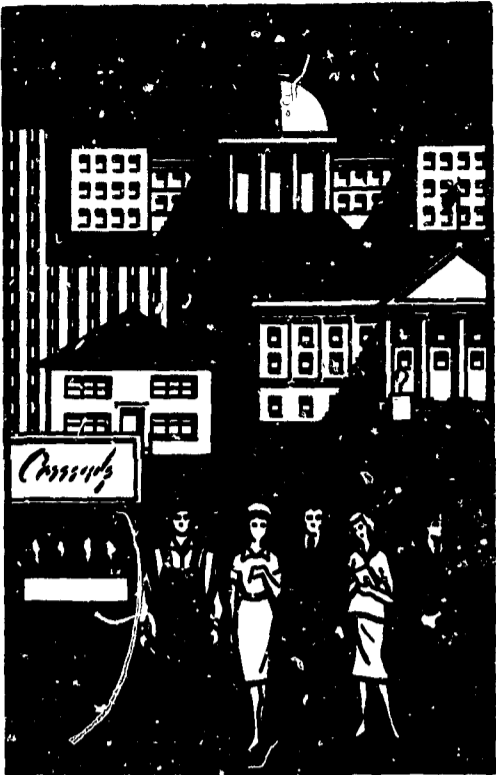


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1967

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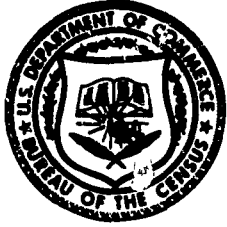


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## **preface**

This report is part of volume 7 of the 1967 Census of Governments. Volume 7 consists of an individual report for each State, the District of Columbia, and the Commonwealth of Puerto Rico which brings together and presents the principal findings of the census concerning the organization, employment, and finances of local governments and the State government.

The periodic census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1967 census, similar to those taken for 1957 and 1962, covers four major subject fields—governmental organization, taxable property values, public employment, and governmental finances.

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

Numerous employees of the Governments Division made important contributions to the conduct of this census, and other employees of the Bureau of the Census also participated extensively. Other publications of the 1967 Census of Governments, listed in the introductory text of this report, include a prefatory reference to key individuals and organizational units involved in the preparation of each report, as well as a detailed description of data sources and survey methodology.

Grateful acknowledgement is made of the cooperation and assistance of the many thousands of local and State officials who provided data for the 1967 Census of Governments.

# 1967 Census of Governments

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# INTRODUCTION

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This is one of a series of State-by-State reports presenting the principal findings from the 1967 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 7 of the 1967 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 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 1967. 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 1967 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 Census of Governments conducted in 1957 and 1962 and again for this 1967 Census. The individual State descriptions as brought up to date as of 1967, 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. Haszard 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 1967, with comparative summary data in table 4 for the month of October 1962 from the 1962 Census of Governments. Employment statistics for individual municipio governments are shown in table 9.

Employee numbers and payroll amounts for October 1967 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 1967 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."

The 1967 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.

### 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 and 13. Table 8 provides data on finances of employee-retirement systems of Puerto Rico governments. Financial data for individual municipio governments are presented in table 14. 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.

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 (intergovernmental 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.

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 17 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 14.

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.

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.

Total revenue and total expenditure for an individual government, as shown in this report, include any intergovernmental amounts. However, as noted above, intergovernmental transactions among groups of governments have been netted out to arrive at non-duplicative 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) intergovernmental transactions that involve no distinction between governmental and private suppliers or customers--e.g., in purchasing property, utility services, commodities, and the like.

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: 1967

There were 93 local governments in Puerto Rico as of January 1967.

### 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 elected and five 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, and operation of 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) and Bayamón, which have five and two districts respectively, and one 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 one school director and five superintendents of schools, and Bayamón has one school director and two superintendents.

### SPECIAL DISTRICTS

In Puerto Rico only the soil conservation districts, discussed below, are treated for Census purposes as independent special district governments.

#### 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 three elected members and two 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.)

- Caribbean Economic Development Commission
- Mayaguez Port Commission
- Metropolitan Bus Authority
- Ponce Port Commission
- Puerto Rico Aqueduct and Sewer Authority
- Puerto Rico Communications Authority
- Puerto Rico Cooperative Development Company
- Puerto Rico Highways Authority
- Puerto Rico Industrial Development Company
- Puerto Rico Land Administration
- Puerto Rico Ports Authority
- Puerto Rico Public Buildings Authority
- Puerto Rico Recreational Development Company
- 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: 1967, 1962, and 1957**

Type of government	1967	1962	1957
Total.....	93	93	96
Counties.....	-	-	-
Municipios.....	76	76	75
Townships.....	-	-	-
School districts.....	-	-	-
Special districts.....	17	17	21

**Table 3. Municipios, by Population Size: 1967**

Population size	Number of municipios, 1967	1960 population of areas with municipio government	
		Number (1,000)	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 1967 and October 1962**

Item	October 1967						October 1962	
	Employment		Full-time equivalent employment			October payrolls, total (thousands of dollars)	Total employment	October payrolls, total (thousands of dollars)
	Total	Full-time only	Total	Commonwealth	Municipios			
All functions.....	123,829	104,763	114,076	98,581	15,495	34,846	108,246	21,400
Education, total.....	39,546	31,810	34,432	34,432	-	12,285	31,920	7,199
Teachers.....	23,780	23,476	23,551	23,551	-	9,094	19,277	5,562
Other.....	15,766	8,334	10,881	10,881	-	3,190	12,643	1,638
Institutions of higher education.....	5,234	4,697	4,876	4,876	-	2,289	2,853	1,208
Local schools.....	34,010	26,938	29,306	29,306	-	9,923	27,444	5,577
Other education.....	302	175	250	250	-	73	1,623	415
Highways.....	4,562	1,756	3,287	1,496	1,791	742	4,976	818
Public welfare.....	4,729	4,379	4,579	4,206	373	1,289	2,158	338
Health and hospitals.....	18,282	17,443	18,147	12,623	5,524	4,810	12,758	2,399
Police protection.....	6,778	6,691	6,711	6,373	348	1,691	4,735	1,103
Financial administration and general control.....	11,478	10,537	10,982	8,016	2,966	3,262	9,461	2,175
Utilities.....	14,339	14,334	14,335	14,316	19	4,784	13,581	3,220
Water supply.....	5,811	5,811	5,811	5,811	-	1,044	5,195	708
Electric power.....	7,280	7,275	7,276	7,257	19	3,291	6,866	2,147
Transit.....	1,248	1,248	1,248	1,248	-	449	1,520	365
All other.....	24,115	17,813	21,593	17,119	4,474	5,983	28,657	4,147



**Table 5. Employment and Payrolls of the Commonwealth and Municipio Governments, by Function: October 1967**

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.....	123,829	104,763	19,066	34,846	32,413	2,433	114,076	425.3	100.0	100.0
Education, total <sup>2</sup> .....	39,546	31,810	7,736	12,285	11,456	829	34,432	128.4	30.2	35.3
Institutions of higher education.....	5,234	4,697	537	2,289	2,201	88	4,876	18.2	4.3	6.6
Teachers.....	2,311	2,007	304	1,544	1,483	61	2,082	7.8	1.8	4.4
Other.....	2,923	2,690	233	744	717	27	2,794	10.4	2.4	2.1
Local schools.....	34,010	26,938	7,072	9,923	9,206	717	29,306	109.3	25.7	28.5
Teachers.....	21,469	21,469	-	7,550	7,550	-	21,469	80.0	18.8	21.7
Other.....	12,541	5,469	7,072	2,373	1,656	717	7,837	29.2	6.9	6.8
Other education.....	302	175	127	73	49	24	250	0.9	0.2	0.2
Highways.....	4,562	1,756	2,806	742	409	333	3,287	12.3	2.9	2.1
Public welfare.....	4,729	4,379	350	1,289	1,235	54	4,579	17.1	4.0	3.7
Hospitals.....	12,301	11,775	526	3,373	3,256	117	12,233	45.6	10.7	9.7
Health.....	5,981	5,668	313	1,437	1,381	56	5,914	22.1	5.2	4.1
Police protection.....	6,778	6,691	87	1,691	1,685	6	6,721	25.1	5.9	4.9
Fire protection.....	660	660	-	109	109	-	660	2.5	0.6	0.3
Sewerage.....	208	208	-	48	48	-	208	0.8	0.2	0.1
Sanitation other than sewerage.....	4,101	1,159	2,942	687	192	495	3,265	12.2	2.9	2.0
Natural resources.....	1,018	1,016	2	226	226	( <sup>3</sup> )	1,016	3.8	0.9	0.6
Parks and recreation.....	1,270	1,228	42	242	239	3	1,243	4.6	1.1	0.7
Housing and urban renewal.....	3,133	1,851	1,282	807	600	207	2,495	9.3	2.2	2.3
Airports.....	103	103	-	30	30	-	103	0.4	0.1	0.1
Water transport and terminals.....	471	471	-	167	167	-	471	1.8	0.4	0.5
Correction.....	1,142	1,129	13	261	259	2	1,138	4.2	1.0	0.7
Employment security administration.....	1,091	965	126	364	332	32	1,058	3.9	0.9	1.0
Financial administration.....	4,748	4,677	71	1,446	1,438	8	4,708	17.6	4.1	4.1
General control.....	6,730	5,860	870	1,816	1,724	92	6,274	23.4	5.5	5.2
Local utilities, total.....	14,316	14,316	-	4,780	4,780	-	14,316	53.4	12.5	13.7
Water supply.....	5,811	5,811	-	1,044	1,044	-	5,811	21.7	5.1	3.0
Electric power.....	7,257	7,257	-	3,287	3,287	-	7,257	27.1	6.4	9.4
Transit.....	1,248	1,248	-	449	449	-	1,248	4.7	1.1	1.3
Other and unallocable.....	10,941	9,041	1,900	3,046	2,847	199	9,955	37.1	8.7	8.7
Commonwealth government.....	104,762	94,501	10,261	31,535	30,253	1,282	93,581	367.6	86.4	90.5
Education, total <sup>2</sup> .....	39,546	31,810	7,736	12,285	11,456	829	34,432	128.4	30.2	35.3
Institutions of higher education.....	5,234	4,697	537	2,289	2,201	88	4,876	18.2	4.3	6.6
Teachers.....	2,311	2,007	304	1,544	1,483	61	2,082	7.8	1.8	4.4
Other.....	2,923	2,690	233	744	717	27	2,794	10.4	2.4	2.1
Local schools.....	34,010	26,938	7,072	9,923	9,206	717	29,306	109.3	25.7	28.5
Teachers.....	21,469	21,469	-	7,550	7,550	-	21,469	80.0	18.8	21.7
Other.....	12,541	5,469	7,072	2,373	1,656	717	7,837	29.2	6.9	6.8
Other education.....	302	175	127	73	49	24	250	0.9	0.2	0.2
Highways.....	1,496	1,496	-	354	354	-	1,496	5.6	1.3	1.0
Public welfare.....	4,244	4,076	168	1,209	1,171	38	4,206	15.7	3.7	3.5
Hospitals.....	9,038	8,744	294	2,559	2,485	74	8,990	33.5	7.9	7.3
Health.....	3,652	3,506	146	1,060	1,024	36	3,633	13.5	3.2	3.0
Police protection.....	6,373	6,373	-	1,626	1,626	-	6,373	23.8	5.6	4.7
Fire protection.....	660	660	-	109	109	-	660	2.5	0.6	0.3
Sewerage.....	208	208	-	48	48	-	208	0.8	0.2	0.1
Natural resources.....	1,018	1,016	2	226	226	( <sup>3</sup> )	1,016	3.8	0.9	0.6
Parks and recreation.....	1,199	1,198	1	233	233	( <sup>3</sup> )	1,198	4.5	1.1	0.7
Housing and urban renewal.....	3,133	1,851	1,282	807	600	207	2,495	9.3	2.2	2.3
Airports.....	103	103	-	30	30	-	103	0.4	0.1	0.1
Water transport and terminals.....	471	471	-	167	167	-	471	1.8	0.4	0.5
Correction.....	1,142	1,129	13	261	259	2	1,138	4.2	1.0	0.7
Employment security administration.....	1,091	965	126	364	332	32	1,058	3.9	0.9	1.0
Financial administration.....	3,905	3,848	57	1,238	1,233	5	3,864	14.4	3.4	3.6
General control.....	4,236	4,144	92	1,349	1,346	3	4,152	15.5	3.6	3.9
Local utilities, total.....	14,316	14,316	-	4,780	4,780	-	14,316	53.4	12.5	13.7
Water supply.....	5,811	5,811	-	1,044	1,044	-	5,811	21.7	5.1	3.0
Electric power.....	7,257	7,257	-	3,287	3,287	-	7,257	27.1	6.4	9.4
Transit.....	1,248	1,248	-	449	449	-	1,248	4.7	1.1	1.3
Other and unallocable.....	8,931	8,587	344	2,830	2,774	56	8,772	32.7	7.7	8.1
Municipio governments.....	19,067	10,262	8,805	3,311	2,160	1,151	15,495	57.8	13.6	9.5
Highways.....	3,066	260	2,806	388	55	333	1,791	6.7	1.6	1.1
Public welfare.....	485	303	182	80	64	16	373	1.4	0.3	0.2
Hospitals.....	3,263	3,031	232	814	771	43	3,243	12.1	2.8	2.3
Health.....	2,329	2,162	167	377	357	20	2,281	8.5	2.0	1.1
Police protection.....	405	318	87	65	59	6	348	1.3	0.3	0.2
Sanitation other than sewerage.....	4,101	1,159	2,942	687	192	495	3,265	12.2	2.9	2.0
Parks and recreation.....	71	30	41	9	6	3	45	0.2	( <sup>4</sup> )	( <sup>4</sup> )
Financial administration.....	843	829	14	208	205	3	842	3.1	0.7	0.6
General control.....	2,494	1,716	778	467	378	89	2,122	7.9	1.9	1.3
Other and unallocable.....	2,010	454	1,556	216	73	143	1,183	4.4	1.0	0.6

