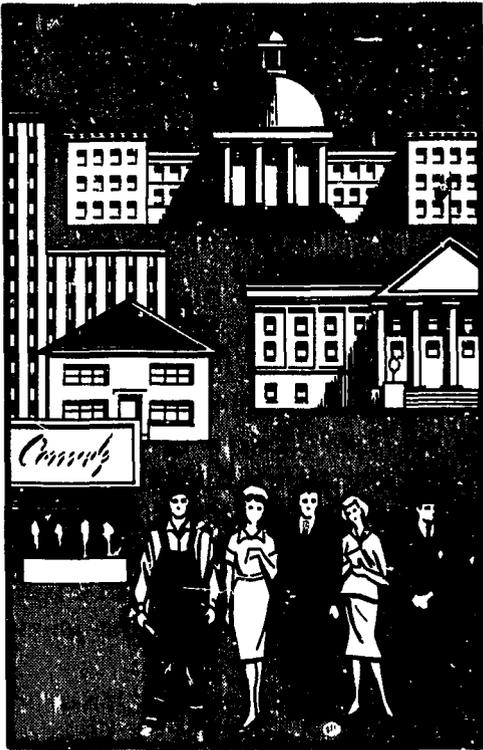


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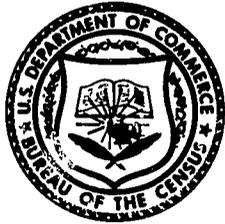
1967 Census of Governments

TOPICAL STUDIES NUMBER 3

State Reports on State and Local Government Finances

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preface

This report is one of several publications of Volume 6, Topical Studies, of the 1967 Census of Governments. It updates the similar publication, **State Reports on State and Local Government Finances**, of the 1962 Census of Governments (Volume VI, Number 3). Discontinued series have been eliminated and about 125 new titles have been added. Annotations reflect the content of the latest issue available as of August 1968.

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

Plans and specifications for this census were developed by the Governments Division in consultation with other offices and divisions of the Bureau, other Federal Government agencies, and the Census Advisory Committee on State and Local Government Statistics. Allen D. Manvel, as Chief of the Governments Division prior to April 7, 1967, played an important part in the development of plans for the 1967 Census of Governments.

Sherman Landau, Assistant Division Chief, gave general guidance and coordination to operational phases of this census. Lynden Mannen, Senior Staff Adviser, was responsible for the planning and review of publications.

This report was prepared mainly by Lillian Rymarowicz under the general direction of Francis M. Twiss, Chief of the Finance and Employment Branch of the Governments Division. The information presented here was developed chiefly by reference to the Bureau of the Census Library holdings of more than 7,000 serial publications on State and local government finances and activities. This research effort was aided by the Librarian, Dorothy Kaufman, and other members of the library staff. With their assistance items presented here were selected and compiled from some 1,200 available reports of State governments.

The Administrative and Publications Services Division provided advice and service in the preparation of copy for publication. Publication copy was prepared in part within the Governments Division, mainly by Helen D. Files.

Many State officials provided information and suggestions for this phase of the 1967 Census of Governments. Their cooperation is gratefully acknowledged.

1967 Census of Governments

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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. No attempt has been made to document the State sources used by the Census Bureau in compiling national and statewide aggregates of State and local government finances.¹ Neither has it been the purpose to include an exhaustive listing of published State financial reports. It is hoped, however, that the entries for each State indicate the scope of data generally available for that particular State.

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 data covered by the issue reviewed. 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. During the 1962 to 1967 intercensal period there has been an increase in summary information and detail available for all State funds. In a few States separate publications carry summary information and detailed statistical tabulations. For States with biennial reports, the primary source for annual data was noted where possible. In the States where the primary official publication on State finances is the budget document, this basic source is listed distinctively (see B below), rather than under this initial heading.

¹See The Relation of Census Statistics on Governmental Finances to Original Sources, special publication issued by the Bureau of the Census, February 1965.

- B. Budget Documents. Basic annual and biennial budget documents are listed under this heading. The official or agency preparing the document is listed as the issuing agency (contrasted to the official or agency charged with the budget making authority). For a number of States separate publications providing supplementary detail have been included, e.g., economic reports; detail on State operations, local assistance, and capital outlays; long range capital outlay needs; and "budgets as passed by the General Assembly." Also noted are several "summaries" and "digests" designed for more general distribution. However, no effort was made to provide comprehensive coverage for every State.

- 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 selected periodic reports which provide some data 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 university systems or State boards of higher education; toll highway, port, and other transportation authorities; State liquor

store systems; economic development agencies; and other semi-autonomous 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 education programs, highway programs, public welfare programs, State or Federal 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 three States (as noted in the descriptive listing immediately under the names of the three States--Alabama, New York, and Texas), this means the 12-month period ending 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 August 1968. 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. In the last 5 years, seven States initiated new series on financial statistics pertaining to all, or substantially all, of their local governments. This brought to one-third the number of States which publish comprehensive data on their political subdivisions.

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. (For some States, reports detailing State activity in the area of property tax equalization are included.)
- 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.² 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.

²The individual-State reports issued as Volume VII of the 1962 Census of Governments summarize the timing of fiscal years which applied at that time to various types of local governments in each State. State and Local Government Special Studies No. 48, issued April 1965, brings together these data in a single publication.

Immediately following the report title, each entry shows the reference year, or years, of the most recent issue known to be available when this listing was finally reviewed--i.e., late in August 1968. 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 "1967" financial report (or a biennial source for "1966 to 1967") would include data for local governments' fiscal years ended in 1967. 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.

ADDITIONAL STATE PUBLICATIONS

Three listings are included here to provide additional sources on State publications. In Appendix A, there is a reprint of State statistical abstracts³ which provide a one-volume reference for financial and other data for particular States. Appendix B presents a compilation of State-issued catalogs of their own publications and Appendix C provides selected bibliographies issued by various State agencies on topics of State and local finance of particular significance during the last 5 years.

³Statistical Abstract of the United States. (1968)
pp. 981-984.

State Government Finances

ALABAMA

(State fiscal year ends September 30)

A. GENERAL FINANCIAL REPORTS

Department of Finance (State Comptroller, State Auditor, and State Treasurer), Annual Report. 1967.

Report received January 1968.

The State comptroller summarizes gross receipts by source, gross expenditures by character and object, and balances for all funds by agency accounts; also reports net disbursements by character and object, by function, and by principal activity. Separate reports describe the complete transactions for each department.

The auditor reports tax collections and departmental receipts in extensive detail, including breakdown by county where applicable; the auditor's balances are analyzed relative to the cash balances shown by the treasurer for each agency and fund account. Interest and bond redemption requirements due in each fiscal year until retirement are shown for each issue outstanding at the close of the year.

The treasurer's statement gives a condensed recapitulation of cash receipts, disbursements, and balances for all fund and agency accounts. State fund deposits outside the Treasury, by institution, and securities held, by type of fund, are listed. Information on debt service is on a date of remittance basis.

B. BUDGET DOCUMENTS

Department of Finance, Division of the Budget, State of Alabama Budget (Biennial). 1968, 1969.

Submitted May 1967.

Includes a summary statement for the latest complete fiscal year showing receipts, disbursements, and balances, for all funds by fund, but such data are not shown for the current or budget years. General Fund revenues are given by major source. The bulk of tax revenue is detailed in the statement of the Special Educational Trust Fund. Other earmarked revenues, e.g., Federal grants, are shown in a separate statement. On the expenditure side, the schedules show organizational units by appropriation account with activity and character and object breakdowns. Interest requirements and debt retirement schedules are given by issue for all general and indirect obligation bonds outstanding at the beginning of the biennium.

C. TAX COLLECTION REPORTS

1. See A. and B. above.
2. Department of Revenue, Quadrennial Report. 1963 to 1966.

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

ALABAMA--Continued

revenue, by county. (A monthly report, Cash Collection Journal, is also available.)

D. OTHER SELECTED SOURCES

1. Alcoholic Beverage Control Board, Annual Report. 1967.

Detailed data on operations and financial statistics of the State liquor stores system are reported with comparative data for the previous year. Includes data on collections of beer taxes and State and county alcoholic beverage licenses. (A condensed summary is published monthly.)

2. Department of Education, Annual Report. 1967.

Statistical and financial report mainly concerns State programs for local schools including State payments to individual schools. Also includes summary statements of State contributions and Federal receipts for all institutions of public education, by program.

3. Department of Pensions and Security, Alabama Social Welfare: Annual Report for Fiscal Year (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, object, and county.

ALASKA

A. GENERAL FINANCIAL REPORTS

Department of Administration, Annual Financial Report. 1967.

Report received January 1968.

A combined summary statement of receipts, expenditures, and balances includes all State and State agency funds except for the Alaska Housing Authority Revolving Fund, certain excepted operating funds of the University of Alaska, and the Alaska State Development Corporation. Supporting statements show general fund revenue in extensive detail by source; all "other fund revenues" are also included by major source. Expenditures are related to appropriation accounts and are broken down by organization unit, activity, and character and object. For most accounts a narrative description of the program is also given. Information on debt and debt transactions includes loans from the General Fund to other jurisdictions, bond authorizations, borrowing activity during the report year, and principal and interest requirements through maturity of the indebtedness outstanding at the end of the year. (The balance sheets and revenue and expenditure summary schedules are reprinted in Your State Finances for popular distribution.)

ALASKA--Continued

B. BUDGET DOCUMENTS

Department of Administration, Division of Budget and Management, Budget Document (Annual). 1969.

Submitted January 1968.

Combined statements on operating programs, shared revenues, and capital construction are shown by source of funds. Expenditures are shown by character and object breakdown. Analysis is made of year-end balances of major funds. Figures in the document are actual for the prior year and estimates for current and budget years. Tables present detail on taxes, Federal grants, other revenues, and borrowing for all operating funds; for expenditures, detail is given by organizational unit and program and by character and object. Data on distributions to local government are reported by individual unit. Capital outlay expenditures and estimates are shown by project and method of financing.

C. TAX COLLECTION REPORTS

1. Department of Administration, State Revenue Sources, Actual and Estimated (Annual). 1967 to 1973.

Detail of State tax revenue and other State revenue in terms of actual amounts for each of the two 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.

2. Department of Revenue, Statement of Licenses and Taxes Collected (Annual). 1967.

Reports fiscal year collections from all taxes administered by the department, by source, compared to the prior year; also shows allocation by judicial district for the current year.

D. OTHER SELECTED SOURCES

University of Alaska, Financial Statements, Comptroller's Report (Annual). 1967.

Covers operations from State funds, auxiliary enterprises, Federal research grants and contracts, and all other receipts for general or restricted purposes. Includes activities of the community colleges and separately organized bureaus which are integral units of the university but are wholly supported by Federal contracts.

ARIZONA

A. GENERAL FINANCIAL REPORTS

State Auditor, Annual Report. 1967.

Report received January 1968.

ARIZONA--Continued

A combined statement of cash receipts, transfers, disbursements, and balances appears for all funds and by individual funds for 3 fiscal years. Emphasis in supporting data is on funds from own sources and on costs to the State. Tables give tax collections by source, Federal receipts by purpose, and all other income by source and fund. Expenditures are given by function, organizational unit, character and object, and county, where pertinent. Includes State agency debt transactions; also, cash and investment holdings of each fund account balance.

B. BUDGET DOCUMENTS

Department of Finance, Executive Budget (Annual). 1969.

Submitted January 1968.

Data, covering a 3-year span, are actual for the prior year and estimated for the current and budget years. Summary statements include receipts, disbursements, and balances for all funds; but the emphasis in schedules by individual organizational units is on the General Revenue Fund. General revenue is detailed by collection agency and source; other funds are given by major source of receipt. Expenditures are shown in total, but detail by activity and character and object are limited to appropriated funds. For 1969 the budget requests made by the agencies are accompanied by the Governor's recommendations. A narrative description of program is included with the statistical summary of each agency.

C. TAX COLLECTION REPORTS

1. State Tax Commission, Annual Report. 1967.

This report replaces the biennial edition previously published. New features, as specified by statute, include a narrative description of administration and enforcement activities for the fiscal year and recommendations of proposed legislation for improvement of the tax system. Statistical tables cover administration and collections of the principal State taxes except highway-user and other special purpose revenues. Summarizes and shows in detail collections of income, general sales, and tobacco and alcoholic beverage taxes, including data by county. For the most part, data cover a 10-year period of actual receipts and include estimates for the current year. Also includes detailed data on State and local property taxes levied, tax rates, and assessed valuation.

2. State Tax Commission, Sales Tax Division, Statistical Statement (Annual). 1967.

Net taxable income reported, tax rates, and net sales tax collections are shown by county and by type of business. Also reports data on distributions to counties, cities, and State funds. (A monthly summary is also published.)

ARIZONA--Continued

D. OTHER SELECTED SOURCES

1. State Highway Department, Annual Financial Report. 1967.

Summary and detail of receipts by source and expenditures by program are reported by organization units and by character and object. Construction expenditure is shown by individual project and county location.

2. Arizona Power Authority, Annual Report. 1966.

Shows balance sheets and income and expense statements for 2 calendar 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. 1967.

Data on sources of financing and State expenditures for all public welfare programs are reported, with State direct payments shown by county for major programs. (Also issues a monthly report.)

4. Office of the Post Auditor, Federal-State Fiscal Research Officer, Report on Federal Grant-in-Aid Programs in the State of Arizona (Annual). 1967.

Includes grants-in-aid (formula grants), special project grants, research contracts, training grants, and cooperative agreements which are channeled through the State. Funds paid directly to State agencies, local units, and private organizations are also listed. No breakdown is given for funds distributed to local units and private nonprofit institutions.

5. State Land Commissioner, Annual Report. 1967.

Reports inventory of lands and receipts therefrom, including Federal grants; distribution of income, by fund, and expenditure by character and object; balance sheet data for each appropriation account.

ARKANSAS

A. GENERAL FINANCIAL REPORTS

State Comptroller, Finance and Taxation in Arkansas State, Counties, Municipalities and School Districts (Annual). 1966.

Report received January 1967.

The State portion of the report has summary statements on receipts, transfers, disbursements, and balances of all State treasury fund accounts for each fund. General fund revenues are given in detail and special funds by major sources; a separate statement, however, itemizes receipts from the Federal Government by function, State agency or program. Summarizes and details expenditures by function, activity, and

ARKANSAS--Continued

character and object, by agency. State aid payments are listed by individual units, by program; construction outlays by project; and debt service and debt retirement obligations (for direct and nonguaranteed issues) by fiscal year of maturity.

B. BUDGET DOCUMENTS

1. Legislative Council, Budget Manual (Biennial). 1968, 1969.

Submitted January 1967.

There are no summary statements of revenues or expenditures for any fiscal period. (See B.2. below.) Budget line items are broken down in minute detail by fund, agency, activity, and character and object. The basic format shows actual expenditures and appropriations for 1966 and agency requests, executive recommendations, and recommendations of the Legislative Council for each of the 2 budget years.

2. State Comptroller (prepared for the Legislative Council), Summary of General Revenue Budget Requests and Estimated Revenues for the 1967-69 Biennium.

Submitted January 1967.

Summarizes all State Treasury Fund receipts, expenditures, and balances for each year of the prior biennium. No estimates are given for revenues of current or budget years. Also has summaries of General Fund allotments for the last year of the prior biennium and the first year of the current biennium, estimated allocations for the current year, and requirements to meet the departmental requests for each of the budget years. For all indebtedness outstanding at the close of the first year of the biennium, maturity schedules and interest requirements are given for each fiscal year to maturity.

C. TAX COLLECTION REPORTS

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

State taxes for general and earmarked purposes by source are reported for current month and fiscal year to date, with prior year comparisons.

2. State Revenue Department, Biennial Report. 1965, 1966.

Reports general and special revenues from State taxes for each of the 2 fiscal years. Also shows comparative data on gross tax collections by source for 10 fiscal years. Includes descriptive information of each major tax and summary historical data on tax collection costs.

ARKANSAS--Continued

CALIFORNIA--Continued

D. OTHER SELECTED SOURCES

1. State Treasurer, Biennial Report. 1965, 1966.
Shows summary statements of receipts, disbursements, and balances, for all funds by fund. Reports 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, and on bonded indebtedness.
2. Department of Public Welfare, Annual Report. 1967.
Summary and detailed data on sources of financing and State expenditures are reported for all public welfare programs, including data on State cash assistance, by program and by county.
3. State Highway Commission, Biennial Report. 1965, 1966.
Reports 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 are presented by project and by county. Shows State aid payments by program and by county.
4. War Memorial Stadium Commission, Accountant's Report (Annual). 1967.
Balance sheet, surplus statement, and income and expense statement are shown for the current and prior year; transactions of the bond retirement fund are reported for past 5 years.

CALIFORNIA

A. GENERAL FINANCIAL REPORTS

- State Controller, Annual Report. 1967.
Report received February 1968.
- Presents combined statements of financial condition and operations for all funds, by fund groups, except for the nonappropriated funds of the university. Comparative summaries show for 2 years revenues of governmental cost funds, by source of income, and expenditures therefrom by function, activity, and character and object. Separate tables present data to establish the transition to a complete system of accrual accounting beginning July 1, 1967.
- Detailed schedules describe operations by individual appropriation account. Supplemental tables itemize receipts from the Federal Government by program and recipient agency and from investments by agency. Subventions and shared revenues are shown by county and for some programs also by individual cities. Recapitulates borrowing transactions of general obligation and revenue bonds. (A preliminary report is generally issued 3 months after the close of the fiscal year which gives cash basis summary statements for the General Fund and All Other Government Cost Funds.)

B. BUDGET DOCUMENTS

1. Department of Finance, Budget Division, Budget (Annual). 1969. (Presented in three volumes listed below.)
Submitted February 1968.
 - a. State Support and Local Assistance
The introductory segment summarizes income, outgo, and balances (actual in 1967 and estimated for 1968 and 1969) of the general and special funds budgeted for "State Operations" and "Local Assistance." Other analyses show (1) trends in State tax collections since 1951, (2) cash and accrued revenues for the budget period, (3) summaries of the budget period, and (4) summaries of the budget estimates by type of appropriation and relationships of the "budget bill" to total expenditures from the State's own sources of revenue. For all other funds (Federal grants and contract awards, public service enterprises, bond, debt service, revolving, and trust and agency funds) summary data show balances on hand for each fund group (by individual fund) at the close of 1966 and 1967 and estimated expenditures from Federal funds by program and agency for the budget period.
Schedules for individual agencies give data on total operating expenditures from all funds by fund, function, activity, character and organizational unit for 3 years. Accompanying narrative describes workload, program objectives, and performance levels. Statements on local assistance include summaries and detail of State subventions, redistribution of Federal funds, and shared revenues by program and type of local government.
 - b. Budget Supplement, Detail of Authorized Salaries and Wages
 - c. Capital Outlay Budget and Five Year Construction Program
Gives a comparative statement of expenditures by program, function, organizational unit, and source of financing with a separate statement for Federal grants and contracts. All projects underway, planned, and projected are listed with accompanying statements describing need and priorities.
2. Department of Finance, Budget Division, From the California State Budget (Annual). 1969.
Reprints the Governor's message and summary statements of the main budget document (item B.1.a. above) and the general analyses from the capital budget (item B.1.c. above).
3. Department of Finance, Economic Report of the Governor (Annual). 1968.
Expands on the recent economic situation and the prospects for the current and subsequent budget years affecting the tax base and demands for governmental services which are outlined in the various budget documents.

CALIFORNIA--Continued

4. Joint Legislative Budget Committee, Report of the Legislative Analyst (Annual). 1969.

Each appropriation account in the operating and capital budgets is commented on together with recommended legislative action or proposal for reexamination of policy. An independent analysis is made of the economic forecasts underlying the budget estimates and a review of the overall borrowing policy is also included. In addition, the programs financed wholly or in part by non-appropriated funds are described in greater detail than in the formal documents.

C. TAX COLLECTION REPORTS

1. State Board of Equalization

- a. Annual Report. 1967.

Presents statement of expenditures of the board and summary data on collections of all State taxes. Also reports 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 are shown by city and county and by class of property, and property tax levies and average property tax rates are presented by county. Includes data on county ratios of assessed to full cash value of locally assessed tangible property.

- b. Trade Outlets and Taxable Retail Sales in California (Quarterly).

Total sales tax permits and taxable sales by individual county are presented with breakdown of transactions inside and outside cities. Data by type of business are shown in detail for the State total and the 32 most populous counties and appear by major category for all counties and the 168 largest cities.

2. Franchise Tax Board, Annual Report. 1966.

Reports 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 analytical data for the calendar year, and historical statistics.

D. OTHER SELECTED SOURCES

1. Department of Public Works, Annual Report. 1967.

This report supersedes the annual reports of the Division of Highways and the Division of Bay Toll Crossings which were previously issued separately. Summary and detailed statements of financial condition and transactions of the Division of Highways are presented with separate statements for the various State toll bridge agencies and projects. Includes data on State highway expenditure for construction and maintenance by county and apportionment of revenues from motor vehicle fees and fuel taxes to cities and counties, by county, for the report year and estimates for the current and budget years.

CALIFORNIA--Continued

2. University of California, Financial Report (Annual). 1967.

Includes combined statement of centrally administered programs and of all campuses showing income by major source, expenditure by program and character and object, balances by type of assets, and outstanding indebtedness by purpose. Similar data appear for each institution and program.

3. State Treasurer, California Bonds, Statement of Bonded Debt of the State of California (Semi-annual).

Presents detail of State bonded debt as of the date reported, by purpose, interest rate, and maturity date, by issue. Also shows schedule of annual interest and bond redemption requirements.

4. San Francisco Port Authority, Port of San Francisco Financial Statement (Annual). 1967.

Shows 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).

Presents 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 are shown with comparative data for the previous year.

COLORADO

A. GENERAL FINANCIAL REPORTS

- State Controller, Fiscal Digest (Annual). 1967.

Report received January 1968.

Summary and receipts, expenditures, transfers, and balances of the cash and general revenue funds are presented by function and activity or by agency. State assistance to counties, cities, and town by purpose is reported by individual unit. (Detailed data are contained in unpublished statements and records; see also B.1. below.)

B. BUDGET DOCUMENTS

1. State Controller, Budget Report (Annual). 1969.

Submitted January 1968.

Part I presents combined statements of all State revenues by source of receipt and all State expenditures by department, institution, and agency and means of financing (actual for past year and estimated for current and budget years). Also shows summaries with extensive breakdown of General Revenue and Capital Construction Funds income, expenditure, and balances. For the

COLORADO--Continued

General Revenue Fund an "adjusted expenditure trend" analysis notes changes in accounting and methods of financing which affect comparability of data for an 8-year period.

Part II supplies extensive detail on State revenues including historical data on tax receipts, analysis of tax bases, and factors underlying needs for State services during and beyond the immediate budget year. In Part III, agency budget schedules show expenditure data by program or activity and by object; generally, a statistical summary of workload and figures on the means of financing is reported accompanied by a narrative explanation. Debt transactions by issue of revenue bond indebtedness and State payments to retirement funds are also included.

2. State Controller, Capital Construction Budget (Annual). 1969.

Presents 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. Tables include capital construction projects in process by appropriations, expenditures, revenues annually from 1960 to 1968, agency requests not recommended by the budget agency, and priority listings within grouping by function.

C. TAX COLLECTION REPORTS

1. Department of Revenue, Annual Report. 1967.

Comparative statements of tax collections are presented by source for 2 fiscal years. Summary data on refunds, net collections, and administrative costs are reported, as well as data by county on income tax receipts, sales tax collections by major business class, and for motor vehicle license receipts. Also includes historical information on tax sources and trends.

2. Department of Revenue, Sales Tax Statistics Summary (Monthly).

Data appear on sales tax returns, gross and taxable sales, and sales tax collections by county. State-wide summaries by major business classes of monthly data are presented for current and prior years.

D. OTHER SOURCES

1. State Treasurer, Annual Report. 1967.

Summary statement of receipts, disbursements, transfers, and balances are reported by fund. Also shows detail of investment holdings, by fund and by type of holding. Includes balance sheet data. (A quarterly report is also available. In addition this office publishes annually State Treasurer Cash and Custodial Activities, a popular version of the above largely tabular presentation.)

COLORADO--Continued

2. Department of Highways, Financial Statement (Annual). 1967.

Presents 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. (A condensed summary is published monthly.)

3. Department of Public Welfare, Fiscal Report (Annual). 1967.

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

CONNECTICUT

A. GENERAL FINANCIAL REPORT

State Comptroller, Annual Report. 1967.

Report received April 1968.

Presents combined balance sheet and summary statement of cash receipts and disbursements for all funds except trust funds held by the State treasurer. Also separate statements appear for each fund. Supplemental tables show estimated and actual revenues from taxes, Federal grants, and other sources and expenditures by major function and character and object.

Agency detail is by appropriation account showing the total available, amount expended, and balance carried forward. Also shown is a summary by character and object. Capital outlays are given by project. Transactions of bond funds are in detail by issue for the current year and cumulatively from the initial authorization.

B. BUDGET DOCUMENTS

Director of Budget, Budget Report (Biennial). 1968, 1969.

Submitted February 1967.

The "Budget in Brief: (Part 1)" generally presents summaries in combined 2-year amounts for the current and budget bienniums. Exceptions are as follows: General fund revenues by source of receipt shown for each of 4 previous years and estimated for the current and each budget year; State payments to local governments from State and Federal sources shown for the past year by function and activity or program, and estimated for the current year and the budget biennium; and borrowing and debt service transactions given annually for the current and budget periods.

Part 2 presents in detail annual expenditure data for all agencies, by agency, function, activity, and character and object. 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.

CONNECTICUT--Continued

DELAWARE

A separate tabulation provides detail by project of totals for capital outlay described above. Another exhibit includes the proposed appropriation act.

A. GENERAL FINANCIAL REPORTS

See B.1. below.

B. BUDGET DOCUMENTS

1. Office of Budget Director, Budget and Financial Report (Annual). 1969.

Submitted February 1968.

Summary statements of receipts, disbursements and balances of all funds for the previous year are presented, along with supplemental detail statements for the general fund and for the "extra-budgetary" special funds. Appropriations and budget estimates and recommendations relate only to general fund amounts.

Detail of general fund revenues is shown for the past year by source and by collection agency, and estimates are supplied for the current year and the budget year. On the expenditure side, summary and detailed data are given by appropriation, function, agency, and 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. Debt transactions for the past year are presented by issue, with opening and closing balances, interest rates, and maturity dates.

2. State Planning Office (with the assistance of Budget Director's Office), Adopted Annual Capital Budget and Capital Improvement Program. 1968 to 1973.

Frequency of presentation is at the discretion of the Governor; the above edition is the fourth since the initial presentation in 1961. Data include revenue forecasts, capital program requests by project, major functions, type of financing, and timing priorities as approved by the Governor.

C. TAX COLLECTION REPORTS

Delaware State Tax Commissioner, Annual Report. 1966.

Presents descriptive information and detailed statistics on State taxes administered by the department and on major tax bases. (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

State Highway Department, Turnpike Section, JFK Memorial Highway Annual Report. 1967.

Presents detailed statements on receipts, disbursements, balances and investments of operating funds; construction outlays currently and cumulatively from inception; outstanding indebtedness and sinking funds.

C. TAX COLLECTION REPORTS

1. State Tax Department, Research Division, Comparative Statement of Certain State Tax Receipts (Monthly; June issue has fiscal year totals).

Contains data on collections of substantially all State taxes, by tax source, for the current month and fiscal year to date compared to the prior year.

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

Statewide summary on sales and use tax transactions and taxes collected is presented by business class. Total transactions and the number of reporting establishments are given for each town.

D. OTHER SELECTED SOURCES

1. State Treasurer, Report for the Fiscal Year. 1967.

Summary data on cash receipts, disbursements, and balances, by fund, are presented with supplemental tables on revenues accruing to institutions. Cash and investments are shown by type of security and by fund. Includes also detailed data on debt outstanding and debt transactions.

2. Commission of Finance and Control, Digest of Connecticut Administrative Reports to the Governor, 1966-67 (Annual).

Includes condensed versions of program descriptions and costs of services of the several State departments and agencies by functional groupings, e.g., public works, public protection, corrective and associated agencies, conservation and natural resources, health, public welfare, and education. Also reprints summary statements on State finances and State personnel.

3. State Highway Department, Financial Report for the Fiscal Year. 1967.

Summary statements of financial condition and operations of all State regular and toll highway funds are presented, as well as detailed data on highway expenditures by program, by project, and by character and object.

4. Research Commission, Annual Report. 1967.

Calendar year summary and project detail on projects aided are presented by type of recipient. Also shows data on the State technical services program.

FLORIDA

A. GENERAL FINANCIAL REPORTS

State Comptroller, Annual Report. 1967.

Report received February 1968.

Combined statement for all funds shows annual revenue by source and expenditures by function for a 10-year period. Supplemental tables show the following for a 2-year period: Revenue and nonrevenue receipts by source; expenditures by function and character and object, by department; and cash and security holdings by fund.

For the general revenue funds, detail is by appropriation account showing total amounts available and expenditure by agency, activity, and character and object. Separate statistical information on State payments from own sources and by reallocation of Federal funds to local governments by program and individual county is reported with data also by municipality for certain programs. Capital outlays are listed by project under purpose and organizational unit heads and by means of financing. (The summary statements described above are generally published well in advance of the complete report.)

B. BUDGET DOCUMENTS

Budget Commission. Report to the Legislature (Biennial). 1968, 1969.

(Presented in two volumes.)

Submitted February 1967.

Volume 1 has summary statements and detail on receipts, disbursements, and balances for 2 prior years. Revenue estimates (with basic assumptions underlying them outlined in narrative) are given by source for each year of the biennium. Estimated expenditures for the current biennium and requested and recommended appropriations for the budget period are given by department or agency and appropriation account.

In the basic budget format the department or agency schedules show appropriations and expenditures for each year of the current biennium; agency requests and Budget Commission recommendations are shown for each of the budget years by pertinent "appropriation category" (salaries, other personal services, employee insurance premiums, expenses, food products, operating capital outlay, debt service, and grants-in-aid). Workload statistics are frequently included, and the accompanying text provides explanatory material.

Agency requests for buildings and other major capital improvements are listed by project with costs as submitted by the agency and as recommended by the executive for the budget biennium. An extensive program spanning a 20-year period is included for the Department of Education and the Board of Regents following the departmental presentations in volume 2.

C. TAX COLLECTION REPORTS

1. State Comptroller, Annual Report. 1967.

FLORIDA--Continued

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

2. Florida Revenue Commission, Sales Tax Collections by Counties (Monthly).

Figures are for current month compared to the prior month and to the same month of the prior year. (Also includes gasoline tax collections and county apportionment.)

D. OTHER SELECTED SOURCES

1. State Board of Administration, Report (Annual). 1967.

Presents 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). 1967.

Presents detail of toll revenues and other receipts, expenditures, debt, and balances, including data on investments by type of holding for the calendar year.

3. Jacksonville Expressway Authority, Annual Report. 1967.

Gives income and expenditure statements for the first full year of operation. Also has total construction costs of the completed facility and detail on balances, reserves, and bonded indebtedness.

4. State Treasurer, Bond Department, Securities Held on June 30 (Annual). 1967.

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

5. State Board of Regents

a. Biennial Report. 1965, 1966.

