8	3.7	1973	457.3	7.2	2,174	24.2	9.8
1950	256.1	–.1	1,688	5.7	14.5	1974	474.2	3.7	2,238	29.3	10.9
1955	272.8	1.3	1,651	6.4	9.3	1975	533.2	12.4	2,496	32.7	10.1
1960	284.1	.9	1,572	9.2	10.0	1976	620.4	16.4	2,884	37.1	10.1
1961	286.4	.9	1,559	9.0	9.2	1976	[5] 634.7	(x)	[5] 2,951	8.1	8.6
1962	295.4	3.1	1,582	9.1	8.5	1977	698.8	10.1	3,216	41.9	10.4
1963	302.7	2.5	1,598	9.9	8.9	1978	771.5	10.4	3,522	48.7	10.8
1964	308.1	1.8	1,604	10.7	9.0	1979	826.5	7.1	3,740	59.8	12.1
						1980	907.7	9.8	4,063	74.9	12.9

X Not applicable. Z Less than $50 million. [1] Adjusted to exclude nonmarketable issues to the International Monetary Fund and other international institutions for 1950, 1955, 1960, and 1962 through 1974. [2] From preceding year shown; for 1900, change from 1895. Minus sign (–) denotes decrease. [3] Based on estimated July 1 population; prior to 1960, excludes Alaska and Hawaii. [4] Calculated on total expenditures not reduced by interfund transactions representing interest and certain other payments to Treasury through 1950. Beginning 1955, outlays, net of applicable receipts. [5] As of Sept. 30.

Source: U.S. Dept. of the Treasury, *Statistical Appendix* to the *Annual Report of the Secretary of the Treasury on the State of the Finances* and *Final Monthly Treasury Statement of Receipts and Outlays of the U.S. Government.*

No. 451. Federal Government Interest-Bearing Public Debt: 1960 to 1980

[**In billions of dollars.** As of **June 30** except, beginning **1977**, as of **Sept. 30**. See also *Historical Statistics, Colonial Times to 1970*, series Y 497 and Y 500–504]

DEBT INSTRUMENT	1960	1965	1970	1975	1977	1978	1979	1980	PERCENT OF TOTAL				
									1960	1970	1975	1979	1980
Total	**283.2**	**313.1**	**369.0**	**532.1**	**697.6**	**767.0**	**819.0**	**906.4**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Computed interest rate	3.30	3.68	5.56	6.35	6.42	7.13	8.06	9.03	(x)	(x)	(x)	(x)	(x)
Marketable [1]	183.8	208.7	232.6	315.6	443.5	485.2	506.7	594.5	64.9	63.0	59.3	61.9	65.6
Bills	33.4	53.7	76.2	126.6	156.1	160.9	161.4	199.8	11.8	20.6	24.2	19.7	22.0
Notes	51.5	52.5	93.5	150.2	241.7	267.9	274.2	310.9	18.2	25.3	28.2	33.5	34.3
Treasury bonds [2]	81.2	102.5	63.0	36.8	45.7	56.4	71.1	83.8	28.7	17.1	6.9	8.7	9.2
Nonmarketable	99.4	104.5	136.4	216.5	254.1	281.8	312.3	311.9	35.1	37.0	40.7	38.1	34.4
U.S. savings bonds	47.5	50.0	51.3	65.4	75.4	79.8	80.4	72.7	16.8	13.9	12.3	9.8	8.0
Treasury bonds, other [3]	7.0	5.8	8.8	26.9	38.6	48.7	55.5	49.3	2.5	2.3	5.1	6.8	5.4
Govt. account series [4]	44.9	48.7	76.3	124.2	140.1	153.3	176.4	189.8	15.9	20.7	23.3	21.5	20.9
Marketable debt, by maturity:													
Within 1 year	70.5	87.6	105.5	163.9	217.9	225.4	246.7	276.5	24.9	28.6	30.8	30.1	30.5
1–5 years	72.8	56.2	89.6	101.9	148.4	168.5	157.3	195.8	25.7	24.3	19.2	19.2	21.6
5–10 years	20.2	39.2	15.9	26.8	45.9	49.3	45.5	53.4	7.1	4.3	5.0	5.6	5.9
10–20 years	12.6	8.5	10.5	14.5	13.0	16.6	26.2	35.5	4.4	2.8	2.7	3.2	3.9
20 years and over	7.7	17.2	11.0	8.4	18.3	25.4	30.9	33.3	2.7	3.0	1.6	3.8	3.7
Average length, yr.–mo	4–4	5–4	3–8	3–0	3–2	3–6	3–11	4–1	(x)	(x)	(x)	(x)	(x)

X Not applicable. [1] For 1960, includes postal savings, certificates, and Panama Canal bonds, not shown separately. [2] Bank eligible bonds. [3] Comprises Treasury bonds, investment series (all years); Treasury bonds (various); certificates of indebtedness (various); certificates and notes; depositary bonds; U.S. retirement plan bonds, beginning 1965; and U.S. savings notes, beginning 1970. [4] Prior to July 1974, known as U.S. Treasury special issues.

Source: U.S. Dept. of the Treasury, *Daily Statement of the U.S. Treasury* and *Monthly Statement of the Public Debt of the United States*. In *Statistical Appendix* to the *Annual Report of the Secretary of the Treasury on the State of the Finances* and in *Treasury Bulletin*, monthly.

No. 452. Interest-Bearing Government Securities Outstanding: 1960 to 1980

[**In billions of dollars, except percent.** As of **June 30** except, beginning **1977,** as of **Sept. 30.** Par values, except U.S. savings bonds series, E, F, J, and U.S. savings notes, which are included at current redemption values. Data for 1960 not strictly comparable with later years]

TYPE OF SECURITY	1960	1965	1970	1972	1973	1974	1975	1976	1977	1978	1979	1980
Total	**358**	**420**	**521**	**605**	**651**	**686**	**756**	**864**	**966**	**1,063**	**1,127**	**1,233**
Tax exempt [1]	68	97	139	169	183	201	213	234	258	287	301	320
Percent of total	18.9	23.1	26.7	27.9	28.1	29.3	28.2	27.1	26.7	27.0	26.7	26.0
Taxable [2]	245	274	306	346	366	370	419	499	568	623	650	723
Government account series [3]	45	49	76	90	102	115	124	131	140	153	176	190
By issuer:												
U.S. Treasury	283	313	369	425	456	473	532	619	698	767	819	906
Government agencies [4]	8	9	13	11	11	12	11	11	10	9	7	7
State and local govts [1] [5]	68	97	139	169	183	201	213	234	258	287	301	320

[1] Source: Board of Governors, Federal Reserve System. [2] Interest is subject to both normal and surtax rates of Federal income tax. [3] Prior to July 1, 1974, known as U.S. Treasury special issues. [4] Excludes securities issued by Federal home loan banks and Federal land banks. Beginning 1970, also excludes securities issued by Federal National Mortgage Association, Federal intermediate credit banks, and banks for cooperatives. [5] Wholly tax-exempt. Includes Industrial Pollution Control Bonds.

No. 453. Estimated Ownership of Federal Securities: 1960 to 1980

[**In billions of dollars, except percent.** As of **June 30** except, beginning **1977,** as of **Sept. 30.** Data refer to securities that are classified as debt under the unified budget concept. See also headnote, table 452]

OWNERSHIP	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980
Total outstanding [1]	**290.9**	**323.1**	**382.6**	**486.2**	**544.1**	**631.4**	**709.1**	**771.5**	**826.5**	**907.7**
Commercial banks [2]	56.1	60.7	54.8	55.6	70.9	94.4	101.5	94.4	90.1	100.9
Federal Reserve banks	26.5	39.1	57.7	80.7	84.9	94.7	105.0	115.3	115.5	120.7
U.S. Govt. accounts	53.7	61.6	97.8	140.2	147.3	151.6	157.3	168.0	187.7	197.7
Private nonbank investors	154.6	161.8	172.4	209.8	241.0	290.7	345.3	393.8	433.2	488.3
Individuals [3]	71.5	72.6	83.2	81.7	88.1	97.2	104.3	113.0	115.5	123.0
Insurance companies	12.3	11.1	8.0	6.3	7.5	11.0	14.8	15.1	14.9	14.4
Mutual savings banks	7.1	6.2	3.7	3.0	4.0	5.8	6.6	5.2	4.8	5.3
Corporations [4]	20.9	15.9	8.9	11.3	13.6	24.7	23.9	19.4	24.0	25.5
State and local govts	19.9	26.4	32.8	32.1	35.2	43.0	56.0	63.8	67.1	73.4
Other [1] [5]	22.9	29.6	36.0	75.4	92.7	109.0	139.7	177.3	206.9	246.7
Percent distribution	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Commercial banks [2]	19.3	18.8	14.3	11.4	13.1	15.0	14.3	12.2	10.9	11.1
Federal Reserve banks	9.1	12.1	15.0	16.6	15.6	15.0	14.8	14.9	14.0	13.3
U.S. Govt. accounts	18.5	19.1	25.6	28.8	27.1	24.0	22.2	21.8	22.7	21.8
Private nonbank investors	53.1	50.0	45.1	43.2	44.2	46.0	48.7	51.0	52.4	53.8
Individuals [3]	24.6	22.5	21.7	16.8	16.1	15.4	14.7	14.6	14.0	13.6
Insurance companies	4.2	3.4	2.1	1.3	1.4	1.7	2.1	1.9	1.8	1.6
Mutual savings banks	2.4	1.9	1.0	.6	.7	.9	.9	.7	.6	.6
Corporations [4]	7.2	4.9	2.3	2.3	2.5	3.9	3.4	2.5	2.9	2.8
State and local govts	6.8	8.1	8.6	6.6	6.1	6.8	7.9	8.4	8.2	8.1
Other [1] [5]	7.9	9.2	9.4	15.7	17.4	17.3	19.7	23.0	25.0	27.2

[1] Adjusted to exclude nonmarketable issues to the International Monetary Fund and other international institutions. [2] Consists of commercial banks, trust companies, and stock savings banks in U.S. and outlying areas. [3] Includes partnerships and personal trust accounts. [4] Excludes banks and insurance companies. [5] Consists of savings and loan associations, nonprofit associations, corporate pension trust funds, dealers and brokers, and investments of foreign balances and international accounts in this country. Also included are certain Government deposit accounts and Government-sponsored agencies.

Source of tables 452 and 453: Except as noted, U.S. Dept. of the Treasury, *Treasury Bulletin,* monthly, and *Statistical Appendix* to the *Annual Report of the Secretary of the Treasury on the State of the Finances.*

No. 454. U.S. Savings Bonds: 1960 to 1980

[**In billions of dollars, except percent.** See *Historical Statistics, Colonial Times to 1970,* series Y 500, for similar but not exactly comparable data]

ITEM	1960	1965	1970	1973	1974	1975	1976	1977	1978	1979	1980
Amounts outstanding [1]	47.2	50.3	51.8	60.3	63.3	67.5	71.9	76.6	80.5	80.0	72.2
Funds from sales	4.4	4.5	4.7	6.3	6.9	7.0	7.6	8.0	8.0	7.0	4.1
Accrued discounts	1.3	1.5	1.0	2.7	3.0	3.4	3.6	3.9	4.2	4.3	4.1
Redemptions [2]	6.7	5.4	6.3	6.2	6.8	6.3	6.8	7.1	8.2	12.3	15.5
Percent of total outstanding	14.2	10.7	12.2	10.3	10.7	9.3	9.5	9.3	10.2	15.4	21.5

[1] Interest-bearing debt only for amounts end of period or end of year. [2] Matured and unmatured bonds.

Source: U.S. Dept. of the Treasury. Monthly data published currently in *Treasury Bulletin.*

No. 455. Federal Civilian Employment and Annual Payrolls, by Branch: 1955 to 1980

[Includes employees in U.S. territories (Commonwealth, Trust Territory, Condominium, Outlying Areas, and Disputed Island) and in foreign countries. Figures represent employees in active-duty status, including intermittent employees. Annual figures are for fiscal year and are averages of monthly (as of last day) figures. Excludes Central Intelligence Agency and National Security Agency. See *Historical Statistics, Colonial Times to 1970,* series Y 308–317, for data as of June 30]

BRANCH OF GOVERNMENT	UNIT	1955	1960	1965	1970	1975	1977	1978	1979	1980
Employment, total [1]	1,000	**2,402**	[2] **2,430**	**2,539**	[2] **2,928**	**2,882**	**2,855**	**2,875**	**2,897**	[2] **2,987**
Percent of U.S. employed [3]	Percent	3.9	3.7	3.6	3.7	3.4	3.2	3.0	3.0	3.1
Executive [1]	1,000	2,376	[2] 2,403	2,507	[2] 2,891	2,834	2,804	2,822	2,844	[2] 2,933
Rate per 1,000 population [4]	Rate	14.3	13.1	12.8	14.2	13.2	12.8	12.7	12.7	12.9
Legislative	1,000	22	23	25	30	37	39	40	40	40
Judicial	1,000	4	5	6	7	10	12	13	13	14
Payrolls, total [1]	Mil. dol	**10,295**	[2] **13,243**	**18,020**	[2] **28,562**	**40,699**	**45,895**	**49,921**	**53.590**	[2] **58,012**
Percent of total Federal outlays	Percent	15.0	14.4	15.2	14.5	12.6	11.4	11.1	10.9	10.0
Executive [1]	Mil. dol	10,146	[2] 13,052	17,746	[2] 28,117	39,944	44,976	48,899	52,513	[2] 56,841
Legislative	Mil. dol	122	154	216	353	589	700	771	817	883
Judicial	Mil. dol	26	36	58	92	166	219	251	260	288

[1] Includes Postal Service Christmas help. [2] Includes 36,417 temporary census workers in 1960; 33,000 in 1970; and 4,975 for 1980. [3] Civilian only. See table 635. [4] Resident population as of July 1.

No. 456. Federal Civilian Employment—Summary: 1960 to 1980

[**In thousands.** Partially estimated. As of **Dec. 31.** Excludes U.S. Territories and foreign countries, Central Intelligence Agency, Christmas help of the U.S. Postal Service, and National Security Agency]

CHARACTERISTIC OF EMPLOYMENT	UNITED STATES								WASHINGTON, D.C., SMSA [1]			
	1960	1965	1970	1975	1977	1978	1979	1980	1965	1970	1975	1980
Paid employment	**2,213**	**2,403**	**2,645**	**2,741**	**2,724**	**2,752**	**2,763**	**2,782**	**275**	**316**	**349**	**366**
Male	1,668	1,813	1,931	1,896	1,846	1,848	1,826	1,808	165	180	206	202
Female	545	590	714	845	878	904	937	974	110	136	143	164
Full-time	2,084	2,267	2,516	2,496	2,463	2,479	2,489	2,503	268	308	333	342
Other	129	136	129	245	261	273	274	279	7	8	16	24
Competitive service [2]	2,041	2,201	2,393	1,714	1,706	1,748	1,695	1,691	231	262	257	258
Career	1,676	1,788	1,991	1,300	1,361	1,390	1,344	(NA)	173	198	191	(NA)
Career-conditional	251	298	290	354	289	303	293	(NA)	49	53	55	(NA)
Temporary [3]	114	115	112	60	56	55	58	(NA)	9	11	11	(NA)
Excepted service [2] [4]	172	202	252	1,027	1,018	1,005	1,068	1,091	44	54	91	107
Permanent	100	112	164	863	846	852	897	917	32	38	71	70
Other	72	90	88	164	172	153	171	174	12	16	20	37
White-collar	1,639	1,850	2,113	2,255	2,256	2,284	2,300	2,324	237	278	314	334
Blue-collar	574	553	532	486	468	468	463	458	38	38	35	32

[1] See footnote 3, table 458. [2] In 1971, under Postal Reorganization Act of 1970, U.S. Postal Service employees were changed from competitive service to excepted service. [3] Includes "indefinite." [4] Excepted from competitive requirements of Civil Service Act.

No. 457. Accessions to and Separations From Paid Civilian Employment in the Federal Government: 1965 to 1980

[**In thousands, except rate.** For years ending **June 30** through **1975;** thereafter as of **Sept. 30.** Includes accessions and separations of part-time and intermittent employees]

ITEM	UNITED STATES						WASHINGTON, D.C., SMSA [1]			
	1965	1970	1975	1978	1979	1980	1965	1970	1975	1980
Accessions, total	480.4	560.7	601.2	651.3	663.9	995.2	59.5	64.5	74.5	94.1
Monthly rate [2]	1.7	1.7	1.9	2.0	1.9	2.2	1.9	1.8	1.9	2.2
Separations, total	445.5	641.1	588.9	632.4	665.0	100.2	51.0	69.5	69.3	89.2
Monthly rate [2]	1.6	2.0	1.8	1.9	4.3	5.4	1.6	1.9	1.8	3.8
Quit [3]	192.1	311.5	213.2	223.2	243.3	227.1	31.8	38.8	29.6	30.5
Reduction in force [4]	16.1	17.5	10.4	50.0	50.3	(NA)	.2	.6	1.1	(NA)
Discharge [4] [5]	8.9	19.7	17.2	19.2	19.3	(NA)	.8	2.0	1.8	(NA)
Other [4] [6]	228.4	292.3	348.1	340.1	342.1	(NA)	18.2	28.1	36.8	(NA)

NA Not available. [1] See footnote 3, table 458. [2] Per 100 employees. [3] Represents resignation, transfer to another Federal agency, and abandonment of position. [4] Beginning 1970, partially estimated. [5] Represents separation required by an agency for disqualification or inefficiency, and removal for misconduct, delinquency, or other serious cause. [6] Represents termination of appointment, and separation for extended leave without pay, military leave, retirement, death, legal incompetency, and disability not entitled to retirement and displacement.

Source of tables 455–457: U.S. Office of Personnel Management, *Annual Report; Monthly Release of Federal Civilian Work Force Statistics;* and unpublished data.

No. 458. Paid Civilian Employment in the Federal Government—States and Other Areas: 1960 to 1979

[As of **December 31.** Excludes members and employees of Congress, Central Intelligence Agency, temporary Christmas help of the U.S. Postal Service, and National Security Agency]

STATE OR OTHER AREA	TOTAL EMPLOYMENT (1,000)						PERCENT OF U.S.			EMPLOYMENT IN SELECTED AGENCIES, 1979 [1] (1,000)			
	1960	1965	1970	1975	1978	1979	1970	1975	1979	Dept. of Defense	Postal Service	Veterans Admin.	Dept. of HEW [2]
Total	**2,373**	**2,570**	**2,875**	**2,670**	**2,852**	**2,850**	(x)	(x)	(x)	**965.9**	**665.9**	**233.5**	**160.8**
U.S	2,213	2,403	2,665	2,738	2,723	2,726	100.0	100.0	100.0	885.6	663.9	231.1	160.0
D.C. area [3]	236	275	318	335	342	342	11.9	12.2	12.5	87.1	27.5	6.3	40.0
50 States [3]	1,977	2,128	2,348	2,403	2,381	2,384	88.1	87.8	87.5	798.5	636.4	224.8	120.0
Ala	60.9	59.5	54.3	58.5	59.9	60.2	2.0	2.1	2.2	24.8	7.5	4.5	3.5
Alaska	12.6	13.5	14.5	15.1	15.3	15.6	.6	.6	.6	4.5	1.4	.6	1.5
Ariz	19.8	22.7	27.5	33.6	34.5	35.4	1.1	1.2	1.3	9.8	1.4	3.0	3.1
Ark	13.1	15.1	16.6	18.7	18.4	18.5	.6	.7	.7	4.4	5.1	3.6	1.0
Calif	239.5	265.1	303.5	297.8	290.1	292.9	11.4	10.9	10.8	127.1	72.8	23.6	11.8
Colo	33.9	37.7	42.3	48.7	47.9	49.0	1.6	1.8	1.8	13.3	9.1	2.7	1.6
Conn	14.6	16.4	20.4	21.0	21.0	19.9	.8	.8	.8	4.6	9.5	2.5	.5
Del	3.4	3.7	4.7	5.2	5.0	4.8	.2	.2	.2	1.8	1.5	.7	.3
Fla	48.0	57.2	69.3	78.4	79.3	80.2	2.6	2.9	3.0	28.3	23.5	9.0	2.3
Ga	55.5	64.9	73.8	75.0	75.9	76.8	2.8	2.7	2.9	34.2	13.2	5.0	5.3
Hawaii	22.1	23.5	26.3	25.3	25.0	25.0	1.0	.9	1.0	19.4	2.1	.2	.2
Idaho	6.2	7.4	8.2	9.8	10.5	10.8	.3	.4	.4	1.2	2.1	.6	.2
Ill	98.9	104.3	110.7	106.6	101.7	102.0	4.2	3.9	3.8	20.6	41.7	11.9	6.9
Ind	31.7	35.1	44.4	40.8	40.2	40.9	1.7	1.5	1.5	12.9	14.2	3.9	1.0
Iowa	15.8	16.7	18.1	19.2	19.0	19.0	.7	.7	.7	1.8	9.2	3.1	.5
Kans	21.1	19.7	22.3	23.1	22.6	22.9	.8	.8	.9	6.1	7.5	3.1	.4
Ky	27.6	29.5	34.7	35.9	34.3	34.0	1.3	1.3	1.3	12.6	7.7	3.3	.8
La	22.9	25.2	27.6	30.6	31.4	32.2	1.1	1.1	1.2	8.2	8.9	3.8	2.3
Maine	17.3	15.1	15.1	12.1	9.2	9.0	.6	.4	.4	2.2	3.6	1.2	.3
Md. [3]	45.3	51.8	62.0	64.7	62.2	62.1	2.3	2.4	2.3	8.2	3.1	3.0	20.4
Mass	62.2	60.9	63.5	58.4	57.8	56.4	2.4	2.1	2.1	12.1	21.2	7.6	2.9
Mich	42.4	47.3	53.4	54.6	53.4	54.0	2.0	2.0	2.0	11.9	23.5	6.1	2.0
Minn	24.6	26.9	29.3	30.3	29.4	30.0	1.1	1.1	1.1	3.0	13.4	4.8	.9
Miss	15.7	17.6	20.3	24.1	26.8	27.8	.8	.9	1.1	10.7	4.7	2.8	.7
Mo	50.0	56.2	65.0	66.4	65.0	64.9	2.4	2.4	2.4	19.5	17.2	5.9	5.0
Mont	8.4	9.8	10.3	12.2	12.4	12.4	.4	.4	.5	1.3	2.3	.7	.8
Nebr	15.4	14.9	15.1	16.1	15.4	15.4	.6	.6	.6	3.6	5.3	2.2	.3
Nev	5.8	7.4	8.1	8.9	9.2	9.4	.3	.3	.4	2.4	2.0	.7	.3
N.H	3.6	4.4	5.5	10.2	14.7	14.7	.2	.4	.6	9.5	2.6	.7	.1
N.J	53.8	58.3	65.9	71.0	68.6	68.7	2.5	2.6	2.6	30.0	27.3	4.6	1.7
N. Mex	22.8	24.3	25.1	26.9	26.5	26.8	.9	1.0	1.0	9.1	2.7	1.5	2.4
N.Y	179.8	173.1	177.8	172.3	166.2	157.8	6.7	6.3	5.8	20.1	73.1	21.0	10.4
N.C	28.5	31.4	37.3	42.3	41.8	41.6	1.4	1.5	1.6	13.4	12.1	4.8	2.1
N. Dak	5.9	6.9	8.1	9.1	8.3	8.3	.3	.3	.3	1.8	2.3	.6	.3
Ohio	88.8	93.5	96.9	93.6	89.4	89.1	3.6	3.4	3.3	32.4	30.5	8.9	2.9
Okla	42.1	46.9	52.8	47.7	46.8	45.5	2.0	1.7	1.7	23.1	7.8	2.4	1.9
Oreg	20.0	22.0	24.1	25.6	26.8	27.8	.9	.9	1.1	3.3	6.5	2.6	.6
Pa	129.1	133.3	137.7	132.3	128.0	126.4	5.2	4.8	4.7	50.4	36.7	11.4	7.0
R.I	12.3	13.2	14.6	10.1	9.4	9.0	.6	.4	.4	4.1	2.7	1.1	.2
S.C	22.5	25.8	29.3	30.7	31.4	31.3	1.1	1.1	1.2	18.6	5.7	2.8	.7
S. Dak	9.0	9.1	9.3	10.8	9.9	9.8	.3	.4	.4	1.3	2.3	1.8	.8
Tenn	34.1	40.7	44.8	55.4	68.0	69.9	1.7	2.0	2.6	7.8	12.0	6.2	1.2
Tex	112.6	126.7	144.7	149.6	148.0	148.3	5.4	5.5	5.5	57.8	34.1	14.0	4.5
Utah	26.4	32.5	38.3	35.3	34.6	34.5	1.4	1.3	1.3	21.3	3.1	1.5	.2
Vt	3.1	3.2	3.7	4.4	4.4	4.3	.2	.2	.2	.6	1.7	.8	.9
Va. [3]	66.9	70.7	74.0	78.0	78.8	78.9	2.8	2.9	2.9	52.5	9.7	5.2	1.2
Wash	45.6	48.3	52.6	57.8	58.9	60.9	2.0	2.1	2.2	25.5	10.9	4.1	2.6
W. Va	10.5	11.6	13.3	15.6	15.7	15.8	.5	.6	.6	1.7	4.7	2.8	.7
Wis	20.4	22.3	25.5	26.8	26.2	26.4	1.0	1.0	1.0	2.9	12.0	5.0	1.0
Wyo	4.7	5.0	5.2	6.1	6.4	6.5	.2	.2	.2	.9	1.2	.9	.1
Outside U.S	159.7	167.1	209.9	131.8	129.1	124.4	(x)	(x)	(x)	80.3	2.0	2.4	.8
Territories	32.2	33.8	36.9	33.0	34.7	14.4	(x)	(x)	(x)	5.5	2.0	2.2	.8
Foreign	127.5	133.3	173.0	98.8	94.4	110.2	(x)	(x)	(x)	74.8	-	.2	-

- Represents zero. X Not applicable. [1] Partially estimated. [2] Health, Education, and Welfare.

[3] Washington, D.C. Standard Metropolitan Statistical Area includes District of Columbia, Alexandria and Falls Church cities, Arlington and Fairfax Counties, Va.; and Montgomery and Prince Georges Counties, Md.; beginning 1965, Fairfax City, Va.; beginning July 1967, Loudoun and Prince William Counties, Va.; beginning July 1973, Charles County, Md.; and beginning July 1975, Manassas and Manassas Park, Va. These areas are excluded from data for the 50 States.

Source: U.S. Office of Personnel Management, *Federal Civilian Employment in the United States by Geographic Area*, annual.

No. 459. Paid Civilian Employment in the Federal Government, by Agency, All Areas: 1965 to 1981

[As of **June 30** through **1976**; thereafter, as of **Sept. 30** except as noted. See headnote, table 455. See also *Historical Statistics, Colonial Times to 1970*, series Y 308-317]

AGENCY	1965	1970	1975	1978	1979	1980	1981[1]
All agencies	[2] **2,527,492**	**2,921,909**	**2,896,944**	**2,872,851**	**2,875,872**	**2,875,866**	**2,895,712**
Percent Dept. of Defense	40.9	40.9	36.0	34.1	33.4	33.4	33.6
Percent Postal Service	23.6	24.9	24.1	22.8	23.0	23.0	22.8
Legislative branch	**25,947**	**30,715**	**38,531**	**39,422**	**39,727**	**39,710**	**39,233**
Congress	9,296	11,815	17,317	[3] 18,309	[3] 18,900	[3] 19,096	[3] 19,350
United States Senate	3,474	4,362	6,144	6,714	7,148	7,195	7,301
U.S. House of Representatives	5,822	7,453	11,173	11,584	11,738	11,888	12,037
Architect of the Capitol	1,519	1,631	2,061	2,267	2,331	2,168	2,046
General Accounting Office	4,274	4,631	5,513	5,498	5,310	5,488	5,419
Government Printing Office	7,416	8,557	8,549	7,469	7,099	6,767	6,449
Library of Congress	3,386	3,848	4,649	5,230	5,430	5,527	5,304
All other	56	233	442	649	657	664	665
Judicial branch	**5,904**	**6,887**	**10,399**	**13,128**	**13,493**	**15,178**	**15,187**
United States Courts	(NA)	6,664	10,122	12,810	13,187	14,847	14,851
Supreme Court	(NA)	223	277	318	306	331	336
Executive branch	**2,495,641**	**2,884,307**	**2,848,014**	**2,820,301**	**2,822,652**	**2,820,978**	**2,841,292**
Executive Office of the President:							
White House Office	333	311	625	371	408	406	435
Office of Management and Budget	524	633	673	602	619	616	637
Council of Economic Advisers	46	59	40	33	23	35	33
Council on Environmental Quality [3]	(x)	32	69	49	48	49	56
National Security Council	38	75	89	74	74	69	65
All other	1,908	3,632	422	484	646	711	537
Executive departments:							
Agriculture	113,017	116,012	120,999	128,500	127,809	129,139	121,585
Commerce	33,668	[5] 57,674	36,228	39,551	54,101	[5] 48,563	44,348
Defense	1,033,775	1,193,784	1,041,829	980,313	960,286	960,116	974,281
Department of the Army	366,726	443,369	378,937	353,203	346,694	348,534	347,321
Department of the Navy	333,271	376,340	319,719	309,880	303,472	302,498	317,254
Department of the Air Force	291,500	306,323	268,466	240,182	234,249	233,132	231,809
Other Defense Activities	42,278	67,752	74,707	77,048	75,871	75,952	77,897
Education [6]	(x)	(x)	(x)	(x)	(x)	7,364	7,327
Energy [7]	(x)	(x)	(x)	20,202	20,540	21,557	21,470
Health and Human Services [6]	87,316	108,044	147,125	160,792	160,652	155,662	157,702
Housing and Urban Development [8]	13,777	15,190	17,161	18,177	17,451	16,964	16,559
Interior	70,711	73,361	80,198	78,948	77,647	77,357	78,800
Justice	33,222	39,257	51,541	55,422	55,265	56,327	56,385
Labor	9,527	10,991	14,834	22,501	22,959	23,400	22,928
State	39,552	39,753	30,376	30,310	29,782	23,497	23,439
Agency for Int'l. Development	15,098	14,974	6,591	6,073	6,186	([9])	([9])
Transportation	[10] 45,421	65,985	75,035	74,795	73,546	72,361	70,900
Treasury	88,761	92,521	121,546	121,876	124,883	124,663	138,288
Independent agencies:							
ACTION [11]	1,104	1,317	1,864	1,927	1,882	1,837	1,978
American Battle Monuments Comm	439	404	399	387	379	386	379
Arms Control and Disarmament Agency	175	177	190	212	226	221	179
AEC/ERDA [7] [12]	7,329	7,347	8,262	(x)	(x)	(x)	(x)
Board of Governors, Federal Reserve System	667	1,016	1,460	1,477	1,459	1,498	1,508
Canal Zone Government [13]	3,028	3,318	3,299	3,211	2,924	(x)	(x)
Civil Aeronautics Board	846	682	728	793	746	734	728
Commission on Civil Rights	109	153	275	314	304	304	277
Community Services Admin. [14]	(x)	(x)	1,112	1,052	1,077	1,067	1,078
Consumer Product Safety Comm. [15]	(x)	(x)	959	952	929	921	910
Environmental Protection Agency	(x)	(x)	10,772	11,693	13,543	14,715	14,511
Equal Empl. Opportunity Comm	19	850	2,183	2,765	3,630	3,515	3,769
Export-Import Bank, U.S	308	358	444	422	398	385	380
Farm Credit Administration	235	235	223	249	267	271	262
Federal Communications Comm	1,541	1,537	2,137	2,165	2,248	2,244	2,155
Federal Deposit Insurance Corp	1,544	2,478	3,103	3,655	3,512	3,520	3,454
Federal Emergency Mgnt. Agency	(x)	(x)	(x)	(x)	2,392	3,427	2,847
Federal Energy Administration [7] [16]	(x)	(x)	3,245	(x)	(x)	(x)	(x)
Federal Home Loan Bank Board	1,300	1,273	1,452	1,545	1,490	1,470	1,504
Federal Labor Relations Authority	(x)	(x)	(x)	(x)	254	349	380
Federal Maritime Commission	251	233	314	338	328	325	330
Federal Mediation and Conciliation Service	422	450	523	557	521	503	497
Federal Power Commission [7]	1,163	1,132	1,322	(x)	(x)	(x)	(x)
Federal Trade Commission	1,157	1,330	1,661	1,734	1,860	1,846	1,852
General Services Administration	36,524	37,945	39,561	38,324	37,758	37,654	36,315
Int'l. Communications Agency [17]	11,628	10,262	8,809	8,538	8,245	8,138	8,053
International Trade Commission [18]	298	242	427	385	372	424	425
Interstate Commerce Commission	2,427	1,755	2,115	2,139	2,084	1,981	1,900
Merit System Protection Board	(x)	(x)	(x)	(x)	316	435	463
Nat'l Aeronautics and Space Admin	34,049	32,548	26,447	24,056	23,614	23,714	23,521

See footnotes at end of table.

No. 459. Paid Civilian Employment in the Federal Government, by Agency, All Areas: 1965 to 1981—Continued

[See headnote, page 268]

AGENCY	1965	1970	1975	1978	1979	1980	1981 [1]
Independent agencies—Con.							
National Credit Union Admin. [19]	(x)	419	570	621	650	726	784
Nat'l Endowment for the Arts [20]	(x)	103	557	310	300	362	359
Nat'l Endowment for the Humanities [20]				280	290	293	300
National Labor Relations Board	2,252	2,144	2,485	2,938	3,029	2,936	2,939
National Mediation Board	135	126	103	100	67	68	63
National Science Foundation	1,116	1,211	1,424	1,386	1,396	1,394	1,452
National Transportation Safety Board	(x)	(x)	291	391	380	384	378
Nuclear Regulatory Commission [12]	(x)	(x)	2,247	2,983	3,024	3,283	3,418
Office of Personnel Management [21]	3,789	5,508	8,157	8,630	8,076	8,280	8,260
Panama Canal Commission	11,936	12,571	11,689	11,164	10,040	8,700	8,923
Pension Benefit Guaranty Corp.	(x)	(x)	208	445	438	463	463
Railroad Retirement Board	1,767	1,734	1,961	1,859	1,820	1,795	1,815
Renegotiation Board [22]	184	236	198	158	(x)	(x)	(x)
Securities and Exchange Commission	1,420	1,454	2,002	2,072	2,054	2,056	2,023
Selective Service System	7,587	8,395	2,257	68	*73*	*97*	*118*
Small Business Administration	3,751	4,269	4,796	5,764	5,912	5,804	5,872
Smithsonian Institution	2,334	2,641	3,746	4,261	4,621	4,403	4,514
Soldiers' and Airmen's Home	1,134	1,126	1,041	1,040	1,007	994	976
Tennessee Valley Authority	16,797	22,244	28,423	47,100	49,941	51,714	52,447
U.S. Int'l Dev. Coop. Agency	([23])	([23])	([23])	([23])	([23])	6,152	6,115
U.S. Postal Service [24]	595,512	726,472	699,174	656,000	661,800	660,014	659,889
Veterans Administration	167,059	168,719	213,143	228,885	226,084	228,285	232,802
All other	709	579	1,520	1,956	2,153	2,103	1,952

NA Not available. X Not applicable. [1] As of March. Includes 28,383 employees exempted from personnel ceilings in Youth Program and Worker Trainee Opportunities Program. [2] Includes 33,480 appointments under Youth Opportunity Campaign. [3] Includes 11 in 1978, 13 in 1979, 13 in 1980, and 12 in 1981 of Commission on Security and Cooperation in Europe. [4] Agency established in 1969. [5] Includes 24,278 enumerators in 1970 census, and 4,975 enumerators in the 1980 census. [6] Dept. of Education established Sept. 1979; formerly included with Health and Human Services (previously HEW). [7] Dept. of Energy established Oct. 1, 1977; comprises ERDA, Federal Energy Admin., Federal Power Comm., and the fuel elements of the Dept. of Interior. [8] Includes Housing and Home Finance Agency. [9] Transferred from Dept. of State to *U.S. International Development Cooperation Agency.* [10] *Data represent Federal Aviation Admin. and St. Lawrence Seaway* Development Corp., both of which were transferred to Dept. of Transportation in Apr. 1967. [11] Formerly Peace Corps; became an independent agency in 1971. [12] In Jan. 1975, Atomic Energy Commission was divided into Energy Research and Development Admin. and Nuclear Regulatory Commission. [13] U.S. jurisdiction over Panama Canal Zone terminated Oct. 1979. [14] Established in 1974 as successor to Office of Economic Opportunity. [15] Established Oct. 1972. [16] Established June 28, 1974. [17] In Mar. 1978 United States Information Agency became International Communications Agency. [18] Formerly Tariff Commission. [19] Agency established in 1970. [20] Established as the National Foundation on the Arts and Humanities in 1965; divided in Sept. 1978. [21] Formerly Civil Service Commission. [22] Agency terminated as of March 31, 1979. [23] Included in State Dept. prior to 1980. [24] Post Office, an executive department through 1970, reorganized and became U.S. Postal Service, an independent agency, as of July 1, 1971.

