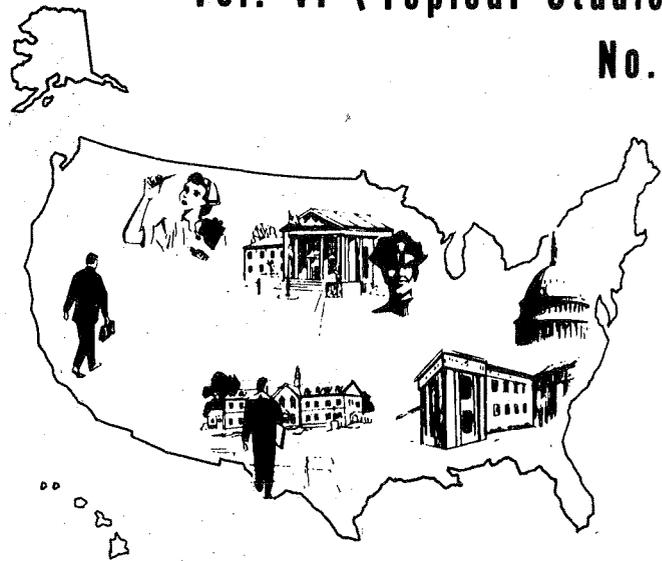


Vol. VI (Topical Studies)

No. 3

*Census of
Governments :*
1962



**STATE REPORTS ON STATE
AND LOCAL GOVERNMENT FINANCES**

Prepared under the supervision of

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Preface

This report is one of several publications in Volume VI, Topical Studies, of the 1962 Census of Governments. This census is conducted in accordance with the Act of Congress, approved September 7, 1950, "to provide for the conduct of a periodic census of governments" (Title 13, Section 161, United States Code).

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

The bibliographic information in this report supplants that which first appeared, on a preliminary basis, in two brief earlier publications of the 1962 Census of Governments: State Sources of Data on Local Government Finances (Preliminary Report No. 2, issued in April 1962), which was prepared by Jacob M. Jaffe and Frank H. Perry; and State Reports on Finances of State Government (Preliminary Report No. 8, issued in March 1963), which was prepared by Lynden Mannen, Howard S. Ryan, and Francis M. Twiss. Mr. Mannen and Mr. Ryan drafted this final report, which incorporates some changes and a number of additional source references, but mainly represents an updating of the bibliographic listings previously issued. Publication copy was prepared by Johanna T. Barten, Bernice D. Dowling, Helen D. Files, and Helen W. Maurice.

The information presented here was developed mainly by reference to the holdings of the Bureau of the Census Library. This research effort benefited a great deal from counsel and assistance provided by the Librarian, Louise H. Clickner, and by Dorothy Kaufman and other members of the Library staff.

Many State officials provided information and suggestions for this phase of the 1962 Census of Governments. Their cooperation is gratefully acknowledged.

August 1963

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Introduction

This report provides two separate descriptive listings of periodic official State publications that contain statistics, respectively, (a) on finances of the particular State government, and (b) on local government finances. These listings are concerned with recurrent published sources--mainly annual, biennial, monthly, and quarterly publications--and do not cover special studies and reports which in some cases have presented financial statistics not available in periodic sources.

The entry for each official State publication shows the name of the issuing agency and the title of the report, and provides a brief description of the coverage and kinds of data involved. Most of these sources are issued annually, but some are issued biennially and several at some other interval. Frequency of issuance is shown parenthetically, except where this is evident from the title of the report itself.

STATE GOVERNMENT FINANCES

The first section of this report presents, for each of the 50 States, a descriptive listing of periodic official publications that contain statistics on finances of the particular State government. The official State government sources described in this section have been arranged under four headings:

- A.—General Financial Reports. As is indicated by the listings and descriptive information under this heading, there is wide variation among the States in the nature, scope, and coverage of the comprehensive official reports on State finances. For some States, the primary official publication on State finances is the budget document, which is listed distinctively (see B, below), rather than under this initial heading.
- B.—Budget Documents. Basic annual and biennial budget documents are listed under this heading. Several examples of budget "digests" or "summaries," and "capital budgets" have also been included here. However, no effort has been made to cover extensively such supplemental materials.
- C.—Tax Collection Reports. A number of monthly and quarterly reports, as well as annual and biennial publications containing data on collections of major State tax sources--other than publications covered under A or B, above--appear under this heading.
- D.—Other Selected Sources. This residual heading is used to list and describe briefly one or more selected periodic reports for each State which provide some data on finances of the State government not available in sources shown under the three primary headings above. In most of the States, a considerable number and variety of periodic publications are issued by various departments, institutions, and agencies which contain

at least some financial statistics. This bibliography is not intended to cover all, or all of particular kinds, of these numerous source documents.

In selecting publications for summary description under "D. Other Selected Sources," an effort has been made to include sources that significantly supplement primary documents listed under headings A, B, and C with respect to certain types of data, such as the following:

1. Financial statistics of particular State departments or agencies which are not included or which are covered less comprehensively in central sources, such as toll highway, port or power authorities; certain highway departments; State building authorities; State liquor store systems; and other semiautonomous agencies.
2. Basic data or supplemental detail on indebtedness, or on nonguaranteed debt; on State financial assets and holdings of securities; on capital construction expenditure and financing; and on State payments to local governments.
3. Data providing geographic detail on State highway programs, public welfare programs, State grant-in-aid programs, and the like.

Annual statistics of revenue and expenditure which appear in the reports on State finances are commonly for the State government's fiscal year, and data on debt, balances, and financial assets are usually shown as of the end of the State's fiscal year. Except for four States (as noted in the descriptive listing immediately under the names of the four States--Alabama, New York, Pennsylvania, and Texas), this means the 12-month period ended June 30. However, in some cases the fiscal year or period reported for particular funds or agencies may differ from the State fiscal year.

Each entry for an annual or biennial source shows in parenthesis, following the report title, the reference year, or years, of the most recent issue known to be available when this listing was prepared for publication--i. e., late in June 1963. This entry will generally indicate the usual interval between coverage period and publication date, but in some instances there may be extensive variation in the timing of a recurrent publication. In addition, for each item appearing under "A. General Financial Reports," the month and year that the report was received by the Bureau of the Census Library is shown below the title entry. The Library has requested and presumably is scheduled to receive upon issuance substantially all recurrent publications within the scope of this bibliography. However, in some cases there may be a substantial interval between publication date and receipt of a particular State report.

For the "Budget Documents" listed under heading B, the date of submission of the budget report to the State legislative body is shown below the budget title.

LOCAL GOVERNMENT FINANCES

The second section of this report provides a summary descriptive listing of periodic State publications that contain statistics on local government finances. Every State government regularly issues some such data, but there is considerable interstate variation in the nature and coverage of the financial information thus reported. There are a few States where rather extensive data on local government finances are published by unofficial, nongovernmental agencies, generally based on information gathered but not published by some State office. Several such unofficial periodic sources are cited herein, supplementing the listings that appear for official publications of the State concerned. However, there has been no effort to locate and report all unofficial sources of this nature.

In this section, the publications for each State have been grouped under three headings, as applicable:

- A.—General Financial Reports. Most States issue recurrent reports containing statistics of local school finances and a number publish financial data for one or more types of local governments--mainly for counties and for municipalities. However, only a few States regularly issue comprehensive financial statistics pertaining to all, or substantially all, of their local governments. Periodic sources that provide comprehensive financial data for some particular type of single-function government, such as school districts or special districts, are included under this heading, as well as reports with a broader coverage.
- B.—Property Tax Assessment and Levy Data. Most of the States issue one or more periodic reports dealing with assessed valuation of property for local taxation, and local tax levies.
- C.—Reports Containing Other Types of Data. Entries under this heading appear for only about one-half of the States. These publications typically provide data on some limited aspects of local finance, such as indebtedness, nonproperty taxes, or expenditure for certain functions or purposes.

The local government revenue and expenditure data which appear in these State sources are commonly for local governments' fiscal years, and figures on local indebtedness and financial assets are shown as of the end of local fiscal years. For school districts in most States, this means the 12-month period ended June 30. However, there is no such prevailing pattern of fiscal year timing for other kinds of local governments.¹ Property tax data in State sources generally pertain to valuations set as of some particular date within the reference calendar year, and levies extended against such valuations.

Each entry shows in parenthesis, immediately following the report title, the reference year, or years, of the most recent issue known to be available when this listing was finally reviewed--i. e., late in June 1963. This entry will generally indicate the usual interval between coverage period and publication date, but in some instances considerable variation in the timing of a recurrent publication may be encountered. Ordinarily, the report year citation will directly reflect the most recent period covered by the source--for example, an annual "1962" financial report (or a biennial source for "1961-1962") would include data for local governments' fiscal years ended in 1962. However, in some cases the local figures in a particular source are not as recent as the official report date might suggest, and this fact has been indicated as part of the publication-date entry.

GUIDE TO STATE STATISTICAL ABSTRACTS

A summary presentation on this subject appears as an appendix, beginning on page 49. This bibliography represents an updating, through June 1963, of the "Guide to State Statistical Abstracts" that was first published in the U. S. Bureau of the Census, Statistical Abstract of the United States: 1962.

¹The individual-State reports issued as Volume VI of the 1957 Census of Governments summarize the timing of fiscal years which applied at that time to various types of local governments in each State.

State Government Finances

ALABAMA

(State fiscal year ends September 30)

GENERAL FINANCIAL REPORTS

1. Department of Finance, State Comptroller, State Auditor, and State Treasurer. Annual Report (1962)

Report received December 1962.

Revenue: Summary of taxes and other receipts, by principal sources. Gross receipts, transfers, and net receipts, by fund groups, by source.

Expenditure: Summary of expenditures by major function and activity or agency. Gross disbursements, transfers, and net disbursements, by fund group, by agency and by object. Summaries of payments to counties and to cities.

Debt: Summaries of general obligation bonds and of nonguaranteed bonds outstanding, annual maturities, and interest requirements. Data for each bond issue on purpose, interest rates, and scheduled maturities.

Other: Statements of receipts, disbursements, and balances for fund groups and for principal funds. Summary data on security holdings, by fund, but not by type of security.

BUDGET DOCUMENTS

1. Governor. State of Alabama Budget (Biennial) (1962-1963)

Submitted May 1961.

Revenue: General fund revenues, by source, for previous years and estimates for current year and the 2 budget years. The bulk of tax revenue is detailed in a separate statement on Alabama Special Educational Trust Fund Receipts. Other earmarked revenues from taxes, Federal grants, charges, and other sources are shown in the separate special fund statements.

Expenditure: Expenditure and appropriation data are shown in great detail, but primarily by fund and appropriation account. Format generally shows expenditures for 2 prior years, appropriations and estimated expenditures for current year, and agency requests and executive recommendations for the 2 budget years. Detailed statements show spending units with sub-units or activity classes, and extensive breakdowns by object classes, including budgeted capital outlay, and detail on personal services.

Debt: Data on debt outstanding, annual maturities, and interest requirements, including nonguaranteed special obligations.

Other: A summary statement appears for the latest complete fiscal year showing receipts, disbursements and balances, for all funds, by fund. (Generally, however, there are no summaries or consolidated statements dealing with revenue, by source; expenditure, by function; capital outlay; and the like.)

TAX COLLECTION REPORTS

1. See A 1 and B 1, above.

2. Department of Revenue. Quadrennial Report (1955-1958)

Data on tax collections, by source, collection expense and refunds for each of the 4 fiscal years covered. Includes figures on sales tax collections and on estimated gasoline tax revenue, by county.

OTHER SELECTED SOURCES

1. Alcoholic Beverage Control Board. Annual Report (1962)

Detailed data on operations and financial statistics of the State liquor stores system, with comparative data for the previous year. Includes data on collections of beer taxes and State and county alcoholic beverage licenses.

ALABAMA--Continued

2. Department of Education. Annual Report (1961)

Statistical and financial report mainly concerning local schools. Includes data on balances, receipts, and expenditures of funds handled by the department, including State payments to local schools, by program.

3. Department of Pensions and Security. Alabama Social Welfare: Annual Report For Fiscal Year 1962 (Bimonthly; Nov. - Dec. issue is the agency's annual report)

Covers public assistance and other welfare programs and activities, including summary and detailed financial statements showing fund balances; receipts, by source; and expenditures, by program and by object, and by county.

ALASKA

A. GENERAL FINANCIAL REPORTS

1. Department of Administration. Annual Report (1962)

Report received October 1962.

Revenue: Summary of general fund revenue, by source. Other revenues are shown in the detailed accounts, but are not summarized by source.

Expenditure: Summary of expenditure for major functional groupings, all funds, by fund groups. Detailed statements of expenditures compared with appropriations, and of disbursements by organization and activity, by object. Statements of purpose and legal references appear for numerous accounts.

Debt: Detail on debt and debt transactions, principal and interest requirements, scheduled maturities, and bonds authorized but unissued.

Other: Balance sheets and statements of receipts, disbursements, and balances, by fund groups, and in detail for each fund. Summaries of cash and investments, and detail on deposits and investments. (Report does not include funds of Alaska Housing Authority and nonappropriated funds of the University.)

B. BUDGET DOCUMENTS

1. Governor. Budget Document (Annual) (1964)

Submitted January 1963.

Revenue: Actual for prior year, estimates for current and budget year. Detail on taxes, Federal grants, and other major sources, with summary by funds of other "monies used" (excluding capital funds).

Expenditure: Actual for prior year, estimates for current year, and Governor's recommendation for budget year. Summaries and detail by organization and program, with breakdown by object.

Debt: General bonds issued and to be issued through current year, and debt service for budget year.

Assets: Summary analysis of general fund balances.

Capital Section: Capital construction program, excluding bond construction funds.

C. TAX COLLECTION REPORTS

1. Department of Administration. State Revenue Sources, Actual and Estimated (Annual) (1961-1963)

Detail of State tax revenue and other State revenue in terms of actual amounts for each of the 2 most recent fiscal years, and estimates for the current year and each of the next 5 years. Includes information on tax bases, rates, and allocations.

ALASKA--Continued

2. Department of Revenue. Statement of Licenses and Taxes Collected (Annual) (1962)

Fiscal year collections from all taxes administered by the Department, by source.

D. OTHER SELECTED SOURCES

1. Department of Education. Report of the Commissioner of Education (Biennial) (1959-1960)

Data on Federal and State aid to the "incorporated" city and independent school districts, by district, and detail on direct State expenditures for local public schools outside of the "incorporated" school districts, which are operated by the Department of Education. Includes data on receipts and expenditures for the various departmental programs.

ARIZONA

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Annual Report (1962)

Report received December 1962.

Revenue: All revenue, by tax and other major sources, and by fund groups. Detail of revenues, receipts and transfers, by source, for each fund group.

Expenditure: Combined statement of expenditure, by function, by organization unit, and by character and object. Detail of expenditure, by function, by organization unit, and by character and object, for each fund group.

Debt: Data on debt issued, redeemed, and outstanding.

Other: Comparative summaries of revenue, by source, and of expenditure, by character and object, and by function and agency, for 3 fiscal years. Comparative statements of State apportionments to counties, and to municipalities, for 2 fiscal years. Combined statement for all funds, by fund groups, of cash receipts, transfers, disbursements, and balances. Cash balances, by fund, and detail of investment in securities, by fund and by type of holding. Combined balance sheet for all funds.

B. BUDGET DOCUMENTS

1. Governor. Budget (Annual) (1964)

Submitted January 1963.

Revenue detail by collection agency and source, for the prior fiscal year, and departmental estimates for the current year and the budget year. Includes also comparative summaries of revenue and expenditures for the past 3 fiscal years, and combined balance sheet.

Summary of expenditures and departmental requests showing, by function and by agency, actual expenditure for the prior fiscal year, estimated expenditure for the current year, and amount requested for the budget year. Reconciliation of budgeted expenditures to total expenditures for the past year, showing detail of expenditure items not included in the budget. (Such nonbudgeted expenditures in 1961 amounted to about two-fifths of total expenditures.) Detail of departmental budget requests for the budget year, with actual expenditures for the past year, amounts appropriated, and estimated expenditures for the current year.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Biennial Report (1961-1962)

Covers administration and collections of the principal State taxes except highway-user and other special purpose revenues. Summaries and detail on collections of income, general sales, and tobacco and alcoholic beverage taxes, including data on collections by county. Includes also detailed data on State and local property taxes levied, tax rates, and assessed valuations.

ARIZONA--Continued

2. State Tax Commission, Sales Tax Division. Statistical Statement (Annual; also a monthly statement) (1962)

Net taxable income reported, tax rates, and net sales tax collections, by county and by type of business. Also data on distributions to counties, cities, and State funds.

D. OTHER SELECTED SOURCES

1. State Highway Department. Annual Financial Report (1962)

Summary and detail of highway expenditures by program, by organization units, and by character and object. Construction expenditure in detail, by county.

Shows also detail on highway fund revenues and balances. Includes data on receipts and expenditures of Arizona Highways Magazine, and expenditures of State highway patrol.

2. Arizona Power Authority. Annual Report (1962)

Balance sheets and income and expense statements for 2 years, operation budget for current year, and statistical tables on purchases for resale, production, distribution, and sales of electrical energy.

3. Department of Public Welfare. Annual Report (1962)

Data on sources of financing and State expenditures for all public welfare programs, with State direct payments shown by county for major programs.

ARKANSAS

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Financial Report (Biennial) (1961-1962)

Report received March 1963.

Revenue: Statements of revenues of the general fund and of special funds, by source, for each year of the biennium and the previous year. Separate statement of receipts from the Federal Government, by function and State agency or program.

Expenditure: Summary of expenditure, by function, and detail by agency and by activity, for the 3 most recent fiscal years. Limited object detail, including data on State aid to cities, counties, and local schools, and on construction and debt service.

Debt: Summary data on direct debt outstanding, annual maturities, and interest requirements, and detail of non-guaranteed debt of State institutions and agencies, by individual issue.

Other: Summary of investments in securities, by funds, but not by type of security. Data on receipts, transfers, disbursements, and balances of all State treasury fund accounts, for each fund. Balance sheets and statements of income and expenditure for each State institution of higher education, covering the last year of the biennium.

B. BUDGET DOCUMENTS

1. Legislative Council. Budget Manual, Vol. 1, "State Budgets" and Vol. 2, "Federal and Miscellaneous Budgets" (Biennial) (1964-1965)

Submitted January 1963.

Revenue statistics not included except estimated general revenue totals for the 2 budget years and comparative historical totals. Budget line items are broken down by fund, agency, activity, and object or purpose in considerable detail. The basic format shows appropriations for the current biennium, actual expenditures for the first year, agency requests for each of the 2 budget years, and recommendations of the Legislative Council. Supplemental information on personal services is provided in extensive detail. Budget summaries include recommendations of the Governor.

ARKANSAS--Continued

C. TAX COLLECTION REPORTS

1. State Revenue Department. Statement of Gross Collections of Major Taxes (Monthly)

Monthly data on collections of principal State taxes, by source. June issue presents fiscal year amounts. See also A 1, above.

2. State Revenue Department. Biennial Report (1959-1960)

General and special revenues from State taxes for each of the 2 fiscal years. Comparative data on gross tax collections, by source, for 10 fiscal years. Includes descriptive information on each major tax, and summary historical data on tax collection costs.

D. OTHER SELECTED SOURCES

1. State Treasurer. Annual Report (1962)

Summary statements of receipts, disbursements, and balances, by fund, for all funds. Detail of receipts, general and special, and disbursements of the State apportionment fund. Includes detail on investments in securities, by fund and by type of holding.

2. Department of Public Welfare. Annual Report (1962)

Summary and detailed data on sources of financing and State expenditures for all public welfare programs, including data on State cash assistance, by program and by county.

3. State Highway Commission. Biennial Report (1961-1962)

Detail of highway-user imposts, Federal aid, and other highway revenues, with monthly distributions, by source and purpose. Expenditures for maintenance and construction in detail, by project and by county. State aid payments, by program and by county.

4. War Memorial Stadium Commission. Accountant's Report. (Annual) (1962)

Balance sheet, surplus statement, and income and expense statement of the memorial stadium.

CALIFORNIA

A. GENERAL FINANCIAL REPORTS

1. State Controller. Annual Report (1962)

Report received August 1962.

Revenue: Comparative summary of revenues of "governmental cost funds" by sources, for 2 years. Detail of revenues for fund groups, by agencies, by funds, and by sources. Detail of receipts from the Federal Government, and from investments, for all funds.

Expenditure: Comparative statement of expenditures of governmental cost funds by function, by agency, or activity, and by character, for 2 years. Detail of expenditure for fund groups, by function and activity, by fund, by agency, and by character. Separate statement of subventions and shared revenues distributed to local governments, by function, by program, and by county, with data by city for certain programs.

Debt: Data on general bonds and revenue bonds, showing bonds authorized, purpose, interest rates, issue and maturity dates, and amounts issued, redeemed, and outstanding.

Other: Combined statements of financial condition and operations for all funds, by fund groups. (However, the report does not cover nonappropriated funds of the University.) Detailed statement of appropriations, expenditures, transfers, reversions, and balances for the general fund and other governmental cost funds. Detail of investments for all funds, by type of holding.

CALIFORNIA--Continued

B. BUDGET DOCUMENTS

1. Governor. Budget (Annual) (1964)

Submitted February 1963.

Summaries of income, outgo, and balances of the general and special funds, which enter into budget totals, and balances of other treasury funds not included in budget totals, which are detailed in the appendix, Part 4. Includes charts, historical and analytical statistics, and descriptive information on principal tax and other major revenue sources and on major expenditure programs.

Revenue: Revenue of general and special funds, by source, for the previous year, and estimates for the current year and budget year. (Nonappropriated revenues of the University are not included.) Data on Federal aid are shown in a separate statement.

Expenditure: Comparative statements of expenditures of general and special funds, by character, by function and activity, and by organization unit. Expenditure format shows actual expenditures for the previous year, estimates for the current year, and executive recommendations for the budget year. Detail of budgeted expenditure, by fund, agency, and activity, is presented in 3 sections: Part 1, State operations, including detail by object: Part 2, Capital outlay; and Part 3, Local assistance, including summaries and detail of State subventions and shared revenues distributed to local governments, by program and by type of local government. All expenditure sections include descriptive information on programs, objectives, and performance.

Other: Summary data on receipts and expenditures of "Treasury funds not included in budget totals" (working capital and revolving, public service enterprise, bond, debt service, retirement, Federal, and other trust and agency funds), by fund and agency; and detail of expenditures by activity and by object, appear in the appendix, Part 4.

C. TAX COLLECTION REPORTS

1. State Board of Equalization. Annual Report (1962)

Statement of expenditures of the Board. Summary data on collections of all State taxes. Detail on revenues from Board-administered State and local sales and use taxes, alcoholic beverage excises, highway-user taxes and taxes on insurance companies. Assessed valuation data by city and county and by class of property on state-assessed and locally assessed property, and property tax levies and average property tax rates by county. County ratios of assessed to full cash value of locally assessable tangible property.

2. State Board of Equalization. Quarterly Reports:

- a. Trade Outlets and Taxable Retail Sales in California

Data on taxable retail sales, and on sales tax permits, by type of business, inside cities, outside cities, in total and for selected counties and cities. Per capita taxable transactions for the quarter, and for the comparable prior-year quarter. These data are also summarized in a yearly report.

- b. Summary of State Retail Sales and Use Tax Collections

Annual amounts dating from initial collections in 1933, with quarterly data for about 15 years.

- c. Amounts of Self-Assessed Taxable Transactions and Retail Sales and Use Tax Collections, by Type of Business and by County

In addition to amounts indicated, shows percent change in tax collections from comparable prior-year quarter, and percent distribution, by type of business and for each county of the State.

- d. Comparative Statement of Highway Tax Revenue

Data on motor vehicle fuel tax, transportation tax, and use fuel tax, and related penalties and fees, for the quarter and the fiscal year to date, with comparative data for the previous year.

CALIFORNIA--Continued

e. Comparative Statement of Use Fuel Tax Revenue

Data for the quarter and fiscal year to date on use fuel, by type of fuel and tax, and by users and vendors.

3. Franchise Tax Board. Annual Report (1961)

Summary and detailed data on returns and collections of individual and corporation income taxes. Includes information on bases, rates, and administration of the State income taxes, statistics of income, and historical and analytical data.

4. Department of Motor Vehicles. Statement of Transactions and Total Fees Collected (Monthly)

Summary and detailed data on vehicles registered, by type and by county. Data on registration and other vehicle fees, and on driver and other licenses, for the month, and the year to date.

D. OTHER SELECTED SOURCES

1. Department of Public Works, Division of Highways. Statistical Supplement...Annual Report (1961)

Summary and detailed statements of financial condition and transactions of the Division of Highways, with separate statements for the various State toll bridge agencies and projects. Includes data on State highway expenditure for construction and for maintenance, by county, and apportionment of revenues from motor vehicle fees and fuel taxes to cities and to counties, by county.

2. University of California. Financial Report (1962)

Detail of income, by source, and expenditure, by program and activity, statewide, and for each of the major institutions or divisions. Balance sheets, with summary exhibits of investments, by fund group and type of holding, and of revenue bonds outstanding.

3. State Treasurer. Statement of Bonded Debt of the State of California (Semi-Annual) (December 31, 1962)

Detail of State bonded debt as of the date reported, by purpose, interest rate, and maturity date, by issue. Schedule of maturities, by issue and interest rates. Also schedule of annual interest requirements and maturities.

4. San Francisco Port Authority. Port of San Francisco Financial Statements (Annual) (1962)

Income and expense statement for 2 fiscal years and balance sheet data as of the close of the fiscal year.

5. State Controller. General Fund Statement (Monthly)

Cash receipts, by source, cash disbursements, by major functions, and data on cash condition. Data on transactions for the month and the fiscal year to date, with comparative data for the previous year.

6. State Controller. Highway Users Tax Fund Apportionment (Quarterly)

Summary of quarterly apportionment to counties for highway purposes under the various statutory allocations.

7. Department of Public Works, Division of Highways. Quarterly Apportionment of Gas Tax Revenue to Incorporated Cities

Data by cities, including population figures used in computing amounts allocated.

COLORADO

A. GENERAL FINANCIAL REPORTS

1. State Controller. Annual Report (1962)

Report received October 1962.

COLORADO--Continued

Summary of receipts, expenditures, transfers, and balances of the cash and general revenue funds, by function and activity, or agency. Statement of investment transactions by fund. Type of holding not reported. (Detailed data are contained in unpublished statements and records; see also B 1, below.)

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Annual) (1964)

Submitted January 1963.

Revenue: Summary of receipts, by principal sources, and detail for major funds, showing actual amounts for previous year and estimates for current year and budget year. (Non-budget receipts of the 2 State universities are not included.)

Expenditure: Summary of expenditures, by agency, function and activity, and means of financing. Estimated distribution for the budget year of State funds for local government purposes, by program and by county. Part 2 contains agency budget schedules showing detailed expenditure data by program or activity and by object, with explanatory information and summary data on financing. Expenditure tables and schedules show appropriations and expenditures for the previous year, estimates for the current year, and agency requests with executive recommendations for the budget year.

Debt: Summary data on bonded debt, by purpose, and on sinking funds.

Other: Summaries of revenues, expenditures, and balances of capital construction funds, of mill levy funds for institutional buildings, and for the highway department.

2. Governor. Digest of the State Budget (Annual) (1964)

A condensed version of the regular budget (see B 1, above) including most of the summary statements and tables from Part 1 of that document.

3. Governor. Budget Report; Capital Construction Supplement (Annual) (1964)

Detailed data, by project, on capital construction programs summarized in the annual budget. Includes requests of agencies, departments, and institutions for capital outlay programs for ensuing 5-year period, with statistical data and descriptive information on each project.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1960; report dated June 1962; received September 1962)

Comparative statements of tax collections, by source, for 2 fiscal years. Summary data on refunds, net collections, and administrative costs. Data on taxable retail sales and sales tax collections, by county, and by business class. Includes charts, historical and analytical statistics, and information on tax sources and trends.

2. Department of Revenue. Revenue News and Tax Trends in Colorado (Quarterly; July issue is the fiscal year release)

Summary data on collections of State taxes in the current fiscal year with comparative data for the previous year. Data on taxable retail sales and sales tax collections, by county, and by business class.

3. Department of Revenue. Sales Tax Statistics Summary (Monthly; also fiscal and calendar year releases)

Data on sales tax returns, gross and taxable sales, and sales tax collections, by county, and by business class.

COLORADO--Continued

D. OTHER SOURCES

1. State Treasurer. Annual Report (1962)

Summary statement of receipts, disbursements, transfers and balances, by fund. Detail of investment holdings, by fund and by type of holding. Includes balance sheet data.