Centrally administered functions--continuing education, capital outlay, and debt management--are shown in summary and by individual institution. No summary statements are made of the operations of the University System as a whole, but separate reports are included for each facility.

FLORIDA--Continued

b. Current Operating Expenditures by Funds
(Annual). 1965.

Analyses include totals for the system and for each individual institution on expenditures for various functions, administrative units, and selected programs. Also includes distribution of income by source and data on factors affecting level of outlays for 2 years.

6. State Board of Health, Financial Statement
(Annual). 1967.

Covers operations of the State agency and the local health units. Data are by source of funds and program in summary and for individual government. Expenditures are shown by character and object.

GEORGIA

A. GENERAL FINANCIAL REPORTS

State Auditor, Annual Report. 1967.

Report received March 1968.

Presents combined statement of cash receipts, expenditures, and balances for all funds for a 2-year period except units of the University System (see D.2.) and the several State authorities and public corporations.¹ Summaries report the following: Revenue and non-revenue receipts by source; revenue distributions by purpose and funds; payments by character and object; appropriation allotments by organizational unit; and balances analyzed by cash and investment holdings by type.

Presents 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 object, for 2 years. Includes extensive data on State expenditures for public assistance programs and for highway projects, by program and by county; and on State grants to local governments, by program, by county, and by school system, for local school programs.

B. BUDGET DOCUMENTS

Governor, State of Georgia Budget (Biennial). 1968, 1969.

Submitted January 1967.

Budget summary statements are limited to State fund accounts and are given on an actual basis for the past 2 years and estimated for the current year and 2 budget years. These include analyses of fund balances, tax revenues by source, and appropriations by organizational unit.

In the departmental detail, the analysis of total funds available includes receipts from agency sources and from Federal and local governments, and an itemi-

GEORGIA--Continued

zation of nonrevenue transactions. Expenditures are obligations incurred for 2 previous years, estimates for the current year, and requests with the Governor's recommendations for each budget year. These are given by organizational unit, activity, and broad character and object groupings. Capital outlay programs submitted by individual agencies are listed by project for 5 years. Explanatory and illustrative materials accompanying individual budgets vary from statistical data on workload trends to an extensive table on "Federal, State and local receipts and expenditures for each local school system for fiscal year 1966." Also included is a schedule of lease authority contract payments and of bonds outstanding. (Supplement to the State of Georgia Budget was issued by the new Governor in which changes from the original document are listed item by item; there is no summary of total effect of the several revisions on previously budgeted revenues and expenditures.)

C. TAX COLLECTION REPORTS

Department of Revenue, Statistical Report (Annual). 1967.

Summaries and detailed statistics on collections of State taxes are presented by source and by county for the fiscal year and 2 previous years. Statistics of property tax valuations for State and county purposes are given by classes and millage rates, by county. Data on sales and use tax collections are shown in detail by business classes. Includes extensive data on administrative activities and costs, tax returns, refunds, and net tax revenue collections. (See also D.1. below.)

D. OTHER SELECTED SOURCES

1. State Auditor, Summary Statement of Financial Condition and Receipts Allotments, 1967. (Annual).

Presents comparative data on State receipts from taxes, departmental fees and sales, by source, for 20 years. Gives a summary statement of financial condition at end of fiscal year. Data on budget allotments from treasury receipts are reported by department, agency, and program, for 20 years.

2. Regents of the University System of Georgia, Annual Financial Report. 1967.

Contains a consolidated statement of receipts and expenditures for current operations by purpose, of plant additions and improvements of centrally administered programs, and of the 30 administrative units. A separate report is given for each unit with extensive detail on sources of income (e.g., research contracts and grants are listed by project) for educational purposes as well as auxiliary enterprises. Expenditures are shown by purpose and character and object. Also included are statements on outstanding indebtedness and on holdings of endowment funds.

GEORGIA--Continued

3. Department of Family and Children Services, Annual Report. 1967.

Expenditures for the various public welfare services are shown by program, by source of funds, and, in most instances, by county.

¹Includes the following: Georgia Tech Revenue Bonds, Trust Account; WGST Georgia Tech Broadcasting Station; the various State Authorities--Highway, Building (Office, Hospital, Markets, Penal, Schools, University), Jekyll Island State Park, Development, and Ports; Georgia Prison Industries Administration; and the Agricultural Commodity Commission. Separate reports are in the files of the State Auditor.

HAWAII**A. GENERAL FINANCIAL REPORTS**

State Comptroller, Report for the Fiscal Year (Annual). 1967.

Report received December 1967.

Presents combined balance sheets and summary statements of revenue and expenditure of all funds. Detailed financial statements are shown for each fund group and for each fund. Gives revenues by source and expenditures by function, activity, and agency for the report year and 2 previous years. Also includes disbursements by appropriation account with data on balances; transactions of general obligation and revenue bond funds; and detail on cash and investments by fund and by type of holding.

B. BUDGET DOCUMENTS

1. Department of Budget and Finance, Executive Budget, Part 1, Operating Budget for the Fiscal Year. 1969.

Submitted February 1968.

The summary of the total budget is limited to proposed expenditures from all funds for the budget year with data by function and organizational unit showing spending at current levels of service, amounts required by workload increase, and recommended expansion. Budget proposals above the current level are described in detail. Separate summaries are given for each fund group by accounts within the category for the past year and estimated for the budget year (except for the trust funds for which actual revenue, expenditures, and balances are for the 3 past years). Revenues are given by source in extensive detail and expenditures by function, activity, and limited character and object detail.

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.

HAWAII--Continued

- Detailed data are reported on: Debt outstanding, debt service, annual interest and principal requirements, by years; debt limits, debt margins, and debt authorized but unissued; and borrowing projections through 1973 required to support the recommended capital improvement program.
2. Department of Planning and Economic Development, Executive Budget, Part 2, Capital Improvements Program. 1968 to 1974.

Presents recommended 6-year capital improvements program; lists projects by function and agency, and project in detail; and shows 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

Department of Taxation, Annual Report of the Director of Taxation. 1967.

Presents statistics on State tax collections, by source, and on distributions by funds, for 2 fiscal years and for 2 calendar years. Gives outline of the Hawaii tax system and information on the organization and activities of the department. Also includes data on the following: Selected tax bases including real property tax valuations and tax rates; State tax sharing with local governments; and tax revenues of counties and city and county of Honolulu. (Also issues a monthly "Revenue Trends" which summarizes tax collection data for the current month and calendar year to date.)

D. OTHER SELECTED SOURCES

1. Department of Transportation, Harbors Division, Annual Report. 1967.

Provides a comprehensive report of receipts, disbursements, debt and debt transactions, balances, and investments by type of holding.

2. Hawaii Housing Authority, Annual Report. 1967.

Presents summary and detail of operating income and outlay by source of funds; analyses of balances, reserves, and outstanding indebtedness. Includes narrative on administration of program.

IDAHO**A. GENERAL FINANCIAL REPORTS**

1. State Auditor, Biennial Report. 1965, 1966.

Report received October 1966.

Presents summary and detailed data on receipts by source and expenditures by function, activity, and character and object for the 2-year period. Reports

IDAHO--Continued

balance sheet data for all funds, by fund groups, and balances and liabilities by fund, at end of the biennium. Also shows data on debt transactions and bonded debt outstanding at end of the biennium.

2. State Auditor, Analysis of Receipts and Expenditures, 1967 (Annual).

This is an advance publication of summary statements to be included in the report for the current biennium.

B. BUDGET DOCUMENTS

Office of the Governor, Division of the Budget, Executive Budget (Biennial). 1968, 1969. (Includes a separate Wage and Salary Supplement.)

Submitted October 1966.

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

Expenditure: Summaries and detailed schedules show budget expenditures and appropriations for the previous, current, and budget biennial periods, including actual expenditures for the most recent year, estimates for the current year, and agency requests for the budget biennium, with recommendations by the Budget Committee and by the Governor. Summary data are reported by function and by fund group. Budget detail are shown 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. 1967.

Summarizes total revenue from State taxes by source compared to the prior year. Sales tax collections are reported by extensive business classification for 2 years. Corporate income tax collections are shown by broad industrial groupings and receipts from individual income tax by selected income classes for 5 years. Also includes data on monthly collections, withholding, refunds, and distributions to State funds.

2. State Tax Commission, Annual Report. 1967.

Data on property taxes and assessed valuations, including detailed data on general and special State property taxes, are shown by levy and by county. (A 6-page supplement was issued to incorporate subsequent personal property assessment and special tax levy data.)

IDAHO--Continued

D. OTHER SELECTED SOURCES

1. State Treasurer, Biennial Report. 1965, 1966.

Summary data on receipts, disbursements, and balances are presented 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. 1967.

Presents detailed data on operations and financial statistics of the State liquor stores system and collections of excise taxes and license fees.

3. Department of Public Assistance, Biennial Report. 1965, 1966.

Presents 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. 1965, 1966.

Report received January 1967.

Provides statement of receipts, disbursements, transfers, and balances in total for all funds in the State Treasury, with subtotals for fund groups shown by individual accounts. Supplemental tables give summary and detail for the following: Revenues by agency, fund, and source (by county for inheritance tax receipts); receipts and disbursements by transfer; warrants issued by purpose; and general obligation indebtedness outstanding. Data are for 2 years. Detail by department is for two different appropriation bienniums. The report shows unexpended appropriations at the beginning of the period, warrants issued for the 2 fiscal years, separately, appropriations for the budgetary biennium, and unexpended appropriations at the close of the period. These data are given by organizational unit, fund, and character and object for both years.

2. Department of Finance, Annual Report. 1967.

Report received February 1968.

Odd-numbered report years give figures for both years of the biennial appropriation. Summary of revenue and nonrevenue receipts, expenditures, transfers, and balances is shown by funds and each account therein. Receipts are also shown in extensive detail by fund and collection agency. Narrative and tabular information is presented for functions and operations of the Department of Finance.

ILLINOIS--Continued

Summaries of expenditures for operations, capital outlay, aids and grants, debt service, and tax refunds are shown by function, organizational unit, and fund for the 2 years together with the biennial appropriations. For each agency and division detail is given by fund, by program or activity, and character and object showing biennial appropriation, expenditure for each year, and the amount lapsed.

B. BUDGET DOCUMENTS

1. Department of Finance, Illinois State Budget (Biennial). 1968, 1969. (Supplement on Personnel Detail.)

Submitted April 1967.

Summaries of estimated receipts, transfers, resources, and balances are presented by funds, for the biennium. Comparative summaries of appropriations for the current biennium and as recommended for the budget biennium are shown by funds, character and object, and agency. Summaries of receipts, by funds and sources, show amounts for five previous biennial periods and for previous year and estimates for the current year and the budget biennium. Budget schedules for departments and agencies show appropriations for the current biennium by fund and by object, with charges for the first year, estimates for the current year, and amounts recommended for the 2-year budget period. Information and workload data are included on programs and activities.

2. Department of Finance, Appropriations, Regular Session, 75th General Assembly (1967) (Biennial).

Summary of appropriations by funds and purpose and detail of these by organizational unit are presented for the biennium ending June 30, 1969.

C. TAX COLLECTION REPORTS

1. Department of Revenue, Retailers' Occupation Tax and Service Occupation Tax (Monthly reports; also fiscal year report issued in August 1967 and calendar 1967 issued in February 1968).

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

Supplies data on collections during the month (or year) from the State general sales taxes, by summary business classes, county, and municipalities within counties. Shows separate monthly (or yearly) totals on State collections of State use tax and county and municipal sales tax.

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

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

ILLINOIS--Continued

2. Department of Revenue, Annual Report. 1967.

Presents historical summary of taxes collected (or supervised) by the department. Retailers' occupation and service occupation tax is reported by business categories. Statistics of taxable property valuation by broad property classes and equalization factors are shown by counties. Also includes descriptive and tabular data on tax bases, rates, and administrative and enforcement activities.

D. OTHER SELECTED SOURCES

1. Illinois State Toll Highway Commission, Annual Report. 1967.

Detailed data on receipts, disbursements, balances, and financial condition of the State toll highway fund are reported 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.

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

Presents combined statement of "Regular and Revenue Funds and State Trust Funds" showing receipts, disbursements, transfers, warrants outstanding, and balances, by funds. Shows monthly data for current and prior year and cumulative for the biennium compared to similar prior period.

3. State Housing Board, Annual Report. 1966.

In addition to detail on centrally administered operations, includes data on all local housing authorities with detail by source of funds.

INDIANA

A. GENERAL FINANCIAL REPORTS

1. Auditor of State, Annual Report. 1966.

Report received June 1967.

Includes 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 are reported by agencies and sources. Shows receipts of motor-user taxes and distributions to State funds and to local governments. Presents 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.

INDIANA--Continued

Expenditure: Summarizes expenditures of all funds by character and object in detail. Also shows detailed statement by appropriation account of allotments and expenditures by agency, activity, and character and object.

B. BUDGET DOCUMENTS

1. State Budget Agency, Budget Report (Biennial). 1968, 1969.

Submitted January 1967.

Revenue: Presents 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 schedule for each department.

Expenditure: Summaries by function on total expenditure, operating expenditure (including highway construction), capital expenditure, and local aid are presented 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 highways and recapitulates capital improvements carried in the basic operating budgets.

2. State Budget Agency, State of Indiana Biennial Budget as Passed by the 1967 General Assembly (Biennial).

Revises the summary tables of the budget document to reflect legislative action. (Available in August 1967.)

C. TAX COLLECTION REPORTS

1. Department of State Revenue, Annual Report. 1966.

Recapitulates revenues collected by all State collecting agencies from 1948 to date. Details income and sales tax receipts monthly for 2 years.

Presents data on collections by individual counties for sales tax by major business classes, income tax collections, and the distribution of the intangible tax. Also gives descriptive and tabular material on administration and enforcement.

INDIANA--Continued

D. OTHER SELECTED SOURCES

1. Indiana Toll Road Commission, Annual Report. 1967.

Reports detail of cash receipts, disbursements, transfers, and balances for the agency fiscal year ended December 31 compared to 2 prior years. Includes balance sheets, operating statements, and detail on construction costs, debt, debt transactions, and cash and investment holdings, by type of holding.

2. State Office Building Commission, Annual Report. 1967.

Shows operating statements of facilities leased to the State. Also gives outstanding indebtedness, interest, and bond redemption requirements.

3. Indiana Ports Commission, Annual Report. 1967.

Facilities to be operated by this agency are in the planning stage. The report describes plans for financing and construction phase.

4. State Highway Commission, Annual Report. 1967.

Gives summary and detail of receipts for highway and related activities and disbursements by program, project, source of funds, and county.

IOWA

A. GENERAL FINANCIAL REPORTS

State Comptroller, Receipts Statement (Annual). 1967.

Report received October 1967.

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

B. BUDGET DOCUMENTS

State Comptroller, Budget Report (Biennial). 1968, 1969.

Submitted January 1967.

Presents comparative summaries of general revenue funds receipts, appropriations, and expenditures or requests for the past, current, and budget biennial periods.

Shows 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

IOWA--Continued

department include appropriations, agency receipts by source, transfers, expenditures by character and object, and balances for each agency, activity, or separate appropriation account. Basic format calls for estimates for the current biennium and current year, with actual amounts for the previous year, and departmental askings with the 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 only estimates for current biennium with actual amounts for the past year and estimates for the current year.

C. TAX COLLECTION REPORTS

1. Sales Tax Commission, Division of Retail Sales and Use Tax. Retail Sales and Use Tax (Annual). 1967. (Also issued Quarterly.)

Annual figures are collections made during the fiscal year. Includes statewide summaries by business classification of sales tax receipts and use tax broken down by consumer, retailer, and motor vehicle. Total sales and consumer and motor vehicle use tax collections are shown by individual county with total sales receipts detailed by municipalities therein. A breakdown by major business classification is also given by county.

2. State Tax Commission, Income Tax Division, Annual Statistical Report. 1967.

Presents data on returns and tax collections for individuals and corporations by occupational groups, income classes, and county. Also includes data on gross and net taxable income, credits, deductions, and the like.

D. OTHER SELECTED SOURCES

1. Treasurer of State, Report (Biennial). 1965, 1966.

Summarizes receipts, expenditures and balances, by fund groups and fund for each of the 2 years. Shows detail of receipts, by source, general revenue, and trust funds.

2. Iowa Liquor Control Commission, Annual Report. 1967.

Shows 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 tax on liquor and wines for distribution to cities, towns, and counties.

IOWA--Continued

3. Iowa Highway Commission, Statistical and Financial Reference (Annual). 1967.

Includes summary and detailed data for highway funds, program, and character and object, including allocations for local governments. Shows expenditures for highway construction and for primary road maintenance, by county. Also gives extensive historical information and considerable detail by organization unit and by project on planning, facilities management, and development operations.

4. Department of Social Welfare, Annual Report. 1967.

Presents summary statement of revenue, expenditure, and balances of Federal, State, and local funds, by program. Shows detail of revenue, by source, and expenditure for assistance and administration, with data for major programs by county.

KANSAS

A. GENERAL FINANCIAL REPORTS

Department of Administration, Accounts and Reports Division, Annual Financial Report. 1967. (Presented in two volumes.)

Report received November 1967 (Vol. 1) and April 1968 (Vol. 2).

The first volume contains combined balance sheet, cash receipt, appropriation, and expenditure statements for all funds, excluding transactions of the Kansas Turnpike Authority, in total by fund groups, and individual funds for 2 years. Summaries include the following: Revenue by source including extensive detail on State taxes, licenses, and income related to State agency operations; Federal aid by purpose; all other nonoperating revenue, refunds, and transfers by agency and fund; and total operating and nonoperating expenditures by function, fund, and agency.

In the second volume, supplemental data include detail for 2 years on: Expenditures by activity and major object class; distribution of shared taxes and other payments to local governments by individual unit; and Federal aid receipts with reallocations to local governments by function.

B. BUDGET DOCUMENTS

1. Department of Administration, Budget Division, Budget Report (Annual). 1967.

Submitted January 1968.

The budget includes expenditures from all State funds deposited with the State treasurer except for those of the Turnpike Authority but does not report complete transactions of all funds. For the General Revenue Fund, sources of revenues are

KANSAS--Continued

detailed for the 2 past years and estimated for the current and budget years. Actual and estimated receipts from Federal sources are given for the same period by function and agency.

Basic format shows expenditures for 2 previous years, estimates for the current year, and agency requests with the 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 the State educational and charitable institutions, hospital building programs, and on State aid to local governments. Detailed budget schedules for each organizational unit give agency receipts, appropriations by fund, and expenditures by character and object.

2. Office of Economic Analysis, Fifth Annual Economic Report of the Governor. 1967.

Outlines the economic assumptions of the State budget document; summarizes the State government financial situation for 1966 and 1967; and reviews State agency activities affecting economic development.

C. TAX COLLECTION REPORTS

Department of Revenue, Annual Report. 1967.

Reports data on collections of principal State taxes by source for the two most recent years. Includes information and supplemental statistics on tax rates and bases and tax administration. (Does not cover State taxes on motor vehicles and property levies.)

D. OTHER SELECTED SOURCES

1. Kansas Turnpike Authority, Annual Report. 1967.

Detailed data on toll revenues and other receipts, balances, and disbursements for the calendar year are shown separately for the Kansas Turnpike and the Kansas City Expressway and in totals for both. Data are given on debt outstanding, debt transactions, and on cash and securities holdings by type. 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 1969 with Expenditures Authorized by the 1968 Legislature. 1968.

Revises summaries and detailed schedules of revenue and expenditure presented in the original budget document to reflect changes made by the Governor and by legislative action.

3. Department of Social Welfare, Financial Statements (Annual). 1967.

Includes data on all public assistance programs and work experience and training programs for youth, the disadvantaged, and the handicapped. Details receipts by source and expenditures by character and object and by county.

KENTUCKY

A. GENERAL FINANCIAL REPORTS

Department of Finance, Financial Report (Annual). 1967.

Report received January 1968.

Presents summary and detail of cash receipts, expenditures, and balances for 2 years of the major operating funds, including the Kentucky Turnpike Authority and auxiliary enterprises of certain State agencies. Non-revenue receipt and expenditure items are listed by fund and activity. Shows transactions of general obligation and revenue bond proceeds and debt service accounts. Fund balances are shown by cash and investments by type of holding.

Revenue: Summaries of revenue in total and for fund groups are shown by source, for 2 years. Detailed data on estimated and actual receipts are given by funds and sources.

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

B. BUDGET DOCUMENTS

Department of Finance, Budget Division, Executive Budget (Biennial). 1969, 1970.

Submitted February 1968.

Revenue: General and road fund revenues, including detail of tax revenue, are reported by source, for 2 previous years, with estimates for the current year and the 2 budget years. Departmental receipts from Federal grants, fees, charges, and other sources not included in general funds are summarized in the detailed budget schedules.

Expenditure: Summary of expenditures is given by function and agency or activity. Summaries and detailed schedules show expenditures for 2 previous years, estimates for current year, and agency requests with the 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 amount available from general fund appropriations and from all other sources. Descriptive and explanatory information on programs and activities is included. Schedules are provided on the following: 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.

KENTUCKY--Continued

LOUISIANA

C. TAX COLLECTION REPORTS

Department of Revenue, Annual Report. 1967. (Includes statistical appendix.)

Presents summary and detailed data on State tax collections, and nontax receipts, by funds and sources for 2 years. State tax receipts from selected sources are shown by county. Extensive analytical and historical data are presented on individual income taxes, sales and use taxes, and other major State sources. Also shows data on taxable property valuations, State and county tax rates, and State tax levies for the current and past years. Includes information on tax administration and analyzes trends in collection.

D. OTHER SELECTED SOURCES

1. Kentucky Turnpike Authority, Audited Financial Statements and Other Financial Information (Annual). 1967.

Detailed statements of operations including toll revenues and other receipts, capital outlay and other disbursements, debt and debt service, balances and investment holdings, by type of holding are issued for the following facilities:

- a. Kentucky Turnpike (Initial Turnpike)
- b. Eastern Kentucky Toll Road
- c. Eastern Kentucky Toll Road Extension
- d. Western Kentucky Toll Road
- e. Central Kentucky Toll Road
- f. State Bridge Project No. 19

2. Department of Finance, State Property and Buildings Commission and County Debt Commission, Financial Report of Bonded Indebtedness (Annual). 1967.

Shows sources and applications of funds for revenue, mortgage, and general obligation bonds of the Armory Corporation, Department of Highways, Turnpike Authority, University of Kentucky, and the State Colleges. Reports outstanding indebtedness and debt service requirements through fiscal year 1971. Gives county by county totals of receipts, funds available, expenditures, and balances of county sinking funds.

3. State Road Fund, Report of Audit (Annual). 1967.

Detailed statements of actual revenues for 2 years are compared to budget receipts. Expenditures are shown by project, character and object, and county. Account balances are analyzed by encumbrances and cash and investment holdings.

4. Department of Fish and Wildlife Resources, Financial Statement (Annual). 1967.

Receipts and disbursements are shown from all sources in summary and by detailed division account. Shows particular detail for the construction and land acquisition funds.

A. GENERAL FINANCIAL REPORTS

Division of Administration, Budget Office, Financial Statement (Annual). 1967.

Report received February 1968.

Presents combined statement of receipts, disbursements, and balances for all funds by individual account for 2 years. Shows summaries of revenue sources, nonrevenue transactions, expenditures by character and object, and general obligation and State agency borrowing and debt service operations.

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

Expenditure: Summaries of all expenditures are presented by function, agency, activity, and fund for 2 years. Data on aid to local governments are shown by purpose or program and by type of receiving government. Fund statements show expenditures by purpose and by character and object.

B. BUDGET DOCUMENTS

1. Division of Administration, Budget Section, Executive Budget (Annual). 1969.

Submitted May 1968.

Presents consolidated statements by funds, summarizing revenues and receipts, by sources; transfers; funds available; total fund requirements (for budgeted and nonappropriated expenditures for State operations, debt retirement, and capital outlay) by function or purpose; anticipated bond proceeds; and balances for the past year and estimates for the current and budget years.

Revenue: Summary of revenue is shown by source and fund for 2 previous years, with estimates for current and budget years. Includes detail on Federal aid and on distribution of budgeted receipts by purpose.

Expenditure: Summarized total expenditure by function and activity for the previous year, estimates for current year, and recommended for the budget year. Comparative statements and detailed budget schedules show actual amounts for the previous year, estimates for current year, and agency requests with the 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.

2. Division of Administration, Budget, Fiscal Year 1967-68 (Annual).

Reflects the changes made by the legislature from the State Executive Budget. Revenue and expenditure data of all operating funds are on a cash basis.

LOUISIANA--Continued

C. TAX COLLECTION REPORTS

Department of Revenue, Annual Report. 1967.

Reports tax collections by source for 2 years. Summarizes data on distributions to local governments and to State funds and on distribution by purpose. Collections of sales tax are shown by parish (county) and severance tax collections by product and parish. Includes information on tax bases, administration, and departmental expenses. (An unpublished monthly statement with similar information is available.)

D. OTHER SELECTED SOURCES

1. Board of Commissioners of the Port of New Orleans, Annual Report. 1967.

Presents comparative statement for 2 years of revenue, operating expense, debt service requirements, and debt outstanding by issue.

2. Greater Baton Rouge Port Commission, Annual Report. 1967.

Reports detailed data on operations and financial position for year ending October 31st with comparative data for the prior year.

3. Department of Public Welfare, Annual Report. 1967.

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

4. State Department of Public Education, Higher Education Annual Report. 1967.

Shows combined and individual statements for the nine institutions of higher education and six special schools. Includes extensive detail on operations from State funds, commercial type enterprises, and Federal government funds.

MAINE

A. GENERAL FINANCIAL REPORTS

Department of Finance and Administration, Bureau of Accounts and Control, Financial Report (Annual). 1967.

Report received January 1968.

Presents combined statement of revenues, expenditures, and balances for all State funds with the exception of the State Turnpike Authority. Individual statements for principal operating funds show revenues and expenditures in terms of appropriation accounts. Income and expense detail are included for the State liquor stores system, airport, and toll bridges and ferries. Summary and detail of revenue are given by principal sources and fund groups.

MAINE--Continued

Summary of expenditures of operating funds, including enterprises, is given by function and fund groups. Comparative expenditures are shown by function and agencies, for operating fund groups and for expenditures of general bond funds. Also includes detail on debt service and retirement transactions.

B. BUDGET DOCUMENTS

Department of Finance and Administration, Bureau of the Budget, Budget Document (Biennial). 1968, 1969.

Submitted January 1967.

Statements and schedules of revenues and expenditures show actual amounts for previous year, estimates for current year, and agency requests with budget recommendations for each of the 2 budget years. Includes a consolidated statement of revenues and expenditures for general, highway, and special revenue funds. Detail of taxes, Federal and other grants, agency receipts, and transfers, is given by source and fund. Summaries of expenditures are shown by character and object and by function, agency, and activity, for major funds. A separate schedule is given on the capital construction and improvement program with particular emphasis on bond financing. Also includes statements on public service enterprises and auxiliary enterprises of the University of Maine and the State Colleges, and on debt service requirements for all indebtedness.

C. TAX COLLECTION REPORTS

1. Bureau of Taxation, Report (Biennial). 1965, 1966.

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. Reports 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, fiscal year totals are presented in August issue).

Reports data on taxes assessed on sales for specified month and on cumulative amounts for year, by economic areas, with comparative figures for prior year. Current month totals are also shown for selected cities and towns.

D. OTHER SELECTED SOURCES

1. Treasury Department, Report of the Treasurer (Biennial). 1965, 1966.

Data on bonded debt outstanding and on cash and securities owned are reported by fund and type of holding. Descriptive and tabular material is included on income from investment and trust funds for all funds except the Maine Retirement System.

MAINE--Continued

2. Maine Turnpike Authority, Financial Report (Annual). 1967.

Income and expense statements, balance sheets, and detail on traffic and operating revenues for 2 years are reported separately for the initial turnpike and the Portland Extension. Cumulative data on capital outlay expenditures and data on debt outstanding, debt transactions, and balances are also included.

3. State Highway Commission, Annual Report. 1967.

Shows receipts by source (including toll bridges); Federal fund apportionments since 1946; expenditures by character and object and project; and State aid payments by county and town.

4. State Liquor Commission, Financial Report (Annual). 1967.

Presents operating income and expenditure statements and balance sheet analyses compared to prior year. Also shows collections from liquor and beverage licenses.

MARYLAND

A. GENERAL FINANCIAL REPORTS

Comptroller of the Treasury, Annual Report. 1967.

Report received February 1968.

Contains statement of receipts, expenditures, and balances for all funds with individual statements for each major fund and account. Detailed tables give revenue by source and agency, collections from major sources by county, and payments from the Federal Government by purpose and receiving agency. Appropriation accounts are summarized by agency and fund. Investments are listed by type and fund.

Cash disbursements are given by function, agency, fund, and selected character and object detail. Separate statements give county reimbursements by county for State services by purpose; State distributions of revenue to local governments by unit and source; and State grants by purpose including allocation of Federal funds. Expenditures from bond proceeds and for debt service are limited to general obligation indebtedness. (Monthly balance sheets and an annual summary of general fund operations are issued also by this office.)

B. BUDGET DOCUMENTS

1. Director of Department of Budget and Procurement, The Maryland State Budget. 1969.

Submitted February 1968.

MARYLAND--Continued

Presents summaries showing amounts for current and budget year for the following: General fund budget; operating budgets for all funds, by object; operating budgets by fund groups, by function, department, agency, and activity; Comptroller of the Treasury financial statements for all funds; and budgets and financial statements of the State toll bridge and tunnel agencies. Also supplies tables on general obligation and revenue bond debt transactions.

Revenue: Estimated taxes and other revenues are shown 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, funds, and object. Includes 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 is given by type and county. Capital improvement budget provides data for budget year only.

2. Executive Department (with State Planning Department), Capital Budget and Departmental Projections of Capital Needs For a Five Year Period (Annual). 1969.

Presents current budget year summary, excluding highways, of major capital projects under construction or for which funds have been appropriated, by function and method of financing. Tables detail effect on operating budget by year through completion. Also includes data on potential needs of construction funds created by appropriations for planning.

3. Director of Department of Budget and Procurement, Fiscal Digest (Annual). 1969.

Report received July 1968.

Estimated revenues for current year are reported by fund groups and sources. Summarizes appropriations for operating purposes for current year, by fund groups and by function and agency. Gives detail of appropriations for operating purposes for the fiscal year and of appropriations and loan authorization acts for capital improvements by project. Also has tables on distribution of State funds (including Federal funds channeled through the State) to local units.

C. TAX COLLECTION REPORTS

1. Items A. and B.1. include detailed data on State tax collections.
2. Comptroller of the Treasury, Statistical Report of the Retail Sales Tax Division (Annual). 1967.

MARYLAND--Continued

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 year. Includes summary annual data, by political subdivision and class of business for a 10-year period. Shows comparative data on 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.
 - a. Bridge and Tunnel Revenue Bonds, Financial Report (Annual). 1967.
Includes the following statements: Operations for each of the three toll bridges and toll tunnel for fiscal year ending September 30; general and administrative expense data; construction data cumulative from date bonds were sold; balance sheet information and annual maturities of debt; and historical data on income and traffic volume.
 - b. John F. Kennedy Memorial Parkway Financial Report.
Fiscal year ends June 30. Detail as in D.1.a. above.
2. State Roads Commission, Financial Report (Biennial). 1965, 1966.
Shows receipts, disbursements, and balance sheet data for State highway operations including those for the toll bridge and tunnel facilities. Also supplies combined statements for State, county, and municipal road receipts and expenditures; expenditures by individual unit, project, and character and object; indebtedness; Federal aid; and historical data.
3. State Department of Welfare, Report to the Governor (Annual). 1967.
Includes detail of expenditures, by program, by county, and by source of funds as well as data on State grants to counties and on State administrative costs, by sources of funds.

