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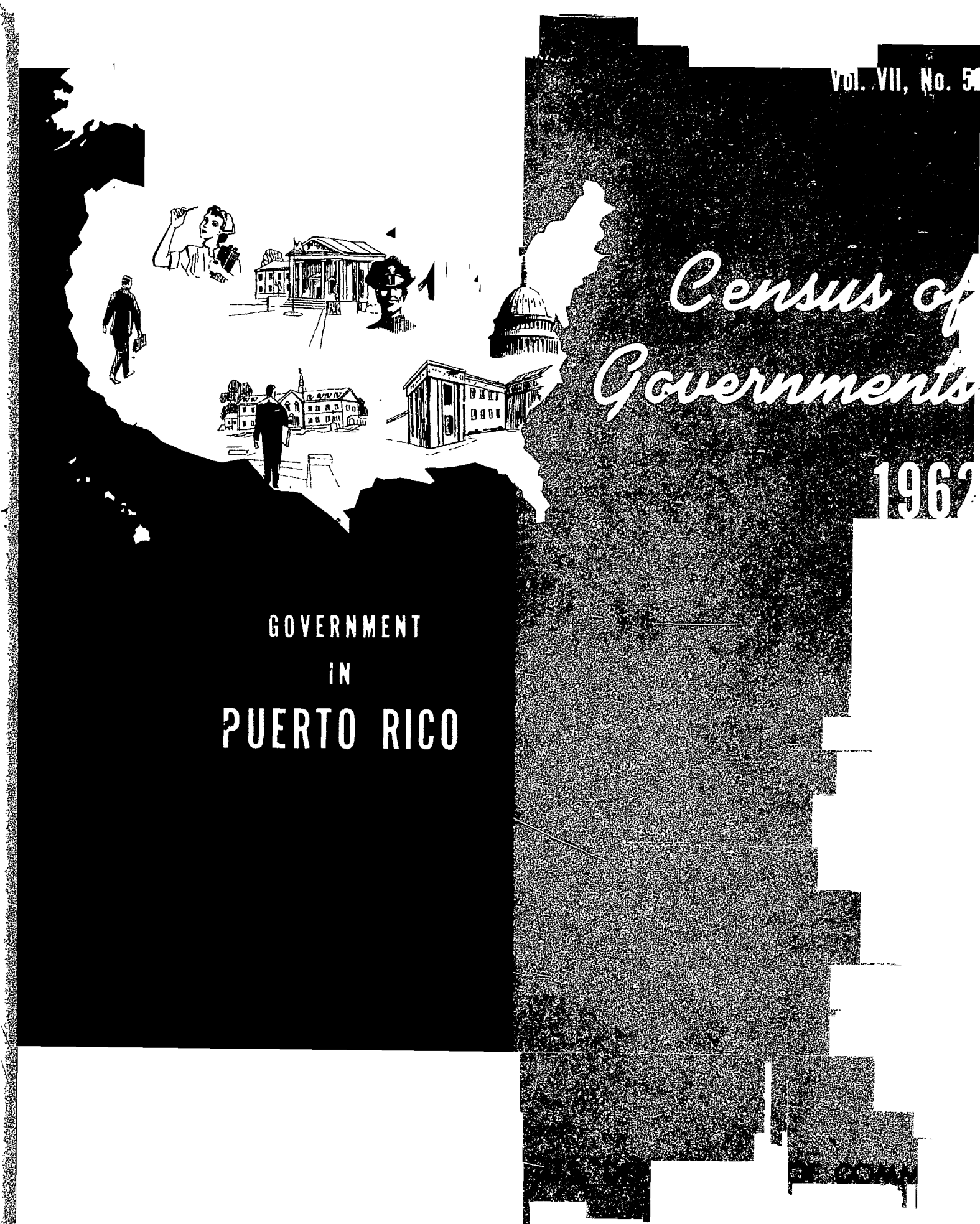
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Vol. VII, No. 5

Census of  
Governments

1962

GOVERNMENT  
IN  
PUERTO RICO

*Census of  
Governments :*  
1962



**GOVERNMENT  
IN  
PUERTO RICO**

Prepared under the supervision of  
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## Preface

This report is part of Volume VII of the 1962 Census of Governments. This Volume consists of a series of reports which bring together and present for each State principal findings of the census concerning the organization, employment, and finances of local governments and the State government.

The 1962 Census of Governments is conducted in accordance with the Act of Congress, approved September 7, 1950, "to provide for the conduct of a periodic census of governments" (Title 13, Section 161, United States Code).

Plans and specifications for this census were developed by the Governments Division of the Bureau of the Census, in consultation with other parts of the Bureau, other Federal Government agencies, and the standing Census Advisory Committee on State and Local Government Statistics.

Numerous employees in the Governments Division made an important contribution to the conduct of this census, and other parts of the Bureau of the Census also participated extensively in the undertaking. Other publications of the 1962 Census of Governments are described in the concluding pages of this report. Each of those publications includes a detailed description of data sources and survey methodology, and a prefatory reference to key individuals and organization units involved in the preparation of the report.

Grateful acknowledgment is made of the cooperation and assistance of the many thousands of local and State government officials who provided data for the 1962 Census of Governments.

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## Introduction

This is one of a series of State-by-State reports presenting the principal findings from the 1962 Census of Governments on the organization, employment, and finances of State and local governments. The nature and origin of these data are indicated in the following paragraphs.

Bulletins numbered through 51 each relate to a single State area or the District of Columbia. A standard introduction has been used for those publications that, together with this report, comprise Volume VII of the 1962 Census of Governments. As general background concerning State and local governments, much of that standard introduction is presented here, including some portions that have no direct relevance to Puerto Rico.

### GOVERNMENTAL ORGANIZATION

In the Census Bureau's classification and counting of governmental units, five major kinds of local governments are distinguished—counties, municipalities, townships, school districts, and special districts.

Only two classes of entities in Puerto Rico are counted as independent local governments—municipios and soil conservation districts. The latter special districts do not have authority to impose taxes, and their limited activities, aside from services provided by the Commonwealth, involve mainly voluntary personal services and contributions of members. Data as to the nominal amounts of local finances and employment of these districts were not available for this report.

Puerto Rico is divided into municipios, which are classified here as municipal governments (see table 1). The municipios resemble counties or New England towns in that they provide services to both urban and rural areas.

Most major functions provided in the continental United States by municipalities, school districts, and other local governments are performed directly by the Commonwealth Government and its dependent authorities and other agencies. The principal responsibilities of the municipios in Puerto Rico are the improvement and maintenance of streets and plazas; sanitation services, mainly involving street cleaning and garbage collection; cemeteries; markets; slaughterhouses; and local jails. Many municipios provide some health and hospital services, often in conjunction with Commonwealth facilities and services in their respective areas.

Information in this report for the Commonwealth Government includes not only the commonly recognized activities of the central government, but also data for its various special funds and dependent agencies, such as the University of Puerto Rico, the Puerto Rico Urban Renewal and Housing Corporation, the Aqueduct and Sewer Authority, the Industrial Development Company, and the like, as outlined in table 1. The Commonwealth Government directly provides and administers all local public schools, most local police, public welfare, hospital

and health services, and also certain functions which in Census reporting on governments elsewhere appear only in local government data. Accordingly, in this report, the general government categories of "fire protection," "sewerage," and "parks and recreation," as well as "utilities" categories are shown for Commonwealth Government figures. In Puerto Rico, utility services are supplied by dependent Commonwealth agencies, as follows: water supply (as well as sewerage)—the Aqueduct and Sewer Authority; electric power—the Water Resources Authority; and local transit—the Metropolitan Bus Authority.

Tables 1, 2, and 3 present information on the number of governmental units, by type, found to be in existence in Puerto Rico at the beginning of calendar 1962. Table 1 provides a brief analysis of local governments in Puerto Rico, and a listing of various statutory public agencies that have been classified as subordinate agencies of the Commonwealth Government, rather than as independent governmental units.

The information in table 1 is reproduced from Governmental Organization (Volume I of the 1962 Census of Governments). This portion of the publication is based on a detailed analysis of the legal provisions governing the existence or establishment of local government entities in each State. A description of this kind was first prepared and published for 1952, after being reviewed by one or more advisers in each State. Subsequent State legislation pertaining to local governments was analyzed for the 1957 Census of Governments and again for this 1962 Census. The individual State descriptions, as brought up to date as of 1962, were subjected to review by one or more political scientists or State officials in each State. The Census Bureau's classification of the various governmental entities in Puerto Rico, as shown in table 1, was reviewed by Frank K. Hazard of the Commonwealth Department of the Treasury. His comments and suggestions were very helpful. However, responsibility rests with the Bureau of the Census for particular classification decisions and for the definitions and criteria.

### PUBLIC EMPLOYMENT

Tables 4 to 7 present findings for Puerto Rico from a comprehensive survey of public employment covering the month of October 1962, with comparative data for the month of April 1957 from the 1957 Census of Governments. Employment statistics for individual municipio governments are shown in table 9.

#### Employees and Payrolls

Employee numbers and payroll amounts for October 1962 are reported here by type of government and by function.

"Total employment" is intended to comprise all paid governmental personnel—not only full-time employees but also persons engaged on a part-time basis. The part-time component consists to a considerable extent of paid part-time officials and other individuals whose governmental connection represents a form of community service or a source of incidental earnings rather than a principal employment or means of livelihood.

Full-time equivalent employment, as shown in various tables, is a derived figure which represents the number of persons that could have been employed, for the total payroll amounts reported, if all personnel were engaged on a full-time basis at the average monthly rate applying to full-time workers for the particular functions and types of government involved.