2. Department of Highways. Annual Report (1962)

Detail of departmental revenues, by source, and expenditures, by project and by county. Includes data on finances of the Denver-Boulder Turnpike and on administrative operations of the highway department.

3. Department of Public Welfare. Fiscal Report (Annual) (1962)

Summary and detailed data on sources of funds and State expenditures for all public welfare programs, by program and by county.

4. State Planning Division. Colorado 1959-1961 Year Book (Biennial)

Official reference manual of the State, containing extensive statistical data and information on the organization and activities of the State government. A 63-page section on "government finance and taxation" presents summary and historical data on State and local government taxes and other public revenues, expenditure, and debt, and related data on Federal finances.

CONNECTICUT

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Annual Report (1962)

Report received April 1963.

Combined balance sheet and summary statement of cash receipts and disbursements, all funds, by fund groups. Also separate balance sheets and financial statements for each fund group, by fund.

Revenue: Comparative statements of estimated and actual revenues from taxes, Federal grants, and other sources, in detail, for the general fund and for each fund group, by fund.

Expenditure: Summary of expenditures, by major function and by character and object. Detail of expenditures by major function, by organization unit, by character and object. Comparative statements of appropriations and expenditures, by agency and activity, for the general fund and for each fund group, by fund. Includes data on expenditures of the highway fund and bond funds for capital improvements, by project.

Debt: Summary statements on changes in bonded and note indebtedness and on annual maturities of bonded debt. Detail of bonded and note indebtedness outstanding.

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Biennial) (1964-1965)

Submitted February 1963.

Revenue: Estimated revenues of all funds, by major sources and by fund groups, for the current biennium and the budget biennium. Estimated general fund revenues, by source, for the current year and each of the 2 budget years, with actual revenues for each of the 4 previous years.

Expenditure: The "Budget in Brief," Part 1, mainly presents summary data in the form of combined 2-year amounts for the current and the budget biennial periods. However, the summary of State payments from State and Federal sources to local governments, by function and activity, or program, shows actual data for the past year and estimates for the current year, with estimates for the budget biennium.

CONNECTICUT--Continued

Part 2 presents annual expenditure data for all agencies, by agency, by function and activity, and by character and object, in detail. This section shows expenditures for the previous year, estimates for the current year, and agency requests and executive recommendations for each of the 2 budget years. Descriptive information and statistical data on programs and activities are included.

Debt: Data on short-term debt and on bonded debt authorized, and outstanding. Schedule of annual maturities of bonded debt, by character of obligation.

Other: The Capital Program, Part 3, comprises a detailed tabulation of capital projects, which are included in Part 2. Part 4 is the proposed appropriation act.

C. TAX COLLECTION REPORTS

1. State Tax Department, Research Division. Comparative Statement of Certain State Tax Receipts (Annual) (1962)

Contains data on collections of substantially all State taxes, by tax source, for the fiscal year and 3 previous years.

2. State Tax Department. Sales and Use Tax Information (Quarterly)

Data from quarterly returns on sales and use tax transactions and taxes collected, by business class, and by town.

D. OTHER SELECTED SOURCES

1. State Treasurer. Report for the Fiscal Year (1962)

Summary data on cash receipts, disbursements, and balances, by fund, with limited detail on receipts by source. Detailed data on cash and investments, by type of security, and by fund. Includes also detailed data on debt outstanding and debt transactions.

2. State Highway Department. Financial Report for the Fiscal Year (1962)

Summary financial statements of financial condition and operations for all State regular and toll highway funds, and detailed data on highway expenditures by program, by project, and by character and object. Includes data on revenues from toll bridge and toll highway operations, and detailed data on expenditures for the various toll facilities and operations.

DELAWARE

A. GENERAL FINANCIAL REPORTS

1. State Auditor and Treasurer. Annual Financial Report (1962)

Report received January 1963.

Revenue: Summary of revenue and nonrevenue receipts of all funds, by principal sources and by fund groups. Detailed data on revenue and nonrevenue receipts of the general fund and of special accounts, by source and by agency or account, with comparative figures for the previous year.

Expenditure: Summary of expenditures of all funds, by function and by fund group. Detailed data on expenditure, by function and by agency or activity, and by character and object.

Debt: Data on bonded debt, by issue, showing amounts outstanding and amount paid during year, annual maturity dates, and interest rates.

Other: Cash balances, by fund groups, and detail of investments, by funds and by type of holding. Comparative summary statements of receipts and disbursements for 2 years, and balance sheets.

DELAWARE--Continued

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Annual) (1964)

Submitted January 1963.

Summary statements of receipts, disbursements and balances of all funds for the previous year, and supplemental detailed statements for the general fund and for the "extra-budgetary" special funds. Budgetary appropriations, estimates, and recommendations relate only to general fund amounts.

Revenue: Detail of general fund revenues, by source and by collection agency, for the past year and estimates for the current year and the budget year. Detailed data on revenue of special funds, by source, by collection agency, and by accounts, for the past year.

Expenditure: Summary and detailed data on disbursements and appropriations, by function, by agency, and by character and object. Budget statements and schedules show disbursements for the past year, appropriations for the current year, and agency requests with executive recommendations for the budget year. In addition to the budgetary general fund amounts, special fund and total disbursements for the past year are shown in detail.

Debt: Comparative data on bonded debt for the 4 most recent fiscal years, by issue.

C. TAX COLLECTION REPORTS

1. Delaware State Tax Commissioner. Annual Report (1962)

Descriptive information and detailed statistics on State taxes administered by the department. (Does not cover highway-user taxes.) Shows tax collections, by source, for 2 years, with data by county for the principal taxes.

D. OTHER SELECTED SOURCES

1. Delaware Interstate Highway Division. Annual Report, Delaware Memorial Bridge (1962)

Descriptive information and statistics on operations of the toll bridge and related facilities for the fiscal year ended May 31. Includes detailed data on receipts, disbursements, balances, investments, and debt.

FLORIDA

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Annual Report (1962)

Report received October 1962.

Revenue: Summary of annual revenue, by source, for 10 years. Summary of revenues of the revenue fund, by source and by months. Detailed data on revenues and nonrevenue receipts, by fund, by department, and by source. See also C 1, below.

Expenditure: Summary of annual disbursements, by function, for 10 years. Summaries of disbursements by object, and by fund and department. Detailed data on expenditures by function, by agency and activity, and by character and object. Separate statistical statements on State grants and allocations from State and Federal sources to local governments, by programs and by county, with data by municipality for certain programs. Includes also data on State welfare board payments for assistance cases, by program, by county.

Other: Summary, comparative, and detailed statements on receipts, disbursements, and balances. Detail of general revenue fund appropriations and disbursements. Data on cash and securities holdings, by funds, but not by type of securities.

B. BUDGET DOCUMENTS

1. Budget Commission. Report to the Legislature (Biennial) (1964-1965)

Submitted April 1963.

Summary of estimated receipts and total funds available, including beginning balances, by fund groups, for the 2-year budget period. Detail of revenue estimates for the general revenue fund, by major sources, showing revenue for the previous year and estimates for the current year and each of the 2 budget years. Summaries of appropriations recommended by the Budget Commission. The introductory section also includes summary statements on receipts, disbursements, and balances for the previous fiscal year.

FLORIDA--Continued

The basic budget format shows for each department or agency, by fund and by character and object, appropriations and expenditures for each year of the current biennium and agency requests with Budget Commission recommendations for each of the 2 budget years. Explanatory information and supplemental data on programs, activities, personal services, and object categories are provided in considerable detail.

Agency requests for buildings and other major capital improvements not included in the basic budget are included in a separate section, "Detail of Capital Outlay," without specific recommendations by the Commission.

C. TAX COLLECTION REPORTS

1. State Comptroller. Annual Report (See A 1) (1962)

Summary and detailed data on tax revenues, refunds, and distributions appear in the basic statements and tables (see A 1, above). Separate tables present detailed data on State tax collections, including sales tax collections, by month, by county, and by trade classification; gasoline tax collections and allocations, by county; intangibles tax valuations and collections, by county; and historical figures on selected taxes.

D. OTHER SELECTED SOURCES

1. State Board of Administration. Report (Annual) (1962)

Explanatory information and data on bonded debt, debt service accounts, and related transactions, administered by the Board of Administration for the State Road Department, the State Board of Education, the Florida Development Commission, and various other State agencies, as well as certain county and school district debt and funds. Includes detailed data on debt issued, retired, and outstanding, and on investments, by type of holding.

2. Florida State Turnpike Authority. Financial Statements (Annual) (1962)

Detail of toll revenues and other receipts, expenditures, debt, and balances, including data on investments by type of holding.

3. Jacksonville Expressway Authority. Annual Report (1962)

Detailed data on receipts, disbursements, debt and debt transactions, balances, and cash and investments, by type of holding. Includes progress report on construction.

4. State Treasurer, Bond Department. Securities Held on June 30 (Annual) (1962)

Detail on Treasurer's holdings of securities, by fund and by type of holding.

GEORGIA

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Annual Report (1962)

Report received March 1963.

Summaries of revenue and nonrevenue receipts, by sources; revenue distributions, by purpose and by funds; payments, by character and object; and appropriation allotments, by spending units. Summaries of receipts, payments, and balances, all funds, and for fund groups, for 2 years.

Detailed schedules for departments and agencies on receipts, by source, payments, by character and object, and balances, for 2 years; with supplemental detail on agency revenue collections, for 3 years; and expenditure breakdowns, by activity, and by object, for 2 years. Includes extensive data on State expenditures for public assistance programs and for highway projects, by programs and by county; and on State grants to local governments, by programs, by county, and by school system, for local school programs.

Data on cash and investment holdings, by type of holding.

Table of Contents lists the various State authorities and public corporations not covered by this report, for which separate financial reports are on file in the State Auditor's office.¹

B. BUDGET DOCUMENTS

1. Governor. State of Georgia Budget (Biennial) (1964-1965)

Submitted January 1963.

GEORGIA--Continued

Revenue: Summary of tax revenues, by source, for the past 2 years and estimates for the current year and the 2 budget years. Data on intergovernmental revenue and revenue from charges and miscellaneous sources are shown in the detailed budget statements for departments and agencies.

Expenditure: The basic format shows actual obligations incurred for each of the 2 previous years, estimates for the current year, and department or agency requests with Governor's recommendations for each of the 2 budget years. Department and agency statements provide summary data on available funds through appropriations, transfers, and miscellaneous revenues, and limited detail on expenditures by agency, by object, and by activity.

Debt: Schedule of bonds outstanding January 2, 1963, by authority, by issue, interest rate, first call date, and maturity.

Other: Summary statements of financial condition, fund balances, and changes in surplus for each of the past 2 years. Summary of appropriations for the current year and estimates for the 2 budget years. Section on capital outlay proposals shows summary and detailed data on projects proposed by State agencies and institutions for the 5 years, 1954-1958.

D. TAX COLLECTION REPORTS

1. Department of Revenue. Statistical Report (Biennial) (1961-1962)

Summaries and detailed statistics on collections of State taxes, by sources, and by county, for each of the 2 years. Statistics of property tax valuations for State and county purposes, by classes and millage rates, by county. Data on sales and use tax collections, by business classes, in detail. Includes extensive data on administrative activities and costs, tax returns, refunds, and net tax revenue collections. See also D 1, below.

E. OTHER SELECTED SOURCES

1. State Auditor. Summary Statement of Financial Condition and Receipts and Allotments (Annual) (1962)

Comparative data on State receipts from taxes, departmental fees and sales, by source, for 20 years. Summary of financial condition at end of fiscal year. Data on budget allotments from treasury receipts, by department, agency, and program, for 20 years.

¹Including Georgia Tech. Revenue Bonds, Trust Account; GST Georgia Tech Broadcasting Stations; and the following State authorities: Rural Roads, Bridge Building, Toll Bridge, Farmers Market, Hospital, Jekyll Island State Park, Livestock Development, Brunswick Ports, Office Buildings, School Buildings, and University System Buildings. These audit reports include detailed data on receipts, disbursements, and balances, and on revenue bonds outstanding and related transactions.

HAWAII

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Report for the Fiscal Year (Annual) (1962)

Report received April 1963.

Combined balance sheets and summary statements of revenue and expenditure, by fund groups. Detailed financial statements for each fund group.

HAWAII--Continued

Revenue: Detailed revenue data, by fund, by agency and source, with comparative data for 2 previous years and estimates for subsequent year.

Expenditure: Detailed expenditure data, by function and activity, by fund, and by agency, with comparative data for 2 previous years and data on appropriations and balances. Limited object detail.

Other: Statistics of debt outstanding, and debt transactions, including data on revenue bonds. Detail on cash and investments, by funds, by type of holding.

B. BUDGET DOCUMENTS

1. Governor. Executive Budget. Part 1, Operating Budget for the Fiscal Year (1964)

Submitted January 1963.

Summary tables and charts on proposed expenditure for the budget year, by functions and departments, with data on financing and on amounts attributed to growth in persons served and to new or improved services, by fund groups.

Summaries of general fund revenues for the previous year and estimates for the budget year, with detail by departments and sources, and supporting detail as to estimated tax revenues.

Budgetary expenditure requirements are summarized by function and fund, and detailed by department and activity, showing appropriation for current year, with estimated current services amount and Governor's recommendation for the budget year. Extensive explanatory information and supporting statistical data are provided.

Summaries of financial condition, of operations, and of receipts, expenditures, and balances of special funds, and of trust funds, by fund, for 3 years.

Detailed data on debt outstanding, debt service, annual interest and principal requirements, by years; debt limits, debt margins, and debt authorized but unissued.

2. Governor. Executive Budget. Part 2, Capital Improvements Program, 1963-1968

Recommended 6-year capital improvements program, listing projects by function and agency, and project in detail, and showing annual and total 6-year costs, with proposed method of financing and priorities. Governor's message, maps, and charts outline purpose, nature, and location of projects and proposed financing.

C. TAX COLLECTION REPORTS

1. Director of Taxation. Annual Report (1962)

Statistics on State tax collections, by source, and on distributions, by funds, for 2 fiscal years. Data also for 2 most recent calendar years. Outline of Hawaii tax system, organization chart, and information on activities of the department. Includes also data on real property tax valuations and tax rates, on State tax sharing with local governments, and on tax revenues of counties and city and county of Honolulu.

D. OTHER SELECTED SOURCES

1. Board of Harbor Commissioners. Annual Report (1962)

Comprehensive report of receipts, disbursements, debt and debt transactions, balances, and investments, by type of holding.

IDAHO

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Biennial Report (1961-1962)

Report received December 1962.

IDAHO--Continued

Summary and detailed data on receipts, by source, and expenditures, by function, activity, character and object for the 2-year period. Balance sheet data for all funds, by fund groups, and balances and liabilities, by fund, at end of the biennium. Data on debt transactions, and on bonded debt outstanding at end of the biennium. (Detailed annual data are contained in unpublished statements and records.)

B. BUDGET DOCUMENTS

1. Office of the Governor, Bureau of the Budget. Budget Book (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Summaries of revenue, by source, by collection agency, and fund, showing actual revenues for the previous biennium and for previous year of the current biennium, and estimates for current year and the 2-year budget period.

Expenditure: Expenditure summaries and detailed schedules show budget expenditures and appropriations for the previous, current and budget 2-year periods, including actual expenditures for the most recent year, estimates for the current year, and agency requests for the 2-year budget biennium, with recommendations by the Budget Committee and by the Governor. Summary data by function and by fund group. Budget detail by department and agency or activity, by fund, and by character and object classes, with descriptive information and detail of personal services. Separate schedules present building requests of agencies and Budget Committee recommendations.

C. TAX COLLECTION REPORTS

1. Tax Collector. Annual Report (1962)

Covers administration and collections of most State taxes. Historical data, summaries, and detail on income taxes; gasoline, cigarette, beer, and other selective sales taxes; and various license and minor taxes. Includes data on fund distributions, refunds, income tax withholding, and monthly collections of principal taxes.

2. Tax Collector. Comparative Statement of Cash Receipts By Source (Monthly)

Cumulative data on collections of State taxes, by source, fund groups, and funds, during the fiscal year to date, with comparative data for the previous year. June report covers fiscal year.

3. State Tax Commission. Annual Report (1962)

Data on property taxes and assessed valuations, including detailed data on general and special State property taxes, by levy and by county.

D. OTHER SELECTED SOURCES

1. State Treasurer. Biennial Report (1962)

Summary data on receipts, disbursements, and balances, by fund groups and individual funds, for the biennium. Includes statistics of debt outstanding, debt transactions, and cash and securities holdings, by type of holding.

2. State Liquor Dispensary. Annual Report (1962)

Detailed data on operations and financial statistics of the State liquor stores system.

3. Department of Public Assistance. Biennial Report (1961-1962)

Annual data for the 2 years on sources of financing and State expenditures for all public welfare programs. Includes monthly data on major programs and annual data on major programs, by county.

ILLINOIS

A. GENERAL FINANCIAL REPORTS

1. Auditor of Public Accounts. Biennial Report (1961-1962)

Report received January 1963.

Revenue: Comparative statement of receipts, by fund groups, by major sources, for the 2 years. Detail of taxes and other revenues and nonrevenue receipts, by fund groups and funds and by sources, for the 2 years. Data on inheritance tax collections, by counties, for the 2 years.

Expenditure: Departmental summary of appropriations for the current biennium (1962-1963), warrants issued the past (first) year, and balances. Detailed statement of appropriations, warrants issued, lapsed appropriations, and balances, by departments, agencies and activities, by funds, and by character and object, for the 2 years. Includes data on tax distributions and other State payments to local governments and on expenditures from unappropriated State and Federal trust funds.

Other: Statements of warrants issued, and of receipts, disbursements, transfers and balances of all funds, for each of the 2 years. Data on general obligation bonds outstanding at end of the 2 fiscal years, with detail on purpose, dates of issue and of maturities, and interest rates. Includes information on activities of the Office of the Auditor and a detailed index.

2. Department of Finance. Annual Report (1962)

Report received January 1963.

Revenue: Detail of receipts, by fund and by source, for 2 years.

Expenditure: Summary and detailed tables showing biennium appropriations, expenditures for each of the 2 years, and amounts lapsed. Summaries by fund, by agencies and fund, and by object and fund. Detailed data for agencies and divisions, by fund, by program or activities, and by character and object. Data by function and fund for operations, capital outlay, aids and grants, and debt service and tax refunds. Data by function and character, by administering agencies in detail.

Other: Summary of receipts, transfers, expenditures, and amounts lapsed, by funds. Includes summary information on functions and operations of the Department of Finance.

B. BUDGET DOCUMENTS

1. Governor. Illinois State Budget (Biennial) (1964-1965)

Submitted April 1963.

Summary of estimated receipts, transfers, resources, and balances, by funds, for the biennium. Comparative summaries of appropriations for the current biennium and as recommended for the budget biennium by funds and by character, and by agency, fund and character. Summaries of receipts, by funds, and by sources, showing amounts for 5 previous biennial periods and for previous year, and estimates for current year and the budget biennium.

Budget schedules for departments and agencies show, by fund, and by object, appropriations for the current biennium, with charges for the first year, estimates for the current year, and amounts recommended for the 2-year budget period. Information and data are included on programs and activities, with extensive detail on positions and salaries.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Retailers' Occupation Tax and Service Occupation Tax. Monthly reports (also calendar year reports):

- a. Kind of Business According to Cities Within Each County (Report No. 1)

Data on collections during the month from the State general sales taxes, by summary business classes, and by county and

ILLINOIS--Continued

municipalities within counties. Shows separate monthly totals on State collections of State use tax and county and municipal sales taxes.

b. Detailed Classification Kind of Business (Report No. 2)

Data on returns and collections of State general sales taxes, by kind of business in detail, in total and for Cook County and "Downstate Counties."

2. Department of Revenue. Annual Report (1960)

Summary and detailed data on Department of Revenue collections of State taxes and municipal and county retailers' occupation (sales) taxes. State sales tax data by business classes, and by county and municipality. Extensive statistics of taxable property valuations, equalization factors, and taxes extended for all local governments. Includes information on State tax bases and rates, organization and activities of the department, charts, and historical data. (See also A, B 1, and D 4.)

OTHER SELECTED SOURCES

1. State Treasurer. Biennial Report (1961-1962)

Statement of bonded debt (general obligations) and cash balances of all funds, at end of period. Securities held by Treasurer, by fund (but no detail on governmental securities). Summaries of receipts, transfers, and disbursements, by funds and agencies, for the 2 years. Limited detail on receipts by sources and disbursements by activity or purpose. Inheritance tax receipts, by counties.

2. Illinois State Toll Highway Commission. Annual Report (1962)

Detailed data on receipts, disbursements, balances; and financial condition of the State toll highway fund for the calendar year. Includes data on outstanding debt, debt service, cash and securities holdings, by type of holding, and historical data on construction costs, toll revenues, and toll highway agency activities and operations.

3. Department of Finance. Report of Expenditures From Appropriations (Quarterly)

Data by function and agency or program on expenditures of the quarter, the biennium to date, and data on balances. Includes summary data on warrants issued for the quarter.

4. State Treasurer. Treasurer's Report (Monthly)

Data on receipts, disbursements, transfers, warrants outstanding, and balances, by funds, for the month. Data on outstanding bonded (general obligation) debt. Data on major State tax receipts--"retailers occupation (sales) tax," motor fuel, cigarette, and motor vehicle license taxes--for the month and the calendar year to date, with comparative data for the previous year. Includes data on State collections of local sales taxes for the previous month, by county or municipality.

INDIANA

GENERAL FINANCIAL REPORTS

1. Auditor of State. Annual Report (1960)

Report received September 1962.

Summaries of receipts, disbursements, and balances for all funds, for fund groups, and principal funds. (Report does not cover nonappropriated funds of universities and colleges.)

Revenue: Detailed data on receipts, transfers, and refunds of general fund, by agencies and by sources. Receipts of motor-user taxes and distributions to State funds and to local governments.

Expenditure: Summary of expenditures of all funds, by character and by object in detail. Detailed statement of appropriations, allotments, and expenditures, by agency, activity, and character and object.

INDIANA--Continued

Other: Abstract of taxable property, and taxes levied for the previous year, in detail by county, with data on collections of State property taxes and distributions.

B. BUDGET DOCUMENTS

1. State Budget Committee. Budget Report (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Summary and detailed data, by source, on revenues in total and for general and dedicated funds, showing actual receipts for the 2 previous years, estimates for the current year, and separate State agency and Budget Committee estimates for the 2 budget years. Similar revenue data on actual and estimated departmental receipts from tax collections, fees, Federal grants, and sources other than general fund support, are included in the detailed budget section for each department.

Expenditure: Summaries by function on total expenditure, operating expenditure (including highway construction), capital expenditure, and local aid, by program. Budget summaries for each major function are broken down by organizational unit and activity, with supplemental detail by object. The basic format shows expenditures for 2 previous years, estimates for the current year, and agency requests with Budget Committee recommendations, for each of the 2 budget years. Explanatory information and supplemental statistical data are included for various programs and activities. A separate section on "Construction and Rehabilitation" summarizes by function and institution or agency, with supporting detail, data on construction projects other than highway amounts and other capital improvements included in the basic operating budgets.

C. TAX COLLECTION REPORTS

1. Department of State Revenue. Quarterly Review

Comparative collections of tax revenue by the department, by quarters, for the current and previous fiscal years, and cumulative fiscal year data, for each year, on collections of State taxes on gross income, motor fuels, inheritance, and various minor sources.

D. OTHER SELECTED SOURCES

1. Indiana Toll Road Commission. Annual Report (1962)

Detail of cash receipts, disbursements, transfers, and balances for the agency fiscal year ended December 31. Includes balance sheets, operating statements, and detail on construction costs, debt, debt transactions, and cash and investment holdings, by type of holding. (The agency regularly issues also "Financial Statements" for the 6-months period ended June 30.)

2. State Board of Accounts, Statistical Department. Statistical Report (Annual) (1959; report received May 1962)

Summary and detailed financial statistics of the State government and of local governments in Indiana, by type of government. Summaries of receipts and disbursements of all governments, and for the State, for the past 7 years. Comparative summary statements of receipts, by source, and disbursements, by function, of all governments, by type of government. Includes separate detailed tables on receipts, disbursements, and indebtedness for the State government and for local governments, by type of unit.

IOWA

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Receipts Statement (Annual) (1962)

Report received September 1962.

Summaries of receipts and transfers, by fund groups. Detail of receipts by fund, by agency, and source. (Detailed annual expenditure data are contained in unpublished statements and records. See also items B 1 and D 1, below.)

IOWA--Continued

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Biennial) (1964-1965)

Submitted January 1963.

Comparative summaries of general revenue fund receipts, appropriations, and expenditures or requests for the past, current, and budget biennial periods.

Estimated amounts for the current biennium and the current (second) year, with actual amounts for the previous year of general revenue receipts, by source, and general revenue expenditure, by department and agency or activity. Budget schedules for each department, by agency or activity, show balances, appropriations and other receipts by summary sources, transfers, and expenditures by character and object, with supplemental detail of personal services. Basic format calls for estimates for the current biennium and current year, with actual amounts for the previous year, and departmental askings with Governor's recommendations for the budget year, both annual and 2-year amounts.

Separate sections present statistical data on balances, receipts, and expenditures of "trust funds" and "special funds" for which no appropriations are necessary. These schedules show estimates for the current biennium and the current year, with actual amounts for the previous year, without estimates for the budget biennium.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Annual Report (1961)

Summary and detailed data on administration and collections of major State nonproperty taxes and on State and local property taxes and taxable property valuations. Retail sales tax collections by business classification, and by counties, cities, and towns. Data on income tax returns and collections, by county. Includes information and statistics on cigarette, beer, and inheritance taxes, and on State allocations to local governments for reimbursements of homestead and military service tax credits.

2. Sales Tax Commission, Division of Retail Sales and Use Tax. Retail Sales and Use Tax (Quarterly; also a fiscal year report)

Data for the quarter (or fiscal year) on returns and collections of retail sales tax and of consumer's use tax and retailers use tax, by business classifications, and separately by counties and municipalities. Data on use tax collections on motor vehicles, and units registered, by counties.

3. State Tax Commission. Income Tax Division, Annual Statistical Report (1962)

Data on returns and tax collections for individuals and for corporations by occupational groups, by income classes, and by county. Includes data also on gross and net taxable income, credits, dependents, and the like.

D. OTHER SELECTED SOURCES

1. Treasurer of State. Report (Biennial) (1961-1962)

Summary of receipts, expenditures and balances, by fund groups and by fund, for each of the 2 years. Detail of receipts, by source, general revenue and trust funds. Monthly data on receipts from motor vehicle fuel tax, inheritance tax, cigarette stamp tax, and beer taxes.

2. Iowa Liquor Control Commission. Annual Report (1962)

Balance sheet, income and expense statements, and other information and statistical data on the State liquor stores system. Includes data on law enforcement activities and on allocations from sales taxes on liquor and wines for distribution to cities, towns, and counties.

IOWA--Continued

3. Iowa Highway Commission. Statistical Record and Financial Statement (Annual) (1962)

Summary and detailed data for highway funds on receipts, by source, and on disbursements, by fund, programs, and character and object, including allocations for local governments. Shows expenditures for highway construction and for primary road maintenance, by county.

4. Department of Social Welfare. Annual Report (1962)

Summary statement of revenue, expenditure, and balances of Federal, State, and local funds, by program. Detail of revenue, by source, and expenditure for assistance and administration, with data for major programs by county.

KANSAS

A. GENERAL FINANCIAL REPORTS

1. Department of Administration, Accounts and Reports Division. Annual Financial Report (1962)

Report received December 1962.

Combined balance sheet and comparative statements of revenue and expenditures, by fund groups, for 2 years. Also separate balance sheets and financial statements for each fund group, by fund.

Revenue: Summaries of revenues for all funds, and for fund groups, by source. Detailed data on operating and nonoperating revenue, by fund, by agency, and by source. Includes detailed data on revenue from State taxes, Federal aid, and other sources, and on refunds and transfers.

Expenditure: Statement of operating and nonoperating expenditures for all funds, by character and object, in detail, for 2 years. Detailed statistical statement of total agency expenditure, by agency and activity, and by character and object. Comparative statements of operating and nonoperating expenditures, by function, agency, and appropriation title, and by character and object, for the general fund, and for each fund group. Detailed statement of State distributions from State and Federal sources to local government, by function and special tax or grant program, and by unit of government, by county.

Debt: Data on outstanding State and local government debt, including revenue bonds of State agencies, and local debt by type of government and by county.

Other: The report contains comments, charts, and summary and detailed statistical tables to illustrate and explain the basic financial statements, and to provide comparative data for the preceding year. (Report does not include data on transactions of the Kansas Turnpike Authority.)

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Annual) (1964)

Submitted January 1963.