MASSACHUSETTS**A. GENERAL FINANCIAL REPORTS**

Executive Office for Administration and Finance, Comptroller's Division, Massachusetts Financial Report (Annual). 1967.

Report received March 1968.

Shows statements of receipts, disbursements, and balances from State funds (own sources), Federal funds, and Metropolitan District Funds by fund and individual account. Summary of investments is given by type and by fund. Also includes data on direct and contingent debt transactions and on short-term borrowing in anticipation of Federal funds.

MASSACHUSETTS--Continued

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

Expenditure: Includes the following: 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 totals by character and object, for each agency, fund, and fund group.

B. BUDGET DOCUMENTS

Governor, Executive Budget Recommendations. 1969.
Submitted January 1968.

This edition is the first to incorporate all funds, irrespective of source, into the budget document. Data previously reported in supplemental tables (e.g., Federal funds) are included in revenues, disbursements, and balances for the past year and estimated for the current and budget years. Summaries and detail on receipts continue to include breakdowns by source, fund, and agency; on expenditures, data are by function, agency, and character and object.

Individual agency or activity schedules give total funds available from each appropriation account and other credits for the past year, amounts available for the current year, and totals requested with the Governor's recommendations for the budget year. Also shows total expenses, reserves and balances for each of the 3 years covered for each account. Includes program description with particular emphasis on authorized personnel, special repair projects, and equipment purchases. Also supplies extensive detail on borrowing transactions of the past year and on proposed direct bond issues and contingent liabilities for the current and budget years.

C. TAX COLLECTION REPORTS

See A. and B. above.

D. OTHER SELECTED SOURCES

1. Report of the Treasurer and Receiver General (Annual). 1967.
Presents data on direct and contingent debt by issue and purpose, debt and debt service transactions for the year, and on annual principal and interest requirements to date of maturity.
2. Massachusetts Port Authority, Financial Statement (Monthly; June issue includes data for fiscal year).
Reports revenue and current expenses for the month and for the fiscal year to date, with comparative data for the previous year. Provides data on receipts, disbursements, and balances, by construction, operating, debt service, and other funds. Investment detail is given by fund and type of holding.

MASSACHUSETTS--Continued

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

Balance sheet and revenue and expense statements are presented for the quarter covered. Fourth quarter report includes data for calendar year. Tables show the following: Construction cost analysis; cash balances and investments by type and fund; and statistics of revenues and traffic for 2 years. (Data for the Boston Extension, Lt. William F. Callahan, Jr. Tunnel, and the East Boston Tunnel are contained in a separate audit report.)

4. Department of Finance, State Insurance Fund (Annual). 1967.

Presents detail on operations and investments of the State program to insure against damage or loss of State and local government properties.

5. Department of State Auditor, Boston Arena Authority (Annual). 1967.

Reports operating revenues and expenditures for 2 years and detail on bond proceeds and debt service transactions.

MICHIGAN

A. GENERAL FINANCIAL REPORTS

1. Department of Administration, Financial Division, Financial Report of the State of Michigan (Annual). 1967.

Report received February 1968.

Presents summary of receipts, disbursements, and balances for the State's General Fund, other operating funds, and bond proceeds accounts for 2 years. Revenues are given by principal sources, and expenditures are summarized by function. State payroll costs are detailed by fund and organizational unit. Payments to or for local governments are given by purpose and nature of program.

2. Department of Administration, Accounting Division, Detail, Financial Statements, All Funds (Annual). 1967.

Report received March 1968.

Shows complete transactions of all separately constituted funds including nonrevenue receipts and adjustments, direct and transfer expenditures, and liabilities and reserves against year-end balances. Also includes detail by appropriation account, expenditures by character and object, and payments to local governments by program and county.

MICHIGAN--Continued

B. BUDGET DOCUMENTS

1. Executive Office, Budget Division.

- a. The Executive Budget (Annual). 1969.

Submitted February 1968.

This document summarizes two extensively detailed preparations (1. State operations and local assistance and 2. capital outlay) described below. It also includes summary data on economic assumptions underlying the budget estimates.

Combined statement presents data on receipts, expenditures, and balances of all operating funds. Revenues classified by major source and expenditures by function are shown for 3 past years and estimated for the current and budget year. Detail by agency, activity, or account also shows current year appropriations, agency requests, and the Governor's recommendations for the budget year. Summary and supporting tables supply detail on State operation, local assistance, and capital outlay expenditures.

- b. Detail of State Operations and Local Benefits Budget.

Individual schedules for organizational units include workload statistics and description of program at the current level and describe any variations from the prior year. Summary tables include: total expenditures by character and object for 2 past years and estimates for the current and budget years; total costs and means of financing by major program for current and budget years; and average number of equated positions by major program for the current year as requested by agency and recommended for the budget year.

- c. Detail of Capital Outlay Budget.

Includes detail of expenditures by appropriation account for the 2 past years and estimates for the completion of the project. Summary statements give appropriations and expenditures by department, fund, and broad purpose for 2 past years; appropriations and expenditures for the current year; and agency requests and Governor's recommendations for the current year. Narrative statements on agency assessment of priority and budget recommendations are included.

2. Executive Office, Budget Division, Statement of Long-Range Capital Outlay Needs for the Five-Year Period 1969 through 1973 (Annual).

Report received July 1968.

Presents tabulation by fund, function, institution or agency, and project of requests for capital outlay projects for the 5-year period. Also, includes 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.

MICHIGAN--Continued

MINNESOTA

3. Executive Office, Budget Division, Statement of Legislative Appropriations (Annual). 1968.

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

C. TAX COLLECTION REPORTS

1. Department of Treasury, Annual Report. 1967.

This report is the first to combine the former State Treasurer and Department of Revenue reports. Narrative reports review the trends in tax collection and administration during the past year and describe the history of the State's outstanding debt for the past 35 years. Statistical tables detail sales, business activities, intangibles, cigarette, and inheritance tax collections by county.

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

Presents 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. Also shows sales tax collections by type of business and by county and selected cities (10,000 or over) for eight major business categories.

D. OTHER SELECTED SOURCES

1. Michigan Liquor Control Commission, Financial Report (Annual). 1967.

Presents data on operations and financial statistics of the liquor monopoly system. A monthly summary is also available.

2. Mackinac Bridge Authority, Financial Statement and Report of Traffic and Revenue (Annual). 1967.

The following statistical tables are included: Income and expense; traffic volume and toll revenues; transactions of bond interest and sinking-funds; and outstanding indebtedness.

3. Department of State Highways and County Road Commissioners, Annual Report. 1967.

Presents particularly detailed expenditures of the State Highway Department for the fiscal year 1967 and on roads and streets by counties, incorporated cities, and villages for calendar year 1966. Includes detail on sources of revenue and transactions of the bond funds.

A. GENERAL FINANCIAL REPORTS

State Auditor, Biennial Report of the State Auditor. 1965, 1966.

Report received January 1967.

Presents summaries for all funds, by fund, of receipts, disbursements, transfers, balances and reconciliation with Treasurer's balance for the 2 years. Also shows summary of cash and investments, by funds, and detail of investments, by type. Includes historical data for selected items from financial statements.

Revenue: Summary of receipts is shown by function and fund groups. Provides detail of taxes and other receipts, by source for the 2 years and by quarters for the 2 years. Also shows detail on property tax valuations and tax levies for State purposes by county.

Expenditure: Summary of net disbursements is shown by function, fund groups and 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 net disbursements by character and object. Net disbursements from all funds are shown by quarters, as well as in summary by function and fund groups for each fiscal year. Data on debt transactions and on loans to local governments are given by fund and county.

B. BUDGET DOCUMENTS

Department of Administration, Budget Division. The following three documents submitted in January 1967 constitute the State's budget presentation for 1968, 1969.

1. Proposed Biennial Budget Detailed Estimates.

Schedules for each agency and activity include a narrative summary, a listing of expenditures by a detailed character and object classification, and a summary of the means of financing.

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. There are no overall summaries in this presentation.

2. Budget Address.

In addition to the Governor's message this report includes summary financial statements for all funds by fund for the 5-year period 1965 to 1969. Compares recommendations for present budget period with the prior biennium. Also details expenditures from the general revenue and income tax funds by major activities and includes data on distributions to local governments.

3. Legislative Building Commission (issued with concurrence of the Governor), Report.

Presents summary of capital outlay expenditures, by agency and installation, with recommendations for the forthcoming biennium. Detailed data give agency requests and recommendations of the commission by project.

MINNESOTA--Continued

MINNESOTA--Continued

C. TAX COLLECTION REPORTS

1. Department of Taxation, Report (Biennial). 1965, 1966.

Presents summary and detailed statistics on all State and local taxes for the 2 years. Includes explanatory information and data on tax bases and rates. Shows collections and distributions by counties of gross income, motor fuel, and inheritance taxes. Also includes data on State and local taxable property valuations, rates, levies, and collections by broad class of property.

2. Department of Taxation, Analysis of Minnesota Income Tax Returns (Annual). (Individual and fiduciary returns for 1964; corporate returns filed during calendar year 1965. Report was issued in January 1968.)

Presents summaries and detailed data on State individual and corporation income taxes covering returns, assessments, collections, distributions to local schools, and administrative costs. Reports 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 date.)

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

Shows receipts, by sources, for the quarter and cumulative for the fiscal year, with comparative data for the previous year. Reports disbursements, by character and object, for the quarter and cumulative for the fiscal year, with comparative data for the previous year.

2. Department of Highways, Financial Services Reports (Annual). 1967.

Detail of departmental receipts is presented 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. Also includes schedules of annual maturities and interest payments on State highway bonds by issue.

3. Department of Administration, Fiscal Facts About Minnesota Government (Biennial). 1967.

Designed for popular distribution, this report includes condensed versions of summary statements drawn from the Budget Address (item B.2. above).

4. University of Minnesota, Financial Report (Annual). 1967.

Provides detail on income from all sources and on expenditures for all purposes, including data on auxiliary enterprises and sponsored research.

5. State College Board, Financial Report (Annual). 1967.

Consolidates statements of all operations for the six State colleges and also contains separate reports for each institution.

MISSISSIPPI

A. GENERAL FINANCIAL REPORTS

1. State Auditor, Annual Report of the Auditor of Public Accounts, 1967.

Report received November 1967.

Presents summary by agency account of receipts, expenditures, and balances which flow through the State Treasury. (All Federal funds received are recorded as expended. Tuition payments and auxiliary enterprises of State institutions are excluded.) Appropriation summary by agency or activity gives total appropriation for the current biennium, the first year's expenditures and encumbrances, and the available appropriation balance for the second year. A narrative description includes a 10-year comparative summary for each major source of general and special revenue and each major functional expenditure grouping.

For each account in the "governmental cost funds," total expenditure is given by an extensive character and object breakdown. Memorandum accounts detail State and Federal apportionments of funds for the several educational programs by county. Also shows detail by program and individual unit for subventions and shared revenues going to counties, cities, and districts. Reports data on bond proceeds and debt service and redemption transactions as of March 31.

2. State Treasurer, Biennial Report, 1966, 1967.

Report received January 1968.

Presents summary and detail of general fund and special fund receipts, disbursements, transfers, and balances by fund group and agency for each of the 2 years. General fund and special fund revenues are listed by major source; disbursements are by department or agency, and function, activity, or fund for each of the 2 years. Biennial totals appear for general and revenue bond transactions by issue.

MISSISSIPPI--Continued

B. BUDGET DOCUMENTS

Commission of Budget and Accounting, Biennial Budget Report. 1969, 1970.

Submitted December 1967.

Revenue: Presents summary statement of receipts by source, for the general fund, including data on State taxes earmarked for allocation to local governments. Shows actual amounts for first year of current biennium with estimates for second year and for the 2 budget years. A summary table for each agency gives totals of State appropriations, Federal funds, and other funds accruing to the agency outside of State accounting for the biennium. Budget schedules detail such receipts by character and purpose for the 5-year period.

Expenditure: Basic format shows appropriations for current biennium, expenditures for the first year, estimates for the second (current) year, and agency requests (or estimates) for the budget biennium. Also shows agency totals for current, prior, and biennial appropriations with Budget Commission's recommendations for the budget period. Presents 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. Informational statements vary but most include statistical workload descriptions.

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

C. TAX COLLECTION REPORTS

1. State Tax Commission, Selected Factors Indicative of State and County Business Activities (Annual). Calendar 1966.

Presents summary data on Tax Commission collections and miscellaneous tax collections and receipts of other State agencies, by source, with data on distributions to local governments and to State funds. Shows 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 are reported by business classes, by county and by municipalities. Extensive data on income taxes are shown by industry groups and county. Also includes an index of taxpaying ability for counties with supporting detail.

2. Motor Vehicle Comptroller, Biennial Report. 1966, 1967.

Supplies various schedules of the petroleum tax and motor vehicle tags 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 and year. Tables generally present annual data for the 2 years, with supplemental data by month. Includes extensive explanatory information and charts.

MISSISSIPPI--Continued

3. Alcoholic Beverage Control Division, State Tax Commission, Annual Report. 1967.

This is the first report on operations of the Beverage Control Division which began July 1, 1966. Includes detail on revenues from permit fees, excise and sales tax collections, and on the wholesaling operations.

D. OTHER SELECTED SOURCES

1. State Department of Public Welfare, Biennial Report. 1966, 1967.

Provides detailed financial statements of receipts by source and program, and expenditures by program, object, and county.

2. State Highway Commission, Biennial Report. 1966, 1967.

Includes extensive detail on receipts by source and expenditures by purpose or project, and county. Also carries projections of receipts and operations by counties for 1968 and 1969. Operations of the Bay St. Louis and Pascagoula Toll Bridges are also included.

3. The Mississippi River Bridge Authority, Annual Report. 1966 (year ending October 31).

Reports construction costs data and statement of income, operation, and debt service.

4. Mississippi State University, Financial Report. 1967.

Shows current income, expenditures, and balances for all funds in extensive detail. Also presents statements of bonded indebtedness and investment holdings.

MISSOURI

A. GENERAL FINANCIAL REPORTS

Department of Revenue, Annual Report. 1967.

Presents the following: Combined statement of receipts, expenditures, and balances of all funds, by agency, and individual fund; appropriation balance sheets in total and by fund, agency and activity, and character and object; analysis of fund balances by cash and type of investment; and historical data for selected items.

Detail on receipts is given by source, fund, and agency and includes listing of nonrevenue transactions. Expenditures are shown by function, agency and activity, character and object, and fund. Gasoline and intangible tax distributions are given by individual unit. Debt transactions are reported for State guaranteed bonds only.

MISSOURI--Continued

MISSOURI--Continued

B. BUDGET DOCUMENTS

Governor, Executive Budget (Annual). 1969.

Submitted January 1968.

Revenue: Includes data on receipts from taxes and other State sources, by major source, and from Federal grants, by function, for 2 previous years, and estimates for current year and the budget year.

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

Operating budget: Detailed schedules for departments and agencies show expenditures both by program and activities and by character and object. Format generally shows amounts for previous year, planned amounts for the current year, and Governor's recommendations for the budget year. Includes information on workload and means of financing.

Capital improvement budget: Summary of proposed capital improvements by department and function shows agency request for the year and the Governor's recommendation. Includes a detailed listing of proposed projects by department and fund, with facility description and justification and by priority.

C. TAX COLLECTION REPORTS

1. See A. above.

2. Department of Revenue, Division of Collection.

a. Report of Collections for Month.

Reports receipts into State funds for the month, by fund, 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).

Supplies data on sales and use tax collections and number of returns, by county and other divisions, for the quarter (or fiscal year). Shows comparative State totals for previous periods, as well as summary data by industry group.

3. Department of Liquor Control, Annual Report. 1967.

Presents detail on administration and collection of licenses, permits, and gallonage taxes.

D. OTHER SELECTED SOURCES

1. Department of Public Health and Welfare, Annual Report of the Division of Welfare. 1967.

Covers public assistance, administration, and other welfare programs and activities. Summary and detailed statements supply data on appropriations and other sources of financing and on expenditures by program, object, county, and 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. 1967.

Reports revenue by source and institution and appropriations and expenditures by institution, activity, and character and object. Includes detailed data on employment and patient statistics by county.

3. State Treasurer, The Funds of the State of Missouri (Monthly; July issue has fiscal year data).

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

4. University of Missouri, Financial Report (Annual). 1967.

Consolidates statements for all campuses, funds, and activities on receipts, expenditures, balances, outstanding indebtedness and investment holdings. Also gives data by individual programs and facilities.

MONTANA

A. GENERAL FINANCIAL REPORTS

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

B. BUDGET DOCUMENTS

Budget Director, Executive Budget (Biennial). 1968, 1969.

Submitted January 1967.

Presents summary of income, expenditures, transfers, and balances for all funds, by organizational units and by funds or accounts, for past 3 years with estimates for current and budget years.

For the General Revenue Fund, detail of revenues by source is given for 10 past years and is estimated for current and budget years; appropriations by agency or activity are given for the same period.

MONTANA--Continued

Detailed budget schedules for departments, institutions, and agencies show amounts for three biennial periods by year on expenditures for the past 3 years, estimates for the current year, and budget recommendations for the 2 budget years. Shows summary distributions by function and activity, character and object, and funds and financing, including data on collections related to the operational activities. Presents supplemental detail of personal services and other objects. Most of the narrative descriptions of program include statistics on workload and performance.

C. TAX COLLECTION REPORTS

State Board of Equalization, Biennial Report. 1965, 1966.

Reports 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. 1967.

Includes detailed statistics on operations and finances of the State liquor stores system and 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).

Reports data on highway department expenditures, by program and activity and by character and object, and on departmental receipts, by source for the month and cumulatively for the fiscal year.

3. Department of Public Welfare, Report (Biennial). 1965, 1966.

Summary and detailed data are given for each of the 2 years on financing, by source, 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. 1965, 1966.

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

MONTANA--Continued

5. State Water Conservation Board, Accounting Report (Annual). 1967.

Financial statements give receipts by source, expenditure detail by project, balances, and indebtedness. Also includes statement on operations of the State Planning Board.

NEBRASKA

A. GENERAL FINANCIAL REPORTS

Department of Administrative Services, Accounting Division, Biennial Report. 1966, 1967.

Report received March 1968.

Summaries of receipts, disbursements, transfers, and cash balances are presented by funds. A summary of biennial appropriations by agency shows expenditures for each of the 2 years and unexpended balances. Also includes detailed financial statements on State Building Fund and State Office Building Fund.

Tax revenues and other receipts are detailed by funds and sources for each of the 2 years by agency. Annual expenditures are reported for the 2 years by departments and agencies, activities, and character and object. (A similar report is published for even-numbered years.)

B. BUDGET DOCUMENTS

Department of Administrative Services, Budget Officer, Executive Budget (Biennial). 1968, 1969.

Submitted January 1967.

Budget summaries and schedules show estimated expenditures for the current biennium and agency requests with Governor's recommendations for the budget biennium. Only limited revenue statistics are presented.

Summary budget tables for each agency give expenditures by activity for operating activities and for capital construction by project.

C. TAX COLLECTION REPORTS

State Tax Commissioner and State Board of Equalization and Assessment, Annual Report. 1966.

General fund tax collections are reported by sources. Shows detail of gasoline tax collections and refunds, by month, and distributions to counties, by county. Presents data on State estate taxes, grain and seed tax revenues and distributions, and public power district payments in lieu of property taxes.

NEBRASKA--Continued

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

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

D. OTHER SELECTED SOURCES

1. State Treasurer, Biennial Report. 1965, 1966.

Includes the following data: Summary of receipts, expenditures, transfers and balances of all State funds, for the biennium, by fund groups; receipts by fund and source for each year of the biennium; and distribution of gas tax to counties, by purpose and county.

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

Supplies data for the month on receipts, payments, transfers, and balances for fund groups, by fund. Summarizes cash accounts for all funds, and reports investments and investment transactions by fund.

3. Department of Public Welfare, Annual Report. 1967.

Detailed data on fund balances, receipts by source, and public welfare expenditures are reported by program, county, and object. Includes extensive explanatory information, historical statistics, and analytical data.

4. Department of Roads, Bureau of Highways, Semi-Annual Report.

Presents summary and detailed data on income, by source, and application of funds for highway purposes, by program and by character and object.

NEVADA

A. GENERAL FINANCIAL REPORTS

State Controller, Annual Report. 1966.

Report received June 1967.

Revenue: Summary of "governmental revenue" is presented by principal sources. Shows detail of taxes, Federal grants, departmental revenues and transfers, and other revenue and nonrevenue receipts, by sources. Data on transfers and other fund receipts are shown by sources, and funds.

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

NEVADA--Continued

Other: Includes schedules on the following: Receipts, disbursements, transfers, and balances for fund groups, with data on general fund appropriations and related transactions and general obligation debt outstanding by purpose and issue; holdings of cash and securities by type.

B. BUDGET DOCUMENTS

Department of Administration, Budget Division, Executive Budget (Biennial). 1968, 1969.

Submitted January 1967.

There are no combined financial statements. General fund revenues are given by major source for 3 prior years with estimates for the current and budget years: General fund expenditures by function appear for the same period. Revenues from other funds are not summarized but are included as expenditure offsets in the agency budgets.

Individual agency schedules give total funds available from appropriations and all sources of revenue and include expenditures by activity and by character and object. Data are for the past year with estimates for the current year, agency requests, and the Governor's recommendations for the budget years. Workload statistics and descriptions of program are included.

Capital improvements are listed by project, institution and agency, and by means of financing as requested for the biennium and as recommended, without reference to annual expenditures. Also includes transactions of general obligation bond funds.

C. TAX COLLECTION REPORTS

1. Tax Commission, Annual Report. 1967.

Contains the following data: Comparative schedule of all taxes collected by the Tax Commission in the last 3 fiscal years; descriptive information and detailed data on collections, refunds, administration, and distribution 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; and detail of State and local property tax rates by type of government, county, and city.

2. Tax Commission, Taxable Sales, Sales and Use Tax Collected and Percentage of Totals by Business (Annual). 1967.

D. OTHER SELECTED SOURCES

State Treasurer, Report of the Treasurer (Annual). 1967.

Reports summary data on receipts and disbursements, by month, and on fund balances.

Shows detail of cash and security holdings, by type of security and fund, as well as detailed data on State bonds outstanding.

NEW HAMPSHIRE

A. GENERAL FINANCIAL REPORTS

Comptroller, Annual Report. 1967.

Report received December 1967.

Presents consolidated statements for all funds and by each individual fund of receipts, expenditures, and cash balances. Supporting tables show general revenue fund receipts by major source, expenditures by function, and transactions of the State Liquor Control and Racing Commissions.

Supplies extensive detail on taxes, grants-in-aid, departmental receipts, transfers, and other revenue and nonrevenue receipts by source and fund. Expenditure breakdown is by character and object, activity, fund, and organizational unit. Also presents data on current expenses, fixed charges, debt service, and capital outlay by function and fund.

Data on general and revenue bond funds include authorizations unissued, sources of funds for debt redemption, and sinking fund transactions. Gross and net debt outstanding appears by purpose and issue.

B. BUDGET DOCUMENTS

Governor Budget (Biennial). 1968, 1969.

Submitted February 1967.

Revenue: Comparative figures on general fund "unrestricted revenues" show amounts for previous year and estimates for the current year and the 2 budget years. Restricted revenues are not summarized but appear in budget schedules as offsets to expenditures.

Expenditure: Summarized 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. Schedules show amounts for each of the 2 budget years. Capital improvements are listed separately by item balances available and total requested and recommended for the biennial period.

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

C. TAX COLLECTION REPORTS

Item A. above includes detailed data on State tax collections.

D. OTHER SELECTED SOURCES

1. Treasurer, Annual Report. 1967.

The following data are included: Summary statement of receipts, disbursements, and balances, by fund, for 2 years; cash receipts from taxes,

NEW HAMPSHIRE--Continued

Federal grants, charges and other sources, and summary of appropriations for operations by fund, department or agency, and function; investments held as custodian, by fund and by detailed description of securities held; and bonded and temporary debt transactions during current year and scheduled maturities.

2. State Liquor Commission, Annual Statement of Operations. 1967.

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

3. Department of Public Works and Highways, Annual Report. 1967.

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

4. Department of Administration and Control, Fiscal Facts (issued in advance of the legislative session biennially). 1965, 1966.

Presents comparative data on major revenues and expenditures for the fiscal years and the 2 previous years with descriptive material on trends in collection and costs. Shows summaries and limited detail on finances of principal funds with detail on agency lapses for the 4 years. Also includes comparative data on debt outstanding and debt service for 4 years and detail on bonds authorized, unissued, and outstanding at close of each fiscal year.

NEW JERSEY

A. GENERAL FINANCIAL REPORTS

1. See B. and D.1. below.

2. Department of the Treasury, Division of Budget and Accounting, Fiscal Report (Annual). 1967.

Report received November 1967.

Comparative balance sheets cover General Treasury and dedicated trust and pension funds, by fund for the current and prior year. Also show statements of borrowing transactions and outstanding direct and contingent debt by purpose and issue for 2 years.

Statement of revenues is shown by department, agency, and source, as anticipated for the fiscal year and realized to date with distributions to specific appropriations.

Summarized appropriations and available funds, expenditures, and unobligated balances by department, agency, activity, and appropriation account for 2 years.

NEW JERSEY--Continued

B. BUDGET DOCUMENTS

Governor, Budget Message (Annual). 1969.

Submitted February 1968.

Year-end consolidated balance sheets are shown for 2 past years. Revenues are given by source, expenditures by functions, and cash balances by funds, actual for past year and estimated for current and budget years. Also recapitulates capital construction by means of financing, programs financed from Federal funds, and expenditures financed from bond proceeds. An exhibit is included which illustrates the "planning, programming, budgeting system" which is under study for possible adoption for the next State budget.

Budget schedules are arranged by organizational unit, programs or activities, and character and object. Narrative and workload data accompany each presentation. Expenditures are by appropriation account showing: The initial sum appropriated, the deficiencies or supplementals, transfers from other accounts, and nonappropriated revenues, total expenditures for the current year, and agency request with recommendation for the budget year. Recapitulation appears for State operations, State aids, and capital construction.

C. TAX COLLECTION REPORTS

1. Department of the Treasury, Annual Report of the Division of Taxation, 1967.

Historical data are reported on gross and net collections of State taxes, by major source. Presents comparative statement on costs of collection, by tax source, in the last 3 years. Shows extensive detail, including collection by type of business and by county, for the first full year of the new sales and use taxes. Report contains data on State and local property taxation, including assessed values, levies, and rates; equalized valuations for State school aid, by individual unit; and apportionment of library assistance.

2. Department of the Treasury, Report of the Motor Fuels Tax Bureau (Annual). 1967.

Shows monthly gasoline and special fuels tax collections and detail on administrative costs.

3. Department of the Treasury, State Tax Revenues (Monthly).

Presents 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). 1967.

The following statements are presented: Consolidated receipts, disbursements, transfers, and

NEW JERSEY--Continued

balances, by fund; General Treasury comparative balance sheet detail of receipts, disbursements, and transfers, by departments; consolidated listing of securities by fund and type of security; general obligation debt transactions; and indebtedness outstanding at end of year by issue.

2. New Jersey Turnpike Authority, Annual Report, 1967.

Report is on calendar year basis. Presents data on revenues and other receipts, expenditures, debt, and fund balances, including investment securities by type. Also includes operating budgets for the current and the ensuing year and other related statistics.

3. New Jersey Highway Authority, Garden State Parkway (Annual). 1967.

Report is on calendar year basis. Supplies figures on revenues, expenses, expenditure for construction, debt, and debt transactions. Includes data on fund balances and on investments by type of holding.

4. Department of Conservation and Economic Development, Fiscal Report (Annual). 1967.

Presents financial statements on operating income and expenditures, on proceeds of bond funds, and debt service and bond redemption accounts.

5. Department of Transportation, Financial Report (Annual). 1967.

Includes extensive detail on the State Highway System, Delaware River Toll Bridge Commission, Division of Railroad Transportation, and the Bureau of Aeronautics. Statements cover appropriation balances, commitment balances and expenditure by project, class of work, county, and by stage in planning or construction process.

6. State Investment Council, Annual Report, 1967.

Summarizes investment income for the year by funds arranged by groupings, e.g., institutional funds, construction funds, and pension and annuity funds. Lists portfolio holdings by title, par value, cost price, coupon rates, yield, and maturity date.

NEW MEXICO

A. GENERAL FINANCIAL REPORTS

1. Department of Finance and Administration, Financial Control Division, Annual Financial Report, 1967.

Report received February 1968.

Presents summary data on revenue, expenditures, appropriations, and balances for the past 3 fiscal years and estimates for the current year for combined budgetary accounts. Special appropriations are given for the report year.

NEW MEXICO --Continued

Tables on actual revenues by source and actual expenditures by agency, function, and activity, and by character and object are shown for the report year.

2. State Treasurer, Biennial Report. 1965, 1966.

Report received October 1966.

Revenue: Statement of revenues and transfers is presented by source, department or agency, and activity for each year of the biennial period.

Expenditure: Warrants issued and transfers are shown by department or agency, function, and activity for each year of the biennium.

Debt: Bonded debt outstanding at end of each fiscal year is reported by purpose, source of payment, interest rate, and date of issue.

Other: Shows cash and investment balances by fund, including detail of investment holdings.

B. BUDGET DOCUMENTS

Department of Finance and Administration, Executive Budget (Annual). 1969. (Presented in two parts: Book I and Book II.)

Submitted January 1968.

The overall budget policy established by the 1967 State Legislature (designated as BASE--budgeting ahead for sound expansion) involves appropriations for a 2-year period and provides for an annual legislative review of projected needs developed for a 10-year period. Book I contains all agency historical data and agency requests within the appropriation. It covers actual data for 3 past years, amounts budgeted for 1968, and appropriated for 1969 by agency and activity. Detail includes total funds available by fund broken down by appropriated and nonappropriated items and expenditures by character and object. Narrative material describes program and workload.

Book II summarizes the current year's budgeted amounts by function and agency, the initial appropriations, and the deviations recommended for the budget year. The projected State program for 1970 to 1973 (inclusive) and 1978 is outlined by agency in terms of number of employees, line items of expenditures, and a statement of objectives with related information on program and performance. The percent change in projected expenditure level from 1968 to 1978 is summarized by agency and broad fund groupings. An exhibit on a plan for improving education presents receipts for school purpose based on several assumptions and an analysis of need.

C. TAX COLLECTION REPORTS

Bureau of Revenue, Biennial Report. 1965, 1966.

Reports current and historical data on taxes administered by the agency. Includes calendar year distributions of sales tax collections by individual county and city.

NEW MEXICO--Continued

D. OTHER SELECTED SOURCES

1. Department of Public Welfare, Annual Report. 1967.

Covers public assistance and other welfare programs for 2 years, including summary and detailed expenditures, by source of funds, program, object, and county. Includes information on policy changes and relevant legislation, charts, and workload statistics.