<sup>1</sup>Computation based on estimated population as of July 1, 1967 (2,682,000).

<sup>2</sup>Includes libraries.

<sup>3</sup>Less than \$500.

<sup>4</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 1967**

Item	All full-time employees	Annual rate of pay									
		Less than \$2,000	\$2,000 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 to \$9,999	\$10,000 or more
<b>NUMBER OF FULL-TIME EMPLOYEES</b>											
All governments.....	104,763	12,635	37,664	27,025	12,724	5,681	2,594	1,816	1,252	984	2,388
Teachers.....	23,476	-	7,017	12,692	1,449	599	364	346	242	181	586
Other.....	81,287	12,635	30,647	14,333	11,275	5,082	2,230	1,470	1,010	803	1,802
Commonwealth.....	94,501	7,877	33,918	26,238	12,392	5,508	2,447	1,751	1,206	936	2,228
Teachers.....	23,476	-	7,017	12,692	1,449	599	364	346	242	181	586
Other.....	71,025	7,877	26,901	13,546	10,943	4,909	2,083	1,405	964	755	1,642
Local governments (municipios).....	10,262	4,758	3,746	787	332	173	147	65	46	48	160
<b>PERCENT OF FULL-TIME EMPLOYEES</b>											
All governments.....	100.0	12.1	36.0	25.8	12.1	5.4	2.5	1.7	1.2	0.9	2.3
Teachers.....	100.0	-	29.9	54.1	6.2	2.6	1.6	1.5	1.0	0.8	2.5
Other.....	100.0	15.5	37.7	17.6	13.9	6.3	2.7	1.8	1.2	1.0	2.2
Commonwealth.....	100.0	8.3	35.9	27.8	13.1	5.8	2.6	1.9	1.3	1.0	2.4
Teachers.....	100.0	-	29.9	54.1	6.2	2.6	1.6	1.5	1.0	0.8	2.5
Other.....	100.0	11.1	37.9	19.1	15.4	6.9	2.9	2.0	1.4	1.1	2.3
Local governments (municipios).....	100.0	46.4	36.5	7.7	3.2	1.7	1.4	0.6	0.4	0.5	1.6

**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 1967**

Item	Number of full-time employees					Percent distribution				
	Total	Commonwealth			Municipios	Total	Commonwealth			Municipios
		Total	Teachers	Other			Total	Teachers	Other	
All full-time employees.....	104,763	94,501	23,476	71,025	10,262	100.0	100.0	100.0	100.0	100.0
Without retirement coverage.....	336	336	-	336	-	0.3	0.4	-	0.5	-
With retirement coverage.....	104,427	94,165	23,476	70,689	10,262	99.7	99.6	100.0	99.5	100.0
Old Age and Survivors Insurance.....	75,679	65,417	2,007	63,410	10,262	72.2	69.2	8.5	89.3	100.0
As sole retirement coverage.....	17,503	7,241	7	7,234	10,262	16.7	7.7	(1)	10.2	100.0
With coverage by Commonwealth retirement systems.....	58,176	58,176	2,000	56,176	-	55.5	61.6	8.5	79.1	-
Commonwealth-administered retirement system.....	86,924	86,924	23,469	63,455	-	83.0	100.0	89.3	89.3	-
As sole retirement coverage.....	28,748	28,748	21,469	7,279	-	27.4	30.4	91.5	10.2	-
Locally administered retirement system.....	-	-	-	-	-	-	-	-	-	-
With contributory health and hospital coverage.....	46,592	46,592	11,018	35,574	-	44.5	49.3	46.9	50.1	-
With contributory life insurance coverage.....	13,783	13,783	-	13,783	-	13.2	14.6	-	19.4	-

<sup>1</sup>Less than 0.05 percent.

**Table 8. Finances of Employee-Retirement Systems of Puerto Rico Governments: 1967**

(Thousands of dollars)

Item	Receipts					Payments				Cash and security holdings at end of fiscal year				
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits	Withdrawals	Other	Total	Cash and deposits	Government securities		Other securities
			From Commonwealth	From municipalities								Federal	Commonwealth	
Total, all Commonwealth-administered.....	46,410	15,521	17,779	2,615	10,495	15,370	12,467	2,037	866	223,454	19,937	31,325	6,552	165,640
Employees Retirement System of the Commonwealth of Puerto Rico.....	24,428	7,855	8,320	2,615	5,639	8,477	6,474	1,597	406	120,624	9,021	14,773	2,973	93,857
Puerto Rico Teachers Retirement Board.....	17,352	6,226	7,641	-	3,484	6,182	5,402	321	459	74,405	6,703	11,973	3,352	52,377
University of Puerto Rico Retirement System.....	3,873	1,269	1,375	-	1,229	475	356	119	-	25,322	3,979	4,024	227	17,092
Judiciary Retirement System of the Commonwealth of Puerto Rico.....	757	171	443	-	143	236	235	-	1	3,103	234	555	-	2,314

Table 9. Employment Statistics of Municipio Governments, by Municipio: October 1967

Item	Total, 76 municipios	Adjuntas	Aguada	Aguadilla	Aguas Buenas	Aibonito	Anasco	Arecibo	Arroyo	Barce- loneta
Population, 1960.....	2,349,544	19,658	23,234	47,864	17,034	18,360	17,200	69,879	13,315	19,334
Employees, total.....	19,067	87	69	192	78	104	92	605	57	88
Full-time.....	10,262	52	50	102	35	58	41	264	56	67
Part-time.....	8,805	35	19	90	43	46	51	341	1	21
Full-time equivalent employees.....	15,495	85	64	161	67	78	77	367	56	84
Highways.....	1,791	24	6	8	13	11	3	39	1	1
Public welfare.....	373	-	1	-	-	-	-	6	-	-
Hospitals.....	3,247	5	3	7	5	28	5	-	28	56
Health.....	2,281	27	23	40	24	-	30	144	-	3
Police protection.....	348	1	5	1	1	4	1	3	-	1
Sanitation other than sewerage.....	3,265	9	12	62	14	19	2	49	13	3
Parks and recreation.....	45	-	1	-	-	-	-	-	1	1
Financial administration.....	842	6	6	11	4	6	4	47	5	7
General control.....	2,122	10	6	18	3	6	3	47	5	9
All other.....	1,183	3	1	14	3	4	29	32	3	3
October payrolls.....\$1,000..	3,311.2	13.6	11.1	28.3	10.7	12.7	13.8	73.9	9.3	13.6
For full-time employees.....	2,159.8	8.9	8.4	18.1	5.7	9.8	7.8	52.2	9.2	11.0
For part-time employees.....	1,151.4	4.6	2.7	10.1	5.0	2.8	6.0	21.8	0.1	2.6
Average earning, full-time employees....dollars..	210	172	168	178	163	169	190	198	164	164
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY										
Full-time employees.....	10,262	52	50	102	35	58	41	264	56	67
Less than \$2,000.....	4,758	31	32	47	22	40	18	94	33	39
\$2,000 to \$2,999.....	3,746	17	15	48	10	14	20	137	18	25
\$3,000 to \$3,999.....	787	2	1	3	2	2	1	20	2	1
\$4,000 to \$4,999.....	332	1	1	2	-	1	1	5	2	-
\$5,000 to \$5,999.....	173	1	-	-	1	-	-	3	1	1
\$6,000 to \$6,999.....	147	-	1	1	-	1	1	3	-	1
\$7,000 to \$7,999.....	65	-	-	-	-	-	-	-	-	-
\$8,000 to \$8,999.....	46	-	-	-	-	-	-	-	-	-
\$9,000 to \$9,999.....	48	-	-	1	-	-	-	1	-	-
\$10,000 or more.....	160	-	-	-	-	-	-	1	-	-