"Average earnings of full-time employees." represents the result of dividing full-time payroll amounts for October 1962 by the number of full-time employees.

The nature of various functions is indicated in the section "Definitions of Selected Terms" at the conclusion of this report, but characteristics of data for certain categories may be specifically noted as follows:

Employment and payroll amounts shown for "education" pertain not only to teachers and professional staff, but also to administrative, clerical, maintenance, and auxiliary employees of school systems and educational institutions. The term "teachers" is used in this report to refer to all personnel reported by school systems as "instructional personnel." This category was defined in Census questionnaires to include principals, supervisors of instruction, school librarians and guidance personnel as well as teachers, but to exclude school superintendents and other administrative staff. For State institutions of higher education, the term "teachers" was defined to include employees engaged in teaching and related academic (departmental) research.

Amounts reported for police protection and for local fire protection include administrative, clerical, and custodial personnel as well as uniformed forces.

"Highways" relates not only to regular streets and highways, but also to any toll facilities; however, policing of highways is under "police protection" and street cleaning is under "sanitation other than sewerage."

#### Sources and Methodology

The 1962 employment statistics included in this report relate to the month of October. Basic data for the Commonwealth Government, including its public corporations and other dependent agencies, were supplied by the Office of Personnel of the Commonwealth. Data for the individual municipios were assembled by the Bureau of Municipal Affairs of the Commonwealth Department of the Treasury, using forms prepared by the

Bureau of the Census in consultation with officials of the Commonwealth. Employment statistics of the 1957 Census of Governments had been similarly assembled by the Puerto Rico Planning Board, in cooperation with the Office of Personnel, the Department of the Treasury, and municipio officials.

#### GOVERNMENTAL FINANCES

Financial statistics of the Commonwealth and municipio governments are presented in tables 10 and 11. Additional detail for the Commonwealth Government is presented in tables 12, 13, and 14. Table 8 provides data on finances of employee-retirement systems of Puerto Rico governments. Financial data for individual municipio governments are presented in table 15. These financial statistics are on a uniform June 30 fiscal year basis, as fiscal years of all governments in Puerto Rico end on June 30. The following brief discussion of certain basic concepts applied in these statistics is supplemented by the section on "Definitions of Selected Terms" which appears at the end of this report.

#### Revenue and Expenditure Concepts

These categories respectively comprise all amounts of money received and paid out by a government and its agencies (net of correcting transactions such as recoveries or refunds), with the exception of amounts for debt issuance and retirement and for loan and investment, agency, and private trust transactions. The following examples illustrate some applications of this summary definition.

Tax revenue is reported in terms of gross collections minus tax refunds during the same period. Receipts from issuance of debt, recoupment of previous loans, and sale of investment assets are not counted as revenue; similarly, payments for debt retirement, extension of loans, and purchase of securities are excluded from expenditure.

Payments among the various funds and agencies of a particular government are excluded from revenue and expenditure as representing internal transfers. Thus, a government's contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered revenue.

It will be evident from the foregoing that while governmental expenditure includes all capital outlay, of which a major portion (especially for public authorities) is commonly financed by borrowing, governmental revenue does not include receipts from borrowing. Thus, the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance," as that term is sometimes applied.

Revenue is classified according to the sources from which it is derived—for example, intergovernmental revenue, taxes, and current charges.

Expenditure is classified by character and object in tables 11 and 12. The phrase "character and object" refers to the general nature of governmental spending—whether it represents a payment to another government (inter-governmental expenditure) or whether it is for current operation, capital outlay, assistance and subsidies, interest on debt, or insurance benefits and repayments. These tables also show the amount expended for personal services—i.e., salaries and wages of government employees. Most personal service expenditure is in "current operation," but some may be for employees engaged in construction work.

Functional classification of expenditure reflects the types of services and facilities provided by governments—education, highways, hospitals, etc. This type of breakdown is most fully developed here for the amounts presented in tables 11 and 12. These tables also show the amount of capital outlay expenditure for selected functions.

#### Major Financial Sectors

Implicit in tables 11 and 12 and in various other tables is another classification—by financial sector, namely, "general government," "utilities," and "insurance trust."

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

For Census reporting of governmental statistics elsewhere, the term "utilities" relates only to water supply, electric power, gas supply, and transit systems operated by local governments and the term "liquor stores" relates to such stores operated by 16 State governments and by some local governments in a few States. However, the "liquor stores" sector is not applicable for Puerto Rico, and the "utilities" categories as applied in this report relate primarily to water supply, electric power, and transit systems operated by the Commonwealth Government, as explained above. Electric utilities were reported for 2 municipios (Cayey and Culebra), as shown in table 15.

Utility and liquor stores revenue consists of the amounts received from external sales of goods and services by undertakings so classified. Utility and liquor stores expenditure comprises all spending involved in the provision and conduct of such undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and any interest paid on utility debt.

"Insurance trust" activities of State and local governments consist of contributory retirement systems for public employees and governmental social insurance and life insurance programs. Insurance trust revenue comprises only (1) retirement and insurance contributions

(including social insurance "taxes") received from insured individuals and their employers; and (2) earnings on investment assets of insurance trust funds. Insurance trust expenditure comprises only insurance benefits and repayments of contributions from insurance funds. Costs of administering insurance trust activities are classified as general expenditure.

#### Intergovernmental Transactions

Transactions between governments (subject to limited exceptions, as noted below) are classified distinctively as "intergovernmental revenue" and "intergovernmental expenditure" and the sums involved are netted out of aggregates comprising the groups of governments concerned. Most of the amounts so classified represent fiscal aid in the form of grants-in-aid and shared tax proceeds. Also included, however, are amounts paid or received for services performed for one government by another on a reimbursement or cost-sharing basis, and payments in lieu of taxes. Detailed information on intergovernmental payments by the Commonwealth is presented in table 14. Similar information for each of the 50 State governments appears in State Payments to Local Governments, (Volume VI, Number 2 of the 1962 Census of Governments).

Total revenue and total expenditure for an individual government, as shown in this report, include any inter-governmental amounts. However, as noted above, inter-governmental transactions among groups of governments have been netted out to arrive at nonduplicative totals of revenue and expenditure.

No attempt has been made to distinguish or net out the following types of cash payments among governments: (1) government employer contributions to retirement or other social insurance systems, administered by another government; (2) interest on outstanding debt to other governments holding the securities involved; or (3) inter-governmental transactions that involve no distinction between governmental and private suppliers or customers—e.g., in purchasing property, utility services, commodities, and the like.

#### Sources of 1962 Finances Data

The basic statistics for each of the municipios were assembled and supplied by the Bureau of Municipal Affairs of the Puerto Rico Department of the Treasury.

Financial statistics of the Commonwealth Government, including its special funds and dependent agencies, were compiled by staff members of the Governments Division, Bureau of the Census, from published official sources and from supplemental unpublished schedules and special tabulations supplied by the Commonwealth Department of the Treasury.

Table 1.--SUMMARY OF LOCAL GOVERNMENT STRUCTURE IN PUERTO RICO: 1962

There were 93 local governments in Puerto Rico as of January 1962.

MUNICIPIOS (76)

The area of Puerto Rico and the nearby small islands under its jurisdiction is divided into municipios which are classified, for Census purposes, as independent local governments. The municipios resemble counties or New England towns in that they are composed of, and perform services for, both urban and rural areas. Except for San Juan, they are governed by elected municipal assemblies and an elected mayor (alcalde) is the chief executive officer. San Juan, however, has a 17-member Board of Commissioners, 12 of whom are elected and 5 appointed by the Governor. A city manager, appointed by the board, is the chief executive officer.

In Puerto Rico, the Commonwealth Government or its public authorities provide fire, police, water, sewer, park, education, and most hospital and health services for the municipios. The major municipal functions are paving and maintenance of streets and plazas, garbage collection, cemeteries, markets, slaughterhouses, and municipal jails.

"Cities," "towns," and "villages" which in continental United States usually constitute separate units of local government are, in Puerto Rico, subdivisions of the municipios, without local self-government. Also in this class are the "barrios," usually representing areas of common neighborhood or community interests and used principally for mapping purposes.

SCHOOL DISTRICTS

The public school system of Puerto Rico is considered, for Census purposes, as a dependent activity of the Commonwealth Government. Since 1946, all educational activities have been supported exclusively by appropriations from the central government to the Department of Education, and ownership of all public school buildings and property is vested in the Commonwealth.

Puerto Rico is divided into "school districts" which are administrative areas of the Commonwealth Department of Education. Each municipio constitutes a district, except for the capital (San Juan), which has 2 districts—San Juan and Rio Piedras—and 1 of the smaller municipios and the Island of Culebra, which are parts of the districts of neighboring municipios. Each of these "school districts" has a school director appointed by the mayor and a superintendent of schools appointed by the Department of Education. However, the capital has 1 school director and 2 superintendents of schools.

SPECIAL DISTRICTS

In Puerto Rico only the soil conservation districts, discussed below, are counted for Census purposes as independent special district governments. Data on employment and finances of these districts were not available for this report. However, any such amounts would be small.

Soil conservation districts (17)

These districts are established by the Puerto Rico Soil Conservation Committee on petition of land occupiers and after public hearing and referendum. They are governed by boards of supervisors consisting of 3 elected members and 2 members appointed by the Soil Conservation Committee. The districts may require contributions for benefits and may accept contributions.