2. New Mexico State Highway Commission, Revenue and Expenditures (Annual). 1967.

The following summary and detailed statements are shown: Highway Commission revenue by source; expenditure, by activity; cash balances; tax receipts by month; expenditure detail by department and activity and by character and object; and construction and right of way expenditures by type of system.

3. Commission of Public Lands, Annual Report. 1967.

Includes the following data: balances; revenue by source; expenditures by purpose and character and object; and distributions of income from State lands to designated accounts.

4. State Penitentiary, Annual Report. 1967.

Detail includes income from investments of State land managed by the system and receipts and disbursements of the prison industries funds.

NEW YORK

(State fiscal year ends March 31)

A. GENERAL FINANCIAL REPORTS

State Comptroller, Annual Report. 1967.

Report received January 1968.

Summaries include the following: (1) 10-year statement of State revenues, expenditures, and year-end standing relative to national indicators for the same period; (2) consolidated statement of all State funds and memorandum accounts for special funds (Federal aid, earmarked taxes, licenses, fees, and bond receipts), institutional revenues, and operations of separately constituted public authorities for 2-year period; and (3) operations of separately constituted public authorities for the current year.

Revenue: Provides comparative data on taxes and other revenues by sources, and distribution by funds, for 2 years. Shows detail of revenues by sources and fund allocations for the fiscal year.

NEW YORK--Continued

Expenditure: Detail is given for the three accounts in the General Fund (State purposes, local assistance, and capital construction), by department, character and object, and by appropriations in force for the fiscal year. Comparative summary shows general fund expenditures for 2 years. Provides data on assistance to local governments by counties, funds, function, and program or activity. Also shows Federal aid distributed to local governments by major programs and county.

Debt: Presents summary and detailed data on full faith and credit 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. Also gives outstanding obligations under lease purchase arrangements.

B. BUDGET DOCUMENTS

1. Governor, The Executive Budget (Annual). 1969.

Submitted January 1968.

Summarizes budget appropriations and financial operations for major fund groups, for the past year and estimated for the current and budget years. Narrative description is given of the State financial plan for the current and budget years. Also includes exhibit tables on nonappropriated fund transactions.

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

Expenditure: Summarizes expenditures from all sources--main budget funds, Federal funds, and other funds--showing actual amounts 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 are shown by fund groups, 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 revenue distributions to local governments.

NEW YORK--Continued

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

Department of Taxation and Finance, State Tax Commission, Annual Report, 1967; plus Statistical Supplement to the Annual Report. 1967.

Presents summary and detailed statements on State tax revenue compared with prior years. Corporation franchise and business taxes are shown by industry and type of business. State and local sales and use tax, estate tax, and mortgage tax collections are reported by county. Provides a detailed description of the State tax system and other related statistics, including administrative costs of the commission by object. (See also D.3. below.)

D. OTHER SELECTED SOURCES

1. Power Authority of the State of New York, Annual Report. 1967.

Presents detailed statements of receipts, disbursements, debt and debt transactions, and balances of cash and investments, by project. Includes maps, pictures, and construction progress reports.

2. New York State Thruway Authority, Annual Report. 1967.

Presents 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. April 15 issue provides fiscal-year data.

4. New York Higher Education Assistance Corporation, Annual Report. 1967.

Presents data on administration and operation of the program since its inception, current year balances, and assets and liabilities. Includes detailed income and expense statements.

NEW YORK--Continued

NORTH CAROLINA--Continued

5. New York State Atomic and Space Development Authority, Annual Report. 1967.
- Presents income and expense statements and detail of assets and investments (property, plant, and equipment).
6. New York State Housing Finance Agency, Annual Report. 1967.
- Describes the financing program for the fiscal year ending October 31 of housing facilities at the State's higher educational and mental health institutions, the middle income housing program, and nursing homes for the aging. Lists by issue the debt service and debt redemption requirements for the current year and outstanding indebtedness at the end of the prior year.
7. Metropolitan Commuter Transportation Authority, Annual Report. 1967.
- Presents consolidated statements of financial position, sources and applications of funds, and results of operations.

NORTH CAROLINA

A. GENERAL FINANCIAL REPORTS

State Auditor, Annual Report. 1967.

Report received March 1968.

Contains the following data: Summary of total revenue, expenditure, transfers, and balances for all funds, by fund groups; detail of investments by type of security and fund; and an analysis of general fund surplus and of Treasurer's cash balances with a reconciliation to budget accounts.

Revenue: Details general and special funds revenues from taxes, other revenue and nonrevenue sources, by fund groups and sources. Includes data on gross tax collections, refunds, net collections, and other receipts, by department and institution.

Expenditure: Details expenditures from general and special funds, by department and agency, function, and activity. Includes data on transfers, capital outlay, debt service, and aid to local governments by fund groups.

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

B. BUDGET DOCUMENTS

Department of Administration, Budget Division, The Budget (Biennial). 1968, 1969.

Submitted February 1967.

The budget is published in four volumes. Volume I ("A" budget) contains requests and recommendations for operating funds on already established programs and activities at the same level of service as the current biennium, with normal growth taken into account. Volume II ("B" budget) contains requests and recommendations to finance improvements or expansion of existing programs and to establish new programs. It also supplies summaries of total appropriations requested by each agency. Volume III is the capital improvements budget and contains requests and recommendations by project and means of financing. Volume IV is a digest of the State Budget in terms of sources of State revenue and purposes of expenditure. 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 the budget biennium. Volume III shows requests and recommended capital outlay totals for the budget biennium as well as total cost of the project with an analysis of "anticipated supplementation by Federal funds or private sources."

Revenue: Reports 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. Includes explanatory information and summaries.

Expenditure: Summary data are reported for the general fund, highway fund, and agriculture fund and for functional classes. Summary and detailed statements are presented by function, agency, and organizational units. Detailed budgets, organized by function, department, agency, and activity, present in detail data by purpose and object. Extensive information appears 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.

C. TAX COLLECTION REPORTS

1. Department of Tax Research, Statistics of Taxation (Biennial). 1965, 1966.

Presents explanatory information and statistical data on the State and local tax system in North Carolina. Report covers the following four areas: (1) The overall view of statewide revenues, by general, highway, and agricultural funds and payroll taxes; (2) detailed data on State tax collections for general purposes, including sales and use taxes, franchise taxes, and corporation taxes by type of business and county in which paid; (3) revenues of the State Highway Fund; and (4) tax revenues for local governments. In the final category, data include local government shares of State taxes by local unit and type of tax for the 2 years, total tax levies by the individual units, and nontax revenues (e.g., profit from beverage control stores).

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

Reports 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.

NORTH CAROLINA--Continued

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

Reports 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). 1967.

Summarizes State payments to finance local public school operations. Includes data on appropriations by purpose, other revenue by source, and balances, as well as detail of expenditures by school activity, county, and city.

2. Department of Revenue, Beverage Tax Division, Amount of Beer and Wine Taxes Allocated to Counties and Municipalities (Annual). 1967.

Presents summary and detailed data, by type of tax, county, and municipality, on State tax revenue from beer and wine excises allocated to local governments for the 12-month period ending September 30.

NORTH DAKOTA

A. GENERAL FINANCIAL REPORTS

State Treasurer, Annual Report. 1967.

Report received October 1967.

Presents statements of collections, disbursements, transfers, and balances for all funds by fund. Details tax collections, by principal sources, and analyzes balances by cash and investment holdings, fund, and type of securities held. Historical data are included for selected items.

Includes data on general and special funds, receipts, by source, and expenditures, by function and organizational unit. Shows transactions of bond funds by issue outstanding at the beginning of the period as well as sinking fund offsets for issues outstanding at the close of the period.

B. BUDGET DOCUMENTS

Director of Accounts and Purchases, Appropriations Requested and Recommended (Biennial). 1968, 1969.

Submitted January 1967.

Revenue: Tax and other general revenue collections are shown for the past 3 fiscal years, by principal sources, and estimated for the budget biennium.

NORTH DAKOTA--Continued

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

C. TAX COLLECTION REPORTS

1. Tax Commissioner, Biennial Report. 1965, 1966.

Presents detailed statements on collections of major taxes by source and county, for each year of the biennium. Sales and use tax collections are reported by business class. Also includes historical data on State general property tax collections.

2. State Auditor, Biennial Report. 1965, 1966.

Reports collection and distribution of motor vehicle, motor fuel, and special fuel taxes. Also shows data on refunds and administration.

3. Tax Department, Sales and Use Tax Statistical Report. 1967.

Presents extensive summary by business classification statewide, and by major business groupings for counties, cities, and other local areas for 2 calendar years.

D. OTHER SELECTED SOURCES

1. Public Welfare Board, Biennial Report. 1965, 1966.

Reports the following: 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; and administrative and service program expense distribution by activity, source of funds, and county.

2. State Insurance Funds.

a. State Hail Insurance Department, Annual Report. 1967.b. State Fire and Tornado Fund, Annual Report. 1967.c. State Bonding Fund, Annual Report. 1967.

These separately issued reports detail operating receipts, disbursements, and balances as well as data on risk and losses allowed, by county, and profit and loss statements, by county.

NORTH DAKOTA--Continued

3. Commissioner of University and School Lands, Biennial Report. 1965, 1966.

Provides 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. Shows detail of investment holdings, by type, for specified purposes. Also supplies data on administrative expenses by object for each year.

4. State Highway Commissioner, Biennial Report. 1965, 1966.

Shows receipts by source, expenditure by purpose and project, and individual county unit, with particular detail on Federal receipts.

5. State Board of Higher Education (and the Institutions and Departments under its jurisdiction), Annual Report. 1967.

Presents combined and separate financial statements for the two State universities and their several facilities, the five State colleges, the school of forestry, and related enterprises and activities.

OHIO

A. GENERAL FINANCIAL REPORTS

1. Department of Finance, Annual Report. 1967.

Report received September 1968.

Reports total revenue and nonrevenue receipts, expenditures, and cash balances for all funds and separately for each fund. Presents summary statements for a 3 year period of tax collections, agency receipts related to operations, Federal payments, and other revenues and operating expenditures by fund, agency, and activity.

Additional summaries for the report year give transfers and revenues allocated by transfer, as well as total expense by agency and by character and object compared to total adjusted appropriations from all funds. A detailed schedule for each department gives encumbrances payable, departmental appropriations, expense, and unencumbered balances for each appropriation account by fund.

2. Auditor of State, Annual Report. 1967.

Report received August 1967.

Presents consolidated statement of receipts, warrants issued, transfers, warrants outstanding, and cash balances for all State funds, by fund, as well as detail of agency appropriations, agency revenues, expenditures, and balances.

OHIO--Continued

Revenue: Includes the following data: Summary revenue figures by source and allocations by fund and fund groups; an analysis of Federal grants by purpose; and detailed data on earmarked revenue by agency and activity.

Expenditure: Contains the following data: Analyses of expenditures by character and object; capital expenditures, by project, with total appropriations, allotments, encumbered balance, and expenditure by purpose and geographic location for all departments and funds; and a 5-year summary of State subsidies and expenditures and detailed analysis by purpose and recipient for the current year.

Debt: Presents consolidated statements of State bonded debt authorized, issued, redeemed, and outstanding and of reserves available for bond retirement.

B. BUDGET DOCUMENTS

Department of Finance, Executive Affairs Division, Executive Budget (Biennial). 1968, 1969.

Submitted February 1967.

(Summary statements are revised after the close of the legislative session. General distribution of the document is withheld until this information is available. Reference here is to the "revised budget.")

Presents a combined statement of beginning and ending balances, total income, and total expense by character and object for all funds, by fund, for 2 past years and estimated for the budget years. Details taxes by source, intergovernmental revenue, and receipts by agency for 4 past years and the budget years for all funds. Includes an exhibit of assistance to local governments and other subsidies. The individual schedules for each agency are grouped by function and give character and object detail for each fund for 2 past years and for each of the budget years.

C. TAX COLLECTION REPORTS

1. Department of Taxation, Annual Report. 1967.

The following data are reported: 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; and 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.

D. OTHER SELECTED SOURCES

1. State Treasurer, Annual Report. 1967.

OHIO--Continued

Presents summary of receipts, expenditures, transfers, and balances, by fund with detailed data on revenues, by department or agency, by source, and by activity, for 2 years. Provides an analysis of Federal grants by function in addition to receipts, disbursements, balances, and investment data for trust, agency, and sinking funds. Also includes a statement of bonded debt by purpose.

2. Department of Liquor Control, Annual Report, 1967.
Presents detailed statements on operations and financial statistics of the State liquor monopoly system for the calendar year. Includes collections of State beer, malt beverage, gallonage, sales, and beverage excise taxes and licenses as well as data on distribution of profits and other related statistics.
3. Ohio Turnpike Commission, Annual Report, 1967.
Figures are given on tolls and other revenues, expenses, debt, and balances, including investment in securities, by type of holding. Also contains statistics on traffic and services.
4. State Bridge Commission of Ohio, Annual Report, 1967.
Supplies data in total and for each of the six bridge facilities on tolls and other revenues, expenses, operations, and transaction of construction and debt service.
5. Department of Public Welfare, Annual Report, 1966.
Summarizes expenditures of the department by source of funds, object, and program. Supplies detail of expenditures by program and county. Includes caseload statistics and historical data by program for 15 years, with monthly data for the last 2 fiscal years.
6. Department of Finance, Annual Report to the Taxpayers, 1967.
Includes income and expense statements for all funds and for selected activities--bond financing, liquor control, highways, distribution of shared taxes, and subsidies--by program. Also has narrative on services to the public.
7. Department of Highways, Monthly Financial Statement as of October 31, 1967 for the Fiscal year ending June 30, 1968 (Monthly).
Gives figures for the current month and fiscal year to date on receipts, expenditures, and balances by fund and purpose of disbursement.
8. Board of Regents, Planning and Coordination of Public Higher Education in Ohio (Annual Report), 1967.
Statistical information supplies detail on State funds for higher education, including figures on operating income and expenditures for State universities, municipal universities, and community colleges. Information is also given by institution and for broad purposes, e.g., income and expenditures for research, for public service programs, auxiliary enterprises, and student aid.

OKLAHOMA

A. GENERAL FINANCIAL REPORTS

See B. and C.1. below. Basic annual data are obtained from unpublished sources supplied by the Executive Department, Division of the Budget.

B. BUDGET DOCUMENTS

Executive Department, Division of the Budget, Budget (Annual), 1969.

Submitted January 1968.

This is the second presentation of an annual budget formerly submitted biennially. The document carries extensive financial statements for the past fiscal year including the following: Receipts of all funds by source and fund; detail on receipts from the Federal government for 2 past years; expenditures through State treasury funds by agency, function, and character and object; direct apportionments for public schools by purpose and source; apportionment of highway revenues by source and by individual unit for county, city, and town road purposes; and transactions of general obligation and agency borrowing and debt service funds. A brief statement is made of estimated general and special fund revenues and balances for the current and budget years. Summary figures are provided on actual appropriations for the current year and requested and recommended appropriations for the budget year by agency and activity.

The detailed schedules are organized by department and activity. Each schedule presents data for the past year, estimates for the current year and requested and recommended amounts for the budget year. Data include the following: Funds available from appropriated and nonappropriated sources; expenditures by activity and character and object; workload data where feasible; and narrative information on program and performance. A separate section on capital outlay supplies a description of each project requested, by department, together with estimated cost and a designated priority within the department.

C. TAX COLLECTION REPORTS

1. Oklahoma Tax Commission, Biennial Report, 1965, 1966.
Includes historical data on State tax collections from principal sources annually since 1916 and gives monthly data for each of the 2 years covered. Details collections by county for gasoline, gross production, and franchise taxes and shows distribution of State taxes to local governments, by county, source, and purpose. Provides information on administrative costs and enforcement activities. A separate supplement gives extensive data on assessed valuations and levies for local property taxation by county.
2. Oklahoma Tax Commission, Sales and Use Tax Statistical Report (Annual), 1967.
Gives statistics on returns and collections of State sales and use taxes by city, county, month, and business classes. Includes historical data, maps, and figures on collections earmarked for assistance programs by county.

OKLAHOMA--Continued

OREGON

3. Oklahoma Tax Commission, Report of the Motor Vehicle License Division (Annual). 1967.

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

4. Tax Commission, Payments to Local Units of Government (Annual). 1967.

Summarizes distributions of State taxes to local units of governments by type of receiving government, source, purpose, and county, for the report year.

D. OTHER SELECTED SOURCES

1. State Treasurer, Annual Report. 1967.

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

2. Grand River Dam Authority, Accountants' Report (Annual). 1967.

Provides balance sheet data, income and expense statement, a schedule of annual maturities of bonded debt, as well as detail of investments by fund and type of holding for 2 calendar years. Also includes a statement of administrative costs and other related statistics.

3. Oklahoma Turnpike Authority, Annual Report. 1967.

Contains statements 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. (Monthly reports also are furnished for bondholders.)

4. Department of Public Welfare, Annual Report. 1967.

Summarizes receipts, disbursements, transfers, and cash balances and details expenditures, by program and county. Historical data are included for selective programs.

5. Industrial Development and Park Department, Division of State Parks, Audit Report (Annual). 1967.

Shows consolidated statements of revenue by source, expenditures by character and object, balances, and outstanding indebtedness in addition to separate statements for each facility.

6. Commissioners of the Land Office, Statement of Financial Condition (Annual). 1967.

Consolidated balance sheets and schedules of investments are furnished as well as statements of income earned and distributed by purpose.

A. GENERAL FINANCIAL REPORTS

1. Secretary of State, Biennial Report. 1965, 1966.

Report received May 1967.

Analyzes the State's cash position at the close of each of the report years and summarizes receipts, transfers, and disbursements of the agency and trust funds. Details revenues by source and expenditures by activity and character and object for the secretary of state's office.

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

Expenditure: Relates general revenue fund expenditures to total amounts available from appropriated and other sources for each of the 2 years by function, department or agency, and object. Provides separate statements of allocations of State revenues to local governments by purpose and individual unit.

2. Department of Finance, Supervision of State Expenditures (Biennial). 1966, 1967.

This is a new report required by statute not later than December 1 following the close of the biennium to detail actions of the Emergency Board and other agencies affecting deviations from budgetary proposals during the 2 years. Data show by agency and appropriation account the expenditure authorization, the revision, net allotments, and unallocated balance together with explanatory material.

3. Secretary of State, Monthly Report. (Issues are numbered consecutively. See numbers 12 and 24 for year-end statements.)

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

B. BUDGET DOCUMENTS

1. Department of Finance, Budget Division, Biennial Budget Report. 1968, 1969.

Submitted January 1967.

Combined receipts, disbursements, and balances for all funds and separately for property tax relief, State operations, and aid to local government are summarized for the past biennium and estimated for the current and budget biennium. Data described below cover these same periods. Fiscal year figures are not given.

Revenue: Supplies a summary of tax and other revenue receipts by source for general and other funds and detailed schedules by department and agency showing revenues and transfers.

OREGON--Continued

Expenditure: Provides summaries of expenditures from general and other funds, by function, agency, and character and object. Schedules for departments or agencies present summary and detailed data by function, program, activity, and 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: Recapitulates State bonded debt as of November 10, 1966, with projection to July 1, 1967, and June 30, 1969, by character and purpose. Includes data on sinking-fund offsets, net debt, and interest and principal requirements for the biennium.

2. Department of Finance, Budget Division, Capital Construction Program. 1967 to 1973.

Available March 1966.

Capital construction program and expenditure summaries, are provided 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 biennial periods. Recommended programs are grouped by projects for study stage, planning, and construction.

C. TAX COLLECTION REPORTS

State Tax Commission, Biennial Report. 1965, 1966.

Summarizes State tax collections by source for each of the 2 years and includes data on administration. Exhibits data on property tax valuations, tax rates, and levies, for State and local purposes.

D. OTHER SELECTED SOURCES

1. Liquor Control Commission, Annual Report. 1967.

Detailed statements of operations of the State liquor monopoly system are given for 2 years. Includes collections of licenses, permits, and privilege taxes and distributions of profits and tax revenue to local governments by county and city.

2. State Treasurer, Biennial Report. 1965, 1966.

Contains the following exhibits: Summary statement of receipts, disbursements, transfers, and balances by fund for the biennium; detail of investment holdings by fund and type of holding; and schedule of annual maturities of principal and interest of State bonded debt (includes State agency revenue bond issues).

3. Oregon State Board of Higher Education, Report of the Comptroller (Annual). 1967.

Provides summary of income and expenditures, by institution, and consolidated statement of financial condition for all State institutions of higher education. Detail is given on operations

OREGON--Continued

financed from State funds, revenues of auxiliary enterprises, and research contracts. Includes transactions of general obligation and revenue bond funds and debt service and bond retirement reserve funds.

PENNSYLVANIA

A. GENERAL FINANCIAL REPORTS

Auditor General, Fiscal Report, 1965-66.

Report received August 1967.

Summarizes cash receipts, disbursements, transfers, and balances for all funds and by individual fund and department. Balances are broken down by cash and invested funds.

Revenue: Compares cash receipts by fund for 2 years. Details data on taxes and other revenue and nonrevenue receipts, by source and fund for all funds.

Expenditure: Details data on appropriations, credits, and net expenditures by fund, department or agency, function and activity, and character and object. Separate schedules by program and county are shown as follows: public assistance payments; State aid payments to school districts; and data on liquid fuel tax distribution.

Debt: Analyzes debt outstanding at close of past biennium by purpose, sinking fund reserves, and net debt. Also gives schedule of annual maturities.

B. BUDGET DOCUMENTS

1. Governor's Office, Budget Bureau, Budget Report (Annual). 1969. (Presented in two volumes.)

Submitted May 1968.

There are no combined or summary statements for all funds. In the General Fund Budget (volume 1) revenues are detailed by source, expenditures by purpose, and balances by appropriation account for the past year, and are estimated for the current and budget year. The Special Fund Budget (volume 2) carries similar information separately for each fund subject to budgetary control--motor license, fish, game, banking, farm products, horse racing, and boating funds. It also includes the various specific appropriations from other special funds and data on the debt service and sinking funds. State authorities are excluded; data on the various continuing appropriations and funds exempt from the budgetary process (about 60) are given for the past year only in an exhibit table.

The basic budget format for each organizational unit gives a statement of total funds available from State appropriations, Federal funds, and other special sources. (Receipts not reflected in agency totals are summarized in an exhibit.) Expenditures are given by function, program, and limited character and object. Descriptive statements are presented with statistical data on workload and program.

PENNSYLVANIA--Continued

2. Governor's Office, Budget Bureau, Capital Budget. 1966 to 1971.

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, as well as departmental requests for the two subsequent biennial periods, by department and by project.

3. Governor's Office, Budget Bureau, Budget Circular (Annual). 1967.

Presents general fund budget as passed by the legislature with action by the Governor. Includes a summary of deficiency and regular appropriations and of restricted receipts.

C. TAX COLLECTION REPORTS

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

Covers the general fund and six major special funds. Provides data as follows: Summary of revenue receipts by fund for fiscal year to date and past 5 years; tax revenue and nontax revenue, by fund and source, for the month and fiscal year to date, with comparative monthly data for previous month and year; and comparative data on estimated and actual general fund revenue receipts by source, for the month and fiscal year to date.

2. Department of Revenue, Monthly Report Transmittals (year-end statement) (Annual). 1967.

Gives extensive detail for the current month and fiscal year to date for all treasury receipts by fund and source of revenue.

D. OTHER SELECTED SOURCES

1. Pennsylvania Liquor Control Board, Financial Statements (Annual). 1967.

Details data on operation and finances of the State liquor monopoly system, and other related statistics. Includes data on control board collections of State emergency and sales taxes and local licenses.

2. State Public School Building Authority, Annual Report. 1967.

Statements of receipts, disbursements, transfers, balances, debt and investment in securities, by type and fund are given for the State as a whole. Does not supply data by individual unit.

3. Pennsylvania Turnpike Commission, Annual Report. 1967.

Statements of operations of the toll turnpike show data for 2 years. Presents detail of changes in funds, by fund, showing receipts, disbursements, transfers, balances, debt, and security holdings by type, for the fiscal year ending May 31.

PENNSYLVANIA--Continued

4. General State Authority, Semi-Annual Report. June 1967.

Supplies detailed statement of receipts, expenditures, transfers, debt, and balances by fund for the 6 months ended June 30 and for the fiscal year. Exhibits investment securities by type of holding, as well as schedule of annual debt maturities and interest requirements to maturity. Describes construction projects completed, under construction, and cancelled by project and source of funds.

5. Highway and Bridge Authority, Semi-Annual Report. June 1967.

Reports authority transactions for the 6 months ended June 30, and for the fiscal year, including receipts, disbursements, transfers, debt, and balances by fund. Provides data on investment security holdings, by type; scheduled annual maturities of debt and interest requirements to maturity; and construction projects completed, in progress, and cancelled by project.

6. Department of Highways, Statistical Supplement (Biennial). 1965, 1966.

Contains 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). 1967.

Provides summary and detailed statements of expenditures and commitments, by source of funds, program, object, and county. Includes supplemental statistics by program and activity.

8. Office of Administration, Bureau of Accounts

- a. General Fund--Status of 1967-1968 Appropriations, Prior Fiscal Years' Appropriations Carried Forward and Restricted Receipts (Monthly).

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

- b. Special Funds--Status of 1967-1968 Appropriations, Prior Fiscal Years' Appropriations Carried Forward and Restricted Receipts (Monthly).

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

RHODE ISLAND

A. GENERAL FINANCIAL REPORTS

Department of Administration, Office of State Controller, Annual Financial Report. 1967.

Report received September 1967.

Combined statements of cash receipts, expenditures, and balances are shown for all funds and by individual funds. (Excludes only those moneys of the university and State colleges, e.g., tuition and fees which are not deposited with the State Treasury.) Includes transactions relating to general obligation and agency borrowing, debt service, and sinking funds. Also, analyzes assets and liabilities for each account.

Revenue: Provides comparative statements of revenue of general and special revenue funds by sources for the past 2 years. Details data on taxes, Federal aid, and other revenue receipts by source, fund, and department or agency. Relates actual with estimated revenue for general purposes and specific purposes for the year. Includes a schedule of Federal grants-in-aid by fund, department, and purpose.

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

A condensed financial report highlighting the principal operations is also available.

B. BUDGET DOCUMENTS

Department of Administration, Budget Division, State Budget (Annual). 1969.

Submitted February 1968.

Schedules of amounts available and programmed for two past years and estimated for current budget years with comparison of general fund free surplus for the same period are provided.

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

Expenditure: Summarizes expenditure figures by fund, department, and character and object. Detailed schedules on program and financing are presented by department and agency, function, activity, and 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 recapitulates 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).

RHODE ISLAND--Continued

Debt: Includes the following data: Condensed statement of bonded debt outstanding by purpose; 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.

C. TAX COLLECTION REPORTS

1. See A. above.
2. Department of Administration, monthly reports (July 1967 issues carry fiscal year totals).
 - a. Sales Tax Collections, by Kind of Business.
 - b. Sales Tax Collections, by City or Town and County.

D. OTHER SELECTED SOURCES

General Treasurer, Annual Report. 1967.

Summarizes receipts, disbursements, transfers, and balances by fund and by appropriation account. Analyzes investment holdings by fund and type of security and outstanding indebtedness with sinking fund reserves.

SOUTH CAROLINA

A. GENERAL FINANCIAL REPORTS

Comptroller General, Annual Report. 1966.

Report received June 1967.

Presents a consolidated summary of receipts, disbursements and cash balances of general and special funds by fund groups related to appropriation accounts.

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

Expenditure: Details expenditures from prior and current appropriations by department or agency, function, activity, and character and object. Shows separate schedules of State grants and shared revenues distributed to local governments, by source of funds and county. Recapitulates appropriations, refunds, transfers, and expenditures by department.

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

B. BUDGET DOCUMENTS

State Budget and Control Board, The South Carolina State Budget (Annual). 1969.

Submitted January 1968.

SOUTH CAROLINA--Continued

SOUTH CAROLINA--Continued

General and special fund statements of receipts, expenditures, and balances are included with supporting exhibits on school, highway, and institutional budgets. Data cover in general, the 2 past years, estimates for the current and budget years, and the Board's recommendations for the budget years. Provides a summary of revenues by source, expenditures by function, and outstanding indebtedness by purpose.

Schedules for individual departments show expenditures by program and activity and by character and object. Personal services are detailed by position listing. Recapitulation is made of source of funds and, where pertinent, detail is given on revenues derived from operations. Workload data frequently are included in the description of program. The separate section on permanent improvements contains opening balances, appropriations, and actual and estimated expenditures for the 3-year period for projects previously authorized. Requests for the budget year are described in the justification statement. No recommendations are made to the legislature, but projects are assigned priority within each department.

C. TAX COLLECTION REPORTS

1. Tax Commission, Annual Report. 1967.

Presents summaries of State tax collections by source, and administrative expense by object, for the past 2 years. Details tax collections from principal sources by month, county, and business class. Includes data on allocations of State taxes to local governments by type of government as well as charts, information on tax sources, and extensive data on property tax assessments.

2. Tax Commission, Comparative Revenue Statement (Monthly).

Reports 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. 1967.

Summarizes receipts, disbursements, transfers, and balances by fund and appropriation account. Details debt transactions by issue for current year and schedule of 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. 1967.

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

3. South Carolina Public Service Authority, Annual Report. 1967.

Report contains the following: 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, and purchases for resale of electric energy; and figures on construction and plant held for future use.

4. State Highway Department, Financial Reports (Annual). 1967.

Shows receipts by source of funds, expenditures by program, character and object, and individual project, and detail on bond proceeds and sinking funds.

5. State Budget and Control Board, Division of General Services, Annual Report. 1967.

Statements on income and expenses relate to central services for State and local governments. Includes statistics relating to operations of the State Insurance Fund, the State Building Fund, sinking funds, and revolving funds.

6. State Ports Authority, Annual Report. 1967.

Report shows: Statement of income and expenses from operations of all facilities; transactions of bond proceeds and debt service funds; and consolidated balance sheet for 2 years.

7. Wildlife Resources Department, Annual Report. 1967.

Shows receipts by source and county and expenditures by project and fund. (Includes Game and Fish Revolving Fund and the Outdoor Recreation Division.)

SOUTH DAKOTA

A. GENERAL FINANCIAL REPORTS

State Treasurer and State Auditor, Annual Report. 1967.

Report received January 1968.

Combined statement of receipts, disbursements, transfers, and balances is shown for all funds with a separate exhibit of Federal grants-in-aid by program and recipient agency. Analyzes assets of all funds by type of holding.

Individual schedules are by department or agency and give data for 2 years. State tax revenue is detailed by source as are all other revenue and nonrevenue receipts. Expenditures are shown by function, activity, fund, and character and object.

SOUTH DAKOTA--Continued

B. BUDGET DOCUMENTS

1. State Budget Officer, Governor's Budget Report Fiscal Biennium July 1, 1967 to June 30, 1969 (Annual). 1968.

Submitted January 1967.

(The document is the first annual presentation and carries requests and recommendations for 1 year only, despite the title.) A complete financial statement is given for the general fund for 2 past years and with estimates for the current and budget years. Expenditures are summarized for all funds and separately for the general fund by function and agency for the same period.