Item	Barran- quitas	Bayamon	Cabo Rojo	Caguas	Camuy	Carolina	Cataño	Cayey	Ceiba	Ciales
Population, 1960.....	18,978	72,221	24,868	65,098	19,739	40,923	25,208	38,061	9,075	18,106
Employees, total.....	98	1,216	185	473	115	540	81	241	63	125
Full-time.....	54	307	66	376	50	191	76	103	51	46
Part-time.....	44	909	119	97	65	349	5	138	12	79
Full-time equivalent employees.....	82	919	122	417	70	403	79	157	58	68
Highways.....	12	263	25	24	2	74	-	20	1	1
Public welfare.....	1	2	-	81	2	2	2	-	-	-
Hospitals.....	2	47	-	-	5	14	-	16	-	36
Health.....	20	150	33	137	19	89	16	21	26	1
Police protection.....	2	11	2	13	6	17	1	4	-	-
Sanitation other than sewerage.....	28	208	18	87	13	98	36	30	13	12
Parks and recreation.....	-	1	-	-	-	1	1	-	-	-
Financial administration.....	5	31	10	18	4	21	6	18	4	2
General control.....	3	107	14	36	14	63	7	10	8	3
All other.....	9	99	20	21	5	24	10	25	6	13
October payrolls.....\$1,000..	15.0	215.2	20.9	75.2	11.1	89.0	13.1	26.4	9.4	11.9
For full-time employees.....	9.2	68.5	12.1	68.5	7.7	41.4	12.7	17.7	8.4	8.4
For part-time employees.....	5.8	146.7	8.8	6.7	3.3	47.6	0.5	8.6	1.0	3.5
Average earnings, full-time employees....dollars..	171	223	183	182	154	217	167	172	164	182
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY										
Full-time employees.....	54	307	66	376	50	191	76	103	51	46
Less than \$2,000.....	39	77	29	190	31	67	49	74	34	37
\$2,000 to \$2,999.....	11	178	32	138	15	84	23	23	14	5
\$3,000 to \$3,999.....	2	29	2	25	1	19	2	3	1	2
\$4,000 to \$4,999.....	1	6	1	13	1	12	1	1	2	-
\$5,000 to \$5,999.....	-	2	1	5	1	2	1	1	-	1
\$6,000 to \$6,999.....	-	3	-	2	-	4	-	-	-	-
\$7,000 to \$7,999.....	1	1	1	1	1	-	-	-	-	-
\$8,000 to \$8,999.....	-	2	-	2	-	1	-	-	-	-
\$9,000 to \$9,999.....	-	5	-	-	-	1	-	-	-	-
\$10,000 or more.....	-	4	-	-	-	1	-	1	-	1



**Table 9. Employment Statistics of Municipio Governments, by Municipio:  
October 1967--Continued**

Item	Iares	Las Mariás	Las Piedras	Loíza	Luquillo	Manatí	Maricao	Maunabo	Mayagüez	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.....	114	49	150	136	79	168	80	44	549	120
Full-time.....	55	40	67	78	55	58	38	44	327	38
Part-time.....	59	9	83	58	24	110	42	-	222	82
Full-time equivalent employees.....	88	43	102	153	74	120	60	44	538	62
Highways.....	8	3	34	18	1	4	3	2	41	23
Public welfare.....	-	-	1	-	-	-	19	-	-	-
Hospitals.....	-	2	5	8	24	56	3	22	66	-
Health.....	30	17	23	54	3	3	15	-	146	25
Police protection.....	1	1	2	4	3	2	2	2	4	1
Sanitation other than sewerage.....	16	3	19	45	14	19	3	10	162	3
Parks and recreation.....	-	-	-	-	-	1	-	-	-	-
Financial administration.....	9	3	4	8	4	7	3	4	42	6
General control.....	11	13	4	11	7	15	3	3	58	3
All other.....	13	1	10	5	18	13	9	1	19	1
October payrolls.....\$1,000..	15.7	7.0	17.5	21.5	12.5	26.4	14.0	7.7	102.2	11.4
For full-time employees.....	10.5	6.5	10.9	12.2	9.3	11.1	9.7	7.7	62.6	7.0
For part-time employees.....	5.2	0.5	6.6	9.3	3.1	15.2	5.3	-	39.6	4.4
Average earnings, full-time employees....dollars..	191	161	162	156	170	192	230	174	191	185
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY										
Full-time employees.....	55	40	67	78	55	58	38	44	327	38
Less than \$2,000.....	30	24	16	55	33	28	16	36	144	21
\$2,000 to \$2,999.....	19	12	48	19	18	23	12	5	147	13
\$3,000 to \$3,999.....	4	1	-	1	2	4	4	1	12	2
\$4,000 to \$4,999.....	-	1	2	1	1	-	4	2	9	1
\$5,000 to \$5,999.....	-	1	1	1	1	2	-	-	2	-
\$6,000 to \$6,999.....	1	1	-	1	-	1	1	-	4	1
\$7,000 to \$7,999.....	-	-	-	-	-	-	1	-	4	-
\$8,000 to \$8,999.....	-	-	-	-	-	-	-	-	1	-
\$9,000 to \$9,999.....	1	-	-	-	-	-	-	-	2	-
\$10,000 or more.....	-	-	-	-	-	-	-	-	2	-

Item	Morovis	Naguabo	Naranjito	Orocovis	Patillas	Peñuelas	Ponce	Quebradillas	Rincón	Río Grande
Population, 1960.....	18,094	17,195	17,319	20,362	17,106	14,887	145,586	13,075	8,706	17,233
Employees, total.....	84	103	57	92	91	111	1,511	162	33	101
Full-time.....	51	54	46	64	65	68	687	37	24	61
Part-time.....	33	49	11	28	26	43	824	125	9	40
Full-time equivalent employees.....	55	67	47	84	73	100	1,150	92	30	77
Highways.....	5	4	5	17	4	21	167	12	-	12
Public welfare.....	-	-	-	-	-	-	26	-	-	-
Hospitals.....	18	-	5	27	1	5	218	3	-	3
Health.....	-	25	19	3	23	25	3	15	16	20
Police protection.....	1	1	1	6	1	4	13	3	-	4
Sanitation other than sewerage.....	9	15	5	10	18	10	368	15	5	14
Parks and recreation.....	1	-	-	-	1	-	15	-	-	-
Financial administration.....	6	6	3	5	6	6	35	7	3	5
General control.....	4	4	6	8	6	21	231	9	4	9
All other.....	11	12	3	8	13	8	74	28	2	10
October payrolls.....\$1,000..	9.3	10.9	9.3	14.3	11.6	16.5	212.6	14.3	6.2	12.9
For full-time employees.....	8.6	8.8	9.0	11.2	10.5	11.1	124.3	6.8	4.7	10.5
For part-time employees.....	0.7	2.1	0.3	3.1	1.1	5.4	88.3	7.5	1.5	2.3
Average earnings, full-time employees....dollars..	169	163	196	175	161	164	181	183	197	173
DISTRIBUTION OF FULL-TIME EMPLOYEES BY ANNUAL RATE OF PAY										
Full-time employees.....	51	54	46	64	65	68	687	37	24	61
Less than \$2,000.....	36	41	17	39	48	38	339	19	10	29
\$2,000 to \$2,999.....	9	7	22	18	12	25	285	14	10	27
\$3,000 to \$3,999.....	3	2	4	4	4	2	29	3	2	3
\$4,000 to \$4,999.....	2	3	2	-	-	2	13	-	1	1
\$5,000 to \$5,999.....	-	1	-	2	1	-	5	1	-	-
\$6,000 to \$6,999.....	1	-	1	1	-	-	5	-	-	-
\$7,000 to \$7,999.....	-	-	-	-	-	1	1	-	-	-
\$8,000 to \$8,999.....	-	-	-	-	-	-	1	-	-	1
\$9,000 to \$9,999.....	-	-	-	-	-	-	3	-	-	-
\$10,000 or more.....	-	-	-	-	-	-	6	-	-	-



Table 10. Summary of Finances of Puerto Rico Governments: 1967 and 1962

(Thousands of dollars, except per capita amounts)