Revenue: Summary schedules show actual revenues for 2 previous years, and estimates for the current year and the budget year, covering revenues of the general revenue fund, by source, and by collecting agency; receipts of Federal funds, by function and agency; and receipts and allocations of the retail sales tax fund. Data on agency receipts are included in the agency budget schedules.

Expenditure: Basic format shows expenditures for 2 previous years, estimates for the current year, and agency requests with Governor's recommendations for the budget year. Summary schedules show expenditures of all funds, and for particular funds, by character and object, and by function and agency. Separate summaries are included on State aid to local governments, and on comparative appropriations. Detailed budget estimates for each agency are grouped by function, and are broken down by activity, by character and object, and by fund. Explanatory program information and

KANSAS--Continued

extensive supplemental data are included. (A brief report of the Budget Division, Department of Administration, Capital Improvement Supplement, summarizes by function and fund, and by activity, the capital expenditures requested and recommended in the detailed budget schedules, and the related new appropriations recommended.)

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1962)

Data on collections of principal State taxes, by sources, for 2 most recent years. Includes information and supplemental statistics on tax rates and bases, tax administration, and distributions of tax revenues. (Does not cover State taxes on motor vehicles and property levies.)

D. OTHER SELECTED SOURCES

1. Kansas Turnpike Authority. Annual Report (1962)

Detailed data on toll revenues and other receipts, balances, and disbursements for the fiscal year ended December 31. Data on debt outstanding, debt transactions, and on cash and securities holdings, by type of holding. Includes descriptive information and historical data on activities and construction.

2. Department of Administration, Budget Division. Comparison of the Governor's Budget Report for Fiscal Year...With Expenditures Authorized by the...Budget Session of the Legislature (1963)

Summaries and detailed schedules of expenditure, by function and agency, by fund, and by character and object, showing agency requests and Governor's recommendations from the Governor's budget report, and "revised budget" amounts, reflecting changes made by the Governor and by legislative action. Summary data on these changes and on revenue measures enacted and other changes affecting revenue estimates, are included.

KENTUCKY

A. GENERAL FINANCIAL REPORTS

1. Department of Finance. Annual Report (1962)

Report received September 1962.

Revenue: Summaries of revenue, by sources, for 2 years, and for fund groups, by sources. Detailed data on estimated and actual receipts, by funds and sources.

Expenditure: Summaries of net expenditures, by fund groups and by departments. Comparative summaries of expenditures, by fund groups and by function, for 2 years. Detailed statements of appropriations, allotments, and expenditures, by funds, by department, and by agency, activity, or account. Detail of capital construction fund allotments and expenditures by departments, institutions, and project accounts.

Debt: Revenue, mortgage, and general obligation bonds outstanding, by purpose, issue, date of maturity, and interest rates.

Other: Summary financial statements for fund groups and principal funds. Data on cash and investments, by type of holding. Includes comments on scope and nature of report.

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1963-1964)

Submitted January 1962.

Revenue: General and road fund revenues, by source, for 2 previous years, and estimates for current year and the 2 budget years, including detail of tax revenue. Departmental receipts from Federal grants, fees, charges, and other

KENTUCKY--Continued

sources not included in general funds are summarized in the detailed budget schedules.

Expenditure: Summary of expenditures, by function and agency or activity. Summaries and detailed schedules show expenditures for 2 previous years, estimates for current year, and agency requests with Governor's recommendations for the 2 budget years. Budget schedules for departments, agencies, institutions, and activities, are grouped by major functions, and are broken down by activity and by character and object, with summary data on amounts available from general fund appropriations (or from road funds, for highway purposes) and from agency receipts. Descriptive and explanatory information on programs and activities is included. Schedules are included on capital construction financed from general fund appropriations; receipts and expenditures of county fee accounts in the State Treasury; receipts from truck licenses and distributions to counties; and county costs financed from general fund appropriations.

Debt: Schedule of revenue and general bonds outstanding, by purpose, including data on original principal issued and date, average interest rate, maturity date, and debt service requirements for the 2 budget years.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1962)

Summary and detailed data on State tax collections, by sources. Sales and use taxes, by business classes. Tax and nontax receipts, by funds and by sources, for 2 years. State tax receipts from selected sources, by county. Extensive analytical and historical data on individual income taxes, selective excises, and other major State sources. Data on taxable property valuations, State and county tax rates, and State tax levies. Includes information on tax administration, discussion of principal tax sources, charts, and statistical tables.

2. Department of Revenue. Kentucky State Government Revenue (Monthly)

Data for the month and fiscal year to date, with comparative data for the previous year, on collections of State taxes, by source and by fund groups. Includes data on receipts from Federal grants and summary nontax revenue classes. Data on collections of sales and use tax and individual income and corporation taxes for the past year, and the current year to date, by quarter and by months.

D. OTHER SELECTED SOURCES

1. Kentucky Turnpike. Audited Financial Statements and Other Financial Information (Annual) (1962)

Detailed statements of operations of the eastern and western divisions of the turnpike, including toll revenues and other receipts, capital outlay and other disbursements, debt and debt service, balances and investment holdings, by type of holding. (Monthly releases are issued also by the Kentucky Turnpike. Annual and monthly financial statements are issued for State Bridge Revenue Bond Projects.)

LOUISIANA

A. GENERAL FINANCIAL REPORTS

1. Division of Administration, Budget Office. Financial Statements (Annual) (1962)

Report received January 1963.

Revenue: Detail of taxes, Federal grants, and other revenue and nonrevenue receipts, by fund, with comparative totals, by source, for previous year. Summary of general fund receipts, by agency and institution. Fund statements show detail of agency revenue collections and receipts.

Expenditure: Comparative summaries of all expenditures by function, agency, activity, and fund. Data on aid to local

LOUISIANA--Continued

governments by purpose or program, and by type of receiving government. Fund statements show expenditures by purpose, character and object.

Debt: Detailed statement of bonded debt by purpose and issue, including data on bonds issued and debt service transactions, amount outstanding, interest paid during the year, and total principal and interest requirements to maturity.

Other: Balance sheets and financial statements for all funds combined, and for individual funds, provide comparative data for 2 years. Report includes summary descriptive information and charts on financial transactions and condition for the year.

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Annual) (1963)

Submitted May 1962.

Consolidated budget by funds, summarizing revenues and receipts, by sources; transfers; funds available; total requirements--budgeted, other operating expenditures, and nonoperating requirements--by function or purpose; anticipated bond proceeds; and balances.

Revenue: Summary of revenue, by source, for 2 previous years, and estimates for current and budget years. Estimates for current year by funds and by sources, with data on State revenues available for budget appropriations, and extensive information on sources, legal citations, tax rates, and distribution.

Expenditure: Summary of all expenditure, by function and activity, for the previous year, estimates for current year, and recommended for the budget year. Comparative statement and detailed budget schedules shows actual amounts for the previous year, estimates for current year, and agency requests with Governor's recommendations for the budget year. Schedules for departments, agencies, and institutions are broken down by character and object, with data on personal services, means of financing, and extensive program information. However, the "recommended budget for this fiscal year is presented on a lump sum basis" (omitting object detail).

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1962)

Tax collections, by source, for 2 years. Summary data on distributions to local governments and to State funds, and on distribution by purpose. Collections of sales tax, by parish (county). Severance tax collections by product and by parish. Descriptive information on major taxes. Includes information on tax administration and departmental expenses.

D. OTHER SELECTED SOURCES

1. Board of Commissioners of the Port of New Orleans. Annual Report (1962)

Comparative statement of revenue and expense for 2 years. Balance sheet data, debt outstanding by issue, and detail of annual bond and interest requirements to maturity. Budgeted long range improvement program by project, including amounts to be spent in specific years.

2. Greater Baton Rouge Port Commission. Annual Report (1962)

Detailed data on operations and financial position with comparative data for the prior year.

3. Department of Public Welfare. Annual Report (1962)

Summary and detailed data on sources of financing and State expenditures for all public welfare programs, including data on expenditures for public assistance by program and by parish.

MAINE

A. GENERAL FINANCIAL REPORTS

1. Department of Finance and Administration, Bureau of Accounts and Control. Financial Report (Annual) (1962)

Report received December 1962.

Revenue: Summary of revenues of operating funds, by principal sources, by fund groups. Detail of revenues of fund groups, and of major funds, by source, for 2 years.

Expenditure: Summary of expenditures of operating funds, by function, by fund groups. Comparative expenditures by character and object, for general fund and for highway fund, showing data for 2 years. Comparative expenditures by function and agencies, for operating fund groups. Data on expenditure of general bond funds, by character and by activity, and on operating expenditure of enterprise funds.

Debt: Summary and detailed statistics of general bonded debt and debt transactions. Data on annual interest and principal requirements to maturity.

Other: Balance sheets for all funds, by fund groups, and for principal funds. Financial statements for principal funds showing appropriation or reserve accounts, revenues, expenditures, and balances. Income and expense statements for State liquor stores system, State airport, State toll bridges and ferries. (Does not cover State Turnpike Authority.) Includes charts, comments on State's funds and accounting principles, and summary explanatory information.

B. BUDGET DOCUMENTS

1. Governor. Budget Document (Biennial) (1964-1965)

Submitted January 1963.

Statements and schedules of revenues and expenditures show actual amounts for previous year, estimates for current year, and agency requests (or estimates) with budget recommendations for each of the 2 budget years.

Consolidated statement of revenues and expenditures for general, highway, and special revenue funds. Summaries of revenue and expenditure; and detail of taxes, Federal and other grants, and other revenues and transfers, by source; for principal funds and fund groups. Summaries of expenditures by character and object; and by function, agency, and activity; for major funds.

Detailed budget schedules for general fund and highway fund on financing and on expenditures, by function, department, agency, and activity, with limited breakdowns by character and object. Budget schedules on capital construction and improvement program; proceeds of general bond issues; public service enterprises; and working capital, trust, and agency funds.

Statement of bonded debt outstanding, and annual interest and principal requirements, to maturity.

C. TAX COLLECTION REPORTS

1. Bureau of Taxation. Report (Biennial) (1961-1962)

Biennial publication comprises annual reports for 2 years. Covers local and State valuations of taxable property as well as administration and collections of principal State taxes. Detailed data on gross collections, refunds, and net collections of most State taxes. Includes information and statistics on tax sources, rates, administrative activities and expenditures.

2. Bureau of Taxation. Sales and Use Tax Assessments (Monthly)

Data on taxes assessed on sales for specified month, and cumulative amounts for year, by economic areas, with comparative figures for prior year. Data on taxes assessed for month, by business classification, and for selected cities and towns.

MAINE--Continued

D. OTHER SELECTED SOURCES

1. Treasury Department. Report of the Treasurer. (Biennial) (1961-1962)

Summary historical data on receipts, disbursements, and balances, with monthly data for past 2 years. Data on bonded debt outstanding and on cash and securities owned, by fund and by type of holding.

2. Maine Turnpike Authority. Financial Report (Monthly; June issue includes data for fiscal year)

Income and expense statements, balance sheets, and detail on traffic and operating revenues. Comparative data for prior year. Data on debt outstanding, debt transactions, and balances. Cumulative data on capital outlay expenditures.

MARYLAND

A. GENERAL FINANCIAL REPORTS

1. Comptroller of the Treasury. Annual Report (1962)

Report received January 1963.

Revenue: Revenue estimates and collections for the fiscal year, by fund groups and by sources. Detail of cash receipts, by source, by agency and function, for general fund, special funds, Federal funds, and all other funds. Includes data by county for principal taxes, licenses, and fees.

Expenditure: Detailed cash disbursements by function, agency, and activity from all funds. Limited data as to character and object. Separate statements of State grants and revenues distributed to local governments, by program, or by source of revenue, and by county and city, including allocation of Federal funds.

Debt: Detail of general obligation bonds outstanding, by purpose of issue, annual maturities, and total interest requirements. (See under B and D below, for sources on non-guaranteed road, bridge, and tunnel bonds.)

Other: Combined balance sheet data for all funds. Financial statements and schedules for major funds and accounts, including capital budget accounts. Statements of appropriation accounts by fund groups and by agency. Estimated appropriations for next fiscal year (based on authorized appropriations and budget amendments recorded through September 30). Data on State loans to local governments, by purpose and by unit. Detail of investment holdings, by type, and by fund.

B. BUDGET DOCUMENTS

1. Governor. The Maryland State Budget (Annual) (1964)

Submitted January 1963.

Summaries showing amounts for current and budget year: General fund budget; operating budgets all funds, by object; and operating budgets by fund groups, by department, agency and activity.

Revenue: Estimated taxes and other revenues, by sources, department and agency, and by fund, for the current year and budget year. Includes detail on Federal and miscellaneous departmental funds. Cash receipts for the previous fiscal year are detailed by fund group.

Expenditure: Detailed operating budgets for departments and agencies show expenditures for previous year, appropriation for current year, and allowance for budget year, by function and activity, by funds, and by object. Include extensive information and data on objectives, program and performance, personal services, receipts from agency collections and sources, and the like. Detail on State aid and distributions to local governments, by type, and by county. Capital improvement budget provides data for budget year only. Summary statistics by function, and detailed data by department, institution, activity, and project.

MARYLAND--Continued

Other: Document includes charts, summary financial statements from the Comptroller of the Treasury, and budget and financial statements of the State toll bridge and tunnel agencies and the Maryland Port Authority. Various statements provide data on direct bonded debt, revenue bonds, debt transactions, and cash and investment holdings.

2. Director of Budget and Procurement. Fiscal Digest (Annual) (1963)

Report received June 1962.

Estimated revenues for current year, by fund groups, by sources. Summary of appropriations for operating purposes for current year, by fund groups, by function and agency. Detail of appropriations for operating purposes for the fiscal year and of appropriations for capital improvements. Includes explanatory information.

C. TAX COLLECTION REPORTS

1. Items A 1 and B 1 include detailed data on State tax collections.

2. Comptroller of the Treasury. Statistical Report of the Retail Sales Tax Division (Annual) (1962)

Covers gross and net collections of retail sales and use taxes by geographic area, business class, and by month for the current and prior fiscal years. Includes summary annual data, by political subdivision and class of business. Comparative statement of gross and net receipts from cigarette tax stamp sales, by month, for 2 years.

D. OTHER SELECTED SOURCES

1. State Roads Commission of Maryland, Toll Facilities Division. Bridge and Tunnel Revenue Bonds, Financial Report (Monthly; September report includes data for fiscal year ended September 30 of toll agencies and bond funds)

Statement of operations for each of the 3 toll bridges and toll tunnel. General and administrative expenses data. Construction data cumulative from date bonds were sold. Balance sheet information and annual maturities of debt. Historical data on income and traffic volume for each facility from date of opening.

2. State Department of Welfare. Report to the Governor (Annual) (1962)

Detail of expenditures, by program, by county, and by source of funds. Includes detailed data on State grants to counties, and on State administrative costs, by sources of funds.

MASSACHUSETTS

A. GENERAL FINANCIAL REPORTS

1. Comptroller. Massachusetts Financial Report (Annual) (1962)

Report received February 1963.

Revenue: Summary of tax revenue, by source, and distributions to cities and towns and to State funds, for each of the last 3 fiscal years. Detail of revenue and nonrevenue receipts by fund, by departments and agencies, and by sources, for funds and fund groups.

Expenditure: Summaries of expenditure by function and activity, and by character and object. Statements of appropriations, expenditures, and unencumbered balance by function and activity, by agency, and by character and object, for funds and fund groups.

Debt: Detail of State debt outstanding, by purpose, and by issue. Data on debt transactions during the year, and on sinking fund offsets.

Other: Summary of investments, by type of security, and by fund. Summary data on State aid to cities and towns for 3 years, by function. Statements of receipts, expenditures

MASSACHUSETTS--Continued

and unencumbered balances for funds and fund groups. Includes explanatory comments and charts.

B. BUDGET DOCUMENTS

1. Governor. Report of the Budget Commissioner (Annual) (1964)

Submitted January 1963.

Revenue: Comparative statement of revenues for all funds, by sources and by fund groups, showing actual revenues for previous year and estimates for current year and the budget year. Detailed revenue data by department, agency, and activity, for funds and fund groups. Supplemental statement of Federal grants in detail.

Expenditure: Expenditures and appropriations for previous year, appropriations for current year, and agency requests with Governor's recommendations for the budget year. Summaries and detail by organization unit, by function and activity, and by character and object. Includes information and supplemental data on programs and activities. Summaries for all funds, by fund, and by character and object.

Debt: Direct and contingent debt outstanding, by purpose, and by issue. Maturities and interest requirements for current year and estimates for budget year.

Capital Building and Renovation Program: List of projects by agency with descriptions and data on amounts recommended, previous appropriation, and future additional appropriations required to complete project.

C. TAX COLLECTION REPORTS

1. See A 1 and B 1, above.

D. OTHER SELECTED SOURCES

1. Report of the Treasurer and Receiver General, (Annual) (1962)

Detail of direct and contingent debt by issue, including data on purpose, debt and debt service transactions for the year, and data on annual principal and interest requirements to date of maturity.

2. Massachusetts Port Authority. Financial Statement (Monthly; June issue includes data for fiscal year)

Revenue and current expenses for the month and for the fiscal year to date, with comparative data for the previous year. Data on receipts, disbursements, and balances, by construction, operating, debt service, and other funds. Investment detail by fund and by type of holding.

3. The Massachusetts Turnpike Authority. Initial Turnpike, Quarterly Report

Balance sheet and revenue and expense statements for the quarter covered. Fourth quarter report includes data for calendar year. Construction cost analysis. Cash balances and investments, by type of security, and by fund. Includes statistics of revenues and traffic for the 2-year period. (Data for the Lt. William F. Callahan, Jr. Tunnel, under construction, and the East Boston Tunnel, are contained in a separate audit report.)

4. Comptroller. Monthly Report of State Funds.

State tax revenue, by major sources; tax distributions to cities and towns and to State revenue; and fund receipts by major sources, by funds; for the month, and estimated for the current fiscal year, with comparative actual amounts for the previous year. Statements of financial condition as of end of month for the various funds, including Metropolitan District Commission revenue and bond funds for parks, sewerage, and water as well as "State revenue and bond funds." Appropriations and other credits, fiscal year changes, and unencumbered balances at end of month, by funds. Expenditure and financing status of bond funds, by fund and by bond issue, through end of month.

MICHIGAN

A. GENERAL FINANCIAL REPORTS

1. Auditor General. Financial Report of the State of Michigan Part 1 and Part 2. (Annual) (1962)

Reports received December 1962.

Part 1 contains explanatory comments, charts, and summary financial data. Part 2 contains the underlying summary and detailed financial statistics.

Revenue: Summary of taxes and other revenues, by principal sources. Detail of revenues, nonrevenue receipts, and adjustments, by sources, by fund groups, and for major funds. Comparative summary of revenue, by major sources, for 10 years.

Expenditure: Summary of expenditures, by function and by character and object. Summary of distributions and payments to or for local governments, by purpose and nature or program. Comparative summary of State payments to local governments, by program, and other State expenditures, for 5 years. Summaries and detail of expenditures, by function, by fund group, and by fund. Detail of transfers and other nonoperating expenditures and adjustments, by fund. Summary and detail of appropriation accounts. Comparative summary of expenditures, combined funds, by character and by function, for 10 years. Data on number of State employees and payroll amounts, by agency and by fund groups, for 3 years.

Debt: Data on general fund bonds and highway and expressway bonds outstanding, with summary information on revenue bonds not included in the report.

Other: Fund balance sheets. Historical comparative summaries of revenue, expenditure, and balances for the general fund and for other operating funds.

B. BUDGET DOCUMENTS

1. Governor. The Executive Budget (Annual) (1964)

Submitted January 1963.

Revenue: Summary of revenue, by major sources, and detail of revenue, by funds and by sources, for the past 3 years, and estimates for the current year and the budget year.

Expenditure: Summary and detailed statements of appropriations and expenditures for the past 2 years, appropriations for the current year, and agency requests with budget recommendations for the budget year. Both summary and detailed statements show distinctively: State operations budgets, general purpose and special purpose; capital outlay budgets; and local benefits budgets. Data are detailed by fund, by function, and by agency and program or activity.

Other: Includes Governor's message and an appendix which presents summary data on the State's economic and revenue outlook.

2. Governor. Statement of Long-Range Capital Outlay Needs for the Five-Year Period 1964 Through 1968 (Annual)

Report received April 1963.

Tabulation by fund, function, institution or agency, and project, of requests for capital outlay projects for the 5-year period. Includes also supplemental information submitted by certain agencies concerning their capital needs and a summary of the requested general fund amounts, by function, with summary data on budget recommendation and legislative appropriations.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1962)

Summary historical data on State and local tax revenue in Michigan for 11 years. Information on State taxes showing sources, administering agency, tax yield, and fund distribution. Descriptive information and extensive detail on

MICHIGAN--Continued

the various taxes and other revenue sources administered by the Department of Revenue, comprising about four-fifths of State tax revenue in the year. Sales, business activities, intangibles, and inheritance tax collections, by county. Sales tax collections, by month, and by type of business, with geographic detail. Includes chapters on tax review of the year, functions and organization of the department, and tax legislation and legal developments.

2. Department of Revenue. Research and Statistical Bulletin (Monthly; July issue presents June data and fiscal year data)

Summary data on revenue collections of the department, by source, for the previous month, cumulative amounts for the fiscal year, and comparative data for the prior year. Sales tax collections by type of business, and by county and selected cities (10,000 or over), for 8 major business categories.

D. OTHER SELECTED SOURCES

1. State Treasurer. Annual Report (1962)

Summary statement of receipts and disbursements of all funds, and cash and investment balances. Data on investments by type. Statistics of general obligation bonds and certain other debt issues, by maturity dates.
2. Michigan Liquor Control Commission. Financial Report (Annual) (1962)

Data on operations and financial statistics of the liquor monopoly system.
3. Mackinac Bridge Authority. Financial Statement and Report of Traffic and Revenue (Annual) (1962)

Income and expense statement and summaries of cash transactions and balances. Detail of investments in securities. Statement of financial condition. Data on traffic and toll revenues.
4. Department of Administration. Statement of Legislative Appropriations (Annual) (1963)

Summary and detailed statements, by fund groups, of final total appropriations, including supplementals, for the past year, and of Governor's budget recommendations and original legislative appropriations for the current year.

MINNESOTA

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Biennial Report of the State Auditor (1961-1962)

Report received January 1963.

Explanatory comments on scope and nature of report, funds, and accounts with recommendations to the Governor and State Legislature. Summary and detailed data for each of the 2 fiscal years, with historical data for selected categories.

Revenue: Summary of receipts, by function and fund groups. Detail of taxes and other receipts, by source, for the 2 years, and by quarters for the 2 years.

Expenditure: Summary of net disbursements by function, by fund groups. Summary of net disbursements by character and object, for the 2 years, and by quarters for the 2 years. Detailed appropriation statements include data on disbursements, transfers, and balances, by department and agency, function and activity, fund or account, and character and object. Appropriations and net disbursements detail by department or agency, function and activity, and by object for each fiscal year. Net disbursements from all funds, by quarters, and summary by function, and by fund groups, for each fiscal year.

Debt: Bonds and certificates of indebtedness outstanding, by issue, and data on interest rates and annual maturities.

Other: Summaries for all funds, by fund, of receipts, disbursements, transfers, balances, and reconciliation with

MINNESOTA--Continued

Treasurer's balances. Summary of cash and investments, by funds, and detail of investments by type of holding. Data on loans to local governments, by fund and by county.

B. BUDGET DOCUMENTS

1. Governor. Proposed Biennial Budget (1964-1965)

Submitted January 1963.

Individual appropriation account statements show expenditures and financing for 2 previous years, estimates for the current year, and department requests and the Governor's recommendations for each of the 2 budget years. This information is given on a 2 digit expenditure classification basis. Data are included on revenue and other receipts, transfers, and State grants and other aids to local governments.

The Governor's Budget Message and Summary includes the complete message, and also fund statements and debt statements for the 5-year period indicated above. Statistical data, charts and other information of value are included.

2. Legislative Building Commission. Report (Biennial) (1963)

Submitted with concurrence of the Governor, January 1963.

Summary of capital outlay expenditures, by agency and installation, recommended for the forthcoming biennium, with detailed data, by project, on agency requests and recommendations of the Commission. Includes explanatory information, illustrative materials, and statistical data on the history of the Commission and its activities, capital outlay programs and accomplishments in recent years, and data on long-range capital outlay requests of State agencies.

C. TAX COLLECTION REPORTS

1. Department of Taxation. Report (Biennial) (1961-1962)

Summary and detailed statistics on State taxes collected by the department. Includes explanatory information and data on tax bases and rates, historical and geographical data on tax revenues, and information on organization and administrative activities of the department. Also includes data on State and local taxable property valuations, rates, levies, and collections.

2. Department of Taxation. Analysis of Minnesota Income Tax Returns (Annual) (1960)

Summaries and detailed data on State individual and corporation income taxes, covering returns, assessments, collections, distributions to local school, and administrative costs. Analytical data by type and status of taxpayer, by income group, with distributions by county area. Includes explanatory information and comparative historical statistics.

D. OTHER SELECTED SOURCES

1. State Auditor. Quarterly Report (Report for period ended June 30 includes fiscal year data.)

Summary data on receipts, disbursements, transfers, and balances, by fund groups and funds, for the fiscal year to date. Data on bonds and certificates of indebtedness outstanding, by purpose and issue, with data on principal maturities.

Receipts, by sources, for the quarter and cumulative for the fiscal year, with comparative data for the previous year. Disbursements, by character and object, for the quarter and cumulative for the fiscal year, with comparative data for the previous year.

MINNESOTA--Continued

2. Department of Highways. Financial Services Reports
(Annual) (1962)

Detail of departmental receipts, by source and fund, including monthly net collections of highway-user taxes, Federal and county grants, borrowings, and transfers. Disbursement data are shown in great detail, by fund, activity and object, including apportionment of motor-user taxes to counties and municipalities for highway and street purposes. Schedule of annual maturities and interest payments on State highway bonds.

MISSISSIPPI

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Biennial Report of the Auditor of Public Accounts (1960-1961)

Report received October 1961.

Revenue: Summaries of revenues by major sources, for the general fund, and for combined general and special funds, for each of the 2 years. Data on taxes and other revenue and nonrevenue receipts of all funds, by sources and by fund groups. Data on collections of State ad valorem taxes, by county.

Expenditure: Summaries of expenditures by function, for the general fund and for combined general and special funds, for the 2 years. Data on expenditures by function, by department or agency, and by activity, of all "governmental cost funds" by fund groups. Includes data on subsidies to local governments, debt service, transfers, and refunds.

Debt: See A 2, below.

Other: Comparative summary statements of receipts, warrants issued and cash balances of all funds for the 2 years. Special fund cash balances, by fund, for the last fiscal year. Also a comparative summary of general fund revenue receipts and operating expenditures for the past 10 years. (Detailed annual data are contained in unpublished statements, audits, and records.)

2. State Treasurer. Biennial Report (1960-1961)

Report received January 1962.

Summaries of general fund and special fund receipts, disbursements, transfers, and balances, by fund group and by agency for each of the 2 years.

Revenue: General fund revenues by source, in detail, and revenues of special funds, by fund or agency, with limited detail by source.

Expenditure: General and special funds disbursements by department or agency, and function, activity, or fund for each of the 2 years. Includes limited data as to character and object classes.

Debt: Detailed schedules of general and revenue bonds outstanding, by purpose and by issue, including data on annual maturities and interest requirements.

B. BUDGET DOCUMENTS

1. Commission of Budget and Accounting. Biennial Budget Report (1963-1964)

Submitted December 1961.

Revenue: Summary statement of receipts, by source, for general fund, including data on State taxes earmarked for allocation to local governments. Shows actual amounts for first year of current biennium, estimates for second year, and for the 2 budget years. Budget schedules and informational schedules for special funds include data on nonappropriated receipts.

Expenditure: Basic format shows appropriations for current biennium, expenditures for the first year, estimates for the

MISSISSIPPI--Continued

second (current) year, and agency requests (or estimates) for the budget biennium, with Budget Commission recommendations. Summary of general fund expenditures and requests, by function, agency, and activity. Summary for special funds, by fund, with indication of activity and special revenue sources. Budget schedules for departments and agencies, by activity, and by character and object. Includes data on State aid to local governments and on debt service. Explanatory comments and supplemental data provide information on programs, activities, and financing. Informational statements for special funds vary widely from basic format.

Debt: Summary and detailed data on general and revenue obligations outstanding, by purpose, and annual maturities and interest requirements to maturity.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Selected Factors Indicative of State and County Activities (Annual) (1961)

Summary data on Tax Commission collections and miscellaneous tax collections and receipts of other State agencies, by sources, with data on distributions to local governments and to State funds. Extensive historical and analytical statistics of principal taxes with geographic distributions as to selected taxes. Data on collections of sales taxes and on gross sales, by business classes, by county and by municipalities. Extensive data on income taxes, by industry groups, and by county. Index of taxpaying ability for counties, with supporting detail as to computations. Annual data in this report are generally on a calendar year basis. Report includes explanatory information.