Source: U.S. Office of Personnel Management, *Annual Report* and *Monthly Release of Federal Civilian Work Force Statistics.*

No. 460. Federal Civilian Employment—Armed Forces and Other Uniformed Retirees Employed, by Agency and Selected Characteristic: 1978

[As of **Sept. 30.** Includes uniformed retirees of the Air Force, Army, Coast Guard, National Oceanic and Atmospheric *Administration, Marine Corps, Navy, and Public Health Service. Excludes employees of the Central Intelligence Agency, National* Security Agency, Tennessee Valley Authority, Board of Governors of the Federal Reserve System, and the White House]

AGENCY	Total Federal employment (1,000)	UNIFORMED RETIREES		CHARACTERISTIC AND PAY SYSTEM	Total Federal employment (1,000)	UNIFORMED RETIREES	
		Total (1,000)	Percent of total [1]			Total (1,000)	Percent of total [1]
All agencies [2]	**2,737.7**	**142.5**	**5.2**	U.S. Postal Service	673.1	34.4	5.1
				Officer retiree	(x)	24.8	[3] .9
In competitive service	1,718.2	99.3	5.8	Enlisted retiree	(x)	114.4	[3] 4.2
In excepted service	1,017.3	43.1	4.2	Unspecified	(x)	3.4	[3] .1
Unspecified	2.1	.1	4.8				
				Pay system: [4]			
Executive branch	2,050.9	107.8	5.3	Under $6,000	47.4	1.0	2.2
Defense	*938.2*	*76.3*	*8.1*	*$6,000–$9,999*	*334.4*	*8.6*	*2.5*
Army	337.6	24.2	7.2	$10,000–$17,999	1,539.5	90.8	5.9
Navy	278.3	26.9	9.7	$18,000–$28,999	625.1	34.0	5.4
Marine Corps	16.7	2.0	11.8				
Air Force	229.0	19.5	8.5	$29,000–$35,999	114.5	4.9	4.2
Other Defense	76.6	3.7	4.8	$36,000 and over	73.3	3.1	4.2
Veterans Administration	236.2	8.8	3.7	Unspecified	3.5	.1	2.6
Other executive agencies	876.5	22.7	2.6				

X Not applicable. [1] Percent of total Federal employment in specified category. [2] Includes other categories not shown separately. [3] Percent of total Federal employment. [4] Represents retiree's compensation under various Federal civilian pay systems.

Source: U.S. Office of Personnel Management, *Study of Retired Uniform Services Personnel in the Federal Civilian Service,* September 1978.

No. 461. Paid Civilian Employment in Full-Time Positions in the Federal Government, All Areas: 1960 to 1981

[As of **June 30** through 1970; as of **March 31** thereafter. Excludes employees of Congress and Federal courts, maritime seamen of Dept. of Commerce, and small number for whom rates were not reported. See text, p. 242 for explanation of General schedule and Wage system. See also *Historical Statistics, Colonial Times to 1970*, series Y 318-331]

COMPENSATION AUTHORITY	EMPLOYEES (1,000)						AVERAGE PAY (dol.)					
	1960	1965	1970	1975	1980	1981	1960	1965	1970	1975	1980	1981
Total	**2,237**	**2,398**	**2,806**	**2,582**	**2,498**	**2,475**	**5,273**	**6,868**	**9,234**	**13,529**	**17,758**	**21,115**
General schedule	973	1,112	1,287	1,349	1,402	1,395	5,705	7,707	11,065	14,483	17,299	21,833
Wage system	667	621	674	528	456	446	4,935	5,887	6,976	11,197	17,644	19,557
Postal pay system	483	534	673	566	528	506	4,854	6,219	8,120	13,329	17,799	19,089
Other	114	131	172	139	113	127	5,344	7,032	8,741	13,951	20,344	26,777

Source: U.S. Office of Personnel Management, *Pay Structure of the Federal Civil Service*, annual.

No. 462. Full-Time White-Collar Civilian Employment in the Federal Government—Total and Women, by Grade Levels: 1970 to 1979

[As of **October 31**]

SEX AND GRADE [1]	Unit	1970	1972	1973	1974	1975	1976	1977	1978	1979
Total employment	1,000	**1,982**	**1,992**	**1,894**	**1,957**	**1,976**	**1,981**	**1,978**	**1,995**	**1,978**
Women	1,000	**657**	**671**	**644**	**682**	**697**	**711**	**721**	**737**	**747**
Percent of total	**Percent**	**33.1**	**33.7**	**34.0**	**34.8**	**35.3**	**35.9**	**36.5**	**36.9**	**37.7**
General Schedule Pay System	1,000	1,259	1,303	1,295	1,404	1,428	1,456	1,469	1,483	1,465
Women	1,000	507	522	526	586	601	621	632	645	646
Percent of total	Percent	40.3	40.1	40.6	41.7	42.1	42.7	43.0	43.5	44.1
Grades 1-6 ($7,210-$16,293)	1,000	521	555	554	588	585	587	587	584	563
Women	1,000	376	393	396	418	419	424	424	425	415
Percent of total	Percent	72.2	70.8	71.5	71.1	71.6	72.2	72.2	72.8	73.8
Grades 7-10 ($13,925-$24,385)	1,000	302	301	296	333	344	352	354	357	355
Women	1,000	101	95	95	123	132	142	147	153	157
Percent of total	Percent	33.4	31.6	32.1	36.9	38.4	40.3	41.5	42.9	44.3
Grades 11-12 ($20,611-$32,110)	1,000	264	273	270	286	297	309	316	326	331
Women	1,000	25	27	28	36	40	44	48	54	58
Percent of total	Percent	9.5	9.9	10.4	12.6	13.5	14.2	15.2	16.6	17.7
Grades 13-15 ($29,375-$53,081)	1,000	164	169	170	190	196	201	205	209	213
Women, percent of total	Percent	3.0	4.1	4.1	4.7	5.1	5.5	5.9	6.2	7.0
Grades 16-18 ($47,889-$65,750)	1,000	8	5	5	7	7	7	7	7	[2] 4
Women, percent of total	Percent	1.4	1.9	2.3	2.4	2.7	2.9	3.6	4.2	4.2
Postal Pay System	1,000	618	589	502	527	519	498	488	490	487
Women	1,000	102	105	75	86	86	81	81	83	91
Percent of total	Percent	16.5	17.8	14.9	16.3	16.5	16.3	16.6	16.9	18.6
Other pay systems	1,000	105	100	97	26	28	27	21	22	25
Women	1,000	48	44	43	10	10	9	8	9	10
Percent of total	Percent	45.7	44.0	43.3	38.5	35.4	33.3	39.7	40.9	38.4

[1] Pay ranges shown for General Schedule grades are as of Oct. 1, 1979, and apply only to the 1979 data. [2] Change in number reflects shift of senior level employees to Senior Executive Service.

Source: U.S. Office of Personnel Management, *Occupations of Federal White-Collar Workers*, annual.

No. 463. Salaries of Selected Executive and Legislative Officials in the Federal Government: 1907 to 1982

YEAR [1]	President	Vice President	Cabinet officers	Congressmen [2]	YEAR [1]	President	Vice President	Cabinet officers	Congressmen [2]
1907	[3] $50,000	$12,000	$12,000	$7,500	1965	([4])	([4])	([4])	$30,000
1909	75,000	([4])	([4])	([4])	1969	[7] $200,000	[8] $62,500	$60,000	42,500
1925	([4])	15,000	[5] 15,000	[5] 10,000	1975	([4])	[8] 65,600	63,000	44,600
1946	([4])	20,000	([4])	[6] 15,000	1976	([4])	[8 9] 68,800	[9] 66,000	[9] 46,800
1949	[7] 100,000	30,000	22,500	([4])	1977-1978	([4])	[8] 75,000	66,000	57,500
1955	([4])	35,000	([4])	22,500	1979-1980	([4])	[10] 79,100	[10] 69,600	[10] 60,700
1956	([4])	([4])	25,000	([4])	1980-1981	([4])	[10] 79,100	[10] 69,600	[10] 60,700
1964	([4])	43,000	35,000	([4])	1981-1982	([4])	[10] 79,100	[10] 69,600	[10] 60,700

[1] When salary change became effective. [2] Representatives and senators. [3] Compensation enacted in 1873. [4] No change from prior year shown. [5] Legislation reduced amounts by 15, 10, and 5 percent, successively, during 1932-35. Full salary restored Apr. 1, 1935. [6] Includes $2,500 expense allowance that was tax free until 1953. Allowance discontinued Mar. 1, 1955. For income tax, members may deduct up to $3,000 a year for living expenses. [7] Plus $50,000 for official expenses. [8] Plus $10,000 expense allowance. [9] Pursuant to Legislative Branch Appropriation Act, 1977, salaries paid were limited to the rates in effect on Sept. 30, 1976. [10] Pursuant to Legislative Branch Appropriation Act, 1978, salaries paid are limited to the rates in effect for 1978.

Source: U.S. Office of Personnel Management, *Annual Report*.

No. 464. Blue-Collar Civilian Full-Time Employment in the Federal Government, by Occupation: 1974 and 1980

[Covers full-time civilian blue-collar employment as of **October 31** in all Federal departments and agencies except members and staff of Congress, the Congressional Budget Office, Copyright Royalty Tribunal, Office of Technology Assessment, most of the Judicial Branch, and the Board of Governors of the Federal Reserve System. The Central Intelligence and National Security agencies are exempt by law from reporting personnel data to Office of Personnel Management]

Major occupation group	1974 Employees (1,000)	1974 Average salary (dol.)	1980 Employees (1,000)	1980 Average salary (dol.)
Total [1]	**522,123**	**11,300**	**488,150**	**18,525**
Manual labor	55,347	8,866	51,810	14,104
Indus. equip. operation/ maintenance:				
Mobile	68,272	11,541	61,139	18,660
Fixed	45,130	12,046	45,920	19,514
Warehousing	38,361	10,298	38,907	16,567
Services	*40,427*	*9,045*	*29,600*	*14,806*
Metal work and processing	29,244	12,061	33,492	20,000
Aircraft repair, propeller work, and engine overhaul	31,179	12,155	26,106	20,443
Electrical installation and maintenance	25,966	12,362	25,706	20,646
Machine tool work	17,568	12,327	17,933	20,283
Electronic equip. installation, maintenance, and operation	28,475	12,680	23,924	21,399
Marine operations and maintenance	16,635	11,857	9,256	18,462
Woodworking	14,707	11,833	13,991	19,090
Pipefitting	15,894	12,248	19,133	20,637
Printing and reproduction	12,011	12,936	10,427	19,893
Ammunition and armament work	11,318	11,568	8,132	18,846
Painting and paperhanging	*10,606*	*11,463*	*10,341*	*18,736*
General maintenance and operation	16,549	12,814	20,609	20,366
Packing and processing	6,844	10,230	8,394	16,102
Manufacturing and repair shop operation	3,991	13,735	2,108	23,158
Instrument maintenance and instrumentation	6,140	12,320	6,048	20,644
Agriculture, forestry, and related occupations	4,189	10,000	4,357	16,268

[1] Includes other occupations not shown separately.

Source: U.S. Office of Personnel Management, *Occupations of Federal Blue-Collar Workers,* annual.

No. 465. White-Collar Full-Time Civilian Workers in the Federal Government, by Major Occupation Group and Sex: 1970 and 1979

[As of **October 31.** Includes U.S. outlying areas and foreign countries, but excludes foreign nationals overseas]

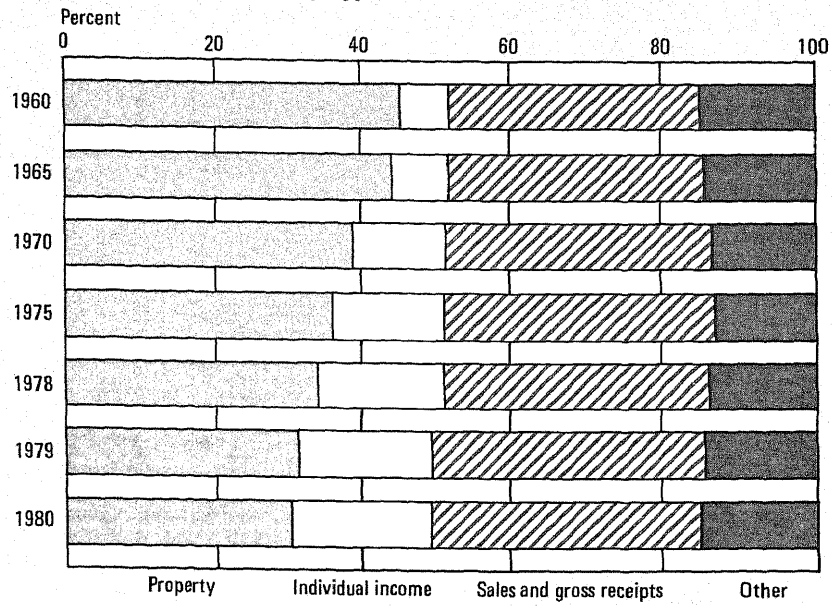
Major occupation group	1970 Total (1,000)	1970 Percent male	1979 Total (1,000)	1979 Percent male
Total	**1,981.7**	**66.8**	**1,978.0**	**62.3**
Professional	(NA)	(NA)	322.0	77.4
Administrative	(NA)	(NA)	424.8	75.8
Technical	(NA)	(NA)	341.7	59.1
Clerical	(NA)	(NA)	846.6	49.5
Other [1]	(NA)	(NA)	43.0	91.9
General admin., clerical, and office services	449.1	31.1	458.2	31.4
Postal	594.8	83.5	457.9	82.5
Engineering and architecture	148.8	98.8	152.7	97.1
Accounting and budget	113.2	52.9	124.4	48.8
Medical, hospital, dental, and public health	93.7	44.6	124.6	36.2
Business and industry	64.5	78.3	73.9	64.5
Legal and kindred	47.8	52.5	67.9	43.7
Social science, psychology, and welfare	34.2	73.0	59.4	62.8
Supply	72.1	58.2	56.4	52.1
Biological sciences	41.5	93.6	50.2	87.5
Investigation	38.9	96.9	49.0	91.1
Personnel management and industrial relations	40.4	46.8	47.4	41.1
Transportation	42.6	84.5	45.0	81.9
Physical sciences	43.0	90.8	43.1	88.8
Education	29.3	64.4	28.9	57.5
Information and arts	19.6	70.1	20.8	63.9
Quality assurance inspection and grading	21.4	97.1	19.0	93.0
Math. and statistics	14.0	58.4	14.8	67.1
Equipment, facilities, and service	18.2	98.0	14.6	95.6
Library and archives	8.5	35.8	9.7	36.2
Other	46.3	95.8	60.1	89.0
Avg. salary, total	(NA)	(X)	$19.8	(X)
Professional	(NA)	(X)	$28.5	(X)
Administrative	(NA)	(X)	$25.8	(X)
Technical	(NA)	(X)	$16.7	(X)
Clerical	(NA)	(X)	$14.9	(X)

NA Not available. X Not applicable. [1] Includes unspecified.

Source: U.S. Office of Personnel Management, *Occupations of Federal White-Collar Workers,* annual.

Figure 10.1

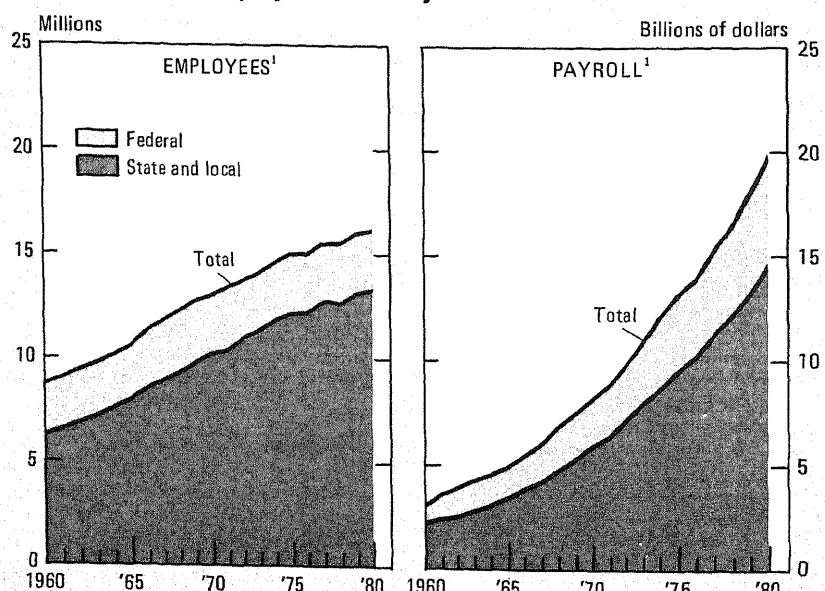
State and Local Government Taxes—Percent Distribution, by Type: 1960 to 1980



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 479.

Figure 10.2

Governmental Employment and Payroll: 1960 to 1980



[1] For October.

Source: Chart prepared by U.S. Bureau of the Census. For data, see table 506.

Section 10

State and Local Government Finances and Employment

This section presents data on revenues, expenditures, debt, gross assessed value of property, and government employment within State and local governments. Nationwide statistics relating to State and local governments, their numbers, finances, and employment, are compiled primarily by the Bureau of the Census through a program of censuses and surveys. Every fifth year (for years ending in "2" and "7") the Bureau conducts a Census of Governments involving collection of data for all governmental units in the United States. In addition, the Bureau conducts annual surveys which cover all the State governments and a sample of local governments.

Publications issued annually by the Bureau of the Census include a report on governmental finances which presents figures for the Federal Government, nationwide totals for State and local governments, by type, and State-local data by States. Also issued annually are a series of publications on State, city, county, and school finances, and on city, county, and other public employment. Financial data are published in the GF publication series; employment data in the GE series. There are also a series of quarterly reports covering tax revenue, and finances of major public employee retirement systems, as well as a series (GSS) of special studies. *Recurrent Publications on Governments* describes the publication program.

Basic information for Census Bureau statistics on governments is obtained mainly by mail canvass from State and local officials; however, financial data for each of the State governments and for many of the large local governments are compiled from their official records and reports by Census Bureau personnel. Financial data on the Federal Government are obtained by the Bureau from the Office of Management and Budget and are published in the *Budget* (see page 241).

Governmental units.—The governmental structure of the United States includes, in addition to the Federal Government and the States, thousands of local governments—counties, municipalities, townships, school districts, and numerous kinds of "special districts." As shown by table 466, more than 79,800 local governments were identified by the 1977 Census of Governments. As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, the New York Port Authority, and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, toll charges, and other nontax sources. The count of governments excludes semi-autonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, State institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances.—Unless otherwise stated, financial data relate to fiscal years. Most States end their fiscal year June 30. This was also the practice of the Federal Government until 1976 when its fiscal year, by an act of Congress, was revised to extend from Oct. 1 to Sept. 30. A three-month quarter (July 1 to Sept. 30, 1976) bridged the transition. Beginning 1963, local government figures are for fiscal years which close at various dates during the 12 months ended June 30 of the year specified; figures for 1962 and earlier years are for fiscal years ended during the calendar year.

Nationwide government finance statistics must be classified and presented in terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure utilized by individual governments. Accordingly, financial statistics which appear here for the Federal Government and for individual States have been standardized and may not agree directly with figures appearing in the original sources.

Statistics on governmental finances distinguish among general government, utilities, liquor stores, and insurance trusts. *General government* comprises all activities except utilities, liquor stores, and insurance trusts. Utilities include local government water supply, electric light and power, gas

supply, and transit systems. Liquor stores are operated by 17 States and by local governments in four States. Insurance trusts relate to employee retirement, unemployment compensation, and other social insurance systems administered by State and local governments.

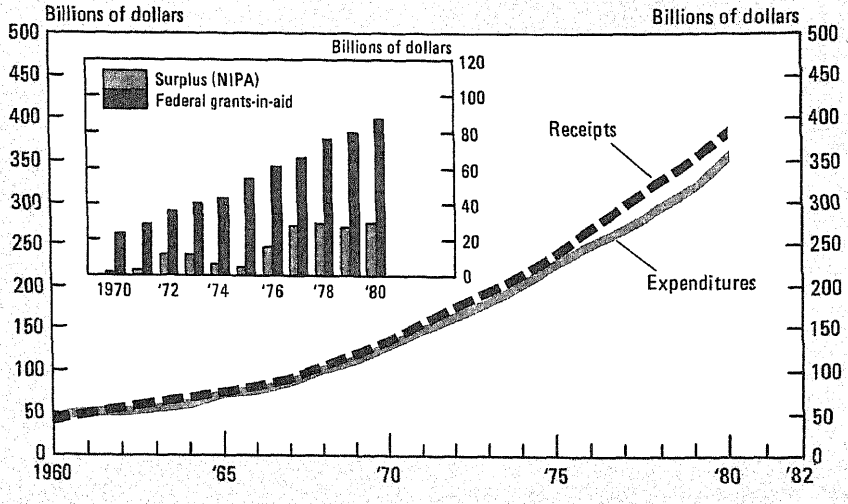
Data for cities relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also have an important effect upon reported amounts of city expenditure, revenue, and debt. Therefore, any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation.

Employment and payrolls.—These data are based mainly on mail canvassing of State and local governments. Payroll includes all salaries, wages, and individual fee payments for the month specified, and employment relates to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (unless otherwise specified) part-time as well as full-time personnel. Figures shown for individual governments cover major dependent agencies such as institutions of higher education, as well as the basic central departments and agencies of the government.

Statistical reliability.—For a discussion of statistical collection and estimation, sampling procedures, and measures of statistical reliability applicable to Census Bureau data, see Appendix III.

Historical statistics.—Tabular headnotes provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1970.* See Appendix I.

Figure 10.3
State and Local Government Finances: 1960 to 1980



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 480.

No. 466. Number of Governmental Units, by Level of Government: 1942 to 1977

[See text, p. 273]

LEVEL OF GOVERNMENT	1942	1952	1957	1962	1967	1972	1977
Total	**155,116**	**116,743**	**102,328**	**91,237**	**81,299**	**78,269**	**79,913**
U.S. Government	1	1	1	1	1	1	1
States	48	48	48	50	50	50	50
Local governments	155,067	116,694	102,279	91,186	81,248	78,218	79,862
Counties	3,050	3,049	3,047	3,043	3,049	3,044	3,042
Municipalities	16,220	16,778	17,183	18,000	18,048	18,517	18,862
Townships and towns	18,919	17,202	17,198	17,142	17,105	16,991	16,822
School districts	108,579	67,346	50,446	34,678	21,782	15,781	15,174
Special districts	8,299	12,319	14,405	18,323	21,264	23,885	25,962

Source: U.S. Bureau of the Census, *Census of Governments: 1967, 1972, and 1977*, vol. 1, *Governmental Organization.*

No. 467. All Governments—Revenue, Expenditure, and Debt: 1950 to 1980

[Prior to 1960, excludes Alaska and Hawaii. Excludes intergovernmental revenue and expenditure. Local government amounts are estimates subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 505-637 and Y 655-848]

ITEM AND YEAR	All Governments (bil. dol.)	FEDERAL[1]		STATE AND LOCAL (bil. dol.)			ANNUAL PERCENT CHANGE[2]		PER CAPITA[3] (dollars)		
		Total (bil. dol.)	Percent of total	Total	State	Local	Federal	State and local	Total	Federal	State and local
Revenue:											
1950	67	44	65.3	23	11	12	−3.3	7.3	440	287	153
1955	106	72	67.6	34	17	18	12.9	9.3	644	435	209
1960	153	100	65.2	53	26	27	6.8	7.8	851	554	296
1965	203	126	62.1	77	39	38	4.8	8.5	1,045	649	396
1970	334	206	61.6	128	69	60	3.0	13.3	1,642	1,011	631
1972	383	223	58.3	159	84	75	4.5	11.5	1,839	1,073	766
1973	432	254	58.8	178	97	81	12.7	12.6	2,059	1,211	850
1974	484	288	59.5	196	108	88	13.6	9.9	2,289	1,367	927
1975	519	302	58.2	217	119	98	5.0	10.7	2,436	1,418	1,018
1976	571	324	56.6	248	139	109	7.0	14.2	2,661	1,507	1,154
1977	658	383	58.1	275	156	120	18.1	11.1	3,039	1,766	1,272
1978	732	430	58.7	302	172	130	12.3	9.4	3,356	1,971	1,385
1979	829	500	60.3	330	190	140	16.3	9.3	3,768	2,270	1,498
1980	932	564	60.5	369	213	156	12.8	11.8	4,116	2,489	1,627
Expenditure:											
1950	70	42	60.3	28	11	17	11.1	15.5	464	280	184
1955	111	70	63.5	40	14	26	10.8	7.4	670	426	244
1960	151	90	59.7	61	22	39	5.2	8.8	841	502	339
1965	206	119	57.9	87	31	55	5.7	7.4	1,061	614	447
1970	333	185	55.5	148	56	92	4.5	12.1	1,638	910	728
1972	399	209	52.3	190	72	118	6.2	12.7	1,917	1,002	915
1973	437	231	53.0	205	78	127	9.4	8.7	2,081	1,103	978
1974	478	253	52.8	226	86	139	9.2	10.1	2,263	1,195	1,069
1975	560	292	52.1	268	107	161	15.5	18.8	2,628	1,370	1,259
1976	625	322	51.5	303	123	180	10.3	14.6	2,912	1,500	1,417
1977	682	359	52.8	323	129	194	11.5	6.6	3,154	1,661	1,494
1978	745	400	53.7	345	137	209	11.5	7.5	3,418	1,835	1,584
1979	832	452	54.3	380	149	232	13.0	10.2	3,782	2,054	1,728
1980	959	526	54.8	432	173	259	16.4	13.7	4,232	2,324	1,909
Debt outstanding:[4]											
1950	281	257	91.4	24	5	19	.6	12.4	1,856	1,697	159
1955	319	274	86.1	44	11	33	1.3	12.9	1,928	1,660	268
1960	356	286	80.4	70	19	51	.9	9.7	1,979	1,591	389
1965	417	317	76.1	100	27	72	2.1	7.4	2,150	1,637	513
1970	514	371	72.1	144	42	102	4.8	7.5	2,531	1,825	706
1972	602	427	71.5	175	54	120	8.5	9.9	2,938	2,100	838
1973	657	468	71.3	188	59	129	7.1	7.4	3,130	2,232	898
1974	693	486	70.2	207	65	141	3.8	9.6	3,278	2,300	977
1975	764	544	71.1	220	72	148	11.9	6.4	3,591	2,553	1,038
1976	872	631	72.4	241	85	156	16.0	9.4	4,061	2,941	1,121
1977	969	709	73.2	260	90	169	12.3	8.0	4,477	3,278	1,200
1978	1,061	780	73.5	280	103	178	10.0	8.9	4,865	3,579	1,286
1979	1,138	834	73.3	304	112	192	6.9	8.4	5,170	3,788	1,382
1980	1,250	914	73.1	336	122	214	9.6	10.5	5,518	4,037	1,481

[1] Data adjusted to system for reporting State and local data and therefore differ from figures in section 9 tables. [2] Represents average for period of intervals shown; for 1950, change from 1948. For explanation, see Guide to Tabular Presentation. Minus sign (−) denotes decrease. [3] All years except 1970 and 1980 based on estimated population as of July 1; 1970 and 1980 based on resident population enumerated as of Apr. 1. Includes Armed Forces abroad through 1955; thereafter, resident population. Excludes intergovernmental amounts. [4] As of end of fiscal year.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 4, No. 5, *Compendium of Government Finances*, and vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*; and *Governmental Finances*, series GF No. 5, annual.

No. 468. All Governments—Summary of Finances: 1960 to 1980

[In billions of dollars, except as indicated. Federal data adjusted to system for reporting State and local data. Local government amounts are estimates subject to sampling variation; see Appendix III. "N.e.c." means not elsewhere classified. See also *Historical Statistics, Colonial Times to 1970*, series Y 522-530 and Y 534-566]

ITEM	1960	1965	1970	1975	1976	1977	1978	1979	1980
Revenue, total [1]	**153.1**	**202.6**	**333.8**	**519.3**	**571.2**	**657.5**	**731.7**	**829.4**	**932.2**
Revenue from own sources:									
Federal	99.8	125.8	205.6	302.3	323.5	383.5	429.7	499.6	563.7
Percent of total	65.2	62.1	61.6	58.2	56.5	58.3	58.7	60.2	60.5
State and local	53.3	76.7	128.2	217.0	247.7	275.4	302.0	329.8	368.5
State	26.1	38.5	68.7	119.2	139.1	155.8	171.6	189.9	212.6
Local	27.2	38.2	59.6	97.8	108.6	119.6	130.5	139.9	155.9
General revenue [1]	130.6	169.7	272.5	402.9	438.3	506.3	565.6	640.5	716.6
Taxes [2]	113.1	145.0	232.9	331.4	358.2	419.8	468.2	524.4	574.2
Individual income	43.2	52.9	101.2	143.8	156.2	186.0	214.2	254.8	286.1
Corporation income	22.7	27.4	36.6	47.3	48.7	64.1	70.7	77.8	77.9
Sales and gross receipts	24.5	32.9	48.6	70.9	76.3	83.8	93.0	101.0	112.0
Property	16.4	22.6	34.1	51.5	57.0	62.5	66.4	64.9	68.5
Charges and miscellaneous	17.5	24.7	39.6	71.4	80.1	86.5	97.4	116.1	142.4
Utilities and liquor stores	4.9	6.4	8.6	13.3	15.1	17.5	20.0	22.6	25.6
Insurance trusts [2]	17.6	26.5	52.7	103.1	117.8	133.7	146.1	166.2	190.0
OASDHI [3] (Federal Social Security)	10.7	16.7	38.5	75.6	80.3	92.5	104.5	120.5	139.4
Employee retirement	2.9	4.5	8.2	14.9	17.3	20.1	22.2	25.3	29.1
Unemployment compensation	2.5	3.4	3.2	8.3	15.6	15.8	13.4	13.1	13.7
Expenditures, total [1]	**151.3**	**205.6**	**333.0**	**560.1**	**625.1**	**682.5**	**745.4**	**832.4**	**958.7**
Direct expenditure:									
Federal	90.3	119.0	184.9	291.9	322.0	359.3	400.1	452.0	526.3
Percent of total	59.7	57.9	55.5	52.1	51.4	52.7	53.7	54.3	54.9
State and local	61.0	86.7	148.1	268.2	303.0	323.2	345.3	380.4	432.3
State	22.2	31.5	56.2	106.9	123.1	128.8	136.5	148.7	173.3
Local	38.8	55.2	91.9	161.3	180.0	194.4	208.8	231.7	259.0
Current operation	81.7	122.6	197.0	305.2	335.3	368.0	402.2	446.9	517.0
Capital outlay	31.9	33.7	47.5	66.6	71.6	75.2	81.1	93.2	99.4
Construction	15.8	20.9	28.4	43.0	45.2	43.8	44.7	51.7	58.4
Equipment [4]	14.4	9.6	15.9	18.8	22.0	31.4	36.4	41.4	41.0
Land and existing buildings [4]	1.7	3.3	3.2	4.8	4.4				
Assistance and subsidies	10.4	12.5	20.8	44.0	47.7	48.8	54.0	57.2	64.0
Interest on debt	9.7	12.0	19.2	35.1	41.0	46.4	53.4	64.2	78.9
Insurance benefits and repayments	17.6	24.9	48.5	109.2	129.4	144.1	154.8	170.9	199.4
Exhibit: Personal services	*47.1*	*65.7*	*110.5*	*163.7*	*180.4*	*194.0*	*211.6*	*227.5*	*250.9*
General expenditure [1]	128.6	173.7	275.0	433.6	476.1	514.0	564.3	630.7	723.1
National defense and international relations	40.9	55.8	84.3	93.9	98.0	105.6	114.8	128.5	149.5
Military services only	41.3	48.4	76.6	86.6	91.0	97.8	105.8	118.3	137.5
Postal service	3.7	5.3	7.7	12.7	13.7	14.6	15.3	16.6	18.2
Education	19.4	29.6	55.8	95.0	106.3	110.6	118.8	129.4	143.8
State institutions of higher education	2.9	5.3	11.0	17.7	24.3	26.0	28.4	30.1	33.9
Local schools	15.2	22.0	37.5	61.5	67.7	71.5	76.7	83.4	92.9
Other education	1.3	2.3	7.3	15.8	14.3	13.1	13.7	16.0	17.0
Highways	9.6	12.3	16.7	22.8	24.2	23.3	24.9	29.0	33.7
Public welfare	4.5	6.4	17.5	39.4	45.1	49.4	54.2	59.1	64.8
Categorical public assistance [5]	3.0	3.7	6.9	14.1	15.6	16.2	18.1	17.7	19.6
Other public assistance [6]	.3	.3	.6	1.8	2.1	1.3	2.4	1.3	1.3
Other public welfare [7]	1.1	2.5	10.0	23.5	27.4	31.9	33.7	40.1	43.8
Hospitals	4.2	5.9	9.7	17.4	18.9	21.3	22.8	25.7	29.2
Health	1.0	1.8	3.9	7.5	8.6	9.3	10.2	11.4	14.1
Police	2.0	2.8	4.9	9.6	10.7	11.8	12.9	13.9	15.2
Local fire protection	1.0	1.3	2.0	3.5	3.9	4.4	4.8	5.1	5.7
Sanitation	1.7	2.4	3.4	7.5	8.2	9.4	9.9	11.8	13.2
Natural resources	7.1	11.0	11.5	18.1	19.4	22.4	26.3	30.3	35.2
Stabilization of farm prices and income	3.4	5.8	4.3	2.4	1.3	2.2	3.6	3.7	6.0
Parks and recreation	.8	1.1	1.9	3.5	3.9	5.7	6.7	7.4	8.2
Housing and urban renewal	1.1	2.2	3.2	5.9	5.4	5.6	6.0	8.0	12.1
Veterans services, n.e.c	3.8	4.2	5.5	8.6	9.3	10.2	10.8	11.6	12.5
Financial administration and general control	2.9	3.8	6.3	11.9	13.4	14.8	16.7	18.7	20.7
Interest on general debt	9.3	11.4	18.4	33.8	39.6	44.5	51.3	61.8	76.0
Air and water transport and terminals	2.0	2.7	4.0	5.2	5.4	5.7	6.1	7.0	8.4
Other and unallocable	5.6	13.7	18.2	37.0	42.1	45.6	51.8	55.2	62.4
Utility and liquor stores	5.1	7.1	9.4	17.3	19.5	24.2	26.3	30.8	36.2
Insurance trusts [2]	17.6	24.9	48.5	109.2	129.4	144.1	154.8	170.9	199.4
OASDHI [3] (Federal Social Security)	10.8	16.6	35.8	76.6	88.3	103.2	115.0	129.2	149.5
Employee retirement	2.2	3.5	6.4	14.6	16.8	19.2	21.8	24.8	29.1
Unemployment compensation	2.6	2.4	2.8	12.4	18.1	14.9	10.9	9.0	12.3

[1] Excludes duplicative transactions between levels of government. [2] Includes other items, not shown separately. [3] Old-age, survivors, disability, and health insurance. [4] "Equipment" and "land and existing buildings" were consolidated into a single expenditure category beginning 1977. [5] Old-age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled. [6] Cash assistance for general relief wholly financed from State and local sources. [7] Vendor payments under various public welfare programs, including the medicaid program.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*; and *Governmental Finances*, series GF No. 5, annual.

No. 469. All Governments—Percent and Per Capita Distribution of Finances: 1960 to 1980

[See headnote, table 468. OASDHI = Old-age, survivors, disability, and health insurance]

Item	Percent distribution					Per capita[1] (dol.)				
	1960	1970	1975	1979	1980	1960	1970	1975	1979	1980
Revenue, total[2]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**851**	**1,642**	**2,436**	**3,768**	**4,116**
Revenue from own sources:										
Federal	65.2	61.6	58.2	60.2	60.5	554	1,011	1,418	2,270	2,489
State and local	34.8	38.4	41.8	39.8	39.4	296	631	1,018	1,498	1,627
State	17.2	20.6	23.0	22.9	22.8	145	338	559	863	939
Local	17.5	17.9	18.8	16.9	16.7	151	293	459	635	688
General revenue[2]	87.7	81.6	77.6	77.2	76.9	726	1,341	1,890	2,910	3,164
Taxes	76.6	69.8	63.8	63.2	61.6	628	1,146	1,555	2,383	2,535
Individual income	24.7	30.3	27.7	30.7	30.7	240	498	675	1,158	1,263
Corporation income	16.6	11.0	9.1	9.4	8.4	126	180	222	354	344
Sales and gross receipts	19.5	14.6	13.7	12.2	12.0	136	239	333	459	494
Property	10.9	10.2	9.9	7.8	7.3	91	168	242	295	302
Other	4.6	3.7	3.5	3.1	3.2	36	61	84	118	131
Charges and miscellaneous	11.1	11.9	13.8	14.0	15.3	97	195	335	527	629
Utilities and liquor stores	4.0	2.6	2.6	2.7	2.7	27	42	63	103	113
Insurance trusts[3]	8.2	15.8	19.8	20.0	20.4	98	259	484	755	839
OASDHI (Federal Social Security)	3.1	11.5	14.6	14.5	15.0	59	189	355	548	615
Employee retirement	1.5	2.5	2.9	3.1	3.1	16	40	70	115	128
Unemployment compensation	1.8	1.0	1.6	1.6	1.5	14	16	39	60	60
Expenditures, total[2]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**841**	**1,638**	**2,628**	**3,782**	**4,232**
Direct expenditure:										
Federal	59.7	55.5	52.1	54.3	54.9	502	910	1,370	2,054	2,324
State and local	40.3	44.5	47.9	45.7	45.1	339	729	1,259	1,728	1,909
State	14.7	16.9	19.1	17.9	18.1	123	277	502	676	765
Local	25.6	27.6	28.8	27.8	27.0	216	452	757	1,053	1,143
Current operation	54.0	59.2	54.5	53.7	53.9	454	969	1,432	2,031	2,283
Capital outlay	21.1	14.3	11.9	11.2	10.4	177	234	313	423	439
Construction	10.4	8.5	7.7	6.2	6.1	88	140	202	235	258
Equipment[4]	9.5	4.8	3.4	5.0	4.3	80	78	88	188	181
Land and existing buildings[4]	1.1	1.0	.9			9	16	23		
Assistance and subsidies	6.9	6.2	7.8	6.9	6.7	58	102	206	260	283
Interest on debt	6.4	5.8	6.3	7.7	8.2	54	94	165	292	348
Insurance benefits and repayments	11.6	14.6	19.5	20.5	20.8	98	239	513	776	880
Exhibit: Personal services	*31.1*	*33.2*	*30.7*	*27.3*	*26.2*	*262*	*544*	*808*	*1,034*	*1,108*
General expenditure[2]	85.0	82.6	77.4	75.8	75.4	714	1,353	2,035	2,865	3,192
National defense and int'l relations	32.3	25.3	16.8	15.4	15.6	272	415	441	584	660
Military services only	27.3	23.0	15.4	14.2	14.3	229	377	406	537	625
Postal service	2.4	2.3	2.3	2.0	1.9	21	38	59	75	80
Education	12.8	16.8	17.0	15.5	15.0	108	275	446	588	635
State institutions of higher education	1.9	3.3	3.4	3.6	3.5	16	54	83	137	150
Local schools	10.0	11.3	11.1	10.0	9.7	84	185	289	379	410
Other education	.9	2.2	2.8	1.9	1.8	7	36	74	73	75
Highways	6.3	5.0	4.1	3.5	3.5	53	82	107	132	149
Public welfare[5]	3.0	5.3	7.0	7.1	6.8	25	86	185	269	286
Categorical public assistance	2.0	2.1	2.5	2.1	2.0	17	34	66	80	86
Other public assistance	.2	.2	.3	.2	.1	2	3	8	6	6
Other public welfare	.7	3.0	4.2	4.8	4.6	6	49	110	182	194
Hospitals	2.8	2.9	3.1	3.1	3.0	23	48	82	117	129
Health	.7	1.2	1.3	1.4	1.5	6	19	35	52	62
Police	1.3	1.5	1.7	1.7	1.6	11	24	45	63	67
Local fire protection	.7	.6	.6	.6	.6	6	10	16	23	25
Sanitation	1.1	1.0	1.3	1.4	1.4	9	17	35	54	58
Natural resources	4.7	3.5	3.2	3.6	3.7	39	57	85	138	155
Farm prices and income stabilization	2.2	1.3	.4	.4	.6	19	21	11	17	27
Parks and recreation	.5	.6	.6	.9	.9	4	9	16	34	36
Housing and urban renewal	.7	1.0	1.0	1.0	1.3	6	16	27	36	54
Veterans services, n.e.c.[6]	2.5	1.7	1.6	1.4	1.3	21	27	42	53	55
Financial admin. and gen. control	1.9	1.9	2.1	2.2	2.2	16	31	56	85	92
Interest on general debt	6.1	5.5	6.0	7.4	7.9	52	91	159	281	336
Air, water transport and terminals	1.3	1.2	.9	.8	.9	11	20	25	32	37
Other and unallocable	3.7	5.5	6.6	6.4	6.5	31	90	174	251	276
Utility and liquor stores	3.4	2.8	3.1	3.7	3.8	28	46	81	140	160
Insurance trusts[3]	11.6	14.6	19.5	20.0	20.8	98	239	513	776	880
OASDHI (Federal Social Security)	7.1	10.8	13.7	14.5	15.6	60	176	359	587	679
Employee retirement	1.5	1.9	2.6	3.0	3.0	12	31	68	113	131
Unemployment compensation	1.7	.8	2.2	1.6	1.3	14	14	58	41	56

[1] See footnote 3, table 467. [2] See footnote 1, table 468. [3] Includes other items, not shown separately. [4] See footnote 4, table 468. [5] See footnotes 5, 6, and 7, table 468. [6] Not elsewhere classified.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*; and *Governmental Finances*, series GF No. 5, annual; and unpublished data.

