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Historical Statistics

UNITED STATES THE

1789-1945 BUREAU OF THE CENSUS

A Supplement to the Statistical Abstract of the United States

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United States Department of Commerce, CHARLES SAWYER, Secretary Bureau of the Census, J. C. Capt, Director





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Elections and Politics: Series P 1-61

PRESIDENTIAL ELECTIONS AND VETOES (P 1-39)

P 1-26. Methods of electing presidential electors, 1788-1836. Source: Paullin, Charles O., Atlas of the Historical Geography of the United States, Carnegie Institution of Washington and American Geographical Society of New York, 1932, p. 89. The electors, now elected by popular vote in all States, are selected, according to the Constitution, "in such manner as the legislature thereof may direct," The development of political-party direction of the electoral college was not anticipated in the Constitution, and during the early years of the republic, electors were chosen in the several States by a number of different devices. The principal devices were: Election by the State legislature itself in some States, by State electors popularly chosen to elect presidential electors, and by direct popular vote for the electors. With few exceptions, presidential electors have been elected by popular vote since 1828. The legislature of South Carolina, however, continued to elect presidential electors until 1860.

P 27-31. Electoral and popular vote for President, by political party, 1789-1944. SOURCE: The following references were employed individually and also in combination. Where sources differed, figures were selected by the Bureau of the Census staff. U. S. Congress, Clerk of the House of Representatives, Platforms of the Two Great Political Parties, 1932 to 1944, pp. 437-447; Prufer, Julius F., and Folmesbee, Stanley J., American Political Parties and Presidential Elections, McKinley Publishing Company, Philadelphia, 1928; Paullin, Charles O., Atlas of the Historical Geography of the United States, Carnegie Institution of Washington and American Geographical Society of New York, 1932, pp. 88-104; Bureau of the Census, Vote Cast in Presidential and Congressional Elections, 1928-1944; U. S. Congress, Clerk of the House of Representatives, Statistics of the Presidential and Congressional Elections, issues for elections of 1928-1944.

The election of the President of the United States is provided for in the Constitution, article II, section 1, through the establishment of an electoral college in each State, for each Presidential election. The method of casting the electoral vote was modified in 1804 by the adoption of the 12th amendment to the Constitution. The number of electors, and therefore of electoral votes, is "equal to the whole number of Senators and Representatives to which the State may be entitled in Congress." Because of the varied practices in choosing electors in earlier years, the record of popular votes is inadequate to explain the elections until after 1824.

In four elections the entire electoral vote of certain States remained uncast: (1) 1872—The vote of Arkansas was rejected, the count of the popular vote in Louisiana was disputed, and the votes of both sets of electors were rejected by Congress; (2) 1868—No vote in Mississippi, Texas, and Virginia because these States had not been "readmitted" to the Union; (3) 1864—No vote in secession States: Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North and South Carolina, Tennessee, Texas, and Virginia; (4) 1789—No New York electoral vote because the legislature failed to agree on electors. See also text of series P 50–56, below.

P 32-39. Number of Congressional bills vetoed, 1789-1946. Sources: U. S. Congress, Calendars of the United States House of Representatives and History of Legislation, final edition, 79th Congress, pp. 96-98, 303-308; U. S. Congress, Senate Library, Veto Messages 1889-1944; U. S. Congress, House of Representatives, Report on Pocket Veto, 70th Congress, 2d Session, Doc. No. 493;

U. S. Congress, Veto Messages . . . , 49th Congress, 2d Session, Miscellaneous Document No. 53.

The Constitution provides, article I, section 7, that no legislative bill may become law until approved by the President or, if disapproved and returned to the House of its origin, it is repassed in each House by a two-thirds vote. A bill may also become law if the President fails to return it to the House of its origin within 10 days (Sundays excepted) after it shall have been presented to him. If the Congress adjourns within the interval of 10 days, a bill disapproved by the executive does not become law and is said to be "pocket vetoed."