SUBORDINATE AGENCIES AND AREAS

In Puerto Rico there are a number of public agencies which derive substantial amounts of revenue from the operation of their facilities. These agencies, however, are either organized as parts of established departments of the Commonwealth, or have boards consisting of officials of the Commonwealth in an ex officio capacity or of members appointed by the Governor. They are considered, for Census purposes, to be subordinate agencies of the central government rather than independent local governments. These agencies are listed below. (As to educational agencies of this nature, see "School Districts" above.)

- Mayaguez Port Commission
- Metropolitan Bus Authority
- Ponce Port Commission
- Puerto Rico Aqueduct and Sewer Authority
- Puerto Rico Banks for Cooperatives
- Puerto Rico Communications Authority
- Puerto Rico Industrial Development Company
- Puerto Rico Ports Authority
- Puerto Rico Public Buildings Authority
- Puerto Rico Transportation Authority
- Puerto Rico Water Resources Authority
- Irrigation District, South Coast (Guayama)
- The Southwestern Puerto Rico Irrigation District
- Puerto Rico Urban Renewal and Housing Corporation
- The Government Development Bank of Puerto Rico
- The Land Authority of Puerto Rico

Puerto Rico law also provides for senatorial and house of representative districts for election purposes.

Table 2.--NUMBER OF LOCAL GOVERNMENTS, BY TYPE: 1962, 1957, and 1952

Type of government	1962	1957	1952
Total.....	93	96	96
Counties.....	...	...	...
Municipios.....	76	75	75
Townships.....	...	...	...
School districts.....	...	...	...
Special districts.....	17	21	21

Table 3.--MUNICIPIOS, BY POPULATION SIZE: 1962

Population size	Number of municipios, 1962	1960 population of areas with municipio government	
		Number (000)	Percent
Total.....	76	12,349.5	100.0
100,000 or more.....	2	597.2	25.4
50,000 to 99,999.....	4	291.0	12.4
25,000 to 49,999.....	20	652.4	27.8
10,000 to 24,999.....	42	751.3	32.0
5,000 to 9,999.....	7	57.0	2.4
1,000 to 4,999.....	...	...	...
Less than 1,000.....	1	0.6	0.0

<sup>1</sup>Comprising the entire population of Puerto Rico.

Table 4.--SUMMARY OF EMPLOYMENT AND PAYROLLS OF PUERTO RICO GOVERNMENTS: OCTOBER 1962 AND APRIL 1957

Item	October 1962					April 1957		
	Employment		Full-time equivalent employment			October payrolls, total (thousands of dollars)	April payrolls, total (thousands of dollars)	
	Total	Full-time only	Total	Commonwealth	Municipios			
All functions.....	108,246	90,816	98,309	87,525	10,784	21,400	92,805	15,068
Education, total.....	31,920	24,186	27,365	27,365	...	7,199	28,355	3,769
Teachers.....	19,277	19,034	19,124	19,124	...	5,562	16,843	2,692
Other.....	12,643	5,152	8,241	8,241	...	1,638	11,512	1,077
Institutions of higher education.....	2,853	2,416	2,607	2,607	...	1,208	2,770	425
Local schools.....	27,444	20,295	23,243	23,243	...	5,577	25,106	3,423
Other education.....	1,623	1,475	1,515	1,515	...	415	479	101
Highways.....	4,976	2,557	3,210	2,232	978	818	7,558	730
Public welfare.....	2,158	2,056	2,098	1,995	103	338	1,763	253
Health and hospitals.....	12,758	12,172	12,631	8,112	4,519	2,399	9,883	1,326
Police protection.....	4,735	4,686	4,700	4,315	385	1,103	3,129	566
Financial administration and general control.....	9,461	8,940	9,077	7,116	1,961	2,175	8,669	1,617
Utilities.....	13,581	10,971	12,586	12,556	30	3,220	9,840	2,518
Water supply.....	5,195	5,139	5,163	5,163	...	708	2,900	400
Electric power.....	6,866	4,313	5,904	5,874	30	2,147	5,670	1,668
Transit.....	1,520	1,519	1,519	1,519	...	365	1,270	450
All other.....	28,657	25,248	26,642	23,834	2,808	4,147	23,608	4,289

Table 5.--EMPLOYMENT AND PAYROLLS OF THE COMMONWEALTH AND MUNICIPIO GOVERNMENTS, BY FUNCTION: OCTOBER 1962

Type of government and function	Number of employees			October payroll			Full-time equivalent employment		Percent distribution	
	Total	Full-time	Part-time	Total (thousand dollars)	For full-time employees (thousand dollars)	For part-time employees (thousand dollars)	Number	Per 10,000 population <sup>1</sup>	Full-time equivalent employment	October payroll
Commonwealth and municipios, total...	108,246	90,816	17,430	21,400	19,835	1,564	98,309	399.6	100.0	100.0
Education, total.....	31,920	24,186	7,734	7,199	6,649	550	27,365	111.2	27.8	33.6
Institutions of higher education.....	2,853	2,416	437	1,208	1,124	83	2,607	10.6	2.7	5.6
Teachers.....	1,662	1,419	243	856	805	51	1,509	6.1	1.5	4.0
Other.....	1,191	997	194	352	320	32	1,098	4.5	1.1	1.6
Local schools.....	27,444	20,295	7,149	5,577	5,121	456	23,243	94.5	23.6	26.1
Teachers.....	17,615	17,615	....	4,706	4,706	....	17,615	71.6	17.9	22.0
Other.....	9,829	2,680	7,149	871	415	456	5,628	22.9	5.7	4.1
Other education.....	1,623	1,475	148	415	404	11	1,515	6.2	1.5	1.9
Highways.....	4,976	2,557	2,419	818	725	93	3,210	13.0	3.3	3.8
Public welfare.....	2,158	2,056	102	338	331	6	2,098	8.5	2.1	1.6
Hospitals.....	9,425	9,164	261	1,758	1,692	66	9,471	38.5	9.6	8.2
Health.....	3,333	3,008	325	641	604	37	3,160	12.8	3.2	3.0
Police protection.....	4,735	4,686	49	1,103	1,101	2	4,700	19.1	4.8	5.2
Fire protection.....	564	564	....	97	97	....	564	2.3	0.6	0.5
Sewerage.....	190	184	6	33	32	1	187	0.8	0.2	0.2
Sanitation other than sewerage.....	2,941	1,300	1,641	244	158	86	1,889	7.7	1.9	1.1
Natural resources.....	2,574	2,574	....	538	538	....	2,574	10.5	2.6	2.5
Parks and recreation.....	754	727	27	119	115	4	745	3.0	0.8	0.6
Housing and urban renewal.....	1,829	1,827	2	349	348	(2)	1,829	7.4	1.9	1.6
Airports.....	98	98	....	28	28	....	98	0.4	0.1	0.1
Water transport and terminals.....	446	446	....	158	158	....	446	1.8	0.5	0.7
Correction.....	685	672	13	134	131	3	685	2.8	0.7	0.6
Libraries.....	113	65	48	13	9	4	96	0.4	0.1	0.1
Employment security administration.....	668	657	11	175	174	1	659	2.7	0.7	0.8
Financial administration.....	4,790	4,674	116	1,030	1,024	7	4,702	19.1	4.8	4.8
General control.....	4,671	4,266	405	1,145	1,126	18	4,375	17.8	4.4	5.4
Local utilities, total.....	13,503	10,915	2,588	3,216	2,623	593	12,556	51.0	12.8	15.0
Water supply.....	5,195	5,139	56	708	705	3	5,163	21.1	5.3	3.3
Electric power.....	6,788	4,257	2,531	2,143	1,553	590	5,874	23.9	6.0	10.0
Transit.....	1,520	1,519	1	365	365	(2)	1,519	6.2	1.5	1.7
Other and unallocable.....	17,873	16,190	1,683	2,263	2,170	94	16,900	68.7	17.2	10.6
Commonwealth government, total.....	93,303	81,798	11,505	19,875	18,563	1,312	87,525	355.8	89.0	92.9
Education, total.....	31,920	24,186	7,734	7,199	6,649	550	27,365	111.2	27.8	33.6
Institutions of higher education.....	2,853	2,416	437	1,208	1,124	83	2,607	10.6	2.7	5.6
Teachers.....	1,662	1,419	243	856	805	51	1,509	6.1	1.5	4.0
Other.....	1,191	997	194	352	320	32	1,098	4.5	1.1	1.6
Local schools.....	27,444	20,295	7,149	5,577	5,121	456	23,243	94.5	23.6	26.1
Teachers.....	17,615	17,615	....	4,706	4,706	....	17,615	71.6	17.9	22.0
Other.....	9,829	2,680	7,149	871	415	456	5,628	22.9	5.7	4.1
Other education.....	1,623	1,475	148	415	404	11	1,515	6.2	1.5	1.9
Highways.....	2,232	2,232	....	679	679	....	2,232	9.1	2.3	3.2
Public welfare.....	2,044	1,955	89	323	316	6	1,995	8.1	2.0	1.5
Hospitals.....	5,800	5,621	179	1,240	1,186	54	5,879	23.9	6.0	5.8
Health.....	2,394	2,088	306	550	514	36	2,233	9.1	2.3	2.6
Police protection.....	4,315	4,315	....	1,053	1,053	....	4,315	17.5	4.4	4.9
Fire protection.....	564	564	....	97	97	....	564	2.3	0.6	0.5
Sewerage.....	190	184	6	33	32	1	187	0.8	0.2	0.2
Natural resources.....	2,574	2,574	....	538	538	....	2,574	10.5	2.6	2.5
Parks and recreation.....	653	639	14	109	106	3	655	2.7	0.7	0.5
Housing and urban renewal.....	1,829	1,827	2	349	348	(2)	1,829	7.4	1.9	1.6
Airports.....	98	98	....	28	28	....	98	0.4	0.1	0.1
Water transport and terminals.....	446	446	....	158	158	....	446	1.8	0.5	0.7
Correction.....	685	672	13	134	131	3	685	2.8	0.7	0.6
Libraries.....	113	65	48	13	9	4	96	0.4	0.1	0.1
Employment security administration.....	668	657	11	175	174	1	659	2.7	0.7	0.8
Financial administration.....	3,981	3,881	100	883	878	6	3,907	15.9	4.0	4.1
General control.....	3,269	3,178	91	951	942	9	3,209	13.0	3.3	4.4
Local utilities, total.....	13,503	10,915	2,588	3,216	2,623	593	12,556	51.0	12.8	15.0
Water supply.....	5,195	5,139	56	708	705	3	5,163	21.0	5.3	3.3
Electric power.....	6,788	4,257	2,531	2,143	1,553	590	5,874	23.9	6.0	10.0
Transit.....	1,520	1,519	1	365	365	(2)	1,519	6.2	1.5	1.7
Other and unallocable.....	16,025	15,701	324	2,146	2,100	46	16,041	65.2	16.3	10.0
Municipio governments, total.....	14,943	9,018	5,925	1,525	1,272	252	10,784	43.8	11.0	7.1
Highways.....	2,744	325	2,419	139	46	93	978	4.0	1.0	0.6
Public welfare.....	114	101	13	15	15	....	103	0.4	0.1	0.1
Hospitals.....	3,625	3,543	82	518	506	12	3,592	14.6	3.7	2.4
Health.....	939	920	19	91	90	1	927	3.8	0.9	0.4
Police protection.....	420	371	49	50	48	2	385	1.6	0.4	0.2
Sanitation other than sewerage.....	2,941	1,300	1,641	244	158	86	1,889	7.7	1.9	1.1
Parks and recreation.....	101	88	13	10	9	1	90	0.4	0.1	(3)
Financial administration.....	809	793	16	147	146	1	795	3.2	0.8	0.7
General control.....	1,402	1,088	314	194	184	9	1,166	4.7	1.2	0.9
Other and unallocable.....	1,848	489	1,359	117	70	48	859	3.5	0.9	0.5