No. 470. All Governments—Revenues, by Source and Level: 1970 to 1980

[In billions of dollars. Local government amounts are estimates subject to sampling variation; see source and Appendix III. See also *Historical Statistics, Colonial Times to 1970*, series Y 567-584 and Y 652-665]

Source of revenue	1970		1975		1978		1979		1980	
	Federal	State and local	Federal	State and local	Federal	State and local	Federal	State and local	Federal	State and local
Total revenue	**205.6**	**[1] 150.1**	**303.5**	**[1] 264.0**	**431.3**	**[1] 371.6**	**500.9**	**[1] 404.9**	**565.5**	**[1] 451.5**
General revenue	163.6	[1] 130.8	223.0	[1] 228.2	320.8	[1] 316.0	373.8	[1] 343.3	419.1	[1] 382.3
Intergovernmental	(x)	21.9	1.2	47.1	1.6	69.6	1.3	75.2	1.8	83.0
From Federal government	(x)	21.9	(x)	47.1	(x)	69.6	(x)	75.2	(x)	83.0
From State governments	(x)	([1])	1.2	([1])	1.6	([1])	1.3	([1])	1.8	([1])
From local governments	(x)	([1])	(x)	([1])	(x)	([1])	(x)	([1])	(x)	([1])
From own sources	163.6	108.9	221.7	181.1	319.2	246.4	372.4	268.1	417.3	299.3
Taxes [2]	146.1	86.8	190.0	141.5	274.5	193.6	318.9	205.5	350.8	223.5
Property	(x)	34.1	(x)	51.5	(x)	66.4	(x)	64.9	(x)	68.5
Individual income	90.4	10.8	122.4	21.5	181.0	33.2	217.8	36.9	244.1	42.1
Corporation income	32.8	3.7	40.6	6.6	60.0	10.7	65.7	12.1	64.6	13.3
Sales and gross receipts [2]	18.3	30.3	21.1	49.8	25.5	67.6	26.7	74.2	32.0	79.9
General	(x)	16.1	(x)	29.1	(x)	41.5	(x)	46.6	(x)	51.3
Selective [2]	18.3	14.2	21.1	20.7	25.5	26.1	26.7	27.7	32.0	28.6
Motor fuel	3.8	6.3	4.5	8.3	5.1	9.6	5.2	10.1	4.9	9.8
Alcoholic beverages	4.7	1.5	5.3	2.1	5.6	2.4	5.6	2.5	5.7	2.6
Tobacco products	2.1	2.4	2.3	3.4	2.5	3.8	2.5	3.8	2.4	3.9
Public utilities	1.7	1.5	2.9	3.1	2.9	4.7	2.8	5.2	2.9	5.9
Death and gift tax	3.6	1.0	4.6	1.4	5.3	1.8	5.4	2.0	6.4	2.0
Charges and miscellaneous [2]	17.5	22.1	31.8	39.7	44.7	52.7	53.5	62.6	66.6	75.8
Education	(z)	5.8	(z)	9.1	.1	11.4	.1	12.4	.1	13.8
Postal service	6.2	(x)	9.6	(x)	13.5	(x)	15.4	(x)	16.4	(x)
Hospitals	(z)	3.1	(z)	6.0	(z)	9.2	.1	11.0	.1	12.7
Natural resources [3]	2.3	.6	3.0	.8	6.2	1.5	7.5	1.7	9.9	1.9
Sewerage and sanitation	(x)	1.2	(x)	2.5	(x)	3.6	(x)	4.2	(x)	4.9
Utility and liquor stores	(x)	8.6	(x)	13.3	(x)	20.0	(x)	22.6	(x)	25.6
Insurance trusts	42.0	10.7	80.5	22.5	110.5	35.6	127.2	39.0	146.4	43.7

X Not applicable. Z Less than $50 million. [1] Aggregates exclude duplicative transactions between State and local governments; see source. [2] Includes other amounts not shown separately. [3] Includes parks and recreation.

Source: U.S. Bureau of the Census, *Census of Governments:* 1977, vol. 6, No. 4, *Historical Statistics on State and Local Government Finances and Employment*, and *Governmental Finances*, series GF No. 5, annual.

No. 471. All Governments—General Expenditure, by Function and Level: 1970 to 1980

[In billions of dollars. Local government amounts are estimates subject to sampling variation; see source and Appendix III. Aggregates exclude duplicative transactions between levels of government. See also *Historical Statistics, Colonial Times to 1970*, series Y 605-631 and Y 682-704]

Function	1970		1975		1978		1979		1980	
	Federal	State and local	Federal	State and local	Federal	State and local	Federal	State and local	Federal	State and local
Total, all functions	**166.9**	**[1] 131.3**	**253.5**	**[1] 230.7**	**348.0**	**[1] 297.0**	**389.8**	**[1] 327.8**	**446.6**	**[1] 369.3**
Direct general	143.7	131.3	203.9	229.7	268.8	295.5	304.7	326.0	355.8	367.3
Intergovernmental	23.3	(x)	49.6	[2] 1.0	79.2	[2] 1.5	85.2	[2] 1.8	90.8	[2] 2.0
National defenses and international relations	84.3	(x)	93.9	(x)	114.8	(x)	128.5	(x)	149.5	(x)
Postal service	7.7	(x)	12.7	(x)	15.3	(x)	16.6	(x)	18.2	(x)
Education	6.9	52.7	16.1	87.9	19.6	110.8	21.4	119.4	23.5	133.2
Highways	4.9	16.4	5.1	22.5	6.5	24.6	7.7	28.4	9.9	33.3
Public welfare	10.4	14.7	26.6	28.2	36.6	39.2	42.2	40.4	47.7	45.6
Health and hospitals	4.9	9.7	8.0	18.8	10.6	25.0	11.9	28.2	14.6	32.2
Natural resources [3]	9.0	2.7	14.7	4.2	23.7	4.2	27.1	4.7	31.4	5.5
Housing and urban renewal	2.7	2.1	5.1	3.5	5.3	3.7	9.6	4.7	12.2	6.1
Space research and technology	3.7	(x)	3.3	(x)	4.0	(x)	4.2	(x)	4.9	(x)
Air transportation	1.2	1.0	2.0	1.4	2.9	1.6	2.9	1.9	3.2	2.5
Social insurance administration	1.7	.8	2.7	1.5	3.7	1.8	3.9	1.8	4.4	2.0
Interest on general debt	14.0	4.4	25.0	8.8	39.3	12.0	48.8	13.0	61.3	14.7
Other and combined	13.6	26.8	38.3	53.9	65.7	74.2	65.1	83.4	66.0	92.3

X Not applicable. [1] Excludes duplicative transactions between State and local governments. [2] State contributions to Federal government. [3] Excludes parks and recreation.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on State and Local Government Finances and Employment*, and *Governmental Finances*, series GF No. 5, annual.

NO. 472. ALL GOVERNMENTS—REVENUE AND EXPENDITURE, BY LEVEL OF GOVERNMENT: 1980

[Local government amounts are estimates subject to sampling variation; see source and Appendix III. See also *Historical Statistics, Colonial Times to 1970*, series Y 505-637 and Y 652-848]

SOURCE OF REVENUE AND TYPE OF EXPENDITURE	All governments (mil. dol.)	Federal (mil. dol.)	State (mil. dol.)	*Local* (mil. dol.)	PERCENT		PER CAPITA [1] (dol.)	
					Federal	State and local [2]	Federal	State and local [2]
Revenue	**[2] 932,199**	**565,477**	**276,962**	**[2] 258,298**	**100.0**	**100.0**	**2,497**	**1,994**
Intergovernmental revenue	([2])	1,787	64,326	102,425	.3	18.4	8	367
Revenue from own sources	932,199	563,690	212,636	155,873	99.7	81.6	2,489	1,627
General revenue from own sources	716,629	417,336	169,266	130,027	74.0	66.3	1,843	1,321
Percent of total revenue	76.9	74.0	61.1	50.3	(x)	(x)	(x)	(x)
Taxes [3]	574,244	350,781	137,075	86,387	62.0	49.5	1,549	987
Property	68,499	(x)	2,892	65,607	(x)	15.2	(x)	302
Individual income	286,149	244,069	37,089	4,990	43.2	9.3	1,078	186
Corporation income	77,921	64,600	13,321	([4])	11.4	3.0	285	59
Sales and gross receipts	111,961	32,034	67,855	12,072	5.7	17.7	141	353
Customs duties	*7,436*	*7,436*	*(x)*	*(x)*	*1.3*	*(x)*	*33*	*(x)*
General sales and gross receipts	51,328	(x)	43,168	8,160	(x)	11.4	(x)	227
Selective sales and gross receipts [3]	53,197	24,598	24,687	3,912	4.3	6.3	109	126
Motor fuel	14,709	4,887	9,722	100	.9	2.2	22	43
Alcoholic beverages	8,327	5,685	2,478	164	1.0	.6	25	12
Tobacco products	6,320	2,446	3,738	136	.4	.9	11	17
Public utilities	8,755	2,867	3,359	2,529	.5	1.3	13	26
Motor vehicle and operators' licenses	5,713	(x)	5,325	388	(x)	1.3	(x)	25
Death and gift	8,424	6,389	2,035	(x)	1.1	.5	28	9
Charges and misc. general revenue [3]	142,385	66,555	32,190	43,640	11.8	16.8	294	335
Current charges [3]	80,132	35,759	16,545	27,828	6.3	9.8	158	196
National defense and international relations	4,820	4,820	(x)	(x)	.9	(x)	21	(x)
Postal service	16,401	16,401	(x)	(x)	2.9	(x)	72	(x)
Education [3]	13,844	88	9,267	4,490	(z)	3.0	(z)	61
School lunch sales	2,013	(x)	6	2,007	(x)	.4	(x)	9
Higher education	*10,497*	*88*	*9,096*	*1,313*	*(z)*	*2.3*	*(z)*	*46*
Natural resources	10,630	9,904	480	246	1.8	.2	44	3
Hospitals	12,825	92	3,497	9,236	(z)	2.8	(z)	56
Sewerage and sanitation	4,873	(x)	4	4,870	(x)	1.1	(x)	22
Parks and recreation	1,216	42	284	891	(z)	.3	(z)	5
Housing and urban renewal	2,162	852	102	1,208	.2	.3	4	6
Air transportation	1,844	18	190	1,636	(z)	.4	(z)	8
Water transport and terminals	1,258	437	249	572	.1	.2	2	4
Special assessments	1,288	(x)	33	1,255	(x)	.3	(x)	6
Sale of property	926	409	87	430	.1	.1	2	2
Interest earnings	28,616	11,591	8,859	8,166	2.0	3.8	51	75
Utility revenue	22,359	(x)	1,304	21,055	(x)	5.0	(x)	99
Liquor stores revenue	3,201	(x)	2,765	435	(x)	.7	(x)	14
Insurance trust revenue	190,010	146,354	39,301	4,355	25.9	10.0	646	193
Expenditure	**[2] 958,657**	**617,166**	**257,812**	**[2] 260,777**	**100.0**	**100.0**	**2,725**	**1,916**
Intergovernmental expenditure	([2])	90,836	84,504	1,757	14.7	.4	401	8
General revenue sharing	([2])	6,835	(x)	(x)	1.1	(x)	30	(x)
Direct expenditure	958,657	526,330	173,307	259,019	85.3	99.6	2,324	1,909
General expenditure	723,094	355,754	143,718	223,621	57.6	84.6	1,571	1,622
Percent of total expenditure	75.4	57.6	55.7	85.8	(x)	(x)	(x)	(x)
Utility expenditure	33,599	(x)	2,401	31,198	(x)	7.7	(x)	148
Liquor stores expenditure	2,591	(x)	2,207	385	(x)	.6	(x)	11
Insurance trust expenditure	199,373	170,576	24,981	3,815	27.6	6.6	753	127
By character and object:								
Current operation	517,011	209,200	108,131	199,680	33.9	70.9	924	1,359
Capital outlay	99,386	36,492	23,325	39,568	5.9	14.5	161	278
Construction	58,410	6,918	19,736	31,755	1.1	11.9	31	227
Equip., land and existing structures	40,976	29,574	3,589	7,813	4.8	2.6	130	51
Assistance and subsidies	63,998	48,776	9,818	5,404	7.9	3.5	215	67
Interest on debt	78,890	61,286	7,053	10,552	9.9	4.1	271	78
Insurance benefits and repayments	*199,373*	*170,576*	*24,981*	*3,815*	*27.6*	*6.6*	*753*	*127*
Expenditure for salaries and wages	*250,886*	*[5] 86,990*	*48,793*	*115,103*	*14.1*	*37.8*	*384*	*724*

X Not applicable. Z Less than .05 percent or $.50. [1] Based on resident population as of April 1, 1980. [2] Aggregates exclude duplicative transactions between levels of government; see source. [3] Includes amounts not shown separately. [4] Minor amount included in individual income tax. [5] Includes pay and allowances of military personnel.

Source: U.S. Bureau of the Census, *Governmental Finances in 1979-80*, series GF 80, No. 5.

No. 473. All Governments—Tax Revenue, by Source and Level: 1960 to 1980

[Local government amounts are estimates subject to sampling variation; see source and Appendix III. See also *Historical Statistics, Colonial Times to 1970*, series Y 507-512, Y 569-579, Y 657-662, Y 716-727, and Y 802-806]

Source and year	All government: Total (mil. dol.)	All government: Percent of total	Federal [1]: Total (mil. dol.)	Federal [1]: Percent of all govt.	State and local: State (mil. dol.)	State and local: Local (mil. dol.)	Annual percent change [2]: Federal	Annual percent change [2]: State	Annual percent change [2]: Local	Per capita [3] (dollars): Federal	Per capita [3] (dollars): State and local
Total:											
1960	113,120	100.0	77,003	68.1	18,036	18,081	6.0	9.2	8.8	428	201
1965	144,963	100.0	93,710	64.6	26,126	25,116	4.0	7.7	6.8	483	264
1970	232,877	100.0	146,082	62.7	47,962	38,833	9.3	12.9	9.1	719	427
1974	314,785	100.0	184,112	58.5	74,207	56,467	6.0	11.5	9.8	871	618
1975	331,435	100.0	189,970	57.3	80,155	61,310	3.2	8.0	8.5	892	664
1976	358,227	100.0	201,414	56.2	89,256	67,557	6.0	11.4	10.2	938	731
1977	419,721	100.0	243,842	58.1	101,085	74,794	21.1	13.3	10.7	1,127	813
1978	468,161	100.0	274,519	58.6	113,261	80,381	12.6	12.0	7.5	1,259	888
1979	524,446	100.0	318,932	60.8	124,908	80,606	16.1	10.3	.3	1,449	934
1980	574,244	100.0	350,781	61.1	137,075	86,387	10.0	9.8	7.2	1,549	987
Individual income:											
1960	43,178	38.2	40,715	94.3	2,209	[4] 254	7.2	15.1	12.2	226	14
1965	52,882	36.5	48,792	92.3	3,657	[4] 433	3.7	10.6	11.3	252	21
1970	101,224	43.5	90,412	89.3	9,183	[4] 1,630	13.1	20.2	30.4	445	53
1974	138,443	43.9	118,952	85.9	17,078	[4] 2,413	7.1	16.8	10.3	563	92
1975	143,840	43.4	122,386	85.1	18,819	[4] 2,635	2.9	10.2	9.2	574	101
1976	156,178	43.6	131,603	84.3	21,448	[4] 3,127	7.5	14.0	18.7	613	114
1977	185,970	44.3	156,725	84.3	25,493	[4] 3,752	19.1	18.9	20.0	724	135
1978	214,164	45.7	180,988	84.5	29,105	[4] 4,071	15.5	14.2	8.5	830	152
1979	254,773	48.6	217,841	85.5	32,622	[4] 4,309	20.4	12.1	5.8	990	168
1980	286,149	49.8	244,069	85.3	37,089	[4] 4,990	12.0	13.7	15.8	1,078	186
Corporation income:											
1960	22,674	20.0	21,494	94.8	1,180	([4])	3.8	9.9	([4])	119	7
1965	27,390	18.9	25,461	93.0	1,929	([4])	3.4	10.3	([4])	131	10
1970	36,567	15.7	32,829	89.8	3,738	([4])	5.2	14.2	([4])	162	18
1974	44,635	14.1	33,620	86.5	6,015	([4])	.6	12.6	([4])	163	28
1975	47,263	14.3	40,621	85.9	6,642	([4])	5.2	10.4	([4])	191	31
1976	48,682	13.6	41,409	85.1	7,273	([4])	1.9	9.5	([4])	193	34
1977	64,066	15.3	54,892	85.7	9,174	([4])	32.6	26.1	([4])	254	42
1978	70,690	15.1	59,952	84.8	10,738	([4])	9.2	17.0	([4])	275	49
1979	77,805	14.8	65,677	84.4	12,128	([4])	9.5	12.9	([4])	298	55
1980	77,921	13.6	64,600	82.9	13,321	([4])	−1.6	9.8	([4])	285	59
Sales and gross receipts: [5]											
1960	24,452	21.6	12,603	51.5	10,510	1,339	5.6	8.9	11.4	70	66
1965	32,904	22.7	15,786	48.0	15,059	2,059	4.6	7.5	9.0	81	88
1970	48,619	20.9	18,297	37.6	27,254	3,068	3.0	12.6	7.9	90	149
1974	66,632	21.1	20,534	30.8	40,556	5,542	2.9	10.5	15.9	97	218
1975	70,905	21.4	21,090	29.7	43,346	6,468	2.7	6.9	16.7	99	234
1976	76,265	21.3	21,718	28.5	47,391	7,156	3.0	9.3	10.6	101	254
1977	83,775	20.0	23,180	27.7	52,362	8,232	6.7	10.5	15.0	107	280
1978	93,049	19.9	25,453	27.4	58,270	9,326	9.8	11.3	13.3	117	310
1979	100,961	19.3	26,714	26.5	63,668	10,579	4.9	9.3	13.4	121	337
1980	111,961	19.5	32,034	28.6	67,855	12,072	19.9	6.5	14.1	141	353
Property:											
1960	16,405	14.5	(x)	(x)	607	15,798	(x)	8.1	8.9	(x)	91
1965	22,583	15.6	(x)	(x)	766	21,817	(x)	4.8	6.7	(x)	117
1970	34,054	14.6	(x)	(x)	1,092	32,963	(x)	7.4	8.6	(x)	168
1974	47,705	15.1	(x)	(x)	1,301	46,404	(x)	4.5	8.9	(x)	226
1975	51,491	15.5	(x)	(x)	1,451	50,040	(x)	11.5	7.7	(x)	242
1976	57,001	15.9	(x)	(x)	2,118	54,884	(x)	46.0	9.7	(x)	266
1977	62,535	14.9	(x)	(x)	2,260	60,275	(x)	6.7	9.8	(x)	289
1978	66,422	14.1	(x)	(x)	2,364	64,058	(x)	4.6	6.3	(x)	305
1979	64,944	12.4	(x)	(x)	2,490	62,453	(x)	5.3	−2.5	(x)	295
1980	68,499	11.9	(x)	(x)	2,892	65,607	(x)	16.1	5.0	(x)	302
Other taxes: [6]											
1960	6,411	5.7	2,191	34.2	3,530	692	9.3	7.2	1.8	12	23
1965	9,191	6.3	3,670	39.9	4,715	807	10.9	6.0	3.1	19	28
1970	12,413	5.3	4,544	36.6	6,695	1,173	4.4	7.3	7.8	22	39
1974	17,370	5.5	6,006	34.6	9,267	2,108	7.2	8.4	15.8	28	54
1975	17,936	5.4	5,873	32.7	9,897	2,166	−2.2	6.9	2.8	28	57
1976	20,101	5.6	6,684	33.3	11,026	2,390	13.8	11.4	10.3	31	63
1977	23,375	5.6	9,045	38.7	11,796	2,534	35.3	7.0	6.0	42	66
1978	23,835	5.1	8,126	34.1	12,784	2,925	−10.2	8.4	15.4	37	72
1979	25,964	5.0	8,700	33.5	13,999	3,264	7.1	9.5	11.6	40	78
1980	29,714	5.2	10,078	33.9	15,917	3,718	15.8	13.7	13.9	44	87

X Not applicable. [1] Corporation income taxes include excess profits tax, normal tax, and surtax. [2] For explanation, see Guide to Tabular Presentation. Represents average for period of intervals shown here; for 1960, change from 1955. Minus sign (−) denotes decrease. [3] See footnote 3, table 467. [4] Corporation included with individual income. [5] Federal taxes include customs. [6] Includes licenses.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*, and *Governmental Finances*, series GF No. 5, annual.

No. 474. All Governments—Expenditure for Capital Outlay: 1960 to 1980

[**In millions of dollars.** Local government data are estimates subject to sampling variation; see Appendix III. See also *Historical Statistics, Colonial Times to 1970,* series Y 523-524, Y 593-594, Y 673-674, Y 740-741, and Y 787-788]

Year and function	Total capital outlay					Construction expenditure only				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
1960	31,946	16,842	15,104	6,607	8,497	15,832	3,480	12,352	5,509	6,843
1965	33,744	13,209	20,535	9,175	11,360	20,885	4,472	16,413	7,508	8,905
1970	47,519	17,869	29,650	13,295	16,355	28,402	4,150	24,252	11,185	13,067
1974	57,250	19,166	38,084	15,417	22,667	35,651	5,109	30,542	12,655	17,887
1975	66,622	21,798	44,824	17,307	27,517	42,961	6,605	36,356	14,443	21,913
1976	71,631	25,100	46,531	18,009	28,522	45,223	6,924	38,299	15,285	23,014
1977	75,160	30,006	45,154	16,964	28,190	43,763	7,429	36,334	13,803	22,531
1978	81,058	36,289	44,769	16,064	28,705	44,720	8,521	36,199	13,260	22,939
1979	93,156	39,960	53,196	19,124	34,072	51,734	8,408	43,326	15,930	27,396
1980, total	**99,386**	**36,492**	**62,894**	**23,325**	**39,568**	**58,410**	**6,918**	**51,492**	**19,735**	**31,755**
National defense [1]	28,161	28,161	(x)	(x)	(x)	2,038	2,038	(x)	(x)	(x)
Space research [2]	239	239	(x)	(x)	(x)	138	138	(x)	(x)	(x)
Education	10,834	97	10,737	3,182	7,555	7,460	80	7,380	2,127	5,253
Higher education	2,972	(x)	2,972	2,458	515	1,883	(x)	1,883	1,525	359
Local schools	7,362	(x)	7,362	323	7,039	5,186	(x)	5,186	293	4,893
Other	500	97	403	401	1	391	80	311	309	1
Highways	19,265	132	19,133	14,706	4,427	17,327	128	17,199	13,526	3,673
Natural resources	5,098	4,046	1,052	527	526	3,206	2,466	740	282	458
Health and hospitals	3,116	673	2,443	1,212	1,231	2,238	364	1,874	986	889
Sewerage	6,272	(x)	6,272	243	6,028	5,967	(x)	5,967	242	5,724
Parks and recreation	2,320	297	2,023	488	1,535	1,634	274	1,360	255	1,105
Housing, urban renewal	2,565	317	2,248	58	2,190	1,765	(x)	1,765	57	1,708
Air transportation	1,542	151	1,391	235	1,157	1,288	38	1,250	220	1,031
Water transport [3]	1,626	1,003	623	169	454	1,531	984	547	156	391
Utilities	9,933	(x)	9,933	716	9,216	8,631	(x)	8,631	668	7,962
All other	8,413	1,376	7,037	1,787	5,251	5,186	408	4,778	1,216	3,562

X Not applicable. [1] Includes international relations and U.S service schools. [2] Includes technology. [3] Includes terminals.

Source: U.S. Bureau of the Census, *Census of Governments: 1977,* vol. 4, No. 5, *Compendium of Government Finances;* vol. 6, No. 4, *Historical Statistics on Government Finances and Employment;* and *Governmental Finances,* series GF No. 5, annual.

No. 475. All Governments—Gross and Net Stock of Government-Owned Fixed Capital and Gross Capital Formation in Current and Constant (1972) Dollars: 1960 to 1980

[**In billions of dollars**]

Item	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980
CURRENT DOLLARS										
All governments:										
Gross stock	500.6	651.2	1,005.4	1,564.5	1,700.9	1,814.6	2,013.8	2,258.6	2,586.7	2,939.2
Equipment	139.1	167.4	223.7	282.5	317.1	343.7	385.3	421.8	469.2	531.8
Structures	361.5	483.8	781.8	1,282.0	1,383.7	1,470.8	1,628.5	1,836.8	2,117.5	2,407.3
Net stock	306.0	404.2	628.8	979.8	1,057.8	1,121.0	1,235.0	1,380.2	1,573.2	1,773.1
Equipment	74.9	89.3	115.9	148.5	165.6	179.0	199.3	218.8	245.0	276.2
Structures	231.1	314.9	513.0	831.3	892.2	941.9	1,035.7	1,161.4	1,328.3	1,496.9
Gross fixed capital formation	25.8	33.5	41.6	57.0	62.6	62.7	63.4	74.5	82.6	89.3
Depreciation	17.0	19.6	28.2	40.0	44.8	47.7	52.1	58.2	65.5	73.9
Net fixed capital formation	8.8	14.0	13.4	17.0	17.7	15.0	11.3	16.3	17.1	15.4
State and local governments:										
Gross stock	275.9	378.6	637.8	1,073.2	1,161.3	1,236.5	1,376.1	1,563.6	1,802.1	2,047.7
Equipment	16.6	20.8	34.7	60.6	68.8	77.2	86.8	98.6	114.3	130.4
Structures	259.3	357.8	603.1	1,012.6	1,092.6	1,159.2	1,289.3	1,465.0	1,687.8	1,917.2
Net stock	176.3	247.7	427.6	712.0	766.2	810.4	894.4	1,008.5	1,153.0	1,298.5
Equipment	9.3	10.9	20.6	36.9	41.7	46.4	51.4	57.6	65.8	73.8
Structures	167.0	236.8	407.0	675.1	724.5	764.1	843.0	950.9	1,087.3	1,224.6
Gross fixed capital formation	13.1	19.6	27.8	39.9	41.3	39.4	38.3	45.8	49.7	54.9
Depreciation	5.9	7.8	12.8	21.6	24.6	25.9	28.2	32.2	37.0	42.1
Net fixed capital formation	7.3	11.8	15.0	18.3	16.7	13.5	10.2	13.6	12.7	12.8
CONSTANT (1972) DOLLARS										
State and local governments:										
Gross stock	445.0	554.7	698.2	799.3	822.9	843.8	862.3	882.7	901.6	920.9
Net stock	284.7	363.5	468.2	530.5	543.2	553.0	560.2	568.9	576.4	583.3
Gross fixed capital formation	21.2	29.0	31.8	31.8	30.1	27.9	25.7	27.7	27.0	26.9

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the U.S., 1929-1976* and *1976-1979;* and *Survey of Current Business,* monthly.

No. 476. Dependency of State and Local Governments on Outside Aid: 1960 to 1980

[In billions of dollars, except percent. Fiscal years ending June 30]

ITEM	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980, est.
Federal aid to States	6.4	9.9	19.3	31.6	36.1	42.0	45.9	50.2	54.5	60.5
Percent of State general revenue from own sources	31.0	32.3	33.5	35.5	37.3	39.1	37.9	37.0	36.1	36.2
Direct Federal aid to local governments	.6	1.2	2.6	10.2	10.9	13.6	16.6	19.4	20.6	22.5
Percent of local general revenue from own sources	2.6	3.6	5.1	13.3	12.9	14.6	16.3	17.5	17.6	18.0
State aid to local governments [1]	9.5	14.0	26.9	44.6	51.1	56.2	60.3	64.7	74.2	82.0
Percent of local general revenue from own sources	41.6	43.3	52.4	58.1	60.5	60.3	59.0	58.4	63.3	65.6

[1] Includes indirect Federal aid passed through States. Such aid in 1980 is estimated to be approximately $18 billion.

Source: Advisory Commission on Intergovernmental Relations, Washington, D.C., *Significant Features of Fiscal Federalism*, annual.

No. 477. Federal Aid to State and Local Governments: 1965 to 1981

[In millions of dollars, except percent. Through 1976, for years ending June 30; beginning 1977, ending Sept. 30. Includes trust funds. See *Historical Statistics, Colonial Times to 1970*, series Y 638-651, for related data]

TYPE OF AID, FUNCTION, AND MAJOR PROGRAM	1965	1970	1975	1976	1977	1978	1979	1980	1981,[1] est.
Grant-in-aid shared revenue	**10,904**	**24,014**	**49,834**	**59,093**	**68,414**	**77,889**	**82,858**	**91,472**	**94,388**
National defense	33	37	74	89	96	60	94	93	51
International affairs and finance	4	5	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Natural resources and environment	182	429	2,436	3,026	4,189	3,898	4,630	5,362	5,240
Environmental Protection Agency	75	194	2,025	2,563	3,724	3,390	3,962	4,603	4,388
Energy	9	25	43	56	74	180	183	499	611
Agriculture	517	603	404	425	371	426	456	569	761
Transportation [3]	4,100	4,538	5,864	7,980	8,299	8,837	10,438	13,087	13,157
Airports	71	83	292	269	335	562	556	590	524
Highways	4,018	4,334	4,702	6,270	6,027	6,110	7,329	9,209	8,664
Railroads	-	-	(z)	2	22	35	52	54	50
Urban mass transit	11	105	689	1,262	1,616	1,972	2,408	3,129	3,891
Commerce and housing credit	(z)	(z)	8	4	8	13	12	3	4
Community and regional development [3]	644	1,780	2,842	3,445	4,496	7,078	6,641	6,486	6,185
Appalachian development	-	184	306	315	246	257	297	335	312
Community development block grants	(x)	(x)	38	983	2,089	2,464	3,161	3,902	4,303
Urban renewal	280	1,054	1,374	1,166	899	392	298	214	175
Education, employment, training, social services [3]	1,050	6,390	12,133	14,141	15,753	20,557	22,249	21,862	20,967
Elementary and secondary education	81	1,470	2,276	2,159	2,340	2,801	3,114	3,536	3,288
School assistance in federally affected areas	341	622	577	558	719	706	858	622	791
Vocational and adult education	132	285	652	748	692	691	769	854	850
Library and learning resources	26	105	210	137	160	209	255	126	244
Work incentives	-	81	304	299	348	353	372	383	351
Human development	29	390	803	760	950	1,119	1,278	2,077	1,432
Employment and training assistance	23	421	2,504	2,853	2,940	4,251	5,397	6,191	5,860
Temporary employment assistance	(x)	(x)	319	1,887	2,340	4,769	3,285	1,796	845
Social services	-	574	2,047	2,252	2,534	2,809	3,091	2,763	3,136
Health [3]	624	3,850	8,810	10,914	12,104	12,725	14,377	15,758	18,237
Alcohol, drug abuse, and mental health	8	80	590	535	471	605	594	679	649
Medicaid [4]	272	2,727	6,840	8,568	9,876	10,680	12,407	13,957	16,112
Income security [3]	3,506	5,819	9,395	10,948	12,663	13,782	14,740	18,495	21,704
Public assistance [4]	2,787	4,142	5,121	5,849	6,351	6,616	6,584	7,273	7,772
Food stamps—administration	32	559	136	267	271	298	324	412	434
Child nutrition and special milk programs [4]	263	379	1,565	1,878	2,775	2,526	2,862	3,233	3,325
Housing assistance [4]	208	436	1,326	1,588	1,814	2,412	2,773	3,434	4,430
Veterans benefits and services	8	18	32	52	79	76	86	90	80
Administration of justice	-	42	725	795	713	572	517	530	420
General government	13	49	100	116	133	164	202	160	208
General purpose fiscal assistance	214	430	6,971	7,102	9,438	9,523	8,233	8,478	6,764
General revenue sharing	(x)	(x)	6,130	6,243	6,758	6,823	6,848	6,829	5,156
Percent distribution [3]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Natural resources and environment	1.7	1.8	4.9	5.1	6.1	5.0	5.6	5.9	5.6
Energy	.1	.1	.1	.1	.1	.2	.2	.5	.7
Agriculture	4.7	2.5	.8	.7	.5	.5	.6	.6	.8
Transportation	37.6	18.9	11.7	13.5	12.1	11.3	12.6	14.3	13.9
Community and regional development	5.9	7.4	5.7	5.8	6.6	9.1	8.0	7.1	6.6
Education, employment, training, social services	9.6	26.6	24.3	23.9	23.0	26.4	26.9	23.9	22.9
Health	5.7	16.0	17.7	18.5	17.7	16.3	17.4	17.2	19.3
Income security	32.2	24.2	18.8	18.5	18.5	17.7	17.8	20.2	23.0
Administration of justice	-	.7	1.5	1.3	1.0	.7	.6	.6	.4
General purpose fiscal assistance	2.0	1.8	14.0	12.0	13.8	12.2	9.9	9.3	7.2

- Represents zero. X Not applicable. Z Less than $500,000. [1] Based on March revised budget estimates. [2] Funds for this function now provided to a private institution. [3] Includes items not shown separately. [4] Includes grants for payments to individuals.

Source: U.S. Office of Management and Budget, *The Budget of the United States, Special Analyses*, and unpublished document, "Federal Grants-in-Aid to State and Local Governments," March 1981 edition.

