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VOLUME 6

# Topical Studies

NUMBER 2

State Reports on State and Local Government Finances

## 1972 CENSUS OF



## GOVERNMENTS

U.S. DEPARTMENT  
OF COMMERCE  
Social and Economic  
Statistics Administration

BUREAU OF  
THE CENSUS

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## Preface

This report is one of several publications of Volume 6, Topical Studies, of the 1972 Census of Governments. It updates the similar publication, State Reports on State and Local Government Finances, of the 1967 Census of Governments (Volume 6, Number 3). Discontinued series of State reports have been eliminated and about 125 new titles have been added. Annotations reflect the content of the latest issue available as of March 1973.

The periodic census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1972 census, similar to those taken for 1957, 1962, and 1967, 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. David P. McNelis, former Chief of the Governments Division, played an important part in the development of plans for the 1972 Census of Governments.

Sherman Landau, Assistant Division Chief for Research and Methodology, gave general guidance and coordination to operational phases of this census.

This report was prepared by David Patching under the general direction of Joseph Arbena, Chief of the Finance Branch, under the general supervision of Maurice Criz, Assistant Chief for Economic Statistics. The information presented here was

developed chiefly by reference to the Bureau of the Census Library holdings of 6,300 serial publications on State and local government finances and activities. This research effort was aided by Librarian, Dorothy Kaufman, and other members of the library staff. With their assistance, items presented here were selected and compiled from some 1,300 available reports of State governments.

The Publications Services Division, Social and Economic Statistics Administration, provided advice and service in the preparation of copy for publication. Publication copy was prepared in part within the Governments Division, under the supervision of Helen D. Files.

Many State officials provided information for this phase of the 1972 Census of Governments. Their cooperation is gratefully acknowledged.

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# 1972 CENSUS OF GOVERNMENTS

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VOLUME 6

## Topical Studies

NUMBER 2

**State Reports on State and Local Government Finances**

Issued August 1973

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# Introduction

This report contains several annotated bibliographies of finance and economic reports published by State governments. The main body of this monograph consists of recurrent statistical publications in two parts, covering (a) finances of State governments, and (b) local government finances. Nonrecurrent special studies and reports, which in some cases may present financial data not available in the periodic reports, are not documented. Also, statistical sources used by the Census Bureau to compile data on government finances may not be listed in this report.<sup>1</sup> Entries for each State have been selected to indicate the scope of data available in sources published for general distribution.

Citations for official publications include the name of the issuing agency, the title of the report, and the frequency of issuance. The annotations include a brief description of the data covered in the reviewed publications.

## STATE GOVERNMENT FINANCES

An annotated bibliography of State government publications containing State financial statistics is offered in the first section of this report. Four categories of official reports are given, as follows:

A. General Financial Reports. Official compendiums of statistical data on State finances are published with wide variations of coverage, detail, and format. The originating agency may be one of several State finance-oriented offices, such as the comptroller, auditor, or treasurer, or departments of finance or administration. Revenue and nonrevenue receipts, operating and capital expenditures, debt service, and investments are usually presented. Additionally, financial transactions may be recorded at various stages of completion, depending on the purposes they are intended mainly to serve. One trend in the publication of State finance reports is the release only of summary data, with detailed compilations available only in computer data files and printouts or supplementary analyses. In those 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.

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<sup>1</sup>See 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. Budget reports are listed under the agency preparing the document, contrasted to the officer or the bureau charged with the budget-making authority. One trend in budgetary reporting is an increasing appearance of performance-program budgeting. A budget document will usually contain operating and capital components divided among several governmental subject areas. Agency and executive budget year requests with final legislative authorizations may appear for individual accounts, actual expenditure data for past years, and projected fund requirements for future years may appear for varying periods of coverage. Additional data, often in supplementary volumes, are sometimes provided on economic trends, operational details, local assistance payments, and long range capital needs.

C. Tax Collection Reports. Periodical reports of revenues, other than in publications entered under A or B, appear under this heading. Revenue may be recorded in terms of amounts assessed, collected, or deposited during a particular period. Data may include administrative cost detail, revenue collections by local units of government, rates and valuations, and projected and historical collections.

D. Other Selected Sources. Reports selected for inclusion here provide some financial data not available in sources shown under the three primary headings above. The types of reports found in this section are as follows:

1. Reports of independent or semi-autonomous State agencies whose activities are not covered elsewhere, i.e., educational agencies or systems, transportation authorities, or various enterprise operations.
2. Reports on various debt, security (or investment), or capital funds.
3. Detailed compilations of intergovernmental payments to local governments and local distribution of State payments in various education, highway, welfare, or other grant-in-aid programs.

Data on the various State financial operations is usually reported as of a fiscal year ending June 30, with the exception of Alabama, New York, and Texas, and a few particular funds or agencies, not uniform with the State fiscal year. Following the publication entry designating the interval of issuance (annual, biennial) appears the year of the volume most recently received by the

Bureau of the Census library. Citations for general financial reports (A) also show the date on which the document was received by the Census library. All reports appearing in the State and local government finance sections are on continuous order by the Bureau of the Census library.

### LOCAL GOVERNMENT FINANCES

Periodic State reports containing local government financial statistics are summarized in the second section of this report. As with other State finance publications, there is considerable variation among State compilations with regard to the nature, coverage, and currency of data presented. Supplementing these listings are several unofficial, nongovernmental sources giving in many cases extensive local government financial data.

Recurrent reports containing county and municipal financial statistics as well as local school finances are included. Other types of data most often provided relate to single-function governments, such as school or special

districts; property tax assessments and levies; and various limited aspects of local finances, such as indebtedness, nonproperty taxes, or specific functional expenditures.

### ADDITIONAL STATE PUBLICATIONS

Three listings provide additional bibliographical sources on State finance publications. Appendix A is a reprint of one-volume State statistical abstracts containing a variety of State economic data.<sup>2</sup> Appendix B is a listing of State-issued catalogs of their own publications with their first year of publication listed. Appendix C consists of selected bibliographies issued by various State, Federal, or nonprofit organizations classified according to several areas of State and local finance research areas and issued during the past 5 years.

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<sup>2</sup>Statistical Abstract of the United States, (1972) pp. 961-964.

# 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. 1971.

Report received February 1972.

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.

The auditor reports tax collections and departmental receipts in extensive detail, including breakdown by county where applicable; reconciliation of controller's and treasurer's cash fund balances is shown for each agency and account. Interest and bond redemption requirements due for 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. Detailed and condensed statements of bonded debt and debt service are shown by issue, series, and dates of issue and remittance. Securities held in trust for investment and to fulfill code provisions are shown by kind and amount.

### B. BUDGET DOCUMENTS

Department of Finance, Division of the Budget, State of Alabama Budget (Biennial). 1972, 1973.

Submitted May 1971.

Summary statements for general and educational funds give individual fund receipts, disbursements, and balances for only the 1970 fiscal year. Actual or estimated current and budget biennial data are given for most detailed statements. Major fund revenues are shown by source, with the bulk of tax revenues detailed in the special educational trust fund statement.

Actual or estimated expenditures and appropriations with agency requests and governor's recommendations appear in condensed and detailed formats by appropriation account or agency. Detail shows activity and character and object. Summary and detail are shown for general obligation and revenue bonds including annual interest and principal requirements by fiscal year until maturity for individual bond series.

### C. TAX COLLECTION REPORTS

1. See A and B above.
2. Department of Revenue, Quadrennial Report. 1966 to 1970.

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

### D. OTHER SELECTED SOURCES

1. Alcoholic Beverage Control Board, Annual Report. 1972.

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.

2. Department of Pensions and Security, Alabama Social Welfare: Annual Report for Fiscal Year (Bimonthly; Jan.-Feb. issue is the agency's annual report). 1971.

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. 1971.

Report received February 1972.

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 bond authorizations, borrowing activity during the report year, and principal and interest requirements through maturity of indebtedness.

**ALASKA—Continued****B. BUDGET DOCUMENTS**

Department of Administration, Division of Budget and Management, Budget Document (Annual). 1973.

Submitted February 1972.

Combined statements on operating programs, shared revenues, and capital construction are shown by source of funds. Expenditures are shown by character and object breakdown. Actual data is presented for the prior year, with current authorizations and governor's budget year requests. 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. Capital outlay expenditures and estimates are shown by project and method of financing.

**C. TAX COLLECTION REPORTS**

1. Governor, Revenue Sources, (Annual). 1971-1977.

Provides detail of State tax and nontax 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). 1971.

Reports fiscal year collections from all taxes administered by the department, by source, compared to the prior year.

**D. OTHER SELECTED SOURCES**

University of Alaska, Financial Report. 1971.

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.

**ARIZONA****A. GENERAL FINANCIAL REPORTS**

See B below

**B. BUDGET DOCUMENTS**

Department of Finance, Executive Budget (Annual). 1973.

Submitted January 1972.

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 Fund. Revenue is detailed

by collection agency and source for other funds collectively. Expenditures are shown in total, but details by activity and character and object are limited to appropriated funds. For 1973 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. 1971.

Includes 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 amounts 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). 1972.

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.

**D. OTHER SELECTED SOURCES**

1. State Highway Department, Annual Financial Report. 1971.

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

2. Department of Public Welfare, Annual Report. 1971.

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.

3. Department of Finance, Federal-State Fiscal Research Officer, Federal Grant-in-Aid Programs. 1971.

Includes grants-in-aid (formula grants), special project grants, research contracts, training grants, and cooperative agreement funds which are channeled through the State. Funds paid directly to State agencies and local units are also listed.

4. State Land Commissioner, Annual Report. 1971.

Reports inventory of lands and receipts therefrom, including Federal grants; distribution of income, by fund, and expenditure by character and object; and a combined balance sheet.

## ARKANSAS

### A. GENERAL FINANCIAL REPORTS

See B below

### B. BUDGET DOCUMENTS

Legislative Council, Budget Manual (Biennial). 1972, 1973. (Presented in two volumes.)

Submitted January 1971.

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

### C. TAX COLLECTION REPORTS

Department of Finance and Administration, Revenue Services Division, Statement of Gross Collections of Major Taxes (Monthly).

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

## CALIFORNIA

### A. GENERAL FINANCIAL REPORTS

State Controller, Annual Report. 1971.

Report received March 1972.

Presents combined and detailed statements of financial condition and operations for all funds, and by fund groups, except for the nonappropriated funds of the university. Revenue summaries of governmental cost funds show source, fund, and agency, and expenditures therefrom by fund group, agency, activity, character and object.

Statement of general cost funds appropriations, expenditures, and balances for the current and 2 prior years is arranged by function, agency, character and object, with additional detail for appropriation accounts. Supplemental tables give summary and detail of receipts from Federal grants and shared revenues by county and city, purpose, and source.

Recapitulates borrowing transactions of general obligation and revenue bonds with future debt service requirements by year and issue to maturity.

### B. BUDGET DOCUMENTS

1. Department of Finance, Budget Division, Budget (Annual). 1973. (Presented in three volumes listed below.)

Submitted January 1972.

### a. State Support and Local Assistance

Comparative operations, capital outlay, and local assistance budget summaries and balances for general and special funds in operations, capital outlay, and local assistance categories are given for estimated current and budget and actual prior years. A comparative statement of revenues by kind of tax, license, or other revenue is provided. Additional comparative schedules are presented for expenditures by subject categories and departments, with supplemental tables for capital outlay and Federal aid categories. A summary of general obligation outstanding debt is given with details on issues, interest rates, and maturity dates.

Summary data for local assistance and shared revenue is provided for State and Federal aid by agency and program. Detailed tables of assistance distribution are given by department and program and by county recipient or by project for selected aid programs.

Schedules for individual agencies give data on total operating and capital 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. Program Budget Supplement

Detailed operational, local assistance, and capital expenditures are supplied in a combined format for budget, current, and prior years by departments and agencies summarized in introductory budget volume. Extensive tabular and narrative material gives legal authority, objectives, and workload for agencies, with program requirement, appropriation, and reconciliation data.

### c. Salary and Wages Supplement

Gives detailed information on authorized staffing and actual or proposed personnel expenditures for State agencies for budget, current and prior years.

### 2. Joint Legislative Budget Committee, Report of the Legislative Analyst (Annual). 1973.

Each appropriation account in the operating and capital budgets is described with recommended legislative action or proposal for reexamination of policy. An analysis is made of the economic forecasts underlying the budget estimates and a review of the overall borrowing policy is included.

**CALIFORNIA—Continued****C. TAX COLLECTION REPORTS**

## 1. State Board of Equalization

a. Annual Report. 1971.

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 (Annual). 1971.

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 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. 1970.

Reports summary and detailed data on returns and collections of individual and corporation income taxes with additional data on senior citizens assistance payments and claims for current fiscal or calendar years. Includes information on bases, rates, and administration of the State income taxes, statistics of income, analytical data, and historical statistics.

**D. OTHER SELECTED SOURCES**1. Department of Public Works, Annual Report. 1970.

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.

2. University of California, Financial Schedules and Report (Annual). 1971.

Includes consolidated and detailed statements for centrally administered programs and for each campus showing current funds, receipts by source, and expenditures by function and fund source. Combined balance statements are by fund as compared to the prior year.

3. State Treasurer, California Bonds, Statement of Bonded Debt of the State of California (Annual). 1972.

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 Commission, Port of San Francisco Financial Statement (Annual). 1971.

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 Cash Condition (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). 1971.

Report received February 1972.

Summaries of financial condition, long-term debt, and revenue and expenditure for combined funds are given for current and prior years. Summary and detail of revenue and expenditure are given by source, activity, and fund, with additional detail on State assistance to local government by function. Debt outstanding data for current and prior years gives bonds and other debt by issue and institution.

**B. BUDGET DOCUMENTS**

State Controller, Annual Budget. 1973.

Submitted January 1972.

Summaries of actual or estimated receipts, expenditures, and balances for revenue, capital, and highway funds are presented for budget, current and prior years. A combined statement of actual or estimated total State revenue gives major classification and source.

Actual or estimated expenditures are supplied by department, agency, and purpose for budget, current, and prior years. Extensive narrative details give means of financing and justification for budget year expenditure. Historical and projected revenue fund collections are given with additional detailed itemization of receipts by source.

Details of capital construction recommendations are given by agency, project, and source of financing for budget year, with summaries of receipts, expenditures, and balances presented for current and prior years.

**COLORADO—Continued****C. TAX COLLECTION REPORTS**

1. Department of Revenue, Annual Report. 1971.

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 liability, sales tax collections, and for motor vehicle license receipts. Also includes digest of recent tax legislation with tabular and descriptive material on historical returns and current rates.

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 SELECTED SOURCES**

1. Department of the Treasury, Annual Report. 1971.

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.)

2. Division of Highways, Financial Statement (Annual). 1972.

Presents statement of receipts, expenditures, and balances by source and purpose. Expenditures are given by character, object, and project with additional Federal and State and project detail and descriptions.

3. Department of Social Services, Fiscal Report (Annual). 1970.

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 REPORTS**

State Comptroller, Annual Report. 1971.

Report received January 1972.

Presents combined balance sheet and summary statement of cash receipts and disbursements for all funds except trust funds held by the State treasurer.

Fund statements and schedules supply balance, revenue, appropriation, and expenditure details for the current fiscal year. Estimated and actual receipts from taxes, grants, and transfers are shown by source. Appropriations and expenditures are given by agency, character, and object and show total available, amount expended, and balance carried forward. Similar details are given in capital outlay schedules by project. Transactions of bond funds are shown in detail by issue for the current year and cumulatively from the initial authorization.

**B. BUDGET DOCUMENTS**

Director of Budget, Budget Report (Annual). 1973.

Submitted February 1972.

Summaries of recommended appropriations, capital programs, anticipated revenues, and financial position by fund, function, source, and project are presented for the budget year with limited actual or estimated data for prior years. Provides a summary of expenditures, requests, and recommendations by function, agency, fund, character, and object for budget, current and prior years. Recommended, estimated, or actual payments from State and Federal funds to local governments; and borrowing and debt service transactions are presented by function and activity.

Detailed expenditure data for all agencies is presented by fund, agency, function, activity, and character and object for budget, current and prior years. Descriptive information and personnel summaries are provided for each agency, and tabular data are provided for the capital program and proposed appropriations act.

**C. TAX COLLECTION REPORTS**

1. State Tax Department, Research Division, Comparative Statement of Certain State Tax Receipts (Annual). 1972.

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, Annual Report. 1971.

Summary data are presented by fund on cash receipts, disbursements, and balances. Cash and investments are shown by type of security and by fund. Includes detailed data on debt outstanding and debt transactions.