2. Motor Vehicle Comptroller. Biennial Report (1960-1961)

Various schedules of the petroleum tax and privilege tax divisions showing tax rates; gross and net tax collections, by county and municipality; distributions to State funds, and to local governments, by county, for each of the 2 years. Also includes data on activities and on administrative expenditures by object, by year. Tables generally present annual data for the 2 years, with supplemental data by month for the 2 years. Includes extensive explanatory information and charts.

D. OTHER SELECTED SOURCES

1. State Department of Public Welfare. Biennial Report (1960-1961)

Detailed financial statements of receipts, by source, and program; and expenditures by program, by object, and by county.

MISSOURI

A. GENERAL FINANCIAL REPORTS

1. Department of Revenue. Annual Report (1962)

Report received September 1962.

Revenue: Summary of receipts into all funds and detail of revenue and nonrevenue receipts, by source, by fund, and by department and agency. Detail of intangible tax collections, refunds, and net distribution, by counties.

Expenditure: Detailed data on expenditures, by function, by agency and activity, by character and object, and by fund. Data on gasoline tax distributions to cities and to counties, by individual unit.

Debt: Data on State building bonds outstanding (guaranteed debt) and on annual interest and principal requirements to maturity. (Does not include nonguaranteed obligations of State institutions of higher education.)

Other: Cash balances and investments, by fund, and by type of holding. Detail of appropriation balance sheets for the fiscal year, by fund, by agency and activity, and by character and object.

MISSOURI--Continued

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Receipts from taxes and other State sources, by major sources, and from Federal grants, by function, for 3 previous years, and estimates for current year and the 2 budget years.

Emergency and supplemental budgets for the current biennium, by function, agency, activity, fund, and object, showing original recommendations and appropriations, current requests, and Governor's recommendations.

Operating budget: Detailed schedules for departments, agencies, and activities, with breakdowns by object, data on source of funds, and supplemental data on personal services. Format generally shows amounts for previous year, planned amounts for the current year, and Governor's recommendations for the 2 budget years. Includes information on functions and programs and justification statements.

Capital improvement budget: Summary of proposed capital improvements, by department, showing agency request for the biennium and Governor's recommendation. Detailed listing of proposed projects by department and fund, with facility description and justification.

C. TAX COLLECTION REPORTS

1. See A 1, above.

2. Department of Revenue, Division of Collection:

a. Report of Collections for Month

Receipts into State funds for the month, by funds, showing data by tax sources, for general revenue, highway department, and special tax revenue funds.

b. Report of Sales and Use Tax Collections (Quarterly; also annual)

Data on sales and use tax collections and number of returns, by county and other divisions, for the quarter (or fiscal year). Comparative State totals for previous periods. Summary data by industry group.

D. OTHER SELECTED SOURCES

1. Department of Public Health and Welfare. Annual Report of the Division of Welfare (1962)

Covers public assistance, administration, and other welfare programs and activities. Summary and detailed statements of appropriations and other sources of financing, and of expenditures by program, by object, by county, and by month. Includes extensive explanatory information, charts, and data on activities.

2. Department of Public Health and Welfare. Annual Report of the Division of Mental Diseases (1962)

Revenue by source and by institution. Appropriations and expenditures by institution, by activity, and by character and object. Includes detailed data on employment and patient statistics, by county.

3. State Treasurer. The Funds of the State of Missouri (Monthly)

Data on cash receipts and disbursements, transfers, and balances, by funds in detail, for the month. Receipts from major tax sources for the month and the fiscal year, with comparative data for the previous year. Data on State bonds (guaranteed) authorized, issued, and outstanding.

MONTANA

A. GENERAL FINANCIAL REPORTS

1. See B 1, below. Detailed annual data are contained in unpublished statements and records.

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1964-1965)

Submitted January 1963.

Summary of income, expenditures, transfers, and balances, by organizational units and by funds or accounts, for past 3 years.

Revenue: Actual revenues for past 3 years, by fund groups, by agency, and by source or activity. Estimated revenues of current year and the 2 budget years, for the general fund, in detail, and for all other "expense funds" by agency and by fund and account. Budget schedules include data on revenue, with detail on taxes and other principal sources.

Expenditure: Actual expenditures for past 3 years, by organizational units in detail, by character and object. Estimates for current year and budget recommendations for the 2 budget years, by organizational units. Detailed budget schedules for departments, institutions, and agencies show amounts for 3 biennial periods, by year--expenditures for the past 3 years, estimates for the current year, and budget recommendations for the 2 budget years. Summary distributions by function and activity, by character and object, and by funds and by financing. Supplemental detail of personal services and other objects. Includes summary statements on revenues, expenditures, and balances for individual funds or accounts, and extensive information on objectives, program and performance.

C. TAX COLLECTION REPORTS

1. State Board of Equalization. Biennial Report (1961-1962)

Detailed data on collections of State taxes for each of the 2 years, with extensive historical and analytical data as to the principal tax revenue sources. Includes information, charts, and data on tax policies and administration, tax bases and rates, and distribution of tax revenues. Also includes summary and detailed statistics of State and local taxable property valuations and tax levies.

D. OTHER SELECTED SOURCES

1. Montana Liquor Control Board. Annual Report (1962)

Detailed statistics of operations and finances of the State liquor stores system. Includes data on collections of State and county taxes on liquor and beer.

2. State Highway Commission, Accounting Division. Analysis of Receipts and Expenditures (Monthly; June issue includes fiscal year data)

Data on highway department expenditures by program and activity, and by character and object, and on departmental receipts, by sources. Amounts for month and cumulative for fiscal year.

3. Department of Public Welfare. Report (Biennial) (1961-1962)

Summary and detailed data for each of the 2 years on financing, by sources; and on expenditures for public welfare activities, by program; and by county for principal programs. Includes information and supplemental data on programs and activities.

4. Department of State Lands and Investments. Biennial Report (1961-1962)

Summary and detailed data for each of the 2 years on the State lands, investments and other assets; receipts, by sources; distributions to local governments and to State funds; and other disbursements of the funds administered by department.

NEBRASKA

A. GENERAL FINANCIAL REPORTS

1. Auditor of Public Accounts. Biennial Report (1961-1962)

Report received December 1962.

Summaries of receipts, disbursements, transfers, and balances, by funds.

Revenue: Detail of tax revenue and other receipts, by funds and by sources, for each of the 2 years. Data on State tax accounts with counties, and on charges certified to counties by the various State institutions, by county.

Expenditure: Biennial appropriations and annual expenditures for the 2 years reported, by departments and agencies, activities, and character and object.

Other: Data on revenue obligations of State educational agencies and institutions.

(Detailed annual data are contained in unpublished statements and records.)

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

Budget summaries and schedules show appropriations for current biennium, expenditures for the first year and estimates for the second (current) year, and agency requests with Governor's recommendations for the budget biennium. No revenue statistics except as reflected in expenditure and appropriations data.

Summary budget tables for all funds and for general, cash, Federal, building, and special levies funds, by agency. Detailed budget schedules for departments, by fund group, by agency and activity, and by character and object.

C. TAX COLLECTION REPORTS

1. State Tax Commissioner and State Board of Equalization and Assessment. Annual Report (1961)

General fund tax collections, by sources. Detail of gasoline tax collections and refunds, by months, and distributions to counties, by county. Data on State estate taxes, grain and seed tax revenues and distributions, and public power district payments in lieu of property taxes.

Summary data on expenditures from all sources (except university and normal schools income, soldiers relief, and gas tax and school apportionments) by agency and by character and object.

Detailed statistics of State and local property taxation, including data on assessed valuations, rates, and levies, by type of property and by county and municipality. Includes historical data.

D. OTHER SELECTED SOURCES

1. State Treasurer. Biennial Report (1961-1962)

Summary of receipts, expenditures, transfers and balances of all State funds, for the biennium, by fund groups. Detail of receipts by fund, by sources, for each year of the biennium. Data on distribution of gas tax to counties, by purpose and by county.

2. State Treasurer. Treasurer's Report (Monthly)

Data for the month covered on receipts, payments, transfers, and balances for fund groups, by fund. Summary of cash account, all funds. Summary of fund investments and investment transactions, by fund.

3. Division of Public Welfare. Annual Report (1962)

Detailed data on fund balances, receipts by source, and public welfare expenditures, by program, by county, and by

NEBRASKA--Continued

object. Includes extensive explanatory information, historical statistics, and analytical data.

4. Department of Roads, Bureau of Highways. Quarterly Report

Summary and detailed data on income, by sources, and application of funds for highway purposes, by program and by character and object.

NEVADA

A. GENERAL FINANCIAL REPORTS

1. State Controller. Annual Report (1962)

Report received December 1962.

Revenue: Summary of "governmental revenue" by principal sources. Detail of taxes, Federal grants, departmental revenues and transfers, and other revenue and nonrevenue receipts, by sources. Data on transfers and other fund receipts, by sources, by funds.

Expenditure: Summary of "governmental expenditures" by function and by activity, showing capital accounts by purpose or project. Detail of expenditures, refunds, and other disbursements, by function, by agency, and activity. Detailed data on fund transfers and disbursements, by funds. Statistics of State payments to local governments, with data by county for principal programs.

Other: Schedules of receipts, disbursements, transfers, and balances for fund groups, with data on general fund appropriations and related transactions. Statistics of general obligation debt outstanding, by purpose and issue. Data on holdings of cash and securities, by type of holding.

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: General fund revenues, by sources, for previous year, and estimates for current year and the 2 budget years. Comparative data on general fund revenues, by sources, for the 3 prior years. Agency budgets include detail on agency receipts.

Expenditure: Summaries and comparisons of expenditures by function, by general fund and other funds, for the current year and the 2 budget years. Agency budget detail, by function and activity, presenting data on funds available, expenditure summary by object, salary detail, travel detail, operating detail, and equipment detail. Schedules show amounts for previous year, estimates for current year, and agency requests with Governor's recommendations for each of the 2 budget years. Statements of justification provide explanatory information and data on programs and activities.

Capital improvement section lists projects, by institution or agency.

Debt: Detail of bonded debt outstanding (general obligations), and interest and principal requirements for the 2 budget years, by purpose and issue.

C. TAX COLLECTION REPORTS

1. Tax Commission. Annual Report (1962)

Comparative schedule of all taxes collected by the Commission in the last 3 fiscal years. Descriptive information and detailed data on collections, refunds, administration, and distributions of cigarette, liquor, and gasoline taxes and general sales and use tax. Extensive information on State and local property taxation, including data on assessed valuations, assessment ratios, taxes levied, and delinquent taxes, by county. Detail of State and local property tax rates, by type government and by county and city.

NEWADA--Continued

D. OTHER SELECTED SOURCES

1. State Treasurer. Report of the Treasurer (Annual) (1962)

Summary data on receipts and disbursements, by month, and on fund balances. Detail of cash and security holdings, by type of security and by fund. Detailed data on State bonds outstanding.

NEW HAMPSHIRE

A. GENERAL FINANCIAL REPORTS

1. Comptroller. Annual Report (1961)

Report received January 1963.

Revenue: Summary of State revenues of all funds, by principal sources, for selected years. Detail of taxes, grants-in-aid, departmental revenues and transfers, and other revenue and nonrevenue receipts, by source and by fund, for the past 2 years. Comparative summary statistics for 5 fiscal years.

Expenditure: Summary of expenditures from all funds showing current expenses, fixed charges, debt service and capital outlay, by function and by fund. Detail of expenditures, transfers and other disbursements, by function, by organization unit, by character and object, and by fund. Comparative general fund expenditures by activity, for 5 fiscal years.

Debt: Statement of general and revenue bonds authorized but unissued, and bonds outstanding, by purpose. Data on sources of revenue for debt redemption, for the past 2 years. Sinking fund offsets and transactions, and net debt outstanding.

Other: Summary and detailed balance sheet data for all funds. Cash balances, by fund. (No information on investments.) Financial statements of Racing Commission operations and State Liquor Commission operations.

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Comparative general fund "unrestricted revenues," showing amounts for previous year and estimates for current year and the 2 budget years. Departmental budgets include data on restricted revenues.

Expenditure: Summary of expenditures requested and recommended, including data on total expenditures, restricted revenues and balances, and net appropriations for each of the 2 budget years, by department or agency. Departmental budgets present data by organizational unit and activity, on funds available, and on expenditure by character and object, with detail as to personal services, travel, current expense, and equipment. Schedules show amounts appropriated and expended in the previous year, appropriations for current year, and agency requests and recommended amounts for each of the 2 budget years.

Debt: Schedule of bonds authorized, issued, lapsed, and unissued at close of previous year, by purpose and funds from which redeemable. Statement of bonded indebtedness outstanding at close of previous year, by purpose, and funds from which payable.

D. OTHER SELECTED SOURCES

1. Treasurer. Annual Report (1962)

Summary statement of receipts, disbursements, and balances, by fund, for 3 years. Detail of cash receipts from taxes, Federal grants, charges and other sources, and summary of appropriation operations, by fund, by department or agency, and by function. Detail of investments held as custodian, by fund and by type of holding. Bonded and temporary debt transaction during current year and scheduled maturities.

2. State Liquor Commission. Annual Statement of Operations (1962)

Detailed data on operations and other statistics of the State liquor stores system, with comparative data for the previous year. Includes data on collection of beer taxes, licenses and permits.

NEW HAMPSHIRE--Continued

3. Department of Public Works and Highways. Interim Report (1961)

Federal and State aid highway expenditure by program, by project, and by town. Includes data on operations and finances of turnpike facilities.

4. Department of Administration and Control. Fiscal Facts (Biennial) (1962)

Comparative data on major revenues and expenditures for the fiscal year and the 3 previous years. Summary historical data on State's finances for selected years. Summaries and limited detail on finances of principal funds. Summary comparative data on debt outstanding and debt service for 4 years, and detail on bonds authorized, unissued, and outstanding at close of fiscal year. Includes information on organization and services of the State government and summary comparative data as to other selected States.

NEW JERSEY

A. GENERAL FINANCIAL REPORTS

1. See B 1 and D 1, below.

2. Department of the Treasury, Division of Budget and Accounting Fiscal Report (Monthly)

Comparative balance sheets, General Treasury, and dedicated, trust, and pension funds, by fund at end of month reported and for the previous month.

Statement of revenues by department, agency, and source, as anticipated for the fiscal year and realized to date.

Summary of appropriations and available funds, cumulative expenditures of the fiscal year, to date, and unobligated balances, by department, agency, activity, and appropriation account.

Comparative statement of direct debt of the State government, by purpose and issue, as of the end of the month reported and the previous month.

B. BUDGET DOCUMENTS

1. Governor. Budget Message (Annual) (1964)

Submitted February 1963.

Consolidated balance sheets as at end of 2 past years. Revenues, expenditure, and balances, consolidated summary, actual for past year and estimated for current year and the budget year.

Revenue: Statements of revenues by major fund groups, by departments, agencies, and sources in detail, actual for past year, and estimated for current year and the budget year.

Expenditure: Basic format shows expenditures for the past year (generally with data on appropriations, transfers, and total available), adjusted appropriations for the current year, and agency request with recommendation for the budget year. Complete summary, with State operations, State aid, capital construction, and supplementals and deficiencies sub-totals. Summaries of appropriations, by character classes, and by organizational units. Summary of expenditures and appropriations, by character classes and by subclasses and object detail. Detailed budget schedules by organizational units and programs or activities, and by character and object.

Presentations include explanatory information, data on personal services, and workload data as to numerous activities. State aid and capital construction sections conveniently group data under these headings. However, some relevant activities appear in the special funds section, which include most items financed from Federal funds, bond funds, revolving funds, and various special funds.

C. TAX COLLECTION REPORTS

1. Department of the Treasury. Annual Report of the Division of Taxation (1962)

Historical data on gross and net collections of State taxes, by major sources. Comparative statement on costs of collection, by tax source, in the last 3 years. Report contains

NEW JERSEY--Continued

data on State and local property taxation, including assessed values, levies, and rates.

2. Department of the Treasury. Report of the Motor Fuels Tax Bureau (Annual) (1962)
Gasoline and special fuels tax collections by month, refunds, and administrative costs, by object.
3. Department of the Treasury. State Tax Revenues (Monthly)
Summary statement of State tax revenues for the month specified, the previous month, cumulative for the fiscal year, and comparative data for the previous year.

D. OTHER SELECTED SOURCES

1. State Auditor. Report on State Treasurer's Accounts (Annual) (1962)
Statement of consolidated receipts, disbursements, transfers, and balances, by fund. General Treasury comparative balance sheet, and detailed statement of receipts, disbursements, and transfers, by departments. Consolidated listing of securities, by fund and by type of security. Summary of general obligation debt transactions and amounts outstanding at end of year, by issue.
2. New Jersey Turnpike Authority. Annual Report (1962)
Report is on calendar year basis. Detail of revenues, and other receipts, expenditures, debt, and fund balances, including investment securities by type. Also includes comparative operations budget for the current and the ensuing year, and other related statistics.
3. New Jersey Highway Authority. Garden State Parkway (Annual) (1962)
Report is on calendar year basis. Detailed data on revenues, expenses, expenditure for construction, debt and debt transactions. Includes data on fund balances, and investments by type of holding.
4. Department of the Treasury, Division of Investments. Report of Securities Transactions (Monthly)
Summary statistics on holdings of securities, by term and type of security. Detailed statistics of securities transactions during the month, including as to issues purchased or sold data on par value, cost price, coupon rates, yield, and maturity date. (The Division issues also a detailed State Investment Council Annual Report.)

NEW MEXICO

A. GENERAL FINANCIAL REPORTS

1. State Treasurer. Biennial Report (1961-1962)
Report received February 1963.
Revenue: Statement of revenues and transfers, by source, by department or agency, and by activity for each year of the biennial period.
Expenditure: Warrants issued and transfers, by department or agency, by function and by activity, for each year of the biennium.
Debt: Bonded debt outstanding at end of each fiscal year, by purpose and source of payment. Shows also interest rate and date of issue.
Other: Cash and investment balances by fund, including detail of investment holding by type of security.
2. Department of Finance and Administration, Budget and Financial Control Division. Annual Budget Report (1963)
Report received December 1962.
Summary comparative data on revenue, expenditure, appropriations, and balances for the past 4 fiscal years.
Revenue: Detailed data on actual revenue, by source, for each of the past 2 years, and budget amounts for the current year.
Expenditure: Detailed data on actual expenditures by agency, function, and activity, and by character and object, for each of the past 2 years, and budget amounts for the current year.
Other: Includes summary data on special appropriations for each of the past 2 years. This annual report is not to be confused with the budget document (see under B, below).

NEW MEXICO--Continued

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1964-1965)
Submitted February 1963.

Basic format shows for the last biennial period (ending in 1963) revenue and expenditure figures for the first year and budget amounts for the second (i.e., current) year, and for the forthcoming regular budget biennium revenue estimates for the first year and agency appropriation requests for each of the 2 regular budget years. However, in his transmittal message to the legislature, the Governor recommended that the appropriation measure at this session be limited to amounts for the first year of the biennium only, and that budget proposals for the second year be considered at a special session next year.

Revenue: General fund revenues, by major source. All budgeted revenues, by sources.

Expenditure: Summaries of appropriations and expenditures by character and object, and by major function. General fund appropriations by function and by agency. Detailed agency budgets, by function and activity, by character and object. Each agency schedule includes an analysis of receipts and a cash summary of receipts, disbursements, and balances.

Debt: Schedule of bonded debt outstanding as of end of the past fiscal year, by purpose and by sources of repayment. Supplemental detail on highway debentures outstanding.

Other: Data on assessed valuations, State ad valorem levy, and yield for each of the past 10 years. Statement of permanent, trust and agency funds and type of investment holdings at close of the past fiscal year.

C. TAX COLLECTION REPORTS

1. See A 1, A 2, and B 1, above.

2. Bureau of Revenue. Report of Gross Income... (and) School (Sales) Tax Paid (Monthly)

Gross income on which "school tax" (sales tax) was paid during month, by major business classes, by county. Total gross income and sales tax collections during the month, by county, and for specified municipalities. Summary data on sales tax collections for the month, the previous month, fiscal year to date, and comparative data for the previous year.

D. OTHER SELECTED SOURCES

1. Department of Public Welfare. Annual Report (1962)

Covers public assistance and other welfare programs, including summary and detailed expenditures, by source of funds, by program, by object, and by county. Includes information on policy changes and relevant legislation, charts, and workload statistics.

2. New Mexico State Highway Commission. Revenue and Expenditures (Annual) (1962)

Summary and detailed statements of Highway Commission revenue, by source; expenditure, by activity; and cash balances. Detail of tax receipts, by month. Expenditure detail by department and activity, and by character and object. Construction and right of way expenditures, by type of system.

NEW YORK

(State fiscal year ends March 31)

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Annual Report (1962)

Report received September 1962.

Summaries of sources and application of funds for the past 2 years, and of income, by sources, and outgo, by functions, for the past 5 years. Summary data on capital construction financing from bond funds, by fund.

Revenue: Comparative summary of taxes and other revenues by sources, and distribution by funds, for 2 years. Detail of revenues, by sources and by fund allocations, for the fiscal year.

Expenditure: Summary of expenditures by fund and by department. Analysis of expenditures by fund groups, by departments, and by character and object in detail. Analysis of general fund appropriations in force for the fiscal year.

NEW YORK--Continued

Comparative summary of general fund expenditures, "State purposes fund," by departments, agencies, institutions, and character and object, for 2 years. Total assistance to local governments, by counties and by funds, and analysis of expenditures from local assistance fund, by function and by program or activity. Detail of local assistance by program and by county. Federal aid distributed to local governments, by major programs and by county. Summaries of expenditures of the capital construction fund, of special revenue accounts, and of other treasury funds.

Debt: Summary and detailed data on State debt authorized and outstanding, and on debt operations during the fiscal year. Includes data on term and character of obligations, purpose, issue date, interest rates, and maturities, and on debt service.

Other: Summary and detailed data on investments in securities, by funds and by type of securities. Statements of receipts and expenditures and related financial data for the capital construction fund, highway and other special accounts, tax revenue stabilization reserve funds, and other treasury funds.

B. BUDGET DOCUMENTS

1. Governor. The Executive Budget (Annual) (1964)

Submitted January 1963.

Summary of budget appropriations, income, outgo, and surplus, and statements of financial operations for major fund groups, for the past year and estimated for the current and budget years. Summary of the State financial plan for the current and budget years and highlights of budget recommendations. Includes charts, summary tables and appendices on explanation of revenue estimates, management improvement, and financial terminology.

Revenue: Summary data by major sources, for the past year and estimates for the current and budget years. Historical statistics and additional detail for principal State taxes and nontax revenue classes.

Expenditure: Summary classification of expenditure from all sources--main budget funds, Federal funds, and other funds--actual for the past year and estimates for the current and budget year. Main budget funds comprise State purposes, local assistance, capital construction, war bonus and mental health bond account, and highway account funds. Summaries of appropriations for the current year and recommended amounts for the budget year, by fund groups, by department and activity or program. Detailed budgets for departments and major agencies, by major fund groups, show appropriations for the current year, recommendations for the budget year, and data on changes. The budget presentations include organization charts, information on purpose of the agency, source of funds for financing programs, program amounts and object detail, description of programs and workload information, recapitulation of appropriations, data on positions, and summary of changes in personal services, maintenance and operation, and maintenance undistributed lump sum appropriations. Extensive data are provided on State aid and revenue distributions to local governments.

Debt: Section on debt service presents data on bonds issued and outstanding, by purpose, with data on sinking-fund requirements for term bonds, and data for serial bonds on term, interest rate, and appropriations required for interest and principal.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Annual Report (1961)

Summary and detailed statements on State tax revenue compared with prior years. Corporation franchise and business taxes by industry and type of business. Selected tax collections, by county. Detailed description of State tax system, and other related statistics including administration costs of the commission by object. (See also D 3, below.)

NEW YORK--Continued

D. OTHER SELECTED SOURCES

1. Power Authority of the State of New York. Annual Report (1962)

Detailed statement of receipts, disbursements, debt and debt transactions, balances of cash and investments, by type, and by project. Includes maps, pictures, and construction progress report.

2. New York State Thruway Authority. Annual Report (1962)

Detailed statements of revenues, operating expenses and other expenditures, debt, cash balances, and investments by type. Includes traffic statistics, construction progress and expenditure data, maps, and extensive information on operations of the Authority.

3. Department of State. New York State Bulletin (Monthly)

Includes summary data for the previous month on balances, receipts, disbursements and transfers of State funds, by fund. Includes also a statement on general fund financial operations for the month and cumulative for the fiscal year, showing data on major tax revenues, by sources, and expenditures by department.

NORTH CAROLINA

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Annual Report (1962)

Report received February 1963.

Revenue: General and special funds revenues from taxes, other revenue and nonrevenue sources, by fund groups and by sources in detail. Includes data on gross tax collections, refunds, and net collections.

Expenditure: Detailed statements of expenditures from general and special funds, by department and agency, by function, and by activity. Includes detail of transfers, capital outlay, debt service, and aid to local governments, by fund groups.

Debt: General and revenue bonds outstanding, by purpose. Data on sinking-fund offsets and on sources of revenue for debt redemption. Schedule of annual maturities of principal and interest.

Other: Summary of total revenue, expenditure, transfers, and balances for all funds, by fund groups. Detail of investments, by type of security, by fund. Balance sheet data, by fund groups. Analysis of general fund surplus and of Treasurer's cash.

B. BUDGET DOCUMENTS

1. Governor. The Budget (Biennial) (1964-1965)

Submitted January 1963.

This budget is published in 4 volumes. I is the "A" budget and contains requests and recommendations for operating funds on already established programs and activities at the same level of service of the current biennium, with normal growth taken into account. II is the "B" budget and contains requests and recommendations to finance improvements or expansion of existing programs and to establish new programs. It also contains summaries of the "A" budget with totals of the combined "A" and "B" budgets. III is the capital improvements budget and contains requests and recommendations of specific capital projects. IV is a digest of the State Budget illustrated with charts and graphs. The basic format of Volumes I and II shows actual expenditures for the previous year, estimates for the current year, and requested and recommended amounts for each of the 2 budget years. Volume III shows requests and recommended capital outlay totals for the budget biennium.

NORTH CAROLINA--Continued

Revenue: Revenues by major fund groups and by principal sources showing actual amounts for the past year, and estimates for the current year and for each year of the budget biennium. Explanatory information and summaries.

Expenditure: Summary data for the general fund, highway fund, and agriculture fund, and for functional classes. Summary and detailed statements by function, agency, and organizational units. Detailed budgets, organized by function, department, agency, and activity, present data by purpose and by object, in detail. Extensive information is presented on program and performance, with workload statistics and other supporting data. A separate detailed statement on new personnel recommendations, by agency and position, is included.

Other: Includes budget report and explanatory and descriptive information.

C. TAX COLLECTION REPORTS

1. Department of Tax Research. Statistics of Taxation (Biennial) (1961-1962)

Explanatory information and statistical data on the State and local tax system in North Carolina. Summary and detailed data on collections of State taxes including historical data and analytical tables. Data on returns and collections of sales and use taxes, franchise taxes, and corporation taxes, by type of business. Data on returns and collections of principal State tax sources, by county and by size-classes. Includes charts, and table of contents.

2. Department of Revenue. Comparative Statement of Collections (Monthly)

Collections (after refunds and reserves for distribution to local governments) from the principal State taxes, by source, for the month and the fiscal year to date, with comparative data for the previous year.

3. Department of Motor Vehicles. Comparative Statement of Net Collections (Monthly)

Data on collections of State license taxes on motor vehicles, drivers, and related license taxes, by source, for the month and the fiscal year to date, with comparative data for the previous year.

D. OTHER SELECTED SOURCES

1. State Board of Education. State Nine Months School Fund (Annual) (1962)

Summary statement of State payments to finance local public school operations. Statement of appropriations, other revenue, and balances. Detail of expenditures by school activity, by county, and by city.

2. Department of Revenue, Beverage Tax Division. Amount of Beer and Wine Taxes Allocated to Counties and Municipalities (Annual) (1962)

Summary and detailed data, by type of tax and by county and municipality, on State tax revenue from beer and wine excises allocated to local governments for the 12-month period.

NORTH DAKOTA

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Biennial Report (1961-1962)

Report received January 1963.

Revenue: Summary of revenues of general and special funds, by fund and by source, for each of the 2 years. State property tax revenue, by county.

Expenditure: Detailed statement of expenditures, by fund, by agency or activity, and by character and object, for each of the 2 years.

NORTH DAKOTA--Continued

Debt: Statement of general bonded debt, by purpose of issue.