Item	1967 amount			Per capita, 1967 <sup>1</sup>	1962 amount			Per capita, 1962 <sup>1</sup>
	Total	Commonwealth government	Municipio governments		Total	Commonwealth government	Municipio governments	
<b>REVENUE</b>								
Total.....	<sup>2</sup> 966,384	930,714	81,560	360.32	<sup>4</sup> 498,036	476,177	35,215	202.45
General revenue only.....	<sup>2</sup> 777,284	721,991	81,183	282.36	<sup>2</sup> 397,253	364,136	34,925	161.48
Intergovernmental revenue.....	<sup>2</sup> 215,483	224,769	36,604	80.34	<sup>2</sup> 84,313	86,121	11,549	34.27
From Federal Government.....	215,483	215,483	-	80.34	84,313	84,313	-	34.27
From Commonwealth government.....	( <sup>2</sup> )	-	36,604	-	( <sup>2</sup> )	-	11,549	-
From Municipio governments.....	( <sup>2</sup> )	<sup>3</sup> 9,286	-	-	( <sup>2</sup> )	1,808	-	-
Revenue from own sources.....	750,901	705,945	44,956	279.98	413,723	390,056	23,667	162.18
General revenue from own sources.....	541,801	497,222	44,579	202.01	301,392	278,015	23,377	122.52
Taxes.....	411,711	373,086	38,625	153.51	228,041	206,460	21,581	92.70
Property.....	50,545	20,627	29,918	18.85	32,909	14,394	18,515	13.38
Selective sales and gross receipts.....	172,452	172,452	-	64.30	101,967	101,967	-	41.45
Income taxes.....	161,515	161,515	-	60.22	75,655	75,655	-	30.75
Other and unallocable.....	27,199	18,492	8,707	10.14	17,510	14,244	3,266	7.12
Charges and miscellaneous.....	130,090	124,136	5,954	48.50	73,351	71,555	1,796	29.82
Current charges.....	100,442	97,609	2,833	37.45	57,830	56,564	1,266	23.51
Sales of property.....	9,023	8,529	494	3.36	5,052	2,729	2,323	1.24
Interest earnings.....	11,525	11,525	(NA)	4.30	6,356	6,249	107	2.58
Other.....	9,101	6,473	2,628	3.39	6,112	6,013	99	2.48
Utility revenue.....	123,055	122,678	377	45.88	68,982	68,692	290	28.04
Water supply.....	20,454	20,454	-	7.63	10,292	10,292	-	4.18
Electric power.....	95,565	95,188	377	35.63	52,022	51,732	290	21.15
Transit.....	7,036	7,036	-	2.62	6,668	6,668	-	2.71
Insurance trust revenue.....	86,045	86,045	-	32.08	43,349	43,349	-	17.62
Unemployment compensation.....	25,147	25,147	-	9.38	13,825	13,825	-	5.62
Employee retirement.....	28,631	28,631	-	10.68	13,251	13,251	-	5.39
Workmen's compensation.....	32,267	32,267	-	12.03	16,273	16,273	-	6.62
<b>EXPENDITURE BY CHARACTER AND OBJECT</b>								
Total.....	<sup>2</sup> 1,116,093	1,071,674	88,316	416.14	<sup>2</sup> 554,666	524,840	43,515	225.47
Intergovernmental expenditure.....	( <sup>2</sup> )	39,807	<sup>2</sup> 4,091	-	( <sup>2</sup> )	12,002	1,687	-
Direct expenditure.....	1,116,093	1,031,867	84,226	416.14	554,666	512,838	41,828	225.47
Current operation.....	660,600	594,021	66,576	246.31	316,584	287,844	28,740	128.69
Capital outlay.....	327,562	313,055	14,507	122.13	166,953	155,554	11,399	67.87
Assistance and subsidies.....	22,232	22,232	(NA)	8.30	20,656	20,656	(NA)	8.40
Interest on debt.....	48,203	45,063	3,140	17.97	22,236	20,547	1,689	9.04
Insurance benefits and repayments.....	57,476	57,476	-	21.43	28,237	28,237	-	11.48
Exhibit: Personal services expenditure.....	328,128	311,489	16,639	122.34	223,078	212,727	10,351	90.68
<b>DIRECT EXPENDITURE BY FUNCTION</b>								
Total.....	1,116,093	1,031,867	84,226	416.14	554,666	512,838	41,828	225.47
Direct general expenditure.....	903,492	819,598	83,894	336.87	438,675	397,093	41,582	178.32
Capital outlay.....	254,618	240,113	14,505	94.94	128,420	117,021	11,399	52.20
Other.....	648,875	579,485	69,390	241.94	310,255	280,072	30,183	126.12
Education <sup>4</sup> .....	251,690	251,690	-	93.84	113,213	113,213	-	46.02
Institutions of higher education.....	46,538	46,538	-	17.35	26,739	26,739	-	10.87
Local schools.....	122,835	122,835	-	45.80	72,836	72,836	-	29.61
Other.....	82,317	82,317	-	30.69	13,638	13,638	-	5.54
Highways.....	76,102	64,157	11,945	28.38	47,808	41,283	6,525	19.43
Capital outlay.....	58,056	54,449	3,607	21.65	34,853	31,649	3,204	14.17
Other.....	18,046	9,708	8,338	6.73	12,955	9,634	3,321	5.27
Public welfare.....	50,740	49,019	1,721	18.92	25,108	23,341	1,767	10.21
Cash public assistance.....	18,516	18,516	( <sup>5</sup> )	6.90	17,252	17,252	( <sup>5</sup> )	7.01
Other.....	32,224	30,503	1,721	12.01	7,856	6,089	1,767	3.19
Health and hospitals.....	94,513	74,967	19,546	35.24	54,815	43,587	11,228	22.23
Police protection.....	32,437	31,450	987	12.09	14,827	14,050	777	6.03
Sewerage and other sanitation.....	12,085	3,487	8,598	4.51	10,129	5,725	4,404	4.12
Natural resources.....	31,690	31,690	-	11.82	10,156	10,156	-	4.13
Housing and urban renewal.....	63,098	63,098	(NA)	23.53	38,734	37,459	1,275	15.75
Employment security administration.....	6,024	6,024	-	2.25	3,834	3,834	-	1.56
Financial administration and general control.....	69,574	54,272	15,302	25.94	37,432	29,350	8,082	15.22
Interest on general debt.....	35,234	32,094	3,140	13.14	13,840	12,151	1,689	5.63
Other and unallocable.....	180,305	157,650	22,655	67.23	68,778	62,944	5,834	27.96
Utility expenditure.....	155,124	154,793	331	57.84	87,754	87,508	246	35.67
Water supply.....	32,656	32,656	-	12.18	21,600	21,600	-	8.78
Electric power.....	114,630	114,299	331	42.74	59,180	58,934	246	24.06
Transit.....	7,838	7,838	-	2.92	6,974	6,974	-	2.83
Insurance trust expenditure.....	57,476	57,476	-	21.43	28,237	28,237	-	11.48
Unemployment compensation.....	15,985	15,985	-	5.96	6,554	6,554	-	2.66
Employee retirement.....	14,504	14,504	-	5.41	8,860	8,860	-	3.60
Workmen's compensation.....	26,987	26,987	-	10.06	12,823	12,823	-	5.21

NA Not available.

<sup>1</sup>Calculation based on estimated population as of July 1, 1967 (2,682,000) and July 1, 1962 (2,460,000).<sup>2</sup>Duplicative transactions between levels of government are excluded in arriving at aggregates; see text.<sup>3</sup>Commonwealth receipts from municipios include amounts not shown as intergovernmental expenditures in data reported for municipios.<sup>4</sup>Includes libraries.<sup>5</sup>Any amounts are included under "Other public welfare."





Table 12. Selected Financial Data for the Commonwealth Government: 1967

(Thousands of dollars)

Item	Amount	Item	Amount
<b>GENERAL REVENUE--SELECTED CATEGORIES</b>		<b>GENERAL EXPENDITURE, IN DETAIL--Continued</b>	
<u>Intergovernmental revenue from the Federal Government</u>		Public welfare.....	50,889
Total.....	215,483	Intergovernmental.....	4,870
Education.....	47,656	Direct expenditure.....	19,019
Highways.....	6,733	Cash assistance payments.....	18,516
Public welfare.....	32,685	Old age assistance.....	3,646
Health and hospitals.....	8,252	Aid to dependent children.....	2,114
Natural resources.....	5,164	Aid to disabled.....	2,367
Housing and urban renewal.....	11,359	Aid to blind.....	167
Airports.....	1,384	Other and unallocable cash assistance.....	222
Employment security administration.....	3,101	Vendor payments for medical care.....	21,709
All other.....	99,199	Other public welfare.....	3,794
Taxes on off-shore shipments.....	59,416	Hospitals.....	44,672
U.S. customs duties.....	19,664	Intergovernmental.....	885
Other.....	20,119	Direct expenditure.....	43,787
<u>Tax revenue (selected categories)</u>		Commonwealth hospitals and institutions for the handi- capped.....	43,787
Selective sales and gross receipts taxes-"Other" <sup>1</sup> .....	53,780	Current operation.....	32,319
Amusements.....	1,335	Mental hospitals.....	5,182
Hotel occupancy (%).....	1,821	General hospitals.....	21,790
Other.....	50,624	Other institutions.....	5,347
"Other and unallocable" taxes <sup>1</sup> .....	7,476	Capital outlay.....	11,468
Death and gift taxes.....	3,546	Health.....	31,180
License taxes (other than on motor vehicles).....	3,930	Current operation.....	29,080
Motor vehicle operators.....	892	Capital outlay.....	2,100
Alcoholic beverages.....	335	Police protection.....	31,450
Occupations and businesses not elsewhere classified.....	2,501	Current operation.....	28,108
Other license taxes.....	202	Capital outlay.....	3,342
<u>Current charges revenue, other and unallocable<sup>1</sup></u>		Local fire protection.....	1,999
Total.....	64,002	Current operation.....	1,841
Miscellaneous commercial activities.....	40,328	Capital outlay.....	158
Land Authority.....	15,968	Sewerage.....	3,487
Industrial Development Company.....	8,386	Parks and recreation.....	4,440
Communications Authority--telephone and telegraph.....	3,699	Natural resources.....	31,690
Government Development Bank.....	10,499	Agriculture.....	29,630
Bank of Housing.....	351	Fish and game.....	285
Farm insurance premiums.....	556	Other.....	1,775
Other.....	869	Housing and urban renewal.....	63,098
Lottery revenues.....	15,459	Current operation.....	8,885
Other current charges.....	8,215	Capital outlay.....	54,213
<b>GENERAL EXPENDITURE IN DETAIL<sup>2</sup></b>		Airports.....	7,300
Total general expenditure.....	859,405	Current operation.....	2,138
Education <sup>3</sup> .....	251,690	Capital outlay.....	5,162
Institutions of higher education.....	46,538	Water transport and terminals.....	4,549
Current operation.....	43,788	Current operation.....	2,135
Commercial activities.....	2,261	Capital outlay.....	2,414
Other.....	41,527	Correction.....	6,540
Capital outlay.....	2,750	Intergovernmental.....	60
Local schools.....	122,835	Direct expenditure.....	6,480
Current operation.....	101,015	Current operation.....	6,193
Capital outlay.....	21,820	Correctional institutions.....	4,378
Assistance and subsidies.....	3,736	Other.....	1,815
Other.....	78,581	Capital outlay.....	287
Highways.....	64,157	Employment security administration.....	6,024
Regular highway facilities.....	64,157	Financial administration.....	24,948
Current operation.....	9,708	General control.....	29,324
Capital outlay.....	54,449	Judicial.....	11,803
Construction.....	44,308	Legislative.....	3,848
Purchase of land.....	10,141	Other.....	13,673

See footnotes at end of table.

**Table 12. Selected Financial Data for the Commonwealth Government: 1967--Continued**  
(Thousands of dollars)

Item	Amount	Item	Amount
<b>GENERAL EXPENDITURE, IN DETAIL--Continued</b>		<b>LONG-TERM DEBT OUTSTANDING, BY FUNCTION--Continued</b>	
General public buildings.....	7,942	Water utility and sewers (Aqueduct and Sewer Authority).....	59,279
Current operation.....	3,012	Industrial Development Company.....	64,755
Capital outlay.....	4,930	Bank of Housing.....	5,217
Interest on general debt.....	32,094	Land Authority.....	3,625
Other and unallocable <sup>1</sup> .....	161,932	University of Puerto Rico.....	5,830
Miscellaneous commercial activities.....	38,626	Other.....	392,017
Current operation.....	20,361		
Capital outlay.....	18,265	<b>CASH AND SECURITY HOLDINGS</b>	
Land Authority.....	9,879	Total.....	870,581
Industrial Development Company.....	18,564		
Communications Authority Telephone and Telegraph.....	6,341	By type:	
Government Development Bank.....	1,956	Unemployment compensation fund balance in U.S. Treasury....	70,594
Bank of Housing.....	435	Other deposits and cash.....	124,042
Farm insurance premiums.....	381	Securities, total.....	675,945
Farm Credit Corporation.....	424	Federal.....	283,184
Other.....	646	States and local governments.....	102,481
Protective inspection and regulation.....	6,138	Other.....	290,280
Current operation not elsewhere classified.....	31,195	By purpose:	
Lottery fund.....	1,091	Insurance trust.....	331,398
Economic Promotion of Industry and Tourism.....	8,088	Employee retirement.....	223,454
Cooperative Developments Administration.....	1,638	General.....	120,624
Other.....	20,378	University.....	25,322
Capital outlay not elsewhere classified.....	48,981	Other teachers.....	74,405
Assistance and subsidies.....	-	Judiciary.....	3,103
General local government support.....	36,992	Unemployment compensation.....	70,774
		Workmen's compensation.....	37,170
<b>LONG-TERM DEBT OUTSTANDING, BY FUNCTION</b>		Other than insurance trust funds.....	539,183
Total long-term debt.....	1,111,245	Offsets to debt.....	77,796
Housing and urban renewal.....	202,286	Bond funds.....	17,247
Electric power utility (Water Resources Authority).....	378,234	All other.....	444,140

<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 (public welfare, hospitals, correction, 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. <sup>3</sup>Includes libraries.