2. Commission of Finance and Control, Digest of Connecticut Administrative Reports to the Governor (Annual). 1972.

**CONNECTICUT—Continued**

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. Department of Transportation, Financial Report for the Fiscal Year, 1972.

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 and appropriations by program, by project, and by character and object.

**DELAWARE****A. GENERAL FINANCIAL REPORTS**

See B.1 below.

**B. BUDGET DOCUMENTS**

1. Office of Budget Director, Budget and Financial Report (Annual), 1973.

Submitted January 1972.

A comparative consolidated statement shows actual receipts, disbursements, and cash balances of all funds for 2 previous years with additional statements for the general and special ("extra budgetary") funds. Appropriations and budget estimates and recommendations relate only to general fund amounts.

Actual or estimated general fund revenue and non-revenue receipts by source and collection agency are given for budget, current and 2 prior years. 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. Special funds transactions for the past year show receipts, transfers, disbursements, and opening and closing balances by agency and purpose. 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, 1973 to 1978.

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**

Department of Finance--Division of Revenue, Statistical Report, 1971.

Presents descriptive information and detailed statistics on State taxes administered by the division 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.

**FLORIDA****A. GENERAL FINANCIAL REPORTS**

State Comptroller, Annual Report, 1972.

Report received January 1973.

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 object, by department; and cash and security holdings by fund.

Detail for general revenue funds is by appropriation account showing capital, operating and nonoperating expenditures 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 by municipality for certain programs. (The summary statements described above are generally published well in advance of the complete report.)

**B. BUDGET DOCUMENTS**

Budget Commission, Recommended Budget (Annual), 1973.

(Presented in three volumes.)

Submitted January 1972.

General fund receipts are summarized by source in actual amounts for 6 prior years, in estimates for 5 additional years. Current appropriations and expenditures with requests and recommendations for the budget year for general revenue and all funds appear in a department and agency summary. Agency proposals for 5 later years are condensed by program categories.

Current expenditures, agency requests, and fund sources for the budget and 5 later years are summarized by general program and detailed by agency categories, with character and object breakdowns. Extensive material descriptive of program definitions, objectives, and legal authority is shown for programs and agencies.

Summary and detail of agency capital outlay requests for budget and 5 later years are shown by department, subprogram, project, and source of funds.

## FLORIDA—Continued

## C. TAX COLLECTION REPORTS

1. State Comptroller, Annual Report. 1972.

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. Department of Revenue, Monthly Sales and Use Tax Collections by County.

Presents sales tax collection data for the current month by county compared to the prior and same month of the previous year.

## D. OTHER SELECTED SOURCES

1. State Board of Administration, Report (Annual). 1972.

Presents explanatory information and data on bonded debt, debt service accounts, and related transactions, administered by the Board of Administration for 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. Department of Transportation, Florida's Turnpike, Audit Report (Annual). 1971.

Presents statements of receipts, disbursements, and balances for the calendar year, with supplementary data on capital expenditures, debt, and investments.

3. Jacksonville Expressway Authority, Annual Report. 1971.

Summary and detail of receipts, disbursements, and balances are shown by fund with additional statements on total construction costs of completed facilities, bonded indebtedness, and reserves.

4. State Treasurer, Bond Department, Securities Held on June 30 (Annual). 1972.

Provides detail on treasurer's holdings of securities by fund and by type of holding.

5. Division of Health, Annual Report. 1971.

The Bureau of Finance and Accounts section summarizes operations of State and local health units. Gives data by source of funds and by program in summary and for individual governments. Expenditures are shown by character and object.

## GEORGIA

## A. GENERAL FINANCIAL REPORTS

State Auditor, Annual Report. 1971.

Report received January 1972.

Presents receipts from taxes, grants, and earnings by source and class with distribution of receipts by purpose, object, and class. Balance sheets and various analytical tables are supplied for major funds and accounts, excepting the State university system and several State authorities and public corporations. Detailed statements comparing the approved budget to total funds available and giving expenditures by department or agency also show revenues by major source and expenditures by character and object.

## B. BUDGET DOCUMENTS

Governor, State of Georgia Budget (Biennial). 1972, 1973.

Submitted January 1971.

Summary of State fund balance and statement of financial condition are given on an actual basis for the 2 budget years. Actual or estimated revenues by source and collecting unit are shown for current, budget, and 2 prior years. The actual operating budget is given for the current year with the Governor's recommendations for each budget year by major program, object, character, and fund source.

Agency detail gives departmental requests and Governor's recommendations for 2 budget years, estimates for the current year, and actual data for 2 prior years by major agency grouping, department, and program. Available funds are listed by source and expenditures (obligations) by character, object, and program. Explanatory and tabular material descriptive of objectives, measures, and personnel is given for selected programs. Local government grants are shown for general government and highway purposes.

The supplemental budget gives estimated revenue from new tax sources and recommended appropriations of supplemental funds by program, activity, character, and object for the 2 budget years.

## C. TAX COLLECTION REPORTS

Department of Revenue, Statistical Report (Annual). 1971.

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, historical tax returns, and net tax revenue collections. (See also D. 1 below.)

## GEORGIA—Continued

### D. OTHER SELECTED SOURCES

1. State Auditor, Summary Statement of Financial Condition and Statements of Treasury Receipts and Allotments, 1972 (Annual).

Presents comparative data on State receipts from taxes, departmental fees, and sales, by source, for 30 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 30 years.

2. Regents of the University System of Georgia, Annual Financial Report, 1971.

Contains a consolidated statement for general, enterprise, plant, and student aid funds of receipts and expenditures for current operations by purpose for centrally administered programs, and for the institutional 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 source) for educational purposes as well as auxiliary enterprises. Expenditures are shown by purpose and character and object. Separate statements are provided for the operations of restricted, trust, and other funds, with additional details on investment holdings by fund.

3. Department of Family and Children Services, Annual Report, 1971.

Gives combined statement of receipts and expenditures for all welfare funds by source and program. Expenditures for the various public welfare services are shown by program, by source of funds and, in most instances, by county.

## HAWAII

### A. GENERAL FINANCIAL REPORTS

State Comptroller, Annual Fiscal Report, 1971.

Report received December 1971.

Presents combined balance sheets and summary statements of revenue and expenditure of all funds. Detailed financial statements are shown for each fund group and 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 Biennium, 1972, 1973.

Submitted February 1971.

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. For each fiscal year budget proposals above the current level are described in detail. Separate summaries are given for each organizational unit by accounts within each departmental category for the 2 past years and estimated for each 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 estimates for the prior year and Governor's recommendations for each biennial year. Extensive explanatory information and supporting statistical data are provided. Detailed data are given for: Debt outstanding, debt service, and annual interest and principal requirements, by years.

2. Department of Planning and Economic Development, Executive Budget, Part 2, Capital Improvements Program, 1972 to 1977.

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.

### C. TAX COLLECTION REPORTS

Department of Taxation, Annual Report of the Director of Taxation, 1971.

Presents statistics on State tax collections, by source, and on distributions by funds, for 2 fiscal and 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, and county tax revenues collected by the State.

### D. OTHER SELECTED SOURCES

1. Department of Transportation, Harbors Division, Audit Report, 1972.

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

2. Hawaii Housing Authority, Annual Report, 1971.

Presents consolidated balance sheets by major project groupings and summaries of operating income and outlay by source of fund. Includes narrative on administration of program.

## IDAHO

## A. GENERAL FINANCIAL REPORTS

1. State Auditor, Biennial Report. 1969, 1970.

Report received February 1971.

Presents summary and detailed data on receipts by source and expenditures by function, activity, and character and object for the 2-year period. Reports 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, 1971 (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 (Annual). 1973. (Includes a separate Wage and Salary Supplement.)

Submitted January 1972.

Summaries of actual or estimated revenues and earnings for general, endowment, and highway funds are given for the budget and 4 prior years by source or collection agency.

Summaries and detailed schedules of expenditures show budget expenditures and appropriations for the previous, current, and budget years. Included are actual expenditures for the most recent year, appropriations and estimated expenditures for the current year, and agency and executive requests for the budget and 2 later years. 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 Commission, Annual Report of Tax Collections. 1972.

Summarizes total revenue from State taxes by source with distribution by fund compared to the prior year. Sales tax collections are reported by extensive business classification and county for 2 years. Historical data are given for individual and corporate tax returns.

2. Tax Commission, Property Tax Division, Annual Report. 1972.

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

## D. OTHER SELECTED SOURCES

1. State Liquor Dispensary, Annual Report. 1972.

Presents detailed data on operations, finances, and excise tax collections of the State liquor stores system.

2. Department of Public Assistance, Biennial Report. 1969, 1970.

Presents annual data for the 2 years on sources of financing and State expenditures for all public welfare programs. Includes monthly and annual data on major programs with additional county detail.

## ILLINOIS

## A. GENERAL FINANCIAL REPORTS

1. Auditor of Public Accounts, Annual Report. 1971.

Report received July 1972.

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. Net appropriations, warrants issued, and unexpended amounts are given by agency, fund, unit, character and object.

2. Department of Finance, Annual Report. 1971.

Report received March 1972.

Summary of revenue and nonrevenue receipts, expenditures, transfers, and balances is shown by fund and each account therein. Receipts are also shown in detail by fund and source. Narrative and tabular information is presented for functions and operations of the Department of Finance.

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 by character and object showing biennial appropriation, expenditures for each year, and the amount lapsed.

## B. BUDGET DOCUMENTS

Department of Finance, Illinois State Budget (Annual). 1973.

Submitted March 1972.

**ILLINOIS—Continued**

Summaries of estimated receipts, transfers, resources, and balances are presented by fund, for the current year. Gives comparative summaries of appropriations for the budget and prior 2 years for operations by department or agency for all funds. Summary and detail are supplied for capital appropriations by department, fund, and project.

Budget schedules for departments and agencies show actual and estimated expenditures with recommended appropriations for operations by program effective during the budget and prior fiscal years. Descriptive and tabular material is supplied for personal services and agency activities. A special analysis is given for aid to local governments from State receipts by program for 5 years and for actual or estimated distribution of selected tax receipts by county, major city, and tax for 3 years.

**C. TAX COLLECTION REPORTS**

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

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 and in total for Cook County and "Downstate Counties."

2. Department of Revenue, Combined Annual Report, 1969, 1970.

Presents historical summary of taxes collected (or supervised) by the department. Also includes descriptive and tabular data on tax bases, rates, and administrative and enforcement activities.

**D. OTHER SELECTED SOURCES**

1. Illinois State Toll Highway Authority, Annual Report, 1971.

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, and data on construction costs, toll revenues, and toll highway agency activities and operations.

2. State Treasurer, Treasurer's Report (June issue).

Presents combined statements of regular, revolving, and trust funds showing receipts, transfers, disbursements, warrants outstanding, and balances for the current fiscal year.

**INDIANA****A. GENERAL FINANCIAL REPORTS**

Auditor of State, Annual Report, 1971.

Report received April 1972.

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 for all funds 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.

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), 1972, 1973.

Submitted January 1971.

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. 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, data on construction projects other than highways and recapitulates capital improvements carried in the basic operating budgets.

**INDIANA—Continued**

2. State Budget Agency, State of Indiana Biennial Budget as Passed by the 1971 General Assembly (Biennial). 1972, 1973.

Revises the summary tables of the budget document to reflect legislative action.

**C. TAX COLLECTION REPORTS**

Department of Revenue. Annual Report. 1971.

Recapitulates revenues by source collected by all State collecting agencies from 1950 to date. Gives revenue by major classes and sources for 2 years.

Presents data on sales and intangibles tax collections and distributions by counties, with historical data on individual and corporate income tax returns. Also gives descriptive and tabular material on administration and enforcement.

**D. OTHER SELECTED SOURCES**

1. Indiana Toll Road Commission, Annual Report. 1972.

Reports detail of operating revenue, expenditures, and balances for the agency fiscal year ended December 31 compared to 4 prior years. Presents analysis of cash receipts, disbursements, and transfers, by fund with detail on debt, bond retirement, construction costs, and investment holdings.

2. State Office Building Commission, Annual Report. 1972.

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

3. Indiana Port Commission, Annual Report. 1971.

Gives operating statement, balance sheets, and investment schedules for commission facilities and projects. Statement of financial condition gives outstanding indebtedness, interest payments, and appropriations by fund and fund group.

4. State Highway Commission, Annual Report. 1970.

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). 1972.

Report received September 1972.

Summaries of receipts and transfers are presented by fund groups. Detail of receipts are shown by fund, agency, and source. (See also items B and D.1 below.)

**B. BUDGET DOCUMENTS**

State Comptroller, Budget Report (Biennial). 1972, 1973.

Submitted January 1971.

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

Shows estimated amounts for the current biennium and the current year, with actual amounts for the previous year of general revenue receipts by source, and general revenue expenditures, by department and agency or activity. Budget schedules for each 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. Department of Revenue, Retail Sales and Use Tax (Annual). 1972.

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 sources. Total sales and consumer and motor vehicle use tax collections are shown by individual county. A breakdown by major business classification is also given by county for sales tax receipts.

2. Department of Revenue, Income Tax Division, Annual Statistical Report. 1971.

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 and credits.

**D. OTHER SELECTED SOURCES**

1. Treasurer of State, Report (Annual). 1971.

Summarizes receipts, expenditures, and balances, by fund groups and fund for current fiscal year. Shows detail of receipts, by source, general revenue, and trust funds.

**IOWA—Continued**

2. Iowa Liquor Control Commission, Annual Report, 1971.

Shows balance sheet, income and expense statements, and other analytical and statistical data on the State liquor store system. Includes data on law enforcement activities and on allocations from sales tax on liquor and wines for distribution to cities, towns, and counties.

3. Iowa Highway Commission, Statistical and Financial Statements (Annual). 1971.

Includes summary and detailed data for highway funds by 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 Services, Annual Report, 1971.

Presents a summary statement of revenues and expenditures for all funds for administrative costs and public assistance programs by source, description, and program. Additional detail is supplied for payments, fund sources, applications, and cases by county and program.

**KANSAS****A. GENERAL FINANCIAL REPORTS**

Department of Administration, Accounts and Reports Division, Annual Financial Report. 1972.

(Presented in two volumes)

Reports received November and December 1971.

The first volume contains a combined balance sheet with cash receipt, appropriation, and expenditure statements for all funds, excluding transactions of the Kansas Turnpike Authority, in total by fund groups and by 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 later years: 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). 1973.

Submitted January 1972.

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 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, Ninth Annual Economic Report of the Governor. 1971.

Outlines the economic assumptions of the State budget document, and summarizes the State government financial situation for 1969 and 1970.

**C. TAX COLLECTION REPORTS**

Department of Revenue, Annual Report. 1971.

Reports data on collections of principal State taxes by source for the 2 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. 1971.

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 1972 with Expenditures Authorized by the 1971 Legislature (Annual). 1973.

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.

**KANSAS—Continued****3. Department of Social Welfare, Financial Statements (Annual). 1971.**

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). 1971.

Report received December 1971.

Presents detail of receipts, expenditures, and balances for the current year for most funds. Tax and nontax revenue are listed by fund, activity, and source. Appropriations and expenditures are given by fund, account, 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 for the current year.

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). 1973, 1974.

Submitted February 1972.

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, agency, activity, and object. Summaries and detailed schedules show expenditures for 2 previous years, budgeted amounts 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 by activity and by character and object. Descriptive and explanatory information on programs and activities is included. Schedules are provided for 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 and agency receipts.

**C. TAX COLLECTION REPORTS**

Department of Revenue, Annual Report. 1971. (Includes statistical appendix.)

Presents summary and detailed data on State tax and nontax revenue, 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. Department of Highways, Audited Financial Statements and Other Financial Information (Annual). 1972.**

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 seven facilities.

**2. Department of Finance, State Property and Buildings Commission and County Debt Commission, Financial Report of Bonded Indebtedness (Annual). 1971.**

The property and buildings commission, turnpike authority, and the State colleges and universities report outstanding indebtedness and debt service requirements through the fiscal year. Gives individual county totals of allotments, expenditures, and balances of county sinking funds.

**3. State Road Fund, Report of Audit (Annual). 1972.**

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). 1971.**

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.

## LOUISIANA

### A. GENERAL FINANCIAL REPORTS

Division of Administration, Budget Office, Financial Statement (Annual). 1971. (2 volumes.)

Report received March 1972.

Presents combined statement of receipts, disbursements, and balances for all funds by individual account and fund type 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, and fund for 2 years. Fund statements and agency schedules show expenditures by purpose, character and object.

### B. BUDGET DOCUMENTS

1. Division of Administration, Budget Section, Executive Budget (Annual). 1973. (2 volumes.)

Submitted May 1972.