Individual schedules for each organizational unit give total expenditures by program, by means of financing (separate for general fund and other funds), and by character and object. Data are for 2 past years, estimated for the current year, and requested and recommended for the budget years. Also includes description of program.

2. State Budget Officer, Capital Improvements Budget Fiscal Biennium July 1, 1967 to June 30, 1969 (Annual; see B.1.).

The summary of recommended capital improvements and financing is limited to the budget year and is listed by project. Agency requests are summarized for the current biennial period and for a 4-year period by general fund financing and by other means. Annual detail is given for general fund appropriations and expenditures for the past 10 years. Maps and sketches accompany extensive descriptions of need for the projects recommended for the budget year.

C. TAX COLLECTION REPORTS

1. Department of Revenue, Annual Report. 1967.

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

2. Department of Revenue, Sales and Use Tax Statistical Report (Quarterly).

Total collections are given by county, for the ten largest cities, and for all other cities having over 500 inhabitants. A State summary supplies data by class of business.

D. OTHER SELECTED SOURCES

1. Department of Public Welfare, Annual Report. 1967.

Summarizes public welfare expenditures by program and source of funds and details expenditures by program and county.

SOUTH DAKOTA--Continued

2. South Dakota Cement Commission, Annual Report. 1967.

Includes operational and balance sheet data for the calendar year of the State-owned cement plant.

TENNESSEE

A. GENERAL FINANCIAL REPORTS

Comptroller of the Treasury, Division of State Audit, and Department of Finance and Administration, Division of Accounts, Annual Financial Report. 1967.

Report received March 1968.

Data are presented in three sections: The first contains combined and individual statements of the various State Treasury funds and fund groups which report revenue and nonrevenue receipts by source, disbursements by agency, and balances; the second section shows receipts, disbursements, and balances of funds accruing to the several State colleges and universities from tuition, fees, Federal payments, and other sources, detail on revenue collection by county, and distribution of State funds to local governments; the third provides historical information for the report year and 3 prior years on selected items from the various financial statements. The summary below consolidates the entire report.

Revenue: Summarizes total revenues of all funds by source and fund, details estimated and actual revenues by fund, department or agency, and source. Separate statements include the following: Revenue from taxes, licenses, and fees by source and by fund, by county for all major taxes collected; Federal grants-in-aid by department, function, and program; and receipts from auxiliary enterprises of State agencies.

Expenditure: Presents consolidated statements of appropriations by expenditures and department, and summary data on disbursements by object. Details appropriations and expenditures by fund, function, and activity. Separate statements show State aid to local governments by source of funds and by county and municipality. Also reports capital outlay by agency and project.

Debt: Includes statements on: General bonded debt issued, retired, and outstanding by purpose and sinking fund offsets; schedule of fiscal year maturities of principal and interest; and schedule of revenue bonds and notes of institutions of higher education by purpose.

B. BUDGET DOCUMENTS

Governor, The Budget Document (Biennial). 1968, 1969.

Submitted January 1967.

There are no overall statements of cash balance or condition for the period covered by the budget. General fund reserves and departmental revenues are

TENNESSEE--Continued

offset against programed expenditures to obtain the actual expenditures or appropriations from State funds. Balance sheet data are available for 2 past years and estimated for the current and budget years for the highway and sinking funds but are available for only the 2 past years for the bond proceeds and trust funds.

Revenue: Statement of revenues is given by fund, department and agency, and source, showing actual amounts in previous year, and estimates for the current year and each of the 2 budget years. Information is included on distribution to legally designated funds or functions.

Expenditure: Summarizes and details actual expenditures from appropriations in previous years and estimates for current year and the 2 budget years, by fund, departments and divisions, function and activity, and character. Includes summaries of grants-in-aid and capital outlay expenditures, by principal programs. Individual schedules provide detailed data on total programed expenditures from State appropriations and all other sources by departments and divisions.

Debt: Shows detail of outstanding debt by purpose of issue together with sinking-fund offsets. Also includes schedule of annual maturities of principal and interest.

C. TAX COLLECTION REPORTS

Department of Revenue

1. Report for the Biennium. 1965, 1966.

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

2. Comparative Statement of Collected Revenues (Monthly).

Presents summaries of tax collections, by principal sources, during the month and cumulative for the fiscal year, with comparative data for 2 prior years, showing gross collections, refunds, and net collections. Details State tax collections, by source, during the month and cumulative for the fiscal year, with comparative data for the previous year. Gives collections of principal State taxes, by county, for the month and cumulative for the fiscal year.

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

Collections of sales and use taxes are reported by business class for the current month with prior year comparative figures.

D. OTHER SELECTED SOURCES

1. Department of Public Welfare, Annual Report. 1967.

TENNESSEE--Continued

Summarizes and details statements of available funds, by source, and of public welfare expenditures by program, object, and county and includes data on vendor payments by program and by county.

2. Report of the Treasurer (Annual). 1967

Consists of balance sheet, schedule of fund balances, and detailed statement of bonded indebtedness, by purpose of issue with detail of investments in securities, by type of holding and fund.

TEXAS

(State fiscal year ends August 31)

A. GENERAL FINANCIAL REPORTS

Comptroller of Public Accounts, Annual Report--Receipts and Disbursements of State Funds. 1967. (Presented in two volumes, Part I.A. and I.B.)

Report received September 1967.

The first volume has a recapitulation of all fund accounts showing receipts, disbursements, and balances; the second volume carries the supporting detail.

State receipts are given by major source and include an extensive analysis of taxes, licenses, and fees; Federal aid is shown by purpose and receiving agency; and all other revenue and nonrevenue receipts by type and fund. Expenditures are summarized by direct payments and transfers and by function, fund, and character and object. Balances are broken down by cash and investment holdings.

B. BUDGET DOCUMENTS

Governor, Executive Budget (Biennial): 1968, 1969.

Submitted December 1966.

There are no overall summaries of financial transactions for all funds or for the general fund. Individual budget schedules include data on means of financing the particular agency or activity. Expenditures are summarized for all funds and for the general fund by major budget articles in biennial totals, estimated for the current biennium, and requested and recommended for the budget biennium.

Presents 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, agencies, function or activity, and character and object. Supplies extensive detail on salaries and wages. Includes program information, historical data, and workload statistics for various activities.

TEXAS--Continued

C. TAX COLLECTION REPORTS

See A. above.

D. OTHER SELECTED SOURCES

1. State Treasurer, Annual Report. 1967.

Summary statements by fund of receipts, expenditures, transfers, cash balances, warrants outstanding, and net balances are shown for all accounts. Also exhibits detail of investment transactions and of holdings by type of all funds.

2. State Highway Department, Biennial Report. 1965, 1966.

Summarizes and details departmental receipts by source, fund, and county and expenditures by fund, program, character and object, and county. (An annual statement is also published.)

3. Texas Turnpike Authority, Annual Report. 1967.

Balance sheet and revenue and expense statements, by fund in total and separately for each facility are presented for the calendar year with estimates for the current year. Cash balances and investments are shown by type and fund. Includes information on traffic and on authority activities.

4. Department of Public Welfare, Annual Report. 1967.

Details categorical assistance payments by number, month, program, and by county and child welfare expenditures by purpose, source of funds, and object.

5. The University of Texas System, Financial Report (Annual). 1967.

Furnishes combined statements for all components and individual reports for each institution giving transactions of current and plant funds by source of income and expenditures by purpose and by character and object. Analysis is made of balances and investment holdings.

6. The Texas A & M University System, Financial Report (Annual). 1967.

See D.5. above.

7. Lower Neches Valley Authority, Annual Report. 1967.

Consists of income, expense, asset, and liability statements for calendar year compared to prior year.

UTAH

A. GENERAL FINANCIAL REPORTS

Department of Finance, Report of Fiscal Operations (Annual). 1967.

Report received October 1967.

Statement of fund changes from the prior year includes a summary of receipts, disbursements, transfers, and balances, by fund groups, for all funds for 2 years.

Revenue: Provides detailed data on taxes and other revenue and nonrevenue receipts, by fund, by department, and by source.

Expenditure: Summary statement of appropriations to State departments and agencies shows department collections, adjustments, allotments, and available balance at close of the year. Supplies statements of allotments and expenditures in detail, by fund, by department or agency, by program and activity, and by character and object.

B. BUDGET DOCUMENTS

Governor, Biennial Budget. 1968, 1969.

Submitted January 1967.

The "detail of plan for financing" provides summaries of balances, receipts by source, and expenditure by function of all general and special fund appropriation accounts for the past year and estimates for the current year and the 2 budget years. It includes a recapitulation of the building bond and debt service funds for the same period. For the operating budget, a summary is given of program costs by departmental grouping for each budget year based on varying workload assumptions.

Revenue: Summary of revenue by funds and sources, shows actual data for the past year and estimates for the current year and 2 budget years. Details collections of each agency, by source, and by fund allocations, actual for the past year and estimates for the current year and the 2 budget years. Reports detailed data on receipts from the Federal Government by purpose and agency.

Expenditure: Schedules detailed expenditures by function, activity, and character and object showing annual data for the past 3 years, estimates for current year, agency requests for the 2 budget years, and the Governor's recommendations. Agency presentations provide information on program and performance and on workload data where pertinent.

C. TAX COLLECTION REPORTS

State Tax Commission, Biennial Report. 1965, 1966.

Contains the following data: State tax receipts for the past 3 fiscal years by fund and by sources; collections of "uniform local sales and use tax" with distribution to participating units by county and municipality; statistics for 2 previous years on State and local property taxes and assessed valuations; refunds of motor fuel taxes; and includes historical statistics, with explanatory information, on tax policy, administration, and legislative recommendations of the commission.

UTAH--Continued

D. OTHER SELECTED SOURCES

1. Utah Liquor Control Commission, Annual Report. 1967.

Details 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 taxes, licenses, and permit fees and on distribution of specified revenues to local governments by individual unit.

2. Department of Finance, State Road Annual Report. 1967.

Provides data on: Income from all sources with extensive detail on Federal aid; expenditures by project, and by character and object; and apportionments to individual counties and cities.

3. Utah State University, Financial Report (Annual). 1967.

Contains the following statements: operations, including those of auxiliary enterprises, by funds and source of income; transactions of bond funds and debt service funds; and detail on investment holdings.

VERMONT

A. GENERAL FINANCIAL REPORTS

Treasurer and Director of Finance, Annual Report. 1967.

Report received July 1968.

Supplies summary statements of cash revenues, disbursements, and balances for the past 5 years for the general, bond, highway, revolving, and Liquor Control Board funds, together with descriptive text. Includes tables of revenue by source, expenditure by function, and an analysis of investment holdings for these funds for the same period. Also contains a detailed statement of holdings by type of security for trust and agency funds in custody of the State treasurer at the close of the report year.

Revenue: Details taxes and other revenue receipts by fund, department or agency, and source--both on cash and accrual accounting bases.

Expenditure: Summarizes cash disbursements and encumbrances by fund and gives detail on appropriations and expenditures by function, agency, activity, character and object, and fund.

Debt: Includes summaries of debt issued, redeemed, and outstanding by purpose of issue; bonds authorized but not issued by purpose; and annual maturities and interest requirements.

VERMONT--Continued

B. BUDGET DOCUMENTS

Governor, Biennial Budget. 1968, 1969.

Submitted January 1967.

Summary statements for the general, highway, and fish and game funds give totals for 5 past years, with estimates for the current year and the 2 budget years of receipts by source, appropriations by agency or activity, and expenditures by character and object. Also includes a schedule of debt service requirements.

Operating expenditures are shown in total and also net of receipts accruing to the agency from operations and from Federal grants for a "net cost to the State" (i.e., a figure representing spending financed from State appropriations).

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, department or agency, function and activity, and character and object. Memorandum accounts are included on the operations of the revolving funds and the activities of the Liquor Control Board.

C. TAX COLLECTION REPORTS

Commissioner of Taxes, Biennial Report. 1965, 1966.

Contains statistics of State tax collections in the past 2 biennial periods, and for each year of the current biennium, by sources. Includes information on tax sources, organization and operations of the agency, and administrative expenses, by object. Also provides extensive data on State and local property taxation and assessed valuations.

D. OTHER SELECTED SOURCES

1. Vermont Liquor Control Board, Annual Report. 1967.

Details operations of the State liquor stores, including data on collections of State alcoholic beverage taxes and beer and wine licenses for cities and towns.

2. State Highway Board, Biennial Report. 1965, 1966.

Includes tables on: Highway receipts by source; expenditures by program and by character and object; construction expenditure by project and town; and apportionment for town and State aid highways by county and by town.

3. Department of Social Welfare, Biennial Report. 1965, 1966.

Details receipts by source of funds and expenditures by program and geographic distribution. Narrative description of activities includes data on workload and statements on policy. (A condensed annual report is issued for the odd-numbered years.)

VERMONT--Continued

4. Vermont Development, Biennial Report. 1965, 1966.

Shows income and expenses for activities related to central planning for industrial development. (The Department also issues the quarterly publication, Vermont Life.)

VIRGINIA

A. GENERAL FINANCIAL REPORTS

Comptroller, Report of Comptroller (Annual). 1967.

Report received January 1968.

General balance sheets and financial statements appear for all funds (including departmental and institutional loan funds, and State student loan funds administered by State university and colleges) showing operations for the fiscal year, means of financing, disbursements and balances, by fund groups.

Revenue: Taxes and other revenue receipts of all funds and of the general fund, are detailed by source, for the past 2 years. Comparative summary statement of revenues and receipts of the general fund, by major source, gives data for the last 10 years.

Expenditure: Summarizes expenditures of all agencies of State government, by character and object, for the past 2 years. Appropriations and expenditures are given in detail for 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 on capitation taxes distributed to local governments, by city and county.

Debt: Reports debt transactions and State general debt outstanding.

B. BUDGET DOCUMENTS

1. Governor's Office, Office of Administration, Division of the Budget, Budget (Biennial). 1969, 1970.

Submitted January 1968.

Summary tables give biennial totals of estimated revenues for the current and budget periods by major source and funds; appropriations for operations and capital outlay with requested and recommended amounts for the budget period by function; and opening and closing balances for all funds. Also lists by agency and activity the current biennial appropriations compared to the Governor's recommendations for the budget period.

Revenue: General fund revenue detail is given by source for 2 past years and estimated for the current and 2 budget years. Special fund revenues appear by agency and by source including receipts from Federal funds and income from auxiliary enterprises for the same period.

VIRGINIA--Continued

Expenditures: No annual summaries. Detailed schedules by organizational unit, however, show appropriated amounts for each year of the current biennium, expenditures for the past year, and requests and the Governor's recommendations for each of the budget years, by activity, by character and object, and by fund. Narrative descriptions accompanying the statements generally include statistical data on workload. A separate section on capital outlay lists agency requests by project with the Governor's recommendations and the means of financing.

2. Governor's Office, Office of Administration, Division of the Budget, Analysis of Appropriations and Revenues, 1968-1970 Biennium (Issued July 1968).

These statements revise the data in the original budget to reflect more recent actual receipts and the action taken by the General Assembly on the Governor's recommendations for the two biennial periods. Includes overall summaries of general and special fund receipts by source and appropriations by function, activity, and fund. Separate statements show State aid benefiting localities by function, activity, and fund; also capital outlay appropriations for the budget period by function, activity, and fund.

C. TAX COLLECTION REPORTS

1. Department of Taxation, Annual Report. 1967.

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).

Summarizes general fund revenues from principal taxes and other sources, showing estimates and cumulative collections for the fiscal year, and comparative data for the prior year.

D. OTHER SELECTED SOURCES

1. Alcoholic Beverage Control Board, Annual Report. 1967.

Details statistics on operations and finances of the State liquor stores system. Includes data on collection of State taxes and licenses, and distribution of profit and wine tax to local units.

2. Department of Welfare and Institutions, Annual Report. 1966.

Details data on public assistance and other welfare activities (correction, parole, and youth services) by source of funds. Reports expenditures by program and by county and city.

VIRGINIA--Continued

3. Department of Highways, Toll Revenue Bond Funds, Annual Report, 1967.
Contains the following: Income and expense statements, balance sheet, and debt statistics for the toll bridges and tunnel; cumulative data on construction fund transactions; and data on operations and on securities holdings. (A separate report is available for the Richmond-Petersburg Turnpike.)
4. State Treasurer, Annual Report, 1967.
Includes the following data: Cash receipts, disbursements, and balances of all funds; extensive detail on borrowing transactions; operations of the sinking funds; and outstanding indebtedness of State agencies.
5. Virginia State Ports Authority, Annual Report of the Board of Commissioners, 1967.
Presents statements of operations, expenditures from bond proceeds, and assets and liabilities for 2 years.
6. State Library, Extension Division, Statistics of Virginia Public Libraries (Annual), 1967.
Shows revenue and expenditure from State, local, and Federal funds for State, regional, municipal, and town libraries in total and by individual unit.

WASHINGTON

A. GENERAL FINANCIAL REPORTS

See B.1. below. Annual financial data are obtained from unpublished sources.

B. BUDGET DOCUMENTS

1. Central Budget Agency, Budget (Biennial), 1968, 1969.
Submitted January 1967.
Summary of revenues, expenditures, transfers, and balances, by fund, shows actuals for the previous biennium and estimates for current and budget bienniums for all appropriated funds. Includes tables showing actual and estimated balance sheets at the close of these periods for the bond, revolving, and trust and agency funds.
Revenue: Supplies figures on actual treasury tax revenue and other revenue and nonrevenue receipts in the previous biennium and estimates for the current and budget bienniums, by source and by fund or account. Also shows actual and estimated general bonded indebtedness issued, retired, and outstanding.

WASHINGTON--Continued

Expenditure: Presents actual annual operating expenditures for the past 2 years, estimates for the current year, and proposed expenditures for each year of the budget period by fund, activity, program, and character and object. Includes data on distribution of State revenues to political subdivisions, by source of funds, but not by type of governmental unit. A separate capital improvement section analyzes the reappropriations for projects underway, funds available for two succeeding bienniums, and estimated annual expenditures by project and source of funding for the period 1961 to 1973.

2. Central Budget Agency, Washington, A State of Change (Budget in Brief; biennial), 1968, 1969.

This is a new serial publication. Data reflect legislative action on the budget presented to the State legislature and update the financial information for the past biennium. Only biennial totals are given on receipts by source and disbursements by function and agency for the past biennium and on estimated available funds and appropriations for the 2-year budget period.

C. TAX COLLECTION REPORTS

1. Tax Commission, Annual Report, 1967.

Details data on collections of State taxes, by source and fund, with comparative data for the previous year. Includes historical and analytical data as to net tax revenue by source. Breaks down retail sales, and business and occupation taxes, by kind of business and county. Also supplies data on property tax valuations, levies, and rates by class of property and unit of government.

2. Tax Commission, Research Division, Revenue From Excise Taxes (Quarterly Report).

Summarizes data on allocations of excise tax collections to State funds by tax source and fund. Shows tax liability accrued during the last quarter, and other specified periods, for retail sales tax and business and occupation tax, by kind of business and county; use tax; public utility taxes by type; and cigarette, tobacco products, and miscellaneous excises.

D. OTHER SELECTED SOURCES

1. Washington State Liquor Control Board, Annual Report, 1967.

Details data on operations and finances of the State liquor stores system, including figures on collection of State sales, beer, wine, and license taxes, and distribution of profits to counties and cities.

WASHINGTON--Continued

2. Washington Toll Bridge Authority. Annual Statements for 1967:
 - a. Tacoma Narrows Toll Bridge.
 - b. Vancouver-Portland Interstate Toll Bridge.
 - c. Spokane River Toll Bridge.
 - d. Port Washington Narrows Toll Bridges.
 - e. Fox Island Toll Bridge.
 - f. Washington State Ferries.
 - g. Biggs Rapids Toll Bridge.
 - h. Longview Toll Bridge.
 - i. Second Lake Washington Toll Bridge.

Reports include data on: Balance sheets, revenue and expense statements; detailed traffic statistics; debt outstanding, debt transactions, and balances; and investments as of the end of the fiscal year.

3. Central Budget Agency, Financial Report, All Budget Funds, Statement of Operations, 1965-1967 (Monthly). (Nos. 12 and 24 have fiscal year data.)

Provides the following statements: Summary of general fund for the month; general fund and other treasury funds income by source and outgo by function, for the month and for the biennium to date; and bonded indebtedness by purpose, showing amounts outstanding and amounts authorized but not sold.

4. State Treasurer, Monthly Financial Report. (Fiscal year statistics for 1967 appear in the December 1967 issue.)

Provides statement of fund receipts, disbursements, transfers, and balances by fund group and funds and by general accounts with detail on investment income by fund groups and fund.

5. State Highway Commission, Biennial Report. 1965, 1966.

Includes extensive detail on highway receipts and expenditures from State, local, and Federal funds and from bond issue proceeds. Also contains summary data on the toll bridge and ferry operations.

WEST VIRGINIA**A. GENERAL FINANCIAL REPORTS**

Department of Finance and Administration, Annual Report, Statement of Gross Receipts and Disbursements. 1967.

Report received February 1968.

WEST VIRGINIA--Continued

Summarizes cash receipts and disbursements for all funds by fund. Shows net cash receipts, disbursements, transfers, and balances for each State fund broken down by cash and investments by type of holding.

Revenue: Details net tax and other revenue receipts by source and by fund and fund groups.

Expenditure: Includes the following statements: Net disbursements by fund and fund groups, character and object, function, and activity; State aid payments to local governments for specified and unspecified purposes by type of receiving unit; and extensive detail on personal services and other object classes.

Debt: Shows State general debt outstanding by purpose, new issues and redemptions during the year, and sinking-fund offsets.

(The State Treasurer issues a condensed statement of receipts, disbursements, and balances and a detailed summary of State debt transaction for popular distribution.)

B. BUDGET DOCUMENTS

Board of Public Works, Budget Document (Annual). 1969.

Submitted January 1968.

There are no consolidated receipts, disbursements, and balance statements for all funds. A summary statement is given for the general revenue fund with an opening balance for the current year, and estimated receipts, disbursements, and balances for the current and budget years. Cash balances and assets for all funds are given at the close of the past year.

Revenue: Detail is given for all funds by fund, source and activity, and agency, for the past 3 years and estimated for the current and budget year.

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. Relates expenditures to appropriations by function and fund group. Includes condensed statement for all funds by fund group and by character and object. Detailed budget schedules for departments, institutions, and agencies show data by fund, function and activity, and character and object and include information on programs and activities.

Debt: Statement appears on general bonded indebtedness and special revenue bonds by purpose and issue at close of previous year.

C. TAX COLLECTION REPORTS

1. State Tax Commissioner, Biennial Report. 1965, 1966.

WEST VIRGINIA--Continued

Includes historical summaries of tax collections by major source and detail (in many instances by county) of State property, inheritance, gasoline, use, consumer sales, business, and occupation by class, cigarette, and soft drink taxes. (See also A. above.)

2. State Tax Commissioner, Business and Occupation Tax and Transportation Privilege Tax Receipts (Monthly).

Provides data by kind of business, occupation, and transportation for current month compared to the prior year. Fiscal and calendar year totals appear in the June and December issues, respectively.

3. Department of Motor Vehicles, Annual Report. 1967.

Registrations and fees are shown by county for type of vehicle or kind of operator.

D. OTHER SELECTED SOURCES

1. West Virginia Turnpike Commission, Semi-Annual Report. December 1967.

The following data are reported: Balance sheet and revenue and expense statements for the 6-month period; statistics of tolls and traffic with comparable data for the previous year; cumulative construction costs; and cash balances and investments, by type of securities and fund.

2. West Virginia Liquor Control Commission, Annual Report. 1967.

Summarizes 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. 1967.

Summarizes and details revenues by source of funds, and expenditures by program, activity, and by county. Includes administrative costs by county and by object, and State payments to counties for general relief and boarding care, by county.

4. Department of Natural Resources, Annual Report. 1967.

Consists of the following data: Operating statements for the game and fish, forestry, and water resources funds, and the Public Land Corporation; reports on the several State facilities and revenue bond construction accounts; and memorandum statements on related projects administered by the Economic Development Administration.

WEST VIRGINIA--Continued

5. State Road Commission, Annual Report. 1967.

Includes operations of toll bridges and extensive detail on revenues, expenditures by project, source of fund, and location, and an analysis of cash balances and encumbrances as well as transactions of bond proceeds and debt service and retirement funds.

WISCONSIN

A. GENERAL FINANCIAL REPORTS

1. Department of Administration, Bureau of Finance, Annual Fiscal Report. 1967.

Report received December 1967.

Condensed statement arranged by State budget accounts shows revenues by major source, interfund transfers, expenditures by broad purpose, and balances for 2 past years.

Revenue: Details tax revenues for all funds by State's share and localities' share, fund, and source and distribution by function for past 2 years. Also includes detail of program revenues by agency and earmarked revenues by purpose.

Expenditure: Summarizes and details data on expenditures by agency, program, and appropriation designation for past 2 years.

2. Legislative Audit Bureau, Audit Report (Annual). 1967.

Report received April 1968.

Contains the following data: Analysis of consolidated balance sheet by cash, investment holdings, encumbrances, lapsed and continuing balances for all funds; receipts and expenditures for all funds; and summary of agency borrowing, debt service, bond redemption, and outstanding indebtedness.

Revenue: Summarizes and details data on taxes and other revenue receipts for general, special, and segregated funds by source, fund, and department or agency with a separate schedule of Federal aid by purpose and fund. Includes extensive detail on tax delinquencies for a 5-year period.

Expenditure: Summarizes general State activities, by function, including distributions to local governments for general and specified purposes. Detailed schedules show expenditures by fund, department or agency, and activity and include a breakdown by character and object for department and institution general fund expenditures.

B. BUDGET DOCUMENTS

Department of Administration, Bureau of Budget and Management, State Budget (Biennial). 1968, 1969.

WISCONSIN--Continued

Submitted February 1967.

The budget is presented on a program basis encompassing ten areas: public education; welfare and health; occupation, industry, and trade; general government (subdivided by executive, legislative, and judicial); conservation; public safety and defense; retirement and insurance; building; miscellaneous appropriations; and transportation. Under each heading the activities of the agency are described in terms of purpose, administrative ends and means, scope, past accomplishments, and future objectives. Data generally cover 3 past years, estimates for the current year, requests for each budget year, and Governor's recommendations for each budget year. Total expenditures (program cost) are given for continuation of current operating level, for change in workload and operating level, and for expansion of services. Costs are broken down by source of financing: appropriations from general purpose revenue, program revenues (generated by agency activity), and segregated revenues.

Fund condition statements summarizing revenues, program expenditures, and balances are given separately by fund for all funds including revolving, trust, and agency funds. A summary of general purpose revenues is given by source and by distribution for State operation and local assistance. Program revenues are detailed by agency. Expenditures from all funds are summarized by department and activity within the program area. Period covered by the summaries is the same as that given in the program detail.

C. TAX COLLECTION REPORTS

1. Department of Taxation, Taxes and Aids (Annual). 1967.

Details State tax collections by source and county of origin and portion shared by local governments. State aids paid to political subdivisions are shown by type of program and by type of receiving government on a calendar year basis. Statistical tables relate total distributions of State aids and shared tax payments to local tax collections by individual units within each county.

2. Department of Taxation, Biennial Reports. 1965, 1966.

Details 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.

D. OTHER SELECTED SOURCES

1. State Treasurer, Monthly Report.

Shows receipts and disbursements for the month by fund, as well as cash balances and investments at end of month by fund.

2. Investment Board, Annual Report. 1967.

Shows investment transactions and earnings by fund, and lists securities held by each fund.

WISCONSIN--Continued

3. Wisconsin Building Corporations. Annual Statements:

- a. State Agencies Building Corporation.
- b. Wisconsin University Building Corporation.
- c. State Colleges Building Corporation.

Each separate report includes income and expense statements by source of funds and detail on bond proceeds, construction accounts, sinking-fund transactions, and outstanding indebtedness.

4. State Board of Health, Annual Report. 1967.

Details receipts by source of funds, expenditures by program and by character and object, and balances by cash and encumbrances outstanding for 4 past years. Also describes program and workload.

WYOMING

A. GENERAL FINANCIAL REPORTS

State Auditor, Biennial Report. 1965, 1966.

Report received November 1966.

Summarizes cash receipts, disbursements, transfers, and balances of all funds for each of the 2 years and provides detailed statements of cash receipts, disbursements, and balances for all funds, for the biennium and for each of the 2 years. Historical tables of Treasurer's cash receipts, disbursements, and balances since 1950 are also included.

Revenue: Relates actual revenue receipts of the general fund by source to estimated revenues for each of the 2 years.

Expenditure: Summarizes cash expenditure from all funds, by fund, and details appropriations and disbursements, by function and activity, of the general fund for each of the 2 years. Summarizes and details 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: Details statement of bonded debt by character, purpose, term, issue and maturity dates, and interest rates.

B. BUDGET DOCUMENTS

Governor, Executive Budget (Biennial). 1968, 1969.

Submitted January 1967.

There is no combined statement of receipts, expenditures, and balances for past, current, and budget years. A brief summary of the budget period gives biennial totals for estimated general fund income, yields of possible tax rate increases, and total

WYOMING--Continued

recommended appropriations. Presents a summary of total budgeted funds for operation and capital outlay for the current biennium and requested for the budget biennium by general fund appropriations, Federal funds, and other nonappropriated income. The Governor's recommendation covers only the general fund portion.

Individual schedules give detail on revenue sources and total budget expenditures for the past biennium, estimates for the current biennium with actual data for the first year and estimates for the current year and agency requests with Governor's recommendations for the budget biennium. Expenditures for the same period are also given by activity and character and object. Descriptive material explains program content and, in some instances, provides workload statistics.

C. TAX COLLECTION REPORTS

State Tax Commission, Department of Revenue, Annual Report. 1967.

Furnishes the following data: Gross and net collections of principal State taxes; sales and use taxes, by month, county, and business classification; data on collection of cigarette and aviation gas taxes by county of origin and distribution to local governments by type of receiving unit; historical data on collections from selected tax sources; and statistics on tax administration and on administrative costs.

D. OTHER SELECTED SOURCES

1. State Treasurer, Biennial Report. 1965, 1966.

Details cash receipts, disbursements, and balances of the general and miscellaneous funds. (Includes

WYOMING--Continued

a listing of transfer receipts and expenditures by transfers.) Summarizes investments of the permanent land funds and distribution of the land income funds.

2. Wyoming Liquor Commission, Biennial Report. 1965, 1966.

Details operations and finances of the State liquor and beer excise taxes and licenses for the 2-year period.

3. State Department of Public Welfare, Biennial Report. 1965, 1966.

Summarizes and details statistics of revenue by source of funds; and on expenditures for public welfare activities by program and county. Includes charts and supplemental information on programs and activities.

4. State Highway Commission, Biennial Report. 1965, 1966.

Summarizes and details data on revenue by source and fund and expenditures by program, organizational units, and character and object for each of the 2 years. Construction and maintenance expenditure are shown in detail by county as well as statistics by county of the activities of the highway patrol.

5. Game and Fish Department, Annual Report. 1966 (calendar year).

Shows receipts by source for a 5-year period for the State as a whole and distribution by counties for the current year as well as expenditures by project, program, and character and object.