NO. 478. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS—SELECTED PROGRAMS, TOTAL, 1970 TO 1980, AND BY STATES AND OTHER AREAS, 1980

[In millions of dollars, except per capita. Through 1976, for years ending June 30; beginning 1977, ending Sept. 30]

YEAR AND STATE OR OTHER AREA	Total Federal aid [1]	Federal aid per capita [2] (dol.)	HHS [3]		DEPARTMENT OF—		OE, [5] elementary and secondary education	EPA, [6] waste treatment facilities construction	HUD [7]		ETA, CETA [8] program
			Public assistance, total [4]	Medicaid	Treasury, general revenue sharing	Transportation, highway fund			Low-rent public housing	Community development block grants	
1970, total	24,194	110	7,445	(x)	(x)	4,300	1,469.5	(NA)	434.5	(x)	420.1
1975, total	49,723	228	14,008	6,840	6,130	4,573	2,276.2	1,937.6	1,326.4	38.1	2,504.2
1976, total	59,108	342	16,659	8,568	6,238	6,482	2,130.2	2,428.5	1,559.2	982.8	2,874.1
1977, total	68,437	305	18,750	9,860	6,758	6,005	2,339.1	3,529.6	1,984.3	2,088.8	2,939.7
1978, total	77,901	345	20,094	10,668	6,823	5,749	2,801.3	3,186.8	2,635.1	2,464.3	4,250.9
1979, total	82,853	367	22,094	12,411	6,848	6,762	3,114.0	3,756.1	2,773.0	3,161.2	5,398.0
1980, total [9]	**91,365**	**396**	**24,249**	**13,957**	**6,829**	**8,806**	**3,591.4**	**4,343.0**	**3,434.4**	**3,901.6**	**6,202.1**
U.S.	**89,749**	**396**	**24,616**	**14,375**	**6,829**	**8,750**	**3,530.7**	**4,297.0**	**3,342.9**	**3,782.5**	**5,987.2**
Ala	1,584	407	346	214	108	174	84.5	50.0	62.5	63.4	112.3
Alaska	451	1,128	47	22	22	97	22.7	14.9	14.6	7.6	18.3
Ariz	838	308	51	(x)	81	144	64.8	37.3	24.5	35.5	62.2
Ark	940	411	252	189	69	145	50.5	16.5	26.6	37.6	65.9
Calif	8,804	372	2,915	1,526	794	483	205.8	391.7	274.2	348.0	716.2
Colo	995	344	174	103	76	145	42.7	27.4	27.4	38.7	59.0
Conn	1,157	372	333	192	86	82	44.4	67.0	56.3	64.5	74.0
Del	275	462	50	24	21	32	20.1	10.5	11.1	9.0	19.9
D.C.	1,336	2,094	157	91	28	8	58.8	12.1	29.8	44.5	36.1
Fla	2,854	293	525	261	205	406	101.6	186.3	115.0	120.9	262.4
Ga	2,373	434	504	332	152	255	218.5	68.0	79.6	89.5	131.0
Hawaii	463	480	106	46	32	65	20.8	20.8	17.7	21.0	28.1
Idaho	393	416	71	40	26	60	25.8	15.9	7.6	1.7	24.8
Ill	4,477	392	1,260	664	339	496	149.7	335.1	200.0	218.1	292.6
Ind	1,608	293	395	237	135	163	55.7	138.5	58.3	79.6	141.9
Iowa	995	342	290	145	87	131	50.9	30.3	21.4	45.2	45.4
Kans	818	346	208	110	60	144	38.6	26.8	20.6	38.0	33.2
Ky	1,471	402	411	246	111	163	61.6	51.9	65.6	63.2	96.4
La	1,568	373	444	320	139	158	78.7	26.0	59.9	81.5	113.9
Maine	523	465	163	107	41	43	23.6	20.4	22.0	15.2	33.2
Md	1,843	437	398	219	134	238	70.0	110.4	71.1	69.7	106.9
Mass	2,887	503	902	559	215	165	84.9	101.6	145.7	122.3	180.9
Mich	3,929	424	1,313	621	293	247	124.4	370.0	87.0	137.1	304.1
Minn	1,667	409	543	359	136	188	60.5	58.4	60.6	65.1	74.7
Miss	1,190	472	254	176	96	79	68.9	23.1	35.5	38.5	79.3
Mo	1,703	346	459	224	123	215	65.8	76.5	59.5	95.4	111.6
Mont	486	618	68	43	27	129	25.9	9.0	14.0	10.5	19.1
Nebr	547	348	121	73	46	70	44.9	16.5	17.8	18.9	23.0
Nev	335	419	40	24	17	83	19.2	21.2	11.3	5.7	15.5
N.H	346	376	80	50	23	36	21.7	50.7	11.3	8.3	14.2
N.J	2,833	385	769	409	226	166	92.8	202.4	169.3	123.6	248.5
N. Mex	668	514	107	55	41	74	45.7	9.5	19.2	21.0	33.2
N.Y	9,570	545	3,628	2,441	751	555	276.2	396.2	440.5	467.4	598.6
N.C	1,929	328	485	293	169	224	82.7	78.2	77.5	71.4	118.5
N. Dak	347	531	56	35	20	57	24.8	9.2	15.2	9.7	11.6
Ohio	3,434	318	989	484	277	246	96.9	269.0	132.5	167.2	265.2
Okla	1,061	351	314	217	76	101	48.0	52.3	43.1	39.2	51.6
Oreg	1,237	470	235	110	77	145	44.0	57.2	27.8	22.8	75.1
Pa	4,516	381	1,354	730	331	233	131.0	218.2	181.1	255.4	361.7
R.I	477	504	158	97	29	24	22.8	15.1	32.5	18.0	30.9
S.C	1,068	342	294	195	91	90	60.9	51.9	32.8	38.2	75.0
S. Dak	443	642	69	44	23	133	20.2	15.5	18.6	11.8	10.9
Tenn	1,696	369	396	276	130	204	67.0	61.8	77.3	73.6	118.7
Tex	3,964	279	968	673	331	517	200.5	96.4	151.7	224.7	261.5
Utah	572	392	118	68	43	122	21.4	11.2	7.7	16.2	20.3
Vt	356	697	76	46	21	31	17.2	14.4	6.0	4.8	12.4
Va	1,775	332	419	244	141	314	63.9	84.8	59.6	62.9	122.1
Wash	1,674	405	403	211	94	265	51.0	76.9	32.2	58.7	119.3
W. Va	950	487	175	91	61	183	33.0	48.0	22.6	33.3	54.7
Wis	2,025	430	708	437	160	169	114.0	134.0	63.2	63.0	95.5
Wyo	294	624	18	7	14	52	10.9	9.7	2.8	5.4	5.7
Puerto Rico	1,430	(NA)	106	30	-	31	46.8	40.5	78.8	95.6	200.9
Virgin Islands	296	(NA)	4	1	-	-	4.6	(z)	9.2	3.0	5.6
Other [10]	215	(NA)	6	1	-	(z)	9.4	5.2	3.6	5.1	8.5

- Represents zero. NA Not available. X Not applicable. Z Less than $500,000. [1] Includes amounts not shown separately. [2] Per capita for U.S. only; excludes funds paid to, and population residing in, Puerto Rico, Virgin Islands, and "Other areas." Based on Bureau of the Census estimated resident population as of July 1, including Armed Forces stationed in area through 1979; 1980 enumerated as of April 1980. [3] Department of Health and Human Services, (effective May 4, 1980). [4] Includes child support enforcement, maintenance assistance, social services, and State and local training not shown separately. [5] Office of Education (became the Department of Education in spring 1980). Because of slight differences in accounting, data in some years will not agree with that shown in table 490. [6] Environmental Protection Agency. [7] Department of Housing and Urban Development. [8] Employment and Training Administration, Comprehensive Employment and Training Act. [9] For some categories, total includes a small amount of funds not distributed by State or other area. [10] American Samoa, Guam, and Trust Territory of the Pacific Islands.

Source: U.S. Dept. of the Treasury, *Federal Aid to States*, annual.

No. 479. State and Local Governments—Summary of Finances: 1960 to 1980

[In millions of dollars, except percent. Local government amounts are estimates subject to sampling variations; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 652-709]

Source of revenue and type of expenditure	1960	1965	1970	1975	1977	1978	1979	1980 Total	1980 Percent
Revenue	**60,277**	**87,777**	**150,106**	**264,013**	**337,870**	**371,607**	**404,934**	**451,537**	**100.0**
From Federal Government	**6,974**	**11,029**	**21,857**	**47,034**	**62,444**	**69,592**	**75,164**	**83,029**	**18.4**
Public welfare	2,070	3,098	7,574	14,357	18,885	20,176	22,487	24,921	5.5
Highways	2,905	3,997	4,608	5,320	6,461	6,401	7,147	8,980	2.0
Education	950	1,677	5,844	9,078	10,347	11,445	12,300	14,435	3.2
Employment security administration	325	413	664	1,525	1,833	1,887	1,935	2,056	.4
Revenue sharing	(x)	(x)	(x)	6,245	6,614	6,810	6,851	6,844	1.5
Other and unallocable	724	1,844	3,167	10,509	18,298	22,873	24,444	25,793	5.7
From State and local sources	**53,302**	**76,748**	**128,248**	**216,979**	**275,426**	**302,014**	**329,770**	**368,509**	**81.6**
General, net intergovernmental	43,530	62,971	108,898	181,137	222,712	246,368	268,115	299,293	66.3
Taxes	36,117	51,243	86,795	141,465	175,936	193,642	205,514	223,463	49.5
Property	16,405	22,583	34,054	51,491	62,527	66,422	64,944	68,499	15.2
Sales and gross receipts	11,849	17,118	30,322	49,815	60,641	67,596	74,247	79,927	17.7
Individual income	2,463	4,090	10,812	21,454	29,246	33,176	36,932	42,080	9.3
Corporation income	1,180	1,929	3,738	6,642	9,174	10,738	12,128	13,321	3.0
Other	4,220	5,521	7,868	12,063	14,348	15,709	17,264	19,636	4.3
Charges and miscellaneous	7,414	11,729	22,103	39,668	46,776	52,726	62,600	75,830	16.8
Utility and liquor stores	4,877	6,355	8,614	13,335	17,541	20,011	22,628	25,560	5.7
Water supply system	1,529	2,004	2,687	4,142	4,995	5,512	6,250	6,766	1.5
Electric power system	1,307	1,833	2,385	4,689	7,142	8,675	9,938	11,387	2.5
Transit system	581	776	1,135	1,411	1,991	2,056	2,245	2,397	.5
Gas supply system	196	295	401	625	862	1,009	1,297	1,809	.4
Liquor stores	1,264	1,447	2,006	2,468	2,550	2,759	2,898	3,201	.7
Insurance trust revenue [1]	4,896	7,422	10,736	22,507	35,172	35,635	39,027	43,656	9.7
Employee retirement	2,099	3,423	6,493	12,354	17,166	19,025	21,923	25,441	5.6
Unemployment compensation	2,323	3,244	3,101	8,155	15,296	13,158	12,941	13,529	3.0
Direct expenditure	**60,999**	**86,686**	**148,052**	**268,241**	**323,168**	**345,313**	**380,374**	**432,328**	**100.0**
By function:									
Direct general expenditure [1]	51,876	74,678	131,332	229,747	272,829	295,510	326,024	367,340	85.0
Education [1]	18,719	28,563	52,718	87,858	102,780	110,758	119,448	133,211	30.8
Higher education	3,202	5,863	12,924	21,702	25,972	28,391	30,059	33,919	7.8
Local schools	15,166	21,966	37,461	61,485	71,546	76,703	83,385	92,930	21.5
Highways	9,428	12,221	16,427	22,528	23,058	24,609	28,440	33,311	7.7
Public welfare	4,404	6,315	14,679	27,181	34,529	37,679	40,418	45,552	10.5
Health	559	836	1,806	4,414	5,497	6,303	7,179	8,387	1.9
Hospitals	3,235	4,525	7,863	14,432	17,542	18,648	21,039	23,787	5.5
Police protection	1,857	2,549	4,494	8,526	10,445	11,306	12,207	13,494	3.1
Fire protection	995	1,306	2,024	3,522	4,412	4,802	5,147	5,718	1.3
Natural resources	1,189	1,861	2,732	4,223	4,049	4,225	4,706	5,509	1.3
Sanitation and sewerage	1,727	2,360	3,413	7,438	9,426	9,869	11,787	13,214	3.1
Housing and urban renewal	858	1,250	2,138	3,460	3,387	3,699	4,724	6,062	1.4
Parks and recreation	770	1,104	1,888	3,462	4,916	5,270	5,896	6,520	1.5
Financial administration	2,113	1,267	2,030	3,594	4,489	5,292	6,071	6,719	1.5
General control		1,506	2,652	5,046	6,258	7,001	7,742	8,697	2.0
Interest on general debt [2]	1,670	2,499	4,374	8,782	11,234	11,983	12,987	14,747	3.4
Utility and liquor stores [2]	5,088	7,058	9,447	17,285	24,191	26,277	30,846	36,191	8.4
Water supply system	1,881	2,505	3,211	5,440	6,381	6,886	8,069	9,228	2.1
Electric power system	1,244	1,983	2,486	5,280	9,313	10,587	12,665	15,016	3.5
Transit system	750	1,127	1,753	3,977	5,598	5,573	6,465	7,641	1.8
Gas supply system	191	272	370	580	803	915	1,231	1,715	.4
Liquor stores	1,022	1,172	1,627	2,009	2,096	2,317	2,416	2,591	.6
Insurance trust expenditure [1]	4,031	4,950	7,273	21,209	26,149	23,526	23,504	28,797	6.7
Employee retirement	1,265	2,298	3,629	7,443	9,567	10,774	12,273	14,008	3.2
Unemployment compensation	2,364	2,008	2,723	12,311	14,697	10,740	8,886	12,070	2.8
By character and object:									
Current operation	36,318	54,062	97,915	180,976	225,650	249,222	274,167	307,811	71.2
Capital outlay	15,104	20,535	29,650	44,824	45,154	44,769	53,196	62,894	14.5
Construction	12,352	16,413	24,252	36,356	36,334	36,199	43,326	51,492	11.9
Land and existing structures [3]	1,560	2,471	2,631	3,367	8,820	8,569	9,870	11,402	2.6
Equipment [3]	1,192	1,652	2,768	5,101					
Assistance and subsidies	3,518	4,127	8,090	11,146	13,077	13,753	14,044	15,222	3.5
Interest on debt (gen. and util.)	2,028	3,012	5,123	10,087	13,137	14,044	15,463	17,604	4.1
Insur. benefits and repayments	4,031	4,950	7,273	21,209	26,149	23,525	23,504	28,797	6.7
Expenditure for salaries and wages	*24,445*	*36,095*	*62,998*	*106,168*	*126,330*	*137,703*	*149,104*	*163,896*	*37.9*
Debt outstanding, end of year	**69,955**	**99,512**	**143,570**	**219,926**	**259,658**	**280,433**	**304,103**	**335,603**	**100.0**
Long-term	66,801	94,204	131,415	200,140	246,816	269,003	292,302	322,456	96.2
Short-term	3,154	5,309	12,155	19,786	12,842	11,430	11,801	13,147	3.9
Net change, end of year	*5,845*	*7,290*	*10,022*	*14,608*	*15,542*	*21,311*	*23,636*	*26,306*	(x)

X Not applicable. [1] Includes amounts not shown separately. [2] Interest on utility debt included in "utility expenditure." For total interest on debt, see "Interest on debt (general and utility)," below. [3] See footnote 4, table 468.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*; and *Governmental Finances*, series GF No. 5, annual.

No. 480. State and Local Government Receipts and Expenditures in the National Income and Product Accounts: 1960 to 1980

[In billions of dollars. Includes trust accounts transactions. For national income explanation, see text, p. 417]

ITEM	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980
Receipts	**49.9**	**75.1**	**135.4**	**211.4**	**237.7**	**267.8**	**298.0**	**327.4**	**351.2**	**384.0**
General, own source	39.9	59.0	101.7	152.8	166.3	187.1	208.4	225.5	242.6	264.5
Personal tax and nontax receipts [1]	6.7	10.9	23.2	39.0	43.1	49.6	56.4	63.9	70.6	80.7
Income taxes	2.5	4.4	11.1	20.6	22.8	26.8	30.9	35.5	38.8	44.9
Nontaxes	2.0	3.5	7.9	13.0	14.6	16.7	18.9	21.4	24.5	27.9
Corporate profits tax accruals	1.2	2.0	3.5	6.5	7.1	9.3	11.0	11.7	13.0	12.2
Indirect business tax and nontax accruals [1]	32.0	46.1	75.0	107.4	116.2	128.3	141.0	149.9	159.0	171.6
Sales taxes	12.2	18.2	31.6	48.2	51.7	57.8	64.0	71.0	76.9	82.9
Property taxes	16.2	23.2	36.7	49.0	53.4	58.2	63.4	63.9	64.4	67.5
Contributions for social insurance	3.4	5.0	9.2	14.6	16.8	19.5	22.1	24.6	28.1	31.5
Federal grants-in-aid	6.5	11.1	24.4	43.9	54.6	61.1	67.5	77.3	80.4	88.0
Expenditures [2]	**49.8**	**75.1**	**133.5**	**204.6**	**232.2**	**251.2**	**270.0**	**298.4**	**324.4**	**355.0**
Purchases of goods and services	46.5	71.1	124.4	193.1	217.2	232.9	250.6	279.2	305.9	335.8
Compensation of employees	25.5	39.3	71.1	107.3	120.6	132.3	144.0	157.5	172.3	187.4
Transfer payments to persons	5.4	7.3	14.7	20.9	24.6	27.6	29.7	32.8	35.0	38.9
Net interest and subsidies [3]	−2.1	−3.3	−5.6	−9.4	−9.6	−9.3	−10.4	−13.4	−16.6	−19.8
Surplus	.1	(z)	1.9	6.8	5.5	16.6	28.1	29.0	26.7	29.1

Z Less than $50 million. [1] Includes other items not shown separately. [2] Include wage accruals less disbursements of $175 million in 1978 and −$135 million in 1979, not shown separately. [3] Less current surplus of government enterprises and dividends received by Governments.

Source: U.S. Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929–76, and 1976–1979;* and *Survey of Current Business,* July 1981.

No. 481. State and Local Governments—General Revenues and Direct General Expenditures: 1960 to 1980

[General revenue and expenditure exclude utilities, liquor stores, and insurance trusts. *See Historical Statistics, Colonial Times to 1970,* series Y 652–709, for totals]

ITEM	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980
General revenue (bil. dol.)	**50.5**	**74.0**	**130.8**	**207.7**	**228.2**	**256.2**	**285.2**	**316.0**	**343.3**	**382.3**
Percent of total:										
From Federal Government	13.8	14.9	16.7	20.1	20.6	21.7	21.9	22.0	21.9	21.7
Taxes	71.5	69.2	66.4	62.9	62.0	61.2	61.7	61.3	59.9	58.4
Property	32.5	30.5	26.0	23.0	22.6	22.3	21.9	21.0	18.9	17.9
Sales and gross receipts	23.5	23.1	23.2	22.2	21.8	21.3	21.3	21.5	21.6	20.9
Individual income	4.9	5.5	8.3	9.4	9.4	9.6	10.3	10.5	10.8	11.0
Other	10.7	10.1	8.9	8.4	8.2	8.1	8.2	8.4	8.6	8.6
Charges and miscellaneous	14.7	15.9	16.9	16.9	17.4	17.1	16.4	16.7	18.2	19.8
Per capita, total [1] (dol.)	**281**	**382**	**643**	**983**	**1,071**	**1,193**	**1,318**	**1,449**	**1,560**	**1,688**
From Federal Government	39	57	108	198	221	259	289	319	342	367
Taxes	201	264	427	618	664	731	813	888	934	987
Property tax	91	117	168	226	242	266	289	305	295	302
Charges and miscellaneous	41	61	109	166	186	204	216	242	284	335
Direct gen'l expenditure (bil. dol.)	**51.9**	**74.7**	**131.3**	**198.6**	**229.7**	**255.6**	**272.8**	**295.5**	**326.0**	**367.3**
Percent of total:										
Education	36.1	38.2	40.1	38.2	38.2	38.0	37.7	37.5	36.6	36.3
Highways	18.2	16.4	12.5	10.0	9.8	9.4	8.5	8.3	8.7	9.1
Public welfare	8.5	8.5	11.2	12.5	11.8	12.3	12.7	12.8	12.4	12.4
Health and hospitals	7.5	7.2	7.4	8.0	8.2	8.1	8.4	8.5	8.7	8.8
Police protection and correction	3.6	4.7	4.7	5.1	5.2	5.2	5.4	5.5	5.6	5.4
Natural resources	2.3	2.5	2.1	1.8	1.8	1.8	1.8	1.4	1.4	1.5
Sanitation and sewerage	3.3	3.2	2.6	3.0	3.2	3.2	3.3	3.3	3.6	3.6
Housing and urban renewal	1.7	1.7	1.6	1.7	1.5	1.2	1.2	1.3	1.4	1.7
Interest on general debt	3.2	3.3	3.3	3.9	3.8	4.0	4.1	4.1	4.0	4.0
Per capita, total [1] (dol.)	**288**	**385**	**646**	**940**	**1,087**	**1,191**	**1,261**	**1,355**	**1,481**	**1,622**
Education	104	147	259	359	416	453	475	508	543	588
Highways	52	63	81	94	107	111	107	113	129	147
Public welfare	24	33	72	117	129	146	160	173	184	201
Health and hospitals	21	28	48	75	89	96	104	114	128	142
Police protection and correction	10	18	30	48	56	62	68	75	81	88
Natural resources	7	9	13	17	20	22	23	19	21	24
Sanitation and sewerage	10	12	17	28	35	38	41	45	54	58
Housing and urban renewal	5	6	11	16	16	15	16	17	21	27
Interest on general debt	9	13	22	36	42	48	52	55	59	65
All other [2]	45	56	94	148	177	199	215	236	262	281

[1] See footnote 3, table 467. [2] Libraries, Social Insurance Administration, veterans service, airports, water transport, parking facilities, fire protection, protective inspection and regulation, parks and recreation, general control, financial administration, general public buildings, and other and unallocable.

Source: U.S. Bureau of the Census, *Census of Governments: 1977,* vol. 6, No. 4, *Historical Statistics on Government Finances and Employment;* and *Governmental Finances,* series GF No. 5, annual.

No. 482. State and Local Governments—General Revenue, Origin, and Allocation, 1960 to 1979, and by State: 1980

[Local government amounts are estimates subject to sampling variation: see source and Appendix III]

STATE	Total general revenue (mil. dol)	ORIGINATING LEVEL OF GOVERNMENT [1]						FINAL RECIPIENT LEVEL [2]			
		REVENUE (mil. dol.)			Percent			REVENUE (mil. dol.)		Percent	
		Federal	State	Local	Federal	State	Local	State	Local	State	Local
1960	50,505	6,974	20,619	22,912	13.8	40.8	45.4	18,081	32,424	35.8	64.2
1965	74,001	11,029	30,610	32,362	14.9	41.4	43.7	26,920	47,081	36.4	63.6
1970	130,756	21,858	57,507	51,392	16.7	43.9	39.3	50,835	79,921	38.8	61.1
1975	228,195	47,054	96,784	84,357	20.6	42.4	37.0	83,543	144,651	36.6	63.4
1978	315,960	69,592	135,638	110,730	22.0	42.9	35.0	124,439	191,521	39.4	60.6
1979	343,278	75,164	150,906	117,209	21.9	44.0	34.1	133,832	209,447	39.0	61.0
U.S., 1980	**382,322**	**83,028**	**169,266**	**130,027**	**21.7**	**44.3**	**34.0**	**152,303**	**230,019**	**39.8**	**60.2**
Ala	5,306	1,472	2,381	1,453	27.7	44.9	27.4	2,640	2,666	49.8	50.2
Alaska	3,567	431	2,631	506	12.1	73.7	14.2	2,715	853	76.1	23.9
Ariz	4,366	807	2,009	1,550	18.5	46.0	35.5	1,620	2,746	37.1	62.9
Ark	2,898	836	1,379	683	28.8	47.6	23.6	1,512	1,386	52.2	47.8
Calif	46,012	9,436	22,346	14,231	20.5	48.6	30.9	14,729	31,283	32.0	68.0
Colo	5,066	1,001	2,010	2,055	19.8	39.7	40.6	1,922	3,144	37.9	62.1
Conn	5,045	976	2,295	1,774	19.3	45.5	35.2	2,584	2,461	51.2	48.8
Del	1,168	279	686	203	23.9	58.7	17.3	709	459	60.7	39.3
D.C.	2,248	1,148	(x)	1,100	51.1	(x)	48.9	(x)	2,248	(x)	100.0
Fla	13,241	2,747	5,513	4,981	20.7	41.6	37.6	4,362	8,879	32.9	67.1
Ga	8,028	1,927	3,156	2,945	24.0	39.3	36.7	3,143	4,885	39.1	60.9
Hawaii	2,049	477	1,263	309	23.3	61.6	15.1	1,605	445	78.3	21.7
Idaho	1,352	336	633	383	24.9	46.8	28.3	632	720	46.8	53.2
Ill	19,347	4,035	8,175	7,137	20.9	42.3	36.9	7,895	11,452	40.8	59.2
Ind	6,876	1,214	3,424	2,237	17.7	49.8	32.5	2,593	4,283	37.7	62.3
Iowa	4,747	916	2,176	1,655	19.3	45.8	34.9	1,875	2,872	39.5	60.5
Kans	3,736	735	1,574	1,426	19.7	42.1	38.2	1,600	2,136	42.8	57.2
Ky	5,032	1,350	2,643	1,039	26.8	52.5	20.6	2,740	2,292	54.5	45.5
La	7,055	1,693	3,488	1,874	24.0	49.4	26.6	3,525	3,530	50.0	50.0
Maine	1,680	486	767	427	28.9	45.7	25.4	935	745	55.7	44.3
Md	7,929	1,672	3,668	2,586	21.1	46.3	32.6	3,498	4,431	44.1	55.9
Mass	11,201	2,721	4,651	3,829	24.3	41.5	34.2	4,959	6,243	44.3	55.7
Mich	17,484	3,897	7,460	6,126	22.3	42.7	35.0	6,978	10,506	39.9	60.1
Minn	8,036	1,585	3,979	2,472	19.7	49.5	30.8	3,137	4,899	39.0	61.0
Miss	3,463	1,074	1,553	836	31.0	44.8	24.2	1,634	1,829	47.2	52.8
Mo	6,588	1,656	2,514	2,418	25.1	38.2	36.7	2,690	3,898	40.8	59.2
Mont	1,501	434	575	492	28.9	38.3	32.8	743	758	49.5	50.5
Nebr	2,627	472	1,030	1,125	18.0	39.2	42.8	1,109	1,518	42.2	57.8
Nev	1,449	302	588	559	20.8	40.6	38.6	546	903	37.7	62.3
N.H	1,221	312	416	493	25.5	34.1	40.4	555	666	45.5	54.5
N.J	12,687	2,279	5,291	5,116	18.0	41.7	40.3	4,725	7,961	37.2	62.8
N. Mex	2,514	554	1,546	414	22.0	61.5	16.5	1,405	1,110	55.9	44.1
N.Y	40,820	8,470	14,678	17,673	20.7	36.0	43.3	10,868	29,952	26.6	73.4
N.C	7,732	1,959	3,809	1,965	25.3	49.3	25.4	3,557	4,176	46.0	54.0
N. Dak	1,249	279	661	310	22.4	52.9	24.8	703	546	56.3	43.7
Ohio	14,959	3,081	5,995	5,883	20.6	40.1	39.3	4,780	10,179	32.0	68.0
Okla	4,552	998	2,338	1,217	21.9	51.3	26.7	2,336	2,216	51.3	48.7
Oreg	5,113	1,268	2,127	1,719	24.8	41.6	33.6	2,204	2,909	43.1	56.9
Pa	18,296	3,681	8,423	6,193	20.1	46.0	33.8	7,624	10,671	41.7	58.3
R.I	1,696	431	828	437	25.4	48.8	25.8	1,006	690	59.3	40.7
S.C	4,021	969	2,056	996	24.1	51.1	24.8	2,189	1,832	54.4	45.6
S. Dak	1,107	316	434	357	28.5	39.2	32.3	596	511	53.9	46.1
Tenn	5,889	1,587	2,331	1,971	26.9	39.6	33.5	2,606	3,283	44.2	55.8
Texas	20,276	3,763	9,010	7,503	18.6	44.4	37.0	8,541	11,735	42.1	57.9
Utah	2,285	581	1,052	652	25.4	46.0	28.5	1,126	1,158	49.3	50.7
Vt	885	275	385	225	31.1	43.5	25.4	556	329	62.8	37.2
Va	7,808	1,726	3,643	2,439	22.1	46.7	31.2	3,821	3,986	48.9	51.1
Wash	7,427	1,523	3,594	2,310	20.5	48.4	31.1	3,054	4,372	41.1	58.9
W. Va	2,902	806	1,465	631	27.8	50.5	21.7	1,645	1,257	56.7	43.3
Wis	8,511	1,783	4,063	2,664	21.0	47.7	31.3	3,171	5,340	37.3	62.7
Wyo	1,276	276	556	446	21.6	43.5	34.9	604	673	47.3	52.7

X Not applicable. [1] Before intergovernmental transfers. [2] After intergovernmental transfers.

Source: U.S. Bureau of the Census, *Governmental Finances in 1979-80*, series GF No. 5, annual.

No. 483. State and Local Governments—General Revenue, by Source, by State: 1980

[Estimates subject to sampling variation; see source and Appendix III]

STATE	General revenue (mil. dol.)						General revenue per capita [1] (dol.)					General revenue per $1,000 of personal income (dol.)
	Total	From Federal Government	From own sources				Total	From Federal Government	From own sources			
			Taxes			Charges and miscellaneous			Taxes		Charges and miscellaneous	
			Total	Property	Other				Total	Property		
U.S.	**382,322**	**83,029**	**223,463**	**68,499**	**154,964**	**75,830**	**1,688**	**367**	**987**	**302**	**335**	**198**
Ala	5,306	1,472	2,528	306	2,222	1,305	1,364	378	650	79	336	202
Alaska	3,567	431	1,676	360	1,316	1,461	8,918	1,077	4,189	900	3,652	783
Ariz	4,366	807	2,738	956	1,782	821	1,606	297	1,007	352	302	212
Ark	2,898	836	1,495	305	1,190	567	1,268	366	654	134	248	191
Calif	46,012	9,436	27,745	6,478	21,267	8,831	1,944	399	1,172	274	373	202
Colo	5,066	1,001	2,859	952	1,907	1,206	1,754	346	990	329	418	200
Conn	5,045	976	3,326	1,471	1,855	742	1,623	314	1,070	473	239	160
Del	1,168	279	630	100	530	258	1,962	469	1,059	167	434	215
D.C	2,248	1,148	941	219	722	159	3,524	1,800	1,475	344	250	324
Fla	13,241	2,747	7,382	2,184	5,198	3,113	1,359	282	758	224	320	175
Ga	8,028	1,927	4,207	1,087	3,120	1,894	1,469	353	770	199	347	206
Hawaii	2,049	477	1,233	186	1,047	340	2,124	494	1,278	193	352	245
Idaho	1,352	336	712	214	498	304	1,432	356	754	227	322	197
Ill	19,347	4,035	12,375	4,192	8,183	2,937	1,694	353	1,084	367	257	176
Ind	6,876	1,214	4,083	1,349	2,734	1,579	1,252	221	744	246	288	149
Iowa	4,747	916	2,818	1,048	1,770	1,014	1,629	314	967	360	350	186
Kans	3,736	735	2,188	864	1,324	812	1,581	311	926	366	344	171
Ky	5,032	1,350	2,709	496	2,213	973	1,375	369	740	135	266	193
La	7,055	1,693	3,534	466	3,068	1,828	1,678	403	841	111	435	232
Maine	1,680	486	966	359	607	229	1,493	432	858	319	203	218
Md	7,929	1,672	4,656	1,216	3,440	1,600	1,881	397	1,104	288	380	205
Mass	11,201	2,721	7,133	3,184	3,949	1,347	1,952	474	1,243	555	235	218
Mich	17,484	3,897	9,956	3,833	6,123	3,630	1,888	421	1,075	413	392	202
Minn	8,036	1,585	4,586	1,322	3,264	1,865	1,971	389	1,125	324	457	223
Miss	3,463	1,074	1,630	354	1,276	760	1,374	426	646	141	301	231
Mo	6,588	1,656	3,734	1,058	2,676	1,198	1,340	337	759	215	244	164
Mont	1,501	434	787	358	429	280	1,907	551	1,000	455	356	248
Nebr	2,627	472	1,512	629	883	642	1,673	301	963	401	409	192
Nev	1,449	302	777	205	572	370	1,814	378	972	256	464	196
N.H	1,221	312	682	415	267	228	1,326	338	740	451	247	165
N.J	12,687	2,279	8,376	3,673	4,703	2,031	1,723	309	1,137	499	276	178
N. Mex	2,514	554	1,143	185	958	817	1,934	426	879	142	629	268
N.Y	40,820	8,470	26,246	8,791	17,455	6,105	2,325	482	1,494	501	348	254
N.C	7,732	1,959	4,395	1,003	3,392	1,379	1,316	333	748	171	235	187
N. Dak	1,249	280	553	176	377	417	1,913	428	847	269	639	231
Ohio	14,959	3,081	8,748	3,034	5,714	3,130	1,386	285	810	281	290	160
Okla	4,552	998	2,501	458	2,043	1,054	1,505	330	827	151	348	185
Oreg	5,113	1,268	2,577	1,006	1,571	1,269	1,942	481	979	382	482	226
Pa	18,296	3,681	11,606	2,958	8,648	3,010	1,542	310	978	249	254	182
R.I	1,696	431	940	392	548	325	1,791	455	992	413	343	215
S.C	4,021	969	2,209	498	1,711	843	1,289	311	708	160	270	194
S. Dak	1,107	316	544	242	302	247	1,604	458	789	351	358	215
Tenn	5,889	1,587	3,012	723	2,289	1,290	1,283	346	656	158	281	183
Texas	20,276	3,763	11,466	3,980	7,486	5,047	1,425	264	806	280	355	172
Utah	2,285	581	1,227	343	884	477	1,564	398	840	235	326	232
Vt	885	275	460	193	267	150	1,732	539	900	377	293	245
Va	7,808	1,726	4,574	1,260	3,314	1,508	1,460	323	856	236	282	175
Wash	7,427	1,523	4,084	1,200	2,884	1,820	1,798	369	989	290	441	198
W. Va	2,902	806	1,552	267	1,285	544	1,488	414	796	137	279	210
Wis	8,511	1,783	4,994	1,696	3,298	1,733	1,809	379	1,061	361	368	213
Wyo	1,278	276	659	260	399	343	2,712	585	1,399	552	727	286

[1] Based on population as of April 1, 1980.

Source: U.S. Bureau of the Census, *Governmental Finances in 1979-80*, series GF80, No. 5.

No. 484. State and Local Governments—Direct General Expenditure, by State: 1980

State	Expenditure (mil. dol.)						Expenditure per capita[1] (dollars)					
	Total	Education	Highways	Public welfare	Health, hospitals	All other	Total	Education	Highways	Public welfare	Health, hospitals	All other
U.S	**367,340**	**133,211**	**33,311**	**45,552**	**32,174**	**123,092**	**1,622**	**588**	**147**	**201**	**142**	**544**
Ala	5,160	1,993	518	550	697	1,402	1,326	512	133	141	179	361
Alaska	2,503	725	224	115	60	1,379	6,257	1,812	559	288	150	3,448
Ariz	4,205	1,829	427	185	299	1,465	1,547	673	157	68	110	539
Ark	2,742	1,085	406	322	266	663	1,200	475	178	141	116	290
Calif	43,413	15,063	2,312	6,762	3,641	15,635	1,834	636	98	286	154	660
Colo	4,558	1,924	474	402	384	1,374	1,578	666	164	139	133	476
Conn	4,919	1,716	357	659	306	1,882	1,583	552	115	212	99	605
Del	1,077	435	99	98	49	394	1,809	732	167	165	83	662
D.C.	1,897	383	75	333	178	928	2,972	601	118	521	279	1,453
Fla	12,754	4,486	1,202	761	1,512	4,793	1,309	461	123	78	155	492
Ga	7,463	2,602	821	707	1,180	2,153	1,366	476	150	129	216	395
Hawaii	1,877	560	130	232	137	818	1,945	580	135	240	142	848
Idaho	1,289	484	171	116	118	401	1,366	512	181	123	125	425
Ill	18,122	6,407	1,839	2,543	1,152	6,181	1,587	561	161	223	101	541
Ind	6,827	2,920	693	663	733	1,818	1,243	532	126	121	133	331
Iowa	4,911	2,033	698	550	506	1,124	1,686	698	240	189	174	385
Kans	3,746	1,377	570	374	303	1,124	1,586	583	241	158	128	476
Ky	5,406	1,854	982	648	334	1,589	1,477	506	268	177	91	435
La	6,556	2,243	794	646	749	2,127	1,560	534	189	154	178	505
Maine	1,581	544	211	264	72	490	1,405	484	188	235	64	434
Md	7,626	2,691	679	756	608	2,892	1,809	638	161	179	144	687
Mass	10,301	3,230	617	1,801	848	3,806	1,796	563	108	314	148	663
Mich	17,402	6,443	1,263	2,706	1,620	5,370	1,880	696	136	292	175	581
Minn	7,724	2,659	892	1,036	641	2,496	1,894	652	219	254	157	612
Miss	3,412	1,265	493	393	434	828	1,354	502	195	156	172	329
Mo	6,295	2,325	701	659	670	1,939	1,280	473	143	134	136	394
Mont	1,392	544	245	108	76	420	1,769	691	311	137	96	534
Nebr	2,425	973	360	191	225	677	1,544	620	229	122	143	430
Nev	1,492	460	188	77	142	625	1,867	575	236	96	178	782
N.H.	1,234	433	177	168	59	397	1,340	470	192	182	64	432
N.J.	12,427	4,452	780	1,532	796	4,866	1,688	605	106	208	108	661
N. Mex	2,156	924	253	166	177	636	1,658	711	194	128	136	489
N.Y.	38,690	11,774	2,160	6,287	3,459	15,010	2,204	671	123	358	197	855
N.C.	7,639	3,166	702	769	728	2,254	1,301	542	120	131	124	384
N. Dak	1,201	427	198	92	53	433	1,840	653	303	140	81	663
Ohio	15,447	5,929	1,181	1,828	1,625	4,885	1,431	549	109	169	150	454
Okla	4,255	1,683	454	548	354	1,215	1,406	556	150	181	117	402
Oreg	5,001	1,925	473	476	287	1,840	1,899	731	180	181	109	698
Pa	17,430	6,123	1,129	2,803	1,113	6,262	1,469	516	95	236	94	528
R.I.	1,661	549	84	299	140	589	1,754	580	89	315	148	622
S.C.	3,958	1,699	287	363	565	1,046	1,269	545	92	116	181	335
S. Dak	1,095	399	206	105	50	335	1,586	579	298	152	72	485
Tenn	5,929	2,113	689	596	762	1,769	1,291	460	150	130	166	385
Texas	19,376	8,239	2,285	1,501	1,780	5,572	1,362	579	161	105	125	392
Utah	2,359	1,074	279	188	148	670	1,615	735	191	129	102	458
Vt	818	321	100	96	44	256	1,600	628	196	187	87	502
Va	7,700	2,910	935	768	683	2,405	1,440	544	175	144	128	449
Wash	7,359	3,009	802	788	451	2,309	1,782	729	194	191	109	559
W. Va	2,966	1,068	602	253	211	832	1,521	548	308	130	108	427
Wis	8,464	3,293	917	1,228	657	2,370	1,799	700	195	261	140	503
Wyo	1,100	430	180	43	96	351	2,335	914	381	91	204	745

[1] Based on resident population as of April 1, 1980.

Source: U.S. Bureau of the Census, *Governmental Finances in 1979-80*, series GF80, No. 5.

No. 485. New Issues of State and Local Government Securities: 1970 to 1980

[In billions of dollars]

Item	1970	1973	1974	1975	1976	1977	1978	1979	1980
All issues, new capital and refunding	[1] 18.2	[1] 24.0	[1] 24.3	[2] 30.6	[2] 35.3	[2] 46.8	[2] 48.6	[2] 43.5	[2] 48.5
General obligations	11.9	12.3	13.6	16.0	18.0	18.0	17.9	12.1	14.1
Revenue	6.1	10.6	10.2	14.5	17.1	28.7	30.7	31.3	34.3
Type of issuer: State	4.2	4.2	4.8	7.4	7.1	6.4	6.6	4.3	5.3
Special district and statutory authority	5.6	9.5	8.6	12.4	15.3	21.7	24.2	23.4	27.0
Municipalities, counties, townships[3]	8.4	10.2	10.8	10.7	12.8	18.6	17.7	15.6	16.1
Issues for new capital, total	18.1	22.4	23.5	29.5	32.1	36.2	37.6	41.5	46.7

[1] Includes U.S. bonds and U.S. Govt. loans. [2] Includes U.S. Govt. loans. [3] Includes school districts.