Presents a combined fund statement summarizing estimated revenue and expenditure by fund, revenue source, and requirement type.

Revenue: Summary of revenue is shown by source and distribution 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: Summarizes total expenditure by function and activity for the previous year, estimates for current year, and recommendations 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 1973 (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.

### C. TAX COLLECTION REPORTS

Department of Revenue, Annual Report. 1972.

Reports tax collections by source for 2 years. Summarizes data by tax source 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.

### D. OTHER SELECTED SOURCES

1. Board of Commissioners of the Port of New Orleans, Annual Report. 1972.

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

2. Greater Baton Rouge Port Commission, Report (Annual). 1971.

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

3. Department of Public Welfare, Annual Report. 1971.

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.

## MAINE

### A. GENERAL FINANCIAL REPORTS

Department of Finance and Administration, Bureau of Accounts and Control, Financial Report (Annual). 1971.

Report received January 1972.

Presents a balance sheet for all State funds with the exception of nine authorities, with comparative statements of revenues and expenditures for operating funds for 2 years. Individual statements for principal operating funds show revenues and expenditures in terms of appropriation accounts. Income and expense detail is included for State enterprise funds. Summary and detail of revenue are given by principal sources and fund groups.

Comparative summaries of expenditures for operating fund groups are shown by function and agency. Also includes detail on debt service, retirement transactions, and capital project and agency funds.

### B. BUDGET DOCUMENTS

Department of Finance and Administration, Bureau of the Budget, Budget Document (Biennial). 1972, 1973.

Submitted January 1971.

**MAINE—Continued**

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. Also includes statements on public service enterprises, the trust and agency fund, and on debt service requirements for all indebtedness.

**C. TAX COLLECTION REPORTS**

1. Bureau of Taxation, Report (Annual). 1971.

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). 1969, 1970.

Data on bonded debt outstanding and on cash and securities owned are reported by fund and type of holding. Descriptive and tabular material on bonded debt outstanding and on cash and securities held are reported by type of holding for investment and trust funds excepting the Maine retirement system.

2. Maine Turnpike Authority, Financial Report (Monthly, fiscal year totals are presented in June issue.)

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

3. State Highway Commission, Annual Report. 1971.

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.

**MARYLAND****A. GENERAL FINANCIAL REPORTS**

Comptroller of the Treasury, Annual Report. 1971.  
Report received March 1972.

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 State distributions of revenue to local governments by unit and source. Expenditures from bond proceeds and for debt service are limited to general obligation indebtedness.

**B. BUDGET DOCUMENTS**

1. Department of Budget and Procurement, The Maryland State Budget (Annual). 1973.

Submitted January 1972.

No summaries of revenues or expenditures are presented in the budget document.

Revenue: Estimated taxes and other revenues are shown by sources, department and agency, and by fund, for current and budget years. 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 expenditure for previous year, appropriation for current year, and allowance for budget year, by function and activity, fund, 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. (Also supplies tables on general obligation and revenue bond debt transactions.)

2. Executive Department (with State Planning Department), Capital Budget and Departmental Projections of Capital Needs For a Five Year Period (Annual). 1973.

Presents current budget year descriptions of capital projects by department and method of financing. Provides listing as of December 1971 of major capital projects under construction or for which funds have been appropriated by department and construction status. Includes data by agency and project on potential needs for construction funds created by prior and proposed appropriations for planning. Also shows by department and program proposed capital outlay needs for 1973-1977.

**MARYLAND—Continued**

3. Department of Budget and Procurement, Fiscal Digest (Annual). 1973.

Report received August 1972.

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 appropriation 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 for the Retail Sales Tax Division (Annual). 1972.

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. Maryland Transportation Authority
- a. Bridge and Tunnel Revenue Bonds, Financial Report (Monthly). 1971. (September Issue.)

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.

Detail as in D. 1a above.

2. Maryland Transportation Authority, Financial Report (Annual). 1971.

Shows receipts, disbursements, capital expenditures, and balance sheet data for State highway operations by fund and compared to the prior fiscal year. Details expenditures of operations fund by agency and object. Provides a statement of Federal aid accounts and appropriations, with additional data on bond maturities and investments.

3. State Department of Employment and Social Services, Annual Report. 1970.

Includes detail of expenditures, by program, county, and by source of funds as well as data on State administrative costs, by sources of funds, object, and by department.

**MASSACHUSETTS****A. GENERAL FINANCIAL REPORTS**

Executive Office for Administration and Finance, Comptroller's Division, Abstract of Financial Report (Annual). 1971.

Report received June 1972.

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.

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 fund, department and agency, and source.

Expenditure: Includes 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 (Annual). 1973.

Submitted January 1972.

Revenues, disbursements, and balances for all funds, with detail on Federal contributions, are shown in actual amounts for the prior year and estimated amounts for current and budget years. Summary and detail on receipts are shown by source, fund, and agency. Data on expenditures are by function, agency, and character and object.

Individual agency or activity schedules by cabinet and subject organization show prior year expenses, current appropriations, and agency requests and Governor's recommendations for the budget year with fund source and extensive agency and program description.

**C. TAX COLLECTION REPORTS**

See A and B above.

## MASSACHUSETTS—Continued

## D. OTHER SELECTED SOURCES

1. Report of the Treasurer and Receiver General (Annual). 1971.

Presents data on direct and contingent debt by issue and purpose, on 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.

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 State Auditor, Boston Arena Authority (Annual). 1971.

Reports operating revenues and expenditures and balances 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). 1971.

Report received March 1972.

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, character and object. State payroll costs are detailed by organizational unit.

2. Department of Administration, Accounting Division, Detail, Financial Statements, All Funds (Annual). 1971.

Report received January 1972.

Shows complete transactions of all separately constituted funds including nonrevenue receipts and adjustments, direct and transfer expenditures, and liabilities and reserves against yearend balances. Also includes detail by appropriation account and expenditures by character and object.

## B. BUDGET DOCUMENTS

1. Executive Office, Budget Division, Detail of the Executive Budget (Annual). 1973.

Submitted February 1972.

Actual appropriations and/or expenditures for current and 2 prior years with recommendations for the budget year are summarized for the general fund by department and the special revenue funds by fund, with recapitulations for current operations, capital outlay, and debt service for each year.

Detailed statements of tax and nontax revenue in estimated amounts for current and budget years, and in actual sums for 3 prior years give general and special revenue funds receipts by source, kind, and fund.

Detailed budget statements for general and special revenue funds provide budget year recommended appropriations, current year appropriations, and actual prior year expenditures by functional area, agency, and activity with sources of financing by fund, personnel data, and narrative descriptions of most programs and agencies.

Capital outlay requests are summarized for the budget and 4 later years by fund, department, and project with detailed budget year recommendations presented in the appropriation and expenditure statements above.

2. Executive Office, Budget Division, Statement of Legislative Appropriations (Annual). 1971.

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. 1971.

Narrative reports review the trends in tax collection and administration during the past year and describe the history of outstanding debt for the past 40 years. Statistical tables detail sales, business activities, intangibles, 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).

## MICHIGAN—Continued

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. Executive Office, Bureau of Management and Budget, Economic Report of the Governor (Annual). 1973.

Provides summary and detail for most areas of the State economy for the prior term and projections for the current year. Analyses and tabular data are given in general for private income and expenditure by economic sector (manufacturing, services, finance, etc.), with additional reports on income, prices, employment, construction, natural resources, and State financial assistance to local governments.

2. Michigan Liquor Control Commission, Financial Report (Annual). 1972.

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

3. Mackinac Bridge Authority, Financial Statement and Report of Traffic and Revenue (Annual). 1972.

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

4. Department of State Highways, Twentieth Annual Progress Report. 1971.

Presents particularly detailed expenditures of the State Highway Department for 1971 and of counties, incorporated cities, and villages for roads and streets in calendar year 1970. Includes detail on sources of revenue and transactions of the bond funds.

## MINNESOTA

### A. GENERAL FINANCIAL REPORTS

State Auditor, Biennial Report of the State Auditor. 1969, 1970.

Report received January 1971.

Presents summaries for all funds, by fund, of receipts, disbursements, balances, and reconcilements with Treasurer's balances 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: Comparative summaries of receipts by source are presented annually and quarterly for 2 years, with additional comparisons by function and fund groups for 2 years. Property tax valuations by county are also shown.

Expenditure: Summary of net disbursements is shown by function, fund group, and character and object for the 2 years and by quarter 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. Trust fund loans are presented by county and fund for 2 years. Historical and projected debt outstanding is presented by year, issue, and interest rate.

### B. BUDGET DOCUMENTS

Department of Administration, Budget Division. The following documents submitted in January 1971 constitute the State's budget presentation for 1972, 1973.

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 1969 to 1973. Actual or estimated debt activity for 6 years includes debt issued, retired, and outstanding by issue and repayment source. Detail of receipts by source and expenditures by major activities is presented for all funds by fund.

3. Program Budget Supplement.

Gives summary and detail of Governor's recommendations and agency requests for 4 State agencies with extensive program descriptions and analyses. Requested and recommended expenditures and fund sources are given by agency, program, character and object for the budget biennium, with estimated or actual data for the current and 2 prior years.

### C. TAX COLLECTION REPORTS

1. Department of Taxation, Report (Biennial). 1969, 1970.

Presents summary and detailed statistics for all State and local taxes for the 2 years. Includes explanatory information and data on tax bases and rates. Shows collections and distributions by county 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.

**MINNESOTA—Continued**

2. Department of Taxation, The Minnesota State Income Tax (Annual). 1969. Report was issued in December 1972.

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 data.)

Presents summary data on receipts, disbursements, transfers, and balances, by fund group and fund, 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 Statements (Annual). 1972.

Comparative statements of activity for current and prior years give revenue by source and expenditures by character and object for highway user tax, trunk highway, and county/municipal State aid funds.

3. University of Minnesota, Financial Report (Annual). 1971.

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

4. State College Board. Financial Report (Annual). 1972.

Consolidates statements of all operations for the six State colleges with additional statements for revenue fund operations and debt service obligations.

**MISSISSIPPI****A. GENERAL FINANCIAL REPORTS**

1. Department of Public Accounts, Annual Report of the Auditor of Public Accounts. 1971.

Report received April 1972.

Presents summary by agency account of receipts, expenditures, and balances which flow through the State Treasury. 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 for 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, Annual Report. 1972.

Report received January 1973.

Presents summary and detail of general and special fund receipts, disbursements, transfers, and balances by fund group and agency for the current year. General and special fund receipts are listed by department or agency, and function, activity, or fund. Data appear for general and revenue bond transactions by issue.

**B. BUDGET DOCUMENTS**

Commission of Budget and Accounting, Budget Report (Annual). 1974.

Submitted January 1973.

Revenue: Presents summary and detail for general fund receipts by source for estimated current and budget years and actual prior years. Department summaries give State, Federal, or local receipts and matching funds accruing to each agency.

Expenditure: Summary and detail for appropriations and expenditures give actual prior year expenditures, current appropriations, and budget year agency requests and budget commission recommendations by department or agency. Budget schedules present expenditures by department, agency and activity, and character and object, with supplemental agency, program and personnel description and justification.

General obligation debt outstanding and interest are given for the budget year for general fund issues, with summary data for bonds serviced by other funds. Capital programs recommended by the building commission and requested by agencies are given for the current fiscal year by institution and program.

**C. TAX COLLECTION REPORTS**

1. State Tax Commission, Service Bulletin (Annual). 1971.

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

**MISSISSIPPI—Continued**

State funds. Shows extensive historical and analytical statistics of principal taxes with geographic distributions for selected taxes. Data 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, Annual Report, 1971.  
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, and distributions to State funds and to local governments, by county. Also includes data on activities and on administrative expenditures by object and year. Tables generally present annual data with supplemental data by month. Includes extensive explanatory information and charts.
3. State Tax Commission, Alcoholic Beverage Control Division, Annual Report, 1971.  
Reports operations of the Beverage Control Division, including 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, Annual Report, 1971.  
Provides detailed financial statements of receipts by source and program, and expenditures by program, object, and county.
2. State Highway Commission, Biennial Report, 1970, 1971.  
Includes extensive detail on receipts by source and expenditures by purpose or project, by 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. Mississippi State University, Financial Report, 1972.  
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, 1972.

Presents the following: Combined statement of cash receipts, disbursements, 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 long-term general obligation bonds only.

**B. BUDGET DOCUMENTS**

Governor, Executive Budget (Annual), 1973.

Submitted January 1972.

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

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 requests for the year and the Governor's recommendation. Includes a detailed listing of proposed projects by department, fund, and priority, with facility description and justification.

**C. TAX COLLECTION REPORTS**

1. See A above.
2. Department of Revenue, Division of Collection, 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.
3. Department of Liquor Control, Annual Report, 1971.

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, 1971.

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.

**MISSOURI—Continued**

2. Department of Public Health and Welfare, Annual Report of the Division of Mental Health, 1971.

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

3. State Treasurer, The Funds of the State of Missouri (Monthly; June 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), 1972.

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), 1972, 1973.

Submitted January 1971.

Presents summary of income, expenditures, transfers, and balances for all funds, by organizational units and by funds or accounts, for the 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, with estimates for current and budget years; appropriations by agency or activity are given for the same period.

Detailed budget schedules for departments, institutions, and agencies show 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, by character and object, and by fund 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, 1969, 1970.

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. Narrative includes 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. Liquor Control Board, Annual Report, 1972.

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 (Annual), 1972.

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 (Annual), 1971.

Summary and detailed data are given 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, Statistical Report (Biennial), 1969, 1970.

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

**NEBRASKA****A. GENERAL FINANCIAL REPORTS**

Department of Administrative Services, Accounting Division, Annual Report, 1972.

Report received December 1972.

Receipts, disbursements, transfers, and balances are presented by fund. Disbursements are also detailed and summarized by source and object.

Tax revenues and other receipts are detailed by fund source, agency, and program. Current appropriations and balances for general and capital funds with comparative disbursements for 2 years are given by agency, program, and fund group for the current year.

**NEBRASKA—Continued****B. BUDGET DOCUMENTS**

Department of Administrative Services, Budget Officer, Executive Budget (Biennial). 1973, 1974.

Submitted January 1972.

Budget summaries and schedules give actual and estimated agency expenditures and appropriations for the prior biennium and agency requests with Governor's recommendations for the budget biennium for all funds, by fund and by program.

Agency schedules include expenditures and recommendations by program with means of financing by fund source. Summary and detail of agency requests and Governor's recommendations for general fund capital outlays for the budget biennium are shown by agency and project.

**C. TAX COLLECTION REPORTS**

Department of Revenue, Quarterly Sales Tax Report.

Gives sales tax and net taxable sales by county and city with similar detail on motor vehicle sales tax by county for the quarter.

**D. OTHER SELECTED SOURCES**

1. State Treasurer, Biennial Report. 1969, 1970.

Includes the following data: Summary of receipts, expenditures, transfers, and balances of all State funds, for the biennium, by fund group; receipts by fund and source; and distribution of fuel and vehicle registration tax receipts to local governments for each year of the biennium.

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. 1971.

Gives summary of total welfare expenditures from State and Federal funds for 30 years and by program for the current year. 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, Financial Report (Annual). 1971.

Presents comparative balance sheet for 3 years with revenues by source and expenditures by character and object. Agency requests and resources by accounts and authorizations and costs by function and fund are given in schedules for 3 years.

**NEVADA****A. GENERAL FINANCIAL REPORTS**

State Controller, Annual Report. 1970.

Report received April 1971.

Summaries of general, special revenue, and inter-governmental fund revenues and transfers are given by fund and source. Ad valorem tax revenues are detailed for a 5-year period by tax and county, and current State gaming revenues are given by levy.

General and capital project fund expenditures and balances are detailed by agency, program, character, and project, and compared to appropriations and authorizations by source. Interest rates, rates of maturity, and debt outstanding are supplied for general obligation bonds by issue.

**B. BUDGET DOCUMENTS**

Department of Administration, Budget Division, Executive Budget (Biennial). 1972, 1973.

Submitted January 1971.

There are no combined financial statements. General fund revenues are given by major source for 3 prior years with estimates for 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 and agency requests and 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. 1971.

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 (Monthly).

**NEVADA—Continued****D. OTHER SELECTED SOURCES**

State Treasurer, Report of the Treasurer (Annual). 1971.

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.

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. 1971.

The following data are included: Summary statement of receipts, disbursements, and balances, by fund, for 3 years; cash receipts from taxes, Federal grants, charges and other sources; 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. 1972.

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. 1970.