<sup>1</sup>Computation based on estimated population as of July 1, 1962 (2,460,000).  
<sup>2</sup>Less than \$500.  
<sup>3</sup>Less than 0.05 percent.

Table 6.--FULL-TIME EMPLOYEES OF PUERTO RICO GOVERNMENTS, BY ANNUAL RATE OF PAY AND BY TYPE OF GOVERNMENT: OCTOBER 1962

Item	All full-time employees	Annual rate of pay												
		Less than \$1,800	\$1,800 to \$2,399	\$2,400 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$4,999	\$5,000 to \$5,999	\$6,000 to \$6,999	\$7,000 to \$7,999	\$8,000 to \$8,999	\$9,000 or more			
Number of full-time employees:														
All governments, total.....	90,816	20,754	22,754	17,082	13,398	6,565	3,097	1,471	1,341	892	731	768	701	1,262
Teachers.....	19,034	10	380	7,073	7,594	1,736	509	433	344	259	133	154	141	268
Other.....	71,782	20,744	22,374	10,009	5,804	4,829	2,588	1,038	997	633	598	614	560	994
Commonwealth.....	81,798	14,436	21,534	16,344	13,157	6,378	3,036	1,405	1,319	857	710	722	676	1,224
Teachers.....	19,034	10	380	7,073	7,594	1,736	509	433	344	259	133	154	141	268
Other.....	62,764	14,426	21,154	9,271	5,563	4,642	2,527	972	975	598	577	568	535	956
Local governments (municipios).....	9,018	6,318	1,220	738	241	187	61	66	22	35	21	46	25	38
Percent of full-time employees:														
All governments, total.....	100.0	22.9	25.1	18.8	14.8	7.2	3.4	1.6	1.5	1.0	0.8	0.8	0.8	1.4
Teachers.....	100.0	0.1	2.0	37.2	39.9	9.1	2.7	2.3	1.8	1.4	0.7	0.8	0.7	1.4
Other.....	100.0	28.9	31.2	13.9	8.1	6.7	3.6	1.4	0.9	0.8	0.9	0.8	0.8	1.4
Commonwealth.....	100.0	17.6	26.3	20.0	16.1	7.8	3.7	1.7	1.6	1.0	0.9	0.9	0.8	1.5
Teachers.....	100.0	0.1	2.0	37.2	39.9	9.1	2.7	2.3	1.8	1.4	0.7	0.8	0.7	1.4
Other.....	100.0	23.0	33.7	14.8	8.9	7.4	4.0	1.5	1.6	1.0	0.9	0.9	0.9	1.5
Local governments (municipios).....	100.0	70.1	13.5	8.2	2.7	2.1	0.7	0.7	0.2	0.4	0.2	0.5	0.3	0.4

Table 7.--COVERAGE OF FULL-TIME EMPLOYEES OF PUERTO RICO GOVERNMENTS BY CONTRIBUTORY SYSTEMS FOR RETIREMENT PROTECTION, HEALTH AND HOSPITAL INSURANCE, AND LIFE INSURANCE, BY TYPE OF GOVERNMENT: OCTOBER 1962

Item	Number of full-time employees					Percent distribution				
	Total	Commonwealth			Municipios	Total	Commonwealth			Municipios
		Total	Teachers	Other			Total	Teachers	Other	
All full-time employees.....	90,816	81,798	19,034	62,764	9,018	100.0	100.0	100.0	100.0	100.0
Without retirement coverage.....	327	327	7	320	....	0.4	0.4	(1)	0.5	....
With retirement coverage.....	90,489	81,471	19,027	62,444	9,018	99.6	99.6	100.0	99.5	100.0
Old Age and Survivors Insurance.....	67,364	62,346	1,412	56,934	9,018	74.2	71.3	7.4	90.7	100.0
As sole retirement coverage.....	26,868	27,850	7	17,843	9,018	29.6	21.8	(1)	28.4	100.0</



Government in Puerto Rico

Table 9.--EMPLOYMENT STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: OCTOBER 1962

Table with 11 columns for municipalities (Total, Adjuntas, Aguada, Aguadilla, Aguas Buenas, Aibonito, Añasco, Arecibo, Arroyo, Barceloneta) and rows for various employment categories including Population, Employees, Full-time equivalent employees, and Average earnings.

Public Employment

Table 9.--EMPLOYMENT STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: OCTOBER 1962--Continued

Table with 11 columns for municipalities (Cidra, Coamo, Comerio, Corozal, Culebra, Dorado, Fajardo, Guanica, Guayama, Guayama) and rows for various employment categories including Population, Employees, Full-time equivalent employees, and Average earnings.

Government in Puerto Rico

Table 9--EMPLOYMENT STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: OCTOBER 1962--Continued

Item	Lares	Las Marias	Las Piedras	Loiza	Luquillo	Maratí	Maricao	Maunabo	Mayaguez	Moca
Population, 1960.....	26,922	9,237	17,047	28,131	8,582	29,354	6,990	10,785	83,850	21,990
Employees, total.....	95	73	111	112	61	130	77	36	526	88
Full-time.....	59	28	35	65	34	85	33	36	269	34
Part-time.....	36	45	76	47	27	45	44	...	257	54
Full-time equivalent employees.....	66	47	53	78	42	97	41	36	465	59
Highways.....	7	5	7	11	8	4	11	...	16	21
Public welfare.....	...	...	...	2	...	...	...	...	19	...
Hospitals.....	24	2	3	29	18	46	1	22	92	3
Health.....	...	15	17	...	...	...	15	...	...	20
Police protection.....	2	2	2	2	2	2	2	2	22	1
Sanitation other than sewerage.....	10	4	7	13	3	23	2	1	117	...
Parks and recreation.....	8	3	...	6	4	8	3	4	34	4
Financial administration.....	6	4	5	5	3	6	3	4	149	5
General control.....	2	12	8	9	...	8	2	1	15	5
All other.....	...	...	...	...	...	...	...	...	...	...
October payrolls.....\$1,000..	8.5	6.4	6.1	7.9	4.9	10.9	5.5	3.2	64.7	7.4
For full-time employees.....	7.7	3.8	4.1	6.6	4.0	9.5	4.5	3.2	37.4	4.2
For part-time employees.....	0.9	2.6	2.1	1.3	0.9	1.4	1.1	...	27.3	3.1
Average earnings, full-time employees.....Dollars..	130	137	116	102	117	111	135	88	139	125
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY:										
Full-time employees, total.....	59	28	35	65	34	85	33	36	269	34
Less than \$1,800.....	44	18	31	57	26	74	25	31	200	27
\$1,800 to \$2,399.....	7	7	1	4	3	5	3	2	40	3
\$2,400 to \$2,999.....	3	1	2	2	2	4	3	1	8	3
\$3,000 to \$3,599.....	2	1	...	...	...	...	1	2	5	...
\$3,600 to \$4,199.....	...	1	1	2	1	...	...	...	5	1
\$4,200 to \$4,999.....	...	2	...	...	2	2	1	...	7	...
\$5,000 to \$7,799.....	2	...	...	...	...	...	...	...	2	...
\$7,800 or more.....	1	...	...	...	...	...	...	...	2	...