Other: Data on appropriations for the previous budget biennium (1960-1961), balances at end of first year (1960), expenditures of the second year (1961), and balances, by department and agency or activity, and by character and object. Similar data on appropriations for the current budget biennium (1962-1963), expenditures of the first year (1962), and balances.

2. State Treasurer. Annual Report (1962)

Report received August 1962.

Revenue: Statement of revenue collections all funds, by fund and by source. Statistics of tax collections, by principal sources, for last 18 years.

Expenditure: General and special funds expenditures, by fund, by function, by department and activity.

Debt: General debt redeemed during the year and total outstanding, by purpose of issue. Sinking fund offsets.

Other: Detail of cash balances, by fund, and investments held, by fund and by type of security.

B. BUDGET DOCUMENTS

1. North Dakota Budget Board. Appropriations Requested and Recommended (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Tax and other general revenue collections for the past 3 fiscal years, by principal sources. (No estimates reported for current or budget years.)

Expenditure: Detailed budget statements show present budget allowances for the current biennium, proposed budget, and Budget Board allowances for the budget biennium, by function, by department or agency, by activity, and by character and object. Comparative table summarizes present and proposed budgets, by general and special funds, and by department and agency or activity. Introductory tables present historical data on general expenditure, by function.

C. TAX COLLECTION REPORTS

1. Tax Commissioner. Biennial Report (1961-1962)

Detailed statements of collections of major taxes, by source and by county. Specified collections, by source and by month in each year of the biennium. Sales and use tax collections, by business class. Also includes historical data on State general property tax collections.

D. OTHER SELECTED SOURCES

1. Public Welfare Board. Biennial Report (1961-1962)

Summary of appropriations, receipts, refunds, encumbrances, and balances, by program, during the biennial period. Detail of encumbrances and balances, by source of funds, and by program. Administrative and service program expense distribution by program, by source of funds, and by county.

2. State Hail Insurance Department. Annual Report (1961)

Detail of cash receipts, disbursements, and balances of the Hail Fund. Administration expenses by object. Insured acreage, risk and losses allowed, by county, zone, and district. Profit and loss statement by county. Historical statistics on losses paid by year. Maps, and other related statistics.

3. Commissioner of University and School Lands. Biennial Report (1961-1962)

Statements of receipts, disbursements, and balances of the permanent and interest and income funds during the biennial period, and allocations for each of the State land grant institutions and the common schools. Detail of investment holdings, by type, for each subdivision. Administrative expenses, by object, for each year.

OHIO

A. GENERAL FINANCIAL REPORTS

1. Department of Finance. Annual Report (1962)

Report received February 1963.

Revenue: Revenues by major categories, for 10 years. General revenue fund receipts, by principal sources. Schedule of revenues, by funds and by sources in detail, for the past 3 years. Schedules of transfers and revenues allocated by transfer "To" and "From" funds, in detail.

Expenditure: Cash disbursements by major categories, for 10 years. Total expenditures, by major function and character classes. Expenditure for general government, excluding subsidies, by major functions. State expenditure, "exclusive of rotaries," by character and object. Comparative operating expenditures, by function and activity, for 3 years. Schedule of encumbrances, appropriations, expense, and total expenditure, by fund, by department, by agency or institution, and by activity, in detail, with summaries by character and object. Detailed statement of expense, by organizational units and activities, and by character and object.

Other: Schedule of fund operations for the year. Includes organization charts, and information on departmental activities.

2. Auditor of State. Annual Report (1962)

Report received March 1963.

Revenue: Summary of receipts, by source, and allocations by fund and fund groups. Analysis of Federal grants by purpose, by fund, by department, by function and activity. Detailed data on taxes and other revenue and nonrevenue receipts, by fund groups, by source and by department and activity.

Expenditure: Summary of expenditures from appropriations by fund, by activity, and by character and object. Analysis of appropriations in force and expenditures, by fund or accounts; by department and agency, by function and activity, and by character and object. Capital expenditures, by project, and data on debt service. Summary of appropriations by act. Detail of State payments to local governments, by source of funds, by purpose, and by type of receiving unit.

Debt: Consolidated statement of State bonded debt authorized, issued, redeemed and outstanding. Available reserves for bond retirement, by purpose of debt issues.

Other: Consolidated statement of receipts, warrants issued, transfers, warrants outstanding, and cash balances for all State funds, by fund. Comparative summary of receipts and expenditures for the past 26 years. Census of State employees by department or agency. Includes charts, graphs, and detailed index.

3. Department of Finance. Report and Financial Statements (Monthly)

Summaries for fund groups and major funds of revenues, expenditures, and transfers for the month, and balances. General revenue fund statements of actual and estimated revenues and expenditures for the fiscal year, to date, and of revenues and expenditures for the month with comparative data for the previous year. Includes summary data on bonded debt issued, retired, and outstanding, and on retirement fund balances and estimated revenues.

B. BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

The basic format shows revenues (or expenditures) for previous year, estimates for current year, and revenue estimates (or Governor's recommendations) for each of the 2 budget years.

Revenue: Comparative statement of revenues and distribution by fund and by source. Includes data on Federal grants, by purpose.

Expenditure: Summary and detailed data on expenditures, by fund groups, by fund, by organization unit, by function and activity. Includes State payments to local governments and capital improvement data, in total only, by function.

OHIO--Continued

Other: Summary of revenues, expenditures, and available balances for all funds. Includes data on debt service requirements and revenue distributions to local governments. General fund summary of revenue, by source; expenditures, by function; and balances.

C. TAX COLLECTION REPORTS

1. Department of Taxation. Annual Report (1961)

Summary collections of major revenue sources, with detailed schedules of tax collections administered by the department, for recent years. Sales and use taxes by business class and by county. Motor fuel taxes collected annually for 10 years and monthly for past 2 years. Beer and malt beverage tax collections for 10 years and quarterly data for past 2 years. Includes descriptive data on State tax sources, summary of recent tax legislation, and information and statistics on State tax administration.

2. Department of Taxation. Monthly reports:

a. Gross Excise Tax Collections

Data on collections of excise taxes on cigarettes, malt beverages, beer (3.2%), wine, malt, and horse racing for the month and the fiscal year to date, with comparative data for the previous year.

b. Motor Fuel Tax Report

Data on gross collection of motor fuel and marine fuel taxes, refunds, and net tax collections for the month and the fiscal year to date, with comparative data for the previous year. Includes statistics on gallons of fuels taxed, by type of fuel.

D. OTHER SELECTED SOURCES

1. State Treasurer. Annual Report (1962)

Summary of receipts, expenditures, transfers, and balances, by fund. Detailed data on revenues, by department or agency, by source, and by activity, for 2 years. Analysis of Federal grants by function. Receipts, disbursements, balances, and investment data for trust, agency, and sinking funds. Statement of bonded debt by purpose.

2. Department of Liquor Control. Annual Report (1961)

Detailed statements on operations and financial statistics of the State liquor monopoly system. Includes collections of State beer, malt beverage, gallonage, sales, and beverage excise taxes and licenses. Also includes charts, data on distribution of profits, and other related statistics.

3. Ohio Turnpike Commission. Annual Report (1962)

Detail of tolls and other revenues, expenses, debt, and balances, including investment in securities, by type of holding. Statistics on traffic and services.

4. State Bridge Commission of Ohio. Annual Report (1962)

Detail of tolls and other revenues, and expenses, by month. Data on debt and balances. Includes operations data, by month, for several years.

5. Department of Public Welfare. Annual Report (1962)

Summary of expenditures, by source of funds, by object, and by program, with detailed expenditures, by program and by county. Includes caseload statistics and historical data by program for 15 years, with monthly data for the last 2 fiscal years.

OKLAHOMA

A. GENERAL FINANCIAL REPORTS

See B 1 and C 1, below. Basic annual data are obtained from unpublished sources.

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Summary and detailed data on taxes and other revenue receipts, including Federal grants and reimbursements, by fund, by department or agency, and by source, showing actual data for the previous year and estimates for the current year and the 2 budget years. Includes detailed schedules of tax revenues, by source and by fund groups, and Federal grants, by agency, for each of the past 2 fiscal years.

Expenditure: Statement of expenditures, by function and agency and by character and object, for the past 2 years. State payments to local units, by source of funds, by type of government, and by county. The budget format shows actual expenditures for the past year, estimates for the current year, and agency requests and Governor's recommendations for each of the 2 budget years. The detailed schedules are organized by function and by agency. Each schedule presents data by activity, and by character and object, with information on program and performance, and generally with workload statistics. Summaries are presented for each major function. Extensive detail is shown on State aid to local schools, and to counties and municipalities for roads. Capital construction requests are detailed by agency and project in a separate section.

Debt: Schedule of general and nonguaranteed bonds issued, retired, and outstanding, by purpose, and by agency or institution.

Other: Includes Governor's message, employment statistics, historical tables, and charts.

C. TAX COLLECTION REPORTS

1. Oklahoma Tax Commission. Biennial Report (1961-1962)

Summary historical data on State tax collections from principal sources. Detail of tax collections by source, and by month and by county in each of the 2 years covered. Detailed distribution of State taxes to local governments, by county, by source, and by purpose. Information on tax sources, recent legislation, organization and work of the Commission, including administration costs. Includes also extensive data on assessed valuations and levies for local property taxation.

2. Oklahoma Tax Commission. Sales and Use Tax Statistical Report (Annual) (1962)

Detailed data on returns and collections of State sales and use taxes by city, by county, by month, and by business classes. Includes historical data, maps, and data on collections earmarked for assistance programs, by county.

3. Oklahoma Tax Commission. Report of the Motor Vehicle Division (Annual) (1961)

Comparative collections of motor vehicle license taxes in the past 4 years, by type of registration and by county. Distributions to local governments, by source, purpose, and receiving unit.

4. Tax Commission. Payments to Local Units of Government (Annual) (1962)

Distribution of State taxes to local units of governments, by type of receiving government, by source, by purpose, and by county, for the past 2 years.

OKLAHOMA--Continued

5. Oklahoma Tax Commission. Monthly Reports:

a. Collections of the Oklahoma Tax Commission

Data on collections, by source, for the month and the fiscal year to date, with comparative data for the previous year. Covers most State taxes.

b. Sales Tax Report Showing Collections by Counties

Data by county for the month and for the comparable month of the previous year. Also similar data for selected cities and towns.

c. Sales Tax by Classes of Business

Returns and collections, by business classes in detail, for the month with comparable data for the previous year. Also data by major classes, by county, for the month.

D. OTHER SELECTED SOURCES

1. State Treasurer. Annual Report (1962)

Summary of deposits, disbursements, transfers, and balances, by fund and account. Statement of debt transactions for general obligation and nonguaranteed State agency bonds, and detail of investments, by agency, and by type of holding.

2. Grand River Dam Authority. Accountants' Report (Annual) (1962)

Balance sheet data and income and expense statement for 2 years. Schedule of annual maturities of bonded debt, and detail of investments by fund and by type of holding. Detailed statement of administration costs by object, and other related statistics.

3. Oklahoma Turnpike Authority. Annual Report (1962)

Statement of toll revenue and other income and operating expenses, financial condition, and construction statistics for each of the toll facilities, for the last month in the year, and for the calendar year, from date of opening of each toll road. Also shows schedule of annual maturities of bonded debt with interest rates. (The Authority also publishes monthly reports to bondholders for each facility.)

4. Department of Public Welfare. Annual Report (1962)

Summary of receipts, disbursements, transfers, and cash balances. Detail of expenditures, by program, and by county, and other related statistics. Historical data, by program.

OREGON

A. GENERAL FINANCIAL REPORTS

1. Secretary of State. Biennial Report (1961-1962)

Report received February 1963.

Revenue: Statement of general fund revenue, by source, showing amounts received in each of the past 3 years, compared with estimated revenue for the applicable biennial budgets.

Expenditure: General fund appropriations including applicable millage and continuing appropriations, and unexpended balances of prior biennium, transfers in or out, and amounts drawn and transferred, to end of the fiscal years reported, and unexpended balances, by function, by department or agency, and by object. Statement of the several trust funds of the State showing receipts and transfers, and amounts drawn and transferred in the 2-year period, and balances. Separate statements of specified State revenues allocated to local units in various specified periods, by county, city, and school districts.

Debt: Statement of general bonded indebtedness outstanding, by purpose.

OREGON--Continued

Other: Statement of revenues, by source, and expenditures, by object, of the general division of the Secretary of State for the biennium.

2. Secretary of State. Monthly Report

Summary Statement of cash position of the General Fund. Statement of receipts and expenditures, "exclusive of self-sustaining funds," in the current biennium, compared with budget estimates and appropriations.

B. BUDGET DOCUMENTS

1. Governor. Biennial Budget Report (1964-1965)

Submitted January 1963.

Includes summaries, charts, and historical data for prior biennial periods. (Does not present fiscal year statistics.)

Revenue: Summary of tax and other revenue receipts, by source for general and other funds, showing actual amounts for previous biennium, estimated amounts for current biennium, and recommended amounts for the budget biennium. Detailed schedules by department and agency show revenues and transfers for the same biennial periods.

Expenditure: Summaries of expenditures from general and other funds, by function and by agency, and by character and object. Basic format shows actual amounts for the previous biennium, estimates for the current biennium, and recommended amounts for the budget biennium. Schedules for departments or agencies present summary and detailed data by function, by program, by activity, and by object. Includes extensive information on program and performance. Capital construction section summarizes proposed building program for the biennium, by function and project, with summary data on financing

Debt: Recapitulation of State bonded debt as of end of past year, and estimated as of end of current biennium and the budget biennium, by character and purpose. Includes data on sinking-fund offsets, net debt, and interest and principal requirements for the biennium.

2. Governor. Capital Construction Program (1964-1969)

Submitted January 1963.

Capital construction program and expenditure summary, by function or agency and by fund groups, showing estimates for past and current bienniums, agency requests and Governor's recommendations for the budget biennium, and recommendations for the next 2 biennium periods. Recommended programs for the 6-year period, by biennium periods, by function or agency, and by project in detail. Includes explanatory information, drawings, and a section on "statewide office space" needs.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Biennial Report (1961-1962)

Summary of State tax collections, by source, for each of the 2 years. Includes data on valuations, tax rates, and levies, for State and local purposes. Administration costs of the Commission, by object.

2. State Tax Commission. Bulletin (Monthly)

Each issue contains a brief article and summary table on the 8 State taxes administered by the Commission. Table shows collections of personal and corporation income taxes and other State taxes, for the fiscal year to date, and comparative data for the prior year.

D. OTHER SELECTED SOURCES

1. Liquor Control Commission. Annual Report (1962)

Detailed statement of operations of the State liquor monopoly system with comparative data for the previous year. Includes collections of licenses, permits, and privilege taxes. Also includes distributions of profits and taxes to local governments, by county and city.

2. State Treasurer. Biennial Report (1961-1962)

Summary statement of receipts, disbursements, transfers, and balances, by fund, for the biennium. Detail of investment holdings, by fund, and by type of holding. Schedule of annual maturities of principal and interest of State bonded debt.

OREGON--Continued

3. Oregon State System of Higher Education. Report of the Comptroller (Annual) (1962)

Summary of income and expenditures, by institution, and consolidated statement of financial condition for all State institutions of higher education, with detail of operations, by institution, and by fund.

PENNSYLVANIA

(State fiscal year was changed from May 31 ending date to June 30 basis, after May 31, 1961. For the interim fiscal period ended June 30, 1962, the Budget and most State financial reports present 13-month data.)

A. GENERAL FINANCIAL REPORTS

1. Auditor General. Biennial Report (1960-1961)

Report received July 1962.

Summary of cash receipts, disbursements, transfers and balances for all funds. Report presents data on revenue and expenditure for biennial periods only. Annual data are obtained from unpublished sources.

Revenue: Comparative statement of cash receipts, by fund, for past 2 biennium periods. Detailed biennium data on taxes and other revenue and nonrevenue receipts, by source and by fund, for all funds.

Expenditure: Summary statement of cash disbursements, including transfers, for past 2 biennium periods, by fund. Detailed data on appropriations, credits, and net expenditures, by fund, by department or agency, by function and activity, and by character and object for the past biennium. Separate schedule for public assistance payments, by program and by county. State aid payments to school districts, by county and by program. Data on liquid fuel tax paid to counties, by county, for the past 2 biennium periods.

Debt: Analysis of debt outstanding at close of past biennium, by purpose. Data on sinking-fund reserves and net debt. Schedule of annual maturities.

Other: Statement of cash balances for all funds, by fund groups, and total investment in securities, by fund (but not by type of security).

B. BUDGET DOCUMENTS

1. Governor. Budget Report (Annual) (1964)

Submitted April 1963.

The Budget is presented in 2 parts. One includes the Governor's message and covers the general fund. The other covers the special funds which are subject to similar budgetary controls--the motor license, fish, game, banking, milk control, farm products show, and harness racing funds. This part includes also the various specific appropriations from other special funds, statements of general bonded debt outstanding, data on sinking-fund transactions and balances, and on principal and interest requirements for the budget year. (Budgets are not presented as to some 50 special funds and the various State Authorities, which are financed from continuing legislative appropriations or other sources outside the budget and appropriation processes.) The budget presentation is for the general fund, and separately for each special fund covered. (There are no revenue and expenditure combined statements or summaries for all funds.)

Revenue statements show actual amounts for the past 13-month period, and estimates for the current year, and the budget year. Comparative financial statements for each fund cover the same periods.

The basic budget format shows actual expenditures for the past 13-month period, appropriations (or amount available) for the current year, and amounts recommended for the budget year. Summaries appear for the general fund, by principal purposes, by departments, and by purpose and department. Summaries by department appear for each budget special fund. Detailed budgets for each fund are organized by department, by purpose, and by program. Purpose classes comprise general government, general government institutions, refunds, interest and sinking-fund requirements, grants and subsidies,

PENNSYLVANIA--Continued

and capital improvements. Descriptive statements of functions and programs are presented, with supporting statistical data for particular agencies, institutions, or programs. Summary data are shown on source of funds, distinguishing fund appropriations, "augmentation" from Federal funds and other special sources, and an exhibit of any "restricted receipts" not reflected in departmental totals.

2. Governor. Capital Budget (1962-1963)

Part 1 contains the Governor's capital outlay recommendations for the biennium, by department or agency and by project. Part 1A lists by department or agency, projects from prior periods which have not been completed, with code symbols as to status. Part 2 shows recommendations of the State Planning Board for the biennium, and department requests for the 2 subsequent biennial periods, by department and by project.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Statistical Data Sheet (Monthly)

Covers the general fund and 6 major special funds. Summary of revenue receipts, by fund, for fiscal year to date, and past 5 years. Data on tax revenue and nontax revenue, by funds and by sources, for the month and fiscal year to date, with comparative monthly data for previous month and year. Comparative data on estimated and actual general fund revenue receipts, by sources, for the month and fiscal year to date.

2. Department of Revenue, Bureau of Motor Vehicles. Approximate Statement of Receipts and Registrations (Annual) (1961)

Covers registrations and licensing of motor vehicles and operators. Statement of registrations and receipts, by class, and by county. Also shows summary data on passenger and commercial registrations and related total receipts for individual cities.

D. OTHER SELECTED SOURCES

1. Pennsylvania Liquor Control Board. Financial Statements (Monthly)

Detailed data on operation and finances of the State liquor monopoly system, and other related statistics, for the month and fiscal year to date. Includes data on Board collections of State emergency and sales taxes, and local licenses.

2. State Public School Building Authority. Annual Report (1962)

Statement of receipts, disbursements, transfers, balances, debt, and investment in securities, by type and by fund, for the 13-month period ended June 30, 1962.

3. Pennsylvania Turnpike Commission. Annual Report (1962)

Statement of operations of the toll turnpike with comparative data for the previous year. Presents detail of changes in funds, by fund, showing receipts, disbursements, transfers, balances, debt, and security holdings by type, for the fiscal year.

4. General State Authority. Semi-annual Report (June 1962)

Detailed statement of receipts, expenditures, transfers, debt, and balances, by fund for the 13 months ended June 30, 1962. Investment securities by type of holding. Schedule of annual debt maturities and interest requirements to maturity. Descriptive data on construction projects completed, under construction, and cancelled, by project and source of funds.

5. Highway and Bridge Authority. Semi-annual Report (June 1962)

Detailed Statement of Authority transactions for the 13 months ended June 30, including receipts, disbursements, transfers, debt, and balances, by fund. Investment security holdings by type, and scheduled annual maturities of debt and interest requirements to maturity. Includes data on construction projects completed, in progress, and cancelled, by project.

6. Department of Highways. Statistical Supplement (Biennial) (1961-1962)

Summary and detailed statements of transactions of the department, by fund, for each year of the biennium, including tax collections, Federal grants, administration costs, construction and maintenance, debt service, and allocations to local governments, by county.

7. Department of Public Welfare. Public Welfare Report (Annual) (1962)

PENNSYLVANIA--Continued

Summary and detailed statements of expenditures and commitments for the 13 months ended June 30, by source of funds, by program, by object and by county. Includes supplemental statistics by program and activity.

8. Office of Administration, Bureau of Accounts:

a. General Fund Balance Sheet and Related Financial Statements (Semi-annual) (June 30, 1962)

Statement of general fund estimated and actual revenues by source; appropriations, expenditures, and commitments for the past 13-month period.

b. Special Funds Balance Sheet and Related Financial Statements (Semi-annual) (June 30, 1962)

Statement of estimated and actual revenues by source; appropriations, executive authorizations, expenditures, and commitments for each of the 6 special funds for the past 13-month period.

c. General Fund--Status of 1962-1963 Appropriations, Prior Fiscal Years' Appropriations Carried Forward and Restricted Receipts (Monthly)

Cumulative data by department or agency and by purpose showing current and prior years' appropriations, augmentations, lapses, commitments, expenditures, and balance available.

d. Special Funds--Status of 1962-1963 Appropriations, Prior Fiscal Years' Appropriations Carried Forward and Restricted Revenues (Monthly)

Cumulative data showing current and prior years' appropriations, augmentations, lapses, commitments, expenditures, and balance available, by fund and by purpose.

RHODE ISLAND

A. GENERAL FINANCIAL REPORTS

1. Department of Administration, Office of State Controller. Annual Financial Report (1962)

Report received October 1962.

Revenue: Comparative statement of revenue of general and special revenue funds, by sources, for past 2 years. Detailed data on taxes, Federal aid, and other revenue receipts, by source, by fund, and by department or agency. Statements of actual compared with estimated revenue for general purposes and specific purposes, for the year. Schedule of Federal grants-in-aid by fund, by department, and purpose.

Expenditure: Comparative statement of expenditures and encumbrances of general and special revenue funds, by department or agency, for the past 2 years. Detailed statement for general fund, of appropriations, available funds, expenditures, encumbrances, and unencumbered balances; by department, agency, activity, and character and object. Summary of expenditures of all funds, and for fund groups, by character and object. Comparative statements of State payments in behalf of, or State distributions to local governments, by program or purpose and by city and town.

Debt: Statement of general obligation bonds and notes, and State guaranteed revenue bonds outstanding, sinking-fund offsets, and net State debt, by purpose of issue. Bonds issued and bonds redeemed during the year are reported in the special and sinking funds transactions. Summary statement of State bonded indebtedness and net bonded debt per capita for 10-year period.

Other: Balance sheet data and statements of receipts and disbursements, for fund groups and principal funds. Cash balances and total investments all funds, by fund (but not by type of security). Summary of principal sources of general fund revenue of the State, exclusive of Federal grants, for last 10 years. Includes explanatory comments and a statement of accounting principles.

B. BUDGET DOCUMENTS

1. Governor. State Budget (Annual) (1964)

Submitted February 1963.

Revenue: Summary statement of taxes and other revenue receipts, by source and by department, showing actual amounts for 2 previous years and estimates for the current and budget years. Separate statement of Federal grants-in-aid received, and estimated to be received.

RHODE ISLAND--Continued

Expenditure: Summary statements of expenditure, by fund, by department, and by character and object. Detailed schedules on program and financing, by department and agency, by function, and activity, and by character and object. Format shows actual expenditures for each of the 2 previous years, estimates for current year, and recommendations for the budget year. Separate schedule of annual amounts expended or to be expended on behalf of, and distributed to, cities and towns, by purpose and source of funds (but not by unit of government).

Debt: Condensed statement of bonded debt outstanding, by purpose. Data on requirements for budget year, sinking-fund reserves, and net State debt. Detailed schedule of annual maturities of principal and interest, and bonds authorized but not issued.

Other: Comparative statement of general fund free surplus at end of the fiscal year.

B. TAX COLLECTION REPORTS

1. See A 1, above.
2. Department of Administration. Monthly reports:
 - a. Sales Tax Collections, by Kind of Business.
 - b. Sales Tax Collections, by City or Town and County.

C. OTHER SELECTED SOURCES

1. General Treasurer. Annual Report (1961)
Summary and detailed statements of receipts, disbursements, transfers, and balances by fund. Gross and net debt, by issue, and investment holdings, by fund, and by type of security.

SOUTH CAROLINA

A. GENERAL FINANCIAL REPORTS

1. Comptroller General. Annual Report (1962)

Report received April 1963.

Consolidated summary of receipts, disbursements and cash balances of general and special funds, by fund groups. Summary of appropriations and appropriation disbursements and transfers.

Revenue: Detailed statements of taxes and other revenue and nonrevenue receipts, by fund and account groups, by department or agency, and by source.

Expenditure: Detailed data on expenditures from prior and current appropriations, by department or agency, by function, by activity, and by character and object. Separate schedules of State grants and shared revenues distributed to local governments, by source of funds, and by county. Recapitulation of appropriations, refunds, transfers, and expenditures, by department.

Debt: Statement of bonds, notes and certificates issued, retired, and outstanding; by purpose, date of issue, and rate of interest.

Other: Includes extensive data on property taxation and local government assessments and finances, by county and by type of government.

B. BUDGET DOCUMENTS

1. State Budget and Control Board. The South Carolina State Budget (Annual) (1964)

Submitted January 1963.

Revenue: Detailed data on taxes and other revenue receipts in the general and school funds, by source, showing actual data for the previous year, and estimates for the current year and the budget year.

Expenditure: The basic format shows actual expenditures for the past 2 fiscal years, estimates for current year, and estimated needs and Board recommendations for the budget year.

SOUTH CAROLINA--Continued

Statement of general fund expenditures and appropriations, by department and agency. Condensed statement of departmental and institutional budgets, by major functional and character classes. Detailed budgets for departments and agencies show data for programs and activities, by character and object, with extensive detail as to personal services. Schedules include summary data on source of funds, and some include detailed revenue statements. Justification statements and statistical data are presented for many agencies. Budget schedules for permanent improvements appear in a separate section.

Debt: Statement of total State debt outstanding at end of past fiscal year, compared with previous year, by purpose. Sinking-fund reserves and net indebtedness.

Other: General fund operating statement and statement of current resources and liabilities. Condensed summary statement of departmental and institutional budgets, and source of funds. Fund analysis of proposed budget. Budget message and outline of budget expenditure classifications.

C. TAX COLLECTION REPORTS

1. Tax Commission. Annual Report (1962)

Summary of State tax collections, by source, and administrative expense, by object, for past 2 years. Detailed statements of tax collections from principal sources, by month, by county, and by business class. Includes data on allocations of State taxes to local governments, by type of government. Also includes charts, information on tax sources, and extensive data on property tax assessments.

2. Tax Commission. Comparative Revenue Statement (Monthly)

Data on collections of State taxes on income, inheritance, general sales and use, alcoholic beverages, motor fuels, and the various license taxes administered by the Commission, in the month and the fiscal year to date, with comparative data for the previous year. (June issue presents fiscal year data.)

D. OTHER SELECTED SOURCES

1. State Treasurer. Annual Report (1962)

Summary of receipts, disbursements, transfers, and balances, by fund. Detailed debt statement, by issue, and scheduled maturities. Includes data on distribution of State tax revenues to local governments, by type of receiving unit.

2. State Department of Public Welfare. Annual Report (1961)

Detailed financial statements of receipts, by source and program; and expenditures by program, by object, and by county.

3. South Carolina Public Service Authority. Annual Report (1962)

Balance sheet and income and expense statements. Data on debt transactions and on security holdings, by type of security. Statistical tables and detail on production, distribution, purchases for resale, and sales of electric energy, construction, and plant held for future use.

SOUTH DAKOTA

A. GENERAL FINANCIAL REPORTS

1. State Treasurer and State Auditor. Annual Report (1961)

Report received December 1962.

Revenue: Detail of State tax revenue by source and by county. Other revenue and nonrevenue receipts, by department or agency, and by source. Separate schedule of Federal grants-in-aid by activity and by program.

Expenditure: Summary of appropriations and expenditures, by department, by function and by activity, for the past 2 years. Detail of expenditures, by function, by activity, by fund, and by character and object.