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

**NEW HAMPSHIRE****A. GENERAL FINANCIAL REPORTS**

Comptroller, Annual Report. 1970.

Report received July 1971.

Presents consolidated statements for all funds and by each 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). 1972, 1973.

Submitted February 1971.

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: Summarizes requested and recommended expenditures, 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 expenditures 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.

**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). 1972.

Report received December 1972.

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.

Summarizes 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 (Annual). 1973.

Submitted March 1971.

Yearend consolidated balance sheets are shown for 2 past years. Revenues are given by source, expenditures by functions, and cash balances by fund, actual for the past year and estimated for current and budget years. Includes summaries of major budget year increases and decreases by program, and revenues and applications of the State lottery fund.

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: Initial and supplemental appropriations, transfers from other accounts, nonappropriated revenues, and total expenditures for the current year; and agency requests with recommendations for the budget year. Recapitulation appears for State aid, capital construction, and non-State funds.

**C. TAX COLLECTION REPORTS**

1. Department of the Treasury, Annual Report of the Division of Taxation. 1972.

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 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, 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). 1971.

The following statements are presented: Consolidated receipts, disbursements, transfers, and balances, by fund; 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. 1971.

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). 1971.

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 Environmental Protection, Fiscal Report (Annual). 1971.

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 (Semiannual). 1971.

Includes consolidated statement of condition for all funds including change of status from the prior year, and detailed appropriation balance reports by division, fund, and object for current and prior years. Municipal and county aid is detailed by county and aid program.

6. State Investment Council, Annual Report. 1971.

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 issue, 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. 1971.

Report received March 1972.

Summary and detail of revenue by source, expenditures and appropriations by agency and activity, and balances in actual amounts for the current and 2 prior years with budget year estimates are presented for all funds. Individual agency cash transactions show receipts, disbursements, and beginning and ending balances for each agency account.

2. State Treasurer, Biennial Report. 1969, 1970.

Report received November 1970.

Receipts, transfers, warrants, and beginning and ending balances for each year of the biennium are shown by source, department, or agency.

## NEW MEXICO—Continued

## NEW YORK

## B. BUDGET DOCUMENTS

Department of Finance and Administration, Executive Budget (Annual). 1973

Submitted January 1972.

Actual or estimated revenues for budget, current, and prior years are compiled by source and type. Actual or recommended appropriations for current and budget years are summarized by function and agency.

Detailed operating budget statements present expenditures by character and object and fund sources for agencies and functional units in actual amounts for 2 prior years, budgeted current year sums, and executive recommendations for the budget year. Extensive narrative material describes programs and workload. The capital budget presents executive recommendations for budget year projects with extensive analyses for each item. Principal, interest, and dates of maturity are supplied for all bonded debt by institution, series, and fiscal year.

## C. TAX COLLECTION REPORTS

Bureau of Revenue, Annual Report. 1972.

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

## D. OTHER SELECTED SOURCES

1. Health and Social Services Department, Financial Report. (Annual). 1972.

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 Department, Road Fund Receipts and Disbursements (Annual). 1972.

The following summary and detailed statements are shown: Road fund 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. 1971.

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.

(State fiscal year ends March 31)

## A. GENERAL FINANCIAL REPORTS

State Comptroller, Annual Report. 1971. (With Appendix.)

Includes a 10-year summary of revenues, expenditures, and debt related to State and national economic data. Presents a consolidated statement of revenues, expenditures, and means of financing for all treasury operating funds for 5 years, with a combined statement of cash receipts by source and expenditures by applications for the current year by operating fund. Assets, debt outstanding, and gross revenues of statewide public authorities are summarized for the prior year by purpose and authority. Tax revenues by source and type are summarized for 5 years. General fund revenue and nonrevenue receipts are given by source and type for current and prior years.

State purposes, local assistance, and capital construction accounts of the general fund are analyzed for expenditure and appropriation transactions by character and object, agency, and purpose for the current year. State and Federal aid to local governments is compiled by type of assistance and county with a comparative statement for 10 years.

Debt outstanding and transactions for the current year are summarized for bonded and temporary debt by purpose. Future debt service principal and interest requirements are supplied for 30 years. Dates of issue, rates of interest, maturity dates, and amounts issued, redeemed, and outstanding are detailed for bonded debt by purpose and issue. Investments are summarized by fund, type of holding, and class of issuing agency.

The appendix presents current detailed appropriations, expenditures, encumbrances, and unexpended and unencumbered fiscal yearend balances by division, agency, and purpose.

## B. BUDGET DOCUMENTS

1. Governor, The Executive Budget (Annual). 1973.

Submitted February 1, 1972.

Summarizes budget expenditures by function and financial operations by major fund group for the past year and in estimated or recommended amounts for current and budget years. Appropriations are summarized by fund group, department, and purpose. 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 the principal State tax and nontax revenue classes.

**NEW YORK—Continued**

**Expenditure:** 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 sources of funds for financing programs, program amounts and object detail, description of programs and workload information, recapitulation of appropriations, and summary of changes in personal services, maintenance and operation, and undistributed lump sum appropriations. Extensive data are provided on State aid revenue distributions to local governments.

**Debt:** Debt service appropriations and recommendations for current and budget years are summarized for interest and redemption by bond type and fund group.

**C. TAX COLLECTION REPORTS**

Department of Taxation and Finance, Annual Report, 1972; plus Statistical Supplement to the Annual Report, 1972.

Includes annual reports of State Tax Commission and Treasury and Lottery Divisions. Presents summary and detailed statements on State tax revenue compared with the prior year. 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. 1971.

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. 1971.

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. 1971.

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

5. New York State Atomic and Space Development Authority, Annual Report. 1972.

Presents income and expense statements and detail of assets (property, plant, and equipment).

6. New York State Housing Finance Agency, Annual Report. 1971.

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 Transportation Authority, Annual Report. 1971.

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. 1971.

Report received February 1972.

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 fund receipts from tax and nontax revenues 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, and debt service.

**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.

## NORTH CAROLINA—Continued

## B. BUDGET DOCUMENTS

Department of Administration, Budget Division, The Budget (Biennial). 1972, 1973.

Submitted February 1971.

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 capital outlay costs for the budget biennium as well as total project costs, 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 general, highway, and agriculture funds 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 detailed 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). 1969, 1970.

Presents explanatory information and statistical data on the State and local tax system in North Carolina. Report covers the following four areas: (1) An overall view of statewide revenues, by general, highway, and agricultural funds and for 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.

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). 1971.

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). 1972.

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. 1972.

Report received January 1973.

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). 1972, 1973.

Submitted January 1971.

## NORTH DAKOTA—Continued

Revenue: Tax and other general revenue collections are shown for the past 6 fiscal years, by principal sources, and estimated for the budget biennium.

Expenditure: Detailed budget schedules show actual expenditures for the prior and first year of the current biennium, current biennial appropriations, and executive recommendations for the budget biennium, by function, agency, character and object. Comparative tables summarize present and proposed budgets by general and special funds, department, and agency or activity.

### C. TAX COLLECTION REPORTS

1. Tax Commissioner, Biennial Report. 1971, 1972.

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.

2. State Auditor, Biennial Report. 1969, 1970.

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 (Annual). 1971.

Presents summaries of receipts by business classification for the State, 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. 1969, 1970.

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 by activity, source of funds, and county.

2. State Insurance Funds.

The following separately issued reports detail operating receipts, disbursements, and balances:

- a. State Fire and Tornado Fund, Biennial Report. 1969, 1970.

- b. State Bonding Fund, Biennial Report. 1969, 1970.

3. Commissioner of University and School Lands, Biennial Report. 1971, 1972.

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. 1969, 1970.

Shows receipts by source, expenditure by purpose and project, with detail on Federal receipts.

5. State Board of Higher Education (and the Institutions and Departments under its jurisdiction), Biennial Report. 1969, 1970.

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. 1971.

Report received January 1972.

Presents total tax and nontax revenues, expenditures, and cash balances for all funds and separately for each fund. Includes 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 fund. A detailed schedule for each department gives encumbrances payable, departmental appropriations, expenses, and unencumbered balances for each appropriation account by fund.

2. Auditor of State, Annual Report. 1971.

Report received May 1972.

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

Revenue: Includes the following data: Summary of revenue data 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; total appropriations, allotments, encumbered balances, and expenditures for all departments and funds; and analysis of subsidy expenditures by purpose and recipient for 3 years.

**OHIO—Continued**

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). 1972, 1973.

Submitted March 1971.

Actual or proposed expenditures by program and activity and receipts by source for each year of current and budget bienniums are summarized for all funds and the general fund by program and activity. Actual expenditures for the current biennium and continuation and executive requests for the budget biennium are detailed by year, and by program and departmental areas with narrative and tabular material on administration, objectives, workload, and fund sources. General obligation and revenue bond debt principal and interest payments are given by purpose and issue.

**C. TAX COLLECTION REPORTS**

Department of Taxation, Annual Report. 1971.

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 tax receipts 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 narrative and statistics on State tax administration.

**D. OTHER SELECTED SOURCES**1. State Treasurer, Annual Report. 1971.

Presents summary of receipts, expenditures, transfers, and balances, by fund with detailed data on revenues, by department or agency and by source, 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. 1970.

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. 1971.

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. 1971.

Supplies data in total and for each of the two bridge facilities on tolls and other revenues, expenses, operations, and transactions of construction and debt service.

5. Department of Public Welfare, Public Assistance Expenditures (Annual). 1972.

Provides total aid payments and beneficiary data for major welfare programs by program and county.

6. Department of Finance, Annual Report. 1971.

Summarizes income, expenditures, transfers, and prior and current cash balances by fund group and fund. Includes balance sheet and extensive explanatory material concerning State finances.

7. Department of highways, Monthly Financial Statement as of June 30, 1971 for the Fiscal Year ending June 30, 1971 (Monthly).

Gives figures for the current month and fiscal year to date on receipts, expenditures, and balances by fund and purpose of disbursements.

8. Board of Regents, Planning and Coordination of Public Higher Education in Ohio (Annual Report). 1971.

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.

**B. BUDGET DOCUMENTS**

Executive Department, Division of the Budget, Budget (Annual). 1973.

Submitted January 1972.

This document carries extensive financial statements for the prior year including the following: Receipts of all funds by source and fund; detail on receipts from the Federal Government for 2 past years; expenditures from State treasury funds by agency, function, and

**OKLAHOMA—Continued**

character and object; direct apportionments for public schools by source and county; 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. 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 actual 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 amounts requested and a designated priority within the department.

**C. TAX COLLECTION REPORTS**

1. Oklahoma Tax Commission, Annual Report. 1972.

Includes a comparative statement of tax collections by source and apportionment of total revenues by fund for current and prior years. Distribution of revenues is detailed for each revenue measure by fund for the current year.

2. Oklahoma Tax Commission, Sales and Use Tax Statistical Report (Annual). 1972.

Gives statistics on returns and collections of State sales and use taxes by city, county, and business classes. Includes historical data and maps.

3. Oklahoma Tax Commission, Report of the Motor Vehicle License Division (Annual). 1971.

Details collections of motor vehicle license taxes by type of registration for 5 past years and by county for current receipts. Distributions to counties are compiled by source and purpose.

4. Oklahoma Tax Commission, Payments to Local Units of Government (Annual). 1972.

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. 1971.

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). 1971.

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. 1971.

Contains statements of toll revenue and other income and operating expenses, financial condition, and construction statistics for each of the toll facilities. Also shows schedule of annual maturities of bonded debt with interest rates.

4. Department of Institutions, Social and Rehabilitative Services, Annual Report. 1972.

Provides summary and detail of tax receipts and expenditures by program with historical data included for selected programs, and extensive tabular and descriptive material supplies for assistance programs.

5. Industrial Development and Park Department, Arrowhead Park and Fountainhead Park, Audit Report (Annual). 1972.

Balances and statements of income and equity with additional attendance data are included for each installation.

6. Commissioners of the Land Office, Annual Report. 1971.

Consolidated balance sheets and schedules of investments are furnished as well as statements of income earned and distributed by purpose. Consolidated financial statements and summaries of cash activity are presented for all funds and by fund for the current year. Comparative statements of revenue apportionment by beneficiaries, and cash receipts by account and source are given for current and prior years.

**OREGON****A. GENERAL FINANCIAL REPORTS**

Executive Department, State General Fund, Report (Annual). 1972.

Report received September 1972.

Presents general fund summaries of cash position for the current year and of receipts and expenditure compared to budget estimates for the current biennium.

**B. BUDGET DOCUMENTS**

Department of Finance, Budget Division, Biennial Budget Report. 1974, 1975.

Submitted December 1972.

**OREGON—Continued**

Summary and detail of actual prior year and estimated current and budget year tax and nontax revenues are shown for general and other funds by source, with additional detail provided on intergovernmental revenue by government and receiving agency.

Expenditures are summarized in the same time format by program area, agency, and fund. Agency schedules and descriptive material provide extensive detail on project expenditures, output and workload indices, and project objectives and activities. Aid to local government is summarized by program area, funding agency, support purpose, local recipient type, and fund source.

Capital construction recommendations for budget and 2 projected bienniums are shown by fund source in department summaries, with project detail compiled under agency headings. General obligation debt outstanding with sinking fund offsets is summarized by function for budget and prior bienniums with an additional budget year debt service requirement exhibit.

**C. TAX COLLECTION REPORTS**

Department of Revenue, Biennial Report. 1969, 1970.

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. 1971.

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. 1970, 1971.

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 amounts 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). 1972.

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 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 (Annual). 1971.

Report received January 1972.

Summarizes cash receipts, disbursements, transfers, and balances for all funds and by individual fund. 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 non-revenue 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 long-term debt outstanding 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). 1973. (Presented in two volumes.)

Submitted May 1972.

Summary budget year expenditures and general fund revenue and nonrevenue receipts are shown with estimated amounts given for 4 later years, available or estimated amounts for the current year, and actual data supplied for the prior year. Consolidated fund expenditures are exhibited by program area, program, and department.

Volume I gives summary and detail of actual expenditures for the prior year, available funds for the current year, and expenditures allowed for the budget year by fund, department, agency and program. Additional detail is provided on fund sources by appropriation, transfer, and Federal categories, on grants and subsidies, and on program revisions. Capital budget statements give debt outstanding estimates and debt service requirements by project, fund, and department for the budget and 4 later years. Capital expenditures are summarized by State, bond fund, and department with detail on new project authorizations for the budget year.

Volume II summarizes budget expenditures for all funds by eight program areas including detail supplied for specific program items by fund sources and costs by appropriation.

## PENNSYLVANIA—Continued

2. Governor's Office, Budget Bureau, Capital Budget, 1970 to 1975.

Gives summary and detail of recommended and projected capital expenditures by department, program and project with additional detail on fund sources for 1971-1975. Projected debt outstanding by authorizing agency, and debt service requirements by fund and department are compiled for the same period.

3. Governor's Office, Budget Bureau, Budget Circular (Annual). 1973.

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

### C. TAX COLLECTION REPORTS

- 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 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.

### D. OTHER SELECTED SOURCES

1. Pennsylvania Liquor Control Board, Financial Statements (Annual). 1972.

Provides 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. 1972.

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. 1972.

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, for the fiscal year ending May 31.

4. General State Authority, Semi-Annual Report. June 1972.

Supplies detailed statement of receipts, expenditures, transfers, debt, and balances by fund for the 6 months ended June 30. 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 1972.

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). 1969, 1970.

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). 1970.

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 1971-1972 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 1971-1972 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. 1972.

Report received October 1972.

Combined statements of cash receipts, expenditures, and balances are shown for all funds and by individual funds. (Excludes only the 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 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.

### B. BUDGET DOCUMENTS

Department of Administration, Budget Division, State Budget (Annual). 1973.

Submitted February 1972.

Provides schedules of amounts available and programmed for 2 past years and estimated for current and budget years, with comparison of general fund free surplus for the same period.

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 expenditures by fund and department. 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).

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 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. 1971.

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. 1971.

Report received September 1972.

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 non-revenue 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). 1973.

Submitted January 1972.

Summaries of general fund operations, revenues by source, appropriations, and agency personnel include estimated or recommended current and budget year amounts and actual prior year data. Other condensed

**SOUTH CAROLINA—Continued**

general fund statements present by department and agency actual available funds for the prior year and estimated, requested, or recommended appropriations for current or budget years.

Agency schedules present summary and detail of expenditures in the same time format as above. Department summaries include fund sources and justification statements; agency data is by character and object with supplemental detail and summaries on personal services. Agency detail includes State and Federal revenues retained or transferred to the general fund listed by source. Local government aid and shared revenues are summarized by county and city totals per revenue measure. A separate statement on permanent improvements contains opening balances, appropriations, and actual and estimated expenditures for a 3-year period for projects previously authorized.