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Local Government Finances

ALABAMA

A. GENERAL FINANCIAL REPORTS

1. Department of Examiners of Public Accounts, Financial Statement, All Counties (Annual). 1967.

Type of government: Counties.

Total receipts and expenditures by funds (general, road and bridge, gasoline, public highway and traffic, other) are shown for individual counties for 2 years. Also gives detail of revenue from State, local, and all other sources and data on outstanding indebtedness.

(This office has detailed audit reports for each county and municipality for the past fiscal year.)

2. State Board of Education, Annual Report...Statistical and Financial Data. 1967.

Type of government: School districts.

Data cover detail for individual districts on revenue by source, expenditure by program, indebtedness, debt transactions, and balances. Includes separate statements by county on transactions from State revenues by program, Federal funds, county and city funds, and local revenues not handled by custodians of school funds.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Revenue Department, Ad Valorem Tax Assessments (Biennial). 1965, 1966.

Type of government: Counties.

Reports county by county total assessed valuation by class of property, homestead exemptions, and net assessed valuation. Also gives tax rates for State purposes and for local governments by type of unit.

ALASKA

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Local Affairs Agency, Office of the Governor, Alaska Taxable Property Assessments and Full Value Determination (Annual). 1967.

Type of government: Boroughs and 1st, 2nd, and 3rd class cities.

Data show assessed property value by class of property; State assessor's ratio and full value determination by individual unit; and full value totals for individual units for the past 5 years.

ALASKA--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

Local Affairs Agency, Office of the Governor, Alaska Local Government (Monthly).

Type of government: Boroughs and municipalities.

Contents vary. Data reported during 1967 included property tax rates and levies and sales tax rates for the past 3 years; operations of school systems; local government contracts with State Police; and State payments to local units.

ARIZONA

A. GENERAL FINANCIAL REPORTS

Superintendent of Public Instruction, Annual Report. 1967.

Type of government: School districts.

Detail for individual school districts includes the following: Revenue by fund and source; expenditure by extensive character and object breakdown; debt transactions and outstanding indebtedness; cash balances by fund; State expenditure by program; and Federal aid distributions approved by the department.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization, Minutes (Annual). 1967.

Type of government: Counties.

Presents data for individual counties on the assessed value of real and personal property as equalized by the State Board of Equalization with separate amounts shown for each class or type of property, and exemptions shown for each class or type. Value of State-assessed mining and public utility property is shown separately by county.

2. State Tax Commission, Annual Report. 1967.

Type of government: Counties and municipalities.

Reports net assessed (taxable) value, tax rates, and total tax levies for individual governments.

ARKANSAS

A. GENERAL FINANCIAL REPORTS

1. State Comptroller, Finance and Taxation in Arkansas--State, Counties, Municipalities, School Districts, December 31, 1966 (Annual).

ARKANSAS--Continued

County data cover calendar year 1964 and include property tax collections, operating expenses of county offices, and outstanding indebtedness by individual county. For cities, the data are for calendar year 1965 and include income and expenditures of the general and street funds; also include distributions of the past 5 years from State general funds to cities. An "analysis of income" for school districts for calendar 1965 is given by county total.

2. Department of Education, Statistical Summary for the Public Schools of Arkansas (Annual). 1967.

Type of government: School districts.

Details statewide totals of school district revenue, expenditure, outstanding indebtedness, and balances by fund.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Public Service Commission, Tax Division, Biennial Report. 1965, 1966.

Type of government: Counties.

Provides detail for individual counties on the assessed value of locally assessed and State-assessed property subject to local taxation, with separate amounts for real estate and personal property. (A mimeographed annual report is available prior to the issuance of this report.)

2. Public Service Commission, Department of Assessment Coordination, Biennial Report. 1965, 1966.

Contains an assessment summary by individual county and a 5-year comparison of ratios of assessed to fair market value of real and personal property by class of property.

CALIFORNIA

A. GENERAL FINANCIAL REPORTS

1. State Controller, Annual Report of Financial Transactions Concerning Counties of California. 1967.

Type of government: Counties.

Data include extensive detail for individual counties on revenue, expenditure, debt transactions, and indebtedness. Excludes "special districts" controlled by county supervisors (see A.5. below). Includes an exhibit of financial statements for the city and county of San Francisco. Particular emphasis is given to detail of receipts from State and Federal Government funds and from charges for services. Expenditures are given for major functions and activities. Each county summary also includes a statement analyzing changes in general fixed assets.

CALIFORNIA--Continued

2. State Controller, Annual Report of Financial Transactions Concerning Cities of California. 1967.

Type of government: Municipalities.

Details for individual cities revenue, expenditure, debt transactions, and indebtedness for general city functions and exhibits similar data for municipally owned enterprises. Extensive breakdown is given for city revenues from licenses and permits, for current service charges, and for city expenditures by function and activity. Distinction is made between general obligation and revenue bonds in reporting transactions of bond funds and outstanding indebtedness.

3. State Controller, Annual Report of Financial Transactions Concerning School Districts of California. 1967.

Type of government: School districts.

Details for individual school districts revenue by source, expenditure by selected program and character, debt transactions, indebtedness, and balances.

4. State Controller, Annual Report of State School Building Aid Program. 1967.

Reports school district repayments required by the State in the forthcoming fiscal year.

5. State Controller, Annual Report of Financial Transactions Concerning Special Districts of California. 1967.

Type of government: Special districts (independent and controlled by county supervisors, excluding irrigation districts and housing authorities).

Details for individual districts, by county, revenue and expenditure, debt transactions, indebtedness, and balances. Identifies types of single-purpose units and various multipurpose combinations.

6. State Controller, Annual Report of Financial Transactions Concerning Irrigation Districts of California. 1967.

Details for individual irrigation districts revenue, expenditure, debt transactions, indebtedness, and balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Equalization, Annual Report. 1967.

Type of government: Counties and municipalities primarily, with some data applicable to other governments.

Shows gross and taxable assessed value, by county, and by class of property (land, improvements, personal property) for State and locally assessed property as follows: Equalized assessed value of

CALIFORNIA--Continued

State and locally assessed property subject to city taxation in total, by city; and 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. 1968 (data being for 1967).

Type of government: Counties.

Reports individual county tax rates for county purposes by funds relative to total assessed valuation, as shown for counties in B.1. above.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Equalization, Annual Report. 1967.

Type of government: Counties and municipalities.

Provides data on 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. 1967.

Type of government: Counties and municipalities.

Data include 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. Division of Local Government, 1966 Local Government Financial Compendium (Annual).

This is the first report under 1966 statutes requiring submission of financial reports from all units of local government. In the transition period 900 special purpose districts and 162 towns with less than 1,000 population are not included. For each county and each city over 1,000 population revenues are shown by source, and expenditures are shown by function; utility expenditures are shown when municipally owned but not where provided by a special district; total outstanding indebtedness and debt service are also given.

2. Commissioner of Education, Public Education in Colorado (Biennial). 1963, 1964. Report received July 1967.

Type of government: School districts.

Data include detailed countywide totals for school districts on revenue from State, expenditures, debt transactions, indebtedness, and capital outlay as well as statewide summaries on local revenue and Federal grants.

COLORADO--Continued**B. PROPERTY TAX ASSESSMENT AND LEVY DATA**

Tax Commission, Annual Report. 1967.

Type of government: Counties, municipalities, school districts, and special districts.

Detail for individual counties shows the following: Assessed valuations by class of real and personal property; tax rates by purpose; and amounts of property tax levies. Total assessed value, tax rate, and amount of property tax levied is exhibited for individual municipalities, school districts, and special districts.

CONNECTICUT**A. GENERAL FINANCIAL REPORTS**

Tax Commissioner, Quadrennial Report of Indebtedness, Receipts, and Expenditures of Municipalities...(1964; published in 1967).

Type of government: Metropolitan District of Hartford County, cities, boroughs, fire districts, and regional high school districts.

Includes revenue detail by major source; expenditure by extensive functional classification and limited character and object breakdown; cash balances; gross outstanding indebtedness by purpose of issue; and total sinking fund balances with net debt totals. Comparative summary table covers major items of revenue and expenditure, gives debt outstanding, and relates report year figures to those of two prior quadrennial reports.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Tax Commissioner, Information Relative to the Assessment and Collection of Taxes (Annual). 1967 (local data being for 1966).

Type of government: Municipalities, townships (towns), school districts, and special districts.

Detail for individual units of government gives assessed value of real and personal property, with separate data for the various classes of real and personal property; tax rates by purpose; levies; and collections. For school districts and special districts, total assessed value, tax rates, levies, and collections are shown.

DELAWARE**A. GENERAL FINANCIAL REPORTS**

Department of Public Instruction, Annual Report Statistical Section. 1967.

Type of government: School districts and city of Wilmington schools.

DELAWARE--Continued

Shows detail for individual school districts and the Wilmington city schools on revenue, expenditure, debt transactions, indebtedness, and balances. Includes special sections on Federal programs and on operation of the Delaware Educational Network.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Public Instruction, Division of Research and Publications, Assessments and Tax Rates (Annual). 1968 (data being for 1967).

Type of government: School districts.

Data show assessed and equalized valuations of real estate and tax rates by purpose, 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). 1967.

Contains detail for individual counties on revenue by source, expenditure by function, debt transactions, indebtedness, balances, total investments, and personal services.

2. Department of Education, Superintendent of Public Instruction, Biennial Report. 1965, 1966.

Type of government: School districts.

Data include detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, balances, total invested funds, and personal services as well as revenue and expenditure of district junior colleges by individual institution.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Comptroller, Report...of County Finances...and County Fee Officers (Annual). 1967.

Detail for individual counties includes assessed value of real estate and personal property; homestead and other exemptions; total valuation of all property with millages levied and taxes assessed by purpose and total taxes collected; and intangible tax valuations, assessments, and collections.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Board of Administration, Report (Annual). 1967.

Type of government: Counties and school districts.

Statistics concern debt outstanding, debt transactions, and sinking fund balances as to county road debt and school bonds covered by lease-purchase agreements administered by the State Board of Administration. Data are as of close of State fiscal year (June 30).

GEORGIA**A. GENERAL FINANCIAL REPORTS**

State Department of Education, Report on Georgia Schools (Biennial). 1965, 1966.

Type of government: School districts.

Details for individual districts revenue by source and fund expenditure by purpose and by character and object, balances, debt transactions, and outstanding indebtedness. Includes data on operation of lunch-rooms and other auxiliary enterprises.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Revenue, Statistical Report (Annual). 1967 (most local data being for 1966).

Type of government: Counties.

Data show the following detail for individual counties: Assessed value of real estate and personal property; personal and household exemptions; State assessed property; millage rates by purpose; and intangible values by class and taxes levied.

HAWAII**C. REPORTS CONTAINING OTHER TYPES OF DATA**

Director of Taxation, Annual Report. 1967.

Type of government: Counties and city and county of Honolulu.

Data include detail for individual counties on revenue from general excise tax, property tax statistics (assessed valuations, tax rates, and collections), and motor fuel tax.

Note: A private agency, Tax Foundation of Hawaii (Honolulu), publishes Government in Hawaii (Annual) which includes general financial data for individual counties. For example, the 1967 edition has statistics for the past 3 years on local government receipts, by source, and expenditure, by function, for individual units.

IDAHO**A. GENERAL FINANCIAL REPORTS**

Department of Education, Financial Summaries Idaho School Districts (Annual). 1967.

Type of government: School districts.

Details for individual school districts revenue, expenditure, indebtedness, total debt service, and capital outlay by source of funds. Also carries statewide totals for three fiscal periods by major receipt and disbursement categories.

IDAHO--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Tax Commission, Annual Report. 1967.

Type of government: Counties.

Provides 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.

2. Department of Education, Tabulation of Tax Levies for School Purposes... (Annual). 1967 to 1968 (levies certified in 1967).

Type of government: Counties and school districts.

Reports county and school district (mill rate) levies for school purposes, for the school year and provides statewide summary and data for selected school systems on the minimum foundation program, transportation costs, and vocational education.

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). 1966.

Type of government: Municipalities.

Data include detail for individual cities, excluding Chicago, on revenue by major source and expenditures by broad function, for general purposes, and for utilities and other enterprises. Also shows statistics on debt transactions and outstanding indebtedness.

2. Superintendent of Public Instruction, State of Illinois, Annual Statistical Report. 1964. Report received January 1967.

Type of government: School districts.

Reports totals on revenue by source, expenditure by purpose and character and object, debt transactions and outstanding indebtedness, and cash balances by individual unit grouped by type or organization and by county. Also includes separate section on vocational education.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Revenue, Division of Local Government Affairs and Property Taxes, Annual Report.¹ 1967 (local data being for 1965).

ILLINOIS--Continued

Type of government: Counties, cities, villages, townships, school districts, and special districts.

Contains the following data: Detail for individual counties on assessed and equalized value of locally assessed property; value of State-assessed property reported by county; countywide tax levy data, by type of government and aggregate levies in cities with population over 10,000; current taxes extended by type of property and fund for counties, cities, villages, and incorporated towns with population over 2,500; and county distribution of major grants from State funds.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of Revenue, Annual Report. 1967.

Type of government: Counties and municipalities.

Details for individual cities and counties the 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). 1964 (local data being for 1963). Report received in 1968.

Type of government: Counties, municipalities, townships, and school districts.

Contains the following exhibits: Statewide summary by type of government of revenues by source, expenditure by function, debt transactions, and balances; revenues, expenditures, and debt transactions for individual counties and cities (but not for civil towns); debt outstanding for individual counties, cities, towns, townships, and school districts; and receipts, expenditures, investment transactions, and investment holdings for individual city police and fire pension funds.

2. Department of Public Instruction, Division of School Finance, Educational Information, and Research, Report of Statistical Information for Indiana School Corporations (Annual). 1967 (most detailed data are for the school year 1965-66).

Receipts for individual units are summarized by purpose of expenditure (current operations, revolving funds, debt service, capital outlay, and gifts and trusts); detail is given for State support for instructional salaries, other current expenses, and transportation. Also included are revenues from earmarked State taxes and appropriations and from Federal sources (both those apportioned by the Department of Public Instruction and those received directly by the corporation). Expenditures are detailed under current operation, other current expense, transfers to joint schools, lease rental payments, debt service, and capital outlay.

INDIANA--Continued

IOWA--Continued

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. State Board of Accounts, Statistical Department, Statistical Report (Annual). 1964 (local data being for 1963). Report received in 1968.

Type of government: Counties, municipalities, townships, and school districts.
Data show total assessed value subject to taxation for individual counties, cities, towns, townships, and school districts. For individual cities, towns, and townships, tax rates include school district rates.

2. Department of Public Instruction, Division of School Finance, Educational Information, and Research, Report of Statistical Information for Indiana School Corporations (Annual). 1967.

Provides data on taxable assessed valuation for individual counties, cities, towns, townships, and school districts. Also shows tax rates for individual counties; rates for individual cities, towns, and townships include school district rates.

IOWA

A. GENERAL FINANCIAL REPORTS

1. Auditor of State, Report on Municipal Finances... (Annual). 1964.

Type of government: Municipalities.

Contains limited detail for cities and towns on revenue and expenditure. Shows 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, shows detail on receipts, expenditures, debt, and security holdings for utilities by type for individual units.

2. Auditor of State, Biennial Report of County Finances. 1964, 1965.

Type of government: Counties.

Detail for individual counties provides totals for all funds and separately for each fund on revenue, by source; expenditure, by activity and limited character and object; debt transactions and outstanding indebtedness; and balances. 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). 1964.

Type of government: Municipalities.

Supplies statistics for individual cities and towns on taxable assessed value of property, total tax rates, and amounts of taxes levied.

2. State Tax Commission, Property Tax Division, Annual Report. 1967.

Type of government: Counties, municipalities, school districts, and special districts.

Details for individual counties assessed value of real and personal property by class; rates and amounts of taxes levied by all governments and collectable for calendar year 1965; data on State bonus tax; and homestead and military exemptions.

KANSAS

A. GENERAL FINANCIAL REPORTS

State Department of Public Instruction, Annual Report. 1967.

Type of government: School districts.

Provides State summary totals on sources of school revenue and expenditures by purpose with separate amounts for State sources and local sources; also totals by type of school and grade groupings. Detail for individual district is generally reported by type of school and includes total operational costs, assessed valuations, tax levies by purpose, and State aid payments.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Property Valuation Department, Statistical Report of General Property Assessment and Taxation (Annual). 1968 (data for the 1967 tax year).

Type of government: Counties.

Reports for individual counties the total net assessed value with separate amounts for tangible and intangible property as well as average tax rates and taxes levied. Statewide totals are shown for locally assessed property by class and taxes levied, and for State-assessed utility property by type with prior year comparisons.

2. Property Valuation Department, Summary of Real Estate Assessment Ratio Study for the Calendar Year 1966. 1967.

Contains extensive data by county on ratios of sale price to assessed valuation by class of property (separately for urban and rural properties).

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of Administration, Accounts and Reports Division, Annual Financial Report and Statistical and Supplemental Statements (Volume 2). 1967.

Type of government: Counties, municipalities, townships, school districts, and special districts.

Furnishes the following data: Individual county totals for receipts and disbursements from county general and road funds; total revenue and expenditures by county and individual units, by major funds for cities, townships, school districts, and special districts; analysis of special taxes, State aid, and

KANSAS--Continued

Federal aid distributed to local units; State taxes and license receipts by county; outstanding indebtedness of county and other local governments by general obligation and revenue bond issues and purpose; and short-term borrowing transactions.

Note: The League of Kansas Municipalities (Topeka, Kans.) 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. 1966, 1967.

Type of government: School districts.

Data show detail for individual school districts on revenue, expenditure, debt service, debt issued, capital outlay, personal services, lunch-room receipts and expenditures, and fund balances. Also contains narrative description and statistical information on selected statewide programs for local schools.

2. Kentucky Department of Education, Local District Annual Financial Reports. 1966.

This is a new report incorporating information formerly included in a supplement to the Biennial Report (see A.1.). It reproduces the extensive breakdown of balances, revenues, nonrevenue transactions, expenditures, and debt transactions transmitted to the State by the individual districts on the required annual statements.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Revenue, Annual Report. 1967.

Type of government: Counties.

Details for individual counties net assessed value of real and personal property (tangible and intangible), by class, as assessed by the county tax commissioners as well as figures on State-assessed property and total valuations by county for taxes due in 1966. Also shows comparative data on total valuations for the past 3 years.

2. Department of Revenue, Kentucky Property Tax Rates (Annual). 1967.

Type of government: Counties, municipalities, school districts, and special districts.

Data include tax rates for individual governments based upon assessment levels approximating fair cash value and expressed in terms per \$100 by class of property for 2 years.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Finance, Division of Accounts, Financial Report (Annual). 1967.

KENTUCKY--Continued

Type of government: Counties.

Reports county sinking fund allotments for individual counties (amounts received from counties for retirement of county debt administered by the State Local Finance Officer). See C.2. below.

2. State Property and Buildings Commission and County Debt Commission, Annual Report. 1967.

Type of government: Counties.

Reports 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) for individual counties.

LOUISIANA**A. GENERAL FINANCIAL REPORTS**

State Department of Education, Annual Report. 1967.

Type of government: School districts.

Supplies detail for individual school districts on revenue, expenditure, debt transactions, indebtedness, and balances including data on personal services, capital outlay, school lunch activities, and on property tax levies for schools.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Tax Commission, Biennial Report. 1966, 1967.

Type of government: Counties (parishes), municipalities, school districts, and special districts.

Consists of the following statements: State-assessed and locally assessed value of property by type with separate values for land and improvements by individual parish; tax rates and amounts of taxes levied for individual parishes, school districts, and special districts; municipal levies for New Orleans and Baton Rouge; and data on homestead and manufacturing plant exemptions by individual parish.

MAINE**A. GENERAL FINANCIAL REPORTS**

1. State Auditor, Annual Report. 1967 (calendar year 1966).

Type of government: Counties.

Details for individual counties revenue by source, expenditure by major function, debt transactions, indebtedness, and cash and security holdings, by funds.

2. State Auditor, Valuation and Debt Statistics of Municipalities. 1967 (calendar year 1966).

Statistics are given on cash transactions by department and fund as well as on assessed valuations, tax rates, extensions, collection ratios, general fund surplus, and outstanding indebtedness.

MAINE--Continued**B. PROPERTY TAX ASSESSMENT AND LEVY DATA**

Bureau of Taxation, Report (Biennial). 1965,1966.

Type of government: Municipalities and townships (towns).

Data are provided 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

Board of Education, Biennial Report. 1965,1966.

Type of government: Municipalities and townships (towns).

Supplies State summaries on revenue and expenditure of cities and towns for schools with breakdown of receipts by State and local sources. Details expenditures, by purpose, with separate amounts for elementary and high schools.

MARYLAND**A. GENERAL FINANCIAL REPORTS**

Department of Fiscal Services, Division of Fiscal Research, Local Government Finances in Maryland (Annual). 1966.

Type of government: Counties, municipalities, and special districts.

This publication consolidates financial reports submitted by counties, municipal and public corporations, special districts, the State Roads Commission, and the State Departments of Social Services, Education, and Health. Statements for counties and individual units provide data on revenue, by source; expenditure, by function; and on debt transactions, indebtedness, and sinking fund balances. County figures are by departmental divisions. For the other units the totals include all funds for current expenses including those of municipally owned public enterprises.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Assessments and Taxation, Biennial Report. 1965, 1966.

Type of government: Counties and city of Baltimore.

Detail for individual counties and Baltimore City covers the following data: Assessed value of locally assessed and State-assessed taxable property; assessment ratios and equalized values; separate assessed and equalized values for land and improvements, personal property (tangible and intangible), and other classes of property; property subject to State taxation; and tax rates for the State and all political subdivisions.

MARYLAND--Continued**C. REPORTS CONTAINING OTHER TYPES OF DATA**

Department of Education, Annual Report... 1965.

Type of government: Counties and city of Baltimore.

Contains data on school finances for individual counties and Baltimore city in total and separately by local, State, and Federal revenues. Details receipts by source and expenditure by program and character and object; debt transactions and indebtedness; and balances by fund. Total financial transactions are also reported for auxiliary enterprises of the local schools, operations of libraries, and of community colleges.

MASSACHUSETTS**A. GENERAL FINANCIAL REPORTS**

1. Department of Corporations and Taxation, Bureau of Accounts.

a. Annual Report on Statistics of County Finances. 1967.

Type of government: Counties.

Detail for individual counties on revenue and expenditure is broken down by departments and offices and also includes data on debt transactions and fund balances.

b. Estimates of County Receipts and Expenditures for the Year Ending... 1968.

Summarizes the budget presentations for the calendar year and includes estimated receipts, extensive detail on expenditures, actual for the past 2 years, appropriations and estimated expenditures for the current year, and estimates for the budget year. Also includes an analysis of reserves and unappropriated balances.

2. Department of Corporations and Taxation, Bureau of Accounts, Statistics of Municipal Finances (Annual). 1963.

Type of government: Municipalities and townships (towns).

Data show detail for individual cities and towns on revenue and expenditure, utility operations, debt transactions, indebtedness, and balances.

3. Treasurer and Receiver General, Assessments for Interest, Serial Bonds and Maintenance of the Metropolitan Districts (Annual). 1966.

Data for this report year cover 30 water, 36 park, and 41 sewerage districts. Includes income from operations, district assessments, and bond proceeds; expenditures by purpose; and borrowing transactions and indebtedness.

MASSACHUSETTS--Continued

MICHIGAN--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education, Annual Report Part 2, 1966.

Type of government: Municipalities, townships (towns), and school districts.

Details for individual cities, towns, and regional school districts revenue, by source, and expenditure, by program and character and object with separate statements on receipts and disbursements of funds from the State and the Federal Government. Data are on a school fiscal year basis (June 30).

2. Department of Business Regulations, Liquor Control Division, Annual Report, 1967.

Tabulations by individual unit show retail licenses issued and revenue distributed to cities and towns from various licenses and excise taxes for year ending November 30, 1967.

Note: A private agency, the Boston Safe Deposit and Trust Company (Boston), in Financial Statistics of Massachusetts (Annual), 1968, publishes assessed and equalized value, levies, and total tax collections for counties, municipalities, townships, school districts, and special districts, as well as figures on cash balances and debt outstanding for individual governmental units.

MICHIGAN

A. GENERAL FINANCIAL REPORTS

1. Department of the Treasury, Local Audit Division, Financial Report of Michigan County Government (Annual), 1966.

Type of government: Counties.

All information is presented by individual unit and contains the following data: Budget balances and debt outstanding; revenues by source and expenditures by department and limited character and object breakdown; comparison of county revenue and State aid; and State and Federal aid to counties and other local governmental units. (This division also has reports of State audit as made. These are not available for all counties nor all years.)

2. Department of Education, An Analysis of the Receipts and Expenditures of the Michigan Public Schools (Annual), 1966.

Type of government: School districts.

Summary data are given by size and type of district but not for individual units. Statewide totals detail revenues by source, expenditures by activity and limited object breakdown, and fund balances.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of the Treasury, Local Audit Division, Financial Report of Michigan County Government (Annual), 1966.

Type of government: Counties.

Furnishes detail for individual counties on total equalized value of taxable property, amount of county tax levies, total collections, and amounts of delinquencies compared to the prior year.

2. State Tax Commission and State Board of Assessors, Report (Annual), 1966.

Type of government: Counties, municipalities, school districts, and townships.

The following statements are included: Detail for individual counties on assessed and equalized value of real and personal 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; separate data on county and school district taxes and levies against assessed value of city property; and detail for individual villages on total assessed value, tax rates, and levy. (A summary statement of total assessed and equalized valuations by county and individual units therein is available in advance of the published annual report.)

MINNESOTA

A. GENERAL FINANCIAL REPORTS

1. Public Examiner, The Revenues, Expenditures, and Debt of State and Local Governments in Minnesota (Annual), 1966 (calendar year 1965 and fiscal years ending January 1 through June 30, 1966).

Type of government: Counties, municipalities, townships, school districts, and special districts.

Statistics cover the following topics: Revenue, expenditure, debt transactions, and indebtedness for individual counties; statewide and population size-class totals for cities and villages in detail for revenue by source, expenditure by function, indebtedness, and debt transaction; countywide totals on debt outstanding for cities, villages, and townships; countywide totals for townships of estimated revenue, expenditure, and debt transactions; countywide totals for school districts in detail on revenue by source, expenditure by purpose, indebtedness, and debt transactions; and revenue, expenditure, indebtedness, and debt transactions for individual special districts.

MINNESOTA--Continued

2. Public Examiner, The Revenue, Expenditures, and Debt of the Cities and Villages in Minnesota (Annual). 1966 (calendar year 1965 and fiscal years ending January 1 through June 30, 1966).

Type of government: Municipalities.

Details for individual cities and villages revenue by source, expenditure by function, debt transactions, and indebtedness, as well as an analysis of liquor store, hospital, and utility operations. Statewide summary is given by population size-class totals for cities and villages on revenue by source and expenditure by function.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Public Examiner, Abstract of Real and Personal Property Taxes Levied by the Several Counties in the State of Minnesota (Annual). 1966.

Type of government: Counties, municipalities, townships, and school districts.

Reports county totals of assessed (taxable) value, separately for real and personal property and total tax levies, with countywide amounts shown separately for counties, cities and villages, townships, and school districts.

2. Department of Taxation, Report to the Governor and the Legislature (Biennial). 1965, 1966 (local data being for 1965).

Type of government: Counties.

Provides detail for individual counties on the equalized assessed value of taxable property, with separate amounts for real and personal property and data on average tax rates.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Education, Annual Report Part II. 1966.

Type of government: School districts.

Recapitulates annual financial statements required by the State from city, town, and regional school districts on revenues and expenditures by source of funds and by program.

2. Department of Education, Library Division, Public Library Statistics. 1968 (data for 1967).

County and statewide summaries provide extensive statistics on operations of library system. Data for individual systems give revenues by source, expenditure by character and object, and balances.

MISSISSIPPI

A. GENERAL FINANCIAL REPORTS

1. State Department of Audit, Report on County Receipts and Expenditures, and Bonded Debt (Biennial). 1964, 1965. (Fiscal year ends September 30.)

Type of government: Counties.

Combined statements of all funds for individual counties summarize revenue by source, expenditures for operations and capital outlay, and cash balances as well as debt transactions and outstanding indebtedness.

2. State Department of Audit, Receipts and Disbursements of County School Systems (Biennial). 1964, 1965.

Type of government: School districts.

Data include statements by individual districts for all funds on revenue by source, expenditure by purpose, and cash balances with exhibits on the State minimum program funds.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Tax Commission, Property Assessments and Ad Valorem Taxes... (Biennial). 1965, 1966.

Type of government: Counties and municipal separate school districts.

Details for individual counties assessed value of real estate and personal property by class of personalty with exhibits on State-assessed property and on home-stead exemptions.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Superintendent of Public Education, Biennial Report and Recommendations to the Legislature of Mississippi. 1966, 1967.

Type of government: School districts.

Extensive detail is reported by individual school district for all districts on revenue and nonrevenue receipts by source, expenditure by program and by character and object, balances, and outstanding indebtedness.

MISSOURI

A. GENERAL FINANCIAL REPORTS

Commissioner of Education, Report of the Public Schools of...Missouri (Annual). 1967.

Type of government: School districts.

MISSOURI--Continued

State totals summarize revenue and expenditure of school districts, by source and purpose, and provide detail by class of school district. Data for individual school district are limited to statistics on apportionment of State and Federal funds by program.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Tax Commission, Annual Report of the Proceedings and Decisions for the Year Ending December 31, 1966.

Type of government: Counties.

Details for individual counties assessed value of real and personal property, as assessed by the local assessor, and as fixed by the State Tax Commission for 2 years. Separate amounts are shown for farm and town lands and various items of personal property, and for State-assessed property by county.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Auditor, Annual Report. 1967.

Type of government: Counties, municipalities, townships, school districts, and special districts.

Reports debt issued and total amount of debt outstanding by individual governments only for those units contracting debt during 12-month period covered by the report.

MONTANA**A. GENERAL FINANCIAL REPORTS**

Superintendent of Public Instruction, Biennial Report. 1965, 1966.

Type of government: School districts.

Data include county totals on school district revenue and expenditure.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Board of Equalization, Biennial Report. 1965, 1966.

Type of government: Counties, municipalities, school districts, and special districts.

Supplies data for individual counties on assessed value of real and personal property, separately for locally assessed and State-assessed property; county tax rates and amounts of levies; and countywide totals on tax rates and amounts levied for school districts, cities and towns, and special districts.

MONTANA--Continued**C. REPORTS CONTAINING OTHER TYPES OF DATA**

State Board of Equalization, Biennial Report. 1965, 1966.

Type of government: Counties and school districts.

Reports county totals of net county debt outstanding and countywide totals of school district net debt.

NEBRASKA**A. GENERAL FINANCIAL REPORTS**

State Board of Education, Annual Report of the Commissioner. 1966.

Type of government: School districts.

Presents State totals on revenue and expenditure for all school districts by enrollment size classification in the following detail: Revenue and nonrevenue receipts by program and source; expenditures by purpose and by character and object; debt transactions and outstanding indebtedness; separate summaries on capital outlay by type; and transactions of the auxiliary enterprises.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Tax Commissioner and State Board of Equalization and Assessment, Annual Report. 1966.

Type of government: Counties, municipalities, townships, school districts, and special districts.