Table 9--EMPLOYMENT STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: OCTOBER 1962--Continued

Item	Sabana Grande	Salinas	San German	San Juan	San Lorenzo	San Sebastián	Santa Isabel	Toa Alta	Toa Baja
Population, 1960.....	15,910	23,133	27,667	451,658	27,950	33,451	14,542	15,711	19,698
Employees, total.....	106	142	97	5,110	167	120	70	51	42
Full-time.....	52	105	60	3,003	64	35	57	42	42
Part-time.....	54	37	37	2,107	103	85	13	9	...
Full-time equivalent employees.....	73	112	75	3,578	87	53	63	44	42
Highways.....	17	3	15	175	10	3	1	2	1
Public welfare.....	4	...	...	...	...	...	...	...	...
Hospitals.....	23	70	2	1,922	30	14	34	7	9
Health.....	...	...	37	...	...	...	...	...	19
Police protection.....	1	1	2	130	4	...	4	1	1
Sanitation other than sewerage.....	12	6	4	399	21	14	9	8	1
Parks and recreation.....	1	2	...	10	...	2	...	...	...
Financial administration.....	4	8	8	232	6	8	7	5	5
General control.....	8	6	3	538	6	4	3	2	3
All other.....	3	16	4	172	10	7	5	3	3
October payrolls.....\$1,000..	8.2	12.1	9.0	617.5	9.4	8.9	7.0	5.2	4.5
For full-time employees.....	5.8	11.3	7.1	518.3	6.9	5.9	6.4	5.0	4.5
For part-time employees.....	2.4	0.8	1.9	99.2	2.5	3.0	0.7	0.3	...
Average earnings, full-time employees.....Dollars..	112	108	118	173	107	169	111	118	107
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY:									
Full-time employees, total.....	52	105	60	3,003	64	35	57	42	42
Less than \$1,800.....	45	93	53	1,575	59	26	48	36	37
\$1,800 to \$2,399.....	3	6	4	498	1	2	7	4	1
\$2,400 to \$2,999.....	1	1	1	525	1	2	...	...	2
\$3,000 to \$3,599.....	1	1	1	130	...	...	1	...	1
\$3,600 to \$4,199.....	...	1	1	108	1	1	...	1	1
\$4,200 to \$4,999.....	...	1	1	71	...	1	...	1	1
\$5,000 to \$7,799.....	2	...	...	61	2	3	1	...	...
\$7,800 or more.....	...	2	...	35	...	...	...	...	...

Item	Trujillo Alto	Utua	Vega Alta	Vega Baja	Vieques	Villalba	Yabucoa	Yauco
Population, 1960.....	18,251	40,449	17,603	30,189	7,210	16,239	29,782	34,780
Employees, total.....	39	175	53	373	58	53	145	139
Full-time.....	37	110	32	32	49	37	89	73
Part-time.....	2	65	21	296	9	16	56	66
Full-time equivalent employees.....	38	129	34	131	49	44	99	102
Highways.....	...	4	...	41	...	...	6	11
Public welfare.....	...	...	...	5	...	...	4	3
Hospitals.....	3	8	17	4	5	4	46	46
Health.....	17	43	...	24	16	18	...	...
Police protection.....	...	5	2	5	3	1	3	2
Sanitation other than sewerage.....	4	29	3	16	11	9	14	17
Parks and recreation.....	...	...	2	...	2	...	1	2
Financial administration.....	5	8	5	5	4	4	7	9
General control.....	6	5	4	15	6	4	6	7
All other.....	3	27	1	16	1	1	12	5
October payrolls.....\$1,000..	4.2	15.4	3.7	13.3	5.8	4.9	10.7	11.5
For full-time employees.....	4.1	13.2	3.4	7.8	5.7	4.4	9.6	8.2
For part-time employees.....	0.1	2.2	0.3	5.5	...	0.5	1.1	3.3
Average earnings, full-time employees.....Dollars..	110	120	106	102	117	119	107	112
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY:								
Full-time employees, total.....	37	110	32	77	49	37	89	73
Less than \$1,800.....	32	97	28	69	44	34	76	57
\$1,800 to \$2,399.....	2	9	2	4	2	1	8	8
\$2,400 to \$2,999.....	1	1	1	...	...	...	...	2
\$3,000 to \$3,599.....	1	2	...	2	2	2	2	2
\$3,600 to \$4,199.....	1	...	1	...	...	...	...	2
\$4,200 to \$4,999.....	...	1	...	1	...	1	1	1
\$5,000 to \$7,799.....	...	...	...	...	...	...	...	1
\$7,800 or more.....	...	...	...	...	...	...	2	1

Table 10.—SUMMARY OF FINANCES OF PUERTO RICO GOVERNMENTS: 1962 AND 1957

(In thousands of dollars, except per capita amounts)

Table with 9 columns: Item, 1962 amount (Total, Commonwealth Government, Municipio governments), Per capita 1962, 1957 amount (Total, Commonwealth Government, Municipio governments), Per capita 1957. Rows include REVENUE and EXPENDITURE BY CHARACTER AND OBJECT.

NA Not available.

1Calculation based on estimated population as of July 1, 1962 (2,460,000) and July 1, 1957 (2,282,000).

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

3Any amounts are included under "Other public welfare."

Table 11.—FINANCES OF PUERTO RICO GOVERNMENTS, BY TYPE OF GOVERNMENT: 1962

Table with 6 columns: Item, Amount in thousands of dollars (Total, Commonwealth Government, Municipio governments), Per capita (Total, Commonwealth Government). Rows include Revenue, General revenue, Intergovernmental revenue, Revenue from own sources, and various expenditure categories.

See footnotes at end of table.

Table 11.--FINANCES OF PUERTO RICO GOVERNMENTS, BY TYPE OF GOVERNMENT: 1962--Continued

Item	Amount, in thousands of dollars			Per capita	
	Total	Commonwealth Government	Municipio governments	Total	Commonwealth Government
Direct general expenditure--Continued					
Public welfare.....	25,108	23,341	1,767	10.21	9.49
Cash assistance, categorical programs.....	16,757	16,757	(NA)	6.81	6.81
Cash assistance, other.....	495	495	(NA)	0.20	0.20
Other public welfare.....	7,856	6,089	1,767	3.19	2.48
Capital outlay.....	667	667	...	0.27	0.27
Other.....	5,422	5,422	...	2.20	2.20
Hospitals.....	32,158	23,283	8,875	13.07	9.46
Own hospitals.....	32,158	23,283	8,875	13.07	9.46
Capital outlay.....	11,924	10,254	1,670	4.85	4.17
Other.....	20,234	13,029	7,205	8.23	5.30
Other hospitals.....	...	...	...	...	...
Health.....	22,657	20,304	2,353	9.21	8.25
Police protection.....	14,827	14,050	777	6.03	5.71
Local fire protection.....	1,718	1,718	...	0.70	0.70
Sewerage.....	5,725	5,725	...	2.33	2.33
Sanitation other than sewerage.....	4,404	...	4,404	1.79	...
Parks and recreation.....	2,711	2,456	255	1.10	1.00
Current operation.....	2,118	1,880	238	0.86	0.76
Capital outlay.....	593	576	17	0.24	0.23
Natural resources.....	10,156	10,156	...	4.13	4.13
Current operation.....	10,072	10,072	...	4.09	4.09
Capital outlay.....	84	84	...	0.03	0.03
Housing and urban renewal.....	38,734	37,459	1,275	15.75	15.23
Airports.....	2,793	2,793	...	1.14	1.14
Water transport.....	7,696	6,032	1,664	3.13	2.45
Parking facilities.....	...	...	...	...	...
Correction.....	3,661	3,661	...	1.49	1.49
Libraries.....	486	471	15	0.20	0.19
Employment security administration.....	3,834	3,834	...	1.56	1.56
Financial administration.....	15,438	13,381	2,057	6.28	5.44
General control.....	21,994	15,969	6,025	8.94	6.49
General public buildings.....	400	400	...	0.16	0.16
Interest on general debt.....	13,840	12,151	1,689	5.63	4.94
Other and unallocable.....	49,313	45,413	3,900	20.05	18.46
Utility expenditure.....	87,784	87,508	246	35.67	35.57
Water supply.....	21,600	21,600	...	8.78	8.78
Electric power.....	59,180	58,934	246	24.06	23.96
Transit.....	6,974	6,974	...	2.83	2.83
Insurance trust expenditure.....	28,237	28,237	...	11.48	11.48
Unemployment compensation.....	6,554	6,554	...	2.66	2.66
Employee retirement.....	8,860	8,860	...	3.60	3.60
Workmen's compensation.....	12,823	12,823	...	5.21	5.21
Debt outstanding, total.....	779,932	726,825	53,107	317.05	295.46
Long-term.....	756,901	703,794	53,107	307.68	286.10
Full faith and credit.....	246,287	193,180	53,107	100.12	78.53
Nonguaranteed.....	510,614	510,614	...	207.57	207.57
Short-term.....	23,031	23,031	...	9.36	9.36
Net long-term debt outstanding.....	706,311	662,016	44,295	287.12	269.11
Long-term debt issued.....	103,376	91,107	12,269	42.02	37.04
Long-term debt retired.....	25,778	22,266	3,512	10.48	9.05
Cash and security holdings, total.....	505,295	483,778	21,517	205.40	196.66
Insurance trust.....	163,821	163,821	...	66.59	66.59
Other than insurance trust.....	341,474	319,957	21,517	138.81	130.06
By purpose:					
Offsets to debt.....	50,590	41,778	8,812	20.57	16.98
Bond funds.....	10,056	2,501	7,555	4.09	1.02
Other.....	280,828	275,678	5,150	114.16	112.06

Note: The Commonwealth Government, directly or through special authorities, provides certain services that in the United States proper are commonly provided only by local governments. For this report, accordingly, Commonwealth revenue and expenditure amounts are shown distinctively for various "local" activities, applying certain categories which are used elsewhere only for local government amounts in Census reports on governmental finances. These categories mainly involve local utilities (electric power, water supply, and local transit systems), local police and fire protection, local parks and recreation, and sewerage. See table 12 for additional detail. Per capita amounts are based on estimated population as of July 1, 1962 (2,460,000).