**C. TAX COLLECTION REPORTS**1. Tax Commission, Annual Report. 1971.

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, for the month and 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. 1971.

Summarizes receipts, disbursements, transfers, and balances, by fund. 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. 1971.

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

3. South Carolina Public Service Authority, Annual Report. 1971.

Report contains the following: Balance sheet and income and expense statement; data on debt transactions and on security holdings, by type of security; statistical tables with 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). 1971.

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. 1971.

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. 1971.

Includes a consolidated balance sheet for 2 years, a summary statement of operations for all facilities, and a projected capital improvements program for 5 years.

7. Wildlife Resources Department, Annual Report. 1970.

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**1. State Treasurer, Annual Report. 1972.

Report received November 1972.

Combined statement of receipts, disbursements, transfers, and balances is shown for all funds with a separate exhibit of tax and nontax revenues by source. General and special revenue agency accounts give beginning and ending balances, receipts by source and disbursements and transfers.

2. State Auditor, Report (Annual). 1971.

Report received December 1971.

Itemizes revenue and nonrevenue receipts by agency, fund, account, and source for the current year and June. Appropriations and expenditures by character and object with amounts reverted to the Treasury are given by agency accounts and funds.

## SOUTH DAKOTA—Continued

## B. BUDGET DOCUMENTS

Office of the Budget, Governor's Budget Bureau Report (Annual), 1973.

Submitted January 1972.

Receipts by type and expenditures by function are given for the prior year. Summarizes expenditures by activity and agency for all funds and the general fund in actual amounts for 2 prior years, budgeted sums for the current year, and requests and recommendations for the budget year. Capital improvement requests for the budget year and for a projected 1974-1978 period are given in summary and detail by function, fund source, agency, and project.

Individual schedules for each organization 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, with estimates for the current year and requests and recommendations for the budget years. Also includes descriptions of programs. The same format is used for agencies operating outside the statutory authority of the Governor and legislature.

## C. TAX COLLECTION REPORTS

1. Department of Revenue, Annual Report, 1971.

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 10 largest cities, and for all other cities having over 500 inhabitants. A State summary supplies data by class of business.

## D. OTHER SELECTED SOURCES

South Dakota Cement Commission, Annual Report, 1971.

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, 1971.

Report received July 1972.

Data are presented in three sections: The first contains combined and individual statements for the various State Treasury funds and fund groups reporting 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. A summary consolidates the entire report.

Revenue: Summarizes total revenues of all funds by source and fund, and 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, 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 (Annual), 1973.

Submitted February 1972.

There are no overall statements of cash balance or condition for the period covered by the budget. General fund reserves and departmental revenues are offset against programmed expenditures to obtain the actual expenditures or appropriations from State funds. Balance sheet data are available for the prior year 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 and budget years.

Expenditure: Summarizes and details actual expenditures from appropriations in the prior year and estimates for current and budget years, by fund, department and divisions, function and activity, and character. Includes summaries of grants-in-aid and capital outlay

**TENNESSEE—Continued**

expenditures by principal programs. Individual schedules provide detailed data on total programmed 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, 1969, 1970.

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 6 months, with comparative data for 2 prior years, showing gross collections, refunds, and sources.

**D. OTHER SELECTED SOURCES**

Department of Public Welfare, Annual Report. 1971.

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.

**TEXAS**

(State fiscal year ends August 31)

**A. GENERAL FINANCIAL REPORTS**

Comptroller of Public Accounts, Annual Report--Receipts and Disbursements of State Funds. 1972. (Presented in two volumes.)

Report received November 1972.

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, department and fund, and include an extensive analysis of taxes, licenses, and fees; Federal aid is shown by purpose and receiving agency; all other revenue and non-revenue receipts are given 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.

Volume 2 gives summary and county detail of ad valorem tax collections in actual 1970 amounts by classes of State charges, allowed credits, State expenses, and net amounts collected. Historical data for 25 years exhibit ad valorem tax rates by function and total value of property assessed by year.

**B. BUDGET DOCUMENTS**

Governor, Executive Budget (Biennial). 1972, 1973.

Submitted December 1970.

There are no overall summaries of financial transactions for all funds or for the general fund. Summarizes actual expenditures for the prior 2 years, current year appropriations, and requested and recommended amounts for budget biennial years for all funds and for the general revenue fund by major agencies. Detailed statements of expenditures are presented in the same format, by fund group, agency, 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.

**C. TAX COLLECTION REPORTS**

See A above.

**D. OTHER SELECTED SOURCES**1. State Treasurer, Annual Report. 1971.

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. 1971, 1972.

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. 1971.

Balance sheet and revenue and expense statements, by fund in total and separately for each facility are presented for the calendar and current years. 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. 1971.

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

**TEXAS—Continued**

5. The University of Texas System, Financial Report (Annual). 1971.

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). 1971.

See D. 5 above.

7. Lower Neches Valley Authority, Annual Report. 1971.

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). 1972.

Report received November 1972.

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

Revenue: Provides detailed data on tax and nontax revenues, 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, Annual Budget. 1973.

(Presented with budget supplement.)

Submitted January 1972.

Actual or estimated general, education, and highway fund revenues are shown by type and source for budget, current, and prior years. Actual prior year and adjusted and recommended current and budget appropriations are summarized by category and agency.

Detailed agency expenditures are shown by character and object in actual amounts for 2 prior years and in budgeted and estimated amounts for current and budget years. Funds available by appropriation and cash balances are given by the same agency and year breakdown. Executive capital expenditure recommendations for the budget year are summarized by agency, project, and fund source. Principal and interest payments for bonded debt are shown by bond type and series to maturity. Extensive explanatory and analytic material is presented with all sections in the budget.

The budget supplement provides detailed information on salaries and wages of employees in all State departments and institutions in a format similar to the main budget report.

**C. TAX COLLECTION REPORTS**

State Tax Commission, Biennial Report. 1969, 1970.

Contains the following data: State tax receipts for biennial 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 historical statistics, with explanatory information, on tax policy, administration, and legislative recommendations of the commission.

**D. OTHER SELECTED SOURCES**

1. Utah Liquor Control Commission, Annual Report. 1972.

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. 1970.

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). 1971.

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

#### 1. Director of Finance, Annual Report, 1971.

Report received June 1972.

Provides summary receivable/payable and receipt/disbursement statements for prior 2 or 5 year periods for most funds, by fund, with descriptive material. Consolidated statements of receipts, disbursements, and bonds payable are shown for all funds. Balances, appropriations, and expenditures are given by fund group and fund. Revenue and nonrevenue receipts for general, special revenue, and revolving funds are detailed by source and type.

Expenditures by character and object are summarized for the prior 5 years with department, agency, and function detail supplied for the current year. Expenditures compared with authorizations with beginning and ending balances by department and function are given in statements for all funds. Capital expenditures are detailed by project and debt service by bond series for general and highway bond funds.

#### 2. State Treasurer, Financial Report (Annual), 1970.

Report received March 1971.

Gives balances for general, highway, fish and game, and special funds with investment and fund balance change detail for State retirement and trust funds.

### B. BUDGET DOCUMENTS

#### Governor, Executive Budget (Annual), 1973.

Summarizes requested and recommended budget year sums, estimated current year amounts, and actual expenditures for the prior year by function and fund. Estimated current, budget, and prior year expenditures by area within function and revenues by source are shown for most funds.

The program budget gives budget year requests and recommendations and estimated or actual expenditures for current and prior years by agency or department and function under broad administrative goal classifications. The multiyear plan budget displays similar data in identical time categories by program, department, and fund. Direct and support cost, with accomplishment indicators are given in the same format with projected data for 4 later years. The capital budget gives budget year recommendations by fund, function, department, program, and project. General and highway fund general obligation debt service is shown by issue and purpose with dates of issue and interest rates shown in the same format as the program budget.

### C. TAX COLLECTION REPORTS

#### Commissioner of Taxes, Biennial Report, 1969, 1970.

Contains statistics of State tax collections for 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, 1972.

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, 1969, 1970.

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

#### 3. Department of Social Welfare, Biennial Report, 1969, 1970.

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.

#### 4. Vermont Development, Biennial Report, 1969, 1970.

Shows income and expenses for activities related to central planning for industrial development.

## VIRGINIA

### A. GENERAL FINANCIAL REPORTS

#### Comptroller, Report of Comptroller (Annual), 1971.

Report received January 1972.

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. A comparative summary statement of revenues and receipts, by fund and source gives data for the last 10 years.

**VIRGINIA—Continued**

**Expenditure:** Summarizes appropriations and expenditures of all agencies of State government by function and fund. Appropriations and expenditures are given in detail for the general and special funds, by organization units, by fund, function, and activity. 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 general obligation debt requirements to maturity.

**B. BUDGET DOCUMENTS**

Governor's Office, Office of Administration, Division of the Budget, Budget (Biennial). 1973, 1974.

Submitted January 1972.

Gives functional comparisons of general fund operating appropriations for budget and current bienniums and requested and recommended capital outlay appropriations for the budget biennium summarized by department and activity. Estimated balances are supplied for all funds for the budget year.

**Revenue:** General fund revenue detail is given by source for the prior year and estimated for current and 2 budget years. Special fund revenues appear by function and by source including receipts from Federal funds and income from auxiliary enterprises.

**Expenditures:** There are no annual summaries. Detailed schedules by organizational unit, however, show appropriated or expended amounts for each of the current biennial years and 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.

**C. TAX COLLECTION REPORTS**

Department of Taxation, Annual Report. 1971.

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 above.

**D. OTHER SELECTED SOURCES**

1. Alcoholic Beverage Control Board, Annual Report. 1971.

Details statistics on operations and finances of the State liquor stores system. Includes data on collection of State taxes and licenses.

2. Department of Welfare and Institutions, Annual Report. 1971.

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.

3. Highway Commission, Toll Revenue Bond Funds, Annual Report. 1972.

Contains the following: Income and expense statements, balance sheet, 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. 1970.

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 Port Authority, Annual Report. 1971.

Presents statements of operations, expenditures from bond proceeds, and assets and liabilities.

6. State Library, Extension Division, Statistics of Virginia Public Libraries (Annual). 1971.

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 below. Annual financial data are obtained from unpublished sources.

**B. BUDGET DOCUMENTS**

Central Budget Agency, Budget (Biennial). 1974, 1975.

Submitted January 1973.

Actual data for the prior biennium and estimated or proposed amounts for current and budget bienniums are presented in summaries of expenditures by character, object, agency, function, and fund, and of revenues by source for all funds.

Tax and nontax revenues are detailed by source and fund with additional detail presented for Federal revenue receipts by agency and fund, and for local funds by fund, agency, and source. State and Federal revenues are summarized by fund and program.

The operating budget presents actual, estimated, or proposed annual expenditures or appropriations for budget, current, and prior bienniums by governmental subject categories, fund, agency, character and object, with narrative and tabular material on fund sources, workload, and programs and performance. The capital budget gives summary data by function, agency, and fund sources, and detailed project items by agency and appropriation source. Debt service appropriations and expenditures are summarized by bond issue fund; detail for each bond series provides interest rates, current amount sold and debt outstanding, source of funds for retirement, and descriptive material on program and performance.

## WASHINGTON—Continued

### C. TAX COLLECTION REPORTS

Department of Revenue, Annual Report. 1971.

Gives comparative annual and quarterly excise tax collections and disposition of receipts for current and prior years by tax and fund with historical collection data for selected years to 1927. Also supplies data on property tax valuations, levies, and rates by class of property and unit of government.

### D. OTHER SELECTED SOURCES

1. Washington State Liquor Control Board, Annual Report. 1971.

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.

2. Washington Toll Bridge Authority.

Annual financial reports and/or balance sheets are issued for the following facilities: Spokane River Toll Bridge, Port Washington Narrows Toll Bridges, Washington State Ferries, Biggs Rapids Toll Bridge, Second Lake Washington Toll Bridge, and Vernita Toll Bridge.

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

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

4. State Highway Commission, Biennial Report. 1969, 1970.

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

## WEST VIRGINIA

### A. GENERAL FINANCIAL REPORTS

State Auditor, Annual Report, Statement of Net Receipts and Disbursements. 1971.

Report received June 1972.

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.

Expenditures: Agency and activity accounts detail appropriations and expenditures by function, fund, character, and object with extensive personal services data. Total payments to local governments are given by fund source.

Gives summaries of general obligation and special revenue bonded indebtedness by purpose with additional data on maturity dates and interest rates. Bonds and other securities held for investment are listed by fund or agency.

### B. BUDGET DOCUMENTS

Governor, Executive Budget (Annual). 1973.

Submitted January 1972.

Summarizes cash balances and investments for all funds by fund.

Revenue: Estimated general tax and nontax revenues for current and budget years and actual collections for the prior year are given by source.

Expenditure: Agency accounts show budget year requests, recommendations, and appropriations; current year amounts disbursed per legislative digest and expenditure schedules; and prior year actual expenditures by function, fund, activity, character and object, with extensive personal service and activity data.

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

### C. TAX COLLECTION REPORTS

State Tax Commissioner, Biennial Report. 1969, 1970.

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.)

### D. OTHER SELECTED SOURCES

1. West Virginia Turnpike Commission, Semiannual Report. June 1972.

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; and cash balances and investments, by type of securities and fund.

2. Alcoholic Beverage Control Commissioner, Annual Report. 1972.

Summarizes operations and finances of the State liquor stores system. Includes data on collections by the commission of State and municipal consumers sales taxes.

**WEST VIRGINIA—Continued**

3. West Virginia State Department of Welfare, Annual Report, 1971.

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, 1971.

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 data on Federal reimbursements.

5. Department of Highways, Annual Report, 1971.

Includes operations of toll bridges and extensive detail on revenues, expenditures by project, sources of funds, 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 Financial Operations, Annual Fiscal Report, 1972.

Report Received October 1972.

Comparative current and prior year schedules summarize the following data: Balances, appropriations by source, and State and local expenditures by function, agency, and program for all funds; and balances, revenues, and expenditures by fund group and fund.

Current and prior year tax and nontax revenues are summarized by fund and source with general fund receipts detailed by function and department. Distribution of shared taxes is detailed by county and tax source.

2. Department of Administration, Audit Report (Annual), 1971.

Report received February 1972.

Contains the following data: Analysis of consolidated balance sheet by cash, investment holdings, encumbrances, and 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, Executive Budget (Biennial), 1972, 1973.

Actual or authorized expenditures are given in summary by department within eight functional areas with requests and recommendations presented for each year of the budget biennium, budgeted amounts for the current year, and actual data shown for 3 prior years.

Summary and detail of biennial recommendations and estimates of general fund tax and nontax revenues with current year estimates and actual amounts for 3 prior years are shown by revenue source and functional areas. Detailed exhibits show State and local distribution of shared taxes and property tax relief receipts by revenue source. Opening and closing balances and total revenue and expenditures are summarized in fund condition statements by fund and department.

Detailed program schedules give biennial requests and recommendations for continuation of current operating levels, changes in workload, and expansion of services, with additional data on revenue sources and positions authorized. Extensive material descriptive of departmental and program objective and organization is supplied.

**C. TAX COLLECTION REPORTS**

1. Department of Revenue, Taxes and Aids (Annual), 1970.

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 Revenue, Biennial Report, 1970, 1971.

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.

**WISCONSIN—Continued****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. 1972.

Shows investment transactions and earnings by fund, and lists securities held for all funds by investment class.

## 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. Department of Health and Social Services, Annual Report. 1971.

Details receipts by source of funds, expenditures by program and by character and object, revolving appropriations balances, and Federal grant expenditures for 4 past years.

**WYOMING****A. GENERAL FINANCIAL REPORTS**

State Auditor, Annual Report. 1971.

Report received November 1971.

Provides summary and detail statements of receipts, disbursements, and beginning and ending balances by fund group and fund. Detailed statements of general fund appropriations, disbursements, and unexpended appropriation balances are by department, agency, character, and object.

**B. BUDGET DOCUMENTS**

Governor, Executive Budget (Biennial). 1972, 1973.

Submitted January 1971.

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, and total recommended appropriations. Presents a summary by agency of total budgeted funds for

operation and capital outlay for the current biennium and requested and recommended for the budget biennium by general fund appropriations, Federal funds, and other nonappropriated income.

Individual schedules give detail on actual revenue sources and total budget expenditures for 2 past bienniums, estimates for the current biennium, 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.

**C. TAX COLLECTION REPORTS**

State Tax Commission, Department of Revenue, Biennial Report. 1971, 1972.

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 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. 1969, 1970.