**Table 13. Finances of Utilities Operated by Dependent Authorities of the Commonwealth Government: 1967**  
(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		
Total.....	122,678	154,793	68,882	72,942	12,969	437,513	2,523	434,990	78,523	8,638
Water supply (Puerto Rico Aqueduct and Sewer Authority).....	20,454	32,656	9,610	20,896	2,150	59,279	-	59,279	18,000	1,945
Electric power (Puerto Rico Water Resources Authority).....	95,188	114,299	51,532	51,988	10,779	378,234	2,523	375,711	60,523	6,693
Transit (Metropolitan Bus Authority)...	7,036	7,838	7,740	58	40	-	-	-	-	-

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967

(Thousands of dollars)

Item	Total, 76 municipios	Adjuntas	Aguada	Aguadilla	Agua Buenas	Aibonito	Anasco	Arecibo	Arroyo	Barce- loneta	Barran- quitas
Population, 1960.....	2,349,544	19,658	23,234	47,864	17,034	18,360	17,200	69,879	13,315	19,334	18,978
<b>REVENUE</b>											
Total.....	81,559.9	319.4	307.5	733.1	294.3	397.5	342.3	2,072.7	351.7	432.3	308.2
General revenue.....	81,183.4	319.4	307.5	733.1	294.3	397.5	342.3	2,072.7	351.7	432.3	308.2
Taxes.....	38,624.7	39.8	92.6	219.3	39.1	101.7	78.5	1,128.6	128.4	121.9	44.0
Property.....	29,917.5	53.5	50.4	168.3	30.6	80.8	67.2	920.2	115.5	109.5	35.4
Licenses and other.....	8,707.2	6.3	12.2	51.0	8.5	20.8	11.3	208.4	12.9	12.4	8.7
Intergovernmental revenue (all from Common- wealth government).....	36,604.2	233.3	174.7	364.4	215.6	197.6	187.2	689.1	138.6	268.1	211.0
Charges and miscellaneous general revenue.....	5,954.4	26.2	40.1	149.4	39.6	58.3	76.6	255.0	84.8	42.4	53.2
Current charges.....	2,833.0	14.6	18.1	41.5	15.7	11.3	23.8	37.1	5.0	14.3	36.8
Other.....	3,121.4	11.6	22.0	107.9	23.9	47.0	52.7	217.9	79.7	28.1	16.3
Utility revenue—electric power.....	376.6	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	88,316.4	308.9	276.9	835.0	289.9	404.3	333.0	2,167.9	338.9	577.8	313.0
Intergovernmental expenditure (to Commonwealth)..	4,090.5	-	-	-	-	-	0.7	161.0	-	-	1.8
Direct expenditure.....	84,225.9	308.9	276.9	835.0	289.9	404.3	332.4	2,007.0	338.9	577.8	311.1
Current operation.....	66,578.7	262.1	215.6	600.0	171.3	283.2	281.8	1,549.8	331.0	447.2	246.9
Capital outlay.....	14,507.1	39.0	50.5	206.3	117.1	121.1	43.0	342.4	2.6	115.0	59.6
Interest on debt.....	3,140.1	7.8	10.8	28.7	1.5	-	7.6	114.7	5.3	15.7	4.6
Exhibit: Personal services expenditure.....	16,638.7	93.0	87.6	194.5	60.5	75.0	79.1	563.5	80.3	103.4	74.5
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	88,316.4	308.9	276.9	835.0	289.9	404.3	333.0	2,167.9	338.9	577.8	313.0
General expenditure.....	87,985.2	308.9	276.9	835.0	289.9	404.3	333.0	2,167.9	338.9	577.8	313.0
Highways.....	12,016.1	51.6	57.6	193.2	147.1	93.4	32.4	297.6	18.1	142.4	44.3
Capital outlay.....	3,606.8	39.0	47.0	142.8	110.5	67.9	5.2	76.9	0.7	51.8	19.7
Other.....	8,409.3	12.6	10.6	50.5	36.6	25.5	27.3	180.7	17.4	90.7	24.6
Public welfare.....	1,739.2	2.4	7.8	2.2	0.6	11.6	2.4	34.4	10.8	17.5	4.1
Hospitals.....	14,175.1	8.5	7.4	14.5	16.3	65.6	10.7	20.3	80.9	101.5	6.0
Capital outlay.....	351.9	-	-	-	-	-	-	-	-	-	-
Other.....	13,823.3	8.5	7.4	14.5	16.3	65.6	10.7	20.3	80.9	101.5	6.0
Health.....	5,455.7	68.8	57.3	93.8	48.4	-	43.4	428.3	-	3.6	61.7
Police protection.....	987.1	1.5	7.0	4.5	4.0	7.4	2.6	4.5	0.4	2.0	4.7
Sanitation, other than sewerage.....	8,598.3	17.2	31.6	118.6	19.4	28.4	10.4	-	11.4	25.2	25.5
Parks and recreation.....	977.6	0.2	0.6	3.2	-	-	7.6	-	5.3	5.7	12.3
Financial administration.....	2,470.9	15.5	11.4	30.9	11.0	15.1	11.7	231.3	13.8	15.6	14.6
General control.....	12,840.9	63.2	43.2	137.7	30.1	54.6	56.0	363.1	56.6	100.2	48.4
Interest on general debt.....	3,140.1	7.8	10.8	28.7	1.5	-	7.6	114.7	5.3	15.7	4.6
All other general expenditure.....	25,584.2	72.2	42.3	201.7	11.4	128.2	148.2	691.4	136.4	148.5	86.9
Capital outlay.....	10,068.4	-	3.5	63.5	6.6	53.3	37.8	265.5	1.9	63.2	39.9
Other.....	15,515.7	72.2	38.8	138.2	4.8	74.9	110.4	425.9	134.5	85.3	47.0
Utility expenditure—electric power.....	331.2	-	-	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding.....	107,312.7	173.7	250.0	970.5	195.0	205.0	172.0	3,372.0	134.5	370.0	105.2
Net long-term debt outstanding.....	93,446.1	118.2	189.8	786.6	152.3	123.5	85.5	3,090.4	115.9	325.9	81.0
Long-term debt issued.....	16,825.0	-	-	206.0	175.0	210.0	-	302.0	15.0	-	10.2
Long-term debt retired.....	5,398.6	18.0	30.0	50.0	5.0	-	6.0	220.0	17.0	40.0	10.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	45,570.6	134.8	211.4	459.0	215.8	239.8	90.7	740.6	63.6	127.4	75.0
Offsets to debt.....	13,866.6	55.4	60.2	183.9	42.7	76.5	86.6	281.6	18.6	44.1	24.2
Bond funds.....	14,505.9	6.1	54.6	76.4	38.0	137.2	-	190.6	10.4	11.0	17.3
All other funds.....	17,198.2	73.3	96.7	198.7	85.2	26.0	4.2	268.4	34.6	72.3	33.5

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Bayamon	Caba Rojo	Caguas	Camuy	Carolina	Cataño	Cayey	Ceiba	Ciales	Cidra	Coamo
Population, 1960.....	72,221	24,868	65,098	19,739	40,923	25,208	38,061	9,075	18,106	21,891	26,082
<b>REVENUE</b>											
Total.....	4,783.0	502.8	1,900.1	515.6	2,603.5	505.8	1,019.2	225.1	267.5	348.5	398.0
General revenue.....	4,783.0	502.8	1,900.1	515.6	2,603.5	505.8	652.2	225.1	267.5	348.5	398.0
Taxes.....	2,104.1	194.3	828.7	92.1	1,453.9	209.5	235.5	47.5	55.4	78.7	105.8
Property.....	1,654.6	162.0	604.5	84.6	1,036.7	169.8	203.5	46.0	47.3	68.3	88.1
Licenses and other.....	449.5	32.4	224.2	7.5	417.3	39.7	32.0	1.5	8.0	10.4	17.7
Intergovernmental revenue (all from Commonwealth government).....	2,555.3	242.7	1,027.3	365.5	1,101.0	229.7	294.4	172.1	197.0	242.3	255.2
Charges and miscellaneous general revenue.....	123.6	65.7	44.1	58.0	48.6	66.6	122.3	5.6	15.1	27.5	37.0
Current charges.....	90.9	40.5	24.1	13.5	35.2	30.9	23.0	2.1	11.2	13.7	16.3
Other.....	32.7	25.3	20.0	44.5	13.4	35.7	99.3	3.4	3.9	13.7	20.7
Utility revenue-electric power.....	-	-	-	-	-	-	367.0	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	4,871.5	544.3	1,768.2	522.3	2,721.1	398.7	800.6	255.5	220.9	326.8	414.5
Intergovernmental expenditure (to Commonwealth).....	6.0	40.0	152.0	-	-	-	5.0	-	4.4	6.5	19.3
Direct expenditure.....	4,865.5	504.3	1,616.2	522.3	2,721.1	398.7	795.6	255.5	216.5	320.2	395.3
Current operation.....	4,022.8	366.7	1,354.3	260.9	1,846.9	397.5	732.1	151.4	195.5	254.7	338.7
Capital outlay.....	722.9	120.9	238.5	257.7	806.7	23.0	59.1	99.1	15.1	60.7	45.0
Interest on debt.....	119.8	16.7	23.4	3.7	67.5	18.2	24.4	5.1	5.9	4.8	11.5
Exhibit: Personal services expenditure.....	659.1	126.8	428.4	73.8	370.3	112.3	181.6	65.6	92.7	123.7	112.0
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	4,871.5	544.3	1,768.2	522.3	2,721.1	398.7	800.6	255.5	220.9	326.8	414.5
General expenditure.....	4,871.5	544.3	1,768.2	522.3	2,721.1	398.7	483.7	255.5	220.9	326.8	414.5
Highways.....	972.8	130.9	222.4	126.7	352.4	31.8	57.8	89.1	45.5	66.6	58.3
Capital outlay.....	50.7	70.6	47.0	113.7	-	-	2.5	70.1	-	32.1	1.9
Other.....	922.2	60.4	175.4	13.0	352.4	31.8	55.3	19.0	45.5	34.5	56.5
Public welfare.....	39.0	18.6	11.1	15.1	14.8	11.7	10.3	16.0	40.4	3.8	22.4
Hospitals.....	205.6	81.6	-	8.4	42.4	4.6	35.7	2.9	62.4	-	12.5
Capital outlay.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	205.6	81.6	-	8.4	49.4	4.6	35.7	2.9	62.4	-	12.5
Health.....	474.9	-	564.2	54.3	498.0	52.5	93.0	51.9	0.1	81.5	63.3
Police protection.....	30.2	5.9	28.2	9.0	68.3	3.3	10.0	2.4	2.2	10.6	6.2
Sanitation, other than sewerage.....	682.6	39.8	129.6	22.5	285.0	53.5	60.5	21.6	13.3	31.4	51.4
Parks and recreation.....	42.1	1.4	5.6	0.6	25.2	6.5	4.4	1.8	0.5	2.6	3.5
Financial administration.....	92.4	29.0	58.4	5.3	73.6	7.3	39.8	10.4	11.3	18.7	18.2
General control.....	731.8	78.0	358.2	65.4	444.2	69.9	108.6	20.5	5.4	59.5	72.7
Interest on general debt.....	119.8	16.7	23.4	3.7	67.5	18.2	24.4	5.1	5.9	4.8	11.5
All other general expenditure.....	1,480.2	142.4	367.1	211.2	842.7	139.4	39.2	34.0	33.9	47.3	94.5
Capital outlay.....	672.3	50.3	191.5	144.0	806.7	23.0	34.3	29.0	15.1	28.6	43.1
Other.....	807.9	92.1	175.6	67.3	36.0	116.4	5.0	5.0	18.8	18.7	51.4
Utility expenditure-electric power.....	-	-	-	-	-	-	316.9	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	3,840.0	485.0	1,665.0	252.0	3,486.0	447.9	462.0	145.0	125.1	120.0	214.0
Net long-term debt outstanding.....	1,950.7	385.7	1,221.5	213.5	2,699.0	343.2	395.1	113.2	99.2	81.6	161.4
Long-term debt issued.....	600.0	200.0	510.0	182.0	1,250.0	-	-	50.0	-	-	-
Long-term debt retired.....	165.0	25.0	105.0	16.0	153.0	43.0	37.8	10.0	13.0	10.0	10.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	3,884.7	338.5	1,833.2	246.8	2,352.1	382.6	820.1	86.6	84.7	198.8	133.6
Offsets to debt.....	1,889.3	99.3	443.5	38.5	787.0	104.7	66.9	31.8	25.8	38.4	52.6
Bond funds.....	1,181.6	156.9	808.1	77.8	874.2	3.5	70.4	0.4	12.7	88.6	6.0
All other funds.....	813.7	82.4	581.7	130.6	690.9	274.5	682.8	54.4	46.2	71.8	75.0