NA Not available.

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

<sup>2</sup>Comprises mainly contributions to the Commonwealth Public Works Department for construction of highways and other facilities, and to the Aqueduct and Sewer Authority for water and sewer facilities.

Table 12.--SELECTED FINANCIAL DATA FOR THE COMMONWEALTH GOVERNMENT: 1962 (In thousands of dollars)

Item	Amount	Item	Amount
GENERAL REVENUE--SELECTED CATEGORIES		GENERAL EXPENDITURE, IN DETAIL--Continued	
Intergovernmental revenue from the Federal Government		Public welfare.....	
Total.....	84,313	Cash assistance payments.....	23,341
Education.....	8,879	Old age assistance.....	17,252
Highways.....	3,708	Aid to dependent children.....	3,508
Public welfare.....	9,029	Aid to disabled.....	10,537
Health and hospitals.....	5,738	Aid to blind.....	2,524
Natural resources.....	2,412	Other and unallocable cash assistance.....	188
Housing and urban renewal.....	6,027	Vendor payments.....	495
Airports.....	677	For medical care.....	516
Employment security administration.....	2,819	Other.....	378
All other.....	45,024	Commonwealth welfare institutions.....	138
Taxes on off-shore shipments.....	33,081	Other public welfare.....	330
U.S. customs duties.....	11,225		5,243
Other.....	718	Hospitals.....	23,453
Tax revenue (selected categories)		Intergovernmental.....	170
Selective sales and gross receipts taxes--"Other" <sup>1</sup> .....	35,562	Direct expenditure.....	23,283
Insurance.....	1,326	Commonwealth hospitals and institutions for the	
Parimutuels.....	2,538	handicapped.....	23,283
Amusements.....	1,158	Current operation.....	13,029
Hotel occupancy (5%).....	554	Mental hospitals.....	2,100
Other.....	29,986	General hospitals.....	7,608
"Other and unallocable" taxes <sup>1</sup> .....	6,699	Other institutions.....	3,321
Death and gift taxes.....	1,821	Capital outlay.....	10,254
Documentary and stock transfer taxes.....	2,228	Health.....	20,348
License taxes (other than on motor vehicles).....	2,650	Intergovernmental.....	44
Motor vehicle operators.....	152	Direct expenditure.....	20,304
Alcoholic beverages.....	281	Current operation.....	13,188
Occupations and businesses not elsewhere classified.....	715	Capital outlay.....	7,116
Other license taxes.....	1,502	Police protection.....	14,050
Current charges revenue, other and unallocable <sup>1</sup>		Current operation.....	13,296
Total.....	40,365	Capital outlay.....	754
Miscellaneous commercial activities.....	24,198	Local fire protection.....	1,718
Land Authority.....	12,220	Current operation.....	1,240
Industrial Development Company.....	6,235	Capital outlay.....	478
Food Commodities Production and Distribution Fund.....	3,000	Sewerage.....	5,725
Communications Authority--telephone and telegraph.....	1,492	Current operation.....	743
Government Development Bank.....	375	Capital outlay.....	4,982
Bank of Cooperatives.....	139	Parks and recreation.....	2,456
Coffee insurance premiums.....	661	Natural resources.....	10,156
Other.....	76	Agriculture.....	8,442
Lottery revenues.....	11,119	Fish and game.....	49
Other current charges.....	5,048	Forestry.....	62
		Other.....	1,603
GENERAL EXPENDITURE, IN DETAIL <sup>2</sup>		Housing and urban renewal.....	37,459
Total general expenditure.....	409,095	Current operation.....	5,414
Education.....	113,213	Capital outlay.....	32,045
Institutions of higher education.....	26,739	Airports.....	2,793
Current operation.....	23,627	Current operation.....	1,126
Commercial activities <sup>3</sup> .....	2,380	Capital outlay.....	1,667
Other.....	21,247	Water transport and terminals.....	6,032
Capital outlay.....	3,112	Current operation.....	1,123
Local schools.....	72,836	Capital outlay.....	4,909
Current operation.....	67,947	Correction.....	3,661
Capital outlay.....	4,889	Current operation.....	3,468
Assistance and subsidies.....	3,322	Correctional institutions.....	2,431
Other.....	10,316	Other.....	1,037
Highways.....	41,283	Capital outlay.....	193
Regular highway facilities.....	41,283	Libraries.....	471
Current operation.....	9,634	Employment security administration.....	3,834
Capital outlay.....	31,649	Financial administration.....	13,381
Construction.....	29,586	General control.....	15,969
Purchase of land.....	1,870	Judicial.....	5,857
Equipment.....	193	Legislative.....	3,158
		Other.....	6,952

See footnotes at end of table.

Table 12.--SELECTED FINANCIAL DATA FOR THE COMMONWEALTH GOVERNMENT: 1962--Continued  
(In thousands of dollars)

Item	Amount	Item	Amount
<b>GENERAL EXPENDITURE, IN DETAIL--Continued</b>		<b>GENERAL EXPENDITURE, IN DETAIL--Continued</b>	
General public buildings.....	400	<b>Long-Term Debt Outstanding, By Function--Continued</b>	
Current operation.....	400	Water utility and sewers (Aqueduct and Sewer Authority)...	41,289
Capital outlay.....	...	Industrial Development Company.....	28,350
Interest on general debt.....	12,151	Government Development Bank.....	9,000
Other and unallocable <sup>1</sup> .....	57,201	Land authority.....	5,600
Miscellaneous commercial activities.....	29,617	University of Puerto Rico.....	5,285
Current operation.....	17,498	Other.....	198,854
Capital outlay.....	12,119	<b>CASH AND SECURITY HOLDINGS</b>	
Land Authority.....	10,193	<b>Total.....</b>	
Industrial Development Company.....	14,081	<b>483,778</b>	
Food Commodities and Production Fund.....	...	<b>By type:</b>	
Communications Authority Telephone and Telegraph.....	2,418	Unemployment compensation fund balance in	
Government Development Bank.....	2,146	U.S. Treasury.....	39,290
Bank of Cooperatives.....	142	Other deposits and cash.....	187,630
Coffee Insurance Fund.....	567	Securities, total.....	256,858
Farm Credit Corporation.....	70	Federal.....	114,934
Other.....	...	Puerto Rico Commonwealth.....	18,916
Protective inspection and regulation.....	4,809	States and local governments.....	9,223
Current operation not elsewhere classified.....	10,553	Other.....	113,785
Lottery Fund.....	760	<b>By purpose:</b>	
Economic Development Administration.....	5,069	Insurance trust.....	163,821
Cooperative Developments Administration.....	909	Employee retirement.....	106,798
Other.....	3,815	General.....	58,381
Capital outlay not elsewhere classified.....	352	University.....	11,768
Assistance and subsidies.....	82	Other teachers.....	35,318
Intergovernmental expenditure not elsewhere classified..	11,788	Judiciary.....	1,331
General local government support.....	11,730	Unemployment compensation.....	39,398
Other.....	58	Workmen's compensation.....	17,625
Long-Term Debt Outstanding, By Function		Other than insurance trust funds.....	319,957
Total long-term debt.....	-703,794	Offsets to debt.....	41,778
Housing and urban renewal.....	157,510	Bond funds.....	2,501
Electric power utility (Water Resources Authority).....	257,906	All other.....	275,678

<sup>1</sup>The item so designated in table 11.

<sup>2</sup>This presentation includes intergovernmental expenditure, which is shown distinctively under the functions involved (hospitals, health, and the residual "Other and unallocable" category), rather than being limited to direct expenditure of the Commonwealth Government, as shown for the various functions in table 11.

Table 13.--FINANCES OF UTILITIES OPERATED BY DEPENDENT AUTHORITIES OF THE COMMONWEALTH GOVERNMENT: 1962  
(In thousands of dollars)

Type of utility (and operating Authority)	Utility revenue	Utility expenditure				Utility debt at end of fiscal year			Utility long-term debt issued	Utility long-term debt retired
		Total	Current operation	Capital outlay	Interest on utility debt	Total	Full faith and credit	Nonguaranteed		
<b>Total.....</b>	68,692	87,508	40,579	38,533	8,396	301,934	...	301,934	24,400	4,718
Water supply (Puerto Rico Aqueduct and Sewer Authority).....	10,292	21,600	6,276	13,903	1,421	42,289	...	42,289	6,900	1,157
Electric power (Puerto Rico Water Resources Authority).....	51,732	58,934	28,596	23,424	6,914	257,906	...	257,906	16,575	3,207
Transit (Metropolitan Bus Authority)...	6,668	6,974	5,707	1,206	61	1,739	...	1,739	925	354

Table 14.--DETAIL OF COMMONWEALTH PAYMENTS TO LOCAL GOVERNMENTS: 1962  
(Amounts in thousands of dollars, all to municipalities)