Source: Board of Governors of the Federal Reserve System, *Annual Statistical Digest*, and *Federal Reserve Bulletin*, monthly.

NO. 486. STATE AND LOCAL GOVERNMENTS—INDEBTEDNESS AND DEBT TRANSACTIONS: 1970 TO 1980

[**In billions of dollars, except per capita.** Local government amounts are estimates subject to sampling variation; see source. See *Historical Statistics, Colonial Times to 1970*, series Y 680, Y 747, and Y 794, for debt outstanding]

ITEM	DEBT OUTSTANDING						LONG-TERM		
	Total	Per capita [1] (dol.)	Long-term			Short-term	Net long-term	Debt issued	Debt retired
			Local schools	Utilities [2]	All other				
1970: Total	143.6	704	31.5	19.6	80.3	12.2	121.7	12.8	7.0
State	42.0	206	3.0	(NA)	35.9	3.1	34.5	3.9	1.9
Local	101.6	498	28.6	19.6	44.4	9.1	87.3	8.9	5.1
1975: Total	219.9	1,032	40.5	30.0	129.6	19.8	183.4	21.1	10.9
State	72.1	338	3.9	(NA)	63.7	4.6	58.4	8.4	2.9
Local	147.7	693	36.6	30.0	65.9	15.2	125.0	12.7	8.0
1976: Total	240.5	1,121	41.1	30.8	149.9	18.8	195.7	31.7	11.3
State	84.8	395	4.0	(NA)	74.8	6.0	62.9	13.9	3.0
Local	155.7	725	37.0	30.8	75.1	12.8	132.8	17.8	8.4
1977: Total	259.7	1,200	38.0	40.2	168.5	12.8	214.9	34.4	13.6
State	90.2	417	4.0	3.3	79.9	3.0	67.6	12.4	4.0
Local	169.5	783	33.9	36.8	88.7	9.8	147.3	22.0	9.5
1978: Total	280.4	1,286	33.0	42.4	193.6	11.4	225.2	40.0	16.7
State	102.6	472	4.1	3.7	91.9	2.9	72.1	17.0	5.9
Local	177.9	814	28.9	38.7	101.7	8.5	153.1	23.0	10.8
1979: Total	304.1	1,382	31.8	49.6	210.9	11.8	248.5	42.1	27.1
State	111.7	509	4.0	4.3	101.1	2.3	81.2	16.9	8.0
Local	192.4	873	27.8	45.3	109.8	9.5	167.3	25.2	19.1
1980: Total	335.6	1,482	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	942	28.5	50.6	123.5	11.0	183.1	25.9	11.7

NA Not available. [1] 1975-1979 based on estimated resident population as of July 1; 1970 and 1980 based on enumurated resident population as of April 1. [2] Beginning 1977, data for State governments classified as "utility," rather than in "All other."

Source: U.S. Bureau of the Census, *Governmental Finances*, series GF No. 5, annual, and unpublished data.

NO. 487. STATE AND LOCAL GOVERNMENTS—DEBT OUTSTANDING, BY STATES: 1975 to 1980

[As of end of fiscal year]

STATE	TOTAL DEBT (mil. dol.)			PER CAPITA [1] (dol.)		
	1975	1979	1980	1975	1979	1980
U.S	**219,926**	**304,103**	**335,603**	**1,032**	**1,382**	**1,482**
Ala	2,844	3,949	4,082	787	1,048	1,049
Alaska	1,230	3,718	4,039	3,493	9,158	10,098
Ariz	2,054	3,394	4,752	923	1,385	1,748
Ark	1,089	1,366	2,017	514	627	883
Calif	20,079	22,340	24,209	948	984	1,023
Colo	1,943	3,000	3,801	767	1,082	1,316
Conn	4,848	5,496	5,787	1,566	1,764	1,862
Del	973	1,298	1,622	1,680	2,230	2,726
D.C.	2,316	2,671	2,658	3,235	4,072	4,166
Fla	6,553	9,815	10,474	784	1,108	1,075
Ga	3,762	5,734	6,205	764	1,101	1,136
Hawaii	1,452	2,033	2,181	1,678	2,222	2,260
Idaho	252	504	672	307	557	712
Ill	8,961	13,570	15,283	804	1,209	1,338
Ind	2,663	3,528	3,925	501	653	715
Iowa	1,306	1,892	2,295	455	652	788
Kans	1,828	2,620	3,277	806	1,106	1,387
Ky	3,855	6,828	7,422	1,135	1,927	2,027
La	3,995	6,027	7,089	1,054	1,450	1,686
Maine	786	1,255	1,339	742	1,144	1,190
Md	5,076	7,337	7,501	1,239	1,769	1,779
Mass	7,700	9,792	10,237	1,321	1,693	1,784
Mich	8,480	10,172	11,118	926	1,105	1,201
Minn	4,182	6,323	8,680	1,065	1,557	2,129
Miss	1,517	2,021	2,131	647	832	845
Mo	2,818	3,395	4,230	592	698	860
Mont	394	692	853	527	881	1,083
Nebr	2,322	4,289	4,604	1,502	2,612	2,933
Nev	596	1,023	1,315	1,007	1,457	1,645
N.H.	608	1,127	1,295	743	1,271	1,406
N.J	8,840	11,211	12,617	1,208	1,529	1,713
N. Mex	649	1,616	1,893	566	1,302	1,456
N.Y	39,111	46,687	46,496	2,158	2,645	2,648
N.C	2,327	3,504	4,417	427	625	752
N. Dak	283	610	826	445	928	1,265
Ohio	8,119	9,846	10,481	755	918	971
Okla	2,282	3,115	3,374	842	1,077	1,115
Oreg	2,899	5,652	7,026	1,267	2,237	2,668
Pa	14,644	19,845	20,393	1,238	1,692	1,718
R.I	921	1,681	2,029	994	1,809	2,142
S.C	1,889	2,932	3,348	670	999	1,073
S. Dak	195	867	1,134	285	1,258	1,643
Tenn	3,780	5,131	6,040	902	1,172	1,316
Texas	11,213	17,689	20,660	916	1,322	1,452
Utah	549	1,198	1,414	455	876	968
Vt	628	650	789	1,334	1,318	1,544
Va	3,659	5,319	5,863	737	1,023	1,097
Wash	6,355	10,549	11,625	1,793	2,687	2,815
W. Va	1,572	2,817	3,247	872	1,500	1,665
Wis	3,152	5,189	5,673	684	1,099	1,206
Wyo	382	785	1,167	1,022	1,745	2,477

[1] 1975 and 1979 based on Bureau of the Census estimated resident population as of July 1; 1980 based on enumerated resident population as of April 1.

Source: U.S. Bureau of the Census, *Governmental Finances*, series GF No. 5, annual, and unpublished data.

No. 488. State Governments—Revenue,

[In millions of dollars, except as indicated. For years ending June 30,

STATE	Total revenue [1]	GENERAL REVENUE								DEBT OUTSTANDING
		Total		Per capita [2]		Intergovernmental revenue		Taxes [3]	Charges and miscellaneous	
		Amount	Rank	Total (dol.)	Rank	From Federal Government	From local governments			Total
U.S.	**276,962**	**233,592**	**(x)**	**1,034**	**(x)**	**61,892**	**2,434**	**137,075**	**32,190**	**121,958**
Ala	4,154	3,634	22	934	37	1,232	20	1,857	524	1,032
Alaska	3,230	3,011	27	7,529	1	378	2	1,438	1,193	1,545
Ariz	3,187	2,566	31	944	35	541	16	1,684	324	94
Ark	2,295	2,103	35	920	39	715	8	1,161	218	363
Calif	36,087	29,603	1	1,251	10	7,079	178	19,367	2,979	8,362
Colo	3,366	2,792	30	966	33	768	13	1,491	520	460
Conn	3,472	3,111	25	1,001	28	804	12	1,840	455	3,879
Del	970	893	45	1,500	5	205	1	516	170	1,044
Fla	8,223	7,304	8	750	48	1,742	48	4,804	709	2,627
Ga	5,194	4,583	18	839	43	1,417	11	2,729	427	1,405
Hawaii	1,895	1,637	37	1,696	3	368	5	998	265	1,864
Idaho	1,108	917	43	972	30	282	3	490	142	327
Ill	12,730	11,045	5	967	32	2,764	106	7,073	1,102	6,277
Ind	4,794	4,323	19	787	45	883	16	2,696	729	608
Iowa	3,479	2,958	28	1,015	27	744	38	1,747	429	381
Kans	2,419	2,162	34	915	40	577	10	1,270	304	438
Ky	4,168	3,744	20	1,023	25	1,089	11	2,145	498	3,035
La	5,412	4,792	17	1,140	18	1,302	2	2,397	1,091	2,977
Maine	1,369	1,176	41	1,048	22	401	10	619	148	730
Md	5,564	4,833	15	1,146	17	1,154	10	2,761	908	3,502
Mass	7,457	6,749	10	1,176	14	1,905	193	3,927	724	5,785
Mich	12,357	10,277	6	1,110	20	2,729	88	5,948	1,513	2,916
Minn	5,700	5,253	13	1,288	7	1,223	52	3,203	776	2,070
Miss	2,885	2,482	32	985	29	913	16	1,257	295	815
Mo	4,258	3,670	21	746	49	1,155	1	2,095	420	1,018
Mont	1,153	946	42	1,202	12	364	6	436	139	310
Nebr	1,506	1,420	39	904	42	361	28	817	213	199
Nev	1,221	829	46	1,038	23	234	8	477	111	528
N.H	894	672	50	730	50	241	15	267	149	899
N.J	8,822	7,148	9	971	31	1,768	89	4,266	1,025	6,527
N. Mex	2,183	1,984	36	1,526	4	422	16	926	620	708
N.Y	27,199	22,051	2	1,256	8	6,574	800	12,716	1,961	23,640
N.C	6,202	5,370	12	914	41	1,483	79	3,215	593	1,266
N. Dak	1,013	907	44	1,389	6	231	16	372	289	219
Ohio	12,180	8,231	7	762	47	2,156	80	4,767	1,228	4,015
Okla	3,433	3,135	24	1,036	24	776	22	1,776	561	1,526
Oreg	4,041	3,079	26	1,170	16	927	26	1,455	671	4,886
Pa	14,004	11,277	4	950	34	2,775	79	7,241	1,182	6,348
R.I	1,393	1,187	40	1,253	9	355	4	551	277	1,463
S.C	3,484	2,906	29	932	38	817	33	1,678	378	1,937
S. Dak	762	703	48	1,019	26	262	8	271	163	714
Tenn	4,028	3,572	23	778	46	1,208	33	1,887	444	1,406
Texas	12,924	11,927	3	838	44	2,898	19	6,759	2,251	2,469
Utah	1,889	1,558	38	1,066	21	497	9	786	266	537
Vt	711	630	49	1,233	11	242	3	267	119	654
Va	5,656	5,034	14	942	36	1,333	58	2,743	900	1,926
Wash	6,324	4,831	16	1,170	15	1,153	84	2,917	676	1,600
W. Va	2,640	2,179	33	1,117	19	711	2	1,219	245	1,816
Wis	6,586	5,596	11	1,189	13	1,491	42	3,366	697	2,446
Wyo	937	802	47	1,702	2	243	2	388	168	363

X Not applicable. [1] Includes liquor stores and insurance trust activities, not shown separately. [2] Based on enumerated population as of April 1. [3] For details, see table 490.

Debt, and Expenditure by States: 1980

except as follows: Alabama and Michigan, **Sept. 30;** New York, **Mar. 31;** and Texas, **Aug. 31**]

DEBT OUTSTANDING—Con. Per capita[2] Total (dol.)	Rank	Total expenditure[4]	GENERAL EXPENDITURES Total[4] Amount	Rank	Per capita[2] (dol.)	Selected functions Education	Highways	Public welfare	Health and hospitals	Natural resources	STATE
540	**(x)**	**257,812**	**228,223**	**(x)**	**1,010**	**87,939**	**25,044**	**44,220**	**17,855**	**4,346**	**U.S.**
265	39	4,002	3,579	22	920	1,665	408	544	340	75	Ala.
3,861	1	2,033	1,931	27	4,827	599	174	115	49	105	Alaska.
35	50	2,637	2,447	31	900	1,182	337	150	156	35	Ariz.
159	46	2,148	1,993	35	872	781	376	319	140	57	Ark.
353	32	32,812	29,427	1	1,243	12,086	1,551	7,572	1,706	603	Calif.
159	45	2,805	2,581	30	893	1,243	336	379	206	59	Colo.
1,248	8	3,341	2,957	25	952	828	247	630	278	27	Conn.
1,755	4	886	820	45	1,378	343	88	99	49	13	Del.
270	38	7,387	7,005	8	719	3,147	947	705	635	218	Fla.
257	40	4,901	4,574	18	837	1,965	702	702	400	119	Ga.
1,932	2	1,660	1,539	37	1,595	559	102	233	132	52	Hawaii.
347	33	1,041	917	43	971	376	145	113	50	43	Idaho.
550	21	12,429	11,045	5	967	4,044	1,352	2,553	647	125	Ill.
111	49	4,867	4,448	19	810	1,942	645	574	317	90	Ind.
131	47	3,412	3,107	28	1,067	1,319	491	512	226	72	Iowa.
185	43	2,254	2,104	34	890	871	379	366	152	60	Kans.
829	15	4,569	4,213	20	1,151	1,588	904	637	256	88	Ky.
708	17	4,887	4,463	17	1,062	1,684	622	639	445	114	La.
649	19	1,326	1,143	41	1,016	389	151	266	61	46	Maine.
831	14	5,435	4,740	15	1,124	1,476	723	749	502	52	Md.
1,008	10	7,336	6,715	10	1,170	1,714	423	1,888	613	41	Mass.
315	36	12,634	10,513	6	1,136	3,643	987	2,843	894	130	Mich.
508	25	5,418	5,066	13	1,243	2,060	543	843	328	135	Minn.
323	35	2,691	2,460	32	976	1,010	371	385	176	71	Miss.
207	42	3,996	3,617	21	736	1,410	530	661	337	102	Mo.
393	27	1,005	864	42	1,097	279	187	95	51	48	Mont.
127	48	1,392	1,341	39	854	416	265	191	118	54	Nebr.
661	18	1,098	817	46	1,023	354	150	75	42	18	Nev.
976	11	889	735	49	798	190	129	133	55	14	N.H.
886	13	8,537	7,288	9	990	2,305	435	1,490	570	123	N.J.
544	22	1,744	1,663	36	1,279	753	206	162	136	41	N. Mex.
1,346	6	24,978	21,345	2	1,216	6,441	1,115	5,284	1,935	105	N.Y.
215	41	5,733	5,340	12	909	2,500	631	729	448	124	N.C.
336	34	910	854	44	1,307	312	138	88	49	32	N. Dak.
372	29	11,397	8,808	7	816	3,688	830	1,651	971	123	Ohio.
504	26	3,249	2,868	24	948	1,243	375	553	203	50	Okla.
1,856	3	3,456	2,987	26	1,135	1,037	432	464	212	120	Oreg.
535	23	12,644	10,316	4	869	3,695	868	2,729	915	158	Pa.
1,545	5	1,361	1,184	40	1,250	362	52	304	138	9	R.I.
621	20	3,325	2,799	29	898	1,264	270	355	299	65	S.C.
1,035	9	740	712	48	1,032	206	144	101	40	28	S. Dak.
306	37	3,874	3,543	23	772	1,416	610	570	289	72	Tenn.
174	44	11,487	10,815	3	760	5,518	1,688	1,455	823	174	Texas.
368	30	1,755	1,597	38	1,093	750	229	187	116	49	Utah.
1,280	7	676	608	50	1,190	206	73	100	43	19	Vt.
360	31	5,393	4,919	14	920	1,866	834	697	561	66	Va.
388	28	5,715	4,856	16	1,176	2,296	618	804	253	153	Wash.
932	12	2,679	2,263	33	1,161	813	577	249	124	46	W. Va.
520	24	6,074	5,574	11	1,185	1,878	510	1,233	333	97	Wis.
770	16	797	720	47	1,528	223	149	43	33	24	Wyo.

[4] Includes amounts not shown separately.

Source: U.S. Bureau of the Census, *State Government Finances in 1980,* series GF80, No. 3.

No. 489. State Governments—Summary of Finances: 1960 to 1980

[See also *Historical Statistics, Colonial Times to 1970*, series Y 710-782]

Item	Total (mil. dol.)							Per capita [1]	
	1960	1965	1970	1975	1978	1979	1980	1970	1980
Borrowing and revenue	**35,149**	**51,784**	**93,463**	**166,696**	**238,475**	**262,648**	**293,696**	**$461**	**$1,300**
Borrowing	2,312	2,957	4,524	9,663	13,464	15,644	16,734	22	74
Revenue	32,838	48,827	88,939	157,033	225,011	247,004	276,962	439	1,226
General revenue	27,363	40,930	77,755	134,611	189,099	207,993	233,592	384	1,034
Taxes	18,036	26,126	47,962	80,155	113,261	124,908	137,075	237	607
Sales and gross receipts	10,510	15,059	27,254	43,346	58,270	63,668	67,855	135	300
General	4,902	6,711	14,177	24,780	35,280	39,505	43,168	70	191
Motor fuels	3,335	4,300	6,283	8,255	9,501	9,980	9,722	31	43
Alcoholic beverages	650	917	1,420	1,963	2,286	2,400	2,478	7	11
Tobacco products	923	1,284	2,308	3,286	3,654	3,640	3,738	11	17
Other	1,300	1,847	3,065	5,061	7,549	8,142	8,750	15	39
Licenses	2,495	3,218	4,615	6,289	7,654	8,215	8,690	23	38
Motor vehicles	1,468	1,869	2,728	3,655	4,473	4,779	4,936	13	22
Corporations in general	426	528	764	1,041	1,138	1,262	1,388	4	6
Other	602	819	1,123	1,592	2,043	2,173	2,366	6	11
Individual income	2,209	3,657	9,183	18,819	29,105	32,622	37,089	45	164
Corporation net income	1,180	1,929	3,738	6,642	10,738	12,128	13,321	18	59
Property	607	766	1,092	1,451	2,366	2,490	2,892	6	13
Other	1,034	1,496	2,081	3,607	5,129	5,784	7,227	10	31
Charges and miscellaneous	2,583	4,483	9,545	16,629	22,377	25,998	32,190	47	143
Intergovernmental revenue	6,745	10,320	20,248	37,827	53,461	57,087	64,326	100	284
From Federal Government	6,382	9,874	19,252	36,148	50,200	54,548	61,892	95	274
Public welfare	2,048	3,133	7,818	14,247	20,007	22,313	24,680	39	109
Education	727	1,393	4,554	7,879	9,819	10,710	12,765	23	57
Highways	2,883	3,987	4,431	5,260	6,301	7,015	8,860	22	39
Other	725	1,359	2,450	8,761	14,072	14,510	15,587	12	69
From local governments	363	447	995	1,680	3,261	2,539	2,434	5	11
Liquor stores revenue	1,128	1,270	1,748	2,129	2,388	2,504	2,765	9	12
Insurance trust revenue	4,347	6,627	9,437	20,293	32,562	35,370	39,301	47	174
Utility revenue [2]	(NA)	(NA)	(NA)	(NA)	962	1,137	1,304	(NA)	6
Debt outstanding, yearend	**18,543**	**27,034**	**42,008**	**72,127**	**102,569**	**111,740**	**121,958**	**208**	**540**
Long-term	18,128	26,235	38,903	67,548	99,671	109,449	119,821	192	530
Full faith and credit	8,912	11,819	17,736	33,736	46,316	48,286	49,364	88	219
Nonguaranteed	9,216	14,415	21,167	33,812	53,356	61,163	70,457	105	312
Short-term	415	800	3,104	4,579	2,897	2,291	2,137	15	9
Net long-term	15,595	22,504	34,478	58,388	72,089	81,338	79,810	170	353
Full faith and credit only	6,711	9,094	14,832	29,503	39,147	40,401	39,357	73	174
Expenditure and debt redemption	**32,496**	**46,769**	**87,151**	**161,804**	**208,533**	**230,163**	**263,834**	**430**	**1,168**
Debt redemption	900	1,130	2,096	2,922	4,701	5,497	6,022	10	27
Expenditure	31,596	45,639	85,055	158,882	203,832	224,666	257,812	420	1,141
General expenditure [3]	27,228	40,446	77,642	138,303	179,802	200,534	228,223	384	1,010
Public welfare	3,704	5,434	13,206	25,559	35,776	38,893	44,219	65	196
Education	8,857	14,532	30,865	54,012	69,702	77,722	87,939	152	389
Highways	7,317	9,844	13,483	17,483	18,479	21,228	25,044	67	111
Health and hospitals	2,072	2,943	5,355	10,158	13,884	15,529	17,855	26	79
State hospitals	1,618	2,254	3,941	6,891	8,979	9,922	11,015	19	49
Other hospitals and health	454	689	1,415	3,267	4,905	5,607	6,840	7	30
Housing and urban renewal	33	80	120	632	337	424	601	1	3
Natural resources	862	1,381	2,223	3,554	3,411	3,808	4,346	11	19
Correction	433	652	1,104	2,203	3,275	3,770	4,449	5	20
Police protection	251	352	741	1,423	1,826	2,034	2,263	4	10
Employment security	313	457	767	1,509	1,757	1,799	2,001	4	9
Financial administration	447	609	1,032	1,792	2,482	2,723	3,031	5	13
General control	216	350	717	1,496	2,331	2,812	3,232	4	14
Misc. and unallocable	2,722	3,810	8,029	18,483	26,542	29,791	33,242	40	147
Liquor stores expenditure	907	1,022	1,404	1,719	1,991	2,068	2,206	7	10
Insurance trust expenditure	3,461	4,170	8,010	18,860	20,495	20,107	24,981	30	111
Utility expenditure [2]	(NA)	(NA)	(NA)	(NA)	1,544	1,957	2,401	(NA)	11
By character and object:									
Intergovernmental expenditure	9,433	14,174	28,892	51,978	67,287	75,975	84,504	143	374
Direct expenditure	22,152	31,465	56,163	106,905	136,545	148,691	173,307	277	767
Current operation	9,534	14,930	30,971	60,793	86,153	94,533	108,131	153	479
Capital outlay [3]	6,607	9,307	13,295	17,307	16,064	19,124	23,325	66	103
Construction	5,509	7,600	11,185	14,443	13,260	15,930	19,736	55	87
Land and existing structures	802	1,176	1,240	1,475	1,171	1,229	1,345	6	6
Equipment	296	531	870	1,389	1,633	1,965	2,243	4	10
Assistance and subsidies	2,015	2,236	4,387	6,673	8,341	8,878	9,818	22	43
Interest on debt	536	822	1,499	3,272	5,493	6,048	7,052	7	31
Insurance benefits and repayments	3,461	4,170	6,010	18,860	20,495	20,107	24,981	30	111

NA Not available. [1] Based on estimated resident population as of July 1, except for 1980 based on enumerated resident population as of Apr. 1. [2] For 1978 and subsequent fiscal years, utility revenue and expenditure have been compiled separately and not included with general revenue and expenditure. [3] Intergovernmental and direct.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment*; and *State Government Finances*, series GF No. 3, annual.

No. 490. State Government Tax Collections and Excise Taxes, by Type of Tax—States: 1980

[Collections include local shares of State-imposed taxes. Excise taxes as of **September 1**]

State	STATE TAX COLLECTIONS (mil. dol.)								EXCISE TAXES		
	Total [1]	Sales and gross receipts				Individual income	Corporation net income	Motor vehicle and operators' licenses	General sales and gross receipts (percent) [2]	Cigarettes (cents per package)	Gasoline (cents per gal.)
		Totals [1]	General sales or gross receipts [1]	Motor fuels	Alcoholic beverages and tobacco products						
U.S. [3]	**137,075**	**67,855**	**43,168**	**9,722**	**6,216**	**37,089**	**13,321**	**5,325**	(x)	(x)	(x)
Ala	1,857	1,146	577	173	143	397	109	44	[4] 4	16	11
Alaska	1,438	54	(x)	26	11	100	565	12	(x)	8	8
Ariz	1,684	1,057	815	118	62	287	118	62	[4] 4E	13	8
Ark	1,161	625	372	136	72	317	84	78	[4] 3	17.75	9.5
Calif	19,367	8,600	6,695	854	408	6,464	2,507	431	[4] 4.75 E	10	7
Colo	1,491	758	537	113	59	461	111	54	[4] 3 E	10	7
Conn	1,840	1,326	803	153	102	101	246	83	7.5 E	21	11
D.C. [3]	941	326	194	18	19	276	67	19	6 E	13	10
Del	516	74	(x)	29	17	236	41	24	(x)	14	9
Fla	4,804	3,544	2,252	417	539	(x)	371	268	4 E	21	8
Ga	2,729	1,507	932	330	176	872	240	54	[4] 3	12	7.5
Hawaii	998	614	498	35	26	311	50	8	[5] 4	([6])	[7] 8.5
Idaho	490	223	137	53	16	159	43	36	3 C	9.1	9.5
Ill	7,073	3,681	2,379	388	254	1,901	798	382	[4] [8] 4	12	7.5
Ind	2,696	1,761	1,332	256	115	557	179	98	4 E	10.5	8.5
Iowa	1,747	778	502	167	63	602	139	140	3 E	13	10
Kans	1,270	635	418	119	63	336	150	74	[6] 3	11	8
Ky	2,145	1,007	608	187	37	506	159	56	[4] 5 E	3	9
La	2,397	1,190	739	188	112	247	249	50	[4] 3 E	11	8
Maine	619	348	214	52	50	143	45	37	5 E	16	9
Md	2,761	1,248	713	187	81	1,097	166	87	5 E	13	9
Mass	3,927	1,350	746	212	225	1,860	532	66	5 E	21	10
Mich	5,948	2,557	1,707	474	230	1,917	911	260	4 E	11	11
Minn	3,203	1,216	650	205	141	1,263	381	141	[4] 4 E	18	11
Miss	1,258	900	671	128	64	150	64	31	5	11	9
Mo	2,095	1,146	792	203	86	603	135	113	[4] 3.125	9	7
Mont	436	95	(x)	51	26	135	46	22	(x)	12	9
Nebr	817	447	277	104	34	236	58	44	[4] 3	13	10.5
Nev	477	391	183	35	23	(x)	(x)	24	[4] [9] 3 E	10	6
N.H	267	133	(x)	48	31	10	63	24	(x)	12	11
N.J	4,266	2,092	1,180	288	226	1,005	497	276	5 E	19	8
N. Mex	926	537	403	70	23	47	46	37	[4] [10] 3.75	12	8
N.Y	12,717	4,608	2,845	475	482	5,780	1,235	329	[4] 4 E	15	8
N.C	3,215	1,413	694	295	123	1,181	292	137	[4] 3	2	9
N. Dak	372	192	124	33	16	53	36	27	3 E	12	8
Ohio	4,767	2,659	1,446	397	284	1,040	517	220	[4] 4 E	15	7
Okla	1,776	679	318	130	118	362	90	127	[4] 2	18	6.58
Oreg	1,455	172	(x)	93	40	868	177	109	(x)	9	7
Pa	7,241	3,519	1,996	576	373	1,672	862	328	6 E	18	11
R.I	551	298	170	39	31	154	54	18	6 E	18	10
S.C	1,678	939	576	173	113	495	153	34	4	7	10
S. Dak	271	233	147	42	18	(x)	3	17	[4] [11] 5	14	12
Tenn	1,887	1,416	982	227	124	31	198	103	[4] 4.5	13	7
Tex	6,759	4,369	2,537	481	522	(x)	(x)	325	[4] 4 E	18.5	5
Utah	786	434	325	74	16	265	40	20	[4] 4	10	9
Vt	266	128	41	22	23	83	22	21	3 E	12	9
Va	2,743	1,212	595	275	93	1,103	194	111	[4] 3	2.5	11
Wash	2,917	2,177	1,625	255	145	(x)	(x)	89	[4] 4.5 E	16	12
W. Va	1,219	846	599	101	43	252	33	50	[12] 3	17	10.5
Wis	3,366	1,305	854	195	128	1,430	311	108	[4] 4 E	16	9
Wyo	388	215	163	38	8	(x)	(x)	31	[4] [13] 3	8	8

X Not applicable. [1] Includes amounts for types of taxes not shown separately. [2] C = income tax credit provided; E = food exempt from sales tax. Source of exemption detail: Advisory Commission on Intergovernmental Relations, Wash., D.C., *Significant Features of Fiscal Federalism, annual* [3] D.C. excluded from U.S. total. [4] Excludes State-collected *supplemental* local sales taxes imposed by local governments under State enabling legislation, as well as locally administered taxes. [5] Effective Jan. 1, 1974, a general excise tax *credit* replaced the consumer, educational, drug and medical, and rental tax credits. [6] 40% of *wholesale price*. [7] State rate per gallon in Hawaii County, 11.5 cents. Combined State and local rates per gallon, in cents: Honolulu, 12; Kauai, 12.5; and Maui, 13.5. [8] Food is taxed at a *reduced* rate, 3 rather than 4%, beginning Jan. 1, 1980. [9] Includes a mandatory State-imposed 1% county sales tax. [10] An income tax credit is provided for all State-local taxes paid plus a food tax credit equal to $40 for each exemption allowed for Federal income tax purposes. [11] A sales tax credit based on Federal adjusted gross income is provided for elderly and disabled persons. [12] The sales tax on food was reduced from 3 to 2% on July 1, 1979, and to 1% on July 1, 1980. Sales of food made after June 30, 1981 are exempt from tax. [13] A sales and use tax refund is provided for low-income elderly and disabled persons.

Source: Except as noted, U.S. Bureau of the Census, *State Government in 1980*, series GF80, No. 1 and *State Government Finances in 1980*, series GF80, No. 3.

No. 491. STATE GOVERNMENT INDIVIDUAL INCOME TAXES: 1980

[As of July 1. Only basic rates, brackets and exemptions are shown. Taxable income rates and brackets apply to single individuals; other schedules may be used for married taxpayers filing jointly or separately and/or heads of households in California, Georgia, Hawaii, Idaho, Kansas, Maine, New Mexico, Oklahoma, Oregon, Utah, and West Virginia. No tax is levied in Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming. For details or special rates or features (e.g., lower rates for low income persons, tax credits for senior citizens or the disabled, etc.) see source]

STATE	Taxable income rates (range in percent)	TAXABLE INCOME BRACKETS		PERSONAL EXEMPTIONS [1]			SIZE OF STANDARD DEDUCTION			Federal income tax deductable
		Lowest: amount under	Highest: amount over	Single	Married-joint return	Dependents	Percent	Single	Married-joint return	
Ala	1.5-5.0	$1,000	$5,000	$1,500	$3,000	$300	10	$1,000	$1,000	Yes
Ariz	2.0-8.0	1,000	6,000	[2] 1,422	[2] 2,844	[2] 854	[2] 14	[2] 711	[21] 1,422	Yes
Ark	1.0-7.0	2,999	25,000	[3] 1,750	[3] 35	[3] 6	10	1,000	1,000	No
Calif	([4])	([4])	([4])	[2 3] 32	[2] 64	[2 3] 10	(x)	[2] 1,290	[22] 580	No
Colo	2.5-8.0	[5] 1,236	[5] 12,363	[2 5] 1,051	[2 5] 2,102	[2 5] 1,051	(x)	[2] 1,236	[2] 1,236	Yes
Conn	[6] 1.0-9.0	20,000	100,000	(x)	(x)	(x)	(x)	(x)	(x)	No
Del	1.4-13.5	1,000	50,000	600	1,200	600	10	1,000	1,000	Yes [7]
D.C	2.0-11.0	1,000	25,000	750	1,500	750	10	1,000	1,000	No
Ga	1.0-6.0	750	7,000	1,500	3,000	700	15	2,000	2,000	No
Hawaii	2.25-11.0	500	30,000	750	1,500	750	10	1,000	1,000	No
Idaho	2.0-7.5	1,000	5,000	([8])	([8])	([8])	([9])	([9])	([9])	No
Ill	2.5	Flat rate		1,000	2,000	1,000	(x)	(x)	(x)	No
Ind	1.9	Flat rate		1,000	2,000	500	(x)	(x)	(x)	No
Iowa	.5-13.0	[10] 1,023	[10] 76,725	[3] 17	[3] 34	[3] 12	[11] 15	1,200	3,000	Yes
Kans	2.0-9.0	2,000	25,000	1,000	2,000	1,000	16	2,400	2,800	Yes
Ky	2.0-6.0	3,000	8,000	[3] 20	[3] 40	[3] 20	(x)	650	650	Yes
La	2.0-6.0	10,000	50,000	[12] 2,500	[12] 5,000	[12] 400	([9])	([9])	([9])	Yes
Maine	1.0-10.0	2,000	25,000	1,000	2,000	1,000	16	2,400	2,800	No
Md	2.0-5.0	1,000	3,000	800	1,600	800	13	1,500	3,000	No
Mass	[13] 5.0	Flat rate		2,000	([14])	600	(x)	(x)	(x)	No
Mich	4.6	Flat rate		1,500	3,000	1,500	(x)	(x)	(x)	No
Minn	[15] 1.6-16.0	599	32,890	[3] 60	[3] 120	[3] 60	10	2,000	2,000	Yes
Miss	3.0-4.0	5,000	5,000	5,250	8,000	1,500	(x)	2,300	3,400	No
Mo	1.5-6.0	1,000	9,000	1,200	2,400	400	(x)	2,300	3,400	Yes
Mont	[16] 2.0-11.0	1,000	35,000	800	1,600	800	15	1,000	2,000	Yes [7]
Nebr	([17])	Flat rate		([8])	([8])	([8])	([9])	([9])	([9])	No
N.H	[18] 5.0	Flat rate		600	([19])	(x)	(x)	(x)	(x)	No
N.J	[20] 2.0-2.5	20,000	20,000	1,000	2,000	1,000	(x)	(x)	(x)	No
N. Mex	.8-9.0	2,000	100,000	([8])	([8])	([8])	([9])	([9])	([9])	No
N.Y	[21] 2.0-14.0	1,000	23,000	750	1,500	750	16	2,400	2,400	No
N.C	3.0-7.0	2,000	10,000	1,100	[22] 2,200	700	10	550	([23])	No
N. Dak	1.0-7.5	3,000	30,000	750	1,800	750	16	2,400	2,800	Yes
Ohio	.5-3.5	5,000	40,000	653	1,300	650	(x)	(x)	(x)	No
Okla	.5-6.0	1,000	7,500	750	1,500	750	15	2,000	2,000	Yes [7]
Oreg	4.0-10.0	500	5,000	1,000	2,000	1,000	13	1,500	1,500	Yes [7]
Pa	2.2	Flat rate		(x)	(x)	(x)	(x)	(x)	(x)	No
R.I	([17])	Flat rate		([8])	([8])	([8])	([9])	([9])	([9])	No
S.C	2.0-7.0	[24] 2,000	[24] 10,000	[24] 800	[24] 1,600	[24] 800	[24] 10	[24] 500	[24] 1,000	Yes [7]
Tenn	[25] 6.0	Flat rate		(x)	(x)	(x)	(x)	(x)	(x)	No
Utah	2.25-7.75	750	4,500	750	1,500	750	15	2,000	2,000	Yes
Vt	([17])	Flat rate		([8])	([8])	([8])	([9])	([9])	([9])	No
Va	2.0-5.75	3,000	12,000	600	1,200	600	15	2,000	2,000	No
W. Va	2.1-9.6	2,000	200,000	600	1,200	600	10	1,000	1,000	No
Wis	3.4-10.0	[26] 300	[26] 44,000	[3] 20	[3] 40	[3] 20	(x)	2,300	3,400	No

X Not applicable. [1] Many States also commonly allow other types of exemptions, such as physical or mental disability exemptions and tax credits for such items as specified contributions or taxes paid to other jurisdictions. [2] To be adjusted annually by an inflation factor as follows: Arizona based on metropolitan Phoenix Consumer Price Index; California based on State Consumer Price Index; Colorado set by the General Assembly based on various price data. [3] Tax credit. [4] Tax based on tax tables. Tax rate schedules not provided. For 1980, tax liabilities for single individuals range from 0 on taxable income under $50 to $2,146 on taxable income between $29,950 and $30,000. For income over $30,000 the tax is $2,146 plus 11% of all income over $30,000. [5] An annual inflation factor is applied to index personal income tax bracket and personal exemptions. [6] Tax shown applies to dividends and applies if AGI is over $20,000. For capital gains after a basic exemption of $100 ($200 for married filing jointly), a 7% tax applies. [7] Subject to limitations. [8] Since State tax is based on either Federal taxable income or Federal taxable liability, in effect, Federal personal exemptions are adopted. [9] Since the State uses either the Federal tax base or Federal tax liability in computing the State tax, in effect, the Federal "zero bracket amount" is adopted. [10] An annual inflation factor based on Consumer Price Index is applied. Residents or nonresidents with net income of $5,000 or less are non-taxable. If payment of tax reduces net income to below $5,000 the tax is reduced allowing taxpayer to retain net income of $5,000. [11] Deduction of 15 percent of new income after deduction of Federal income tax not to exceed $1,200. [12] All personal exemptions taken on the Federal return are incorporated into tax tables which must be used when filing State return. [13] Data apply to earned income and annuities; 9% (flat rate) imposed on net capital gains, interest and dividends. No tax is imposed on, and the tax may not reduce, total income below $5,000 for a husband and wife or $3,000 for a single individual. A 7.5% surcharge on tax liability is also additional. [14] Exemption is the smaller of $4,000 or $2,800 plus the income of the spouse having the smaller income. [15] Beginning 1978, brackets adjusted for inflation. For 1980, adjustment is 8.6% based on Minneapolis-St. Paul Consumer Price Index. [16] A 10% surcharge on tax liability is additional. [17] Based on Federal income tax liability as follows for 1980: Nebraska, 17%; Rhode Island, 19%; Vermont, 23% (with specified allowances). [18] Tax on interest and dividends (excluding interest on savings deposits). [19] Each spouse having taxable income is eligible for $600 deduction; therefore, maximum exemption is $1,200; joint returns are not permitted. [20] No individual taxpayer or married couple filing joint return is subject to tax if gross income is $3,000 ($1,500 or less for married couple filing separately). [21] No tax due from individuals with an adjusted gross income of $2,500 or less or married head of household or surviving spouse of $5,000 or less. [22] An additional exemption of $1,100 is allowed the spouse with the smallest income. Joint returns are not allowed. [23] An additional $500 is allowed a married women with separate income. Joint returns are not permitted. [24] Brackets, personal exemptions, and optional standard deduction adjusted annually by inflation based on Consumer Price Index adjusted to conform to the State's situation. Tax does not apply to persons 65 or older who for the taxable year has gross income of not more than $2,800 with no dependents or $4,000 with dependent spouse or other dependent. [25] Tax on interest and dividends. Individuals 65 and over with total incomes of $6,000 or less are exempt. [26] Beginning 1980, brackets will be increased to reflect percentage change in the Consumer Price Index from year-to-year, but not to exceed 10%.