Details cash receipts, disbursements, and balances of the general and miscellaneous funds. (Includes 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. 1969, 1970.

Details operations and finances of the State liquor and beer excise taxes and licenses for the 2-year period.

3. Division of Public Assistance and Social Services, Quarterly Statistical Report.

Gives caseload and total payment data by county for categorical and other assistance programs including food stamp and medical vendor payments by program for the quarter.

4. State Highway Department, Finance Report (Annual). 1971.

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 highway patrol activities.

5. Game and Fish Department, Annual Report. 1971 (calendar year).

Shows receipts by source for a 5-year period for the State as a whole and distribution by county for the current year as well as expenditures by project, program, and character and object.

# Local Government Finances

## ALABAMA

1. Department of Examiners of Public Accounts, Financial Statement All Counties (Annual). 1971.

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. 1971.

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.

## ALASKA

1. Office of the Governor, Local Affairs Agency, Alaska Local Government (Irregular).

Type of government: Boroughs and municipalities.

Contents vary. Data reported during 1970 and 1971 included property tax rates and levies and sales tax rates for the past 3 years; local bonded debt; and legal aspects of State payments to local units.

2. Office of the Governor, Local Affairs Agency, Alaska Taxable Property Assessments and Full Value Determination (Annual). 1971.

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.

## ARIZONA

1. State Tax Commission, Annual Report. 1971.

Type of government: Counties and municipalities.

Reports net assessed (taxable) value, tax rates, and total tax levies for individual governments.

2. Superintendent of Public Instruction, Annual Report. 1971.

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.

## ARKANSAS

1. Department of Education, Statistical Summary for the Public Schools of Arkansas (Annual). 1970.

Type of government: School districts.

Details statewide totals of school district revenue, expenditure, outstanding indebtedness, and balances by fund.

2. Public Service Commission, Department of Assessment Coordination, Official Ratio Study, (Annual). 1972.

Type of government: Counties

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.

3. Public Service Commission, Tax Division, Biennial Report. 1969, 1970.

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.)

4. State Comptroller, Finance and Taxation in Arkansas--State, Counties, Municipalities, School Districts, December 31, 1968 (Annual).

County data cover calendar year 1966 and include property tax collections, operating expenses of county offices, and outstanding indebtedness by individual county. For cities, the data are for calendar year 1967 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 1967 is given by county total.

## CALIFORNIA

1. State Board of Equalization, Annual Report. 1971.

Type of government: Counties and municipalities primarily, with some data applicable to other governments.

Provides data on allocations of local sales and use taxes and sales and use tax rates for individual cities and counties.

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 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. 1972 (data being for 1971).

Type of government: Counties.

Reports individual county tax rates for county purposes by funds relative to total assessed valuation, as shown for counties in 1 above.

3. State Controller, Annual Report of Financial Transactions Concerning Cities of California. 1971.

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.

4. State Controller, Annual Report of Financial Transactions Concerning Counties of California. 1971.

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 6 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.

5. State Controller, Annual Report of Financial Transactions Concerning School Districts of California. 1971.

Type of government: School districts.

Details for individual school districts revenue by source, expenditure by selected program and character, debt transactions, indebtedness, and balances.

6. State Controller, Annual Report of Financial Transactions Concerning Special Districts of California. 1970.

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.

7. State Controller, Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California. 1971.

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 3 and 4 above.

8. State Controller, Annual Report of Financial Transactions Concerning Water Utility Operations of Special Districts of California. 1970.

Details for individual districts revenue, expenditure, debt transactions, indebtedness, and balances.

9. State Controller, Annual Report of State School Building Aid Program. 1972.

Reports school district repayments required by the State in the forthcoming fiscal year.

## COLORADO

1. Commissioner of Education, Public Education in Colorado (Biennial). 1971, 1972.

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.

2. Division of Local Government, 1970 Local Government Financial Compendium (Annual).

Type of government: Counties and municipalities.

Not included in this report are 1,050 special purpose districts and 166 towns with less than 1,000 population. For each county and each city over 1,000 population revenues are shown by source, and expenditures are

**COLORADO—Continued**

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.

3. Division of Property Taxation, Annual Report. 1971.

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 are exhibited for individual municipalities, school districts, and special districts.

**CONNECTICUT**

1. Tax Commissioner, Information Relative to the Assessment and Collection of Taxes (Annual). 1971.

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.

2. Tax Commissioner, Quadrennial Report of Indebtedness, Receipts, and Expenditures of Municipalities... (1968; published in 1971).

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, with historical data to 1932.

**DELAWARE**

Department of Public Instruction, Planning, Research and Evaluation Division, Assessments and Tax Rates (Annual). 1973 (data are for 1972).

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**

1. Comptroller, Report... of County Finances... and County Fee Officers (Annual). 1971.

Contains detail for individual counties on revenue by source, expenditure by function, debt transactions, indebtedness, balances, total investments, and personal services.

Also supplies detail for individual counties, including 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.

2. Department of Education, Superintendent of Public Instruction, Report (Annual). 1971.

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.

3. State Board of Administration, Report (Annual). 1971.

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**

Department of Revenue, Statistical Report (Annual). 1971 (most local data are for 1970).

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**

Director of Taxation, Annual Report. 1971.

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.

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Note: A private agency, Tax Foundation of Hawaii (Honolulu), publishes Government in Hawaii: A Handbook of Financial Statistics (Annual) which includes general financial data for individual counties. For example, the 1972 edition has statistics for the past 3 years on local government receipts, by source, and expenditure, by function, for individual units.

## IDAHO

1. Department of Education, Financial Summaries Idaho School Districts (Annual). 1971.

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 3 fiscal periods by major receipt and disbursement categories.

2. Department of Education, Tabulation of Tax Levies for School Purposes... (Annual). 1971 to 1972 (levies certified in 1971).

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.

3. State Tax Commission, Annual Report. 1971.

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.

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Note: A private agency, Associated Taxpayers of Idaho, Inc., publishes an Annual County Statistical Tax Data, 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

1. Auditor of Public Accounts, Statewide Summary of Municipal Finance in Illinois (Annual). 1970.

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. 1968. Report received October 1971.

Type of government: School districts.

Reports totals on revenue by source, expenditure by purpose and character and object, district valuation, tax rates, and outstanding indebtedness by individual unit grouped by type or organization and by county. Also includes separate section on special education.

## INDIANA

1. Auditor of Public Accounts, Statewide Summary of County Finance (Annual). 1969. Received May 1972.

Provides tax and nontax revenues by function and source and expenditures by function, character, and object for all counties, by county.

2. Department of Public Instruction, Division of School Finance, Educational Information, and Research, Report of Statistical Information for Indiana School Corporations (Annual). 1971 (most detailed data are for the school year 1969-70).

Type of government: School districts.

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.

## IOWA

1. Auditor of State, Biennial Report of County Finances. 1968, 1969.

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.

2. Auditor of State, Report on Municipal Finances... (Annual). 1970.

Type of government: Municipalities.

Contains limited detail for cities and towns on revenue and expenditure, taxable assessed value of property, total property tax rates, and amounts of property taxes levies. Shows receipts from taxes, "general office receipts," and "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.

3. Department of Revenue, Property Tax Division, Taxable Values of Real, Personal Property... (Annual). 1971 (Taxes Collectable in 1972).

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 1969; and data on military exemptions.

## KANSAS

1. Department of Administration, Accounts and Reports Division, Annual Financial Report and Statistical and Supplemental Statements (Volume 2), 1971.

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 Federal aid distributed to local units; State tax 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.

2. Property Valuation Department, Statistical Report of General Property Assessment and Taxation (Annual), 1971 (data for the 1970 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.

3. Property Valuation Department, Summary of Real Estate Assessment Ratio Study for the Calendar Year 1970, 1971.

Type of government: Counties.

Contains extensive data by county on ratios of sale price to assessed valuation by class of property (separately for urban and rural properties).

4. State Department of Public Instruction, Annual Report, 1971.

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.

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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

1. Department of Education, Biennial Report of the Superintendent of Public Instruction, 1970, 1971.

Type of government: School districts.

Data show detail for individual school districts on revenue, expenditure, debt service, debt issued, capital outlay, personal services, lunchroom receipts and expenditures, and fund balances. Also contains narrative description and statistical information on selected statewide programs for local schools.

2. Department of Finance, Division of Accounts, Financial Report (Annual), 1971.

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 6 below.

3. Department of Revenue, Annual Report, 1971.

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 1970. Also shows comparative data on total valuations for the past 3 years.

4. Department of Revenue, Kentucky Property Tax Rates (Annual), 1971.

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.

5. Kentucky Department of Education, Local District Annual Financial Reports, 1971.

Provides extensive breakdown of balances, revenues, nonrevenue transactions, expenditures, and debt transactions transmitted to the State by the individual districts on the required annual statements.

6. State Property and Buildings Commission and County Debt Commission, Annual Report, 1971.

Type of government: Counties.

Reports debt outstanding and statistics of sinking funds 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

1. State Department of Education, Annual Report. 1971.

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.

2. Tax Commission, Biennial Report. 1970, 1971.

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

1. Bureau of Taxation, Report (Annual). 1971.

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.

2. State Auditor, Annual Report. 1971 (calendar year 1970).

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.

## MARYLAND

1. Department of Assessments and Taxation, Annual Report. 1972.

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.

2. Department of Education, Annual Report... 1969.

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, expenditure by program and character and object, debt transactions, and indebtedness. Total financial transactions are also reported for auxiliary enterprises and library operations of local schools and community colleges.

3. Department of Fiscal Services, Division of Fiscal Research, Local Government Finances in Maryland (Annual). 1971.

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.

## MASSACHUSETTS

1. Department of Corporations and Taxation, Bureau of Accounts.

- a. Annual Report on Statistics of County Finances. 1971.

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... 1971.

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). 1966.

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.

**MASSACHUSETTS—Continued**

3. Department of Education, Annual Report Part 2, 1970.

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).

4. Treasurer and Receiver General, Assessments for Interest, Serial Bonds and Maintenance of the Metropolitan Districts (Annual). 1971.

Data for this report year cover selected water, park, and sewerage districts. Includes income from operations, district assessments, and bond proceeds; expenditures by purpose; and borrowing transactions and indebtedness.

Note: A private agency, the Boston Safe Deposit and Trust Company (Boston), in Financial Statistics of Massachusetts (Annual), 1971, publishes assessed and equalized values, 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**

1. Department of Education, An Analysis of the Receipts and Expenditures of the Michigan Public Schools (Annual). 1971.

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.

2. Department of the Treasury, Local Audit Division, Financial Report of Michigan County Government (Annual). 1969.

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. Also furnished detail on total equalized value of taxable property, amount of county tax levies, total collections, and amounts of delinquencies compared to the prior year.

3. State Tax Commission, Final Report of State Equalization (Annual). 1971.

Type of government: Counties.

Includes tables of assessed and equalized valuations of county commissioners and the State tax commission.

4. State Tax Commission, 1972 City (and) Village Tax Levy (Annual).

Provides ad valorem tax data on State equalized valuations, tax levies, and tax rates for 1972 by county and village. County, city, and school tax rates and levies are summarized by county.

**MINNESOTA**

1. Department of Taxation, Report to the Governor and the Legislature (Biennial). 1969, 1970 (local data are for 1969).

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.

2. Public Examiner, The Revenue, Expenditures, and Debt of the Cities and Villages in Minnesota (Annual). 1970 (calendar year 1969 and fiscal years ending January 1 through June 30, 1970).

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.

3. Public Examiner, The Revenues, Expenditures, and Debt of State and Local Governments in Minnesota (Annual). 1970 (calendar year 1969 and fiscal years ending January 1 through June 30, 1970).

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.

4. State Auditor, Minnesota Property Taxes (Annual). 1970.

Type of government: Counties.

Reports total and per capita property tax receipts by county, major purpose of city, and by level of government benefited. Additional tables give city and village, township, and school district receipts by purpose of levy and county.

## MISSISSIPPI

1. State Department of Audit, Receipts and Disbursements of County School Systems (Biennial). 1968, 1969.

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.

2. State Department of Audit, Report on County Receipts and Expenditures, and Bonded Debt (Biennial). 1968, 1969. (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.

3. State Superintendent of Public Education, Annual Report and Recommendations to the Legislature of Mississippi. 1971.

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, and assessments and tax levies.

4. State Tax Commission, Ad Valorem Assessments... (Annual). 1971.

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.

## MISSOURI

1. Commissioner of Education, Report of the Public Schools of...Missouri (Annual). 1971.

Type of government: School districts.

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.

2. State Auditor, Annual Report. 1971.

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.

3. State Tax Commission, Annual Report of the Proceedings and Decisions for the Year Ending December 31, 1971.

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. Separate amounts are shown for farm and town lands and various items of personal property, and for State-assessed property by county.

## MONTANA

State Board of Equalization, Biennial Report. 1969, 1970.

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. Also reports county totals of net county debt outstanding and countywide totals of school district net debt.

## NEBRASKA

1. Department of Revenue, Property Tax: Statistical Report (Annual). 1970.

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.

2. State Board of Education, Annual Report. 1971.

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.

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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

1. Nevada Tax Commission, Local Government Red Book (Annual). 1973.

Type of government: Cities, counties, school and special districts.

Gives detailed tables of individual and combined ad valorem tax rates for local units by county, and a summary of estimated ad valorem tax distribution for each county to local units by government category.

2. Superintendent of Public Instruction and State Board for Vocational Education, Biennial Report. 1969, 1970. (With supplement.)

Type of government: School districts.

Gives county summaries of revenue by source and expenditure by purpose and by character and object. The supplement provides detailed statements of revenue and nonrevenue receipts by source, expenditures by character, object, and purpose, and balances for each district, with additional debt service, indebtedness, and building fund detail.

3. Tax Commission, Comparative Statements of Segregations of the Tax Rolls by Counties and Classes (Annual). 1971.

Type of government: Counties.

Includes assessed value of real and personal property before equalization, with total after equalization including exemption listings by county.

## NEW HAMPSHIRE

- State Tax Commission, Tables by Counties Showing Valuations, Taxes, and Tax Rates (Annual). 1970.

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.

## NEW JERSEY

1. Commissioner of Education, Annual Report...Financial Statistics of School Districts. 1971.

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.

2. Department of Community Affairs, Division of Local Finance, Annual Report; Statements of Financial Condition of Counties and Municipalities. 1970.

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 1966 to 1970 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.

3. Department of the Treasury, Division of Taxation, Annual Report. 1971.

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 lands, improvements, various types of personal property and exemptions; and for amount of taxes levied for individual governments. See also 2 above.

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Note: The New Jersey Taxpayers Association Inc. publishes annually Financial Statistics of New Jersey Local Government. In the 1972 edition the following types of data were included: Taxable valuations by class of property, levies by purpose, and percentage of 1971 taxes collected for counties, municipalities, and school districts; total and key expenditure items from 1971 operating budgets (e.g., personal services, debt service, and capital improvement) compared to the prior year; and revenue from nonproperty sources.

## NEW MEXICO

1. Department of Finance and Administration, Local Government Division, Annual Report. 1971.

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.

2. Department of Finance and Administration, Public School Finance Division, Statistics (Annual). 1971.

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.

**NEW MEXICO—Continued**

Detail shown by individual unit includes revenues by fund and by source; expenditures by fund, by purpose, and by 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).

3. State Tax Commission, Biennial Report. 1969, 1970.

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 1 above for similar data for municipalities and 2 above for school districts.

**NEW YORK**

1. State Comptroller, Special Report on Municipal Affairs (Annual). 1971 (local data for fiscal year ending in 1970).

Type of government: Counties, municipalities, townships (towns), school districts, fire districts, and improvement districts.

Summarizes, by county and by type of government within each county, revenue by major source; total borrowings; expenditures for current operations, capital outlay, and debt service; debt issued; and total debt outstanding. Additional breakdown in detail by individual units shows analytical data for ad valorem tax receipts; opening balances; and outstanding indebtedness by type. Exhibit tables give local nonproperty taxes by type and local unit.

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.

Historical data arranged by type of local government exhibit for a 10-year period assessed valuation of property, debt outstanding, revenues, borrowings, and expenditures.

2. University of the State of New York, Information Center on Education, Annual Educational Summary, New York State. 1970.

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**

1. Department of Tax Research, Statistics of Taxation (Biennial). 1969, 1970.

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.

2. Local Government Commission, Biennial Report. 1967, 1968.

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.

3. State Library.

- a. Statistics of North Carolina Libraries (Annual). 1971.

Shows receipts by source and expenditures by purpose for individual libraries listed, by county.

- b. Biennial Report. 1969, 1970.