Item	Amount	Item	Amount
<b>GENERAL LOCAL GOVERNMENT SUPPORT</b>		<b>HOSPITALS</b>	
1. Puerto Rico Water Resources Authority payment in lieu of taxes.—6 percent of gross income derived from sale of electricity within a municipal area returned to the municipio.....	3,022	1. Hospital construction.—Federal funds distributed to municipios in fixed ratio to local expenditure for approved projects.....	170
2. Lottery fund.—After deduction of administrative expenses and prizes, (a) 25 percent of proceeds distributed to municipios (except Arecibo, Mayaguez, Ponce, and San Juan) in direct proportion to population and in inverse proportion to assessed values; and (b) a specified fixed amount distributed equally to the municipios of Arecibo, Mayaguez, Ponce, and San Juan.....	2,868	<b>HEALTH</b>	
3. Reimbursement for tax losses.—Amount appropriated, distributed to municipios to compensate for revenue losses resulting from Commonwealth-imposed excise taxes and from tax losses on exempted property, as follows: (a) \$1,100 thousand in direct proportion to population and in inverse proportion to per capita income; (b) \$300 thousand in proportion to motor vehicle registration; and (c) amount necessary in proportion to tax losses arising from exempted property.....	5,843	1. Public health services.—Federal funds distributed to municipios in fixed ratio to local expenditure for approved programs.....	44
		<b>MISCELLANEOUS AND COMBINED PURPOSES</b>	
		1. Care of prisoners.—Amount appropriated, distributed to municipios as reimbursement of local expenditure for maintenance of Commonwealth prisoners.....	55



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Table 15.--FINANCIAL STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: 1962--Continued

(In thousands of dollars)

Table with columns for municipios (Comerio, Corozal, Culebra, Dorado, Fajardo, Guánica, Guayama, Guayanilla, Guaynabo, Gurabo, Hatillo) and rows for Population, REVENUE (Total, General revenue, Taxes, Intergovernmental revenue, etc.), EXPENDITURE, BY CHARACTER (Intergovernmental, Direct, Capital outlay, Interest on debt, etc.), EXPENDITURE, BY FUNCTION (General, Highways, Capital outlay, Health, Police, etc.), INDEBTEDNESS (Long-term debt outstanding, etc.), and CASH AND SECURITY HOLDINGS.

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Table 15.--FINANCIAL STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: 1962--Continued

(In thousands of dollars)

Table with columns for municipios (Hormigueros, Humacao, Isabela, Jayuya, Juana Díaz, Juncos, La Juntas, Lares, Las Marías, Las Piedras, Loíza) and rows for Population, REVENUE (Total, General revenue, Taxes, Intergovernmental revenue, etc.), EXPENDITURE, BY CHARACTER (Intergovernmental, Direct, Capital outlay, Interest on debt, etc.), EXPENDITURE, BY FUNCTION (General, Highways, Capital outlay, Health, Police, etc.), INDEBTEDNESS (Long-term debt outstanding, etc.), and CASH AND SECURITY HOLDINGS.

Table 15.--FINANCIAL STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: 1962--Continued

(In thousands of dollars)

Table with 12 columns (Luquillo, Manati, Maricao, Maunabo, Mayaguez, Moca, Morovis, Naguabo, Naranjito, Orocovis, Patillas) and rows for Population, REVENUE (General, Intergovernmental, Charges), EXPENDITURE (Intergovernmental, Personal services), EXPENDITURE BY FUNCTION (General, Highways, Public welfare, etc.), and INDEBTEDNESS (Long-term debt, etc.).

Table 15.--FINANCIAL STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: 1962--Continued

(In thousands of dollars)

Table with 12 columns (Peñuelas, Ponce, Quebradillas, Rincón, Río Grande, Sabana Grande, Salinas, San Germán, San Juan, San Lorenzo, San Sebastián) and rows for Population, REVENUE (General, Intergovernmental, Charges), EXPENDITURE (Intergovernmental, Personal services), EXPENDITURE BY FUNCTION (General, Highways, Public welfare, etc.), and INDEBTEDNESS (Long-term debt, etc.).



Table 15.--FINANCIAL STATISTICS OF MUNICIPIO GOVERNMENTS, BY MUNICIPIO: 1962--Continued

(In thousands of dollars)

Item	Santa Isabel	Toa Alta	Toa Baja	Trujillo Alto	Utua do	Vega Alta	Vega Baja	Vieques	Villalba	Yabucoa	Yauco
Population, 1960.....	14,542	15,711	19,698	18,251	40,449	17,603	30,189	7,210	16,239	29,782	34,780
<b>REVENUE</b>											
Total.....	191.4	127.7	178.1	121.7	294.9	152.7	232.5	156.5	174.4	287.0	264.0
General revenue.....	191.4	127.7	178.1	121.7	294.9	152.7	232.5	156.5	174.4	287.0	264.0
Taxes.....	131.4	36.3	90.6	42.3	70.9	48.3	121.3	20.1	33.8	175.9	115.0
Property.....	128.2	32.1	82.5	37.9	62.9	42.9	96.9	16.5	31.7	164.7	101.1
Licenses and other.....	3.2	4.2	8.1	4.3	8.0	5.5	24.4	3.6	2.1	11.2	13.9
Intergovernmental revenue (all from Commonwealth Government).....	58.9	89.7	85.8	78.5	220.9	90.2	98.8	133.8	139.0	108.4	144.6
Charges and miscellaneous general revenue.....	1.0	1.7	1.7	0.9	3.1	14.1	12.5	2.6	1.6	2.7	4.4
Current charges.....	0.6	1.1	1.4	...	0.1	0.7	5.8	0.3	0.1	...	3.5
Other.....	0.4	0.5	0.3	0.9	3.0	13.4	6.7	2.3	1.5	2.7	0.9
Utility revenue—electric power.....	...	...	...	...	...	...	...	...	...	...	...
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	153.2	85.6	140.4	88.6	253.4	106.3	224.5	121.4	137.9	271.4	254.2
Intergovernmental expenditure (To Commonwealth).....	...	...	0.6	...	1.3	...	2.4	...	23.7	22.7	...
Direct expenditure.....	153.2	85.6	139.8	88.6	252.1	106.3	222.1	121.4	114.2	248.7	254.2
Current operation.....	147.8	83.0	137.5	88.6	238.9	100.7	195.8	121.4	112.0	221.0	132.9
Capital outlay.....	...	...	...	...	8.3	...	12.9	...	1.1	20.6	109.7
Interest on debt.....	4.8	2.6	2.3	...	5.0	5.6	13.3	...	1.1	7.1	11.7
Exhibit: Personal services expenditure.....	61.0	46.1	52.1	44.5	105.6	33.2	45.1	41.5	41.9	88.2	54.7
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	153.2	85.6	140.4	88.6	253.4	106.3	224.5	121.4	137.9	271.4	254.2
General expenditure.....	153.2	85.6	140.4	88.6	253.4	106.3	224.5	121.4	137.9	271.4	254.2
Highways.....	10.6	9.5	23.2	6.0	24.8	8.1	26.6	13.8	33.3	54.8	13.1
Capital outlay.....	0.6	...	...	...	7.4	...	0.8	...	...	20.6	...
Other.....	10.0	9.5	23.2	6.0	17.4	8.1	25.9	13.8	33.3	34.2	13.1
Public welfare.....	29.2	1.5	14.9	2.5	15.5	23.0	15.6	5.9	20.9	35.5	11.4
Hospitals.....	48.1	5.6	...	4.7	15.7	22.5	9.7	6.8	13.3	66.7	63.9
Capital outlay.....	...	...	...	...	...	...	...	...	...	...	...
Other.....	48.1	5.6	...	4.7	15.7	22.5	9.7	6.8	13.3	66.7	63.9
Health.....	5.1	32.0	44.6	30.4	83.1	...	43.0	28.8	28.9	0.4	...
Police protection.....	5.2	1.9	2.9	3.8	9.8	1.2	6.6	2.9	1.7	4.8	2.3
Sanitation other than sewerage.....	10.6	5.5	13.6	10.0	38.8	12.5	17.9	16.5	9.8	18.3	18.4
Parks and recreation.....	4.4	...	1.9	...	...	1.3	4.0	3.9	...	0.8	0.5
Financial administration.....	10.4	10.9	10.6	6.3	16.3	8.8	12.6	9.9	8.6	14.2	1.1
General control.....	23.1	15.5	22.3	22.9	32.4	20.6	51.0	26.6	17.6	36.4	21.1
Interest on general debt.....	4.8	2.6	2.3	...	5.0	5.6	13.3	...	4.1	7.1	11.7
All other general expenditure.....	1.7	0.7	4.0	2.1	13.0	2.5	24.2	6.4	2.7	32.1	110.7
Capital outlay.....	...	...	...	...	0.9	...	12.2	...	1.1	...	109.6
Other.....	1.7	0.7	4.0	2.1	12.1	2.5	12.0	6.4	1.6	32.1	1.1
Utility expenditure—electric power.....	...	...	...	...	...	...	...	...	...	...	...
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	105.0	50.0	51.0	...	95.0	115.0	268.0	...	53.0	215.0	268.0
Net long-term debt outstanding.....	97.0	...	...	...	14.0	77.8	231.0	...	41.2	128.8	195.7
Long-term debt issued.....	...	...	...	...	...	...	...	...	52.0	75.0	...
Long-term debt retired.....	10.0	10.0	5.0	...	15.0	10.0	40.0	...	1.0	37.0	21.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	25.5	107.1	76.6	78.1	164.6	191.3	156.7	21.8	60.7	123.5	132.2
Offsets to debt.....	8.0	50.0	51.0	...	81.0	37.2	37.0	...	11.8	86.2	72.3
Bond funds.....	...	0.8	...	...	1.0	125.3	106.6	...	27.2	32.3	24.4
All other funds.....	17.5	56.3	25.6	77.1	82.5	28.8	13.1	21.8	21.7	5.0	35.5

## DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below.

The term "State," as used below in these standard Census Bureau definitions, denotes or includes the Commonwealth of Puerto Rico. Additional explanations and background information, especially as to basic concepts, are provided in the introductory text. A more detailed glossary appears in the annual Compendium of State Government Finances.

