There is no basis for estimating in detail the origin of the "other financing sources" shown in table 8. It is reasonable to presume that a considerable portion came from tax collections, in view of the important place of taxes in the revenue structure of State and local governments. However, nontax revenue sources are relatively more significant than seems often to be recognized, and these have also, directly or indirectly, financed an indeterminate portion of State-local capital spending.

Some background on this score is provided by table 9, which summarizes State and local government revenue in 1963–64 by source.

TABLE 9.—*Revenue of State and local governments, by source, 1963–64*

	Amount (in millions of dollars)	Percent distribution
Total	81,455	
Insurance trust revenue	7,038	
Federal grants for capital outlay [1]	4,453	
All other	69,964	100.0
Federal intergovernmental revenue (other than grants for capital outlay, shown above)	5,549	7.9
Taxes	47,785	68.3
State-imposed	24,243	34.7
Locally imposed	23,542	33.6
Current charges	7,491	10.7
Miscellaneous general revenue	3,164	4.5
Utility revenue	4,616	6.6
Liquor stores revenue	1,359	1.9

[1] As so classified in table 7.

The several revenue components appearing in table 9 which pertain to receipts from current charges or the sale of services and commodities can be associated with particular governmental functions. For these, accordingly, table 10 provides a comparison of revenue and expenditure amounts, by function.

The figures in table 10 illustrate the very wide range in the extent to which particular services of State and local governments involve an element of "self-support." Receipts from charges or sales represent only a relatively minor financing source for most functions. However, for local utilities, publicly operated liquor stores, and certain other functions, such revenue actually tends to equal or exceed current expenditure and thus to provide surplus resources, available to meet capital requirements of the particular function involved or to help finance other spending. These variations illustrate why it is not feasible to estimate closely, in detail, the origins of the "Other financing sources" for capital outlay of State and local governments, as shown on a summary basis in table 8.