Provides narrative description and statewide summary of library program, and detail of Federal grants by projects.

**NORTH DAKOTA**

1. Superintendent of Public Instruction, Biennial Report. 1969, 1970.

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.

2. Tax Commissioner, Proceedings of the State Board of Equalization (Annual). 1971 (some local data being for 1970).

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.

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Note: The League of North Dakota Cities publishes annually Mill Levies and Taxable Valuations in North Dakota Cities. (The 1973 edition has 1972 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

1. Auditor of State, A Financial Report and Public Debt Statement of Ohio School Districts (Annual). 1970.

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.

2. Auditor of State, Financial Report and Public Debt Statement of Ohio Cities (Annual). 1969.

Type of government: Municipalities.

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 Townships (Annual). 1968.

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.

4. Auditor of State, Financial Report and Public Debt Statement of Ohio Villages (Annual). 1968.

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.

5. Auditor of State, The Financial Report and Public Debt Statement of Ohio Counties (Annual). 1969.

Type of government: Counties.

Combined statement summarizes revenue and non-revenue 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.

6. Department of Public Welfare, Annual Report of County Homes, 1971.

Summarizes operating income and expense; details receipts from service charges and from other governments; and reports expenditures by character and object.

7. Department of Taxation, Annual Report, 1971.

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.)

8. State Board of Education, Annual Report, 1971.

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).

9. State Library, 1968 Directory of Ohio Libraries with Statistics for 1970 (Annual).

Provides statistics on total income by major source and expenditure by purpose for each tax-supported library.

## OKLAHOMA

1. State Department of Education, Biennial Report, 1969, 1970.

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.

2. Tax Commission, Annual Report, 1972.

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 1972 edition has data as of June 30, 1971.)

## OREGON

1. Department of Revenue, Biennial Report. 1969, 1970.

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. Department of Revenue, Valuation Division, Ratio Study of Locally Assessed Property (Annual). 1972.

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.

3. State Treasurer, Biennial Report. 1970, 1971.

Type of government: Counties, municipalities, school districts, and special districts.

Data show detail for individual units of government on gross and net debt.

## PENNSYLVANIA

1. Department of Commerce, Bureau of Statistics, Pennsylvania Statistical Abstract (Annual). 1972.

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.

2. Department of Education, Bureau of Statistics, Statistical Report (Annual). 1971.

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. State Tax Equalization Board, 24th Annual Certification...to the Secretary of Education, 1971.

Type of government: Counties and school districts.

Furnishes detail by individual county and school district on assessed value of real property, market value of real property, and percentage of assessed valuation to market value.

## RHODE ISLAND

1. Department of Community Affairs, Annual State Report on Local Government Finances and Tax Equalization. 1971.

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.

Also supplies 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.

2. Department of Education, Statistical Tables (Annual). 1971.

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

1. Comptroller General, Report to the General Assembly (Annual). 1971.

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. Also details for individual counties assessed value of real and personal property with breakdowns for land, improvements, and the various classes of personal property.

2. Superintendent of Education, 103rd Annual Report. 1971.

Type of government: Counties and school districts.

**SOUTH CAROLINA—Continued**

Provides following data by county and/or school district: Operational expenses, per pupil valuation and mills levied, debt and building fund transactions, and general fund receipts by source and expenditures by character and object. Also gives summary data on State and county expenditures for education by character and object, State aid to local units by purpose, and various personnel and enrollment data.

**SOUTH DAKOTA**

1. Department of Revenue, Annual Report to the Governor, 1971.

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.

2. Superintendent of Public Instruction, Biennial Report, 1969, 1970.

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.

**TENNESSEE**

1. Board of Equalization, Tax Aggregate Report (Annual), 1971.

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 2 and 3.)

2. Comptroller of the Treasury, Annual Report, County Finances, 1971.

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.)

3. State Department of Education, Annual Statistical Report, 1971.

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 is 1971.)

**TEXAS**

1. Board of County and District Road Indebtedness, Report to the Governor (Annual), 1972.

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.

2. Comptroller of Public Accounts, Annual Report, Part II, 1972.

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.

3. Texas Education Agency, Annual Statistical Report, Part II, 1969.

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.

## UTAH

1. State Auditor, Biennial Report. 1969, 1970.

Type of government: Counties and municipalities.

Contains the following statistics: Total assessed valuation by 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.

2. State Tax Commission, Property Tax Division, Statistical Report (Annual). 1971.

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.

3. Superintendent of Public Instruction, Report (Biennial; in 2 volumes). 1970, 1971.

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 government. Expenditures are also given by character and by object and program. Includes borrowing transactions, debt service detail, and statements on outstanding indebtedness.

Note: A private agency, the Utah Foundation (Salt Lake City), in its Statistical Abstract of Government in Utah (1972 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

1. Commissioner of Taxes, Biennial Report. 1969, 1970.

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.

2. Department of Education, Financial Statistics of Vermont School Systems (Annual). 1970.

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

1. Auditor of Public Accounts, Report...on Comparative Cost of Government (Annual). 1970.

Type of government: Cities and 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.

2. Department of Taxation, Local Tax Rates (Annual). 1972.

Type of government: Counties and municipalities.

Details for individual taxing units tax rates applied to four classes of taxable property.

3. Department of Taxation, Report...(Annual). 1971 (local data being for 1970).

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.

4. Institute of Government, University of Virginia and Virginia Municipal League, Tax Rates and Service Charges in Virginia Cities and Urban Counties (Annual). 1972.

Type of government: Counties and municipalities.

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.

5. State Board of Education, Annual Report of the Superintendent of Public Instruction. 1971.

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.

6. State Treasurer, Report (Annual). 1970.

Type of government: Counties and municipalities.

Describes transactions by individual county and municipality of "literary fund school loans."

## WASHINGTON

1. State Auditor, Biennial Report. 1969, 1970.

Includes a narrative report of biennial activities and legislative recommendations of the Division of Municipal Corporations and statewide aggregates for all local governments. Reports submitted to the State and separate reports of State audit are available in this office for each unit of local government.

2. State Auditor, Financial Transactions of Counties and Taxing Districts (Annual). 1970.

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.

3. State Board of Equalization, Minutes and Official Proceedings (Annual). 1970.

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.

4. Superintendent of Public Instruction, Biennial Report. 1969, 1970.

Type of government: School districts.

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.

## WEST VIRGINIA

1. Tax Commissioner, Assessed Valuation and Taxes Levied (Annual). 1971.

Type of government: Counties and municipalities.

Reports countywide totals for assessed value of real, personal, and public utility property, by property class.

2. Tax Commissioner, Biennial Report. 1969, 1970 (local data being for 1969).

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, ex officio Chief Inspector, and Supervisor of Public Offices, Report (Biennial). 1969, 1970.

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).

4. Tax Commissioner, Report of Study of Property Valuations (Annual). 1971.

Type of government: Counties.

Compares assessed to appraised valuations by class of property by county.

## WISCONSIN

1. Bureau of Municipal Audit, Receipts and Disbursements (Annual). 1971.

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 Municipal Audit, Indebtedness...Long-Term Indebtedness of Wisconsin (Annual). 1971.

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.

3. Department of Revenue, Property Tax (Annual). 1971.

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.

**WISCONSIN—Continued**

4. Department of Revenue, Taxes, Aids, and Shared Taxes in Municipalities (Annual). 1970.

Reports county summary of State aids and shared taxes by purpose and total assessed valuation by type of property.

5. Department of Taxation, Town, Village, and City Taxes (Annual). 1971.

Type of government: Municipalities and towns.

Details for individual municipalities and towns total assessed value and full value of taxable property, tax rates, and amount of levy for each taxing unit in the municipal area.

6. Superintendent of Public Instruction, Biennial Report. 1970, 1971.

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.

**WYOMING**

1. Ad Valorem Tax Department, Biennial Report. 1971, 1972.

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.

2. State Examiner, Cost of Maintaining County Government in Wyoming (Annual). 1972.

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 1964 plus those that will be issued in late 1972 or early 1973. When a statistical abstract does not exist for a particular State, a near equivalent has been listed wherever possible. All sources contain, under one cover, statistical tables on a variety of subjects for the State as a whole, its component parts, or both.

### ALABAMA

University of Alabama, University, Center for Business and Economic Research, Economic Abstract of Alabama, 1972.

### ALASKA

Department of Economic Development, Juneau, Industrial Development Division, Alaska Statistical Review, 1972.

### ARIZONA

Valley National Bank, Phoenix, Arizona Statistical Review, 28th ed. 1972.

### ARKANSAS

Arkansas Almanac, Incorporated, Little Rock, Arkansas Almanac, 1972, 12th ed.

### CALIFORNIA

Department of Finance, Sacramento, Budget Division, California Statistical Abstract, 1972.

### COLORADO

Division of Commerce and Development, Business and Economic Outlook Forum, 7th ed. 1972.

### CONNECTICUT

Connecticut Development Commission, Hartford, Research and Information Division, Connecticut Market Data, 1972.

### DELAWARE

Delaware State Planning Office, Dover, Statistical Abstract for the State of Delaware, 1973.

### FLORIDA

University of Florida, Gainesville, Bureau of Economic and Business Research, Florida Statistical Abstract, 1972, 6th ed.

### GEORGIA

University of Georgia, Athens, Division of Research, College of Business Administration, Georgia Statistical Abstract, 1972.

### HAWAII

Department of Planning and Economic Development, Honolulu, The State of Hawaii Data Book: A Statistical Abstract, 6th ed. 1972.

### IDAHO

University of Idaho, Moscow, Bureau of Business and Economic Research, Idaho Statistical Abstract, 1971.

### ILLINOIS

Department of Business and Economic Development, Springfield, Illinois State and Regional Economic Data Book-1972.

### IOWA

Iowa Development Commission, Des Moines, Research Division, 1972 Statistical Profile of Iowa.

### KANSAS

University of Kansas, Lawrence, Institute for Social and Environmental Studies, Kansas Statistical Abstract, 1971, 7th ed.

### KENTUCKY

Department of Commerce, Frankfort, Deskbook of Kentucky Economic Statistics, 10th ed. 1972.

### LOUISIANA

Louisiana State University, New Orleans, Division of Business and Economic Research, Statistical Abstract of Louisiana, 4th ed. 1971.

### MAINE

Department of Commerce and Industry, Augusta, Maine Pocket Data Book 1972, 4th ed.

### MARYLAND

Department of Economic and Community Development, Annapolis, Maryland Statistical Abstract, 1972.

### MASSACHUSETTS

Department of Commerce and Development, Boston, Fact Book, 1972. (Limited distribution.)

### MICHIGAN

Michigan State University, East Lansing, Graduate School of Business Administration, Division of Research, Michigan Statistical Abstract, 9th ed. 1972.

### MINNESOTA

Minnesota State Planning Agency, Saint Paul, Office of Local and Urban Affairs, Minnesota State Statistical Abstract, 1972.

## MISSISSIPPI

Mississippi State University, State College, College of Business and Industry, Division of Research, Mississippi Statistical Abstract, 1972.

## MISSOURI

University of Missouri, Columbia, Extension Division, Data for Missouri Counties, 1970. (Loose leaf; to be updated periodically.)

## MONTANA

Montana State Department of Planning and Economic Development, Helena, Montana Data Book, 1970. (Loose leaf; to be updated periodically.)

## NEBRASKA

Department of Economic Development, Lincoln, Division of Industrial Research and Information Service, Nebraska Statistical Handbook, 1972.

## NEVADA

Department of Economic Development, Carson City, Nevada Community Profiles, 1970.

## NEW JERSEY

1. Department of Labor and Industry, Trenton, County Data Summaries. Includes data for counties for 1950-1958 through 1962-1964. Supplements, 1960-1964; 1965 through 1970. Single sheets.
2. Office of Business Economics, Trenton, Economic Facts Book, 1972.

## NEW MEXICO

University of New Mexico, Albuquerque, Bureau of Business Research, New Mexico Statistical Abstract, Vol. 2, 1972.

## NEW YORK

Division of Budget, Albany, Office of Statistical Coordination, New York State Statistical Yearbook, 5th ed. 1972.

## NORTH CAROLINA

Department of Administration, Raleigh, Budget Division, in cooperation with Association for Coordinating Interagency Statistics, North Carolina State Government Statistical Abstract, 1971.

## NORTH DAKOTA

Business and Industrial Development Department, Bismarck, North Dakota Growth Indicators, 9th ed. 1972.

## OHIO

Department of Development, Columbus, Economic Research Division, Statistical Abstract of Ohio: 1969, 2d ed.

## OKLAHOMA

University of Oklahoma, Norman, Bureau for Business and Economic Research, Statistical Abstract of Oklahoma, 1972.

## OREGON

University of Oregon, Eugene, Bureau of Business and Economic Research, Oregon Economic Statistics, 1972.

## PENNSYLVANIA

Department of Commerce, Harrisburg, Bureau of Statistics, Pennsylvania Statistical Abstract, 1972, 14th ed.

## RHODE ISLAND

Rhode Island Development Council, Providence, Rhode Island Basic Economic Statistics, 1972.

## SOUTH CAROLINA

Budget and Control Board, Columbia, Division of Research and Statistical Services, South Carolina Statistical Abstract: 1972.

## SOUTH DAKOTA

University of South Dakota, Vermillion, Business Research Bureau, South Dakota Economic and Business Abstract, 1972.

## TENNESSEE

University of Tennessee, Knoxville, Center for Business and Economic Research, Tennessee Statistical Abstract, 1971, 2d ed.

## TEXAS

Dallas Morning News, Dallas, Texas Almanac, 1972-73.

## UTAH

1. University of Utah, Salt Lake City, Bureau of Economic and Business Research, 1972 Statistical Abstract of Utah.
2. Utah Foundation, Salt Lake City, Statistical Review of Government in Utah, 1973.

## VERMONT

Department of Budget and Management, Montpelier, Vermont Facts and Figures, 1972.

## VIRGINIA

1. Division of Industrial Development, The Virginia Economy in 1970.
2. University of Virginia, Charlottesville, Thomas Jefferson Center for Political Economy, Statistical Abstract of Virginia, Vol. II, 1970.

## WASHINGTON

1. Washington State Office of Program Planning and Fiscal Management, Olympia, State of Washington Pocket Data Book 1971.
2. Washington State Research Council, Olympia, The Research Council's Handbook, 4th ed. 1972.

## WEST VIRGINIA

West Virginia Research League, Inc., Charleston, The 1971 Statistical Handbook.

## WISCONSIN

Department of Administration, Madison, Bureau of Planning and Budget, Informational Systems Unit, Wisconsin Statistical Abstract, 2d ed. 1972.

## WYOMING

University of Wyoming, Laramie, Division of Business and Economic Research, Wyoming Data Book, 1971.

## PUERTO RICO

Planning Board, San Juan, Bureau of Economic and Social Analysis, Statistical Yearbook 1970.

## Appendix B

### State-Issued Catalogs of Own Publications

The following references to periodic listings of official State publications have been compiled from information provided by the Council of State Governments and updated by the Exchange and Gift Division, Library of Congress. Data include frequency and first year of publication.

#### ALASKA

Division of State Libraries, State Publications Received (Annual), 1965-1970; (Monthly), 1971.

#### ARIZONA

Department of Library and Archives, Annual Checklist of the State of Arizona Received (Annual), 1962/63.

#### ARKANSAS

University of Arkansas Library, Checklist of Arkansas State Publications Received (Semiannual), 1943.

#### CALIFORNIA

State Library, California State Publications (Monthly and Annual), 1947.

#### COLORADO

Division of State Archives and Public Records, Colorado Checklist (Quarterly), 1964-1970; (Monthly), 1971.

#### CONNECTICUT

State Library, Checklist of Publications of Connecticut State Agencies Received (Monthly), 1964.

#### DELAWARE

1. Division of Historical and Cultural Affairs, Accessions List (Quarterly), 1951.
2. State Library Commission, Checklist of Official Delaware Publications (Quarterly), 1968.

#### FLORIDA

State Library, Florida Public Documents (Monthly and Annual), 1968.

#### GEORGIA

State Library, Checklist of Official Publications of the State of Georgia (Quarterly), 1948.

#### HAWAII

1. State Library, Hawaii Documents (Bimonthly and Annual), 1967.
2. University of Hawaii Library, Current Hawaiiana (Quarterly), 1944.

#### IDAHO

University of Idaho Library, "Checklist of Idaho Publications" (Annual), 1964. (In Idaho Librarian, April Issue.)

#### ILLINOIS

1. State Library, Illinois Documents List (Semi-monthly), 1968.
2. Secretary of State, Publications of the State of Illinois (Semiannual), 1961.