The following statistics are included, by counties: Assessed value of real and personal property, by class and type, with separate amounts for land and buildings; totals of property tax levies for all units of government, by type of government; and tax rates within individual municipalities applicable to all overlying governments.

Note: A private agency, First Nebraska Securities Corporation (Omaha), in Statistical Information of Nebraska Municipal Subdivisions (Annual), publishes summary data for counties, cities, and villages and for school districts on assessed valuation, tax rates, and bonded debt. Also shows data on debt of drainage, irrigation, and public power districts.

NEVADA**A. GENERAL FINANCIAL REPORTS**

Superintendent of Public Instruction and State Board for Vocational Education, Biennial Report. 1965, 1966.

Type of government: School districts.

NEVADA--Continued

Summarizes by county and by fund, revenue by source and expenditure by purpose and by character and object. Data by individual districts are limited to debt transactions and receipts from the Federal Government.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Tax Commission, Comparative Statements of Segregations of the Tax Rolls by Counties and Classes (Annual), 1967.

Type of government: Counties.

The following statements are included by individual county: Assessed value of real and personal property, by class, before equalization; distribution of State taxes; and local government fund requirements by level of government.

NEW HAMPSHIRE**A. GENERAL FINANCIAL REPORTS**

1. State Tax Commission, Annual Report. 1962. Report received in 1966.

Type of government: Counties, municipalities, townships (towns), school districts, and special districts (precincts).

Contains the following statistics: 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; and countywide totals of assets and liabilities of school districts and precincts.

2. Department of Education, Public Education in New Hampshire (Biennial). 1965, 1966.

Type of government: School districts.

Data include 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, Tables by Counties Showing Valuations, Taxes, and Tax Rates (Annual). 1967.

Detail for 2 years by individual counties, municipalities, and towns covers assessed value of land and improvements (combined), various classes of personal property, exemptions, net values, taxes raised, and tax rates. Also exhibits capitation taxes and national bank shares taxes.

2. State Tax Commission, Annual Report. 1962 (some local data being for 1961).

NEW HAMPSHIRE--Continued

Type of government: Counties, municipalities, and townships (towns).

Reports for individual counties, cities, and towns taxable assessed value of real and personal property, poll taxes, tax levies, exemptions, and average rates and details data for the various classes of real estate and personalty.

NEW JERSEY**A. GENERAL FINANCIAL REPORTS**

1. Department of Community Affairs, Division of Local Finance, Annual Report; Statements of Financial Condition of Counties and Municipalities. 1966.

Type of government: Counties, municipalities (boroughs, cities, and villages), and townships (towns).

Analyzes by individual unit revenue by source, expenditure by major function and by character and object, debt transactions, indebtedness, and cash balances. Similar data are given for each municipally operated utility with statements on operating income and expenses. Summary tables recapitulate major items from the financial statements for calendar years 1962 to 1966 by counties for each type of local governmental unit or utility. Also included are tables showing apportionment of county equalized assessed valuation, total tax levies, and taxes collected for counties, local district schools, and municipal purposes.

2. Commissioner of Education, Annual Report...Financial Statistics of School Districts. 1967.

Type of government: School districts and municipal school systems.

Data show detail for individual school districts and municipal school systems on revenue, expenditure, debt transactions, and indebtedness. Supplies breakdown of receipts by State, Federal, and local sources and of expenditures for current operation and capital outlay, by program, and by character and object.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of the Treasury, Division of Taxation, Annual Report. 1967.

Type of government: Counties, municipalities, townships, and school districts.

Data include detail for individual counties, municipalities, and townships on assessed value of real and personal property, with separate amounts for value of

NEW JERSEY--Continued

lands, improvements, various types of personal property and exemptions; and on amount of taxes levied for individual governments. See also A.1. above.

Note: The New Jersey Taxpayers Association Inc. publishes annually Financial Statistics of New Jersey Local Government. In the 1966 edition the following types of data were included: Taxable valuations by class of property, levies by purpose, and percentage of 1965 taxes collected for counties, municipalities, and school districts; total and key expenditure items from 1967 operating budgets (e.g., personal services, debt service, and capital improvement) compared to the prior year; and revenue from nonproperty sources.

NEW MEXICO

A. GENERAL FINANCIAL REPORTS

Department of Finance and Administration, Local Government Division, Annual Report. 1967.

Type of government: Counties and municipalities.

Summarizes the basic financial information contained in the current year budget documents of the individual units submitted to the State. Those for the municipalities are listed in population rank order according to the last Federal census. Detail includes revenue by source and by fund, including operations of public service enterprises; expenditures by functions or purpose and by personal cost, operating expenditures, and capital outlay; and bonded indebtedness by purpose and type of obligation. Also includes recapitulations of State tax distributions by individual governments, and tables on property tax rates, nonproperty taxes, and service charges for individual units.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Tax Commission, Biennial Report. 1965, 1966.

Type of government: Counties.

Data include detail for individual counties on locally assessed value of real estate, personal property by type, tax levy and collections for previous year, and exemptions and on State-assessed valuation by type of property. See A. above for similar data for municipalities and C. below for school districts.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of Finance and Administration, Public School Finance Division, Statistics (Annual). 1967.

Type of government: School districts.

Statistics are presented in two parts--the first giving the actual financial experience for the past year and the second giving the estimated resources and budgeted expenditures for the current year. Detail shown by individual unit includes revenues by fund and by source; expenditures by fund, by purpose, and by

NEW MEXICO--Continued

character and object; borrowing transactions for the past year and estimated for the current year; and outstanding indebtedness. Exhibits include valuations for school purposes, per capita operating costs, and costs of specific programs (e.g., transportation and vocational education).

NEW YORK

A. GENERAL FINANCIAL REPORTS

1. State Comptroller, Special Report on Municipal Affairs (Annual). 1967 (local data for fiscal year ending in 1966).

Type of government: Counties, municipalities, townships (towns), school districts, and fire districts.

Summarizes, by county and by type of government within each county, revenues by major source; total borrowings; expenditures for current operations, capital outlay, and debt service; and opening and closing balances. Additional breakdown in detail by individual units segregates receipts and disbursements for general activities; balances for current operation and capital purposes; and outstanding indebtedness by type. Exhibit tables give local nonproperty taxes by type and local unit, except for New York City. (See also B.)

2. State Comptroller, Financial Data for School Districts (Annual). 1967 (data for 1966).

Type of government: School districts.

Report contains the following tables: Statewide summaries for major financial categories for a 10-year period both inclusive and exclusive of college institutions and district sponsored community colleges; countywide totals for major financial categories for the report year; individual district data on revenue by major source, long-term and short-term borrowing; expenditures by major purpose, balances, and outstanding indebtedness; financial statement for individual community colleges; and operating income and expenditures by each Board of Cooperative Educational Services.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Comptroller, Special Report on Municipal Affairs (Annual). 1967 (local data for 1966).

Type of government: Counties, municipalities, townships (towns), school districts, and fire districts.

Furnishes 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 except for fire districts for which only total assessed value is shown. Compares constitutional and statutory tax rate limits to rates for the report year for units where applicable.

NEW YORK--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

State University of New York, Bureau of Statistical Services, Annual Educational Summary, New York State. 1966.

Presents a statewide detailed summary on elementary, secondary, higher, and cultural education programs and includes selective data on revenue, assessed valuations, and tax levies.

NORTH CAROLINA

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Tax Research, Statistics of Taxation (Biennial). 1965, 1966.

Type of government: Counties and municipalities.

Data show detail for individual counties on locally assessed value of various types of real and personal property; State-assessed utility property; tax rates; and amount of levies by purpose. For individual municipalities, reports total assessed value, tax rate, and amount of levies, by purpose.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Local Government Commission, Biennial Report. 1965, 1966.

Type of government: Counties, municipalities, and special districts.

Details for individual units of government debt issued during the biennium and debt outstanding, by type and purpose, with date of sale given for each bond issue.

2. Department of Tax Research, Statistics of Taxation (Biennial). 1965, 1966.

Type of government: Counties and municipalities.

Details for individual counties and municipalities revenues from local property, poll, and dog taxes.

3. State Library.

- a. Statistics of North Carolina Libraries (Annual). 1967.

Shows receipts by source and expenditures by purpose for individual libraries listed, by county.

- b. Biennial Report. 1965, 1966.

Provides narrative description and statewide summary of library program, and detail of Federal grants by projects.

NORTH DAKOTA

A. GENERAL FINANCIAL REPORTS

Superintendent of Public Instruction, Biennial Report. 1965, 1966.

Type of government: School districts.

Data include detailed countywide totals for school districts on revenue by major source; expenditure by selected program and by limited character and object breakdown; and balances by cash and investment holdings.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Tax Commissioner, Proceedings of the State Board of Equalization (Annual). 1966 (some local data being for 1965).

Type of government: Counties, municipalities, townships, school districts, and special districts.

Detail for individual counties includes assessed and equalized value of various types of real and personal property, showing separate data for land, improvements, and State-assessed public utility property and data on tax rates and levies, by type of property and purpose. For other governmental units, reports countywide totals of taxes levied, by purpose and type of government.

Note: The League of North Dakota Municipalities publishes annually Taxable Valuations and Tax Levies in North Dakota Cities. (The 1968 edition has 1967 data.) It lists by individual municipality the total taxable valuation and the millage for State, county, city, park district, school district, and total for all levies.

OHIO

A. GENERAL FINANCIAL REPORTS

1. Auditor of State, The Financial Report and Public Debt Statement of Ohio Counties (Annual). 1966.

Type of government: Counties.

Combined statement summarizes revenue and nonrevenue receipts, expenditure, and debt transactions for all funds by individual counties. Supplies detail on tax collections, State and Federal aids, and licenses, permits, and service charges.

Expenditures are presented in three broad groupings--operations, maintenance, and interest; capital outlay; and nongovernmental--with detail by agency (or by district board) and by character and object classification. Also shows outstanding indebtedness and sinking fund cash balances.

2. Auditor of State, Financial Report and Public Debt Statement of Ohio Cities (Annual). 1966.

Type of government: Municipalities.

OHIO--Continued

Consolidated statement summarizes countywide totals of revenue, expenditure, and debt transactions for all cities and by city. Detail for individual cities breaks down tax revenues, State and Federal grants, service charges, and income from utility and public service enterprises; expenditures by function and limited character and object categories; and outstanding indebtedness and sinking fund balances.

3. Auditor of State, Financial Report and Public Debt Statement of Ohio Villages (Annual). 1966.

Type of government: Municipalities (villages).

Summarizes revenue, expenditure, debt transactions, and gross and net outstanding indebtedness for individual villages. Detail on revenue includes taxes from own sources, county distribution of State taxes, income from utilities and public service enterprises and licenses, fines, and service charges. Expenditure breakdown is for operations by function and character and object, capital outlay by purpose, and for utilities and public service enterprises.

4. Auditor of State, Financial Report and Public Debt Statement of Ohio Townships (Annual). 1967.

Type of government: Townships.

Reports for individual townships revenue by taxes, special assessments, and sundry items; expenditure by major function; borrowing transactions; and outstanding indebtedness with sinking fund balances.

5. Auditor of State, A Financial Report and Public Debt Statement of Ohio School Districts (Annual). 1966.

Type of government: School districts.

Summarizes major financial transactions by county and provides detail for individual school districts on revenue from local funds and State subsidies, expenditures by purpose, and borrowing transactions. Outstanding indebtedness is related to bonding limits.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Taxation, Annual Report. 1967.

Type of government: Counties, municipalities, townships, and school districts.

Details for individual municipalities and counties assessed value of real estate and public utility property. Shows data by city on tax rates applied to property within the city by county, school district, township, and city for current expenses and debt service. Includes 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 data on value and taxation of tangible personal property. (Individual tables are issued separately in leaflet form prior to publication of the complete report.)

OHIO--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Education, Annual Report. 1966.

Type of government: School districts.

Furnishes extensive analytical data on costs per pupil in average daily membership in countywide summaries and by individual district. Also reports data by county for selected programs financed by State and Federal funds (e.g., adult basic education and vocational education).

2. Department of Public Welfare, Annual Report of County Homes. 1966.

Summarizes operating income and expense; details receipts from service charges and from other governments; and reports expenditures by character and object.

3. State Library, 1968 Directory of Ohio Libraries with Statistics for 1967 (Annual).

Provides statistics on total income by major source and expenditure by purpose for each tax-supported library.

OKLAHOMA

A. GENERAL FINANCIAL REPORTS

State Department of Education, Biennial Report. 1965, 1966.

Type of government: School districts.

Data include 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

Tax Commission, Biennial Report. 1966, 1967.

Type of government: Counties.

Supplies detail for individual counties on locally assessed value (gross and net basis) of real and personal property showing separate amounts for lands, improvements on lands, and various types of personal property. In addition, shows 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 on assessed valuation (gross and taxable), indebtedness, sinking fund balances and sinking fund tax levies, and total sinking fund collections. (The 1968 edition has data as of June 30, 1967.)

OREGON

A. GENERAL FINANCIAL REPORTS

Department of Education, Biennial Report of the Superintendent of Public Instruction. 1965, 1966.

Type of government: School districts.

Contains statements showing countywide totals of school district debt; distribution of basic school support fund, by county; and 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. 1965, 1966.

Type of government: Counties, municipalities, school districts, and special districts.

Details for individual counties assessed value of real and personal property, showing amounts for land, improvements, and various types of personal property with exhibits on State-assessed public utility property, veterans' exemptions, and value of publicly owned exempt property. Countywide summaries of total taxes levied show separate amounts for each component unit. Total valuation and tax levy data is also shown for individual municipalities with breakdown by taxing units serving the area.

2. State Tax Commission, Summary of Levies and Assessments and Analysis of City and County Property Tax Levies. 1967.

This report is issued in odd-numbered years when the Biennial Report (see B. 1.) is not published.

3. State Tax Commission, Valuation Division, Ratio Study of Locally Assessed Property (Annual). 1967.

Type of government: Counties.

Reports for each individual county, assessed value by type of property, sales ratio, and true cash value for locally assessed and State-assessed property.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Treasurer, Biennial Report. 1965, 1966.

Type of government: Counties, municipalities, school districts, and special districts.

Data show 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). 1965.

Type of government: Counties, special districts, municipalities, and townships.

Furnishes detail by individual unit on revenue, expenditure, indebtedness, and sinking funds.

2. Superintendent of Public Instruction, Statistical Report (Annual). 1966.

Type of government: School districts.

Supplies detail by individual district on revenue by source, expenditure by purpose, and debt transactions. Excludes transactions and status of school building authorities (but includes amount of lease payments to school building authorities). Includes county totals for selected programs (e.g., vocational education, school lunch, and health) and analytical data on Federal, State, and local support for costs of public schools.

3. Department of Internal Affairs, Pennsylvania Statistical Abstract (Annual). 1968 (local finance data being mainly for 1965).

Type of government: Counties, cities, boroughs, townships, school districts, and special districts.

Presents the following statistics: Statewide totals by type of government of local government direct expenditure by function and object, debt transactions, and cash and security holdings by type and purpose; countywide totals of expenditures by all local governments, school districts, and county governments, by major functions; summary finance data for municipalities with populations over 25,000; yield of 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; and 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). 1965.

Type of government: Counties, municipalities, and townships.

Data include detail on assessed value of real estate, intangible personal property, and occupations and on tax rates by individual units of government.

2. State Tax Equalization Board, Annual Certification...to the Superintendent of Public Instruction. 1967.

Furnishes detail by individual county on assessed value of real property, market value of real property, and percentage of assessed valuation to market value.

PENNSYLVANIA--Continued

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. Department of Internal Affairs, Pennsylvania Municipal Authorities (Biennial). 1968 (data for calendar year 1966).

Type of government: Special districts.

Data reflects status of authorities and bond information as of the end of the calendar year. Individual units are classified by purpose and by county. Information includes indebtedness by date of issue and original amount and total outstanding as of report date.

2. Department of Internal Affairs, Annual Census of Public Utilities. 1965.
 - a. Statistics for Electric Utilities in Pennsylvania.
 - b. Statistics for Gas Utilities in Pennsylvania.
 - c. Statistics for Water Utilities in Pennsylvania.
 - d. Statistics for Sewer Authorities in Pennsylvania.

Each separate report gives summary totals on the units covered by county, and for each utility or authority. Data appear on operating revenue and expenditures and capital outlay, but detailed statistics vary. Supporting tables in the report on sewer authorities, for example, break out special assessment and tax revenues; those in the water utility report do not.

3. Department of Internal Affairs, Internal Affairs Bulletin (Monthly).

Includes monthly listings of municipal bond issues approved, tax rate changes, and State and local reports released.

RHODE ISLAND

A. GENERAL FINANCIAL REPORTS

Department of Administration, Division of Local and Metropolitan Government, Annual State Report on Local Government Finances and Tax Equalization (Part 1). 1967.

Type of government: Cities and townships (towns).

Summarizes revenue, expenditure, and net debt for the 39 cities and towns. Details for individual cities and towns revenue by source (particularly those from the State and Federal payments), expenditure by function, and borrowing transactions 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

Department of Administration, Division of Local and Metropolitan Government, Annual Report on Local Government Finances and Tax Equalization (Part 2). 1967.

Type of government: Cities and townships (towns).

Supplies the following detail for individual cities and towns: Assessed value of real estate and tangible personal property as locally assessed and as equalized; value of land, structures, and personal property; tax rates and amounts of taxes levied; and taxes collected and delinquent.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of Education, Statistical Tables (Annual). 1967.

Type of government: School systems.

Details by community or district amounts received from State, Federal, and local sources for school support; expenditures by purpose; and borrowing.

SOUTH CAROLINA

A. GENERAL FINANCIAL REPORTS

1. Comptroller General, Report to the General Assembly (Annual). 1966.

Type of government: Counties and school districts.

Limited detail is given for individual counties and school districts on revenue, expenditure, and debt transactions. General county debt and county school debt are shown separately.

2. Department of Education, Annual Report. 1967.

Type of government: School districts.

- a. State Superintendent of Public Instruction.

Furnishes extensive detail by individual unit of revenue and nonrevenue receipts by source and by fund; expenditures by purpose, fund, and limited character and object categories; balances by cash and investments; and borrowing transactions. Exhibits for each unit total assessed valuation for school purposes and recapitulates financial transactions from State funds.

- b. Financial Report.

Focuses primarily on State administered or approved programs by individual county with data as follows: Analysis of State aid for teachers, education of mentally and physically handicapped, adult basic education, school lunch, and vocational and special education (including Federal programs).

SOUTH CAROLINA--Continuedc. Division of Textbooks.

Details income and expenses by county together with statistics on operations of the textbook rental program.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Comptroller General, Report to the General Assembly (Annual). 1966.

Type of government: Counties.

Details for individual counties assessed value of real and personal property with breakdowns for land, improvements, and the various classes of personal property.

SOUTH DAKOTA

A. GENERAL FINANCIAL REPORTS

Superintendent of Public Instruction, Biennial Report. 1965, 1966.

Type of government: School districts.

Summarizes by individual units grouped by county and type of district, total revenue, expenditure, and cash balances by fund. Supporting tables show revenue from local sources by major item and from State and Federal funds by program; expenditures by fund, program, and character and object; debt transactions including outstanding indebtedness; and investments by type of holding.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Department of Revenue, Annual Report to the Governor. 1967.

Type of government: Counties, municipalities, townships, and school districts.

Provides detail for individual counties on assessed value of real and personal property as equalized by the State Board of Equalization with breakdowns on the value of lands, structures, and various classes of personal property. Exhibits individual county data on total value of real and personal property before equalization. Reports 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

Department of Finance, Division of Taxation, Interest-Bearing Debt of Taxing Districts--Classified County Expenditures (Annual). 1966.

Type of government: Counties, municipalities, townships, and school districts.

Summarizes data on indebtedness and expenditure for individual counties. Countywide debt figures are shown separately for municipalities, school districts, and townships. Indebtedness for individual units is shown for cities and towns.

TENNESSEE

A. GENERAL FINANCIAL REPORTS

Comptroller of the Treasury, Annual Report, County Finances. 1966.

Type of government: Counties.

Details for individual counties (arranged by population size groups) revenue by major item of receipt from own sources and from other governments, and expenditure by function and by character and object. Presents for individual counties per capita figures on major revenue and expenditure items. Reports borrowing transactions by type and shows outstanding indebtedness by purpose. Exhibits include a tabulation of assessed valuation by type of property, tax rates, and levies by purpose and a comparison of outstanding indebtedness to total assessed valuation and to revenues from own sources. (This office has an audit report for each county.)

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Board of Equalization, Tax Aggregate Report (Annual). 1967.

Type of government: Counties.

Detail for individual counties gives assessed value of real and personal property with separate amounts for value of public utility property as well as county tax rates and total amount of taxes levied. (See also A.1. and C.)

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Department of Education, Annual Statistical Report. 1967.

Type of government: Counties, municipalities, and school districts.

Summarizes revenue, expenditure, and cash balances for county and city school systems and for each school district. Supporting tables show receipts from own sources, from State funds and from Federal funds (separate for direct payments and for moneys administered by the State) by major item and purpose; expenditures by program and by character and object; and borrowing transactions including outstanding indebtedness. An exhibit carries assessed valuations, rates, and levies for school purposes.

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 shows data on assessed valuations, tax rates, and amount of taxes levied. (The latest edition--1967--carries data for 1966.)

TEXAS

A. GENERAL FINANCIAL REPORTS

Texas Education Agency, Annual Statistical Report, Part II. 1967.

Type of government: School districts.

Provides statewide totals by school district size groups of revenue by source, expenditure by purpose and by character and object, and borrowing transactions. County totals are given for State fund distributions and for Federal funds (separately for direct payments and those distributed through the State). Total current expenditures and cost per unit of average daily attendance are the only data presented by individual unit.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Comptroller of Public Accounts, Annual Report, Part II. 1966.

Type of government: Counties.

Contains data for individual counties on assessed value of real estate and personal property, by type, as well as on rates and total taxes extended.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Board of County and District Road Indebtedness, Report to the Governor (Annual). 1967.

Type of government: Counties.

Reports distribution by counties of "lateral road funds" administered by the State and detailed transactions of the county indebtedness serviced by such funds.

UTAH

A. GENERAL FINANCIAL REPORTS

Superintendent of Public Instruction, Report (Biennial; in 2 volumes). 1965, 1966.

The first volume has, for the most part, narrative description of program and activities. Statistical tables in the second volume supply detail for the individual units on revenue and expenditures, by fund, with separate accounts for local receipts and payments from State and Federal governments. Expenditures are also given by character and by object and program. Includes borrowing transactions, debt service detail, and statements on outstanding indebtedness.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Tax Commission, Property Tax Division, Statistical Report (Annual). 1967.

UTAH--Continued

Type of government: Counties, municipalities, school districts, and special districts.

Reports by individual county total assessed valuation by class of property, as certified by the county and as set by the Tax Commission as well as total property taxes levied by the several taxing units within the county.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Auditor, Biennial Report. 1965, 1966.

Type of government: Counties and municipalities.

Contains the following statistics: Total assessed valuation in county for the past year; total taxes and total school taxes levied and collected; total per capita county expenditures by function; total assessed valuation and per capita expenditures by function for individual cities; and distribution of State funds to local governments by source of receipts.

Note: A private agency, the Utah Foundation (Salt Lake City), in its Statistical Abstract of Government in Utah (1968 edition), provides data for individual governments on aggregate financial transactions, assessed valuations, and property tax levies for the past 3 years and selected prior years.

VERMONT

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

Commissioner of Taxes, Biennial Report. 1965, 1966.

Type of government: Counties, municipalities, townships, school districts, and fire districts.

Reports taxable value of all property, tax rates, amounts levied and amounts collected for each individual taxing unit. Details by individual county assessed value of real estate and personal property, exemptions, and total equalized value.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of Education, Financial Statistics of Vermont School Systems (Annual). 1966.

Type of government: School districts.

Provides data on revenue and nonrevenue receipts by major source, operating expenditures by purpose, and capital outlay and debt service for individual school districts grouped by county. Also shows detail on factors relative to computations of general State aid, transportation aid, and tuition payments.

VIRGINIA

A. GENERAL FINANCIAL REPORTS

Auditor of Public Accounts, Report...on Comparative Cost of Local Government (Annual). 1966.

Type of government: Counties.

Data include consolidated statements for all funds by individual county on revenue by major source; total borrowing; expenditure for operation, capital outlay, interest, and debt redemption reserves; and opening and closing balances. Detail is given on revenue from own sources and on State payments by purpose. Expenditures for operation are broken down by function and by limited character and object categories. More extensive detail is given on costs of schools and roads. Borrowing transactions are given by purpose. Net debt is compared to total assessed valuation.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Taxation, Local Tax Rates (Annual). 1967.

Type of government: Counties and municipalities.

Details for individual taxing units tax rates applied to four classes of taxable property.

2. Department of Taxation, Report... (Annual). 1967 (local data being for 1966).

Type of government: Counties and municipalities.

Supplies detail for individual counties and municipalities on assessed value of real and personal property by types as well as data on tax levies.

3. Institute of Government, University of Virginia and Virginia Municipal League, Tax Rates and Service Charges in Virginia Cities and Urban Counties (Annual). 1967.

Data show assessment ratios for the tax year and tax rates on real and personal property by individual units. Also has county-by-county collections from local sales and use taxes, business and occupational licenses, sewer charges, and other sources of revenue by type.

C. REPORTS CONTAINING OTHER TYPES OF DATA

1. State Board of Education, Annual Report of the Superintendent of Public Instruction. 1967.

Type of government: School systems.

Aggregate totals are reported for individual counties and municipalities on revenue, borrowing, expenditure, and balances of all school funds with revenues broken down by State and local sources and expenditures by character and object. Statewide totals of county and municipal revenue and expenditure for education are shown in greater detail.

VIRGINIA--Continued

2. State Treasurer, Report (Annual). 1967.

Type of government: Counties and municipalities.

Describes transactions by individual county and municipality of "literary fund school loans."

WASHINGTON

A. GENERAL FINANCIAL REPORTS

1. State Auditor, Division of Municipal Corporations, Financial Transactions of Counties and Taxing Districts (Annual). 1966.

Type of government: Counties, school districts, and special districts.

Data show cash on hand and taxes outstanding by county for county general funds, school districts, and special districts by type. Tax collections are given for all governmental units, including cities and towns, by county totals. General county expenditures are given by function. Outstanding indebtedness (broken down by long-term and short-term) is reported by county for counties, school districts, and special districts by type of district.

2. State Auditor, Biennial Report. 1965, 1966.

Includes a narrative report of biennial activities and legislative recommendations of the Division of Municipal Corporations and statewide aggregates for all local governments. The division, however, no longer publishes an annual report showing financial aggregates and detail by individual unit. Reports submitted to the State and separate reports of State audit are available in this office for each unit of local government.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Board of Equalization, Minutes and Official Proceedings (Annual). 1967.

Type of government: Counties.

Contains 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.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Superintendent of Public Instruction, Biennial Report. 1965, 1966.

Type of government: School districts.

WASHINGTON--Continued

WEST VIRGINIA--Continued

Furnishes the following statistics: Countywide summary of aggregate receipts, disbursements, and balances for all funds and detail by individual fund; separate statements on State and Federal receipts and on expenditures; borrowing transactions, bond redemption funds, and outstanding indebtedness; and an analysis of assets and liabilities detailing cash balances, investments, and taxes due on current or delinquent accounts.

Type of government: Counties, municipalities, and school districts.

Bonded debt outstanding is shown at close of fiscal year for individual counties, municipalities, and school districts (by individual issue). A separate section is included on revenue bonds (not shown in statewide or countywide summaries).

WEST VIRGINIA

WISCONSIN

A. GENERAL FINANCIAL REPORTS

State Superintendent of Free Schools, Statistical and Financial Report (Annual; volume II). 1967.

Type of government: School districts.

Details for individual school district revenue by source; expenditure by purpose and by character and object; balances by fund; and transactions of the bond and debt service funds. (Volume I of this report includes the narrative report and recapitulates statewide summaries.)

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Tax Commissioner, Assessed Valuation and Taxes Levied (Annual). 1967.

Type of government: Counties and municipalities.

Reports countywide totals for assessed value of real, personal, and public utility property, by property class and denotes property inside and outside municipalities. Also shows total county tax levies inside and outside municipalities.

2. Tax Commissioner, Biennial Report. 1965, 1966 (local data being for 1965).

Type of government: Counties and municipalities.

Details for individual counties and municipalities assessed value of real, personal, and public utility property with rate and amount of levies, by purpose. Recapitulates county aggregates by major classes of property for several prior years.

3. Tax Commissioner, Report of Study of Property Valuations (Annual). 1967.

Type of government: Counties.

Compares assessed to appraised valuations by class of property by county.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Tax Commissioner, ex officio Chief Inspector, and Supervisor of Public Offices, Report (Biennial). 1965, 1966.

A. GENERAL FINANCIAL REPORTS

1. Department of State Audit, Receipts and Disbursements (Annual). 1966.

Type of government: Counties, municipalities, townships (towns), and school districts.

Data include 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. (Detailed audits for each county are available in this office.)

2. Department of Public Instruction, Biennial Report. 1964, 1965.

Type of government: School districts.

Provides statewide summaries for school districts on revenue by source, expenditure by purpose, total capital outlay, debt transactions, indebtedness, and cash balances for preceding year. Reports financial aggregates for individual county teachers' colleges. Narrative report includes individual county data on specific activities, e.g., new public school construction.

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

1. Department of Taxation, Property Tax (Annual). 1966.

Type of government: Counties, municipalities, townships (towns), and school districts.

Furnishes detail for individual counties on assessed value of real estate by class and of personal property by type, with separate data for land and improvements, average tax rate, and amount of taxes levied by all taxing units. Only statewide totals are available for municipalities and towns on general property taxes levied against various classes of real estate and personal property.

2. Department of Revenue, Taxes and Aids (Annual). 1967.

Reports county summary of State aids and shared taxes by purpose and total assessed valuation by type of property.

WISCONSIN--Continued

3. Department of Taxation, Town Taxes (Annual). 1965.

Type of government: Townships (towns).

Details for individual towns total assessed and full value of taxable property, tax rates, and amount of levy for State, county, towns, and school taxes within each town.

4. Department of Taxation, Village and City Taxes (Annual). 1965.

Type of government: Municipalities.

Details for individual villages and cities total assessed value and full value of taxable property, tax rates, and amount of levy for each taxing unit in the municipal area.

C. REPORTS CONTAINING OTHER TYPES OF DATA

Department of State Audit, Indebtedness...Long-Term Indebtedness of the State and Its Political Subdivisions (Annual). 1966.

Type of government: Counties, municipalities, townships (towns), and school districts.

Provides data for individual counties, municipalities, and towns, and countywide totals for school districts on long-term debt outstanding, by purpose. Includes statewide and countywide totals of long-term debt outstanding, by type of government.

WYOMING

B. PROPERTY TAX ASSESSMENT AND LEVY DATA

State Board of Equalization, Biennial Report. 1965, 1966.

Type of government: Counties, municipalities, school districts, and special districts.

Contains the following detail for individual counties: Assessed value of real estate, by class, and personal property, by type; locally assessed public utility property, land and improvements; State-assessed property; exemptions; and tax rates with levy amounts, by purpose. Supplies data for individual municipalities on assessed value, tax rates, and amount of tax levied within municipalities by all governments. Reports countywide totals, by type of government, of amount of taxes levied by all governments, by purpose.