CONGRESSIONAL ACTIVITY AND PARTY AFFILIATIONS (P 40-56)

P 40-49. Congressional bills, acts, and resolutions, 1789-1946. Sources: U. S. Congress, Calendars of the United States House of Representatives and History of Legislation, final edition, 79th Congress, pp. 303-309; also the following typewritten tabulations furnished by Library of Congress, Legislative Reference Service: "Number of Laws Enacted by Congress Since 1789 (Revised to Jan. 1947)"; "Total Number of Bills and Resolutions Introduced in Congress, 1st to 76th Congresses"; "Number of Laws Passed by Congress, 1933 (March 9)-1944 (through March 22)." Some measure of the activities of the United States Congress can be gained from the number of bills and resolutions which have been introduced in Congress and from the number of public and private laws which have been passed. The abrupt reduction in the number of private bills enacted into law beginning with the 60th Congress was the result of combining many private bills, particularly pension bills, into omnibus enactments.

P 50-56. Political party affiliations in Congress and the Presidency, 1789-1946. Source: For 1st to 74th Congresses, typewritten tabulation from Library of Congress, Legislative Reference Service, "Political Trends-Both Houses of Congress-1789-1944," based on Encyclopedia Americana, 1936 ed., vol. 7, pp. 516-518 (1st to 69th Congresses), and Bruce, Harold R., American Parties and Politics, 3d ed., Henry Holt and Co., New York, 1936, pp. 174-179 (70th to 74th Congresses); for 75th to 79th Congresses, see Congressional Directory. For party affiliation of the President (series P 56), see U. S. Congress, Clerk of the House of Representatives, Platforms of the Two Great Political Parties, 1982 to 1944, pp. 435-436. It is generally recognized today that popular government operates only through the agency of organized political parties. During the early development of the United States, party alignments and the function of political parties were neither fully appreciated nor provided for. During the formative period party alignments developed, but designations for the different groups were not firmly fixed.

In the classification by party in series P 50–56, the titles of parties during early years have been so designated as to be recognizable in the records of the periods concerned and also to show the thread of continuity which tends to run from early alignments into the present two-party system. Inasmuch as the party of Thomas Jefferson (generally known at the time as the Republican party) has with a considerable measure of continuity survived to the present time as the Democratic party, the name later accepted by the Jeffersonian Republicans of "Democratic Republican" is used in the tables to avoid any confusion of the early Jeffersonian Republican with the present-day Republican party. Opposed to the early Republican party was the Federalist party which was dominant in the first national administration and which, with interruptions, can be traced tenuously by elements of popular sup-

all decennial censuses; but it has been sufficiently similar to permit rough comparisons among years.

Adjustments to approach comparability: Data used here for years before 1937 and 1941 have been recast to render them comparable, as far as feasible, with information shown for these and later years. The largest enterprise transactions, revenue and operation expenditure, are uniformly excluded. Enterprise statistics for capital outlay and interest on debt are deleted for States and for cities having populations over 30,000. Enterprise amounts remaining are not significant.

Adjustments in data for years before 1941, in order to separate reporting of sinking and trust funds, have been feasible for governmental units involving the bulk of funds of this type. Thus, in lieu of benefit payments for pensions and unemployment compensation, general-government contributions to reserve funds for these purposes are shown for States and for large cities. Likewise, pension assessments and earnings of sinking and trust funds are excluded as general revenue of States and large cities and are recognized as receipts of the reserve funds. Since these two types of units account for the preponderant share of State and local sinking and trust funds, the mentioned adjustments cover most of the transactions of this nature.

Related to the establishment of the category of sinking and trust funds is the addition in 1941 of provision for debt retirement as an expenditure class. The first element of this class consists of general contributions to sinking funds for the immediate or later retirement of debt, and the second is direct debt redemption-i. e., redemption directly from general funds, not from sinking funds. Provision for debt retirement can be shown only for the years beginning with 1941.

The most important remaining type of adjustment which has been made relates to intergovernmental aid. Since 1941, fiscal aid in Census reporting has comprised both functional grants and State-imposed taxes shared with local governments. Local shares of State taxes had been classified as local tax revenue prior to that time. Using the United States Senate report, Federal, State, and Local Fiscal Relations, Senate Document No. 69, 78th Congress, 1st Session, pre-1941 financial data have been adjusted in these series to report local shares of State-imposed taxes as State revenue, as State expenditure for fiscal aid, and as local revenue from fiscal aid.