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Comerio	Corozal	Culebra	Dorado	Fajardo	Guánica	Guayama	Guayanilla	Guaynabo	Gurabo	Hatillo
Population, 1960.....	18,583	23,570	573	13,460	18,321	13,767	33,078	17,396	39,718	16,603	20,238
<b>REVENUE</b>											
Total.....	305.9	312.0	132.1	302.4	759.5	426.7	691.8	416.9	3085.2	285.4	407.9
General revenue.....	305.9	312.0	122.5	302.4	759.5	426.7	691.8	416.9	3,085.2	285.4	407.9
Taxes.....	31.7	54.2	1.9	88.4	358.3	191.6	345.3	160.0	1,870.7	83.1	65.7
Property.....	20.3	45.5	1.4	77.7	311.7	179.1	303.4	143.9	1,467.7	69.7	54.0
Licenses and other.....	11.4	8.7	0.5	10.7	46.7	12.5	41.9	16.1	403.0	13.4	11.6
Intergovernmental revenue (all from Commonwealth government).....	237.6	223.4	105.0	157.5	304.1	209.0	281.9	189.7	1,201.4	171.4	277.5
Charges and miscellaneous general revenue.....	36.6	34.4	15.6	56.6	97.0	26.1	64.6	67.2	13.0	30.8	64.7
Current charges.....	16.0	28.6	0.8	36.4	36.8	5.0	14.6	9.0	12.2	18.1	7.7
Other.....	20.6	5.8	14.9	20.1	60.2	21.1	50.0	58.2	0.8	12.7	57.1
Utility revenue-electric power.....	-	-	9.6	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	261.8	275.2	188.4	402.4	868.8	344.8	884.4	466.4	2,654.4	228.8	341.6
Intergovernmental expenditure (to Commonwealth).....	-	5.2	-	68.2	-	21.5	173.0	3.8	35.0	-	-
Direct expenditure.....	261.8	269.9	188.4	334.2	868.8	323.3	711.4	462.6	2,619.4	228.8	341.6
Current operation.....	261.8	252.0	113.9	268.4	715.5	294.6	590.7	382.4	2,158.9	204.5	227.5
Capital outlay.....	-	17.1	74.6	55.6	148.3	21.1	106.0	72.4	370.4	17.7	112.6
Interest on debt.....	-	-	-	10.2	5.0	7.6	14.6	7.8	90.0	6.5	1.4
Exhibit: Personal services expenditure.....	78.6	113.8	37.2	80.9	205.3	95.5	126.4	104.2	470.8	73.7	83.9
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	261.8	275.2	188.4	402.4	868.8	344.8	884.4	466.4	2,654.4	228.8	341.6
General expenditure.....	261.8	275.2	174.1	402.4	868.8	344.8	884.4	466.4	2,654.4	228.8	341.6
Highways.....	9.7	41.2	3.2	48.8	266.7	50.9	64.4	80.2	661.4	38.9	77.6
Capital outlay.....	-	0.6	-	23.1	-	-	-	50.7	36.3	10.2	51.4
Other.....	9.7	40.6	3.2	25.7	266.7	50.9	64.4	29.5	625.1	28.6	26.2
Public welfare.....	0.4	8.0	-	6.3	48.1	33.1	7.3	3.6	86.6	0.5	11.2
Hospitals.....	11.0	10.7	7.7	0.9	141.4	72.6	15.0	10.8	158.0	10.6	11.6
Capital outlay.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	11.0	10.7	7.7	0.9	141.4	72.6	15.0	10.8	158.0	10.6	11.6
Health.....	53.7	80.0	-	58.4	2.5	-	147.1	62.9	131.6	51.2	52.5
Police protection.....	5.8	10.9	4.2	2.0	21.8	3.6	6.0	8.1	14.2	7.1	2.6
Sanitation, other than sewerage.....	4.0	19.9	7.0	34.3	63.0	40.0	66.3	49.4	246.0	34.1	13.2
Parks and recreation.....	-	8.3	-	10.2	30.4	9.5	23.5	3.2	48.2	-	0.2
Financial administration.....	11.5	5.1	6.6	18.8	26.7	30.4	21.5	20.1	67.1	9.8	10.3
General control.....	35.7	64.6	16.4	42.2	94.8	68.6	86.5	57.1	581.0	35.2	46.7
Interest on general debt.....	-	-	-	10.2	5.0	7.6	14.6	7.8	90.0	6.5	1.4
All other general expenditure.....	130.0	26.4	129.0	170.2	168.4	28.4	432.2	163.3	570.3	34.8	114.4
Capital outlay.....	-	16.5	74.6	32.5	148.3	21.1	98.0	21.6	334.2	7.5	61.2
Other.....	130.0	9.9	54.5	137.7	20.1	7.3	334.2	141.6	236.1	27.3	53.1
Utility expenditure-electric power.....	-	-	14.3	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	-	63.9	-	271.7	275.0	155.0	585.0	175.0	2,400.0	180.0	68.0
Net long-term debt outstanding.....	-	62.8	-	174.7	109.2	97.5	446.5	128.5	1,729.3	138.9	17.7
Long-term debt issued.....	-	30.0	-	-	-	-	300.0	23.7	-	-	50.0
Long-term debt retired.....	-	-	-	17.0	27.0	24.0	35.0	20.0	110.0	10.0	14.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	146.0	29.4	12.8	222.4	355.7	151.2	271.8	90.3	2,168.4	131.3	270.9
Offsets to debt.....	-	1.1	-	97.0	165.8	57.5	138.5	46.5	670.7	41.1	50.3
Bond funds.....	0.8	-	-	74.1	40.7	31.8	18.3	29.1	318.8	2.4	47.5
All other funds.....	145.2	28.3	12.8	51.4	149.2	61.9	114.9	14.7	1,179.0	87.8	173.1

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Hormigueros	Humacao	Isabela	Jayuya	Juana Díaz	Juncos	Lajas	Lares	Las Marias	Las Piedras	Loísa
Population, 1960,.....	7,153	33,381	28,754	14,633	30,043	21,496	15,375	26,922	9,237	17,047	28,131
<b>REVENUE</b>											
Total.....	232.4	791.7	417.7	250.5	418.6	384.7	290.1	383.2	219.8	326.3	399.1
General revenue.....	232.4	791.7	417.7	250.5	418.6	384.7	290.1	383.2	219.8	326.3	399.1
Taxes.....	65.8	323.1	121.7	39.7	137.2	166.1	84.3	62.2	23.0	72.0	149.1
Property.....	58.3	283.3	98.3	35.6	123.0	149.9	75.7	46.7	20.9	66.1	134.4
Licenses and other.....	7.5	39.8	23.3	4.1	14.2	16.2	8.6	15.5	2.2	5.9	14.7
Intergovernmental revenue (all from Commonwealth government).....	131.0	334.4	257.4	195.4	240.3	190.7	151.0	287.9	163.3	222.3	234.7
Charges and miscellaneous general revenue.....	35.6	134.2	38.7	15.3	41.1	27.9	54.8	33.1	33.4	32.0	15.3
Current charges.....	6.7	38.4	23.9	7.1	17.6	19.6	37.1	24.3	19.6	28.8	13.6
Other.....	28.9	95.8	14.8	8.2	23.5	8.3	17.7	8.8	13.9	3.2	1.7
Utility revenue-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	433.8	1,002.7	373.5	247.0	344.7	383.7	275.0	481.6	177.9	317.7	515.4
Intergovernmental expenditure (to Commonwealth).....	112.9	205.5	4.0	3.5	6.6	6.5	11.3	2.8	1.4	5.1	96.2
Direct expenditure.....	320.9	797.2	369.5	243.4	338.1	377.2	263.7	478.8	176.5	312.7	419.2
Current operation.....	168.3	693.5	327.0	190.1	307.4	272.7	222.7	366.9	146.9	231.5	237.1
Capital outlay.....	149.4	92.9	33.4	51.3	19.9	92.6	33.7	108.7	26.6	76.0	170.6
Interest on debt.....	3.2	9.8	9.1	2.1	10.8	11.9	7.4	3.3	3.1	5.1	11.5
Exhibit: Personal services expenditure.....	64.2	184.3	98.6	84.4	127.5	83.6	87.9	145.3	65.2	82.1	108.1
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	433.8	1,002.7	373.5	247.0	344.7	383.7	275.0	481.6	177.9	317.7	515.4
General expenditure.....	433.8	1,002.7	373.5	247.0	344.7	383.7	275.0	481.6	177.9	317.7	515.4
Highways.....	133.6	100.8	48.6	31.6	51.4	33.5	49.8	172.4	35.9	68.3	108.6
Capital outlay.....	121.4	-	15.0	12.2	-	-	15.2	40.1	16.4	29.6	66.7
Other.....	12.2	100.8	33.6	19.4	51.4	33.5	34.7	132.3	19.6	38.7	41.9
Public welfare.....	0.8	9.0	7.5	5.7	8.7	2.0	3.6	8.4	0.2	7.1	8.0
Hospitals.....	4.2	-	19.8	0.2	9.2	25.1	6.9	1.0	5.9	12.6	13.7
Capital outlay.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	4.2	-	19.8	0.2	9.2	25.1	6.9	1.0	5.9	12.6	13.7
Health.....	35.4	164.0	73.1	69.2	66.4	49.3	55.5	87.4	35.9	42.6	90.5
Police protection.....	-	6.9	7.1	6.2	8.7	8.4	6.9	3.2	2.7	4.1	6.0
Sanitation, other than sewerage.....	9.1	85.8	55.1	14.1	36.8	42.4	18.8	17.7	10.1	36.9	36.7
Parks and recreation.....	3.1	4.1	9.4	-	2.2	-	11.7	1.6	-	-	-
Financial administration.....	14.2	24.4	16.7	13.4	15.8	18.5	6.6	24.1	11.9	11.4	18.6
General control.....	50.9	146.7	55.3	45.2	75.2	48.9	49.8	74.2	37.4	37.7	49.3
Interest on general debt.....	3.2	9.8	9.1	2.1	10.8	11.9	7.4	3.3	3.1	5.1	11.5
All other general expenditure.....	179.3	451.3	71.8	59.3	59.5	143.5	57.9	88.3	34.9	91.9	172.5
Capital outlay.....	27.9	93.9	18.5	39.1	19.9	92.6	18.5	68.6	10.3	46.4	103.8
Other.....	151.4	357.4	53.3	20.2	39.6	51.0	39.4	19.7	24.7	45.5	68.7
Utility expenditure-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	200.0	742.0	208.0	43.0	270.0	330.0	155.1	150.0	58.0	132.0	492.7
Net long-term debt outstanding.....	186.7	613.5	111.0	35.2	202.7	214.0	111.8	141.6	47.5	100.5	417.4
Long-term debt issued.....	125.0	100.0	-	-	-	77.0	-	80.0	-	19.0	280.0
Long-term debt retired.....	8.0	53.0	24.0	2.0	30.0	35.0	17.0	5.0	7.0	15.6	28.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	67.6	194.4	147.8	70.7	125.1	235.3	82.1	274.5	120.4	47.4	258.4
Offsets to debt.....	13.3	128.5	97.0	7.8	67.3	116.0	43.2	8.4	10.5	31.5	75.3
Bond funds.....	26.6	4.0	-	-	0.3	22.6	4.9	45.3	29.4	2.4	122.3
All other funds.....	27.7	62.0	50.9	62.9	57.5	96.7	33.9	220.7	80.5	13.5	60.7