Source: Advisory Commission on Intergovernmental Relations, Washington, D.C., *Significant Features of Fiscal Federalism*, 1979-1980.

No. 492. State General Operating Fund Resources and Expenditures: 1980 to 1982

[**In millions of dollars.** Fiscal year data. General operating funds exclude special funds earmarked for particular purposes, such as highway trust funds; they support most on-going broad-based State services, as opposed to long-term State capital projects and are available for appropriation to support any governmental activity]

STATE	GENERAL FUND RESOURCES [1]			EXPENDITURES			BALANCE					
							Total			As percent of expenditures		
	1980	1981 [2]	1982 [2]	1980	1981 [2]	1982 [2]	1980	1981 [2]	1982 [2]	1980	1981 [2]	1982 [2]
U.S	**137,288**	**147,808**	**155,619**	**125,978**	**143,083**	**153,343**	**11,314**	**4,726**	**2,293**	**9.0**	**3.3**	**1.5**
Ala	1,535	1,629	1,682	1,517	1,629	1,682	18	-	-	1.2	-	-
Alaska	3,359	5,825	5,986	1,166	4,794	5,305	2,194	1,031	681	188.2	21.5	12.8
Ariz	1,424	1,602	1,639	1,190	1,484	1,616	234	119	23	19.7	8.0	1.4
Ark	830	898	980	830	898	980	1	-	-	.1	-	-
Calif	21,075	21,596	21,049	18,534	21,567	21,049	2,541	29	-	13.7	.1	-
Colo	1,521	1,534	1,587	1,260	1,474	1,517	261	60	70	21.5	4.2	4.8
Conn	2,395	2,676	3,008	2,395	2,711	3,008	-	-35	-	-	-1.3	-
Del	660	717	766	620	695	748	40	22	18	6.8	3.3	2.5
Fla	4,369	4,870	5,654	3,715	4,340	5,256	654	531	397	17.6	12.2	7.6
Ga	2,900	3,236	3,419	2,741	3,170	3,419	159	66	-	5.8	2.1	-
Hawaii	1,156	1,354	1,453	977	1,166	1,229	179	187	225	18.3	16.0	18.3
Idaho	366	387	452	360	387	452	7	-	-	1.9	-	-
Ill	7,832	8,572	9,028	7,442	8,347	8,803	390	225	225	5.2	2.7	2.6
Ind	2,252	2,242	2,187	2,036	2,176	2,170	217	66	17	10.7	3.0	.8
Iowa	1,624	1,643	1,740	1,595	1,642	1,710	28	-	30	1.8	-	1.8
Kans	1,296	1,409	1,491	1,112	1,272	1,352	183	138	138	16.5	10.8	10.2
Ky	1,880	1,966	2,120	1,866	1,966	2,120	14	-	-	.8	-	-
La	3,399	3,771	4,094	2,849	3,520	4,094	550	251	-	19.3	7.1	-
Maine	548	577	629	529	571	626	19	6	3	3.6	1.1	.5
Md	2,911	2,941	2,918	2,618	2,836	2,919	293	105	-	11.2	3.7	-
Mass	3,932	4,251	4,448	3,887	4,219	4,438	44	34	10	1.1	.8	.2
Mich	4,772	4,355	4,976	4,772	4,354	4,976	-	-	-	-	-	-
Minn	3,682	3,827	4,126	3,561	3,807	4,306	121	20	-180	3.4	.5	-4.2
Miss	1,030	1,147	1,285	970	1,065	1,276	60	82	9	6.2	7.7	.7
Mo	2,152	2,155	2,244	1,912	2,092	2,144	240	64	99	13.7	3.1	4.6
Mont	279	305	334	236	261	254	42	44	79	17.8	16.9	31.1
Nebr	687	743	757	571	708	721	116	35	36	20.3	4.9	5.0
Nev	421	416	403	355	392	370	66	24	33	18.6	6.1	8.9
N.H	266	245	260	256	244	267	10	-	-7	3.9	-	-2.6
N.J	5,051	5,424	5,666	4,770	5,125	5,635	281	300	30	5.9	5.9	.5
N. Mex	983	1,177	1,235	844	1,063	1,139	140	114	96	16.6	10.7	8.4
N.Y	13,349	15,021	16,334	13,338	15,009	16,323	11	11	12	.1	.1	.1
N.C	3,030	3,282	3,433	2,745	3,151	3,433	285	131	-	10.4	4.2	-
N. Dak	452	524	620	295	348	494	157	176	126	53.2	50.6	25.5
Ohio	4,380	4,872	5,140	4,238	4,738	5,010	142	134	129	3.4	2.8	2.6
Okla	1,054	1,102	1,365	998	1,045	1,308	56	56	56	5.6	5.4	4.3
Oreg	1,521	1,470	1,557	1,424	1,461	1,550	96	10	7	6.7	.7	.5
Pa	6,491	6,864	7,197	6,424	6,798	7,196	68	66	1	1.1	1.0	-
R.I	708	799	797	673	767	796	35	33	1	5.2	4.3	.1
S.C	1,581	1,769	1,903	1,532	1,768	1,903	49	-	-	3.2	-	-
S. Dak	236	252	284	220	233	276	16	20	8	7.3	8.6	2.9
Tenn	1,844	1,740	1,782	1,759	1,705	1,746	84	36	36	4.9	2.2	2.1
Tex	4,560	4,653	5,112	4,122	4,259	5,245	439	394	-112	10.7	9.3	-2.1
Utah	755	789	864	747	782	863	9	6	-	1.2	.8	-
Vt	218	247	275	226	246	275	-7	-	-	-3.1	-	-
Va	2,835	2,928	2,852	2,485	2,891	2,844	351	37	8	14.1	1.3	.3
Wash	2,817	3,053	3,146	2,692	3,052	3,265	125	-	-119	4.6	-	-3.6
W. Va	1,128	1,147	1,294	1,045	1,131	1,293	83	16	1	7.9	1.4	.1
Wis	3,402	3,410	3,640	3,329	3,409	3,609	73	1	32	2.2	-	.9
Wyo	340	396	408	200	315	333	140	81	75	70.0	25.7	22.5

- Represents zero. [1] Includes funds budgeted and balances from previous year. [2] Projections based on budgets enacted by State legislatures in late spring/early summer 1980 and 1981.

Source: National Governor's Association and National Association of State Budget Officers, Washington, D.C., *Fiscal Survey of the States*, annual.

No. 493. Gross Revenue of States from Lotteries and Parimutuel Taxes, 1975 to 1980, and by State, 1980

STATE	Gross revenue (mil. dol.)	Parimutuel taxes (mil. dol.)	LOTTERY REVENUE		
			Total (mil. dol.)	Percent	
				Prize money	Administration [1]
1975	1,553.0	776.4	776.6	38.0	10.2
1976	1,694.8	719.3	975.5	40.5	10.0
1977	1,912.8	721.2	1,191.6	45.3	10.3
1978	2,304.1	689.5	1,614.6	43.3	8.0
1979	2,522.0	717.4	1,804.5	43.5	7.7
1980	2,838.8	731.5	2,107.3	43.6	6.2
Ariz	9.6	9.6	(x)	(x)	(x)
Ark	15.6	15.6	(x)	(x)	(x)
Calif	126.3	126.3	(x)	(x)	(x)
Colo	8.4	8.4	(x)	(x)	(x)
Conn	182.9	52.9	129.9	50.2	3.0
Del	17.5	1.6	15.9	50.8	9.4
Fla	102.5	102.5	(x)	(x)	(x)
Idaho	.4	.4	(x)	(x)	(x)
Ill	170.1	79.1	91.0	50.3	10.4
Ky	14.0	14.0	(x)	(x)	(x)
La	18.8	18.8	(x)	(x)	(x)
Maine	7.3	1.3	6.0	46.4	41.7
Md	388.4	16.0	372.3	46.8	3.4
Mass	221.9	29.5	192.5	47.0	4.9
Mich	513.8	26.0	487.9	49.4	2.2
Nebr	7.4	7.4	(x)	(x)	(x)
Nev	.4	.4	(x)	(x)	(x)
N.H	21.4	12.4	9.0	37.5	21.4
N.J	347.6	15.7	331.9	52.4	4.7
N. Mex	3.5	3.5	(x)	(x)	(x)
N.Y	281.5	98.8	182.8	39.8	14.6
Ohio	84.0	26.8	57.2	18.0	19.6
Oreg	4.7	4.7	(x)	(x)	(x)
Pa	222.4	27.8	194.7	8.0	10.8
R.I	41.3	7.9	33.4	44.0	6.2
S. Dak	2.3	2.3	(x)	(x)	(x)
Vt	3.7	.8	2.9	46.9	47.6
Wash	7.2	7.2	(x)	(x)	(x)
W. Va	13.8	13.8	(x)	(x)	(x)
Wyo	.2	.2	(x)	(x)	(x)

X Not applicable. [1] Includes other expenses. Excludes funds available for other purposes.

Source: U.S. Bureau of the Census, *State Government Finances in 1980*, series GF 80, No. 3.

No. 494. State Payments to Local Governments, by State: 1977

[Intergovernmental expenditure is defined as the actual payment of money to local governments, including grants-in-aid and State-collected, locally shared taxes, as well as State reimbursements to local governments for services rendered (e.g., care of prisoners, construction of public improvements, etc.) It excludes transactions or activities which benefit localities without involving flow of funds. For details, see source]

STATE	Total payments (mil. dol.)	Percent of State general expenditures	PER CAPITA PAYMENTS [1] (dollars)		
			Total	Education	Public welfare
U.S.	61,074	36.8	283	171	41
Ala	732	28.2	198	152	-
Alaska	234	22.8	576	395	-
Ariz	731	43.1	318	219	(z)
Ark	439	31.6	205	141	1
Calif	8,248	43.4	377	192	91
Colo	690	35.2	263	174	51
Conn	532	24.9	171	112	6
Del	145	23.4	250	218	-
Fla	2,017	41.1	239	188	-
Ga	994	31.9	197	157	2
Hawaii	35	2.6	39	-	-
Idaho	220	32.1	256	173	-
Ill	2,824	33.1	251	176	9
Ind	1,335	41.9	250	128	23
Iowa	895	39.0	311	205	6
Kans	447	28.1	192	154	-
Ky	591	22.9	171	141	-
La	983	30.0	251	178	-
Maine	220	27.4	203	165	2
Md	1,441	40.5	348	180	60
Mass	1,247	26.2	216	145	-
Mich	2,794	36.5	306	174	18
Minn	1,797	47.0	452	274	57
Miss	602	34.6	252	181	-
Mo	726	29.4	151	125	1
Mont	169	25.3	222	175	1
Nebr	318	31.8	204	76	9
Nev	153	30.0	242	194	(z)
N.H	95	17.3	112	47	-
N.J	2,010	36.9	274	151	65
N. Mex	398	37.5	335	259	-
N.Y	9,993	54.3	558	216	227
N.C	1,820	45.9	329	227	48
N. Dak	162	25.8	248	169	8
Ohio	2,466	38.5	230	141	13
Okla	565	28.8	201	153	1
Oreg	504	26.5	212	138	1
Pa	2,714	30.3	230	165	13
R.I	157	19.6	168	118	15
S.C	584	27.2	203	147	-
S. Dak	75	14.8	108	76	(z)
Tenn	719	28.2	167	114	1
Tex	2,216	30.2	173	167	-
Utah	304	28.8	239	205	-
Vt	83	17.9	171	117	-
Va	1,062	30.2	207	141	43
Wash	1,059	31.6	289	212	2
W. Va	430	27.6	231	215	-
Wis	1,979	48.4	426	155	68
Wyo	119	29.5	293	169	-

- Represents zero. Z Less than $.50. [1] Based on estimated resident population as of July 1.

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. 6, No. 3, *State Payments to Local Governments*.

No. 495. Number of Local Governments, by Taxing Power and Type, and Public School Systems—States: 1972 and 1977

[Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" existing as areas for which statistics can be presented as to population and other subjects, but lacking any separate organized county, township, or municipal government]

STATE	1972			1977								
	All types of local governments			All types of local governments		Local governments other than school districts					School districts	Public school systems[2]
	Total	With property taxing power	Excluding school districts	Total	With property-taxing power	Total	Counties[1]	Municipalities	Townships	Special districts		
U.S.	**78,218**	**65,914**	**62,437**	**79,862**	**67,780**	**64,688**	**3,042**	**18,862**	**16,822**	**25,962**	**15,174**	**16,548**
Ala	875	589	749	949	613	822	67	419	-	336	127	127
Alaska	120	120	120	150	150	150	8	142	-	-	-	32
Ariz	406	377	169	420	418	190	14	70	-	106	230	237
Ark	1,283	917	895	1,346	923	966	75	467	-	424	380	380
Calif	3,819	3,498	2,687	3,806	3,595	2,697	57	413	-	2,227	1,109	1,110
Colo	1,319	1,168	1,132	1,459	1,394	1,274	62	262	-	950	185	185
Conn	428	340	414	434	359	418	-	33	149	236	16	165
Del	158	82	133	210	85	185	3	55	-	127	25	26
D.C	3	1	3	2	1	2	-	1	-	1	-	2
Fla	865	674	771	911	686	816	66	389	-	361	95	95
Ga	1,243	884	1,054	1,263	876	1,075	158	530	-	387	188	188
Hawaii	19	4	19	19	4	19	3	1	-	15	-	1
Idaho	901	730	784	972	792	855	44	199	-	612	117	117
Ill	6,385	5,337	5,208	6,620	5,522	5,557	102	1,274	1,436	2,745	1,063	1,063
Ind	2,792	2,206	2,477	2,854	2,216	2,547	91	563	1,008	885	307	307
Iowa	1,818	1,605	1,355	1,852	1,738	1,388	99	955	-	334	464	464
Kans	3,715	3,355	3,384	3,725	3,365	3,398	105	625	1,449	1,219	327	327
Ky	1,135	806	944	1,183	975	1,002	119	405	-	478	181	181
La	834	710	768	458	456	392	62	300	-	30	66	66
Maine	714	601	636	779	610	693	16	24	475	178	86	256
Md	403	196	403	426	194	426	23	151	-	252	-	40
Mass	682	482	631	766	512	691	12	39	312	328	75	389
Mich	2,649	2,523	2,002	2,633	2,489	2,027	83	531	1,245	168	606	606
Minn	3,395	3,262	2,950	3,437	3,431	2,997	87	855	1,792	263	440	440
Miss	796	605	634	835	681	669	82	283	-	304	166	166
Mo	2,807	2,145	2,171	2,937	2,317	2,363	114	916	326	1,007	574	574
Mont	992	858	440	958	818	493	56	126	-	311	465	465
Nebr	3,561	3,265	2,187	3,485	3,248	2,290	93	534	471	1,192	1,195	1,195
Nev	184	102	167	182	117	165	16	17	-	132	17	17
N.H	499	461	341	506	478	347	10	13	221	103	159	168
N.J	1,456	1,238	929	1,517	1,254	968	21	335	232	380	549	615
N. Mex	309	243	220	313	285	225	32	93	-	100	88	88
N.Y	3,306	3,297	2,560	3,309	3,296	2,569	57	618	930	964	740	773
N.C	802	590	802	874	644	874	100	472	-	302	-	200
N. Dak	2,726	2,617	2,340	2,707	2,608	2,361	53	361	1,360	587	346	346
Ohio	3,259	3,098	2,619	3,285	3,116	2,654	88	935	1,319	312	631	632
Okla	1,683	1,287	1,026	1,675	1,284	1,050	77	567	-	406	625	625
Oreg	1,446	1,136	1,093	1,447	1,200	1,072	36	239	-	797	375	375
Pa	4,935	3,159	4,407	5,246	3,282	4,665	66	1,015	1,549	2,035	581	581
R.I	115	90	112	120	90	117	-	8	31	78	3	40
S.C	583	477	490	585	507	492	46	264	-	182	93	93
S. Dak	1,770	1,667	1,542	1,727	1,632	1,533	64	311	1,010	148	194	194
Tenn	881	432	867	905	447	891	94	326	-	471	14	147
Tex	3,624	3,005	2,450	3,883	3,248	2,745	254	1,066	-	1,425	1,138	1,138
Utah	459	389	419	492	422	452	29	216	-	207	40	40
Vt	658	632	386	647	623	375	14	57	237	67	272	272
Va	385	328	385	389	324	389	95	229	-	65	-	136
Wash	1,682	1,390	1,365	1,666	1,453	1,364	39	265	-	1,060	302	302
W. Va	508	337	453	595	338	540	55	227	-	258	55	55
Wis	2,448	2,331	2,031	2,518	2,379	2,108	72	576	1,270	190	410	452
Wyo	383	268	313	385	285	330	23	90	-	217	55	55

- Represents zero. [1] Excluding areas corresponding to counties but having no organized county government. [2] Includes 1,374 other local public school systems operated as part of a State, county, municipal, or township government and excluded from independent school-district figure and from "All types of local governments."

Source: U.S. Bureau of the Census, *Census of Governments: 1972 and 1977*, vol. 1, No. 1, *Governmental Organization*.

No. 496. County, Municipal, and Township Governments, 1977, and Their Estimated Population, 1975, by Population-Size Groups

[Number of governments as of **January 1977**; population estimates as of **July 1, 1975.** Township governments include "towns" in the 6 New England States, New York, and Wisconsin]

Population-size group	Counties			Municipalities			Townships		
	Number, 1977	Population, 1975		Number, 1977	Population, 1975		Number, 1977	Population, 1975	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	**3,042**	**189,691**	**100.0**	**18,862**	**136,761**	**100.0**	**16,822**	**48,344**	**100.0**
250,000 or more	137	92,392	48.7	58	41,638	30.4	31	5,740	11.9
100,000-249,999	206	32,085	16.9	105	14,896	10.9			
50,000-99,999	336	23,503	12.4	230	16,091	11.8	72	4,799	9.9
25,000-49,999	596	20,976	11.0	514	17,939	13.1	190	6,479	13.4
10,000-24,999	980	16,079	8.5	1,212	19,002	13.9	660	10,185	21.1
5,000-9,999	496	3,758	2.0	1,461	10,299	7.5	870	6,081	12.6
2,500-4,999	291	897	.4	2,004	7,040	5.1	1,595	5,505	11.4
1,000-2,499				3,664	5,872	4.3	3,657	5,808	12.0
Less than 1,000				9,614	3,985	2.9	9,747	3,747	7.8

Source: U.S. Bureau of the Census, *Census of Governments: 1977*, vol. I, No. 1, *Governmental Organization.*

No. 497. County Governments—Summary of Finances, 1975 to 1980, and Per Capita, by Population-Size Group, 1980

[Per capita based on population as of **April 1, 1980.** Covers fiscal years ending between **July 1** of preceding year and **June 30** of year stated]

Item	All counties (mil. dol.)					Per capita (dollars), 1980					
						All counties		Counties with 1980 population (in 1,000) of—			
	1975	1977	1978	1979	1980	Total (3,044)	Percent distribution	Less than 100 (2,670)[1]	100-199.9 (182)[1]	200-299.9 (72)[1]	300 or more (120)[1]
General revenue	**32,893**	**41,441**	**46,048**	**50,197**	**54,573**	**267.88**	**100.0**	**244.73**	**232.80**	**241.36**	**299.52**
Intergovernmental revenue[2]	14,755	18,787	20,879	23,891	24,746	121.47	45.3	106.31	106.08	115.24	137.97
From State govt	11,842	14,315	15,388	18,097	18,969	93.11	34.8	83.11	75.08	86.98	106.53
From Federal govt	2,385	3,741	4,825	4,941	4,948	24.29	9.1	19.63	27.61	24.92	26.68
Gen. revenue sharing	1,595	1,671	1,721	1,735	1,746	8.57	3.2	10.05	7.33	7.14	8.10
Tax revenue	12,660	15,865	17,435	16,958	18,813	92.35	34.5	78.09	80.58	72.37	109.86
Property	10,316	12,888	14,017	13,067	14,300	70.19	26.2	60.62	61.02	57.26	82.21
Charges and misc	5,478	6,789	7,735	9,348	11,014	54.06	20.2	60.34	46.13	53.75	51.69
General expenditure	**32,744**	**41,282**	**44,762**	**49,160**	**54,297**	**266.52**	**100.0**	**247.65**	**231.42**	**237.46**	**295.54**
Capital outlay	4,850	5,063	5,078	5,818	6,505	31.93	12.0	31.94	29.18	25.59	33.90
Other	27,894	36,219	39,684	43,342	47,792	234.59	88.0	215.69	202.24	211.92	261.54
Public welfare	6,169	7,842	8,212	8,009	8,591	42.17	15.8	22.82	31.64	46.39	58.39
Education	5,643	6,634	6,963	7,568	8,412	41.29	15.5	54.71	44.83	24.98	33.66
Highways	3,458	3,849	4,035	4,671	5,227	25.66	9.6	41.62	23.56	17.67	16.08
Hospitals	3,337	4,346	4,754	5,221	5,975	29.33	11.0	32.41	16.51	22.25	31.93
General control	1,986	2,560	2,895	3,121	3,374	16.56	6.2	13.88	14.73	16.73	18.99
Police protection	1,450	1,916	2,150	2,396	2,661	13.06	4.9	11.32	12.04	10.93	15.03
Financial administration	883	1,092	1,235	1,343	1,521	7.47	2.8	7.91	6.81	6.97	7.41
General public buildings	824	933	970	1,059	1,072	5.26	2.0	5.53	5.78	5.13	4.95
Health	1,428	1,957	2,227	2,506	2,806	13.77	5.2	9.96	12.99	16.11	16.33
Correction	980	1,244	1,433	1,548	1,759	8.63	3.2	4.08	6.61	9.14	12.42
Natural resources	510	558	574	594	687	3.37	1.3	2.89	2.18	1.95	4.33
Parks and recreation	741	887	941	984	1,094	5.37	2.0	2.39	3.68	3.74	8.33
Interest on general debt	795	992	1,122	1,275	1,542	7.57	2.8	7.85	5.98	7.36	7.83
Other and unallocable	4,541	6,479	7,251	8,867	9,576	47.00	17.6	30.31	44.07	48.06	59.84
Debt outstanding, end of year	**18,935**	**22,590**	**24,938**	**27,952**	**32,993**	**161.95**	**100.0**	**153.71**	**150.08**	**151.59**	**173.23**
Long-term	17,617	21,367	23,876	26,864	31,543	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Short-term	1,318	1,223	1,063	1,088	1,450	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available. [1] Figures in parentheses represent number of counties in each size group.
[2] Includes other intergovernmental revenue not shown separately.

Source: U.S. Bureau of the Census, *County Government Finances*, series GF, No. 8, annual.

No. 498. Gross Assessed Value of Property and Government Revenue From Property Taxes: 1966 to 1979

[**In billions of dollars, except percent.** Minus sign (–) denotes decrease]

ITEM	1966	1971	1973	1975	1976	1978	1979
Gross assessed value of property	**499.0**	**717.8**	**872.6**	**1,096.3**	**1,229.1**	**1,509.7**	[1] **1,678.8**
State assessed	41.6	53.5	59.4	74.8	84.8	108.4	113.5
Locally assessed	457.4	664.2	813.2	1,021.5	1,144.3	1,401.3	1,565.3
Real property	393.2	573.9	704.6	881.6	992.5	1,212.6	1,358.5
Percent of locally assessed	86.0	86.4	86.6	86.3	86.4	86.4	86.8
Net assessed value of locally taxable property [2]	484.1	694.6	845.0	1,062.9	1,189.4	1,443.2	1,607.3
Percent of gross assessed	97.0	96.8	96.8	97.0	96.8	95.6	95.7
REVENUE FROM PROPERTY TAXES							
Total revenue, State and local	**24.7**	**37.9**	**45.3**	**51.5**	**57.0**	**66.4**	**64.9**
Percent of general revenue	29.7	26.1	23.8	22.6	22.3	21.0	18.9
Percent of tax revenue	43.6	39.9	37.4	36.4	36.3	34.3	31.6
Revenue, State governments	.8	1.1	1.3	1.5	2.1	2.4	2.5
Percent of all revenue	1.5	1.1	1.0	.9	1.1	1.1	1.0
Percent of tax revenue	2.8	2.2	1.9	1.8	2.4	2.1	2.0
Revenue, local governments	23.8	36.7	44.0	50.0	54.9	64.1	62.5
Annual average percent change from prior year shown	[3] 9.3	9.0	7.6	6.6	9.7	8.1	–2.6
Percent of all revenue	40.2	36.4	34.1	32.2	30.8	29.9	26.6
Percent of tax revenue	87.1	84.6	82.9	81.6	81.2	80.0	77.5

[1] Includes 1978 value data for 13 States. See footnote 6, table 499. [2] Value subject to local general property taxation, including State-assessed property, after deduction of partial exemptions. [3] Change from 1965.

Source: U.S. Bureau of the Census, *Census of Governments: 1967 and 1977*, vol. 2, *Property Values Subject to Local General Property Taxation in the United States: 1973, 1975, 1978, and 1979*, series GSS Nos. 80, 92, and 98; and *Governmental Finances*, series GF, No. 5, annual.

No. 499. Gross Assessed Value of Property Subject to Local General Property Taxation and Revenue From Property Tax, 1979—States

[**In billions of dollars, except percent.** Excludes value of totally exempt property. U.S. figures excluding partially exempt property amounted to a net value of $1,607 billion in 1979. Excluded from property tax base were: (1) Property owned by nonprofit and other qualifying groups or institutions (used for government, religion, nonprofit medical care, and education); (2) new industrial plants exempt for stated periods of time as inducement to new industry; and (3) property exempted by specific legislative action]

STATE	GROSS VALUE OF PROPERTY		STATE AND LOCAL GOVERNMENT REVENUE FROM PROPERTY TAX		
	Total assessed	Locally assessed	Total	Percent of— General revenue	Percent of— Tax revenue
U.S.	**1,678.8**	**1,565.3**	**64.9**	**18.9**	**31.6**
Ala.	8.5	6.9	.3	5.7	11.6
Alaska [1]	18.6	11.0	.3	16.7	32.4
Ariz.	7.2	4.9	.9	22.2	35.2
Ark.	4.6	3.7	.3	10.8	21.1
Calif. [2]	132.9	125.4	6.0	15.3	25.2
Colo.	12.4	11.2	.9	19.7	33.6
Conn.	37.1	37.1	1.4	30.2	45.1
Del.	3.9	3.9	.1	8.9	16.0
D.C.	13.1	13.1	.2	10.6	24.2
Fla.	158.2	157.7	2.2	18.6	32.0
Ga.	36.9	33.4	1.1	14.7	27.9
Hawaii [3]	15.1	15.1	.2	9.5	15.9
Idaho	2.9	2.5	.2	17.7	31.9
Ill. [4 5]	[6] 67.2	[6] 65.8	3.9	23.0	35.0
Ind.	[6] 17.0	[6] 15.3	1.3	20.0	33.0
Iowa	58.6	53.8	1.0	23.2	37.9
Kans.	10.0	8.4	.8	24.6	40.7
Ky.	47.6	43.0	.5	9.9	17.7
La.	[3] 8.1	[3] 6.7	.4	6.8	12.6
Maine	15.7	15.7	.3	21.6	37.9
Md. [3]	37.3	31.1	1.1	15.8	26.2
Mass.	43.9	43.2	3.1	29.8	46.4
Mich. [3]	[6] 72.5	[6] 72.5	3.5	21.5	35.8
Minn. [4]	[6] 15.9	[6] 15.8	1.3	18.2	28.4
Miss.	[6] 4.3	[6] 3.4	.3	10.7	21.6
Mo.	17.3	15.2	1.0	16.9	28.3
Mont. [3 4]	1.6	1.2	.3	24.6	45.3
Nebr.	11.8	11.6	.6	25.4	43.4
Nev.	[6] 6.6	[6] 6.0	.2	19.0	31.5
N.H.	10.7	10.7	.4	34.2	60.0
N.J.	[6] 97.1	[6] 97.0	3.7	31.6	47.4
N. Mex.	5.5	3.0	.2	6.5	15.8
N.Y.	[6] 89.7	[6] 85.0	8.5	22.7	35.2
N.C.	[6] 79.0	[6] 71.1	.9	13.2	22.9
N.Dak. [4]	.8	.8	.2	16.1	33.9
Ohio	69.4	51.6	2.8	20.1	33.9
Okla.	6.8	5.4	.4	11.0	19.8
Oreg.	64.1	59.7	.9	20.5	38.2
Pa.	[6] 27.6	[6] 27.6	2.7	16.0	25.0
R.I.	[6] 8.1	[6] 8.1	.4	24.3	41.0
S.C.	[6] 2.6	[6] 2.1	.4	12.2	22.2
S.Dak.	4.4	4.2	.2	24.1	46.3
Tenn.	13.6	12.3	.7	12.8	23.4
Tex.	64.6	64.4	3.7	20.8	36.5
Utah	5.2	4.2	.3	16.1	28.6
Vt.	6.2	6.2	.2	22.5	39.8
Va.	85.5	79.5	1.1	16.2	27.3
Wash.	78.7	75.0	1.2	17.5	31.1
W. Va.	[6] 12.4	[6] 10.4	.2	9.5	16.9
Wis.	56.0	51.1	1.6	20.6	33.9
Wyo.	3.8	1.2	.2	21.5	39.7

[1] Assessed values exclude $4,326 million of property value in the unorganized territory. [2] Decreased property tax collections due to legal limitations. [3] All assessment is performed by a State agency but assessed values are shown here as "locally assessed" for comparability with other States. [4] Two sets of values are locally recorded for taxable property. For comparability with data for other States, assessed values shown here pertain to final values against which tax rates are applied, rather than to preliminary "full and true," "true and full," and "market," or (in Illinois) local unadjusted values. [5] State-equalized values, which are the legal values for levy of authorized tax rates within State. [6] 1978 value.

Source: U.S. Bureau of the Census, *Property Values Subject to Local General Property Taxation in the United States: 1979*, series GSS No. 98 and *Governmental Finances in 1978–79*, series GF 79, No. 5.

No. 500. City Governments—Summary of Finances: 1960 to 1980

[**In millions of dollars, except percent.** Represents all municipalities (see table 495) and their dependent agencies; excludes other local governments overlying city areas. See text, p. 274. Includes sample-based estimates for cities of less than 25,000 for 1960, and less than 50,000 beginning 1965; thus subject to sampling variation. See Appendix III]

ITEM	1960	1965	1970	1975	1978	1979	1980	PERCENT OF TOTAL	
								1970	1980
Revenue	**14,915**	**20,318**	**32,704**	**59,744**	**80,125**	**86,864**	**94,862**	**100.0**	**100.0**
General revenue	11,647	15,881	26,621	49,853	65,486	70,328	76,056	81.4	80.2
Intergovernmental revenue	2,321	3,534	7,906	19,648	25,833	27,598	28,270	24.2	29.8
From State governments only	1,868	2,745	6,173	13,053	14,482	15,472	15,939	18.9	16.8
Taxes	7,109	9,289	13,647	21,135	27,830	28,762	31,256	41.7	32.9
Property	5,197	6,537	9,127	13,046	16,293	16,063	16,859	27.9	17.8
Percent of total taxes	73.1	70.4	66.9	61.7	58.5	55.8	53.9	(x)	(x)
Sales and gross receipts	1,217	1,795	2,422	4,555	6,508	7,296	8,208	7.4	8.7
General	797	1,184	1,479	2,789	3,996	4,483	5,096	4.5	5.4
Selective	420	611	943	1,786	2,512	2,813	3,112	2.9	3.3
Licenses and other	695	957	2,098	3,534	5,029	5,403	6,189	6.4	6.5
Charges and miscellaneous	2,217	3,061	5,068	9,071	11,824	13,968	16,530	15.5	17.4
Current charges only	1,342	1,951	3,113	5,443	7,685	8,787	9,875	9.5	10.4
Utility and liquor store revenue	2,861	3,852	5,168	8,409	12,501	13,953	15,719	15.8	16.6
Water system	1,253	1,651	2,201	3,266	4,293	4,683	4,989	6.7	5.3
Electric power system	1,006	1,441	1,883	3,682	6,283	7,131	8,007	5.8	8.4
Gas supply system	162	215	292	448	741	900	1,444	.9	1.5
Transit system	370	453	671	821	970	1,015	1,032	2.1	1.1
Liquor stores	71	92	121	192	214	224	247	.4	.3
Insurance trust revenue	407	582	915	1,482	2,136	2,584	3,088	2.8	3.3
Expenditure	**15,251**	**20,680**	**34,173**	**60,703**	**77,283**	**83,594**	**93,712**	**100.0**	**100.0**
General expenditure [1]	11,818	16,012	27,682	48,935	60,964	65,597	72,445	81.0	77.3
Police protection	1,275	1,739	2,994	5,420	6,991	7,460	8,200	8.8	8.8
Fire protection	885	1,146	1,762	2,968	3,855	4,083	4,535	5.2	4.8
Highways	1,573	1,807	2,499	3,861	4,740	5,286	5,977	7.3	6.4
Sewerage and other sanitation	1,332	1,774	2,553	5,229	6,251	6,969	7,913	7.5	8.4
Public welfare	608	927	2,215	3,846	4,357	3,817	3,801	6.5	4.1
Education	1,801	2,489	4,548	7,164	7,973	8,409	9,284	13.3	9.9
Libraries	185	267	407	632	732	778	883	1.2	.9
Health and hospitals	799	1,115	1,944	3,641	3,618	3,933	4,457	5.7	4.8
Parks and recreation	551	775	1,306	2,274	2,798	3,150	3,433	3.8	3.7
Housing and urban renewal	464	686	1,154	1,752	2,084	2,580	3,459	3.4	3.7
Airports	189	182	435	615	772	922	1,100	1.3	1.2
Financial administration	598	291	457	819	1,399	1,682	1,843	1.3	2.0
General control		468	776	1,440	1,738	1,853	2,015	2.3	2.2
General public buildings	182	329	430	845	914	984	1,090	1.3	1.2
Interest on general debt	431	603	1,098	2,294	2,869	2,819	3,054	3.2	3.3
Other and unallocable	946	1,414	3,104	6,135	9,873	10,872	11,402	9.1	12.2
Utility and liquor store expenditure	2,975	4,044	5,489	9,896	13,912	15,329	18,274	16.1	19.5
Water system	1,424	1,820	2,337	3,776	4,921	5,247	5,933	6.8	6.3
Electric power system	859	1,291	1,811	3,779	6,402	7,154	8,596	5.3	9.2
Gas supply system	143	193	260	407	653	822	1,334	.8	1.4
Transit system	489	662	974	1,765	1,746	1,905	2,189	2.9	2.3
Liquor stores	60	78	107	169	190	201	222	.3	.2
Insurance trust expenditure	458	624	1,002	1,872	2,408	2,666	2,993	2.9	3.2
By character and object:									
Direct expenditure	15,093	20,425	33,792	59,989	75,353	81,822	91,693	98.9	97.8
Current operation	9,874	13,564	22,895	41,451	55,371	60,289	66,687	67.0	71.2
Capital outlay	3,691	4,750	7,103	12,054	12,145	13,472	16,285	20.8	17.4
Construction and equipment [2]	3,256	4,197	6,371	11,216	9,944	11,079	13,341	18.6	14.2
Land and existing structures [2]	436	553	733	838	2,201	2,393	2,944	2.1	3.1
Assistance payments	386	530	1,245	1,594	1,584	1,534	1,546	3.6	1.6
Interest on debt	684	957	1,547	3,018	3,846	3,861	4,182	4.5	4.5
Insurance benefits, repayments	458	624	1,002	1,872	2,408	2,666	2,993	2.9	3.2
Intergovernmental expenditure	158	255	381	714	1,930	1,772	2,019	1.1	2.2
Total personal services [3]	*6,772*	*9,075*	*14,784*	*24,635*	*29,606*	*31,667*	*34,709*	*43.4*	*37.0*
Debt outstanding, year end	**23,178**	**31,862**	**43,773**	**65,239**	**78,167**	**78,075**	**86,019**	**100.0**	**100.0**
Long-term	21,904	29,280	38,870	55,789	74,983	74,953	82,346	88.8	95.7
Full faith and credit	14,473	18,477	22,005	31,886	40,828	39,020	39,570	50.3	46.0
Nonguaranteed	7,430	10,803	16,863	23,903	34,155	35,933	42,776	38.5	49.7
Short-term	1,274	2,582	4,903	9,450	3,184	3,122	3,673	11.2	4.3
Net long-term debt outstanding	20,103	26,774	36,087	51,437	67,023	67,682	72,528	82.4	84.3
Long-term debt issued	2,420	3,347	3,810	5,754	11,302	10,257	12,582	(x)	(x)
Long-term debt retired	1,318	1,776	2,310	3,656	4,865	10,858	5,541	(x)	(x)

X Not applicable. [1] Includes intergovernmental expenditure. [2] Beginning 1978, equipment included with land and existing structures. [3] Included in items shown above.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF No. 4, annual.