The development of Census reporting on State and local finances summarized above is described in detail in a Historical Review of State and Local Finances (see text for series P 188-233 for a more complete citation). This last publication brings together data for considerable historical periods adjusted to achieve comparability with current reporting of State and local finances. Detailed definitions of the terms used here may also be found there and in the Census Bureau annual reports on State, city, and county finances.

P 188-223. General revenue by source, general expenditure by character and function, and gross debt, selected years, 1890-1945. Source: Bureau of the Census, Historical Review of State and Local Government Finances, comprising State and Local Government Special Study No. 25, June 1948. Since series P 188-211 do not separately show townships, school districts, and special districts, series P 212-215 are presented to summarize the trends for these types of government.

Direct summation of State and local revenue and expenditure into aggregates would result in the double counting of intergovernmental aid paid between State and local governments. The large amount of aid paid by States to local government, as well as the very small amount of aid paid by localities to States, would be

counted both as State and as local transactions. To avoid this double counting, totals in series P 188-201 show State and local revenue and expenditure on a net basis, excluding duplicating aid. Series P 216-223 show the actual amounts involved in the exclusion of duplicating aid from totals in series P 188-201.

City statistics in series P 188-223 cover all cities rather than only the cities having populations over 100,000, shown in series P 250-277. School districts refer to districts independent of cities and counties and hence do not include the schools financed as dependent parts of cities and counties.

Underlying public financing, especially of local governments, is the size of the assessed valuation of taxable property and of property tax levies. Data are shown in text table 1 for selected years from 1850 to 1940.

TABLE 1.—ASSESSED VALUATION AND PROPERTY TAX LEVIES OF STATE AND LOCAL GOVERNMENTS: SELECTED YEARS 1850 TO 1940

[In m	illionsi				
		PROPERTY TAX LEVY			
YEAR	Assessed valuation	State government	Local government		
1940	\$143,282 163,317 124,617 69,453 35,338 25,478 17,140 211,406 12,985 47,186	\$255 859 854 155 80 71 52 55 (3)	1 \$4,322 4,668 8,149 1,185 645 400 262 171 \$ 94		

Property tax collections for 1942.
Gold basis.
State levies included with local levies; segregation not available.
Estimated full valuation.
Data not available.

P 224-234. General functional expenditure of State governments, selected years 1915-1945. Source: Bureau of the Census, Historical Review of State and Local Government Finances, comprising State and Local Government Special Study No. 25, June

P 235-249. State tax collections, 1915, 1919, 1922-1945. SOURCES: Bureau of the Census, Historical Review of State and Local Government Finances, comprising State and Local Government Special Study No. 25, June 1948.

P 250-277. Financial summary and general expenditure by function of cities having population over 100,000, selected years 1902-1945. Source: Bureau of the Census, Historical Review of State and Local Government Finances, comprising State and Local Government Special Study No. 25, June 1948. Beginning in 1941 (with data available also for 1940), the term city has been defined as the city corporation. This is the political unit organized under the law as an entity accountable to the electorate; and hence the term excludes all overlying local governments even though they may perform functions that some city corporations render. Prior to 1941, the term city was essentially an area concept in that the Census Bureau reported not only city corporations but also computed portions of overlying local governments. The finances of overlying school and other special districts were prorated according to the ratio of the part of the assessed valuation of the overlying unit within the city area to the total valuation of the overlying unit. County finances were prorated only for counties overlying cities having populations over 300,000.

street, suburban, and interurban electric railway corporations. These changes resulted in marked differences between returns for 1934–1941, and those for 1933 and prior years, in net-income or deficit classification and in size of total assets, as well as in distribution by industries. Tables showing effect on tabulated data of discontinuance of consolidated returns except by railroad corporations appear in Statistics of Income for 1934, part 2. Beginning in 1942, the consolidated-return privilege was again extended, in general, to all corporations.