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Luquillo	Manatí	Maricao	Maunabo	Mayagüez	Moca	Morovis	Naguabo	Naranjito	Orocoquis	Patillas
Population, 1960.....	8,582	29,354	6,990	10,785	83,850	21,990	18,094	17,195	17,319	20,362	17,106
<b>REVENUE</b>											
Total.....	309.1	547.3	212.5	218.2	3,076.4	362.4	269.5	313.0	302.2	360.6	285.6
General revenue.....	309.1	547.3	212.5	218.2	3,076.4	362.4	269.5	313.0	302.2	360.6	285.6
Taxes.....	86.5	208.5	20.6	21.0	1,779.4	35.9	30.1	63.4	41.4	32.1	63.3
Property.....	70.8	180.0	18.3	18.6	1,439.0	32.5	21.9	56.0	26.6	23.3	57.6
Licenses and other.....	15.6	28.4	2.3	2.5	340.4	3.3	8.2	7.4	14.8	8.8	5.6
Intergovernmental revenue (all from Commonwealth government).....	166.4	264.7	166.6	183.5	1,158.5	307.9	211.4	181.3	232.1	278.5	207.5
Charges and miscellaneous general revenue.....	56.2	74.2	25.3	13.6	138.6	18.6	28.1	68.2	28.7	50.0	14.8
Current charges.....	31.6	55.9	20.8	5.9	115.8	15.2	23.4	40.6	14.2	40.9	11.3
Other.....	24.6	18.3	4.5	7.7	22.7	3.4	4.7	27.6	14.5	9.1	3.4
Utility revenue—electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	330.4	589.8	196.1	160.4	3,283.1	261.5	333.2	302.5	281.5	339.1	255.0
Intergovernmental expenditure (to Commonwealth).....	-	0.5	2.0	-	68.6	0.4	6.7	-	12.1	6.1	-
Direct expenditure.....	330.4	589.3	194.1	160.4	3,214.5	261.1	326.6	302.5	269.4	333.0	255.0
Current operation.....	233.5	521.7	124.7	141.4	2,643.3	221.1	221.5	257.0	200.6	272.9	223.9
Capital outlay.....	91.8	55.1	67.8	17.8	401.4	35.6	102.5	42.4	66.9	55.8	26.5
Interest on debt.....	5.1	12.5	1.6	1.3	167.8	4.4	2.6	3.1	1.9	4.3	4.6
Exhibit: Personal services expenditure.....	68.7	101.4	53.9	61.9	570.5	80.3	91.9	67.3	103.9	127.6	71.1
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	330.4	589.8	196.1	160.4	3,283.1	261.5	333.2	302.5	281.5	339.1	255.0
General expenditure.....	330.4	589.8	196.1	160.4	3,283.1	261.5	333.2	302.5	281.5	339.1	255.0
Highways.....	59.0	71.4	33.3	11.8	364.0	66.3	64.2	64.5	50.2	42.7	31.3
Capital outlay.....	46.6	20.6	28.8	-	114.8	-	43.3	42.4	28.4	26.8	15.4
Other.....	12.4	50.7	4.5	11.8	249.2	66.3	18.9	22.1	21.8	15.9	15.9
Public welfare.....	2.7	32.0	0.1	1.1	24.3	7.7	6.3	15.2	5.3	10.8	4.1
Hospitals.....	61.9	115.7	0.4	41.0	492.0	6.5	63.7	-	14.2	19.4	19.0
Capital outlay.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	61.9	115.7	0.4	41.0	492.0	6.5	63.7	-	14.2	19.4	19.0
Health.....	-	16.0	34.6	-	-	56.9	0.9	98.7	53.5	56.1	51.0
Police protection.....	5.0	2.8	4.3	3.9	52.7	2.2	1.7	2.8	3.0	12.1	2.2
Sanitation, other than sewerage.....	14.6	48.0	6.8	3.9	280.7	24.9	14.3	33.1	12.9	15.5	31.3
Parks and recreation.....	11.2	32.8	0.3	3.1	15.9	1.3	12.1	15.3	1.2	19.0	5.3
Financial administration.....	12.7	22.3	11.1	11.2	90.0	12.6	12.7	15.1	9.5	17.2	13.5
General control.....	64.4	107.8	23.0	19.0	601.4	34.2	37.6	49.2	54.4	48.4	39.8
Interest on general debt.....	5.1	12.5	1.6	1.3	167.8	4.4	2.6	3.1	1.9	4.3	4.6
All other general expenditure.....	93.8	128.4	80.7	64.3	1,194.2	44.6	117.1	5.5	75.3	93.7	52.8
Capital outlay.....	45.2	34.4	39.0	17.8	286.6	35.6	57.2	-	38.5	29.1	11.1
Other.....	48.7	94.0	41.7	46.5	907.6	9.0	59.9	5.5	36.9	64.6	41.7
Utility expenditure—electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	140.0	310.0	33.0	29.0	5,516.0	115.0	129.8	61.0	92.3	110.2	93.3
Net long-term debt outstanding.....	99.4	201.9	24.7	12.1	4,621.6	85.3	105.4	49.1	69.9	92.7	72.6
Long-term debt issued.....	-	-	-	-	1,200.0	-	92.3	-	-	15.2	-
Long-term debt retired.....	12.0	41.0	2.0	2.0	362.0	5.0	5.0	10.5	7.0	8.0	18.3
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	222.8	343.4	78.7	707.1	3,845.7	125.7	203.8	43.4	56.0	212.6	71.6
Offsets to debt.....	40.6	108.0	8.3	16.9	894.4	29.7	24.4	11.9	22.5	17.4	20.8
Bond funds.....	72.9	65.3	-	2.3	2,391.1	15.8	75.4	19.3	-	1.0	0.6
All other funds.....	109.3	170.0	70.5	687.9	560.3	80.3	104.0	12.2	33.5	194.2	50.2

Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Pedernales	Ponce	Quebradillas	Rincón	Río Grande	Sabana Grande	Salinas	San Germán	San Juan	San Lorenzo	San Sebastián
Population, 1960.....	14,867	145,586	13,075	8,706	17,233	15,910	23,133	27,667	451,658	27,950	39,451
<b>REVENUE</b>											
Total.....	453.6	4,963.4	342.0	279.8	412.6	340.2	576.6	495.7	31,841.6	403.1	578.8
General revenue.....	453.6	4,963.4	342.0	279.8	412.6	340.2	576.6	495.7	31,841.6	403.1	578.8
Taxes.....	114.2	2,835.0	59.8	24.3	139.5	72.9	281.3	145.4	18,782.5	83.2	201.4
Property.....	73.0	2,128.1	51.3	19.8	123.5	62.7	266.7	122.0	13,949.5	72.8	169.2
Licenses and other.....	41.3	706.9	8.5	4.4	15.9	10.2	14.6	23.5	4,833.0	10.4	32.1
Intergovernmental revenue (all from Commonwealth government).....	329.1	1,510.1	218.5	170.5	207.2	203.6	241.1	280.2	11,621.7	268.2	284.3
Charges and miscellaneous general revenue.....	10.3	618.3	63.7	85.0	65.9	63.7	54.2	70.0	1,437.5	51.7	93.2
Current charges.....	7.8	552.4	13.8	30.1	37.8	18.0	42.4	23.3	436.4	42.4	47.1
Other.....	2.5	65.9	49.9	54.9	28.1	45.7	11.8	44.7	1,001.1	9.3	46.1
Utility revenue-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	428.0	5,435.7	282.8	189.2	302.6	317.1	584.9	482.5	37,891.9	472.5	474.0
Intergovernmental expenditure (to Commonwealth).....	17.1	33.6	1.0	2.9	2.6	4.0	-	54.0	2,627.0	-	9.4
Direct expenditure.....	410.9	5,402.1	281.8	186.4	299.9	313.1	584.9	428.5	35,264.9	472.5	464.6
Current operation.....	300.9	4,438.1	228.1	159.2	271.7	289.1	414.7	373.7	27,431.9	378.2	387.4
Capital outlay.....	103.9	804.3	50.0	27.1	19.0	19.2	145.8	54.8	5,939.0	83.8	67.4
Interest on debt.....	6.1	159.7	3.6	-	9.3	4.9	24.3	-	1,894.1	10.6	9.8
Exhibit: Personal services expenditure.....	105.5	1,276.9	67.0	45.3	91.3	59.5	162.8	135.3	5,602.8	104.0	116.9
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	428.0	5,435.7	282.8	189.2	302.6	317.1	584.9	482.5	37,891.9	472.5	474.0
General expenditure.....	428.0	5,435.7	282.8	189.2	302.6	317.1	584.9	482.5	37,891.9	472.5	474.0
Highways.....	68.7	1,084.6	51.5	39.1	39.5	50.5	32.2	55.7	3,482.0	29.6	130.3
Capital outlay.....	37.5	590.1	6.0	-	2.3	0.3	-	0.7	800.9	-	47.4
Other.....	31.2	494.5	45.5	39.1	37.2	50.3	32.2	55.0	2,681.1	29.6	82.9
Public welfare.....	13.7	229.9	3.6	1.7	9.8	19.8	52.6	2.7	552.1	2.5	3.0
Hospitals.....	17.0	549.9	20.3	11.4	7.1	39.4	111.3	11.0	10,636.5	92.9	5.9
Capital outlay.....	-	-	-	-	-	-	-	-	351.9	-	-
Other.....	17.0	549.9	20.3	11.4	7.1	39.4	111.3	11.0	10,284.7	92.9	5.9
Health.....	60.4	15.1	45.6	29.7	53.1	23.4	-	108.5	-	-	102.4
Fire protection.....	8.6	35.3	5.3	0.1	7.5	7.3	1.4	7.7	399.0	4.9	-
Sanitation, other than sewerage.....	32.6	911.4	21.8	10.3	27.5	29.8	19.6	45.0	3,907.6	30.8	46.2
Parks and recreation.....	12.7	58.7	0.8	18.9	14.9	13.8	16.2	20.1	219.7	18.6	4.8
Financial administration.....	18.4	102.7	16.8	8.5	18.1	7.3	18.2	22.3	692.2	15.0	21.8
General control.....	77.1	1,035.0	42.5	32.1	69.1	59.0	97.7	42.1	4,685.3	50.3	56.4
Interest on general debt.....	6.1	159.7	3.6	-	9.3	4.9	24.3	-	1,894.1	10.6	9.8
All other general expenditure.....	112.5	1,253.3	70.9	37.4	46.6	62.0	211.5	167.3	11,423.4	217.3	93.5
Capital outlay.....	59.3	214.2	44.0	27.1	16.7	18.9	145.8	54.1	4,396.4	83.8	20.0
Other.....	53.3	1,039.1	26.8	10.3	30.0	43.1	65.7	113.2	7,027.0	133.5	73.5
Utility expenditure-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	135.0	5,602.0	70.0	-	205.0	106.0	456.8	-	67,380.0	254.8	180.0
Net long-term debt outstanding.....	89.3	4,047.9	29.3	-	155.0	64.6	334.6	-	63,702.5	206.2	118.8
Long-term debt issued.....	-	1,250.0	-	-	-	-	41.8	-	9,227.8	30.0	-
Long-term debt retired.....	12.0	574.0	8.0	-	15.0	16.0	30.0	-	2,550.0	5.0	30.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	156.1	3,103.6	112.2	174.9	285.0	70.9	218.0	225.8	14,558.3	177.4	395.2
Offsets to debt.....	45.7	1,554.1	40.7	-	50.0	41.4	122.2	-	3,677.5	48.6	61.2
Bond funds.....	0.9	891.7	-	0.6	27.3	4.0	35.3	-	5,912.9	34.3	6.7
All other funds.....	109.5	657.9	71.5	174.4	207.7	25.5	60.5	225.8	4,967.9	94.4	327.3