SOUTH DAKOTA--Continued

Other: Summary of receipts, disbursements, transfers, and balances in all funds. Data on investments in securities, by fund, and by type of holding.

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Summary and detailed data on taxes and other revenue receipts, by fund, by department and agency or institution, showing actual data for the past 3 years, estimates for current year and the 2 budget years. Separate schedules of Federal grants-in-aid, by purpose, and transfers to and from the general fund.

Expenditure: Summary and detailed data on appropriations and expenditures, by fund, by department and agency or institution, by activity, and by character and object. Budget shows actual appropriations and expenditures for the past 3 years, appropriated amounts for current year, and requested and recommended amounts for each of the 2 budget years.

Other: Summary of property valuations subject to State levies and of all State and local property tax levies for 3 recent years. Recapitulation of disbursements from net amounts of warrants issued, by major functions and fund groups. Includes summary explanatory information, a glossary, and index.

C. TAX COLLECTION REPORTS

1. Department of Revenue. Annual Report (1962)

Detail of State tax collections, by source, with comparative data for the previous year. Historical table of sales tax collections, by county, for past 5 years. Contains extensive data on State and local property taxation, including statistics of assessed valuations, real and personal property, by county.

D. OTHER SELECTED SOURCES

1. Department of Public Welfare. Annual Report (1962)

Summary of public welfare expenditures, by program and by source of funds. Detail of expenditures, by program, and by county.

TENNESSEE

A. GENERAL FINANCIAL REPORTS

1. Department of Finance and Administration, Division of Accounts. Annual Financial Report (1962)

Report received March 1963.

Revenue: Summary of total revenues of all funds, by source and by fund. Detailed comparison of estimated and actual revenues, by fund, by department or agency, and by source. Separate statements of revenue from taxes, by source and by fund, and Federal grants-in-aid, by department, by function, and by program.

Expenditure: Summary comparison of appropriations with disbursements and encumbrances, by department or agency. Detailed statements of expenditure, by fund, by function, by activity, and by character and object.

Debt: Statement of general bonded debt issued, retired, and outstanding, by purpose. Schedule of fiscal year maturities as to principal and interest. Data on sinking-fund offsets and transactions.

Other: Cash balances all funds and total investments, by fund, (but not by type of holding). Balance sheets and analysis of changes in fund balances for major funds and fund groups. (Report does not reflect data as to departmental revenues collected by State colleges which are not accounted for through the State Treasurer.)

TENNESSEE--Continued

2. Comptroller of the Treasury. Annual Report (1962)

Report received March 1963.

Revenue: Statement of revenues from taxes, licenses, and fees of all funds, for 2 years, by fund and by source.

Expenditure: Consolidated statement of appropriations and expenditures, by department, and summary of disbursements by object. Detail of appropriations and expenditures, by fund, by function and activity. Separate statements show State aid to local governments, by source of funds and by county and municipality. Capital outlay by agency and by project.

Debt: Statement of general bonded debt issued, retired, and outstanding, by purpose, and sinking-fund offsets. Schedule of fiscal year maturities of principal and interest. Also schedule of revenue bonds and notes of institutions of higher education, by purpose.

B. BUDGET DOCUMENTS

1. Governor. The Budget Document (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Statement of revenues, by fund, by department and agency, and by source, showing actual amounts in previous year, estimates for current year and each of the 2 budget years. Information on revenue sources, basis of apportionment, and references to statutes.

Expenditure: Summaries and detailed schedules of actual expenditures from appropriations in previous years, estimates for current year and the 2 budget years, by fund, by departments and divisions, by function and activity, and by character. Summaries of grants-in-aid and capital outlay expenditures, by principal programs. Detailed data on total programmed expenditures from State appropriations, expendable receipts and reserves, by departments and divisions, general fund.

Debt: Schedule of annual maturities of principal and interest. Sinking-fund offsets and detail of outstanding debt by purpose of issue.

Other: Includes the budget message, information on the duties and functions of the Budget Director, and financial statements for the highway fund, sinking and bond funds, and non-operating and trust funds.

C. TAX COLLECTION REPORTS

1. Department of Revenue:

a. Report for the Biennium (1961-1962)

Summary and detailed statistics of tax collections, by source, and by fund, for each of the 2 years. Apportionment of State taxes to local units, by county, and by city. Includes information on tax sources, on departmental organization and achievements, and on administrative costs, by object.

b. Monthly Statement of Revenue Collections

Summaries of tax collections, by principal sources, during the month and cumulative for the fiscal year, with comparative data for 2 prior years. Summaries, by principal tax sources, of gross collections, refunds, and net collections. Detail of State tax collections, by source, during the month and cumulative for the fiscal year, with comparative data for the previous year. Data on collections of principal State taxes, by county, for the month and cumulative for the fiscal year.

c. Sales and Use Tax Collections, by Code (Monthly)

Collections of sales and use taxes, for the month, by business class in detail.

D. OTHER SELECTED SOURCES

1. Department of Public Welfare. Annual Report (1962)

Summary and detailed statements of available funds, by source, and of public welfare expenditures by program, by object, and

TENNESSEE--Continued

by county. Includes data on vendor payments, by program, and by county.

2. Report of the Treasurer (Biennial) (1961-1962)

Balance sheet, schedule of fund balances, and detailed statement of bonded indebtedness, by purpose of issue, for each fiscal year. Includes detail of investment in securities, by type of holding, by fund.

TEXAS

(State fiscal year ends August 31)

GENERAL FINANCIAL REPORTS

1. Comptroller of Public Accounts. Annual Report, Part 1 A (1962)

Report received October 1962.

Revenue: Summary of State receipts, by major source. Detailed analysis of taxes and other revenue and nonrevenue receipts, by fund, by source, and by type.

Expenditure: Summary of expenditures and nongovernmental payments, by function and by character and object. Detailed statement of expenditures all funds, by fund, by function, by agency, and by activity, and limited detail as to character and object.

Debt: Schedule of bonded indebtedness issued, redeemed, and outstanding by purpose of issue.

Other: Cash balances in all funds and summary of investment accounts, by fund, but not by type of holding. Recapitulation of all fund accounts, by fund groups, showing receipts, disbursements, and balances.

2. Comptroller of Public Accounts. Annual Report, Part 1 B (1962)

Report received November 1962.

Detail for individual State funds of receipts, by source; disbursements by agency or activity or purpose, and by character and object; and balances.

BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

Revenue: Summary of total estimated revenue for the 2 budget years of the general revenue and affected funds only.

Expenditure: Summary for all funds, by major budget "Articles," of expenditures for past 2 years, appropriations for current year, and agency requests with executive recommendations for the 2 budget years. Detailed statements of expenditures showing actual amounts for the past 2 years, appropriations for current year, and requested and recommended amounts for each of the 2 budget years, by fund groups, by agencies, by function or activity, and by character and object. Presents extensive information and detailed data on salaries and wages. Includes program information, historical data, and workload statistics for various activities.

TAX COLLECTION REPORTS

See A 1 and A 2, above, and D 4, below.

OTHER SELECTED SOURCES

1. State Highway Department. Biennial Report (1961-1962)

Summary and detail of departmental receipts, by source, by fund, and by county. Summary and detailed data on expenditures by fund, by program, by character and by object, and by county.

TEXAS--Continued

2. Texas Turnpike Authority. Annual Report (1962)

Balance sheet and revenue and expenses statements, by fund. Data are for the calendar year. Cash balances and investments, by type and by fund. Includes information on traffic and on Authority activities.

3. Department of Public Welfare. Annual Report (1962)

Detailed statements of categorical assistance payments, by number, by month, by program, and by county. Child welfare expenditures, by purpose, by source of funds, and by object.

4. Comptroller of Public Accounts. Revenue and Expenditures Monthly Comparative Statement

Data for the month, the fiscal year to date, and comparative data for the prior year, on principal State tax revenues and other governmental revenue receipts, by sources, and on "governmental cost expenditures," by functions and selected purposes.

UTAH

A. GENERAL FINANCIAL REPORTS

1. Department of Finance. Financial Statements (Annual) (1962)

Report received December 1962.

Summary of receipts, disbursements, transfers, and balances, by fund groups, for all funds.

Revenue: Detailed data on taxes and other revenue and non-revenue receipts, by fund, by department, and by source.

Expenditure: Summary statement of appropriations to State departments and agencies, showing department collections, adjustments, allotments, and available balance at close of the year. Statement of allotments and expenditures in detail, by fund, by department or agency, by program and activity, and by character and object.

Other: Statement of fund balances at end of year, by fund.

B. BUDGET DOCUMENTS

1. Governor. Biennial Budget (1964-1965)

Submitted January 1963.

Revenue: Statement of annual revenues for the past 3 years, by major sources. Comparative summary of revenue by funds, by sources, showing actual data for the past 3 years and estimates for current year. Data on collections of the State Tax Commission, by source, and fund allocations, actual for the past year, and estimates for the current year and the 2 budget years. Detailed data on revenue of the general fund, by source, showing actual annual collections for the past 3 years and estimated amounts for current year and the 2 budget years.

Expenditure: Comparative summary of expenditures by fund, and by character and object, showing annual data for the past 3 years, and estimates for current year. Summary of appropriation requests and Governor's recommendations for the budget period compared with appropriations for the previous biennium. Detailed expenditure schedules, by function, by activity, and by character and object showing annual data for the past 3 years, estimates for current year, agency requests for the 2 budget years, and Governor's estimation. Agency presentations provide information on program and performance, and workload data are included for some agencies.

C. TAX COLLECTION REPORTS

1. State Tax Commission. Biennial Report (1961-1962)

Data on State tax receipts for the past 3 fiscal years, by fund and by sources. Data on Commission collections of

UTAH--Continued

"uniform local sales and use tax" and on distribution to participating units, by county and by municipality. Statistics for 2 previous years on State and local property taxes and distributions and assessed valuations. Data on refunds of motor fuel taxes and on administrative activities and expenditures of the Commission. Includes historical statistics, explanatory information, and sections on tax legislation and recommendations of the Commission.

D. OTHER SELECTED SOURCES

1. Utah Liquor Control Commission. Annual Report (1962)

Detailed data on operations and financial statistics of the State liquor stores system with comparative data for the previous year. Includes data on collections by the system of State sales and school lunch taxes, licenses, and permit fees.

VERMONT

A. GENERAL FINANCIAL REPORTS

1. Treasurer and Finance Director. Report of Finances (Annual) (1962)

Report received December 1962.

Revenue: Detailed schedule of taxes and other revenue receipts, by fund, by department or agency, and by source. Summary of cash receipts, transfers, and bond issues, by fund.

Expenditure: Summary of cash disbursements, by fund. Detailed statements of appropriations and expenditures, by function, by agency, by activity, by character and object, and by fund.

Debt: Summary of debt issued, redeemed, and outstanding by purpose of issue. Data on bonds authorized but not issued, by purpose. Schedule of annual maturities and interest requirements.

Other: Comparative balance sheets by fund groups, for 3 years. Analysis of deficit, general fund. Detailed schedule of investment securities held by the State Treasurer, by fund and by type of holding.

B. BUDGET DOCUMENTS

1. Governor. Biennial Budget (1964-1965)

Submitted January 1963.

Basic format for revenue tables and summary tables on appropriations and expenditure shows amounts for past year and estimates for the current year and each of the 2 budget years. Tables for major funds include annual data for several previous years. (Summaries for "all State funds (operating budget only)" do not include revolving funds, liquor stores amounts above administrative costs, and other "non-operating" receipts or expenditures.)

Revenue: Summary of receipts, by major fund classes (operating budget only). Revenues for the general, highway, and fish and game funds, by sources.

Expenditure: Summaries of expenditures (operating budget only), by function, and by fund. Summaries of appropriations and of expenditures, by function, for the general, highway, fish and game, and revolving funds, with data by activity or by object for particular funds. Detailed schedules show appropriations for and expenditure in previous year, estimated amounts for current year, and departmental requests and Governor's recommendations for the 2 budget years, by fund, by department or agency, by function and activity, and by character and object.

Other: Summary of resources, liabilities, and unappropriated surplus for the past 12 years. Scheduled annual maturities and interest requirements on bonded debt, by purpose of issue. Governor's message, explanatory comments, and definitions.

VERMONT--Continued

C. TAX COLLECTION REPORTS

1. Commissioner of Taxes. Biennial Report (1961-1962)

Statistics of State tax collections in the past 2 biennium periods, and for each year of the current biennium, by sources. Includes information on tax sources, organization and operations of the agency, and on administrative expenses, by object. Includes also extensive data on State and local property taxation and assessed valuations.

D. OTHER SELECTED SOURCES

1. Vermont Liquor Control Board. Annual Report (1962)

Detailed statements on operations and financial statistics of the State liquor stores, including data on collections of State taxes and beer and wine licenses for cities and towns.

2. State Highway Board. Biennial Report (1961-1962)

Summary and detailed statements of highway receipts, by source; expenditures, by program, by character and object. Construction expenditure, by project, and by town. Includes apportionment for town and State aid highways, by county, and by town.

VIRGINIA

A. GENERAL FINANCIAL REPORTS

1. Comptroller. Report of Comptroller (Annual) (1962)

Report received January 1963.

Revenue: Taxes and other revenue receipts of all funds and of the general fund, in detail by source, for the past 2 years. Comparative summary statement of revenues and receipts of all funds and the general fund, by source, for the last 10 years. Statement of locally collected State revenues, by source, and by city and county.

Expenditure: Summary statement of expenditures of all agencies of State government, by character and object, for the past 2 years. Appropriations and expenditures in detail of the general and special funds, by organization units, by fund, by function and activity, and by program. Includes data on distribution of State revenues to cities and counties for general and specified purposes, and capitation taxes distributed to local governments, by city and county.

Debt: State general debt outstanding and debt transactions.

Other: General balance sheets. Financial statements of departmental and institutional loan funds, and State student loan funds administered by State University and Colleges. Summary of operations for the fiscal year, showing means of financing, disbursements and balances, by fund groups.

B. BUDGET DOCUMENTS

1. Governor. Budget (Biennial) (1963-1964)

Submitted January 1962.

Revenue: Actual revenues for the past 2 years, by fund groups, by agency, and by source or activity. Estimated revenues of the current year and the 2 budget years, for general and special funds. Includes Federal grants-in-aid and institutional revenue not paid into the State treasury.

Expenditure: Summary of appropriations for each year of the current biennium and Governor's recommendations for each year of the budget period for the general and special funds, by agency and activity. Detailed schedules for departments, institutions, and agencies show appropriated amounts for each year of current biennium, with expended amounts in the first year, requests and Governor's recommendations for each of the budget years, by function, by activity, and by character and object. Budget supplement on capital outlay shows departmental requests and Governor's recommendations for the budget period, by department or institution, by function or activity, and by purpose.

VIRGINIA--Continued

C. TAX COLLECTION REPORTS

1. Department of Taxation. Annual Report (1962)

Covers collections of specified State taxes, by county and city. Also includes data on property assessed values and levies for State and local purposes. See also A 1, above.

2. Office of the Comptroller. Report of General Fund Revenues (Monthly)

Summary of general fund revenues from principal taxes and other sources, showing estimates for fiscal year, cumulative collections for the fiscal year, and comparative data for the prior year.

D. OTHER SELECTED SOURCES

1. Alcoholic Beverage Control Board. Annual Report (1962)

Detailed statistics on operations and finances of the State liquor stores system. Includes data on collection of State taxes and licenses, and distribution of profits and wine tax to local units.

2. Department of Welfare and Institutions. Annual Report (1961)

Detailed data on public assistance and other welfare activities, by source of funds. Expenditures, by program, and by county and city.

3. Toll Revenue Bond Funds. Annual Report (1962)

Income and expense statement, balance sheet, and debt statistics for the toll bridges and tunnel. Cumulative data on construction fund transactions. Includes data on operations and on securities holdings.

WASHINGTON

. GENERAL FINANCIAL REPORTS

1. See B 1, below. Annual financial data are obtained from unpublished sources.

. BUDGET DOCUMENTS

2. Governor. Budget (Biennial) (1964-1965)

Submitted January 1963.

Summary of revenues, expenditures, transfers, and balances, by fund, showing actuals for the previous biennium, and estimates for current and budget bienniums.

Revenue: Actual treasury tax revenue and other revenue and non-revenue receipts in the previous biennium and estimates for the current and budget bienniums, by source, and by fund or account.

Expenditure: Actual annual expenditures for the past 2 years, estimates for the current year, and proposed expenditures for each year of the budget period, by fund, by activity, by program, and by character and object. Includes data on distribution of State revenues to political subdivisions, by source of funds, but not by type of governmental unit. Shows interest and principal payments on general bonded indebtedness.

. TAX COLLECTION REPORTS

1. Tax Commission. Annual Report (1962)

Detailed data on collections of State taxes, by source, and by fund, with comparative data for the previous year. Includes historical and analytical data as to net tax revenue, by source. Retail sales, and business and occupation taxes, by kind of business and by county. Also includes data on property tax valuations, levies, and rates by class of property and by unit of government.

WASHINGTON--Continued

2. Tax Commission, Research Division. Revenue From Excise Taxes (Quarterly Report)

Summary data on allocations of excise tax collections to State funds, by tax source and fund. The remainder of the report deals entirely with tax liability accrued during the last quarter, and other specified periods. Covers the various excises including retail sales tax and business and occupation tax, by kind of business, and by county; use tax; public utility tax, by type; and cigarette, tobacco products, and miscellaneous excises.

D. OTHER SELECTED SOURCES

1. Washington State Liquor Control Board. Annual Report (1962)

Detailed data on operation and financial statistics of the State liquor stores system, including data on collection of State sales, beer, wine, and license taxes, and distribution of profits to counties and cities.

2. Washington Toll Bridge Authority. Annual Statements:

- a. Tacoma Narrows Toll Bridge (1962)
- b. Vancouver-Portland Interstate Toll Bridge (1962)
- c. Spokane River Toll Bridge (1962)
- d. Port Washington Narrows Toll Bridges (1962)
- e. Fox Island Toll Bridge (1962)
- f. Washington State Ferries (1962)

Balance sheets, revenue and expense statements, and detailed traffic statistics. Data on debt outstanding, debt transactions, and balances. Cumulative data on capital outlay expenditures.

3. Central Budget Agency. Treasury Funds, Report of Financial Operations (Monthly)

Summary general fund statement for the month. Statements for the general fund and for other treasury funds, on income by source, and outgo by function, for the month and for the biennium to date. Statement of bonded indebtedness of treasury funds, by purpose, showing amounts outstanding and amounts authorized but not sold.

4. State Treasurer. Monthly Financial Report

Statement of fund receipts, disbursements, transfers and balances, by fund group and funds, and by general accounts, for the month. Statement of investment holdings and investment interest income, by fund groups and funds.

WEST VIRGINIA

A. GENERAL FINANCIAL REPORTS

1. Department of Finance and Administration. Annual Report, Statement of Net Receipts and Disbursements (1962)

Report received January 1963.

Summary of cash receipts and disbursements, all funds, by funds. Summary of net cash receipts, disbursements, transfers, and balances for each State fund.

Revenue: Detail of net tax and other revenue receipts, by source, by fund and fund groups.

Expenditure: Statement of net disbursements by fund and fund groups, by character and object, by function, and by activity. Data on State aid payments to local governments for specified and unspecified purposes, by type of receiving unit. Presents extensive detail on personal services and other object classes.

Debt: Statement of State general debt outstanding by purpose, new issues and redemptions during the year, and sinking-fund offsets.

Other: Detail of cash balances, and investment securities, by type of holding, and by fund. Includes explanation of funds and accounts.

WEST VIRGINIA--Continued

B. BUDGET DOCUMENTS

1. Board of Public Works. Budget Document (Annual) (1964)

Submitted January 1963.

Revenue: Actual revenues for the past 3 years by fund groups, by source and activity, and by agency, and estimated revenues of current and budget year, for all funds.

Expenditure: Budget format shows actual expenditures for previous year, appropriated amounts for current year, amounts requested and recommended for the budget year, and increase or decrease. Summary of expenditures and appropriations, by function, by fund group. Condensed statement for all funds, by fund group, by character and object. Detailed budget schedules for departments, institutions, and agencies show data by fund, by function and activity, and by character and object. Includes information on programs and activities and extensive object detail.

Debt: Statement on general bonded indebtedness, by purpose and issues, at close of previous year.

Other: Summary statement of cash balance and total investments for all funds, by fund.

C. TAX COLLECTION REPORTS

1. See A 1, above.

2. State Tax Commissioner. Monthly and fiscal year releases:

- a. Consumers' Sales Tax Collections. Data by counties.
- b. Business and Occupation Tax and Transportation Privilege Tax Receipts. Data by business classes.

D. OTHER SELECTED SOURCES

1. West Virginia Turnpike Commission. Semi-Annual Report

Balance sheet and revenue and expense statements for the 6-months period. Includes statistics of revenue and traffic and comparative data for the previous year. Construction costs are cumulative. Cash balances and investments, by type of securities and by fund.

2. West Virginia Liquor Control Commission. Annual Report (1962)

Detailed statistics on operations and finances of the State liquor stores system. Includes data on collections by the Commission of State and municipal consumers sales taxes.

3. West Virginia State Department of Public Assistance. Statistical Data Supplement to the Annual Report (1962)

Summary and detailed data by source of funds, and expenditures by program, activity, and by county. Includes administration costs, by county and by object, and State payments to counties for general relief and boarding care, by county.

WISCONSIN

A. GENERAL FINANCIAL REPORTS

1. Department of State Audit. Audit Report (Annual) (1962)

Report received May 1963

Revenue: Summary and detailed data on taxes and other revenue receipts for general, special, and segregated funds, by source, by fund, and by department or agency, for past 2 years. Separate schedule of Federal aid, by purpose and by fund.

Expenditure: Comparative summary of general State activities for past 2 years, by function, including distributions to municipalities for general and specified purposes. Detailed schedules of expenditures by fund, by department or agency,

WISCONSIN--Continued

and by activity, for the 2 years. General fund statement of expenditures, by department and institution, and by character and object.

Other: Statement of cash and investments in all funds, by fund. Detail of investments, by type of security and by fund. Consolidated balance sheet data for all funds, by fund.

2. Department of Administration, Bureau of Management. Annual Fiscal Report (1962)

Report received October 1962.

Revenue: Detail of tax revenues for all funds, by States' share and localities' share, by fund, and by source, for past 2 years. Summary data for all funds, including interfund transfers, by fund groups, for the 2 years.

Expenditure: Summary and detailed data on expenditures, by fund, by department or agency, and by function for past 2 years. Includes data on appropriations and expenditures, lapsed balances, and continuing balances.

Other: Summary of total revenues, expenditures, and balances, all funds. Includes charts, graphs, summary comparative tables.

B. BUDGET DOCUMENTS

1. Department of Administration. State Budget (Biennial) (1964-1965)

Submitted February 1963.

The budget is presented in 2 parts: I, the General Fund; and II, Segregated Funds, covering the building program, conservation fund, highway fund, motor vehicle department, and miscellaneous funds. The budget presentation is mainly for the general fund with separate sections and schedules for each segregated fund group or fund. (There are no summaries or consolidated statements for all funds.)

The general fund comprises the "executive budget" which is financed from general-purpose appropriations and the "revolving budget" which is financed from general fund revenues credited by statute to finance a particular activity or agency.

Revenue: Revenue data are presented generally in terms of actual revenues for the past 3 years, and estimates for the current year and each of the 2 budget years. Summaries and detailed data on revenue by source are presented for the general fund and for each major segregated fund, with extensive detail and supporting data on estimated general-purpose revenues for the general fund executive budget.

Expenditure: The basic budget format show actual expenditures for the past 3 years, budget amount for the current year, and departmental requests, with Governor's recommendations, for each of the 2 budget years. Summaries are shown for the general fund executive budget, by financing; by major function, and by State operation and local assistance; by function and activity; and by program or agency, by character and object. Detailed schedules for each fund are organized by department and function and by institution, program, or activity, with detail by character and object. Data are detailed by type financing and by activity. Presentations include information on program and performance and workload statistics.

Other: Documents include statements and estimates of condition, charts, graphs, photographs, and extensive supporting statistical data.

C. TAX COLLECTION REPORTS

1. Department of Taxation. Taxes and Aids (Annual) (1962)

Detail of State tax collections, by source, for the fiscal year. State aids paid to political subdivisions, by type of aid and by type of receiving government. Data on State taxes shared with local governments, by tax source, and by county.

WISCONSIN--Continued

Shows also amounts shared with county and with other local units. Tax revenue retained by State, attributed by county of origin, by taxes attributed, and by county. Distributions by county of State aids and shared tax payments, by type of aid, by type of government, and by functional programs. Includes summary data on real and personal property assessments.

2. Department of Taxation. Biennial Report (1961-1962)

Detailed data on collections of State taxes by major source, with extensive historical and analytical data on the principal tax revenue sources. Includes organizational chart, descriptive information, and detailed statistics on State and local property valuations, tax levies, and rates.

OTHER SELECTED SOURCES

1. State Treasurer. Monthly Report

Receipts and disbursements for the month, by fund, and cash balances and investments at end of month, by fund.

WYOMING

GENERAL FINANCIAL REPORTS

1. State Auditor. Biennial Report (1961-1962)

Report received January 1963.

Revenue: Summary of estimated and actual revenue receipts of the general fund, by source, for each of the 2 years. Cash receipts for all other funds, by fund group, by funds, and by activity.

Expenditure: Cash expenditure from all funds, by fund. Detailed statement of appropriations and disbursements, by function and activity, of the general fund for each of the 2 years. Summary and detailed statements of appropriations, disbursements, and balances, by fund, by agency and activity, and by appropriation accounts, for the biennium and for each of the 2 years.

Debt: Detailed statement of bonded debt, by character, purpose, and term. Data on authority, issue and maturity dates, and interest rates.

Other: Summary statement of cash receipts, disbursements, transfers, and balances of all funds for each of the 2 years. Detailed statements of cash receipts, disbursements, and balances for all funds, for the biennium and for each of the 2 years. Includes summary historical tables and charts.

BUDGET DOCUMENTS

1. Governor. Executive Budget (Biennial) (1964-1965)

Submitted January 1963.

WYOMING--Continued

Revenue: Summary of estimated revenue, by fund groups and by sources, for the biennium. Detail of actual revenue in the first year of the current biennium, and estimates for the current year and for the budget biennium, by fund, by agency, by source, and by activity. Estimated revenues of current year and the 2 budget years, for the general fund, by agency, and activity. Includes data on tax revenue and other income in detail, by department or agency.

Expenditure: Summary of appropriations for the current biennium, departmental requests, and Governor's recommendations for the budget biennium. Actual expenditures for the previous biennium and the past year, by organizational units, by funds, and by character and object, in detail, with estimates for current year and departmental requests and Governor's recommendations for the budget biennium.

C. TAX COLLECTION REPORTS

1. State Board of Equalization--Department of Revenue. Biennial Report (1961-1962)

Summary and detailed data on gross and net collections of principal State taxes in each year of the biennial period. Sales and use taxes, by month, by county, and by business classification. Data on collection and distribution of cigarette and aviation gas taxes to local governments, by type of receiving unit. Includes historical data on tax collections from principal tax sources. Also includes data on tax administration, and administrative costs, by character and object.

D. OTHER SELECTED SOURCES

1. Wyoming Liquor Commission. Biennial Report (1961-1962)

Detailed data on operations and finances of the State liquor stores system. Includes data on collections of State liquor and beer excise taxes and licenses. Data are for the 2-year period.

2. State Department of Public Welfare. Biennial Report (1961-1962)

Summary and detailed statistics of revenue by source of funds; and on expenditures for public welfare activities, by program, and by county. Includes charts and supplemental information on programs and activities.

3. State Highway Commission. Biennial Report (1961-1962)

Summary and detailed data on revenue, by source and by fund; expenditures, by program, by organizational units, and by character and object, for each of the 2 years. Construction and maintenance expenditure are shown in detail by county. Includes monthly statistics of the highway patrol; charts, and accident statistics, by county.

Local Government Finances

ALABAMA

A. GENERAL FINANCIAL REPORTS

1. Department of Examiners of Public Accounts. Financial Statement, All Counties (Annual) (1962)

Type of government: Counties

Data: Total receipts and expenditures by funds (general, road and bridge, gasoline, public highway and traffic, other), for individual counties.

2. State Board of Education. Annual Report....Statistical and Financial Data (1961)

Type of government: School districts

Data: Detail for individual districts on revenue, expenditure, indebtedness, debt transactions, balances, and personal services.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Examiners of Public Accounts. Financial Statement, All Counties (Annual) (1962)

Type of government: Counties

Data: Total assessed value, tax rates by purpose, by county.

ALASKA

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education. Biennial Report (1959-1960)

Type of government: Municipalities and school districts

Data: Limited detail for individual city school systems and for school districts on revenue and expenditure, including total capital outlay and debt service.