Gross income (series P 154 and P 161) is obtained from "Total income" as reported on the return by adding "Cost of goods sold," "Cost of operations" (beginning 1932), and any negative items reported under sources of income. In 1918–1924, railroad and other public utility corporations frequently reported only the net amount of income, resulting in estimated understatements of \$5 billion in 1918 and 1919 and nearly twice that amount in 1920 and 1921; there are no estimates of understatement for 1922–1924. The gross

income figures for 1918–1921 exclude the bulk of dividends received. For 1922–1933 and 1940–1945, net income (series P 155) is the amount before deduction due to net operating loss of prior year. (Net operating loss was not allowable as a deduction for years other than those specified.) For 1935 and prior years, net income or deficit (series P 162) is the amount reported for income tax computation; for 1936 and later years it is the amount reported for (declared value) excess-profits tax computation, except that, for 1944 and 1945, the amount shown includes government interest subject to surtax only and continues to include the excess of net long-term capital gain over net short-term capital loss, even though such excess was made exempt from declared value excess profits beginning in 1944. Beginning in 1936, contributions or gifts are deductible in arriving at net income.

Income tax (series P 157) for 1905-1915 consists of tax collections; for 1916-1945, it is the amounts of tax liabilities reported on the returns before deduction of credit for taxes paid to foreign countries or United States possessions.

POSTAL RECEIPTS AND EXPENDITURES (P 165-169)

P 165-169. Postal receipts and expenditures, 1789-1945. SOURCE: Annual Report of the Secretary of the Treasury, 1946, table 13, pp. 419-421.

COPYRIGHTS, PATENTS, AND TRADEMARKS (P 170-187)

P 170-174. Copyright registrations, 1898-1945. SOURCE: Annual Reports of the Register of Copyrights (Library of Congress). Data are for fiscal years ending June 30.

P 175. Copyright registrations of commercial prints and labels, 1874-1945. SOURCE: For 1874-1925, see Annual Report of the Commissioner of Patents; for 1926-June 30, 1940, see Patent Office records; for July 1, 1940-1945, see Library of Congress records. Data for fiscal years beginning in 1940 are published in the Annual Report of the Library of Congress.

P 176-180. Patents granted, 1790-1945. SOURCE: For series P 176-179, see Annual Report of the Commissioner of Patents and the numbers given to patents, which are numbered consecutively; for series P 180, same as series P 181-184 below. Patents are classified by inventions (series P 177), designs (series P 178) for articles of manufacture, and reissues (series P 179) which are new patents granted to replace those already granted in order to make some amendment or correction. Design patents were first authorized by Congress in 1842. The Patent Act of July 4, 1836, made radical changes in the patent law, and the present numbering series starts with this date. Reissues are included in series P 176 in 1837 and the immediately preceding years, but they are very few in number. See also Department of Commerce, The Story of the American Patent System, 1790-1940, for a historical narration of the development of patent laws.

P 181-184. Applications for patents filed, 1840-1945. SOURCE: For 1790-1925, see Annual Report of the Commissioner of Patents; for 1926-1945, see Patent Office records.

P 185-187. Trade-marks registered, 1870-1945. SOURCE: Annual Report of the Commissioner of Patents and Patent Office records. The sudden increase in registrations in 1920 is connected with a new law passed in March of that year facilitating registrations. The basic trade-mark law was enacted in 1905. Prior laws, passed in 1870 and 1881 were limited in scope, with the earlier one being held unconstitutional. Registrations are for 20 years with renewals for 20-year periods.

State and Local Government Finances: Series P 188-277

P 188-277. General note. For almost a century, the United States Government has published information regarding the finances of State and local governments. Beginning in 1850, surveys approximately every 10 years have reported selected financial aspects of all State and local governments. For 1870 through 1922, these data were published under the title Wealth, Debt, and Taxation or variations thereof; for 1932 the data were published in Financial Statistics of State and Local Governments; and for 1942 they are found in Census of Governments. For a historical resume of "Ten Decennial Censuses of Governments: 1850-1942," see Bureau of the Census, Governmental Finances in the United States: 1942, pp. 130-135; of the three type-of-government reports now issued annually, the city series was initiated in 1898, the State series was started in 1915, and the county series was begun in 1942.