Table 14. Financial Statistics of Municipio Governments, by Municipio: 1967--Continued

(Thousands of dollars)

Item	Santa Isabel	Ton Alta	Ton Baja	Trujillo Alto	Utua do	Vega Alta	Vega Baja	Vieques	Villaiba	Yabucca	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.....	434.4	241.4	570.9	393.0	565.1	293.6	665.8	281.6	291.7	483.6	566.9
General revenue.....	434.4	241.4	570.9	393.0	565.1	293.6	665.8	281.6	291.7	483.6	566.9
Taxes.....	220.1	38.6	216.6	100.1	160.3	81.5	269.4	22.7	32.7	237.8	188.9
Property.....	215.1	29.0	185.7	77.6	123.1	61.4	226.8	16.6	29.2	223.7	152.9
Licenses and other.....	4.9	9.6	30.9	22.5	37.3	20.1	62.7	6.1	3.5	14.1	36.0
Intergovernmental revenue (all from Common- wealth government).....	154.7	164.0	319.1	248.5	371.8	188.0	282.8	243.5	246.9	222.7	340.3
Charges and miscellaneous general revenue.....	59.7	38.7	35.2	44.4	32.9	24.1	93.5	15.5	12.1	23.1	37.7
Current charges.....	16.3	32.1	23.3	16.6	29.8	12.2	71.4	10.9	6.4	18.4	24.7
Other.....	43.4	6.6	11.9	27.8	3.1	12.0	22.1	4.6	5.7	4.7	13.0
Utility revenue-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE, BY CHARACTER</b>											
Total.....	459.9	259.1	481.3	395.4	507.0	225.4	637.1	315.1	262.2	811.2	608.9
Intergovernmental expenditure (to Commonwealth).....	-	10.2	-	1.5	14.2	20.4	0.3	-	28.1	-	9.1
Direct expenditure.....	459.9	248.9	481.3	393.9	492.8	205.1	636.9	315.1	234.1	811.2	599.8
Current operation.....	418.0	196.2	382.4	290.6	464.9	162.3	493.2	290.0	201.9	537.2	539.7
Capital outlay.....	26.5	51.0	89.0	96.9	17.0	35.5	124.1	65.0	28.3	269.0	49.8
Interest on debt.....	15.4	1.7	9.9	6.5	10.9	7.3	19.5	-	3.9	5.0	10.3
Exhibit: Personal services expenditure.....	126.6	75.0	85.6	80.2	161.1	82.5	98.6	86.6	84.1	116.1	117.2
<b>EXPENDITURE, BY FUNCTION</b>											
Total.....	459.9	259.1	481.3	395.4	507.0	225.4	637.1	315.1	262.2	811.2	608.9
General expenditure.....	459.9	259.1	481.3	395.4	507.0	225.4	637.1	315.1	262.2	811.2	608.9
Highways.....	42.0	51.0	75.2	93.9	75.4	47.9	89.0	59.3	59.8	53.2	77.1
Capital outlay.....	20.3	39.1	25.6	42.1	13.7	32.9	41.4	41.0	28.3	-	29.5
Other.....	21.6	11.9	49.6	51.8	61.7	15.0	47.6	18.3	31.4	53.2	47.9
Public welfare.....	24.0	2.1	13.2	4.4	14.3	1.9	20.0	7.4	29.6	38.5	14.0
Hospitals.....	109.6	8.1	16.9	9.3	20.8	9.9	11.8	10.0	13.4	107.0	178.5
Capital outlay.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	109.6	8.1	16.9	9.3	20.8	9.9	11.8	10.0	13.4	107.0	178.5
Health.....	2.2	57.4	67.5	50.4	109.1	58.2	58.5	47.5	47.8	-	2.9
Police protection.....	3.7	2.1	3.9	3.1	12.0	1.5	7.1	6.2	4.4	4.6	7.2
Sanitation, other than sewerage.....	28.4	18.3	51.3	27.8	56.3	18.1	39.0	60.2	26.9	25.2	58.5
Parks and recreation.....	9.7	10.5	15.1	2.0	-	3.0	94.2	1.0	0.5	5.4	2.7
Financial administration.....	15.9	11.7	4.6	16.8	22.6	6.9	18.3	15.2	14.4	14.9	21.4
General control.....	69.9	30.7	86.1	51.1	73.0	38.8	151.0	46.0	48.2	62.2	91.3
Interest on general debt.....	15.4	1.7	9.9	6.5	10.9	7.3	19.5	-	3.9	5.0	10.3
All other general expenditure.....	139.1	65.5	137.7	130.0	112.5	31.9	128.9	62.4	13.4	495.1	144.9
Capital outlay.....	6.2	11.9	63.4	54.7	3.2	2.6	10.1	24.1	-	269.0	20.5
Other.....	132.9	53.6	74.3	75.3	109.3	29.2	118.7	38.4	13.4	226.1	124.3
Utility expenditure-electric power.....	-	-	-	-	-	-	-	-	-	-	-
<b>INDEBTEDNESS</b>											
Long-term debt outstanding, total.....	275.0	24.2	305.5	175.0	260.0	175.0	460.0	70.7	86.0	70.0	248.0
Net long-term debt outstanding.....	222.7	-	183.2	89.0	162.7	102.1	368.3	70.4	68.3	3.1	168.1
Long-term debt issued.....	-	-	75.0	-	-	-	14.0	81.0	-	-	-
Long-term debt retired.....	20.0	17.2	20.0	5.0	30.0	15.0	35.0	10.3	4.0	37.0	25.0
<b>CASH AND SECURITY HOLDINGS</b>											
Total.....	136.6	52.3	301.7	161.7	349.8	259.4	284.8	70.9	92.8	176.6	102.0
Offsets to debt.....	52.3	24.2	122.3	86.0	97.3	72.9	91.7	0.3	17.7	66.9	79.9
Bond funds.....	31.3	0.7	2.1	2.0	37.3	26.0	92.5	52.3	10.1	-	1.0
All other funds.....	53.0	27.3	177.3	73.7	215.2	160.5	100.6	18.4	64.9	109.7	21.2

**Table 15. Legally Authorized Elective Offices of Local Governments and the Commonwealth: 1967**

Type of government and title of elective office	Term (years)	Election area	Method of compensation	Remarks
<b>COMMONWEALTH GOVERNMENT</b>				
Legislative Assembly: Representatives (64).....	4	See remarks ....	Salary and per diem.	Forty from representative districts, 11 at large; in addition, up to 17 more can be elected and seated to secure proportional representation as required by the Constitution.
Senators (32) .....	4	See remarks ....	Salary and per diem.	Sixteen from senatorial districts, 11 at large; in addition, up to 9 more can be elected and seated to secure proportional representation as required by the Constitution.
Other elective offices: Governor .....	4	At large .....	Salary.	
<b>MUNICIPALITIES</b>				
Governing body--municipal assembly: San Juan (12; see remarks) .....	4	At large .....	Per diem .....	An additional 5 members are appointed by the governor.
Island of Culebra (5).....	4	At large .....	Per diem.	
Municipalities over 40,000 population (16).	4	At large .....	Per diem.	
Municipalities between 20,000 and 40,000 population (14).	4	At large .....	Per diem.	
Other municipalities (12).....	4	At large .....	Per diem.	
Other elective offices--mayor (see remarks).	4	At large .....	Not specified ....	No elective mayor in San Juan.
<b>SPECIAL DISTRICTS</b>				
Soil conservation districts--supervisors (3; see remarks).	2	At large .....	Unpaid.....	Each district board also has 2 appointed members.

# APPENDIX

## Definitions of Selected Terms

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, especially as to basic concepts, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in the annual 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 nonpublic 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 (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

**CHARGES AND MISCELLANEOUS GENERAL REVENUE**--Current charges, special assessments, and all other general revenue except taxes and inter-governmental 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, and health and recreational programs. 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.

**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 introductory 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 introductory 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 OASDHI). 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 17 State governments and by some counties and small municipalities in a few States. Liquor Stores Expenditure comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure. Liquor Stores Revenue consists of amounts received from sales of liquor stores (exclusive of any distinctive tax revenue they collect).

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

## DEFINITIONS OF SELECTED TERMS

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

**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 in introductory text.

**PUBLIC WELFARE**--Support of and assistance to persons contingent upon 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 inter-governmental 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, 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 classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; however, any amounts retained are treated as tax revenue of the collecting government.

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

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