**AIRPORTS**—Provision, operation, and support of airport facilities.

**ASSISTANCE AND SUBSIDIES**—Cash contributions and subsidies which are not in payment for goods or services nor for claims against the government. For local governments, this object category comprises only direct Cash Assistance Payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to non-public educational institutions.

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

**CAPITAL OUTLAY**—Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. Construction comprises production of fixed works and structures and of additions, replacements, and major alterations, including design, site improvement, and provision of facilities that are integral parts of a structure.

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

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

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

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

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

**DIRECT EXPENDITURE**—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments—i.e., all expenditure other than intergovernmental expenditure.

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

## DEFINITIONS OF SELECTED TERMS

**EMPLOYMENT, PUBLIC**—See discussion on pages 1 and 2.

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

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

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

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

**GENERAL EXPENDITURE**—All expenditure of a government other than utility expenditure, liquor stores expenditure, and employee-retirement expenditure (see text).

**GENERAL PUBLIC BUILDINGS**—Provision and maintenance of public buildings not allocated to particular functions.

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

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

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

**HOSPITALS**—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned, and excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

**HOUSING AND URBAN RENEWAL**—Housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities.

**INSURANCE TRUST SYSTEM**—A government-administered program for employee-retirement and social insurance protection relating to unemployment compensation, workmen's compensation, and the like. See text discussion of Insurance Trust Revenue, Insurance Benefits and Repayments, and Insurance Trust Expenditure.

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

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

**LIBRARIES**—Public libraries operated by the government (except school libraries primarily for students and teachers), and support of other public and privately operated libraries.

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

**LOCAL PARKS AND RECREATION**<sup>1</sup>—Local government parks, playgrounds, and play fields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities, such as auditoriums, museums, stadiums, zoo, auto camps, recreation piers, and boat harbors. See also Natural Resources.

**NATURAL RESOURCES**—Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes State parks and agricultural experiment stations and extension services.

<sup>1</sup>Applied herein for Commonwealth data; see text.

## DEFINITIONS OF SELECTED TERMS

**PARKING FACILITIES**—Public-use garages and other parking facilities operated on a charge basis by local governments, including purchase and maintenance of on-street and off-street parking meters.

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

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

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

**PUBLIC EMPLOYMENT**—See discussion on pages 1 and 2.

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

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

**SALES AND GROSS RECEIPTS TAXES**—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods.

**SANITATION**—Local government activities relating to Sewerage<sup>1</sup>, consisting of the provision of sewers and sewage disposal facilities and services, and Other Sanitation, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering, smoke regulation, and other health activities are classed under Health.

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

**UTILITY**<sup>1</sup>—A water supply, electric light and power, gas supply, or transit system owned and operated by a local government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function served).

**WATER TRANSPORT AND TERMINALS**—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

<sup>1</sup>Applied herein for Commonwealth data; see text.

## PUBLICATIONS OF THE 1962 CENSUS OF GOVERNMENTS

Reports issued from the 1962 Census of Governments provide data concerning numbers and characteristics of governments in the United States; value of taxable property; public employees and payrolls; and governmental revenue, expenditure, debt, and financial assets.

Reports of the Census may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402, or from any field office of the U.S. Department of Commerce. Order forms may be obtained free of charge from the Publications Distribution Section, Bureau of the Census, Washington, D.C., 20233.

**Volume I. Governmental Organization.** -- This report contains data on governmental units and public school systems as of the beginning of 1962. Tables provide detailed data nationally, by States, and for standard metropolitan statistical areas on county, municipal, and township governments by size in terms of population; on school districts and other public school systems by size in terms of enrollment, by kind of area served, by grades provided, and by number of schools operated; and on special districts by function performed. Also shown is the number of local governments, by type, in each county in the Nation. This report includes a summary description of each of the types of local governments and public school systems legally authorized in each State as of early 1962. 382 pages. \$2.00

**Volume II. Taxable Property Values.** -- This report presents data on the valuations set in 1961 for local general property taxation, including statistics on assessed valuations by State and county, and for individual cities of 300,000 or more inhabitants. It includes an estimated distribution for each State of taxable realty by use class, with figures separately for the portion of the State within standard metropolitan statistical areas, and findings from a sample survey of real estate sales that took place during a 6-month period in 1961. The latter data show number of measurable sales, assessed value, sales price, and indicated assessment ratio for various use classes of realty in each State. Corresponding data are presented regarding sales of single-family houses within individual local assessing areas having 50,000 or more inhabitants. 160 pages. \$1.00

**Volume III. Compendium of Public Employment.** -- This report provides data on public civilian employment as of October 1962, by type of government, including the Federal Government. It shows detailed data concerning State and local government employees and October payrolls, by function, and distributions of full-time employees by annual rates of pay and retirement coverage, by States. Extensive functional detail is presented as to local government employees and payrolls for standard metropolitan statistical areas and summary data for other counties. Statistics are shown for size groups of various types of governments in each State and in the United States. Employment statistics are also shown individually for county governments, major municipalities, and major school districts. 541 pages. \$3.50

**Volume IV. Governmental Finances. No. 1. Finances of School Districts.** -- This report supplies statistics on revenue, expenditure, debt, and financial assets of school districts for their fiscal years ended in 1962. Figures are shown in detail for each State and for the United States and as to selected financial items for enrollment-size groups of school districts and individual school districts enrolling 3,000 or more pupils. 62 pages. 40¢

**Volume IV. Governmental Finances. No. 2. Finances of County Governments.** -- This report provides statistics for the United States and for each State on revenue, expenditure, debt, and financial assets of county governments. Selected financial items are shown for groups of counties classified by size of population and for individual county governments. 200 pages. \$1.50

**Volume IV. Governmental Finances. No. 3. Finances of Municipalities and Township Governments.** This report provides statistics on revenue, expenditure, debt, and financial assets of municipalities and townships for their fiscal years ending in 1962. Detailed statistics are given for States and for the United States. Selected financial items are reported for population-size groups of these governments, and individually for the municipalities and New England-type townships having 10,000 or more inhabitants. 292 pages. \$1.75

**Volume IV. Governmental Finances. No. 4. Compendium of Government Finances.** -- This report presents a comprehensive summary of the Census findings on governmental finances for the year 1962. It shows nationwide amounts for the Federal Government, States, and local governments by type of government, and data for State and local governments by States, including a breakdown by type of government. The State-by-State figures include separate subtotals for local governments within standard metropolitan statistical areas. The national and State-by-State presentations also provide derivative statistics, including per capita figures, percentage distributions, and State rankings. 621 pages. \$3.75

**Volume V. Local Government in Metropolitan Areas.** -- This report provides findings for standard metropolitan statistical areas (SMSA's) in three major subject fields: numbers of local governments by type and size, local government employment, and local government finances. Data appear in terms of nationwide aggregates for SMSA's, for population-size groups of SMSA's, and for the SMSA portion of each State, as well as for individual SMSA's and their component counties. 705 pages. \$4.00

**Volume VI. Topical Studies. No. 1. Employee-Retirement Systems of State and Local Governments.** -- This report gives 1962 data on the membership, receipts, benefit payments and beneficiaries, and financial assets of public employee-retirement systems, including national and State summaries by kind of administering government, coverage class, and membership size of systems. Statistics are shown individually for retirement systems having 200 or more members. 58 pages. 40¢

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**Volume VI. Topical Studies. No. 2. State Payments to Local Governments.** -- This report provides for each State a summary description of programs involving grants and reimbursements to local governments, arranged by function (education, highways, public welfare, health and hospitals, and other), indicating the basis of allocation and amounts distributed under each program during fiscal 1962. Comprehensive summaries of 1962 State payments to local governments are also included, with comparative historical data on a State-by-State basis. 109 pages. 65¢

**Volume VI. Topical Studies. No. 3. State Reports on State and Local Government Finances.** -- This bibliographic report provides a summary descriptive listing, by States, of periodic State government publications that contain statistics on State and local government finances. 55 pages. 40¢

**Volume VI. Topical Studies. No. 4. Historical Statistics on Governmental Finances and Employment.** This report supplies nationwide figures on governmental revenue, expenditure, and indebtedness, by Federal, State, and local levels of government, for selected years (1902, 1913, 1922, 1927, biennially from 1932 to 1950, and annually from 1952 to 1962).

Nationwide figures on public employment are presented for the period since 1946. State-by-State data on the finances and employment of State and local governments appear for selected years since 1942. 132 pages. 75¢

**Volume VI. Topical Studies. No. 5. Graphic Summary of the 1962 Census of Governments.** -- This publication makes available in a single source the charts and maps first issued in various other reports of the census, together with brief explanatory text and a reference guide to the subject matter reports where the underlying statistics appear. 57 pages. 45¢

**Volume VII. State Reports.** -- This series of publications (one for each State, one for the District of Columbia, and one for Puerto Rico) brings together for each of these 52 areas all or most of the information subject to such State-by-State presentation from certain other reports of the census -- namely, Volume I, Volume III, Volume IV, and Numbers 2 and 3 of Volume VI. Each report also includes supplementary detail on finances of the State government, summary data on assessed valuations, and a brief discussion of any unusual characteristics of governmental structure in the particular State. (Various prices.)