No. 501. City Governments—Finances, by Population-Size Groups: 1980

Item	All cities	Cities having a 1980 population of— Less than 50,000	50,000 to 99,999	100,000 to 199,999	200,000 to 299,999	300,000 to 499,999	500,000 to 999,999	1,000,000 or more
Number of cities, 1980	18,983	18,565	249	97	23	26	17	6
Population, 1980 (mil.)	141.0	66.1	17.2	13.0	5.5	10.0	11.6	17.5
FINANCES (mil. dol.)								
General revenue [1]	**76,056**	**20,474**	**7,541**	**6,958**	**3,118**	**6,468**	**9,425**	**22,072**
Intergovernmental [1]	28,270	6,315	2,474	2,610	1,186	2,489	4,041	9,155
From State governments	15,939	3,418	1,448	1,389	545	1,025	1,638	6,476
From Federal government	10,872	2,291	916	1,036	557	1,309	2,231	2,532
Revenue sharing	2,460	887	265	217	112	206	250	523
Taxes [1]	31,256	8,237	3,293	2,783	1,235	2,443	3,650	9,615
Property	16,859	4,887	2,197	1,861	591	1,078	1,890	4,355
Percent of total taxes	53.9	59.3	66.7	66.9	47.9	44.1	51.8	45.3
Sales and gross receipts	8,208	2,184	770	680	370	870	913	2,421
Current charges	9,875	3,415	1,053	976	412	854	1,078	2,087
Water supply and other utility	15,472	6,765	1,363	1,597	477	953	1,647	2,670
General expenditure [1]	**72,445**	**20,296**	**7,524**	**6,886**	**3,328**	**6,150**	**8,962**	**19,299**
Education	9,284	1,487	1,034	1,216	463	500	1,189	3,395
Highways	5,977	2,832	734	575	248	416	530	642
Public welfare	3,801	94	45	98	64	101	515	2,884
Health and hospitals	4,457	1,067	402	334	110	326	657	1,561
Police and fire protection	12,735	4,106	1,513	1,298	565	1,132	1,454	2,667
Sewerage and sanitation	7,913	3,091	832	681	342	701	996	1,270
Housing and urban renewal	3,459	521	388	320	199	393	496	1,142
Interest on general debt	3,054	909	282	275	165	297	391	735
Water supply and other utility	18,052	7,470	1,517	1,783	608	1,263	1,935	3,476
Gross debt outstanding	**86,019**	**29,027**	**8,152**	**7,916**	**4,396**	**8,231**	**9,623**	**18,674**
Long-term	82,346	27,888	7,755	7,627	4,139	8,062	8,923	17,952
Short-term	3,673	1,141	397	289	256	169	700	721
PERCENT DISTRIBUTION								
General revenue [1]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Intergovernmental	37.2	30.8	32.8	37.5	38.0	38.5	42.9	41.5
Taxes [1]	41.1	40.2	43.7	40.0	39.6	37.8	38.7	43.6
Property	22.2	23.9	29.1	26.7	19.0	16.7	20.1	19.7
Sales and gross receipts	10.8	10.7	10.2	9.8	11.9	13.5	9.7	11.0
Current charges	21.7	16.7	14.0	14.0	13.2	13.2	11.4	9.5
General expenditure [1]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Education	12.8	7.3	13.7	17.7	13.9	8.1	13.3	17.6
Highways	8.3	13.4	9.8	8.4	7.5	6.8	5.9	3.3
Public welfare	5.2	.5	.6	1.4	1.9	1.6	5.7	14.9
Health and hospitals	6.2	5.3	5.3	4.9	3.3	5.3	7.4	8.1
Police and fire protection	17.6	20.2	20.1	18.8	17.0	18.4	16.2	13.8
Sewerage and sanitation	10.9	15.2	11.1	9.9	7.3	11.4	11.1	6.6
Housing and urban renewal	4.8	2.6	5.2	4.6	6.0	6.4	5.5	5.9
Interest on general debt	4.2	4.5	3.7	3.4	5.0	4.8	4.4	3.8
PER CAPITA [2] (dollars)								
General revenue [1]	**540**	**310**	**437**	**534**	**570**	**650**	**811**	**1,259**
Intergovernmental [1]	201	96	144	200	217	250	348	522
From State governments	113	52	84	107	100	103	141	369
From Federal government	77	35	53	79	102	131	192	144
Revenue sharing	17	13	15	17	20	21	22	30
Taxes [1]	222	125	191	213	226	245	314	549
Property	120	74	127	143	108	108	163	248
Sales and gross receipts	58	33	45	52	68	87	79	138
Current charges	70	52	61	75	75	86	93	119
Water supply and other utility	110	99	79	123	187	96	142	152
General expenditure [1]	**514**	**307**	**436**	**528**	**608**	**618**	**772**	**1,101**
Education	66	23	60	93	85	50	102	194
Highways	42	43	43	44	45	42	46	37
Public welfare	27	1	3	8	12	10	44	164
Health and hospitals	32	16	23	26	20	33	58	89
Police and fire protection	90	62	88	100	103	114	125	152
Sewerage and sanitation	56	47	48	52	62	71	86	72
Housing and urban renewal	25	8	23	25	36	39	43	65
Interest on general debt	22	14	16	21	30	30	34	42
Water supply and other utility	128	113	88	137	111	127	167	199
Gross debt outstanding	**610**	**439**	**473**	**607**	**803**	**827**	**828**	**1,065**
Long-term	584	422	450	585	756	810	768	1,024
Short-term	26	17	23	22	47	17	60	41

[1] Includes items not shown separately. [2] Based on population as of April 1, 1980.

Source: U.S. Bureau of the Census, *City Government Finances in 1979-80*, series GF80, No. 4.

No. 502. CITY GOVERNMENTS—FINANCES,

[In millions of dollars. For fiscal year closed

CITIES RANKED BY POPULATION SIZE, 1980	REVENUE								Gross debt outstanding
	Total [1]	General revenue						Utility revenue	
		Total [1]	Intergovernmental revenue		Taxes				
			From State and local govts.	From Federal Government	Total [1]	Property	Sales and gross receipts		
New York, N.Y. [2]	17,797	15,642	5,623.5	1,266.5	6,706.9	3,228.0	1,612.0	979.4	10,645
Chicago, Ill	1,934	1,659	226.4	491.6	736.2	315.3	330.3	110.8	1,070
Los Angeles, Calif	2,689	1,491	140.7	266.0	674.3	239.1	295.5	1,023.2	2,811
Philadelphia, Pa. [2]	1,941	1,471	486.0	172.6	783.7	193.5	3.5	373.4	1,835
Houston, Tex	760	637	12.6	75.9	352.5	203.0	142.2	89.6	1,416
Detroit, Mich	1,384	1,171	324.5	259.5	360.9	176.5	37.4	93.5	897
Dallas, Tex	475	376	7.8	58.9	215.9	122.7	87.8	63.4	582
San Diego, Calif	419	343	54.5	64.4	116.9	38.3	70.0	51.7	117
Phoenix, Ariz	412	361	80.0	85.4	120.8	39.1	75.8	38.5	495
Baltimore, Md. [2]	1,168	1,088	434.5	208.5	333.5	212.2	32.3	30.7	615
San Antonio, Tex	612	241	7.8	83.1	77.6	43.1	32.0	365.8	989
Honolulu, Hawaii [2]	378	332	13.8	93.3	180.7	145.0	19.3	45.8	236
Indianapolis, Ind. [2]	420	410	91.6	107.9	125.9	120.3	2.6	6.2	327
San Francisco, Calif. [2]	1,336	1,118	272.1	232.8	345.2	176.3	96.5	111.2	705
Memphis, Tenn	958	487	226.7	77.9	102.1	72.8	17.1	438.6	603
Washington, D.C. [2]	1,961	1,868	30.5	762.6	940.9	219.4	326.0	17.5	1,661
San Jose, Calif	260	240	36.5	18.9	106.0	27.8	50.8	1.9	175
Milwaukee, Wis	405	340	133.2	33.9	90.2	86.3	1.2	21.6	311
Cleveland, Ohio	434	355	34.9	80.0	139.4	43.9	1.4	79.7	433
Columbus, Ohio	291	254	26.2	50.9	92.8	10.3	1.2	36.5	650
Boston, Mass. [2]	995	929	259.2	111.6	439.9	434.8	-	32.0	594
New Orleans, La. [2]	422	392	37.6	119.1	139.1	42.2	114.8	19.5	456
Jacksonville, Fla. [2]	587	290	62.9	42.1	82.8	56.0	22.1	286.0	675
Seattle, Wash	465	329	65.7	54.1	122.2	41.7	53.3	115.3	517
Denver, Colo. [2]	525	473	69.5	60.9	185.6	63.9	101.0	39.7	391
Nashville-Davidson, Tenn. [2]	681	415	82.1	63.0	174.1	105.1	54.8	254.2	637
St. Louis, Mo. [2]	450	241	45.5	106.8	196.2	34.2	84.7	12.0	157
Kansas City, Mo	353	313	14.1	66.1	166.1	26.2	70.6	20.8	277
El Paso, Tex	151	128	3.1	47.9	44.0	24.8	17.5	16.5	54
Atlanta, Ga	391	333	49.0	54.2	106.7	63.2	31.3	34.5	1,001
Pittsburgh, Pa	259	237	31.7	62.0	115.8	65.8	8.9	14.3	191
Oklahoma City, Okla	245	218	4.0	67.9	88.0	24.3	61.7	16.3	385
Cincinnati, Ohio	358	311	56.8	69.5	121.4	26.7	1.4	24.4	184
Fort Worth, Tex	182	153	3.3	29.6	65.6	38.1	24.9	17.6	216
Minneapolis, Minn	281	241	67.0	50.8	75.2	62.3	7.6	13.2	438
Portland, Oreg	211	192	15.0	44.7	79.6	57.1	10.6	17.4	283
Long Beach, Calif	346	264	10.0	64.7	61.3	19.2	33.0	82.2	107
Tulsa, Okla	207	181	4.4	33.0	64.9	9.8	53.1	17.8	413
Buffalo, N.Y	436	425	196.2	86.0	98.9	88.1	8.7	11.3	256
Toledo, Ohio	173	161	14.6	49.3	61.1	8.7	.4	12.1	162
Miami, Fla	183	167	30.3	25.2	84.7	55.7	24.2	-	149
Baton Rouge, La. [2]	183	167	15.7	44.4	74.3	19.1	50.1	1.8	421
Austin, Tex	324	152	29.7	24.0	54.5	33.0	19.6	159.4	865
Oakland, Calif	223	211	16.9	49.0	73.5	25.4	32.2	-	247
Albuquerque, N. Mex	174	157	40.8	33.3	40.4	23.1	12.5	17.2	269
Tucson, Ariz	173	141	31.2	29.1	60.3	9.2	48.6	28.4	144
Newark, N.J	407	391	240.3	25.5	105.4	69.4	27.6	14.7	140
Charlotte, N.C	171	156	29.4	40.2	55.6	52.1	-	12.2	200
Omaha, Nebr	146	140	19.7	28.1	67.9	31.7	32.1	-	129
Louisville, Ky	210	174	13.3	64.3	70.5	21.1	3.6	26.5	243
Birmingham, Ala	151	139	9.2	22.0	70.4	14.8	21.6	-	315
Wichita, Kans	173	150	12.9	32.8	41.6	33.1	6.7	15.5	554
Sacramento, Calif	148	130	15.4	17.6	53.7	17.4	27.4	7.7	85
Tampa, Fla	173	141	17.4	35.3	50.8	23.8	23.3	17.6	141
St. Paul, Minn	177	164	39.0	36.9	45.0	29.9	12.8	11.4	507
Norfolk, Va. [2]	239	218	68.5	32.2	94.6	46.1	37.5	15.5	171
Virginia Beach, Va. [2]	195	186	60.7	16.1	79.7	45.2	25.2	8.6	184
Rochester, N.Y	299	285	110.0	50.0	93.7	87.8	4.8	13.5	229
Akron, Ohio	134	122	10.8	37.3	46.0	10.4	.1	12.2	113
St. Petersburg, Fla	103	88	12.5	18.2	29.2	14.4	12.8	10.4	135
Corpus Christi, Tex	104	73	.9	23.7	31.1	18.6	11.8	30.6	82
Jersey City, N.J	236	226	96.0	6.8	78.3	57.9	19.7	9.0	125
Anaheim, Calif	149	78	10.7	8.6	30.0	8.2	19.5	71.4	126
Richmond, Va. [2]	317	249	66.6	29.9	121.9	70.4	33.8	62.4	313

- Represents zero or rounds to zero. [1] Includes categories not shown separately. [2] Represents, in effect, city-county consolidated government.

LARGEST CITIES: 1980

in the 12 months ending **June 30, 1980]**

EXPENDITURE									
	General expenditure								
Total [1]	Total [1]	Education	Highways	Public welfare	Health and hospitals	Police protection	Fire protection	Housing and urban renewal	CITIES RANKED BY POPULATION SIZE, 1980
15,872	13,171	3,279.3	265.4	989.0	1,239.3	755.0	363.1	853.3	New York, N.Y.[2]
1,778	1,570	33.1	146.9	12.4	93.4	374.3	111.4	91.0	Chicago, Ill.
2,668	1,211	27.6	71.0	-	7.6	257.4	120.5	53.1	Los Angeles, Calif.
2,066	1,615	39.1	57.7	83.8	92.3	210.0	69.6	56.6	Philadelphia, Pa.[2]
741	626	-	47.2	-	23.7	97.7	70.2	2.9	Houston, Tex.
1,391	1,106	15.8	53.4	.2	104.5	185.6	52.0	85.0	Detroit, Mich.
460	369	.2	30.7	-	5.7	54.5	33.9	11.9	Dallas, Tex.
377	294	7.1	21.0	-	3.2	45.1	23.9	31.4	San Diego, Calif.
451	384	5.5	47.7	1.1	.6	63.8	26.8	20.8	Phoenix, Ariz.
1,118	1,035	315.3	71.9	4.9	82.8	80.4	40.0	41.5	Baltimore, Md.[2]
741	248	3.5	13.4	1.5	14.2	31.9	16.1	28.9	San Antonio, Tex.
359	279	-	23.4	-	4.9	41.4	19.3	14.9	Honolulu, Hawaii[2]
442	417	5.7	35.7	40.8	70.1	35.7	17.3	6.8	Indianapolis, Ind.[2]
1,123	840	18.7	12.6	122.2	118.6	67.2	43.9	22.8	San Francisco, Calif.[2]
929	468	190.6	20.2	.8	9.1	41.4	33.8	16.8	Memphis, Tenn.
2,110	1,976	383.4	75.2	332.3	178.1	161.6	64.7	109.1	Washington, D.C.[2]
210	199	-	33.5	-	1.1	30.1	17.3	3.9	San Jose, Calif.
357	313	.3	41.7	-	10.0	53.5	27.7	41.4	Milwaukee, Wis.
419	349	-	15.3	1.8	8.6	64.3	30.5	8.1	Cleveland, Ohio
330	271	-	24.2	-	8.1	38.0	23.2	21.6	Columbus, Ohio
945	863	258.6	26.7	3.6	87.0	75.9	53.8	46.4	Boston, Mass.[2]
417	380	.4	20.3	3.3	7.8	34.6	18.5	28.4	New Orleans, La.[2]
567	276	-	16.8	2.9	46.9	27.9	15.9	18.1	Jacksonville, Fla.[2]
427	276	3.2	19.2	-	14.0	31.6	27.6	35.9	Seattle, Wash.
476	400	-	18.7	59.6	66.2	42.5	22.4	6.8	Denver, Colo.[2]
639	355	135.3	16.3	4.6	31.5	23.9	15.0	1.6	Nashville-Davidson, Tenn.[2]
428	392	3.8	20.8	3.5	69.9	56.1	17.1	28.5	St. Louis, Mo.
323	295	16.0	28.1	.6	20.3	43.7	23.2	15.4	Kansas City, Mo.[2]
152	121	-	8.4	-	3.4	17.2	9.8	3.4	El Paso, Tex.
456	414	4.3	13.3	2.7	.3	28.3	14.4	16.8	Atlanta, Ga
281	256	-	13.3	-	1.4	31.2	20.6	87.5	Pittsburgh, Pa.
247	209	.3	22.2	-	.1	19.8	14.8	7.4	Oklahoma City, Okla.
340	296	-	23.3	-	20.5	34.8	25.8	27.7	Cincinnati, Ohio
169	133	-	20.7	-	2.8	18.7	13.3	5.2	Fort Worth, Tex.
278	234	-	26.3	-	5.9	23.7	15.0	37.7	Minneapolis, Minn.
233	187	-	14.3	-	1.2	28.5	20.0	9.5	Portland, Oreg.
337	246	2.9	14.8	-	3.5	34.6	23.0	23.8	Long Beach, Calif.
201	172	.3	14.7	-	3.3	13.6	12.8	6.4	Tulsa, Okla.
415	407	156.5	10.2	.1	1.0	25.9	20.7	14.7	Buffalo, N.Y.
163	151	-	15.8	-	6.2	21.0	17.8	11.1	Toledo, Ohio
155	141	-	11.2	.2	.4	23.4	21.2	9.2	Miami, Fla.
173	164	-	13.5	.1	22.3	18.9	8.8	1.5	Baton Rouge, La.[2]
462	158	.2	11.0	.3	42.2	14.8	10.5	5.9	Austin, Tex.
236	214	1.2	10.8	-	-	25.3	21.0	22.1	Oakland, Calif.
203	147	-	15.0	-	3.3	19.4	12.7	6.2	Albuquerque, N. Mex.
164	117	-	11.1	-	-	18.6	11.5	5.7	Tucson, Ariz.
401	383	175.6	4.1	29.0	3.7	35.0	25.9	.8	Newark, N.J.
176	155	-	15.8	.1	.1	15.6	11.9	10.7	Charlotte, N.C.
142	138	.3	23.6	.1	2.1	16.4	12.6	5.5	Omaha, Nebr.
198	158	-	7.1	-	5.3	24.4	12.3	30.8	Louisville, Ky.
153	147	3.6	16.2	-	.5	17.4	14.6	6.8	Birmingham, Ala.
313	282	-	17.8	-	3.6	8.9	7.0	2.3	Wichita, Kans.
145	130	-	5.9	-	.1	24.0	16.7	11.6	Sacramento, Calif.
175	149	-	9.4	-	.2	21.0	15.8	1.7	Tampa, Fla.
218	201	-	14.5	.7	3.9	15.9	11.6	26.6	St. Paul, Minn.
245	229	73.9	8.6	16.0	11.5	17.2	10.5	20.7	Norfolk, Va.[2]
217	199	81.8	15.3	5.3	3.3	10.5	4.8	.6	Virginia Beach, Va.[2]
323	309	136.1	23.2	-	-	19.5	16.4	21.5	Rochester, N.Y.
137	124	-	10.4	-	2.4	13.6	8.8	22.7	Akron, Ohio
119	87	-	13.6	.3	-	15.5	6.1	4.1	St. Petersburg, Fla.
94	64	-	7.2	.1	2.6	7.8	5.3	.2	Corpus Christi, Tex.
255	242	86.5	4.4	2.2	50.2	19.8	16.8	2.8	Jersey City, N.J.
164	87	-	6.6	-	-	13.3	8.0	1.6	Anaheim, Calif.
348	274	81.1	16.5	35.6	6.3	12.4	9.5	11.2	Richmond, Va.[2]

Source: U.S. Bureau of the Census, *City Government Finances in 1979-80*, series GF80, No. 4.

No. 503. City Governments—Per Capita Amounts For Selected Financial Items for Largest Cities: 1970 to 1980

[Cities ranked by size of population enumerated as of **April 1, 1980,** except Honolulu ranked by county population. General expenditure, taxes, and indebtedness data reflect inclusion of fiscal activity of dependent school systems where applicable. Intercity comparisons should be made with caution due to variations in responsibilities among urban areas; for details, see text, p. 274, and source. 1970 and 1980 data based on resident population enumerated as of **April 1**; 1975 data based on resident population estimated as of **July 1, 1976**]

Cities ranked by population size, 1980	Population, 1980 (1,000)	General expenditure			Taxes			Gross debt outstanding		
		1970	1975	1980	1970	1975	1980	1970	1975	1980
New York, N.Y.[1]	7,071	$838	$1,522	$1,863	$383	$635	$949	$1,101	$1,935	$1,505
Chicago, Ill	3,005	205	310	522	113	188	245	326	411	356
Los Angeles, Calif	2,967	169	306	408	110	175	227	483	837	947
Philadelphia, Pa.[1]	1,688	299	499	957	183	242	464	556	701	1,087
Houston, Tex	1,594	112	224	392	82	137	221	365	495	888
Detroit, Mich	1,203	234	449	919	148	208	300	438	550	745
Dallas, Tex	904	159	301	408	106	176	239	348	587	644
San Diego, Calif	876	137	233	336	63	100	134	176	188	133
Phoenix, Ariz	790	130	312	502	72	106	158	295	497	647
Baltimore Md.[1]	787	639	1,045	1,316	222	303	424	649	644	782
San Antonio, Tex	785	88	167	316	50	67	99	290	485	1,259
Honolulu, Hawaii[1]	763	204	322	366	134	178	237	367	304	309
Indianapolis, Ind.[1]	701	127	325	596	67	121	180	205	368	466
San Francisco, Calif.[1]	679	603	853	1,237	300	388	508	575	732	1,038
Memphis, Tenn	646	294	483	724	75	110	158	588	829	933
Washington, D.C.[1]	638	1,011	1,960	3,099	517	741	1,476	621	1,571	2,605
San Jose, Calif	637	156	229	312	66	105	167	235	269	275
Milwaukee, Wis	636	219	289	493	93	116	142	344	364	489
Cleveland, Ohio	574	198	362	608	127	134	243	454	597	754
Columbus, Ohio	565	192	261	479	58	116	164	451	549	1,152
Boston, Mass.[1]	563	554	1,088	1,532	349	532	781	465	846	1,056
New Orleans, La.[1]	557	182	344	680	102	145	250	387	456	818
Jacksonville, Fla.[1]	541	135	381	511	74	99	153	456	1,027	1,249
Seattle, Wash	494	209	390	556	75	155	247	537	943	1,047
Denver, Colo.[1]	491	306	581	814	136	230	378	532	720	795
Nashville-Davidson, Tenn.[1]	456	360	606	779	171	290	382	718	940	1,398
St. Louis, Mo.[1]	453	225	382	865	162	251	433	254	304	347
Kansas City, Mo	448	245	396	657	111	210	371	570	695	617
El Paso, Tex	425	92	144	285	59	82	103	218	197	127
Atlanta, Ga	425	236	422	950	92	162	251	538	1,237	2,356
Pittsburgh, Pa	424	192	251	604	119	132	273	278	287	451
Oklahoma City, Okla	403	232	364	518	122	164	218	251	438	954
Cincinnati, Ohio	385	502	856	767	114	208	315	606	647	309
Fort Worth, Tex	385	123	212	346	72	116	170	296	492	560
Minneapolis, Minn	371	178	407	630	92	144	203	183	424	1,180
Portland, Oreg	366	196	292	509	95	124	217	162	120	772
Long Beach, Calif	361	260	412	682	81	142	170	82	357	295
Tulsa, Okla	361	125	309	476	54	118	180	453	784	1,143
Buffalo, N.Y	358	367	726	1,137	143	224	276	519	711	715
Toledo, Ohio	355	171	291	425	77	104	172	193	305	456
Miami, Fla	347	135	231	407	105	143	244	268	300	429
Baton Rouge, La.[1]	346	146	264	474	87	148	215	413	833	1,218
Austin, Tex	345	169	324	457	61	97	158	661	899	2,504
Oakland, Calif	339	232	364	631	122	164	217	251	438	728
Albuquerque, N. Mex	332	181	287	444	85	64	122	399	371	811
Tucson, Ariz	331	149	329	353	66	115	182	271	647	435
Newark, N.J	329	451	854	1,164	281	314	320	317	422	426
Charlotte N.C	314	156	318	494	78	133	177	336	546	637
Omaha, Nebr	312	116	359	444	65	119	218	145	310	412
Louisville, Ky	298	331	429	528	95	139	236	667	932	815
Birmingham, Ala	284	136	336	517	69	150	247	397	871	1,106
Wichita, Kans	279	222	377	1,010	71	93	149	679	833	1,984
Sacramento, Calif	276	208	272	472	101	132	195	379	401	310
Tampa, Fla	272	139	313	549	91	114	187	341	438	518
St. Paul, Minn	270	214	345	742	83	127	166	449	718	1,875
Norfolk, Va.[1]	267	411	672	857	140	252	354	537	739	641
Virginia Beach, Va.[1]	262	284	566	758	123	223	304	321	405	703
Rochester, N.Y	242	531	688	1,278	169	292	388	425	964	947
Akron, Ohio	237	200	267	525	77	130	194	280	552	478
St. Petersburg, Fla	237	120	224	366	86	85	123	235	233	570
Corpus Christi, Tex	232	91	156	275	63	88	134	201	309	353
Jersey City, N.J	224	339	602	1,082	182	270	350	325	505	557
Anaheim, Calif	222	142	235	392	70	110	135	169	310	566
Richmond, Va.[1]	219	530	897	370	210	393	556	787	1,303	1,429

[1] Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF No. 4, annual, and unpublished data.

No. 504. Estimated State and Local Taxes Paid by a Family of Four in Selected Large Cities, by Income Level: 1979

[Preliminary. Data based on average family of four (wage earner, wife or husband, and two children) which owns its own home and lives in city where taxes apply. Comprises State and local sales, income, auto, and real estate taxes]

City	Total tax paid by income level						Percent of income by income level					
	$7,500	$15,000	$22,500	$30,000	$40,000	$50,000	$7,500	$15,000	$22,500	$30,000	$40,000	$50,000
Atlanta	599	1,337	2,062	2,886	3,818	4,665	8.0	8.9	9.2	9.6	9.6	9.3
Baltimore	1,032	2,178	3,224	4,342	5,558	6,454	13.8	14.5	14.3	14.5	13.9	12.9
Boston	1,042	2,288	3,294	4,515	5,860	7,279	13.9	15.3	14.6	15.1	14.7	14.6
Chicago	721	1,318	1,871	2,409	3,094	3,531	9.6	8.8	8.3	8.0	7.7	7.1
Cleveland	716	1,355	2,012	2,726	3,527	4,142	9.6	9.0	8.9	9.1	8.8	8.3
Columbus, Ohio	487	934	1,436	1,969	2,611	3,130	6.5	6.2	6.4	6.6	6.5	6.3
Dallas	634	1,120	1,507	1,962	2,435	2,866	8.5	7.5	6.7	6.5	6.1	5.7
Denver	494	1,044	1,613	2,224	2,940	3,539	6.6	7.0	7.2	7.4	7.4	7.1
Detroit	646	1,489	2,332	3,147	4,210	5,095	8.6	9.9	10.4	10.5	10.5	10.2
Honolulu	292	1,062	1,852	2,608	3,672	4,616	3.9	7.1	8.2	8.7	9.2	9.2
Houston	606	1,067	1,439	1,861	2,312	2,697	8.1	7.1	6.4	6.2	5.8	5.4
Indianapolis	678	1,243	1,757	2,311	2,924	3,562	9.0	8.3	7.8	7.7	7.3	7.1
Jacksonville	389	660	914	1,163	1,460	1,593	5.2	4.4	4.1	3.9	3.6	3.2
Kansas City, Mo.	513	1,063	1,602	2,179	2,888	3,523	6.8	7.1	7.1	7.3	7.2	7.1
Los Angeles	303	763	1,288	1,925	2,921	4,052	4.0	5.1	5.7	6.4	7.3	8.1
Memphis	644	1,068	1,431	1,797	2,207	2,428	8.6	7.1	6.4	6.0	5.5	4.9
Milwaukee	762	1,905	2,909	4,064	5,388	6,514	10.2	12.7	12.9	13.6	13.5	13.0
Nashville	436	688	912	1,106	1,377	1,505	5.8	4.6	4.0	3.7	3.4	3.0
New Orleans	214	573	920	1,269	1,726	2,034	2.8	3.8	4.1	4.2	4.3	4.1
New York City	782	1,806	2,953	4,371	6,285	7,954	10.4	12.0	13.1	14.6	15.7	15.9
Philadelphia	1,042	1,907	2,736	3,547	4,472	5,181	13.9	12.7	12.2	11.8	11.2	10.4
Phoenix	643	1,254	1,893	2,627	3,464	4,168	8.6	8.4	8.4	8.8	8.7	8.3
Pittsburgh	1,219	2,214	3,115	4,071	5,074	5,796	16.3	14.8	13.8	13.6	12.7	11.6
San Antonio	570	1,002	1,349	1,746	2,174	2,554	7.6	6.7	6.0	5.8	5.4	5.1
San Diego	349	843	1,397	2,068	3,092	4,241	4.6	5.6	6.2	6.9	7.7	8.5
San Francisco	373	894	1,470	2,165	3,210	4,373	5.0	6.0	6.5	7.2	8.0	8.8
San Jose	396	863	1,397	2,038	3,041	4,175	5.3	5.8	6.2	6.8	7.6	8.4
Seattle	510	865	1,172	1,487	1,872	2,197	6.8	5.8	5.2	5.0	4.7	4.4
St. Louis	764	1,517	2,222	2,999	3,866	4,583	10.2	10.1	9.9	10.0	9.7	9.2
Washington, D.C.	545	1,355	2,233	3,195	4,473	5,435	7.3	9.0	9.9	10.7	11.2	10.9
30-city average	613	1,256	1,877	2,559	3,398	4,129	8.2	8.4	8.3	8.5	8.5	8.3

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Burdens in Washington, D.C. Compared With Those in the Nation's Thirty Largest Cities, 1979.*

No. 505. Residential Property Tax Rates in Selected Large Cities: 1979

City	Effective tax rate per $100		Assessment level (percent)	Nominal rate per $100	City	Effective tax rate per $100		Assessment level (percent)	Nominal rate per $100
	Rank	Rate				Rank	Rate		
Boston	1	4.60	18.2	25.29	Phoenix	16	1.66	12.8	13.00
Pittsburgh	2	4.11	44.5	9.24	Chicago	17	1.57	16.0	9.82
Detroit	3	3.84	50.0	7.68	Jacksonville	18	1.48	87.4	1.69
Indianapolis	4	3.35	33.3	10.06	Washington, D.C	19	1.36	98.6	1.38
Milwaukee	5	2.89	98.4	2.94	Columbus, Ohio	20	1.26	[4] 35.0	4.12
Baltimore	6	2.88	46.8	6.15	San Francisco	21	1.24	25.0	4.97
Dallas	7	2.87	([1])	4.88	San Jose	22	1.24	25.0	4.96
San Antonio	8	2.54	([2])	5.15	Seattle	23	1.17	71.2	1.65
Houston	9	2.40	([3])	4.64	Los Angeles	24	1.15	25.0	4.60
Atlanta	10	2.33	40.0	5.83	San Diego	25	1.08	24.6	4.41
Cleveland	11	2.14	[4] 35.0	6.98	Kansas City, Mo	26	1.07	14.0	7.61
St. Louis	12	2.12	33.3	6.35	New Orleans	27	.94	10.0	9.36
Philadelphia	13	2.06	33.3	6.18	Nashville	28	.92	15.3	6.00
Memphis	14	1.94	25.0	7.74	Denver	29	.78	9.6	8.13
New York City	15	1.88	21.0	8.95	Honolulu	30	.78	51.0	1.52

[1] Assessment levels: city and school districts 75%; county, hospital, college districts, and state 35%. [2] Assessment levels: city 45%; county, State, and college districts 26%; hospital district 42%; school districts 75%. [3] Assessment levels: city 53%; county, port, college district, and State 32%; hospital district 18.2%; school district 100%. [4] Effective rate=nominal rate times assessment level times 12.5% rollback.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Burdens in Washington, D.C. Compared With Those in the Nation's Thirty Largest Cities, 1979.*

No. 506. Governmental Employment and Payroll: 1950 to 1980

[For **October.** 1950 excludes Alaska and Hawaii. Covers both full-time and part-time employees. See table 696 for related data. See also *Historical Statistics, Colonial Times to 1970*, series Y 272-307]

LEVEL OF GOVERNMENT	1950	1955	1960	1965	1970	1975	1976	1977	1978	1979	1980
EMPLOYEES (1,000)											
Total	**6,402**	**7,432**	**8,808**	**10,589**	**13,028**	**14,973**	**15,012**	**15,613**	**15,628**	**15,971**	**16,222**
Federal (civilian)	2,117	2,378	2,421	2,588	2,881	2,890	2,843	2,848	2,885	2,869	2,907
State and local	4,285	5,054	6,387	8,001	10,147	12,084	12,169	12,765	12,743	13,102	13,315
Percent of total	66.9	68.0	72.5	75.6	77.9	80.7	81.1	81.8	81.5	82.0	82.1
State	1,057	1,250	1,527	2,028	2,755	3,271	3,343	3,491	3,539	3,699	3,753
Local	3,228	3,804	4,860	5,973	7,392	8,813	8,826	9,274	9,204	9,403	9,562
PAYROLL, OCTOBER (mil. dol.)											
Total	**1,528**	**2,265**	**3,333**	**4,884**	**8,334**	**13,224**	**13,924**	**15,338**	**16,483**	**18,077**	**19,946**
Federal (civilian)	613	846	1,118	1,484	2,428	3,584	3,565	3,918	4,344	4,728	5,216
State and local	915	1,419	2,215	3,400	5,906	9,640	10,359	11,420	12,139	13,349	14,730
Percent of total	59.9	62.6	66.5	69.6	70.9	72.9	74.4	74.5	73.7	73.8	73.9
State	218	340	524	849	1,612	2,653	2,894	3,195	3,483	3,869	4,285
Local	696	1,078	1,691	2,551	4,294	6,987	7,465	8,225	8,656	9,480	10,445
AVERAGE ANNUAL PERCENT CHANGE [1]											
Employees, total	**−.5**	**3.0**	**3.5**	**3.8**	**4.2**	**2.4**	**.3**	**4.0**	**.1**	**2.2**	**1.6**
Federal	−8.9	2.4	.4	1.3	2.2	.6	−1.6	.2	1.3	−.5	1.3
State and local	6.1	3.4	4.8	4.6	4.9	2.9	.7	4.9	−.2	2.8	1.6
Payroll, total	**6.6**	**8.2**	**8.0**	**7.9**	**11.3**	**9.6**	**5.3**	**10.2**	**7.5**	**9.7**	**10.3**
Federal	−.9	6.7	5.7	5.8	10.3	8.8	−.5	9.9	10.9	8.7	10.3
State and local	14.3	9.2	9.3	8.9	11.7	9.9	7.6	10.2	6.3	10.0	10.3

[1] Represents average for period of interval shown; for 1950, change from 1945. For explanation of average annual percent change, see Guide to Tabular Presentation. Minus sign (−) denotes decrease.

No. 507. Governmental Employment and Payroll, by Level of Government and by Function: 1979 and 1980

[For **October.** Covers both full-time and part-time employees]

FUNCTION	EMPLOYEES (1,000)					OCTOBER PAYROLL (mil. dol.)				
	Total	Federal (civilian) [1]	State and local			Total	Federal (civilian) [1]	State and local		
			Total	State	Local			Total	State	Local
1979, total	**15,971**	**2,869**	**13,102**	**3,699**	**9,403**	**18,077**	**4,728**	**13,349**	**3,869**	**9,480**
National defense [2]	959	959	(x)	(x)	(x)	1,563	1,563	(x)	(x)	(x)
Postal service	657	657	(x)	(x)	(x)	1,103	1,103	(x)	(x)	(x)
Education	6,756	24	6,732	1,677	6,156	6,791	34	6,757	1,451	5,306
Teachers	3,762	(x)	3,762	460	3,303	4,778	(x)	4,778	671	4,107
Highways	570	5	566	260	305	622	10	612	314	298
Health and hospitals	1,625	259	1,366	680	686	1,713	391	1,322	692	630
Public welfare	388	(x)	388	175	213	380	(x)	380	190	190
Police protection	711	57	654	74	580	923	109	814	106	708
Fire protection	309	(x)	309	(x)	309	332	(x)	332	(x)	332
Sanitation and sewerage	229	(x)	229	(z)	229	229	(x)	229	(z)	229
Parks and recreation	226	(x)	226	(x)	226	165	(x)	165	(x)	165
Natural resources	509	285	224	188	96	683	451	232	200	32
Financial administration	426	108	318	125	193	477	160	317	146	172
All other	2,606	516	2,090	620	1,470	3,097	909	2,188	769	1,418
1980, total	**16,222**	**2,907**	**13,315**	**3,753**	**9,562**	**19,946**	**5,216**	**14,730**	**4,285**	**10,445**
National defense [2]	976	976	(x)	(x)	(x)	1,715	1,715	(x)	(x)	(x)
Postal service	664	664	(x)	(x)	(x)	1,265	1,265	(x)	(x)	(x)
Education	6,867	26	6,841	1,599	5,242	7,491	40	7,451	1,608	5,843
Teachers	3,818	(x)	3,818	467	3,352	5,261	(x)	5,261	742	4,520
Highways	563	5	559	258	301	671	10	660	346	314
Health and hospitals	1,675	266	1,408	690	718	1,919	444	1,475	761	714
Public welfare	394	(x)	394	174	220	413	(x)	413	205	208
Police protection	716	56	659	73	586	989	120	869	119	750
Fire protection	308	(x)	308	(x)	308	355	(x)	355	(x)	355
Sanitation and sewerage	227	(x)	227	1	226	261	(x)	261	1	260
Parks and recreation	219	(x)	219	(x)	219	173	(x)	173	(x)	173
Natural resources	519	291	228	192	36	732	478	254	220	34
Financial administration	426	110	316	121	195	516	172	344	153	191
All other	2,668	513	2,155	644	1,511	3,446	972	2,474	872	1,602

X Not applicable. Z Less than 500 employees or $500,000. [1] Includes employees outside United States. [2] Includes international relations.

Source of tables 506 and 507: U.S. Bureau of the Census, *Public Employment*, series GE No. 1, annual.