Comparability of data: The first four decennial censuses are too diverse and different in content from present surveys to permit more than limited comparison with recent years. Their emphasis was upon tax levies, debt, and wealth, the last census of wealth having been taken in 1922. Starting with the 1890 decennial census, a more balanced reporting of revenue, expenditure, and debt has characterized decennial and later annual reporting. Throughout nearly six decades, revenue was reported by source, expenditure by function and character, and debt by gross and net liabilities. Definitions of these terms, however, have been so revised as to prevent identity among classifications for all years, but the revisions do not vitiate approximate similarity in totals and major financial classes.

Historically, Census reporting on State and local finance has involved varying treatment of three categories-general government, enterprises, and continuing reserve funds (sinking and trust funds). Until 1937 they were merged into a consolidated set of statistics. Thereafter, government enterprises were constituted as a separate category, thereby excluding gross earnings and expenditures of public utilities and other enterprises from the general government statistics showing tax and other revenue and expenditure for schools, roads, welfare, and other functions of general benefit. Of course, net contributions to general government from enterprise earnings are shown as a general revenue; and any net contribution from tax and other general revenue for enterprise purposes is treated as a general expenditure. In 1941, sinking and trust funds were constituted as a separate category; earnings of these funds were eliminated from general revenue and disbursements by trust funds were deleted from general expenditure. The substantial general contributions to sinking funds for debt retirement and to pension and unemployment compensation funds for social insurance are shown as general expenditure, together with smaller transfers for other purposes.

The definition as to what constitutes an independent unit of government—and hence a unit for separate reporting—has changed over the decades. Of the various decennial censuses of governments, only the 1942 census included in the township classification all townships and New England towns. Earlier censuses included part of the urban townships or New England towns with cities. Earlier censuses also tended to include with special districts, groups of dependent districts of counties. The line between independent and dependent school districts has not been the same in

Series P 188-201.—STATE AND LOCAL GOVERNMENT—GENERAL REVENUE AND EXPENDITURE, AND GROSS DEBT: 1890 TO 1945

In millions of dollars. Because of rounding, detail does not always add to total. Amounts for "State and local governments" exclude duplicating fiscal aid—that between State and local governments. Thus only fiscal aid transactions with the Federal Government are reflected in the fiscal aid total