ARIZONA

A. GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Annual Report....to the Governor of Arizona (1962)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, balances, and personal services.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization. Minutes (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on the assessed value of real and personal property as equalized by the State Board of Equalization. Separate amounts shown for each class or type of property, exemptions shown for each class or type. Value of land and improvements shown separately. Value of State-assessed mining and public utility property shown separately, by county.

2. State Tax Commission. Biennial Report (1961-1962)

Type of government: Counties and municipalities

Data: Net assessed (taxable) value, tax rates, and total tax levies for individual governments.

ARKANSAS

A. GENERAL FINANCIAL REPORTS

1. Department of Education. Statistical Summary for the Public Schools of Arkansas. (Biennial) (1959-1960)

Type of government: School districts

Data: Detailed statewide totals of school district revenue, expenditure, outstanding indebtedness, and balances for each year, by fund.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Public Service Commission. Department of Assessment Coordination. Arkansas Assessments for the Years, 1959-1962. (Annual)

Type of government: Counties

Data: Detail for individual counties on the assessed value of locally and State-assessed property subject to local taxation, with separate amounts for real estate and personal property.

CALIFORNIA

A. GENERAL FINANCIAL REPORTS

1. State Controller. Annual Report of Financial Transactions Concerning Counties of California (1962)

Type of government: Counties

Data: Detail for individual counties on revenue, expenditure, debt transactions, and indebtedness. Excludes "special districts" controlled by county supervisors (see A 4, below).

2. State Controller. Annual Report of Financial Transactions Concerning Cities of California (1961)

Type of government: Municipalities

Data: Detail for individual cities on revenue, expenditure, debt transactions, and indebtedness.

3. State Controller. Annual Report of Financial Transactions Concerning School Districts of California (1961)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, and balances.

4. State Controller. Annual Report of Financial Transactions Concerning Special Districts of California (1961)

Type of government: Special districts

Data: Detail for individual districts, by county, on revenue and expenditure, debt transactions, indebtedness, and balances. Covers districts controlled by county supervisors as well as independent districts. Excludes irrigation districts (see A 5, below) and housing authorities.

5. State Controller. Annual Report of Financial Transactions Concerning Irrigation Districts of California (1961)

Type of government: Irrigation districts

Data: Detail for individual districts on revenue, expenditure, debt transactions, indebtedness, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization. Annual Report (1962)

Type of government: Counties and municipalities primarily, with some data applicable to other governments.

Data: Gross and taxable assessed value, by county, and by class of property (land, improvements, personal property) of

CALIFORNIA--Continued

State and locally assessed property; equalized assessed value of State and locally assessed property subject to city taxation in total, by city; property tax levies (dollar amounts and average rate) for each county by type of local government.

2. State Controller. Annual Report of Assessed Valuation and Tax Rates (as of September...) of the Counties of California (1963; data being for 1962)

Type of government: Counties

Data: Same assessed value data as in B 1 for counties and individual county tax rates, for county purposes, by funds.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Equalization. Annual Report (1962)

Type of government: Counties and municipalities

Data: Allocations of local sales and use taxes and sales and use tax rates for individual cities and counties.

2. State Controller. Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California (1962)

Type of government: Counties and municipalities

Data: Detail of revenue and expenditure for streets and roads for individual cities and counties. Expansion of summary data contained in the general reports described under A 1 and A 2 above.

COLORADO

A. GENERAL FINANCIAL REPORTS

1. Commissioner of Education. Public Education in Colorado (Biennial) (1961-1962)

Type of government: School districts

Data: Detailed countywide totals for school districts on revenue from State, expenditures, debt transactions, indebtedness, and capital outlay. Detailed statewide totals on local revenue and Federal grants.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commission. Annual Report (1962)

Type of government: Counties, municipalities, school districts, and special districts.

Data: Detail for individual counties on assessed value of various classes of real and personal property, with separate data for lands and improvements, and on rate and amounts of property tax levies. For individual municipalities, school districts, and special districts, total assessed value, and the rates and amounts of property tax levies.

CONNECTICUT

A. GENERAL FINANCIAL REPORTS

1. Tax Commissioner. Quadrennial Report of Indebtedness, Receipts, and Expenditures of Municipalities... (1956; published in 1959)

Type of government: Counties, municipalities, townships (towns), and special districts

Data: Detail for individual counties, cities, boroughs, towns, fire districts, and the metropolitan district of Hartford County, on revenue, expenditure, debt transactions, indebtedness (by purpose), and cash balances. Detail of expenditures for schools.

CONNECTICUT--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commissioner. Information Relative to the Assessment and Collection of Taxes (Annual) (1961; local data being for 1960)

Type of government: Municipalities, townships (towns), school districts, and special districts

Data: Detail for individual units of government on assessed value of real and personal property, with separate data for the various classes of real and personal property, tax rates, levies, and collections. For school districts and special districts, total assessed value, tax rates, levies, and collections.

DELAWARE

A. GENERAL FINANCIAL REPORTS

1. Department of Public Instruction. Annual Report (1961)

Type of government: School districts and city of Wilmington schools

Data: Detail for individual school districts and the Wilmington City schools on revenue, expenditure, debt transactions, indebtedness and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Public Instruction, Division of Research and Publications. Taxation in School Districts of Delaware. (Annual) (1963; data being for 1962)

Type of government: Counties

Data: Assessed valuation of real estate and tax rates, by individual school districts within each county; also gross yield of real estate and capitation taxes for school purposes for individual school districts within each county.

FLORIDA

A. GENERAL FINANCIAL REPORTS

1. Comptroller. Report...of County Finances...and County Fee Officers (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on revenue, expenditure, debt transactions, indebtedness, balances, total investments, and personal services.

2. Superintendent of Public Instruction. Biennial Report (1961-1962)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, balances, total invested funds, and personal services. Detail of revenue and expenditure of junior colleges for individual institutions.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Comptroller. Report...of County Finances...and County Fee Officers (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on assessed value of real estate, personal property, homestead exemptions, other exemptions, total value of all property; millages levied and taxes assessed by purpose, total taxes collected; intangible tax valuations, assessments and collections.

FLORIDA--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Administration. Report (Annual) (1962)

Type of government: Counties and school districts

Data: Debt outstanding, debt transactions, and sinking fund balances as to certain county road debt and school bonds administered by the State Board of Administration. Data are as of close of State fiscal year (June 30).

GEORGIA

A. GENERAL FINANCIAL REPORTS

1. State Department of Education. Report on Georgia Schools. (Biennial) (1961-1962)

Type of government: School districts

Data: Detail for individual districts on revenue, expenditure, debt transactions, indebtedness, balances, lunchroom transactions, student activities, and personal services.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Revenue. Statistical Report (Biennial) (1961-1962; most local data being for 1960-1961)

Type of government: Counties

Data: Detail for individual counties on assessed value of real estate, personal property, personal exemptions, household exemptions, and utilities. In addition, includes data on millage rates; intangible values by class and taxes levied, by county.

HAWAII

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Director of Taxation. Annual Report (1962)

Type of government: Counties and city and county of Honolulu

Data: Detail for individual counties on revenue from general excise tax, property tax, and motor fuel tax.

Note: A private agency, Tax Foundation of Hawaii (Honolulu), publishes Government in Hawaii, (Annual), which includes some general financial data for individual counties, as well as county assessed value data.

IDAHO

A. GENERAL FINANCIAL REPORTS

1. Department of Education. Financial Summaries Idaho School Districts (Annual) (1962)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, indebtedness, total debt service, and capital outlay by source of funds.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Annual Report (1962)

Type of government: Counties

Data: Detail for individual counties on assessed value of real and personal property, with separate amounts for lands and improvements, and numerous classes of personal property.

IDAHO--Continued

2. Department of Education. Tabulation of Tax Levies for School Purposes.... (Annual) (1962-1963; levies certified in 1962)

Type of government: Counties and school districts

Data: Detail of county and school district (mill rate) levies for school purposes, for the school year.

Note: A private agency, Associated Taxpayers of Idaho, Inc., publishes an Annual County Statistical Tax Report, which includes some general financial data for individual counties, as well as county assessed value figures, and property tax rate and levy data by type of government, by counties.

ILLINOIS

A. GENERAL FINANCIAL REPORTS

1. Auditor of Public Accounts. Statewide Summary of Municipal Finance in Illinois (Annual) (1961)

Type of government: Municipalities

Data: Detail for individual cities on revenue and expenditures. Excludes Chicago.

2. Superintendent of Public Instruction, State of Illinois. Annual Statistical Report (1960)

Type of government: School districts

Data: Detailed county totals on revenue, expenditure, debt transactions, indebtedness, capital outlay, personal services for instruction, and cash balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Revenue. Annual Report¹ (1960); local data being for 1959)

Type of government: Counties primarily, with some data applicable to other governments.

Data: Detail for individual counties on assessed and equalized value of locally assessed property. Value of State-assessed property reported by county. Also includes countywide tax levy data, by type of government.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Revenue. Annual Report (1960)

Type of government: Counties and municipalities

Data: Detail for individual cities and counties on amounts of State collected, locally imposed "Municipal retailers' occupation tax."

¹The Department of Revenue publishes a number of separate releases containing county detail, by type of property.

INDIANA

A. GENERAL FINANCIAL REPORTS

1. State Board of Accounts, Statistical Department. Statistical Report (Annual) (1959; local data being for 1958)

Type of government: Counties, municipalities, townships, and school districts

Data: Statewide totals, by type of government, of revenue, by source; expenditure, by function; debt transactions, and balances. Detail for individual counties and cities (but not for civil towns) as to revenue, expenditure, and debt transactions. Detail for individual counties, cities, towns, townships, and school districts as to debt outstanding. Detail for individual city police and fire pension funds on revenue, expenditure, investment transactions and investment holdings.

INDIANA--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Accounts, Statistical Department. Statistical Report (Annual) (1959; local data being for 1958)

Type of government: Counties, municipalities, townships, and school districts

Data: Total assessed value subject to taxation for individual counties, cities, towns, townships, and school districts. County tax rates for individual counties. For individual cities, towns, and townships, tax rates include school district rates.

IOWA

A. GENERAL FINANCIAL REPORTS

1. Auditor of State. Report on Municipal Finances... (Annual) (1961)

Type of government: Municipalities

Data: Limited detail for cities and towns on revenue and expenditure. Shown are receipts from taxes, "general office receipts," "other office receipts;" expenditures for salaries and wages, capital outlay, and other expenditures; city and town debt at close of fiscal year; and change in total debt during year. In addition, for utilities, detail on revenue and expenditure, by type, debt, and security holdings.

2. Auditor of State. Biennial Report of County Finances (1958-1959)

Type of government: Counties

Data: Detail for individual counties on revenue, by source, expenditure, by activity, debt transactions, debt outstanding, salaries, and balance at beginning of year. Includes transactions handled by county treasurer as agent for the State and for other local governments.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Auditor of State. Report on Municipal Finances... (Annual) (1961)

Type of government: Municipalities

Data: Detail for individual cities and towns on assessed value of property subject to taxation. Also, total rates and amounts of taxes levied.

2. State Tax Commission. Annual Report (1961)

Type of government: Counties, municipalities, school districts, and special districts.

Data: Detail for individual counties on assessed value of real and personal property by class; rates and amounts of taxes levied by all governments.

KANSAS

. GENERAL FINANCIAL REPORTS

1. State Department of Public Instruction. Biennial Report (1957-1958)

Type of government: School districts

Data: Detailed State totals on sources of school revenue with separate amounts for State sources and local sources. Amount of local ad valorem taxes for school operations, by type of school, and amount of taxes levied for bond and interest. Cost of construction by type of school and total expenditure for lunchroom.

KANSAS--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Property Valuation Department. Statistical Report of General Property Assessment and Taxation (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on the equalized assessed value of taxable property, with separate amounts for tangible and intangible property; average tax rates and taxes levied; also statewide totals for locally assessed real estate and tangible personal property by class and taxes levied, with separate totals for State-assessed utility property.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Auditor of State. The Indebtedness of the State, County and Other Divisions of Government... (Annual) (1962)

Type of government: Counties, municipalities, townships, school districts, and special districts

Data: Countywide totals of local debt outstanding as of June 30, by type of government.

Note: The League of Kansas Municipalities (Topeka, Kansas) in its monthly Kansas Government Journal publishes extensive financial data on local governments of Kansas. For example, annually the January issue contains information on assessed valuations, tax rates, and indebtedness for individual municipalities, counties, townships, school districts, and special districts, and the May issue contains data on individual municipal utilities.

KENTUCKY

A. GENERAL FINANCIAL REPORTS

1. Department of Education. Biennial Report of the Superintendent of Public Instruction (1960-1961)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, debt service, debt issued, capital outlay, personal services, lunchroom receipts and expenditures, and fund balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Revenue. Annual Report (1962)

Type of government: Counties

Data: Detail for individual counties on net assessed value of real and personal property (tangible and intangible), by class, as assessed by the county tax commissioners.

2. Department of Revenue. Kentucky Property Tax Rates (Annual) (1962)

Type of government: Counties, municipalities, school districts, and special districts

Data: Tax rates for individual governments.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Finance, Division of Accounts. Financial Report (Annual) (1962)

Type of government: Counties

Data: Data for individual counties on county sinking fund allotments (amounts received from counties for retirement of county debt administered by the State Local Finance Officer). Data are on the State fiscal year basis (June 30). See C 2, below, for data on such debt outstanding.

KENTUCKY--Continued

2. Department of Revenue. Annual Report (1962)

Type of government: Counties

Data: Data for individual counties on debt outstanding and statistics of sinking fund as to county bonded indebtedness administered by the State Local Finance Officer, at the end of the State fiscal year (June 30).

LOUISIANA

A. GENERAL FINANCIAL REPORTS

1. State Department of Education. Annual Report (1961)

Type of government: School districts

Data: Detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, and balances. Includes data on personal services, capital outlay, school lunch activities, and on property tax levies for schools.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commission. Biennial Report (1960-1961)

Type of government: Counties (parishes), municipalities, school districts, and special districts

Data: Detail for individual parishes on assessed value of property by type--real, personal, and public service corporations--with separate values for land and improvements. Also detail for individual parishes, school districts, and special districts on rates and amounts of taxes levied. Municipal levies are shown only for New Orleans and Baton Rouge. Levies for other municipalities are excluded. Also includes data on homestead exemptions and amount of taxes levied against such exemptions.

MAINE

A. GENERAL FINANCIAL REPORTS

1. State Auditor. Annual Report (1962)

Type of government: Counties

Data: Detail for individual counties on revenue and expenditure, debt transactions, indebtedness, and cash and security holdings, by funds.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Bureau of Taxation. Report (Biennial) (1961-1962)

Type of government: Municipalities and townships (towns)

Data: Detail for individual cities and towns on assessed value of property subject to taxation, showing separate amounts for land, buildings, and personal property, tax rates, and amount of taxes assessed.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Board of Education. Biennial Report (1961-1962)

Type of government: Municipalities and townships (towns)

Data: State totals on revenue and expenditure of cities and towns for schools. Separate totals shown for receipts from State and from local sources. Detail of expenditure, by purpose, with separate amounts for elementary and high schools.

MARYLAND

A. GENERAL FINANCIAL REPORTS

1. State Fiscal Research Bureau. Local Government Finances in Maryland (Annual) (1961)

MARYLAND--Continued

Type of government: Counties and municipalities

Data: Detail for individual cities and counties on revenue, by source, on expenditure, by function, and on debt transactions, indebtedness, and sinking fund balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Assessments and Taxation. Biennial Report (1961-1962)

Type of government: Counties and city of Baltimore

Data: Detail for individual counties and Baltimore City on the assessed value of locally and State-assessed property subject to local taxation. Separate amounts for land and improvements, personal property (tangible and intangible), and other classes of property. Same presentation for property subject to State taxation.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education. Annual Report... (1961)

Type of government: Counties and city of Baltimore

Data: Detail on school finances for individual counties and Baltimore City. Includes data on revenue and expenditure, debt transactions, indebtedness, capital outlay, by type, personal services, lunchroom transactions, and balances. Data are for school fiscal year (June 30).

MASSACHUSETTS

A. GENERAL FINANCIAL REPORTS

1. Department of Corporations and Taxation, Bureau of Accounts. Annual Report on Statistics of County Finances (1961)

Type of government: Counties

Data: Detail for individual counties on revenue and expenditure. Includes data on interest, debt transactions, and fund balances.

2. Department of Corporations and Taxation, Bureau of Accounts. Statistics of Municipal Finances (Annual) (1960)

Type of government: Municipalities and townships (towns)

Data: Detail for individual cities and towns on revenue and expenditure, utility operations, debt transactions, indebtedness, and balances.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education. Annual Report Part 2 (1961)

Type of government: Municipalities, townships (towns), and school districts.

Data: Detail for individual cities, towns, and regional school districts on revenue and expenditure for schools, including detail of intergovernmental transactions for school purposes. Data are on a school fiscal year basis (June 30).

Note: A private agency, the Boston Safe Deposit and Trust Company (Boston), in Financial Statistics of Massachusetts (Annual) (1962) publishes assessed value and levy data for counties, municipalities, townships, school districts, and special districts, as well as figures on debt outstanding for individual governmental units.

MICHIGAN

A. GENERAL FINANCIAL REPORTS

1. Auditor of the State. Financial Report of Michigan County Government (Annual) (1960)

Type of government: Counties

MICHIGAN--Continued

Data: Limited detail for individual counties on revenue, expenditure, personal services, debt transactions, capital outlay, and debt outstanding.

2. Department of Public Instruction. An Analysis of the Receipts and Expenditures of the Michigan Public Schools (Annual) (1961)

Type of government: School districts.

Data: State total of school district revenue, by source, and expenditure, by activity. Total teachers' salaries, debt retirement, and fund balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Auditor of the State. Financial Report of Michigan County Government (Annual) (1960)

Type of government: Counties

Data: Detail for individual counties on total equalized value of taxable property and amount of county tax levies.

2. State Tax Commission and State Board of Assessors. Report (Biennial) (1959-1960)

Type of government: Counties, municipalities, school districts, and townships

Data: Detail for individual counties on assessed and equalized value of real and personal property with separate data for real and personal property as assessed locally, equalized value of total property, and total county tax levy by purpose. Detail, by purpose, for countywide totals of taxes levied by cities, villages, townships, and school districts. Detail for individual cities on assessed and equalized value of property inside cities, city tax rate and levy, and separate data on county and school district tax rates and levies against assessed value of city property. Detail for individual villages on total assessed value, tax rates, and levy.

MINNESOTA

A. GENERAL FINANCIAL REPORTS

1. Public Examiner. Report....on the Revenues, Expenditures, and Debt of State and Local Governments in Minnesota (Annual) (1960)

Type of government: Counties, municipalities, townships, school districts, and special districts

Data: Detail for individual counties on revenue, expenditure, debt transactions, and indebtedness. Statewide and population size-class totals for cities and villages in detail as to revenue by source, expenditure by function, indebtedness, and debt transactions. Countywide totals for cities, villages, and townships, on debt outstanding. Countywide totals for townships of estimated revenue, expenditure, and debt transactions. Countywide totals for school districts in detail as to revenue, by source, expenditure, by purpose, indebtedness, and debt transactions. Revenue, expenditure, indebtedness, and debt transactions for individual special districts.

2. Public Examiner. Report....on the Revenues, Expenditures, and Debt of the Cities and Villages in Minnesota (Annual) (1960)

Type of government: Municipalities

Data: Detail for individual cities and villages on revenue by source, and expenditure by function, debt transactions, and indebtedness, and analysis of liquor store, hospital, and utility operations. Statewide and population size-class totals for cities and villages as to revenue by source, and expenditure by function.

MINNESOTA--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Auditor. Abstract of Real and Personal Property Taxes Levied by the Several Counties in the State of Minnesota (Annual) (1961)

Type of government: Counties, municipalities, townships, and school districts

Data: County totals of assessed (taxable) value, separately for real and personal property. Amounts of county tax levies for individual counties, and countywide amounts of tax levies separately for cities and villages, townships, and school districts.

2. Department of Taxation. Report to the Governor and the Legislature (Biennial) (1961-1962; local data being for 1961)

Type of government: Counties

Data: Detail for individual counties on the equalized assessed value of taxable property, with separate amounts for real and personal property. Also the average tax rates.

MISSISSIPPI

A. GENERAL FINANCIAL REPORTS

1. State Department of Audit. Report....on Municipal Receipts and Disbursements....and Bonded Debt (Biennial) (1959-1960)

Type of government: Municipalities

Data: Detail for individual cities on revenue, expenditure, debt transactions, indebtedness, and cash balances.

2. State Department of Audit. Report on County Receipts and Expenditures, and Bonded Debt (Biennial) (1958-1959)

Type of government: Counties

Data: Detail for individual counties on revenue, expenditure, debt transactions, indebtedness, and cash balances.

3. State Superintendent of Public Education. Biennial Report... to the Legislature of Mississippi (1960-1961)

Type of government: School districts

Data: Limited detail for individual school districts on revenue and expenditure.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Property Assessments and Ad Valorem Taxes.... (Biennial) (1959-1960)

Type of government: Counties

Data: Detail for individual counties on assessed value of real estate and personal property. Separate amounts for various classes of personal property, State-assessed public utility property, lands and improvements on lands by class, and homestead exemptions.

MISSOURI

A. GENERAL FINANCIAL REPORTS

1. Commissioner of Education. Report of the Public Schools of...Missouri (Annual) (1962)

Type of government: School districts

Data: State totals on revenue and expenditures of school districts, by source and purpose, and detail by class of school district.

MISSOURI--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Annual Report of the Proceedings and Decisions. (1961)

Type of government: Counties

Data: Detail for individual counties on assessed value of real and personal property, as assessed by the local assessor, and as fixed by the State Tax Commission. Separate amounts shown for farm and town lands and various items of personal property. Value of State-assessed property, by county.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Auditor. Annual Report (1962)

Type of government: Counties, municipalities, townships, school districts, and special districts

Data: Detail for individual governments as to debt issued during 12-month period covered by report and total amount of debt outstanding. Covers only those governments that issued debt during the period covered.

MONTANA

A. GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Biennial Report (1959-1960)

Type of government: School districts

Data: County totals on school district revenue and expenditure.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization. Biennial Report (1961-1962)

Type of government: Counties, municipalities, school districts, and special districts

Data: Detail for individual counties on assessed value of real and personal property, separately for locally and State-assessed property. Data for individual counties on county tax rates and amounts of levies. Countywide totals on tax rates and amounts levied for school districts, cities and towns, and special districts.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Equalization. Biennial Report (1961-1962)

Type of government: Counties and School districts

Data: County totals of net county debt outstanding and countywide totals of school district net debt.

NEBRASKA

A. GENERAL FINANCIAL REPORTS

1. State Board of Education. Annual Report (1961)

Type of government: School districts

Data: State totals on revenue and expenditure of school districts. Detail of revenue, by source, and expenditure, by purpose, personal services, debt transactions, indebtedness, and capital outlay. Summary amounts for lunchroom operations.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commissioner and State Board of Equalization and Assessment. Annual Report (1961)

Type of government: Counties, municipalities, townships, school districts, and special districts

NEBRASKA--Continued

Data: Detail for individual counties on assessed value of real and personal property, by class and type, with separate amounts for land and buildings. Countywide totals of property tax levies for all units of government, by type of government. Tax rates within individual municipalities applicable to all governments.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Auditor of Public Accounts. Biennial Report (1961-1962)

Type of government: Counties, municipalities, school districts, and special districts

Data: County totals, by type of government, of debt outstanding on June 30. Individual district data for public power districts as to indebtedness and debt transactions.

Note: A private agency, Storz-Wachob-Bender Co. (Omaha, Nebraska) in Statistical Information of Nebraska Municipal Subdivisions (Annual) (1962-1963; data as of February 1, 1963) publishes summary data for counties, cities and villages, and school districts, on assessed valuation, tax rates, and bonded debt. Also data on debt of drainage, irrigation, and public power districts.

NEVADA

A. GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Biennial Report. (1961-1962)

Type of government: School districts

Data: Countywide totals on school district finances. Detail of revenue, by source, and expenditure, by purpose. Individual district data on debt.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commission. Comparative Statements of Segregations of the Tax Rolls by Counties and Classes (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on assessed value of real and personal property, by class, before equalization.

NEW HAMPSHIRE

A. GENERAL FINANCIAL REPORTS

1. State Tax Commission. Annual Report (1958)

Type of government: Counties, municipalities, townships (towns), school districts, and special districts (precincts)

Data: Statewide summary of county, city and town, and school district receipts, by source, payments, by purpose, cash balances, and debt transactions. Countywide totals for municipalities and towns on debt outstanding by term. Statewide totals of bonds outstanding, by level of government. Financial conditions of individual counties showing cash on hand, other assets, net debt, liabilities, and net surplus. Countywide totals of assets and liabilities of school districts and precincts.

2. State Board of Education. Public Education in New Hampshire (Biennial) (1959-1960)

Type of government: School districts

Data: Statewide totals in detail on school district revenue, expenditure, debt, debt transactions, and cash balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Annual Report (1958; some local data being for 1957)

NEW HAMPSHIRE--Continued

Type of government: Counties, municipalities, and townships (towns)

Data: Detail for individual counties, cities, and towns on taxable assessed value of real and personal property, poll taxes, tax levies, exemptions, and average rates. Separate data for the various classes of real estate, farm animals, and other personal property.

2. State Tax Commission. Tables by Counties Showing Valuations, Taxes, and Tax Rates. (Annual) (1962)

Type of government: Counties, municipalities, and townships (towns)

Data: Detail for individual counties, municipalities, and towns on assessed value of land and improvements (combined), various classes of personal property, exemptions, net value, taxes raised, and tax rates.

NEW JERSEY

A. GENERAL FINANCIAL REPORTS

1. Department of the Treasury, Division of Local Government. Annual Report; Statements of Financial Condition of Counties and Municipalities (1961)

Type of government: Counties, municipalities, and townships

Data: Limited detail for individual counties, cities, townships, and boroughs, on revenue; and detail on expenditure, debt transactions, indebtedness, and cash balances.

2. Commissioner of Education. Annual Report...Financial Statistics of School Districts (1961)

Type of government: School districts and municipal school systems

Data: Detail for individual school districts and municipal school systems on revenue, expenditure, debt transactions, indebtedness, capital outlay by type, personal services, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of the Treasury, Division of Taxation. Annual Report (1962)

Type of government: Counties, municipalities, townships, and school districts

Data: Detail for individual counties, municipalities, and townships on assessed value of real and personal property, with separate amounts for value of lands, improvements, various types of personal property, exemptions (household, veterans); amount of taxes levied for individual governments. See also C 1, below.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Department of the Treasury, Division of Local Government.Report of the Local Government Board. (Annual) (1960; data being for 1959, 1949, and 1939)

Type of government: Municipalities and townships

Data: Data for municipalities and townships on gross debt, for school, utility, and other purposes, on net debt, and on assessed valuations, total tax levies, collection percentage, and tax rate.

NEW MEXICO

3. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Biennial Report (1961-1962)

Type of government: Counties

NEW MEXICO--Continued

Data: Detail for individual counties on assessed value of real estate, personal property by type, tax levy and collections for previous year, and exemptions. Data on State-assessed property, by county, and by type.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Superintendent of Public Instruction. Biennial Report (1959-1960)

Type of government: School districts

Data: Detail for individual school districts on expenditure from current sources, bonded debt outstanding, interest due on debt, and sinking fund holdings.

Note: New Mexico Taxpayers' Association (Sante Fe) publishes local government data in the New Mexico Tax Bulletin. The type of data published varies from month to month.

NEW YORK

A. GENERAL FINANCIAL REPORTS

1. State Comptroller. Special Report on Municipal Affairs (Annual) (1961)

Type of government: Counties, municipalities, townships (towns), school districts, and fire districts

Data: Limited detail for individual units of government on revenue and expenditure. Detail on debt transactions, indebtedness, and balances.

2. State Comptroller. Financial Data for School Districts (Annual) (1962)

Type of government: School districts

Data: Limited detail for individual school districts on revenue and expenditure. Detail on debt transactions, indebtedness, and balances; also, countywide summary of school district revenue and expenditure.

3. University. State Education Department. Annual Educational Summary, New York State (1961)

Type of government: School districts

Data: Statewide detailed data on elementary, secondary, higher, and cultural education. Detail for individual school districts on expenditure, and limited detail on revenue, assessed valuations, and tax levies.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Comptroller. Special Report on Municipal Affairs (Annual) (1961)

Type of government: Counties, municipalities, townships (towns), school districts, and fire districts

Data: Detail for individual units of government on assessed value of real estate, with data on fully taxable, taxable for schools, and wholly exempt property, and equalization rate. For fire districts, only total assessed value is shown.