No. 508. State and Local Government Employment, Payroll, and Average Earnings, by Level of Government: 1960 to 1980

[See also *Historical Statistics, Colonial Times to 1970*, series Y 274-289 and Y 292-307]

Level of Government and Function	1960	1965	1970	1974	1975	1976	1977	1978	1979	1980
	Employees, October (1,000)									
Total	**6,387**	**8,001**	**10,147**	**11,754**	**12,084**	**12,169**	**12,765**	**12,743**	**13,102**	**13,315**
Full-time	5,320	6,595	8,024	9,177	9,397	9,514	9,861	9,946	10,193	10,314
Part-time	1,067	1,406	2,123	2,577	2,687	2,655	2,903	2,797	2,909	3,000
Full-time equivalent										
State and local	5,570	6,937	8,528	9,852	10,098	10,206	10,591	10,724	10,944	11,047
Education	2,525	3,337	4,258	4,901	4,952	5,003	5,134	5,202	5,291	5,341
Health and hospitals	654	789	950	1,115	1,133	1,149	1,239	1,256	1,279	1,296
Police protection	304	349	450	532	544	546	567	566	589	591
Public welfare	114	170	250	316	339	342	356	363	366	372
Other	1,973	2,292	2,621	2,987	3,130	3,167	3,296	3,337	3,419	3,447
State, total [1]	1,411	1,751	2,302	2,653	2,744	2,799	2,903	2,966	3,072	3,106
Education	390	508	803	929	952	973	1,005	1,016	1,046	1,063
Health and hospitals	331	392	482	553	570	589	614	635	653	650
Highways	240	284	297	277	271	259	258	260	257	255
Local, total [1]	4,159	5,166	6,226	7,198	7,354	7,407	7,688	7,758	7,871	7,941
Education	2,136	2,829	3,455	3,973	4,000	4,030	4,129	4,187	4,245	4,278
Health and hospitals	324	397	469	562	562	559	625	621	626	649
Police protection	272	308	394	463	476	477	497	495	515	519
Highways	259	266	271	284	298	292	290	295	285	277
Counties [1]	672	893	1,098	1,343	1,408	1,448	1,582	1,606	1,621	1,651
Education	(NA)	(NA)	228	282	279	294	319	331	341	351
Health and hospitals	(NA)	(NA)	227	277	281	282	325	327	323	325
Public welfare	(NA)	(NA)	111	128	139	142	149	150	153	158
Municipalities [1]	1,447	1,638	1,922	2,127	2,142	2,107	2,168	2,163	2,190	2,166
Education	(NA)	(NA)	359	405	376	360	358	361	366	360
Health and hospitals	(NA)	(NA)	158	169	165	158	172	170	165	166
Police protection	(NA)	(NA)	299	344	349	347	356	355	366	365
Fire protection	(NA)	(NA)	169	183	184	183	182	182	203	190
School districts	1,727	2,287	2,786	3,183	3,243	3,272	3,351	3,393	3,435	3,468
Townships	302	177	192	233	237	245	241	245	250	249
Special districts		191	228	312	324	335	346	351	374	406
	Payroll, October (mil. dol.)									
Total	**2,215**	**3,400**	**5,906**	**8,792**	**9,640**	**10,359**	**11,420**	**12,139**	**13,349**	**14,730**
Full-time	(NA)	3,251	5,598	8,244	9,018	9,709	10,672	11,335	12,506	13,792
Part-time	(NA)	150	309	548	622	650	748	804	843	937
Education	1,095	1,778	3,170	4,580	4,960	5,310	5,845	6,186	6,757	7,451
Health and hospitals	198	292	529	832	907	981	1,113	1,186	1,322	1,475
Police protection	129	184	339	531	585	628	699	722	814	869
Public welfare	39	72	150	240	272	298	329	350	380	413
Other	755	1,075	1,719	2,609	2,916	3,141	3,433	3,695	4,076	4,522
State, total [1]	545	849	1,612	2,410	2,653	2,894	3,195	3,483	3,869	4,285
Education	172	290	630	933	1,022	1,112	1,234	1,333	1,451	1,608
Health and hospitals	104	150	283	432	472	517	577	625	692	761
Highways	90	129	193	238	251	256	269	298	314	346
Local, total [1]	1,670	2,551	4,294	6,382	6,987	7,474	8,225	8,656	9,480	10,445
Education	923	1,488	2,539	3,647	3,939	4,208	4,611	4,853	5,306	5,843
Health and hospitals	93	141	246	400	437	464	536	561	630	714
Police protection	116	163	296	461	510	546	611	626	708	750
Highways	88	110	149	212	238	249	261	282	298	314
Counties [1]	229	377	639	1,057	1,183	1,295	1,489	1,564	1,726	1,935
Education	(NA)	89	149	241	252	285	332	357	391	444
Health and hospitals	(NA)	66	117	199	217	233	278	289	320	362
Public welfare	(NA)	30	61	92	106	114	128	131	147	159
Municipalities [1]	583	818	1,361	1,986	2,129	2,235	2,412	2,534	2,729	2,951
Education	(NA)	170	299	425	425	431	456	478	514	564
Health and hospitals	(NA)	56	90	132	143	145	160	170	178	189
Police protection	(NA)	130	231	349	384	407	453	465	515	534
Fire protection	(NA)	84	137	196	217	226	243	252	281	300
School districts	735	1,189	2,032	2,882	3,160	3,380	3,707	3,897	4,272	4,683
Townships	118	80	122	200	215	237	250	269	291	330
Special districts		87	140	258	300	326	367	392	463	546
	Average October earnings (dol.)									
Full-time employees:										
State and local	399	493	697	899	961	1,020	1,082	1,139	1,227	1,337
Education	437	538	756	949	1,013	1,073	1,146	1,201	1,285	1,402
Other	368	452	642	853	912	972	1,021	1,085	1,175	1,279

NA Not available. [1] Includes other categories not shown separately.

Source: U.S. Bureau of the Census, *Public Employment*, series GE No. 1, annual, and unpublished data.

No. 509. State and Local Government—Employment (Full-Time) and Salary, by Sex and Race/Ethnic Group: 1973 to 1979

[As of June 30. Excludes school systems and educational institutions. Based on reports from State governments (44 in 1973, 48 in 1975 and 1976, 47 in 1977, 45 in 1978 and 48 in 1979) and a sample of county, municipal, township, and special district jurisdictions employing 15 or more nonelected, nonappointed full-time employees. For definition of median, see Guide to Tabular Presentation]

Sex and race/ethnic group	Employment (1,000)						Median annual salary ($1,000)					
	1973	1975	1976	1977	1978	1979	1973	1975	1976	1977	1978	1979
Total	**3,809**	**3,899**	**4,369**	**4,415**	**4,447**	**4,576**	**8.6**	**9.8**	**10.4**	**10.9**	**11.7**	**12.3**
Male	2,486	2,436	2,724	2,737	2,711	2,761	9.6	11.3	11.8	12.4	13.3	14.1
Female	1,322	1,464	1,645	1,678	1,736	1,816	7.0	8.2	8.6	9.1	9.7	10.4
White	3,115	3,102	3,490	3,480	3,481	3,568	8.8	10.2	10.7	11.3	12.0	12.8
Minority group, total [1]	693	797	880	935	966	1,008	7.5	8.8	9.2	9.7	10.4	10.9
Black	523	602	664	705	723	751	7.4	8.6	9.1	9.5	10.1	10.6
Hispanic [2]	125	147	165	175	181	192	7.4	8.9	9.4	9.9	10.7	11.4

[1] Includes other minority groups, not shown separately. [2] Prior to 1976, this ethnic group was classified as "Spanish-surnamed American."

Source: U.S. Equal Employment Opportunity Commission, *State and Local Government Information Report*, annual.

No. 510. State and Local Government—Employment (Full-Time) and Salary, by Occupation, Sex, and Race/Ethnic Group: 1979

[As of June 30. See headnote, table 509]

Sex and race/ethnic group	Total	Officials/ administrators	Professionals	Technicians	Protective service	Paraprofessionals	Office/ clerical	Skilled craft	Service/ maintenance
Number employed (1,000)									
Total	**4,576**	**232**	**846**	**447**	**622**	**403**	**857**	**382**	**788**
Male	2,761	179	482	281	585	122	108	367	636
Female	1,816	53	365	166	37	281	749	15	151
White	3,568	211	722	371	535	263	669	312	485
Minority group, total [1]	1,008	21	124	76	87	140	187	70	303
Black	751	14	78	54	63	118	133	48	242
Hispanic	192	5	22	15	20	17	41	19	53
Percent distribution									
Total	**100.0**	**5.1**	**18.5**	**9.8**	**13.6**	**8.8**	**18.7**	**8.3**	**17.2**
Male	100.0	6.5	17.5	10.2	21.2	4.4	3.9	13.3	23.0
Female	100.0	2.9	20.1	9.1	2.0	15.5	41.2	.8	8.3
White	100.0	5.9	20.2	10.4	15.0	7.4	18.8	8.7	13.6
Minority group, total [1]	100.0	2.1	12.3	.5	8.6	13.9	18.6	6.9	30.1
Black	100.0	1.9	10.4	7.2	8.4	15.7	17.7	6.4	32.2
Hispanic	100.0	2.6	11.5	7.8	10.4	8.9	21.4	9.9	27.6
Median annual salary ($1,000)									
Total	**12.3**	**20.4**	**16.1**	**12.8**	**15.2**	**9.3**	**9.7**	**13.2**	**10.2**
Male	14.1	24.6	18.4	14.6	15.4	10.3	10.9	13.4	10.9
Female	10.4	15.9	14.4	10.8	11.8	9.0	9.5	15.1	8.4
White	12.8	20.4	16.3	13.1	15.3	9.5	9.7	13.3	10.7
Minority group, total [1]	10.9	20.0	15.4	11.6	14.4	9.0	9.7	13.0	9.7
Black	10.6	19.6	14.7	11.3	14.0	8.9	9.6	12.8	9.6
Hispanic	11.4	19.7	15.6	12.3	15.3	9.0	9.5	18.8	11.7

[1] Includes other minority groups, not shown separately.

Source: U.S. Equal Employment Opportunity Commission, *State and Local Government Information Report, 1979.*

No. 511. State and Local Government Employment (Full-Time Equivalent) and Payroll, by Selected Function for the U.S., 1970 to 1980, and by States, 1980

[For October]

STATE	EMPLOYMENT (1,000)						OCTOBER PAYROLL (mil. dol.)					
	Education		Health and hospitals	Highways	Police and local fire protection	Public welfare	Education		Health and hospitals	Highways	Police and local fire protection	Public welfare
	Total	Local schools only					Total	Local schools only				
1970	4,257.5	3,350.8	950.9	568.2	639.5	249.8	3,169.7	2,442.4	529.3	341.4	491.1	149.5
1975	4,951.8	3,822.9	1,134.2	569.6	758.7	339.4	4,960.3	3,727.8	909.0	488.9	835.4	272.3
1976	5,002.7	3,861.6	1,148.9	551.4	760.4	342.2	5,310.4	3,992.8	981.4	505.0	891.7	298.1
1977	5,133.9	3,950.5	1,238.8	548.2	780.7	356.2	5,845.5	4,366.6	1,113.0	530.1	982.2	329.4
1978	5,202.3	4,002.5	1,256.2	555.0	780.9	363.6	6,186.2	4,610.2	1,186.2	580.4	1,020.1	349.5
1979	5,291.3	4,064.9	1,278.7	542.2	826.3	366.0	6,757.0	5,035.0	1,322.1	612.0	1,145.9	379.9
1980	**5,341.1**	**4,083.8**	**1,296.2**	**532.8**	**817.5**	**371.9**	**7,450.9**	**5,521.8**	**1,475.5**	**660.3**	**1,223.4**	**413.2**
Ala.	90.7	64.5	33.4	11.7	13.0	4.8	105.8	69.5	31.4	11.3	15.5	5.5
Alaska	13.6	10.3	1.5	2.8	1.7	.7	28.8	22.2	3.1	5.8	4.6	1.2
Ariz.	73.9	50.4	10.1	5.9	10.3	2.3	107.2	70.1	12.9	7.7	16.9	3.0
Ark.	55.8	41.3	13.5	7.7	6.2	2.3	58.4	40.4	11.6	7.2	6.2	2.1
Calif.	497.8	358.9	123.6	33.6	90.3	37.4	853.5	587.9	182.4	60.5	178.9	49.2
Colo.	77.2	55.2	15.7	7.6	10.7	3.6	108.1	72.5	20.2	10.6	16.2	4.2
Conn.	70.4	57.9	14.2	8.1	12.3	3.1	107.6	89.1	15.9	10.0	18.8	3.6
Del.	15.1	10.6	3.5	1.7	1.8	.6	19.7	12.8	3.5	2.2	2.8	.7
D.C.	13.7	10.9	6.3	1.0	5.7	2.2	24.9	20.4	10.5	1.7	11.4	3.6
Fla.	201.9	160.2	60.5	17.9	38.7	8.9	253.3	190.7	66.7	18.2	52.8	8.8
Ga.	139.8	111.2	64.3	13.6	19.8	6.2	150.4	110.8	61.3	13.6	22.8	6.5
Hawaii	21.5	15.8	5.0	1.9	3.8	1.0	32.6	22.6	5.8	2.6	6.2	1.1
Idaho	23.0	17.0	4.3	2.9	2.7	1.3	26.9	19.3	4.5	3.9	3.5	2.1
Ill.	251.2	191.9	44.6	19.4	50.1	15.2	384.0	286.5	55.0	26.3	83.1	17.2
Ind.	131.5	97.5	31.2	11.2	17.6	6.5	172.1	118.5	32.9	11.6	20.8	6.8
Iowa	83.0	61.1	17.6	9.3	7.2	5.2	111.5	77.8	18.7	11.9	9.0	5.1
Kans.	67.8	49.0	13.6	8.9	8.0	1.5	81.3	55.5	13.7	9.9	9.7	1.5
Ky.	83.7	62.1	13.0	9.7	9.6	5.5	99.4	70.8	14.0	11.1	11.9	4.6
La.	106.8	82.9	32.0	13.3	14.1	4.9	124.0	91.7	29.6	14.6	14.6	3.2
Maine	28.9	23.3	3.1	4.2	3.3	1.2	33.1	25.6	3.5	4.8	3.8	1.4
Md.	111.4	79.9	24.9	9.3	18.0	6.7	163.7	121.8	28.6	11.3	28.0	8.0
Mass.	129.3	112.9	35.1	12.7	30.9	9.5	194.3	172.1	35.8	15.8	47.4	10.9
Mich.	231.9	172.3	46.4	15.7	30.2	18.6	385.0	286.8	63.8	24.3	55.4	26.9
Minn.	104.3	80.1	22.9	11.4	10.1	9.3	154.1	111.3	27.6	17.2	16.9	11.3
Miss.	65.0	46.4	20.2	8.9	7.1	3.0	64.3	42.9	17.0	7.2	7.0	2.5
Mo.	111.9	90.2	33.2	11.8	18.6	6.0	129.1	97.6	33.2	13.4	24.4	6.3
Mont.	22.4	17.0	3.0	3.5	2.4	1.5	28.6	21.4	3.3	4.7	3.0	1.6
Nebr.	45.1	30.9	8.5	5.7	4.4	3.2	52.9	36.8	7.8	6.4	6.5	2.9
Nev.	16.1	12.1	4.5	1.9	4.5	.8	23.0	16.8	6.1	2.8	7.2	1.2
N.H.	20.9	16.0	3.1	3.3	3.3	3.1	23.3	17.4	3.1	4.9	4.3	2.6
N.J.	175.6	145.8	35.5	19.2	36.1	14.4	276.7	228.4	41.2	24.9	53.4	15.7
N.Mex.	40.0	27.0	6.5	3.8	4.6	1.9	49.1	32.0	6.6	4.6	5.4	2.1
N.Y.	345.6	285.2	148.6	45.4	77.4	53.3	580.6	484.6	183.5	55.6	113.7	53.9
N.C.	158.7	121.1	37.4	14.8	17.9	8.4	188.4	134.9	40.3	16.2	21.2	8.3
N.Dak.	18.0	12.6	2.5	2.3	1.5	1.1	25.4	17.6	2.7	2.8	2.0	1.0
Ohio	235.5	183.9	49.1	20.8	34.1	18.7	330.0	251.0	53.4	25.5	49.9	18.3
Okla.	81.7	59.7	16.9	8.6	10.2	8.8	92.7	63.2	15.3	8.5	12.2	9.6
Oreg.	68.6	50.5	11.6	7.0	9.0	4.7	96.4	68.0	13.9	10.0	15.2	5.8
Pa.	224.9	195.7	38.6	28.2	36.4	28.2	319.4	272.1	47.8	33.4	54.0	30.3
R.I.	20.3	15.0	5.6	1.8	4.5	1.5	30.9	23.7	7.1	2.1	6.4	2.0
S.C.	85.2	62.8	24.8	6.7	8.6	5.0	94.2	62.7	25.6	6.5	9.3	5.3
S.Dak.	18.5	14.1	2.8	2.7	1.8	.8	20.2	14.4	2.6	3.1	2.1	.8
Tenn.	103.4	81.5	31.6	12.1	16.0	7.2	122.7	93.2	29.1	11.3	19.1	6.8
Tex.	379.5	292.9	84.3	28.9	45.6	14.4	460.3	338.6	85.2	34.1	64.5	16.3
Utah	39.0	26.2	4.9	3.1	4.4	1.6	49.4	32.1	5.5	4.6	6.5	2.2
Vt.	14.2	10.3	1.6	1.8	1.3	.7	15.8	10.8	1.6	2.3	1.8	.8
Va.	143.5	109.1	27.1	15.1	16.7	6.5	178.2	128.5	29.0	16.1	22.2	6.9
Wash.	97.3	68.2	16.1	10.7	12.8	5.5	155.2	105.6	20.4	17.4	22.5	7.1
W. Va.	52.6	40.8	12.0	9.1	4.4	3.4	61.7	46.9	11.1	8.9	5.1	3.2
Wis.	117.6	79.7	22.1	11.6	15.8	9.1	180.7	117.9	26.2	15.9	24.8	10.5
Wyo.	15.9	12.0	3.6	2.4	1.8	.5	22.1	15.9	4.0	3.1	2.6	.7

Source: U.S. Bureau of the Census, *Census of Governments: 1977,* vol. 6, No. 4, *Historical Statistics on Governmental Finances and Employment,* and *Public Employment,* series GE, No. 1, annual.

No. 512. State and Local Government Employment and Payroll—States: 1970 to 1980

[For October]

STATE	ALL EMPLOYEES (1,000)						OCTOBER PAYROLL[2] (mil. dol.)					
	State			Local[1]			State			Local[1]		
	1970	1975	1980	1970	1975	1980	1970	1975	1980	1970	1975	1980
U.S.	**2,755**	**3,268**	**3,753**	**7,392**	**8,828**	**9,562**	**1,612**	**2,653**	**4,285**	**4,294**	**6,987**	**10,445**
Ala	49	62	75	107	125	150	24	46	80	46	77	134
Alaska	10	14	18	8	14	18	9	20	34	7	19	35
Ariz	28	39	42	64	98	120	16	32	53	40	81	145
Ark	29	36	45	57	70	80	13	25	42	21	37	63
Calif	239	273	310	837	1,036	1,107	170	265	459	614	1,001	1,405
Colo	44	54	58	87	116	128	25	45	67	44	85	139
Conn	43	46	57	85	107	109	30	37	61	57	91	132
Del	13	16	17	16	19	18	7	11	20	10	15	19
D.C.	(x)	(x)	(x)	54	54	53	(x)	(x)	(x)	37	65	86
Fla	79	105	119	250	349	399	43	86	130	143	266	416
Ga	61	82	95	162	209	254	32	59	99	74	131	222
Hawaii	33	39	43	10	13	13	22	35	52	8	11	17
Idaho	14	19	19	28	34	39	7	14	20	11	19	34
Ill	132	141	155	403	473	483	78	126	179	258	414	566
Ind	70	78	91	176	212	215	36	52	94	90	137	201
Iowa	42	47	55	114	128	130	23	40	62	53	85	126
Kans	41	46	50	94	103	113	20	32	49	41	62	97
Ky	46	64	70	90	104	114	23	45	72	42	64	107
La	65	78	94	119	144	155	32	52	95	56	91	145
Maine	17	18	23	33	40	44	9	13	23	14	23	36
Md	50	73	88	124	154	177	33	65	106	83	141	213
Mass	67	75	89	194	239	250	44	62	95	118	199	300
Mich	121	143	161	330	376	397	74	124	203	217	332	492
Minn	56	65	73	155	181	199	34	55	87	86	137	205
Miss	34	39	46	77	91	104	15	25	42	27	48	80
Mo	64	72	77	153	176	194	32	54	81	79	122	180
Mont	17	19	22	25	32	35	8	14	21	12	21	33
Nebr	28	30	33	65	77	82	13	21	32	30	48	77
Nev	8	12	15	22	26	32	5	10	18	13	22	39
N.H	12	16	19	26	32	34	7	11	18	10	17	29
N.J	65	76	102	243	307	331	44	71	124	156	270	394
N.Mex	23	30	42	36	44	48	12	22	42	17	29	48
N.Y	201	202	231	879	895	865	144	196	308	610	884	1,085
N.C.	71	92	102	145	188	247	39	68	112	73	123	230
N. Dak	14	15	17	29	37	34	6	10	17	10	14	26
Ohio	107	119	153	372	426	445	61	91	154	195	309	461
Okla	49	55	68	82	103	118	22	37	67	37	59	104
Oreg	43	50	55	79	104	117	24	40	61	43	79	128
Pa	132	152	149	349	405	420	79	132	175	203	325	460
R.I	17	21	25	25	27	27	10	17	27	15	24	35
S.C	38	58	68	84	102	114	19	40	76	34	56	97
S.Dak	13	16	16	32	33	31	6	10	15	11	15	22
Tenn	55	63	74	124	159	180	26	42	74	58	104	174
Tex	133	172	200	381	493	592	71	138	216	194	346	610
Utah	23	29	32	39	46	55	12	20	36	18	28	52
Vt	11	12	12	14	19	18	6	9	14	6	10	14
Va	74	97	114	137	185	201	42	74	117	73	133	205
Wash	66	82	94	126	141	156	42	67	110	78	120	205
W. Va	35	43	47	50	55	65	16	27	42	22	36	65
Wis	64	75	83	184	210	225	41	60	93	94	148	232
Wyo	8	9	11	16	19	28	4	7	13	7	13	27

X Not applicable. [1] Subject to sampling variation. [2] For all employees.

Source: U.S. Bureau of the Census, *Public Employment*, series GE, No. 1, annual.

No. 513. Full-Time Equivalent Employment of State and Local Governments—States: 1970 to 1980

[For **October**]

STATE	FULL-TIME EQUIVALENT EMPLOYMENT (1,000)						FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION					
	State			Local			State			Local		
	1970	1975	1980	1970	1975	1980	1970	1975	1980	1970	1975	1980
U.S	**2,302**	**2,744**	**3,106**	**6,226**	**7,354**	**7,941**	**113**	**129**	**137**	**306**	**345**	**351**
Alabama	42	52	63	94	110	134	122	145	161	272	305	344
Alaska	8	13	17	7	12	15	280	379	416	234	343	387
Arizona	22	32	37	55	82	100	124	143	137	312	367	368
Arkansas	24	32	38	49	58	69	127	150	164	254	274	301
California	195	218	249	697	833	859	98	103	105	349	393	363
Colorado	36	41	43	71	95	106	161	162	147	322	376	368
Connecticut	38	40	46	74	89	92	126	128	149	245	289	296
Delaware	12	14	16	14	17	16	217	244	262	254	288	265
District of Columbia	(x)	(x)	(x)	49	52	49	(x)	(x)	(x)	643	726	762
Florida	72	94	105	223	311	354	106	113	107	329	372	364
Georgia	53	72	83	145	185	224	115	147	152	317	376	410
Hawaii	28	31	36	10	12	12	365	355	378	131	134	125
Idaho	11	15	15	22	27	31	151	182	158	304	326	323
Illinois	106	120	124	334	377	385	96	107	108	300	338	338
Indiana	54	58	67	145	173	181	103	110	121	280	325	330
Iowa	34	38	45	88	100	103	122	134	155	311	349	353
Kansas	31	36	38	75	80	89	139	157	160	332	354	376
Kentucky	39	56	58	76	87	97	121	164	158	235	269	265
Louisana	53	66	81	107	130	142	146	174	193	293	343	339
Maine	16	17	18	25	31	33	157	157	161	255	289	297
Maryland	47	68	82	114	137	149	119	165	194	292	331	353
Massachusetts	60	68	78	168	199	209	105	116	136	296	341	364
Michigan	91	110	126	267	299	309	103	120	136	301	350	334
Minnesota	43	50	55	119	138	148	113	128	135	312	353	364
Mississippi	28	33	40	65	77	90	127	140	159	295	328	355
Missouri	53	62	65	130	149	163	114	131	133	278	312	332
Montana	13	15	16	21	26	28	183	204	199	296	352	357
Nebraska	23	26	28	51	61	64	154	170	180	344	393	410
Nevada	7	10	12	19	23	28	134	162	152	385	393	349
New Hampshire	10	13	14	17	23	27	133	153	156	228	279	293
New Jersey	58	70	87	210	262	283	81	95	119	293	363	384
New Mexico	19	26	34	31	39	43	186	224	259	300	340	330
New York	185	188	215	749	766	731	102	104	123	412	423	416
North Carolina	62	80	87	127	161	212	122	147	147	250	296	360
North Dakota	10	11	13	18	19	20	165	168	193	285	299	309
Ohio	85	95	115	304	346	358	80	88	107	286	321	331
Oklahoma	37	45	56	70	85	102	145	166	186	274	314	338
Oregon	32	39	43	64	83	92	155	169	164	308	353	350
Pennsylvania	118	134	127	296	340	348	100	113	107	251	288	293
Rhode Island	14	18	20	22	24	25	149	194	211	230	262	260
South Carolina	34	51	61	69	82	100	130	182	196	267	291	319
South Dakota	10	12	12	22	21	22	153	169	180	330	312	320
Tennessee	49	55	63	114	144	162	124	131	137	290	343	353
Texas	112	148	169	342	435	526	100	121	119	306	355	370
Utah	17	25	26	31	35	42	158	207	177	291	290	287
Vermont	9	10	11	10	13	14	203	214	215	221	272	267
Virginia	64	80	94	120	162	175	137	162	176	259	325	327
Washington	55	62	71	105	116	133	160	174	173	308	328	322
West Virginia	30	36	40	42	50	60	174	201	204	238	277	307
Wisconsin	46	53	60	137	161	166	105	115	127	309	348	354
Wyoming	7	8	9	13	16	21	204	208	193	398	420	450

X Not applicable.

Source: U.S. Bureau of the Census, *Public Employment*, series GE No. 1, annual.

No. 514. City Government Employment and Payrolls: 1950 to 1980

[For **October.** 1972 based on complete count of all cities; other years based on sample and subject to sampling variation. Minus sign (–) denotes decrease]

Year	All employees, full-time and part-time (1,000)		October payroll (mil. dol.)		Average annual percent change [2]		Full-time equivalent employment (1,000)			Average earnings in October, full-time employees	
	Total	Excl. education	Total [1]	Excl. education [1]	All employees	Monthly payroll	Total [1]	Education	Other	Education	Other
1950	1,311	1,106	290	230	3.2	8.9	(NA)	(NA)	(NA)	(NA)	(NA)
1955	1,436	1,238	414	337	1.8	7.4	1,262	182	1,080	$422	$315
1960	1,692	1,439	583	471	3.3	7.1	1,447	225	1,222	502	387
1965	1,884	1,560	818	649	2.2	7.0	1,638	282	1,356	603	480
1970	2,244	1,815	1,361	1,062	3.6	10.7	1,922	359	1,563	838	681
1971	2,273	1,838	1,482	1,167	1.3	8.9	1,960	366	1,594	876	735
1972	2,375	1,918	1,854	1,302	4.5	11.6	2,029	378	1,650	951	792
1973	2,471	1,992	1,855	1,441	4.0	12.2	2,109	402	1,707	1,045	846
1974	2,491	2,009	1,985	1,560	.8	7.0	2,127	405	1,722	1,060	909
1975	2,506	2,074	2,129	1,725	.6	8.3	2,142	376	1,767	1,130	972
1976	2,443	2,021	2,235	1,804	–2.5	5.0	2,107	360	1,747	1,207	1,035
1977	2,511	2,084	2,415	1,959	2.8	8.0	2,170	358	1,812	1,280	1,087
1978	2,511	2,086	2,537	2,059	(z)	5.1	2,165	361	1,804	1,341	1,148
1979	2,553	2,121	2,729	2,215	1.7	7.6	2,189	364	1,825	1,414	1,231
1980	2,561	2,130	2,942	2,403	.3	7.8	2,166	360	1,806	1,501	1,338

NA Not available. Z Less than .05 percent. [1] Includes only those school systems operated as part of the general city government. [2] Represents average for period of intervals shown; for 1950, change from 1946. For explanation of average annual percent change, see Guide to Tabular Presentation.

Source: U.S. Bureau of the Census, *City Employment*, series GE, No. 2, annual.

No. 515. City Government Employment and Payrolls—All Cities and Cities With 50,000 Population or More: 1975 to 1980

[As of **October**]

Type of employment	Employees (1,000)						October payroll (mil. dol.)					
	All cities			Cities with 50,000 population or more [1]			All cities			Cities with 50,000 population or more [1]		
	1975	1979	1980	1975	1979	1980	1975	1979	1980	1975	1979	1980
Total	**2,506**	**2,553**	**2,561**	**1,630**	**1,652**	**1,645**	**2,130**	**2,729**	**2,942**	**1,612**	**2,046**	**2,182**
Full-time	2,033	2,074	2,071	1,450	1,458	1,437	2,031	2,618	2,826	1,551	1,978	2,111
Part-time	468	479	489	180	194	208	98	111	116	60	68	71
Full-time equivalent	**2,143**	**2,189**	**2,166**	**1,508**	**1,514**	**1,493**	(x)	(x)	(x)	(x)	(x)	(x)
Education [2]	376	364	360	312	305	304	425	513	539	363	447	463
Percent of total	18	17	17	21	20	20	20	19	18	23	22	21
Instructional staff	277	267	266	226	223	224	346	421	436	295	367	376
Others	99	97	94	86	82	80	78	92	102	68	80	87
Highways	129	124	121	65	63	60	109	136	141	62	77	77
Public welfare	42	40	41	41	37	38	36	42	47	34	40	45
Hospitals	128	131	131	94	88	87	108	139	143	87	101	102
Health	38	34	35	35	33	32	35	41	47	33	41	44
Police protection	349	366	365	224	228	224	384	515	550	272	355	389
Fire protection	184	203	190	126	130	130	217	281	300	162	207	218
Sewerage	55	58	60	28	31	32	46	66	74	27	38	44
Sanitation	108	105	104	66	67	63	88	103	118	62	80	81
Parks and recreation	104	111	103	73	78	72	84	113	116	61	82	84
Housing, urban renewal	35	43	44	31	39	38	35	53	57	32	48	51
Correction	16	18	18	15	17	17	18	26	27	17	25	26
Libraries	38	35	34	28	25	25	30	35	38	23	27	28
Financial administration	61	67	69	34	37	38	54	76	85	33	46	51
General control	105	106	112	62	61	66	101	130	147	66	84	96
Local utilities [3]	200	206	209	136	138	139	206	266	306	155	195	225
Water supply	92	92	93	51	52	50	81	107	116	50	67	70
Electric power	46	45	44	27	25	24	49	64	67	32	40	41
Transit	56	61	66	54	58	62	71	87	115	70	84	110
All other functions	175	178	171	139	133	127	155	197	208	125	152	159

X Not applicable. [1] 1980 data based on 1980 population; 1979 based on population estimates in 1977; 1975 based on population estimates in 1970. [2] City-operated schools and colleges only. [3] Includes gas supply, not shown below.

Source: U.S. Bureau of the Census, *City Employment*, series GE, No. 2, annual.

No. 516. City Government Employment and Payroll—Selected Large Cities: 1970 to 1980

[For October. See text, p. 274]

Cities ranked by population-size, 1980	Full-time equivalent employment: Total (1,000)			Full-time equivalent employment: Per 10,000 population			October payroll (mil. dol.)			Average earnings in October, full-time employees (dol.)	
	1970	1975	1980	1970 [1]	1975 [2]	1980 [3]	1970	1975	1980	1970	1980
New York, N.Y. [4 5]	375	348	319	476	464	451	326	435	504	869	1,587
Chicago, Ill	44	49	45	131	157	150	40	20	71	902	1,569
Los Angeles, Calif	42	47	41	150	172	138	42	64	73	990	1,806
Philadelphia, Pa	34	38	32	177	209	189	30	45	51	866	1,611
Houston, Tex	10	14	18	81	107	111	7	13	26	679	1,499
Detroit, Mich	26	21	21	172	153	179	21	26	40	802	1,852
Dallas, Tex	11	13	14	134	163	154	8	13	20	693	1,465
San Diego, Calif	5	7	7	78	89	80	5	9	12	868	1,773
Phoenix, Ariz	5	7	9	94	110	114	4	7	14	718	1,517
Baltimore, Md. [4 5]	37	41	40	412	475	514	26	37	47	704	1,172
San Antonio, Tex	8	11	10	128	143	128	5	10	13	648	1,282
Honolulu, Hawaii	7	9	9	110	126	116	6	9	12	811	1,401
Indianapolis, Ind	6	11	12	78	160	174	3	8	13	500	1,098
San Francisco, Calif	20	22	21	285	324	310	19	27	37	945	1,761
Memphis, Tenn. [4]	24	22	22	387	328	341	15	20	29	618	1,335
Washington, D.C. [4 5]	49	46	41	642	643	651	39	57	73	804	1,761
San Jose, Calif	3	4	[6] 4	59	66	[6] 60	3	5	[6] 7	970	[6] 1,714
Milwaukee, Wis	10	10	9	138	145	145	8	11	15	798	1,631
Cleveland, Ohio	16	13	9	210	197	160	10	13	13	621	1,460
Columbus, Ohio	5	7	7	94	124	122	4	7	10	734	1,498
Boston, Mass. [4]	25	25	[6] 25	382	390	[6] 444	18	27	[6] 35	753	[6] 1,398
New Orleans, La	10	11	[7] 13	169	188	[7] 225	5	7	[7] 11	465	[7] 919
Jacksonville, Fla	6	10	[8] 11	115	194	[8] 202	4	9	[8] 11	716	[8] 1,013
Seattle, Wash	10	9	9	188	180	188	8	10	17	820	1,830
Denver, Colo	9	12	12	173	252	244	6	13	18	710	1,540
Nashville-Davidson, Tenn. [4]	14	18	[9] 17	319	425	[9] 374	9	15	[9] 22	632	[9] 1,295
St. Louis, Mo	13	14	13	215	257	280	9	12	16	642	1,279
Kansas City, Mo	6	7	6	113	137	145	4	7	9	686	1,368
El Paso, Tex	3	4	4	85	90	104	2	3	6	562	1,260
Atlanta, Ga	7	9	8	147	204	187	4	7	10	612	1,230
Pittsburgh, Pa	7	6	[7] 6	135	121	[7] 135	5	5	[7] 6	679	[7] 1,116
Oklahoma City, Okla	4	4	4	97	104	104	2	3	6	559	1,323
Cincinnati, Ohio	13	17	7	297	421	174	9	17	10	648	1,527
Fort Worth, Tex	4	4	[8] 5	100	122	[8] 120	3	4	[8] 5	647	[8] 1,198
Minneapolis, Minn	5	6	5	117	146	136	4	7	9	825	1,821
Portland, Oreg	5	5	4	121	132	115	4	6	8	790	1,916
Long Beach, Calif	5	5	[6] 4	127	152	[6] 122	4	7	[6] 7	913	[6] 1,678
Tulsa, Okla	3	3	[6] 4	83	98	[6] 115	2	3	[6] 5	621	[6] 1,184
Buffalo, N.Y. [4]	13	13	12	200	325	348	11	14	18	829	1,475
Toledo, Ohio	4	4	3	98	105	96	3	4	6	823	1,758
Miami, Fla	4	4	4	126	100	118	3	5	6	804	1,408
Baton Rouge, La	3	3	4	89	104	106	1	2	3	528	908
Austin, Tex	4	6	7	102	132	199	4	6	10	953	1,515
Oakland, Calif	4	4	4	102	132	109	4	6	7	953	2,011
Albuquerque, N. Mex	3	4	[8] 4	107	137	[8] 119	2	3	[8] 4	654	[8] 1,135
Tucson, Ariz	2	4	4	94	150	124	2	4	6	697	1,474
Newark, N.J. [4]	16	18	12	407	542	374	12	17	17	814	1,387
Charlotte, N.C	3	4	4	113	137	125	2	4	5	667	1,290
Omaha, Nebr	3	4	3	75	98	92	2	3	5	662	1,684
Louisville, Ky	6	6	6	161	166	186	4	5	7	672	1,358
Birmingham, Ala	4	4	4	120	134	128	2	3	5	573	1,333
Wichita, Kans	3	3	3	95	115	111	2	3	4	607	1,327
Sacramento, Calif	3	3	3	112	131	119	2	4	6	824	1,762
Tampa, Fla	4	4	4	146	152	165	2	4	5	453	1,178
St. Paul, Minn	3	3	3	89	120	125	2	4	6	874	1,734
Norfolk, Va. [4]	10	12	10	309	401	380	6	9	12	590	1,222
Virginia Beach, Va. [4]	4	7	9	257	321	346	3	5	11	(NA)	1,204
Rochester, N.Y. [4]	11	10	[9] 9	356	372	[9] 356	8	11	[9] 14	739	[9] 1,630
Akron, Ohio	3	3	3	103	124	123	2	3	4	716	1,509
St. Petersburg, Fla	4	3	3	171	147	138	2	3	4	529	1,173
Corpus Christi, Tex	2	3	[7] 3	112	136	[7] 123	1	3	[7] 3	(NA)	[7] 942
Jersey City, N.J. [4]	7	8	8	284	341	351	6	8	11	792	1,397
Anaheim, Calif	1	2	2	85	102	91	1	2	3	938	1,616
Richmond, Va. [4]	10	10	[9] 10	401	442	[9] 454	7	9	[9] 12	(NA)	[9] 1,225

NA Not available. [1] Based on 1970 enumerated population. [2] Based on 1975 population estimates. [3] Based on 1980 enumerated population. [4] Includes city-operated elementary and secondary schools. [5] Includes city-operated university or college. [6] Data are for October 1979. [7] Data are for October 1977. [8] Data are for October 1978. [9] Comprises education data for October 1980; other data for October 1979.

Source: U.S. Bureau of the Census, *City Employment*, series GE, No. 2, annual.