C. REPORTS CONTAINING OTHER TYPES OF DATA

State Examiner, Cost of Maintaining County Government in Wyoming (Annual). 1967.

Type of government: Counties.

Provides detail for individual counties on expenditure of county general fund, by various county officers and offices, and cash balance of general purpose fund.

APPENDIX A

Guide to State Statistical Abstracts

This bibliography includes the most recent State statistical abstracts (including one for Puerto Rico) published since 1960 plus those now in preparation that will be issued in late 1968 or early 1969. When a statistical abstract does not exist for a particular State, a near equivalent has been listed, wherever possible. For some States, two or more such publications have been listed. All sources contain, under one cover, statistical tables on a variety of subjects for the State as a whole, its component parts, or both. The page counts given for publications cited as "In process" are approximate.

ALABAMA

University of Alabama, University, Bureau of Business Research, Economic Abstract of Alabama. 1966. 200 pp.

ALASKA

Department of Economic Development, Juneau, Look North, An Economic Handbook for Alaska. 1968. 32 pp.

ARIZONA

University of Arizona, Tucson, Division of Economic and Business Research (formerly Bureau of Business and Public Research), Arizona County Base Book. 4th ed. 1962. 59 pp.

Valley National Bank, Phoenix, Arizona Statistical Review. 24th ed. 1968.

ARKANSAS

Arkansas Almanac, Incorporated, Little Rock, Arkansas Almanac 1968. 10th ed. 1968. 320 pp.

CALIFORNIA

Department of Finance, Sacramento, Budget Division, California Statistical Abstract. 8th ed. 1967. 268 pp.

COLORADO

State Planning Division, Denver, (currently available from Division of Accounts and Control), Colorado Year Book, 1962-1964. 26th ed. 1965. 1072 pp.

CONNECTICUT

Connecticut Development Commission, Hartford, Business and Industrial Development Division, Connecticut Market Data. 1968. 132 pp.

DELAWARE

University of Delaware, Newark, Bureau of Economic and Business Research, The Delaware Economy, 1939-1958. 1961. 95 pp.

FLORIDA

University of Florida, Gainesville, Bureau of Economic and Business Research, Florida Statistical Abstract, 1968. 2d ed. 1968. (3d ed. in process.)

GEORGIA

University of Georgia, Athens, Bureau of Business and Economic Research, Georgia Statistical Abstract, 1967. 1968. 500 pp.

HAWAII

Department of Planning and Economic Development, Honolulu, The State of Hawaii Data Book: A Statistical Abstract. 1968. (In process.)

IDAHO

University of Idaho, Moscow, Bureau of Business and Economic Research, Idaho Statistical Abstract. 1966. 286 pp.

ILLINOIS

Department of Business and Economic Development, Springfield, County Data Sheets. 1966. Unpaged. Economic Base Profiles of Illinois Counties. 1968. (Varied paging.)

INDIANA

Indiana State Chamber of Commerce, Indianapolis, Statistical Abstract of Indiana Counties. 1963.

IOWA

City Council, Sioux City, City and Community Measurement; A Statistical Reference for 20 Iowa Cities. 7th ed. 1965. 152 pp. (Out of print.)

KANSAS

University of Kansas, Lawrence, Center for Regional Studies, Kansas Statistical Abstract, 1967. 3d ed. 1968. 82 pp.

KENTUCKY

Department of Commerce, Frankfort, Deskbook of Kentucky Economic Statistics. 6th ed. 1963. 53 pp. (7th ed. forthcoming.)

LOUISIANA

Louisiana State University, New Orleans, Division of Business and Economic Research, Statistical Abstract of Louisiana. 3d ed. 1969. (In process.)

MAINE

Department of Economic Development, Augusta, Maine Statistical Abstract. 1st ed. 1968. 525 pp.

MARYLAND

Department of Economic Development, Annapolis, Statistical Abstract. 1967. 170 pp.

MASSACHUSETTS

Department of Commerce and Development, Boston, Facts Book. 1968. unpagd.

MICHIGAN

Michigan State University, East Lansing, Bureau of Business and Economic Research, Michigan Statistical Abstract, 7th ed. 1968. 475 pp.

MINNESOTA

Department of Economic Development (formerly Department of Business Development), Saint Paul, Division of Research, A Statistical Profile of the State of Minnesota. 4th ed. 1966. 43 pp.

MISSOURI

University of Missouri, Columbia, Extension Division, Data for Missouri Counties. 1964. (Loose leaf; updated periodically.)

MISSISSIPPI

Mississippi Research and Development Center, Jackson, Mississippi's Economic Goals. 1967. Handbook of Selected Data for Mississippi. 1967. (Varied paging.)

MONTANA

University of Montana, Missoula, The Montana Almanac, Statistical Supplement, 1962-63. 1962. 110 pp.

NEBRASKA

University of Nebraska, Lincoln, Bureau of Business Research, Statistical Abstract of Nebraska. 1968. (In process.)

NEVADA

Department of Economic Development, Carson City, Nevada Community Profiles. 1968.

NEW JERSEY

Department of Conservation and Economic Development, Trenton, County Data Sheets. (Not dated.) 92 pp. (County Data Series.) Includes data for 1950-58.

Supplements: 1958-60; 1960-62; 1962-64. 48 pp. each.

County Summary. 1964; 1965; 1966. 6 pp. each. The New Jersey Almanac, Inc., Cedar Grove, The New Jersey Almanac, 1966-67. 2d ed. 1966. 768 pp.

NEW MEXICO

University of New Mexico, Albuquerque, Bureau of Business Research, "The State's Economy in 1967," New Mexico Business, V. 21, No. 3, March 1968. (Available also as a reprint.) 65 pp.

NEW YORK

Division of the Budget, Albany, Office of Statistical Coordination, New York State Statistical Yearbook. 1st ed. 1967. 253 pp.

NORTH CAROLINA

Wachovia Bank and Trust Company, Winston-Salem, North Carolina County Data. 1966. 301 pp.

NORTH DAKOTA

Economic Development Commission, Bismarck, North Dakota Growth Indicators. 5th ed. 1967. 40 pp. (Date on cover: 1968-69.)

OHIO

Development Department, Columbus, Economic Research Division, Statistical Abstract of Ohio: 1968. 2d ed. 1969. (In process.)

OKLAHOMA

University of Oklahoma, Norman, Bureau of Business Research, Oklahoma Data Book, 1968. 1968. 152 pp.

OREGON

University of Oregon, Eugene, Bureau of Business and Economic Research, Oregon Economic Statistics, 1968. 1968. 86 pp.

PENNSYLVANIA

Department of Internal Affairs, Harrisburg, Bureau of Statistics, Pennsylvania Statistical Abstract, 1968. 10th ed. 1968. 406 pp.

RHODE ISLAND

Rhode Island Development Council, Providence, Rhode Island Basic Economic Statistics. 1968. 159 pp.

SOUTH CAROLINA

State Development Board, Columbia, Research Division, General Statistics on South Carolina. 1969. (In process.)

SOUTH DAKOTA

University of South Dakota, Vermillion, Business Research Bureau, South Dakota Economic and Business Abstract, 1939-1962. 1963. 263 pp. (Bulletin No. 79.) (Out of print.)

TENNESSEE

University of Tennessee, Knoxville, Center for Business and Economic Research, Tennessee Statistical Abstract. (Proposed title.) 1st ed. 1968. 500-600 pp. (In process.)

TEXAS

Dallas Morning News, Dallas, Texas Almanac, 1968-69. 1967. 704 pp.

UTAH

University of Utah, Salt Lake City, Bureau of Economic and Business Research, A Statistical Abstract of Utah's Economy, 1964. 1964. (Studies in Business and Economics, V. 24, No. 3.) Utah Foundation, Salt Lake City, Statistical Review of Government in Utah. 1968 ed. 1968. 110 pp.

VERMONT

Central Planning Office, Montpelier, An Audit of Vermont; A Statistical Summary of Selected Recent Economic Changes. 1963. 11 pp. (Out of print.)

VIRGINIA

University of Virginia, Charlottesville, Thomas Jefferson Center for Studies in Political Economy, Statistical Abstract of Virginia. 1966. 313 pp.

WASHINGTON

Washington State Research Council, Olympia, The Research Council's Handbook. 3d'ed. 1968. 647 pp.

WEST VIRGINIA

Agricultural Experiment Station and Office of Research and Development, Morgantown, County Study Data Book: Measures of Social Change in West Virginia, 1940-1965. 1967. 105 pp.

West Virginia University, Morgantown, Bureau of Business Research, West Virginia Statistical Handbook, 1965. 1964. 165 pp. (Business and Economic Studies, V. 9, No. 1.)

WISCONSIN

Department of Local Affairs and Development, Madison, Division of State Economic Development, Facts for Industry. 1968. 171 pp.

• Legislative Reference Bureau, Madison, The Wisconsin Blue Book, 1968. 1968. 804 pp.

WYOMING

Agricultural Experiment Station, Laramie, Wyoming Agriculture; Economic Statistics of Wyoming's Agricultural Industry. 1965. 84 pp. (Mimeo Circular No. 211; revised edition in process.)

University of Wyoming, Laramie, Division of Business and Economic Research, Wyoming Data Book. 1967. 242 pp.

PUERTO RICO

Planning Board, San Juan, Bureau of Economic and Social Analysis, Statistical Yearbook 1967. 200 pp. (In process.)

APPENDIX B

State-Issued Catalogs of Own Publications

The following notations of periodic listings of official State publications include examples of digests of administrative reports and collections of separately issued publications for a given reporting period.

ARIZONA

Department of Library and Archives, Checklist of Publications (Annual). 1967.

Compilation is developed from listings and documents submitted by the various State departments and agencies of the official publications issued during the year.

ARKANSAS

University of Arkansas Library, Checklist of Arkansas State Publications (Semi-annual). 1967.

Lists by agency and describes contents of official State publications received during the period.

CALIFORNIA

State Library, Annual Listing. 1967.

Cumulates the monthly listing of reports issued by State agencies during the calendar year. Also includes an extensive subject matter index of topics covered in the publications.

COLORADO

Division of State Archives and Public Records, Checklist Colorado Publications (Quarterly).

Records by agency, full title, and description of all State publications received for deposit.

CONNECTICUT

Commissioner of Finance and Control, Digest of Administrative Reports to the Governor. 1967.

Reports are grouped by headings and cover all administrative units. Other publications issued by the agencies are listed at the end of each individual report.

DELAWARE

Public Archives Commission, Accessions List (Quarterly).

Lists, by agency, State publications received for deposit during the period (full title entry).

FLORIDA

University of Florida, Library Reference Department, Short Title Checklist of Official Florida Publications (Bimonthly).

Lists, by agency, documents received during period.

GEORGIA

State Library, Checklist of Official Publications (Quarterly).

Complete title and description of contents arranged by agency headings are given for documents received during the period.

HAWAII

University of Hawaii, Library, Hawaiian and Pacific Collection Acquisitions (Annual).

Lists and briefly describes State publications received for deposit during the period.

IDAHO

State Library, The Idaho Librarian (Annual). April issue.

The compilation is listed as a "Partial Checklist of Idaho State Publications by Agency." Entry is by short title and combines documents received by the Historical Society and two State universities in addition to the State Library.

ILLINOIS

Secretary of State, Publications of the State of Illinois (Semiannual).

Reprints the May and November issues of Illinois Libraries (published by the State Library). State publications available for distribution during the period are listed by agency with brief description of content.

INDIANA

State Library, Library Occurrent (Quarterly).

Lists and describes Indiana documents received at the State Library during the period.

IOWA

University of Iowa, Library, Iowa Documents (Bimonthly).

Notes and describes by agency State publications received for deposit during the period.

KANSAS

1. Secretary of State, Biennial Report. 1965, 1966. (Received March 1968.)

A one-volume consolidation of reports for all State agencies, some of which are issued separately. Each individual report generally includes a listing of publications. Also has subject index.

2. State Library, Documents Division, Checklist of Official Publications (Quarterly).
- Lists by agency and briefly describes documents received for deposit during the period.
- KENTUCKY**
State Archives and Record Service, Checklist of Kentucky State Publications (Annual). 1966.
- Includes both published and unpublished materials by each agency, a detailed description of subject matter covered, and an extensive index.
- LOUISIANA**
Secretary of State, Recorder of Documents, Public Documents Issued in Accordance with R.S. 25:123 (Semiannual).
- Information in these reports is cumulated and published for 5-year periods. Volume IV covers 1961 to 1966 and includes both a listing by agency and a detailed subject matter index.
- MAINE**
State Library, Checklist of State of Maine Publications (Quarterly).
- Lists, by agency, State publications received by the State Library during the reporting period.
- MARYLAND**
Hall of Records Commission, Maryland State Documents (Monthly).
- Lists by agency and briefly describes all State publications received for deposit during the period.
- MASSACHUSETTS**
State Library, Bulletin (Monthly).
- Lists, by agency and short title, all Commonwealth of Massachusetts publications received including those documents which may be seen only at the State Library.
- MICHIGAN**
State Library, Michigan Documents (Quarterly).
- Information is arranged in one alphabet by issue, subject, and short title for all publications received. Designates those which are printed for official use only and indicates conditions under which individual publications are available.
- MINNESOTA**
Department of Administration, Documents Section, Minnesota State Publications (Quarterly).
- The periodical issues describe revisions to the complete catalog of State publications issued at irregular intervals. Listing is by subject grouping and agency.
- MISSISSIPPI**
Secretary of State, Biennial Reports. 1964, 1965.
- Combines in two volumes all agency reports published except for the following: Auditor of Public Accounts, Department of Education, State Board of Health, Highway Department, and Tax Commission. (Reports of more than 70 agencies are included.)
- MISSOURI**
State Library, Monthly List of Missouri State Government Documents.
- Supplements the Checklist of Official Publications compiled by the State Library from a questionnaire sent to all State officials (1963).
- NEVADA**
State Library, Official Nevada Publications (irregular, copy reviewed is dated March 1967).
- Compilation by agency and short title entry from copies forwarded to the State Library by the State Printing Office and the issuing office.
- NEW HAMPSHIRE**
State Library, Checklist of New Hampshire State Departments' Publications (Biennial). 1965, 1966.
- Lists alphabetically, by agency and short title, the documents received during the period.
- NEW JERSEY**
State Library, Checklist of Official New Jersey Publications (Monthly).
- Lists and describes items as received. An appendix (generally in September) gives the official annual reports and notes the latest year available in the files.
- NEW YORK**
1. Division of the Budget, Office of Statistical Coordination, New York State Statistical Reporter (Bimonthly).
- Lists and describes, by agency, statistical and research reports completed, projected, or underway. Also has subject matter index.
2. State Library, A Checklist of Official Publications of the State of New York (Annual).
- Lists, by agency and full entry title, State documents received during the year.
- NORTH CAROLINA**
University of North Carolina, Library, North Carolina Publications (issued in cooperation with State Library; bimonthly).
- Lists by agency and briefly describes State publications made available for distribution during the period covered.
- NORTH DAKOTA**
State Library Commission, North Dakota State Publications (Semiannual).
- Lists, by agency, State publications available for distribution during this period.

- OHIO**
State Library, Ohio State Publications (Quarterly).
Lists by agency and describes content of State publications issued during the period.
- OREGON**
State Library, Checklist of Official Publications of the State of Oregon (Quarterly).
Lists by agency and describes both those items available for distribution and those which are for use only at the State Library.
- PENNSYLVANIA**
State Library, Checklist of Official Pennsylvania Publications (Annual). 1967.
Publications issued during the year are listed by agency.
- SOUTH CAROLINA**
Department of Archives and History and State Library, Checklist of South Carolina State Publications (Annual). 1967.
Alphabetical listing by issuing agency (according to title in publication) covers information from agency listings and from copies of publications received for deposit during the past fiscal year.
- SOUTH DAKOTA**
State Library Commission, South Dakota Library Bulletin (Bimonthly).
Lists, by agency, State reports that are available for distribution.
- TENNESSEE**
State Library and Archives, State Library Division, A List of Tennessee State Publications (Annual). 1967.
Lists by agency and full title all State publications issued for public distribution. (This compilation was not published in 1965 and 1966. The above edition includes publications received during 1966.) Also includes a subject index.
- TEXAS**
State Library, Archives Division, Documents Section, List of State Publications Issued (Bimonthly).
Groups by agency the official publications issued during the period covered.
- UTAH**
Secretary of State, Compiled Digest of Administrative Reports (Annual). 1967.
Includes summaries of fiscal year reports required by statute to be submitted "to the Legislature, the Governor, and for other essential purposes." Broad financial resumes are given for each of the more than 70 agencies covered.
- VIRGINIA**
State Library, Checklist of Virginia Publications, 1966. 1967.
Lists, by issuing agency, reports published during the calendar year. Includes an appendix of documents not recorded in previous checklists and bibliographies, as well as a subject matter index.
- WASHINGTON**
1. Secretary of State, Washington Public Documents (Biennial). 1963, 1964. (Received Volumes 1 and 2 in July 1967 and Volume 3 in February 1968.)
Compiles alphabetically all State agency reports (some of which have been issued separately) issued for the biennial period.
2. State Library, Washington State Publications (Annual). 1967.
In addition to the official publications, cites a wide variety of reports, minutes, memoranda, and regulations which are not available for public distribution. Listing is by issuing agency. Includes an extensive subject index.
- WEST VIRGINIA**
Department of Archives and History, Short Title Checklist of West Virginia State Publications (Semiannual).
Reports available during the period are arranged alphabetically by issuing departments. This does not apply to colleges and universities which are listed separately.
- WISCONSIN**
Wisconsin Historical Society, Wisconsin Public Documents (Quarterly).
Lists, by agency, State and local publications issued during the period.
- WYOMING**
State Library, Wyoming Library Roundup (Quarterly).
Includes listing by agency of State publications issued during the period.

APPENDIX C

Selected Bibliographies Issued by State Agencies

Constitutional Revision ¹

1. Arizona. University, Bureau of Government Research, Recent Trends in State Constitutional Revision. 1965. 16 pp.

2. Florida. University, Institute of Governmental Research, Selected Bibliography on State Constitutional Revision. 1966. 28 pp.

3. Hawaii. Legislative Reference Bureau, Hawaii Constitutional Studies. 1968. Eighteen reports have been issued covering by title every article of the present constitution.

Extensive bibliographic footnotes and general reference listings appear in the appendix of each of the reports. (See Article VI: Taxation and Finance, pages 102-122.)

4. Maryland. Department of Education, Resource Guide on the Maryland Constitutional Convention. 1967. 112 pp.

This publication was designed as a teacher's guide and was not intended to be a definitive study of materials available for States generally or for Maryland in particular.

5. New Mexico. Constitutional Revision Commission, A Selective Bibliography on State Constitutional Revision. 1966. 26 pp.

The compilation is intended to update the bibliography issued in 1963 by the National Municipal League and the Legislative Drafting Research Fund of Columbia University. It contains references primarily concerned with the organizational aspects of constitutional revision and includes materials on substantive matters only if these are not covered by the Index to Legal Periodicals or the Library of Congress Annual Index to Monthly Checklist of State Publications.

6. New York. Temporary State Commission on the Constitutional Convention. 1967. Fourteen reports have been issued.

In general, each volume carries extensive footnotes and an overall subject bibliography. (See number 8 on State finance, number 13 on local government, and number 14 on State government.)

7. Pennsylvania. Department of Public Instruction, State Library, Bibliography of State Constitutional Revision. 1966. 14 pp.

Includes two sections--the first is of titles which treat the subject in a general way and the second is arranged by States. References cover constitutional revision as discussed, planned, or executed in the various States.

8. Washington. Report of the Constitutional Advisory Council. 1966. Pages 25-27.

Covers selected references to general and State reports on recent programs of constitutional revision.

9. Wisconsin. Legislative Reference Bureau, Constitutional Revision in Other States. 1965. Pages 17-18.

Local Government ²

1. California. University--Berkeley, Institute of Governmental Studies, Metropolitan Communities. A Bibliography. 1967. 536 pp.

This is the third in a continuing series initially sponsored by the Government Affairs Foundation and covers the period 1958 to 1964. The bibliography is divided into two parts: The first includes titles on nineteen standard governmental functions, on problems concerning existing governmental forms, and on proposals for reorganization in metropolitan areas; the second covers social structure and process, population characteristics, and the metropolitan economy. There are no annotations.

2. Connecticut. Development Commission, Bibliography, Reports of Regional Planning Agencies in Connecticut. 1967. 16 pp.

Focuses primarily on Connecticut State and local planning agencies but also includes reports of regional significance for other States and agencies.

3. Connecticut. University, Institute of Public Service, County Government in Connecticut, Its History and Demise. 1966. 244 pp.

²The National Association of Counties Research Foundation issued in 1964, Public Authorities, Special Districts and Local Government. This work includes a listing of general references (pp. 203-212) in addition to bibliographies at the end of each chapter.

¹See The Book of the States, 1968-69, The Council of State Governments, pp. 3-18. The article by John E. Bebout reviews recent State activity in this area and includes bibliographic references.

Both the bibliographical footnotes in the text and the reference listings in the appendix include citations pertaining to New England counties and U.S. counties in general in addition to the emphasis on Connecticut.

4. Georgia. University--Athens, Institute of Community and Area Development, Downtown Revitalization, 1967. 21 pp.
Contains an annotated listing of selected articles from professional journals on urban core area renewal.
5. Georgia. University--Athens, Department of Sociology and Anthropology and the Institute of Community and Area Development, The Community, A Classified Annotated Bibliography, 1967. 142 pp.
The core of the listings is composed of studies sponsored by the agricultural experiment stations and the extension centers of the 50 States. Headings include "local" government and governmental services.
6. Indiana. University, Division of Community Planning, Sources of Information Relevant to Urban and Regional Planning in the State of Indiana, 1965. Two volumes, 175 pp.
Presents sources relevant to local planning programs and problems collected by questionnaire or visit to State agencies, cities and towns, and major libraries.
7. Michigan State University, Institute for Community Development and Services, Bibliography on Systems, 1963. 9 pp.
Contains the following headings: General systems and theory, human factors in systems, systems engineering, community systems, control systems, ecological systems, information service, and social, economic, and political systems.
8. North Carolina. University, Institute of Government, Costing Urban Development and Redevelopment, 1964. 21 pp.
References, without annotation, are to selected research on costs, revenues, cost-benefit, and cost revenue analysis in relation to land use.
9. Oregon. Department of Planning, A Manual for Community Industrial Development in Oregon, 1964. 32 pp.
References are mostly to general literature on industrial development corporations and on separately organized industrial districts.
10. Oregon. Legislative Assembly, Interim Committee on Local Government, Metropolitan and Urban Area Problems in Oregon, 1963. 56 pp.
The bibliography focuses on Census materials and on references relative to intergovernmental relations.

11. Tennessee. University, Municipal Technical Advisory Service and the Tennessee Municipal League, Selective Bibliography on Municipal Government, 1964. 40 pp.

Includes listings on the following topics: Administration, bibliography, budgets, finance, functions, and municipal revenues and costs.

12. U.S. Department of Agriculture, Economic Research Service, A Selected Bibliography on Special Districts and Authorities in the United States, Annotated, 1968. 57 pp.

The references are limited to "special districts and authorities created under State enabling legislation for the purpose of constructing or operating improvements or of providing services to the inhabitants of an area." Compilations were made from the standard bibliographical sources and from information received by mail canvass of State agencies; individual special districts and authorities; and various quasi-public or private organizations. Citations cover all phases of legal organization, operation, and financing.

13. Virginia. University, Institute of Government, Special District Government in Virginia, 1967. 131 pp.

Contains extensive bibliographic footnotes and a general bibliography. Materials relate development in Virginia to that of other States.

Research on State-Local Government

1. California. University--Davis, Institute of Governmental Affairs, A Directory of Governmental, Public and Urban Affairs Research Centers at American Colleges and Universities, 1968. 81 pp.

Provides a brief listing of publications, a description of library holdings, and characterization by area of research specialty separately for the governmental and public affairs research units and for the urban research units at both public and private institutions. Also supplies indexes by alphabetical arrangement of research centers, institutional affiliation, location, and personal name of research directors.

2. Georgia. University, Institute of Government (for the Conference of University Bureaus of Governmental Research), University Research in Process, 1967. 99 pp.

Sponsoring institutions for which research projects are listed include State institutions in all 50 States. Data were obtained by mail canvass of all public and private institutions of higher education appearing in the U.S. Office of Education directory.

3. North Carolina. University, Chapel Hill, Institute of Government, Publications of the Institute of Government, 1930-1962, 1963. 78 pp.

Arranges publications of the institute by subject matter and by the individual unit of government for which they were prepared. In addition, lists research by staff members published through the collaborating agencies.

4. Texas. University, Bureau of Business Research, A Survey of University Business and Economic Research Reports, 1959-1963. 1963. 690 pp. (Prepared for the Small Business Administration, Washington, D.C.)

Institutions covered consist of public and private colleges and universities responding to a mail questionnaire. Titles are arranged by subject, including area development and urban renewal, State and local regulatory functions, and topics on State and local taxes. Entries are annotated.

5. Washington. University, Bureau of Governmental Research and Services, Index and Classification of Publications of the Bureau of Governmental Research and Services and the Association of Washington Cities. 1964. 44 pp.

The report contains a listing and classification on a selected basis of all of the publications of the two organizations that are deemed to be currently useful.

State Expenditure Program Developments ³

1. California. University--Berkeley, Institute of Transportation and Traffic Engineering Library, Selected References on Mass Transit. 1966. 28 pp.

2. Hawaii. Department of Education and Legislative Reference Bureau, Quest for Compensatory Education in the State of Hawaii. 1968. 97 pp. Extensive chapter footnotes incorporate citations to general references and to publications of particular States on programs for the disadvantaged.

3. Hawaii. Legislative Reference Bureau, Dental Care for the Indigent and Medically Indigent in the State of Hawaii. 1968. 97 pp.

Consists of extensive chapter footnotes, appendix annotations, and a general bibliography on Federal and State programs of dental care as well as private dental services.

4. Indiana. University, Institute for Applied Urban Economics, Urban Transportation, The Federal Role. 1965. 325 pp. (Book was authored by G. M. Smerk and published by the Indiana University Press.)

Consists of general references on Federal programs for urban areas and bibliographic notes on the Federal aid highway program, urban mass transport, and other transport modes.

5. Michigan. Equal Employment Opportunity Commission, Document and Reference Text. 1967. 602 pp. (Study was prepared by the University of Michigan--Wayne State University Institute of Labor and Industrial Relations.)

Covers all phases of minority employment but does not include annual reports of State and local agencies administering fair employment practices acts. These are listed in the appendix, but special reports or sponsored research by these agencies are included in the compilation. Information is arranged by the keyword in the reference title, by alphabetical listing of author and institutional sponsor, and by a full title entry bibliography.

6. Missouri. University--Kansas City, Center for the Study of Metropolitan Problems in Education, Multi-Jurisdictional Metropolitan Agencies and Education.... 1968. 85 pp.

This study has extensive bibliographical footnotes on the involvement of educators in the work of planning commissions and councils of government.

7. North Carolina. University--Raleigh, Department of Economics, Cost and Returns for Investments in Technical Schooling by a Group of North Carolina High School Graduates. 1968. 49 pp.

Includes general references on educational costs by type of schooling or training related to earning potential.

8. Pennsylvania. Governor's Committee for Transportation, A Selected and Annotated Survey of the Literature on Transportation, Status, Structure, Characteristics, Problems and Proposed Solutions. 1968. 202 pp. (Prepared by the Franklin Institute Research Laboratories at Philadelphia.)

Covers all phases of transportation including State policy and expenditures, mass transit problems, regional transportation planning, and urban transportation.

9. U.S. Department of Defense, Defense Communications Agency, Transportation Planning System Bibliography. 1967. (Contains seven volumes.)

These materials were prepared under contract by the Auerbach Corporation. Topic headings include technical, economic, management, and governmental aspects of transportation. Listings are not annotated.

10. U.S. Department of Defense, Department of the Army, Civil Defense, 1960-67, A Bibliographic Survey. 1968. 124 pp.

References cover all governmental policy levels in addition to data on such aspects of civil defense as shelter design and public alert systems. State by State index is included in the appendix.

³Includes selected publications issued by the Federal Government on State administered Federal programs.

11. U.S. Department of Housing and Urban Renewal, Urban Public Transportation, Selected References. 1966. 20 pp.

Contains annotations for materials providing background, analysis, and tried or proposed solutions to urban traffic problems as well as for various aspects of publicly owned transportation.

12. U.S. Department of Interior, Office of Water Resources, Bibliography on Socio-Economic Aspects of Water Resources. 1966. 453 pp.

Provides annotations for the 10-year period ending in 1965 on operational reports and research publications of the water resources agencies and research institutes of the 50 States. Also covers activities on the Federal and local governmental levels and for nonprofit private institutions.

13. U.S. Social Security Administration, Library, Selected Current References on the Medicare Program. 1966. 50 pp.

Presents an unannotated listing of available materials on the Federal program and on State experience with medical care under public assistance in addition to data for particular States on hospital facilities, health manpower, and available statistics on health and medical topics.

State Fiscal Administration

1. California. University--Berkeley, Institute of Governmental Studies, Reorganization of State Government, A Selective Bibliography. 1968. 18 pp.

Consists of materials in the library of the institute which relate to States in general or to particular States both on an overall State reorganization or on the reorganization of particular functional areas.

2. Kentucky. University, Bureau of Business Research, College of Commerce, Capital Budgeting in Selected States. 1966. 214 pp.

Covers California, Maryland, Minnesota, and Wisconsin in detail but also contains bibliographic footnotes for States in general on organizational framework, executive approval and legislative review, integration of current and capital budgets, and on the execution of the capital budget.

3. Kentucky. University, Bureau of Business Research, College of Commerce, Factors Influencing the Cost of State and Local Borrowing in Kentucky. 1965. 196 pp.

Bibliographic footnotes include references to general information on interest cost, bond characteristics, and market reception, and effects of constitutional limitations.

4. Michigan. University, Michigan Governmental Studies (Number 45), State Budgeting for Higher Education, The Use of Formulas and Cost Analysis. 1964. 228 pp.

Contains both a large general bibliography and extensive chapter footnotes on patterns and problems in the relationships between State governments and higher education. Most detailed references are given for California, Florida, Indiana, Kentucky, New Mexico, Oklahoma, Tennessee, and Texas.

5. Nebraska. University Studies, New Series No. 32, State Centralized Investment Process, Structure, Controls, and Operations. 1966. 141 pp.

6. New York. Legislature, Joint Legislative Committee on State-Local Fiscal Relations, Foundations of the Fiscal System. 1966. 83 pp.

Extensive bibliographic footnotes refer to general State practices, but concentration is on Minnesota, New Jersey, and Wisconsin.

General and bibliographic footnotes recapitulate surveys of past 30 years on State-local fiscal problems. Also includes references on home rule taxing powers and planning-programing-budgeting system.

7. U.S. Bureau of the Budget, Library, Program Analysis Techniques, A Selected Bibliography. 1966. 40 pp.

Identifies by subject and annotates studies which discuss or apply cost-benefit analysis techniques. Particularly pertinent are sections on health, education, and welfare; highways and transportation; and community development and services.