NORTH CAROLINA

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Tax Research. Statistics of Taxation (Biennial) (1961-1962)

Type of government: Counties and municipalities

Data: Detail for individual counties on assessed value of various types of real and personal property, with data on State-assessed utility property, tax rate, and amount of levies, by purpose. For individual municipalities, total assessed value, and tax rate and amount of levies, by purpose.

NORTH CAROLINA--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Local Government Commission. Biennial Report (1961-1962)
Type of government: Counties, municipalities, and special districts
Data: Detail for individual units of government on debt issued during the biennium, and debt outstanding, by type and purpose. Date of sale is given for each bond issue.
2. Department of Tax Research. Statistics of Taxation (Biennial) (1961-1962)
Type of government: Counties and municipalities
Data: Detail for individual counties and municipalities on revenue from local property, poll, and dog taxes.

NORTH DAKOTA

A. GENERAL FINANCIAL REPORTS

1. Superintendent of public instruction. Biennial Report (1959-1960)
Type of government: School districts
Data: Detailed countywide totals for school districts on revenue, expenditure, debt transactions, indebtedness, capital outlay, personal services, balances, and investments.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commissioner. Proceedings of the State Board of Equalization (Annual) (1962; some local data being for 1961)
Type of government: Counties, municipalities, townships, school districts, and special districts.
Data: Detail for individual counties on the equalized assessed value of various types of real and personal property, showing separate data for land, improvements, and State-assessed public utility property, tax rates and levies, by type of property and by purpose. For other governmental units, countywide totals of taxes levied, by purpose and by type of government.

OHIO

A. GENERAL FINANCIAL REPORTS

1. Auditor of State. The Financial Report of Ohio Counties (Annual) (1960)
Type of government: Counties
Data: Detail for individual counties on revenue, expenditure, debt transactions, indebtedness, personal services, sinking fund investments, total balances, and total capital outlay.
2. Auditor of State. Financial Report of Ohio Cities (Annual) (1961)
Type of government: Municipalities
Data: Detail for individual cities on revenue, expenditure, debt transactions, indebtedness, total capital outlay, sinking fund balances, and total balances.
3. Auditor of State. Financial Report of Ohio Villages (Annual) (1960)
Type of government: Municipalities
Data: Detail for individual villages on revenue, expenditure, debt issued and retired, and total balances.
4. Auditor of State. Financial Report of Ohio Townships (Annual) (1960)
Type of government: Townships
Data: Detail for individual townships on revenue, expenditure, and balances.
5. Auditor of State. A Financial Report of Ohio School Districts (Annual) (1960)
Type of government: School districts

OHIO--Continued

Data: Detail for individual school districts on revenue, expenditure, debt issued and retired, debt outstanding, capital outlay, personal services, and total fund balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Taxation. Annual Report¹ (1961)
Type of government: Counties, municipalities, townships, and school districts
Data: Detail for individual municipalities and counties on assessed value of real estate and public utility property. Data, by city, on tax rates applied to property within city by county, school district, township, and city. Individual city and county data on property taxes and special assessments levied by State, county, township, school district, and city, with separate data for each unit of government. City detail, as presented above, includes value and taxation of tangible personal property.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Auditor of State...Local Government Taxation and Debt (Annual) (1961)
Type of government: Counties, municipalities, townships, and school districts
Data: Countywide totals, with detail by governmental units, on net tax collections from taxes on real estate and public utility property (combined), inheritance and estate taxes, house trailer, special assessments, general tangible personal, and classified intangible personal property taxes. Also shows distribution of net taxes to individual units of government. Detail of debt outstanding, issued, and retired for individual counties, cities, and certain school districts, with countywide totals for other school districts, villages, and townships.
2. Department of Taxation. Ohio State and Local Government Revenues (Annual) (1961)
Type of government: Counties, cities, villages, townships, and school districts
Data: Separate statewide totals of revenue, by source, for counties, cities, villages, townships, and school districts.
3. Department of Taxation. Ohio State and Local Government Expenditures (Annual) (1961)
Type of government: Counties, cities, villages, townships, and school districts
Data: Separate statewide totals of expenditure, by purpose, for counties, cities, villages, townships, and school districts.

¹The Ohio Department of Taxation issues detailed property tax assessment and levy data in leaflet form well in advance of the "Annual Report."

OKLAHOMA

A. GENERAL FINANCIAL REPORTS

1. State Department of Education. Biennial Report (1961-1962)
Type of government: School districts
Data: Detailed countywide totals on school district revenue, expenditure, personal services for administration and instruction, and total capital outlay.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commission. Biennial Report (1961-1962)
Type of government: Counties
Data: Detail for individual counties on assessed value of real and personal property showing separate amounts for lands, improvements on lands, and various types of personal property. In addition, detail for State-assessed public utility property and homestead exemptions.

Note: A private agency, R. J. Edwards, Inc. (Oklahoma City), in The Oklahoma Financial Survey, annually provides data for individual counties, municipalities and school districts as to assessed valuation (gross and taxable), indebtedness, sinking fund balances and sinking fund tax levies, and total sinking fund collections.

OREGON

A. GENERAL FINANCIAL REPORTS

1. Department of Education. Biennial Report of the Superintendent of Public Instruction (1961-1962)

Type of government: School districts

Data: Countywide totals of school district debt; distribution of basic school support fund, by county; statewide totals in detail for school districts on general fund receipts, expenditures, capital outlay by type, personal services, and nonbonded debt service.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission. Biennial Report (1961-1962)

Type of government: Counties, municipalities, school districts, and special districts

Data: Detail for individual counties on assessed value of real and personal property, showing amounts for land, improvements, and various types of personal property. Also, detail of State-assessed public utility property, veterans' exemptions, value of publicly owned exempt property. County totals of amount of taxes levied, separately for counties, cities, school districts, and special districts, by type of district.

2. Bureau of Municipal Research and Service, University of Oregon, (in cooperation with the League of Oregon Cities), Property Tax Levies in Oregon Cities. (Annual) (1962-1963)

Type of government: Cities

Data: For municipalities individually, by size groups and in total, valuation as assessed and on a 100 percent basis, and tax rates levied by the various taxing units serving municipal areas.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Treasurer. Biennial Report (1961-1962)

Type of government: Counties, municipalities, school districts, and special districts

Data: Detail for individual units of government on gross and net debt.

PENNSYLVANIA

A. GENERAL FINANCIAL REPORTS

1. Department of Internal Affairs. Local Government Financial Statistics (Annual) (1961)

Type of government: Counties, municipalities, and townships

Data: Detail for individual counties, municipalities, and townships on revenue, expenditure, indebtedness, and sinking funds.

2. Superintendent of Public Instruction. Statistical Report (Annual) (1960)

Type of government: School districts

Data: Detail for individual first and second class school districts, and totals by county for all other school districts, as to revenue, expenditure, receipts from borrowing, and indebtedness. Excludes transactions and status of school building authorities (but includes amount of lease payments to school building authorities).

3. Department of Internal Affairs. Pennsylvania Statistical Abstract (Annual) (1962; local finance data being mainly for 1960)

Type of government: Counties, cities, boroughs, townships, school districts, and special districts

Data: Statewide totals of local government direct expenditure by function and type of government. Separate amounts presented for capital outlay, debt transactions and cash and security holdings by type and by purpose. Countywide totals of expenditures by all local governments, by school districts, and by county governments, by major functions. Summary finance data for selected municipalities. Yield of

PENNSYLVANIA--Continued

local income taxes by class of municipality or political subdivision. Statewide totals on revenues by major source and expenditures, by purpose, for counties and county institutional districts. Individual county totals for the estimated market value of real estate, and assessed valuation for county purposes.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Internal Affairs. Local Government Financial Statistics (Annual) (1961)

Type of government: Counties, municipalities, and townships

Data: Detail for individual units of government on assessed value of real estate, intangible personal property, and occupations. Also, tax rates by unit of government.

2. State Tax Equalization Board. Annual Certification...to the Superintendent of Public Instruction (1962; local data being for 1961)

Type of government: Counties

Data: Detail for individual counties on assessed value of real property, market value of real property, and percentage of assessed valuation to market value.

3. Department of Commerce, Bureau of Industrial Development. Pennsylvania Property Tax Rates (Periodic) (1961)

Summary 1961 county, schools, and local units property tax rates for selected boroughs and townships. Also shows for each unit data on assessment ratios of taxable property, effective tax rate, and rate of any applicable income and per capita taxes.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Internal Affairs. Pennsylvania Municipal Authorities (Annual) (1962)

Type of government: Special districts

Data: Countywide totals, covering all municipal authorities including school building authorities, as to amount of original bond issues, indebtedness at the end of the calendar year, and total annual revenue. "General statistics" for individual authorities, except school building authorities, including operating statistics for individual water and sewer authorities. For school building authorities, countywide totals of original bond issues, debt outstanding on December 31, and total annual revenue.

2. Department of Internal Affairs. Taxes Levied Under Act 481 (Annual) (1958)

Type of government: Municipalities, townships, and school districts

Data: Detail for individual units on the various kinds of nonproperty taxes imposed under Act 481 and the amount of revenue collected from each tax.

RHODE ISLAND

A. GENERAL FINANCIAL REPORTS

1. Department of Administration, Division of Local and Metropolitan Government. Annual State Report on Local Government Finances (1961)

Type of government: Cities and townships (towns)

Data: Summary of revenue, expenditure, and net debt for the 39 cities and towns. Detail for individual cities and towns on revenue, by source, expenditure, by function, and net debt by purpose. Includes information on fiscal calendars for each city and town. Data for self-supporting utilities are not included.

RHODE ISLAND--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Administration, Division of Local and Metropolitan Government. Annual Report on Tax Equalization (1961)
Type of government: Cities and townships (towns)
Data: Detail for individual cities and towns on the assessed value of real estate and tangible personal property as assessed by local assessors. Data on the value of land, structures, and personal property. Also shows tax rates and amount of taxes levied, by unit of government.

SOUTH CAROLINA

A. GENERAL FINANCIAL REPORTS

1. Comptroller General. Report to the General Assembly (Annual) (1962)
Type of government: Counties and school districts
Data: Limited detail for individual counties and county totals for school districts on revenue, expenditure, and debt transactions. General county debt and county school debt shown separately.
2. State Superintendent of Education. Annual Report (1962)
Type of government: School districts
Data: Detail for individual school districts on revenue, expenditure, debt service, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Comptroller General. Report to the General Assembly (Annual) (1962)
Type of government: Counties
Data: Detail for individual counties on assessed value of real and personal property. Separate data for land, improvements, and the various classes of personal property.

SOUTH DAKOTA

A. GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Biennial Report (1961-1962)
Type of government: School districts
Data: Detailed countywide totals for school districts, by type of district, on revenue, expenditure, debt transactions, indebtedness, personal services, capital outlay, total investments, and cash balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Revenue. Annual Report to the Governor (1962)
Type of government: Counties, municipalities, townships, and school districts
Data: Detail for individual counties on assessed value of real and personal property as equalized by the State Board of Equalization. Separate data on the value of lands, structures, and various classes of personal property. Individual county data on total value of real and personal property before equalization. Tax rates and amount of levies for individual counties, by funds, and in total by county, separately for municipalities, townships, and school districts.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Finance, Division of Taxation. Interest Bearing Debt of Taxing Districts--Classified County Expenditures (Annual) (1961)
Type of government: Counties, municipalities, townships, and school districts
Data: Detailed data on indebtedness and expenditure for individual counties. Debt information for individual cities and towns. Countywide debt figures separately for municipalities, school districts, and townships.

TENNESSEE

A. GENERAL FINANCIAL REPORTS

1. Comptroller of the Treasury. Annual Report, County Finances (1961)
Type of government: Counties
Data: Limited detail for individual counties on revenue, by source, expenditure, by function, debt by term and by purpose, and debt transactions. Presents also for individual counties derived per capita figures for principal financial items and percent distributions of major revenue and expenditure classes.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Board of Equalization. Tax Aggregate Report (Annual) (1961)
Type of government: Counties
Data: Detail for individual counties on assessed value of real and personal property with separate amounts for value of public utility property. Also data on county tax rates and amount of county levies.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Department of Education. Annual Statistical Report (1962)
Type of government: Counties, municipalities, and school districts
Data: Detail for individual county and city school systems and for each school district on revenue, expenditure, debt transactions, personal services, capital outlay by type, and cash balances.

Note: A private agency, The Tennessee Taxpayers Association (Nashville), in County, City, and Town Government publishes limited detail for individual counties, cities, and towns on revenue, expenditure, indebtedness, and debt transactions. Also data on assessed valuations, tax rates, and amount of taxes levied.

The Municipal Technical Advisory Service of the University of Tennessee (Knoxville), annually publishes revenue and expenditure data for selected cities and towns.

TEXAS

A. GENERAL FINANCIAL REPORTS

1. Texas Education Agency. Annual Statistical Report (1961)
Type of government: School districts
Data: Detailed statewide totals for school districts (by size group) on revenue, expenditure, capital outlay, debt service, bonds sold, and temporary loans. Total current expenditure for individual school districts.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Comptroller of Public Accounts. Annual Report, Part II (1962)
Type of government: Counties
Data: Detail for individual counties on assessed value of real estate and personal property, by type. Separate data for railroad property.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Board of County and District Road Indebtedness. Report to the Governor (Annual) (1962)
Type of government: Counties
Data: Detail by individual issue as to certain county road debt which is administered by the State.

UTAH

GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Report (Biennial) (1961-1962)
Type of government: School districts
Data: Detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, balances, personal services, capital outlay by type, and school lunch transactions.

Note: A private agency, The Utah Foundation (Salt Lake City) in its Statistical Abstract of Government in Utah provides limited data for individual governments on financial transactions, assessments, valuations, and property tax levies.

VERMONT

PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Commissioner of Taxes. Biennial Report (1961-1962)
Type of government: Counties, municipalities, townships, school districts, and fire districts
Data: Totals for individual taxing units on taxable value of all property, tax rates, and amounts levied. Detail for individual counties on assessed value of real estate and personal property and total taxable value.

REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education. Statistics of Vermont School Systems (Biennial) (1961-1962)
Type of government: Municipalities, townships, and school districts
Data: Limited detail for municipal and township school systems and school districts on revenue, expenditure, capital outlay, and debt transactions.

VIRGINIA

GENERAL FINANCIAL REPORTS

1. Auditor of Public Accounts. Report...on Comparative Cost of Local Government (Annual) (1961)
Type of government: Counties
Data: Limited detail for individual counties on revenue, expenditure, indebtedness, and balances.

PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Taxation. Local Tax Rates (Annual) (1962)
Type of government: Counties and municipalities
Data: Detail for individual taxing units on tax rates applied to four classes of taxable property.
2. Department of Taxation. Report...(Annual) (1962; local data being for 1961)
Type of government: Counties and municipalities
Data: Detail for individual counties and municipalities on assessed value of real and personal property, and tax levies. Data on land, improvements, various classes of personal property, and values subject to State taxation only.
3. Bureau of Public Administration, University of Virginia and Virginia Municipal League. Tax Rates in Virginia Cities (Annual) (1962)

Detailed 1962 tax rates on real and personal property, business and occupational licenses, and other city taxes, by city and by type of tax.

VIRGINIA--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Education. Annual Report of the Superintendent of Public Instruction (1962)
Type of government: Counties and municipalities
Data: Detail for individual counties and municipalities on revenue and expenditure for schools. Statewide totals of county and municipal revenue and expenditure for education in greater detail.
2. State Treasurer. Report (Annual) (1962)
Type of government: Counties and municipalities
Data: Detail for individual counties and municipalities on outstanding balances of "literary fund school loans."

WASHINGTON

A. GENERAL FINANCIAL REPORTS

1. State Auditor, Division of Municipal Corporations. Report on the Financial Transactions of the Incorporated Cities and Towns of the State (Annual) (1959)
Type of government: Municipalities
Data: Detail for individual cities and towns on revenue, expenditure, debt transactions, indebtedness, utility transactions, balances, and investments (by fund).
2. State Auditor, Division of Municipal Corporations. Financial Transactions of Counties and Taxing Districts (Annual) (1959)
Type of government: Counties, school districts, and special districts
Data: Limited data for individual counties, and countywide totals for school districts and special districts, by type, as to tax collections, current expenditure by function, indebtedness, and balances.
3. State Auditor, Division of Municipal Corporations. Report on the Financial Transactions of School Districts (Annual) (1959)
Type of government: School districts
Data: Countywide totals on revenue and expenditure, by fund, for school districts. Detail of revenue by source, balances, and debt transactions.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization. Minutes and Official Proceedings (Annual) (1962)
Type of government: Counties
Data: Detail for individual counties on assessed value of real and personal property as returned by the county board of equalization, and on public utility property as assessed by the State Board of Equalization. Separate amounts are shown for the various classes of personal property, lands, and improvements on lands.
2. State Auditor, Division of Municipal Corporations. Statement of Taxes Due (Annual) (1961)
Type of government: Counties, municipalities, school districts, and special districts
Data: Taxable valuations and amount of taxes levied, by fund, for individual counties. County totals, separately, for municipalities, school districts, and special districts, by type, as to amount of taxes levied. Assessed values, tax rates, and amount of taxes levied for individual cities and towns.

WEST VIRGINIA

A. GENERAL FINANCIAL REPORTS

1. State Superintendent of Free Schools. Report (Annual) (1962)
Type of government: School districts

WEST VIRGINIA--Continued

Data: Detail for individual school districts on revenue, expenditure, debt transactions, personal services, capital outlay, school lunch program, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commissioner. Classified Assessed Valuation (Annual) (1962)

Type of government: Counties and municipalities

Data: Countywide totals for assessed value of real, personal, and public utility property, by property class. Separate data for property inside and outside municipalities.

2. Tax Commissioner. Biennial Report (1961-1962; local data being for 1961)

Type of government: Counties and municipalities

Data: Detail for individual counties and municipalities on assessed value of real, personal, and public utility property, by property class, with rate and amount of levies, by purpose.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Tax Commissioner, ex officio Chief Inspector and Supervisor of Public Offices. Report (Biennial) (1961-1962)

Type of government: Counties, municipalities, and school districts

Data: Bonded debt outstanding at close of fiscal year for individual counties, municipalities, and school districts (by individual issue). Includes separate section on revenue bonds (not included in statewide or countywide summaries).

WISCONSIN

A. GENERAL FINANCIAL REPORTS

1. Department of State Audit. Receipts and Disbursements (Annual) (1960)

Type of government: Counties, municipalities, townships (towns), and school districts

Data: Limited detail on revenue, expenditure, and debt transactions for State-local aggregates, and statewide totals, by type of government. All aggregates are direct amounts, i.e., revenue from own sources and direct expenditure.

2. Department of Public Instruction. Biennial Report (1960-1961)

Type of government: School districts

Data: Detailed statewide totals for school districts on revenue by source, expenditure by purpose, total capital outlay, debt transactions, indebtedness, and cash balances for preceding year. Limited data for county teachers' colleges.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Taxation. Property Tax (Annual) (1961)

Type of government: Counties, municipalities, townships (towns), and school districts.

Data: Detail for individual counties on assessed value of real estate, by class, personal property, by type, with separate data for land and improvements, average tax rate and amount of taxes levied by all taxing units. Also, assessed value of real estate according to use. Detailed statewide totals for municipalities and towns on general property taxes levied against various classes of real estate and personal property.

WISCONSIN--Continued

2. Department of Taxation. Town Taxes (Annual) (1961)

Type of government: Townships (towns)

Data: Detail for individual towns on total assessed and full value of taxable property, tax rates and amount of levy for State, county, towns, and school taxes within each town.

3. Department of Taxation. City Taxes (Annual) (1961)

Type of government: Municipalities

Data: Detail for individual cities on total assessed and full value of taxable property, tax rates and amount of levy for State, county, city, and school taxes within each city.

4. Department of Taxation. Village Taxes (Annual) (1961)

Type of government: Municipalities

Data: Detail for individual villages on total assessed value and full value of taxable property, tax rates and amount of levy for State, county, village, and school taxes.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of State Audit. Indebtedness...Long-term Indebtedness of the State and Its Political Subdivisions (Annual) (1961)

Type of government: Counties, municipalities, townships (towns), and school districts

Data: Detail for individual counties, municipalities, and towns, and countywide totals for school districts on long-term debt outstanding, by purpose. Statewide and countywide totals of long-term debt outstanding, by type of government.

WYOMING

A. GENERAL FINANCIAL REPORTS

1. Superintendent of Public Instruction. Wyoming Schools (Biennial) (1961-1962)

Type of government: School districts

Data: Detailed countywide totals for school districts on revenue, expenditure, personal services, capital outlay, by type, school lunch transactions, new debt, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization. Biennial Report (1961-1962)

Type of government: Counties, municipalities, school districts, special districts

Data: Detail for individual counties on assessed value of real estate, by class, and personal property, by type. Separate detail for locally assessed public utility property, land and improvements, State-assessed property, exemptions, tax rates, and levy amounts, by purpose. Detail for individual municipalities on assessed value, tax rates and amount of taxes levied within municipalities by all governments. Countywide totals, by type of government, of amount of taxes levied by all governments for valuation, tax rates by taxing unit, and levy amounts.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Examiner. Cost of Maintaining County Government in Wyoming (Annual) (1962)

Type of government: Counties

Data: Detail for individual counties on expenditure of county general fund, by various county officers and offices, and cash balance of general purpose fund.

Appendix

GUIDE TO STATE STATISTICAL ABSTRACTS

This bibliography includes the most recent edition of all known State statistical abstracts published since 1956 plus those reported to be in preparation for issuance in the latter part of 1963. When a statistical abstract does not exist for a particular State, a near equivalent has been listed where available. All sources contain statistical tables on a variety of subjects for the State as a whole, or its component parts, or both.

ALABAMA

University of Alabama, University, Bureau of Business Research
Economic Abstract of Alabama. 1963.

ALASKA

Department of Economic Development and Planning, Juneau
Alaska's Population and Economy--Regional Growth, Development and Future Outlook. Volume II, Statistical Handbook. 1962. 229 pp.

ARIZONA

University of Arizona, Tucson, Bureau of Business and Public Research
Arizona County Base Book. 4th ed. 1962. 59pp.
Valley National Bank, Phoenix
Arizona Statistical Review. 19th ed. (forthcoming)

CALIFORNIA

Economic Development Agency, Sacramento
California Statistical Abstract, 1962. 3rd ed. 1962. 272 pp.

COLORADO

State Planning Division, Denver
Colorado Year Book, 1959-1961. 25th ed. 1962. 916 pp.

CONNECTICUT

Connecticut Development Commission, Hartford, Business and Industrial Development Division
Connecticut Market Data. 1963. 128 pp.

DELAWARE

University of Delaware, Newark, Bureau of Economic and Business Research
The Delaware Economy 1939-1958. 1961. 95 pp.

FLORIDA

Council on Economic Development, Tallahassee
Statistical Abstract of Florida. 1962. 1 v. (loose-leaf)

GEORGIA

University of Georgia, Athens, Bureau of Business Research
Georgia Statistical Abstract, 1963. 1963.

HAWAII

Department of Planning and Economic Development, Honolulu
Statistical Abstract of Hawaii. 1963. (forthcoming)
Department of Planning and Research, Honolulu
Historical Statistics of Hawaii, 1778-1962; A Supplement to the Statistical Abstract of Hawaii, 1962. 1962. 41 pp.

IDAHO

Department of Commerce and Development, Boise City
Idaho Economic Report. 1960.
University of Idaho, Moscow, Bureau of Business and Economic Research
Idaho Handbook of Population, Agriculture, and Business Data. 1960.

INDIANA

Indiana State Chamber of Commerce, Indianapolis
Statistical Abstract of Indiana Counties. 1963.

IOWA

Sioux City, Iowa. City Council
City and Community Measurement; A Statistical Reference for 20 Iowa Cities. 5th ed. 1963. 143 pp.
 State University of Iowa, Iowa City, Bureau of Business and Economic Research.
A Basic Data Book for Iowa; Data for the State, Counties, Cities, and Towns, 1963. (forthcoming)

KANSAS

Governor's Economic Development Committee, Topeka
Economic Development for Kansas. 1962. (A series of 10 sector reports)

KENTUCKY

Department of Economic Development, Frankfort
Deskbook of Kentucky Economic Statistics. 5th ed. 1961. 53 pp.

LOUISIANA

Public Affairs Research Council of Louisiana, Inc., Baton Rouge
Louisiana Finance Handbook. 1960. 51 pp.

MARYLAND

Department of Economic Development, Annapolis
The Maryland Economy--Composition, Changes, and Trends; Data through 1960. 1962. 173 pp.
 State Planning Department, Baltimore
Maryland County Economic Data Book, Revised January 1962. 62 pp.
 (Publication No. 66, 4th revision.)

MICHIGAN

Michigan State University, East Lansing, Bureau of Business and Economic Research
Michigan Statistical Abstract. 4th ed. 1962. 332 pp.

MONTANA

Montana State University, Missoula
The Montana Almanac, Statistical Supplement, 1962-63. 1962. 110 pp.

NEBRASKA

University of Nebraska, Lincoln, Committee on Business Research
Statistical Abstract of Nebraska Business. 1957. 150 pp. (Nebraska Economic and Business Reports, No. 1.)

NEVADA

Department of Economic Development, Carson City
Industrial Nevada; Basic Data. 3rd ed. 1962. 1 v. (sections paged separately)

NEW JERSEY

Department of Conservation and Development, Trenton
County Data Sheets. n.d. (92 pp.) (Research Report No. 177.)
 (Includes data for 1950-1958. Supplement for 1958-1960.)

NEW MEXICO

University of New Mexico, Albuquerque, Bureau of Business Research
Annual Summary of New Mexico Business, 1962. 47 pp. (Issued in New Mexico Business, vol. 16, no. 4, April 1963.)

NEW YORK

Department of Commerce, Albany
Annual Summary of Business Statistics, 1954-1962. 1963. 20 pp.
Basic Statistics for Counties and Metropolitan Areas of New York State. 1962. unpag. (Research Bulletin No. 4.)
Business Fact Book. Pt. 1, Business and Manufacturing. 1962.
 (Separate sections published for the State and each economic area.) 3rd annual supplement, 1963.

NORTH DAKOTA

Economic Development Commission, Bismarck
North Dakota Growth Indicators. 1963. 19 pp.

OHIO

Department of Industrial and Economic Development, Columbus
Statistical Abstract of Ohio: 1960. 1st ed. 1960. 239 pp.

OKLAHOMA

University of Oklahoma, Norman, Bureau of Business Research
Statistical Abstract of Oklahoma, 1962. 1962. 129 pp.

OREGON

University of Oregon, Eugene, Bureau of Business Research
Oregon Economic Statistics, 1963. 1963. 76 pp.

PENNSYLVANIA

Department of Internal Affairs, Harrisburg, Bureau of Statistics
Pennsylvania Statistical Abstract, 1962. 5th ed. 1962. 293 pp.

RHODE ISLAND

Rhode Island Development Council, Providence
Rhode Island Basic Economic Statistics. 1963.

SOUTH CAROLINA

University of South Carolina, Columbia, Bureau of Business and Economic Research
General Statistics on South Carolina. 1961. 58 pp. (Cover title: Statistical Abstract South Carolina.)

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University of South Dakota, Vermillion, Business Research Bureau
South Dakota Economic and Business Abstract. 1963. 250 pp.
(Bulletin No. 79.)

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Dallas Morning News, Dallas
Texas Almanac, 1961-1962. 1961. 704 pp.

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Utah Foundation, Salt Lake City
Statistical Abstract of Government in Utah. 1963 ed. 100 pp.
University of Utah, Salt Lake City, Bureau of Economic and Business Research
A Statistical Review of Utah's Economy. 1960. 142 pp. (Studies in Business and Economics, vol. 20, no. 2.)

VERMONT

Central Planning Office, Montpelier
An Audit of Vermont; A Statistical Summary of Selected Recent Economic Changes. 1963.

VIRGINIA

Division of Industrial Development and Planning, Richmond
Virginia Facts and Figures. 1963. (forthcoming)

WASHINGTON

Washington State Research Council, Seattle
Research Council's Handbook; A Compendium of Statistical and Explanatory Information About State and Local Government in Washington, 1961-1962.
1st ed. 1962. 622 pp.

WEST VIRGINIA

Agricultural Experiment Station, Morgantown
County Study Data Book; Measures of Social Change in West Virginia. 1961. 96 pp. (Bulletin No. 464.)
West Virginia University, Morgantown, Bureau of Business Research
West Virginia Statistical Handbook, 1959. Rev. ed. 1959. 143 pp.
(Business and Economic Studies, vol. 7, no. 1.)

WISCONSIN

Legislative Reference Library, Madison
The Wisconsin Blue Book, 1962. 1962. 892 pp.