	GENERAL REVENUE								GENERAL E	XPENDITUR	B		·	Gross debt
YEAR	Total	Property	Other taxes	Aid received from other govern- ments	Charges and miscel- laneous	Total	Provision for debt retire- ment	Total, excluding provision for debt retire- ment	Operation	Aid paid to other govern- ments	Capital outlay	Interest	Contri- butions to trust funds and enter- prises 1	less sinking funds (genera and ente prise)
	188	189	190	191	192	193	194	195	196	197	198	199	200	201
-						A.—	State and lo	cai govern	ments					
942 932 913 3 902	11,896 7,416 1,602 968 562	4,544 4,682 1,083 706 448	5,068 1,677 269 154 58	854 238 9 7	930 820 241 101 61	11,120	1,086	10,034 8,406 1,751 1,016 560	7,216 5,533 1,165 782 4 478		1,017 2,056 442 168 4 35	515 724 135 67 47	1,285 92 9 (3) (5)	17,320 17,57' 3,82: 1,86: 1,13'
		1 1					B.—State	government	ta					
945 944 948	6,775 6,649 6,321 6,142	276 247 259 271	5,327 5,178 4,878 4,744	759 829 838 809	413 896 855 817	6,044 5,974 5,926 5,868	223 220 872 805	5,822 5,764 5,653 5,658	2,257 2,102 1,968 1,916	1,884 1,850 1,778 1,791	267 825 477 615	80 87 99 110	1,336 1,389 1,231 1,126	1,898 2,108 2,827 2,732
942 941 940 989	5,458 5,145 4,833 4,754	266 260 259 244	4,152 3,897 3,625 3,590	741 705 683 654	299 283 266 266	5,491 5,421	807 307	5,184 5,114 5,073 4,765	1,790 1,745 1,808 1,649	1,670 1,627 1,537 1,543	676 725 759 695	117 117 117 124	931 900 857 754	2,848 2,942 2,818 2,710
937 932 927 928 919	4,202 2,817 1,915 1,285 704	292 828 370 353 237	3,068 1,562 1,238 667 857	585 228 113 102 12	257 199 194 163 98			4,066 2,734 1,972 1,422 704	1,474 1,058 804 656 399	1,369 5 764 5 569 5 358 5 209	712 775 505 352 70	122 114 79 50 24	389 23 15 11 2	2,703 2,361 1,594 1,034 547
915 918 902 890	432 345 176 107	186 140 82 69	182 161 74 27	5 3 9	59 41 17 11			490 378 182 72	269 229 115 4 63	5 110 5 87 5 54	91 48 2 (4 °)	19 14 10 9	(5)	444 846 285 211
.							CLocal	governmen	ts		•			
942 932 913 ² 902	7,040 6,004 1,826 846 455	4,278 4,858 948 624 874	824 115 108 80 81	1,880 915 75 58	613 621 200 84 50	7,096	781	6,315 6,501 1,460 888 488	5,301 4,476 936 667 4415	48 65	402 1,281 394 166 485	406 610 121 57 38	159 7 69 7 9 (6)	14,603 15,216 3,477 1,630 926
			. 1	1			DC	ounties			٠.			
44	1,656 1,610 1,650 1,264 373 198 184	871 890 893 859 282 143	20 23 26 28 20 16	582 540 581 245 24 16	183 158 150 137 49 23	1,629 1,568 1,629	188 195 192	1,446 1,873 1,438 1,360 885 198 115	1,298 1,223 1,234 876 278 166	32 31 41 65	49 46 83 292 90 22	66 78 79 127 17 10	(*) (3) (8) (8) (8) (9)	1,492 1,658 1,821 2,619 872 197
-			1			E.—Local	overnment	s other tha	n counties					
42 32 ² 18 90	5,390 4,740 951 648 324	8,380 3,494 661 481	298 92 88 64	1,249 671 51 42	463 484 151 61	5,467	589	4,877 5,140 1,075 690 372	4,067 3,600 658 601	7	319 989 304 144	327 482 104 47	159 769 79 (8)	12,783 12,597 8,105 1,438 781
						F	.—City cor	porations 3	١.					
42 82 02 °	3,118 2,680 436	1,999 1,991 316	286 74 48	527 253 21	306 362 51	3,184	363	2,820 2,934 472	2,288 1,947 325	4	182 625 112	209 802 37	159 60 (3)	8,236 8,763 1,328
			- '	G.—Othe	er local gov	vernments	(townships,	school dist	ricts, and s	pecial distr	icts) ⁸			
42	2,271 2,060 212	1,382 1,502 165	10 18 16	728 418 21	157 120 10	2,283	225	2,057 2,206 218	1,800 1,653 176	3.	136 365 32	117 179 10	(9)	4,547 8,834 105

¹ Contains contributions to enterprises and to retirement and other trust funds for States from 1941 to 1945 and for cities for 1942. Other data refer only to contributions to retirement funds.

³ Omits revenue and expenditure of incorporated places having less than 2,500 inhabitants, school districts overlying such places, townships, and special districts.

⁵ Included in operation; amounts not separable.

⁶ A nonsegregable amount of capital outlay is included in operation.

⁶ Comprises only school and highway grants; other grants included in operation.

^{*}Less than \$500,000.

*Pension payments of city corporations and overlying local governments of cities having 30,000 inhabitants or more; originally included in operation.

*Statistics for 1913 and 1890, although included in "Local governments other than counties", are not segregable for separate presentation.

*City corporations include only cities having 8,000 inhabitants or more; statistics of all other cities are included in the estimated revenue and expenditure of "Other local governments".

Series P 202-211.—STATE AND LOCAL GOVERNMENT—GENERAL EXPENDITURE FOR OPERATION: 1890 TO 1942

In millions of dollars. Because of rounding, detail does not always add to totals]

YEAR	Total	General control	Public safety	Highways	Sanitation and health	Hospitals, public welfare, correction	Schools	Libraries	Recreation	Other
	202	203	204 .	205	206	207	208	209	210	211
				. A.	-State and lo	cal government	SS 1			
1942 1918 1902	7,216 1,165 782 478	667 211 164 82	757 181 97 43	807 157 117 * 84	306 69 34 3	1,802 158 106 52	2,365 831 236 145	(2) (2) (3)	97 24 14 3	374 24 14 67
-					B.—State g	overnments				
1942	1,916 1,058 229 115 63	169 124 40 26 21	123 87 25 7 8	260 215 14 5	54 26 6 3 (4)	830 328 87 53 22	275 188 50 16 6	(3) (4)	8 8 2 1	193 80 4 4 12
.		-			C.—Local g	overnments 1				
1942 1918 1902 1902	5,301 936 667 415	498 171 138 61	635 156 90 40	547 143 112 3 84	252 63 31 3	972 71 53 30	2,090 281 220 139	(3) (4) (7)	89 22 13 3	171 20 10 55
-	· · · · · · · ·				D	Counties				
942 982 918 902	1,234 876 278 166	249 251 102 71	57 45 15	244 236 56 29	20 33 3 3 2	514 182 88 28	77 72 53 34	(5) (7)	(⁵).	61 45 6 2
		E.—Lo	cal governme	nts other than	counties (citie	s, townships, so	chool districts,	and special d	istricts) '	
942 913 ⁶	4,067 658 501	249 69 66	578 141 90	303 87 84	292 60 29	458 83 26	2,018 224 186	33 9 (²)	81 21 13	120 14 7
		1		•	F.—City co	rporations 1				-
942	2,266	212 38	547 79	219 45	207 26	408 20	491	(2)	81 13	68 5
	-		G.—Other le	ocal governme	nts (townships	, school district	s, and special	districts) 1		
942	1,801 176	37 28	81 11	84 89	* 25 3	. 50 6	1,522 87	(3) (3)	(4)	53 2

¹ Functional distribution not available for 1932, except for State and county governments; statistics for certain types of government for 1913 and 1890, although included in totals, are not segregable for separate presentation.

² Included in schools; no separate data available.

4 Amounts, if any, contained in "Other."

Less than 1 million dollars.

⁶ Omits incorporated places having less than 2,500 inhabitants, school districts overlying such places, townships, and special districts.

⁷ City corporations include only cities having over 8,000 inhabitants or more; all other cities are included in the estimated revenue and expenditure of "Other local governments."

Series P 212-215.—STATE AND LOCAL GOV-
ERNMENT—FINANCIAL SUMMARY, TOWN- SHIPS AND DISTRICTS: 1902 TO 1942
[In millions of dellars]

YEAR	Total	Town- ships	School districts	Special districts 215					
	212	213	214						
i	. General revenue								
1942	2,271 2,060	344 318	1,779 1,610	148 1 132					
	. General expenditure ²								
1942	2,077 2,206	803 840	1,642 1,643	112 1 223					
-	Gros	s debt less	sinking fu	nds					
1942 1982 1982 1922 1912	4,547 8,884 1,802 233 105	245 428 123 78 54	1,569 2,040 1,053 119 46	2,733 1,371 626 86 5					

¹ Includes townships of Missouri, South Carolina, and Washington.

² Excludes provision for debt retirement.

Series P 216-223.—State and Local Government—Gross and Net GENERAL REVENUE AND EXPENDITURE, STATE AND LOCAL GOVERN-MENTS: 1902 TO 1942

[In millions of dollars]

		GE	GENE	KAL EXPENDITURE					
	Net revenue								
	Gross revenue	Less duplica- tion ¹	Total	Aid from From State and local sources		Gross expendi- ture ²	Less duplica- tion 1	Net expendi- ture	
	216	216 217	218	219	220	221	222	223	
1942 1932 1913 1902	13,182 8,321 1,671 1,022	1,786 905 69 54	11,396 7,416 1,602 968	854 238 9 7	10,542 7,178 1,598 961	11,873 9,235 1,888 1,070	1,839 829 87 54	10:034 8,406 1,751 1,016	

Comprises duplicating State and local intergovernmental aid.
 Excludes provision for debt retirement, which in 1942 amounted to 1,087 million dollars.

² Includes unknown amounts of capital outlay which are not segregable.

^{*} Includes-small amounts of hospital expenditure, which are not segregable.