#### INDIANA

State Library, "Indiana Documents Received," in Library Occurrent (Quarterly), 1906.

#### IOWA

University of Iowa Libraries, Iowa Documents (Quarterly), 1956.

#### KANSAS

State Library, Checklist of Official Publications of the State of Kansas Received (Three Per Year), 1953.

#### KENTUCKY

State Archives and Records Service, Checklist of Kentucky State Publications (and State Directory), (Annual), 1962.

#### LOUISIANA

Secretary of State, Public Documents (Monthly and Semiannual), 1949.

#### MAINE

State Library, Checklist of State of Maine Publications Received (Quarterly), 1941.

#### MARYLAND

1. Hall of Records Commission, Maryland State Documents Received at the Hall of Records (Monthly).
2. Maryland Library Association, "Maryland State Documents" in The Crab (Bimonthly), 1971.

#### MASSACHUSETTS

State Library, Commonwealth of Massachusetts Publications Received (Monthly), 1962.

#### MICHIGAN

Department of Education, Michigan Documents (Bimonthly), 1952.

#### MINNESOTA

Minnesota Historical Society, Minnesota State Documents Received (Quarterly), 1970.

## MISSISSIPPI

Secretary of State, Public Documents of the State of Mississippi (Semiannual), 1966.

## MISSOURI

State Library, Missouri State Government Publications (Bimonthly), 1972.

## MONTANA

State Library, State Documents in the Montana State Library (Annual), 1971.

## NEBRASKA

Library Commission, Nebraska State Publications Checklist (Frequency to be determined), 1972.

## NEVADA

State Library, Nevada Official Publications (Monthly), 1953.

## NEW HAMPSHIRE

State Library, Checklist of New Hampshire State Departments' Publications (Biennial), 1942-44.

## NEW JERSEY

State Library, Checklist of Official New Jersey Publications (Bimonthly), 1965.

## NEW MEXICO

State Records Center and Archives, Publications of New Mexico State Agencies (Biennial and monthly), 1968.

## NEW YORK

State Library, A Checklist of Official Publications of the State of New York (Monthly), 1947.

## NORTH CAROLINA

University of North Carolina Library, North Carolina Publications, A Checklist... (Bimonthly), 1952.

## NORTH DAKOTA

State Library Commission, North Dakota State Publications (Semiannual), 1965.

## OHIO

State Library, Ohio Documents; A List of Publications of State Departments (Quarterly), 1971.

## OREGON

State Library, Checklist of Official Publications of the State of Oregon (Quarterly), 1951.

## PENNSYLVANIA

State Library, Checklist of Official Pennsylvania Publications (Monthly), 1963.

## RHODE ISLAND

State Library, Checklist of Publications of State Agencies (Irregular), 1935-55.

## SOUTH CAROLINA

State Library, Checklist of South Carolina State Publications (Annual), 1950-51.

## TENNESSEE

State Library and Archives, A List of Tennessee State Publications (Annual), 1954.

## TEXAS

State Library, Texas State Documents (Monthly), 1968.

## UTAH

State Library Commission, Checklist of Utah State Publications (Annual), 1970.

## VERMONT

Department of Libraries, Checklist of Available Vermont State Publications (Annual), 1970.

## VIRGINIA

State Library, Checklist of Virginia State Publications (Annual), 1926.

## WASHINGTON

State Library, Washington State Publications (Monthly), 1952.

## WEST VIRGINIA

Department of Archives and History, Short Title Checklist, West Virginia State Publications (Irregular), 1947-48.

## WISCONSIN

State Historical Society, Wisconsin Public Documents (Monthly), 1916.

# Appendix C

## Selected Bibliographies Issued by State Agencies

### CONSTITUTIONAL REVISION <sup>1</sup>

1. Hawaii. University, Legislative Reference Bureau. Hawaii Constitutional Convention Studies. 1968. 17 volumes.

Each study of a constitution article has a short reference list, with extensive bibliographical footnotes to each chapter.

2. Illinois. State Library, The Constitution of Illinois: A Selected Bibliography. 1970. 171 pp.

Provides an unannotated, classified bibliography of books, monographs, government documents, and articles covering historical and current information on Illinois constitutional matters. References are arranged chronologically by constitutional convention, with subject area categories for those references on the most recent revision.

3. Montana. Constitutional Convention Commission. Constitutional Convention Enabling Act. 1971. 75 pp.

Contains annotated bibliographical footnotes to each of the two chapters.

### LOCAL GOVERNMENT

1. Alaska. University-Institute of Social, Economic, and Government Research, Borough Government in Alaska. 1971. 184 pp.

This monograph includes extensive references and an unannotated bibliography on most aspects of Alaska local government.

2. Arkansas. University-Department of Political Science, Urban Information Service, Bibliographical Guide on Governmental and Urban Affairs: Arkansas and Other States. 1970. 184 pp.

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<sup>1</sup>For additional references and bibliographical footnotes on State constitutional revision activity, see also: The Book of the States (annual) and Trends in State Constitution Making: 1966-1972 (both published by Council of State Governments); series of State Constitutional Convention Studies, and Thirty Years of State Constitution-Making: 1938-1968 (With An Epilogue of Developments during 1969; both published by National Municipal League); "State Constitutional Law: A Twenty-five Year Summary," William and Mary Law Review, Fall, 1966; and "State Constitutions for the 20th Century," Nebraska Law Review, June 1971.

Provides a classified, unannotated listing of monographs and government documents on most areas of government affairs, with emphasis on Arkansas State and local government.

3. California. University-Berkeley, Institute of Governmental Studies, Agenda for Local Tax Reform. 1970. 132 pp.

Gives bibliographic references on various aspects of residential property taxation, financing county welfare programs, and local income, sales, and business taxation. Citations are provided local government financial structure and problems.

4. California. University-Berkeley, Institute of Governmental Studies, Local Income Taxes: Economic Effects and Equity. 1972. 220 pp.

Contains an unannotated bibliography with notes for each chapter in an analysis of the economic effects resulting from the imposition of a local income tax with a reduction in property tax rates.

5. California. University-Davis, Institute of Governmental Affairs, Requirements for Urban Decision Making. 1970. 40 pp.

Contains a short, unannotated bibliography of books, monographs, and articles on the uses and applications of various data sources for urban government problems.

6. Connecticut. University-Institute of Public Service, Municipal Information Technology Program, Abstracts of Literature in Municipal Electronic Data Processing. 1967. Unnumbered.

This is a compilation of classified abstracts including monographs, articles, and proceedings relating to the field of automation in municipal government.

7. Illinois. University-Institute of Governmental and Public Affairs, State Constitutional Restrictions on Local Debt. 1970. 12 pp.

Unannotated references are given on restrictions of local debt in Illinois and nationally.

8. Iowa. University-Institute of Public Affairs, Local Government in Iowa: Problems and Perspectives - Legal Aspects. 1970. 65 pp.

Extensive legal references are provided for a discussion of counties, cities, and school districts in Iowa.

9. Kansas. University-Governmental Research Center, Government By Special Districts. 1969. 240 pp.  
Gives extensive unannotated references to a detailed historical and analytical survey of special district government in Kansas.
10. New York. Division of Human Rights, Bibliography on Housing and Urban Renewal. 1970. 92 pp.  
Consists of an unannotated listing of books, monographs, and articles on cities, housing, urban development, and related subjects.
11. North Carolina. University, Institute of Government, County Government in North Carolina. 1968 (with supplement, 1969). 493, 83 pp.  
Provides bibliographies containing, in the main, statutory references on all phases of North Carolina county government.
12. U.S. Department of Housing and Urban Development, New Communities, A Bibliography. 1970. 84 pp.  
An unannotated bibliography of monographs, articles, and government documents relating to current aspects of U.S. and foreign new community development, arranged by author with an index to states and countries.
13. U.S. National Clearinghouse for Mental Health Information, Bibliography on the Urban Crisis. 1969. 452 pp.  
Provides an annotated, classified bibliography with comprehensive author and subject index of recent books, monographs, and articles on the causes and effects of, and responses to urban disorders. References are broadly classified according to types of urban disorders, sociological and political topics, and socio-economic programs and legislation.
14. Virginia. University-Institute of Government, Local Planning in Virginia: Development, Politics, and Prospects. 1969. 112 pp.  
Includes a selected bibliography with bibliographical footnotes on local planning structure, powers, and the role of governmental agencies in planning activities in Virginia.
15. Washington. University-Department of Urban Planning, Urban Design within The Comprehensive Planning Process. 1970. 247 pp.  
Contains an unannotated bibliography reference list with additional notes on the general characteristics and applications of urban design.
16. Wisconsin. University-College of Agriculture and Life Sciences, An Annotated Bibliography of Small Town Research. 1970. 137 pp.  
Contains extensive annotated reference to monographs, articles, and unpublished works on most aspects of the American small town. References are grouped under broad subject categories.

## RESEARCH ON STATE-LOCAL GOVERNMENT

1. Association for University Business and Economic Research Bureaus, Bibliography of 1971 Publications. 1972. 203 pp.  
This is an unannotated listing of university business and economic research bureau publications prepared from responses to a mail questionnaire. References are classified by institution and by detailed subject categories.
  2. North Carolina. University-Chapel Hill, Institute of Government, Publications of the Institute of Government: Cumulative Supplement. 1963-1972.  
Provides an unannotated list of institute publications classified by subject and by individual unit of government for which they were prepared.
  3. California. University-Berkeley, Institute of Governmental Studies, Research and Service, a Fifty-year Record.  
This is a cumulative listing of all published contributions made by the Institute of Governmental Studies and the Bureau of Public Administration.
  4. California. University-Davis, Institute of Governmental Affairs, A Directory of Governmental, Public and Urban Affairs Research Centers in the United States. 1969. 139 pp.  
This directory lists and briefly describes the activities of governmental public affairs and urban studies research units associated with U.S. colleges and universities and nonprofit research organizations. Citations to research units include objectives, research fields, publications, and whether or not a library of information center is maintained.
  5. Council of State Governments, Selected Bibliography on State Government 1959-1972. 1972. 237 pp.  
An unannotated bibliography of books, monographs, articles, and government documents on all phases of State government. Indexes are given of key words and authors with separate listings of State bluebooks and statistical abstracts.
- ## STATE EXPENDITURE PROGRAM DEVELOPMENT
1. Arizona. University, Institute of Government Research, Natural Resources in the Governmental Process. 1970. 99 pp.  
Provides an extensive annotated and classified bibliography of monographs and articles in the field of governmental policy in natural resource development. Citations are arranged by resource and by river basin development areas, with particular emphasis on water resource development.

2. California. University-Berkeley, Institute of Governmental Studies, Poverty in the U.S. during the Sixties. A Bibliography. 1970. 542 pp.  
  
This monograph is an annotated, classified bibliography of all types of published material with detailed subtopics and an author-subject index. Major classifications are: Definitions of poverty and the poor; location and various aspects of life of the poor; and Federal, State, and local programs, and proposed programs for the poor.
3. California. University-Davis, Institute of Governmental Affairs, Public Policymaking and Environmental Quality: An Annotated Interdisciplinary Bibliography. 1971. 176 pp.  
  
Consists of an annotated, classified bibliography of monographs, articles, government documents, court cases, and reference sources on public environmental policymaking. References are classified by environmental problem, type of reference material, and level of government.
4. Federation of Rocky Mountain States, Transportation in the Rocky Mountain West - Background Paper. 1970. Various numberings.  
  
Gives a short unannotated bibliography of government transportation research reports.
5. Illinois. University, Bureau of Educational Research, Early Childhood and Basic Elementary and Secondary Education. Needs, Programs, Demands, Costs. 1970. 174 pp.  
  
Lists of references at the end of each chapter relate to the needs of elementary and secondary education, to projections of these needs to 1980, and to cost analysis of programs. Citations also give detail of financial aspects of school funding.
6. Kentucky. University, Center for Developmental Change. Developmental Change - An Annotated Bibliography. 1969. 316 pp.  
  
An annotated, classified bibliography of books, monographs, articles, and reports on political, social, and economic factors of modernization and development, largely covering post-1960 materials. References are arranged by the following major headings: Social, economic, and political factors and problems; public administration; units and areas; and international assistance. Extensive subtopics are included with author and journal indexes.
7. Michigan. Department of Social Services. Health Care and Income - Distributional Impacts of Medicaid and Medicare Nationally and in the State of Michigan. 1971. 309 pp.  
  
Included in this analysis are bibliographic references and a bibliography of monographs, articles, and government publications on State and nationwide impacts of Federal medical programs.
8. New York. Division of Human Rights. Bibliography on Education. 1971. 60 pp.  
  
Consists of an unannotated listing of monographs, articles, and government documents on most aspects of education.
9. New York. State University, Environmental Policy, an Annotated Bibliography. 1971. 56 pp.  
  
Presents a comprehensive annotated bibliography of books, monographs, directories, and government documents on environmental public policy, with emphasis on government publications. Also provides listings of related periodicals and bibliographies, and an author-title index.
10. U.S. Advisory Commission on Intergovernmental Relations, The Quest For Environmental Quality - Federal and State Action 1969-1970. An Annotated Bibliography. 1971. 63 pp.  
  
Provides legal references for State and Federal environmental quality and an annotated bibliography of monographs, articles, and government documents classified by specific environmental areas of concern.
11. U.S. Advisory Commission on Intergovernmental Relations, and State University of New York, State Involvements in Federal - Local Grant Programs. 1970. 71 pp.  
  
Extensive bibliographic notes are given in a discussion of the effect Federal grant-in-aid programs have on intergovernmental relations.
12. U.S. Library of Congress Legislative Reference Service, for Committee on Governmental Operations, U.S. Senate, Bibliography of Federal Grants-in-Aid to State and Local Governments, 1964-1969. 1970. 456 pp.  
  
This document is an unannotated bibliography of books, monographs, reports, articles, hearings, speeches, and films on most aspects of the intergovernmental implications of the grant-in-aid device. References are arranged by governmental functions and activities, administrative considerations, distribution of aid among States and regions, and Federal aid catalogs.
13. U.S. Public Health Service, Selected Bibliography of Regional Medical Programs. 1972. 135 pp.  
  
Gives a partially annotated, classified listing of all types of published material classified by region, concerning the work of regional medical programs.
14. U.S. Public Health Service, and Trinity University, Health Care System Variables - An Annotated Bibliography. 1970. 234 pp.

This is a compendium of annotated, classified monographs, articles, and reports arranged in the following categories: Population; grouping of diseases and injuries; topics on health care environment; preventive medicine treatment; model building and validation; disaster simulation; and computers in hospitals and medical care.

15. U.S. Social Security Administration, Poverty Studies in the Sixties. 1970. 126 pp.

Contains a classified, annotated bibliography of monographs, collected readings, articles, and government documents in the field of poverty and related problems. Entries are grouped by Federal legislative and program areas, and by various sociological and economic aspects of poverty.

### FISCAL ADMINISTRATION

1. Illinois. Department of Business and Economic Development, A System For Program Planning and Coordination. 1968. 69 pp.

Contains an unannotated listing of books, monographs, articles, government documents and unpublished material on planning-programming-budgeting for State governments.

2. Illinois. Department of Business and Economic Development, Capital Improvements Inventory and Analysis. 1967. 192 pp.

Contains a short unannotated bibliography of monographs, articles, and government documents on the formation of a State capital budget based on the preparation of a State public facilities plan.

3. New Mexico. State Planning Office, Planning-Programming-Budgeting In The State Of New Mexico. 1970. 379 pp.

Includes a short bibliography of monographs, reports, and articles on State budgeting procedures.

4. Oregon. University, Bureau of Governmental Research, Financing State and Local Government in Oregon. 1970. 52 pp.

Gives an annotated list of major publications produced since 1950 on Oregon State and local expenditure programs, by program, and revenue sources, by tax.

5. Tennessee. Bureau of Public Administration, The Budgetary System In Tennessee. 1969. 126 pp.

Contains a short unannotated listing of books, monographs, government documents, and articles on performance budgeting.

6. U.S. Bureau of the Budget, Improving Program Planning Evaluation Budgeting Functions in the Consolidated Government of Indianapolis. 1970. (un-numbered.)

Contains a short unannotated bibliography of books, monographs, Government documents, and articles on planning and budgeting systems in local government.

7. U.S. Congress, Joint Economic Committee. Current Status of the Planning-Programming-Budgeting System (Vol. 2, pt. IV). 1969.

"Selected Papers in Program Analysis, an Annotated Bibliography," pp. 763 - 785. Consists of references providing an insight into the status of program analysis now practiced in the Federal Government. Cites both published and unpublished Government documents analyzing various public programs, with some references to techniques and methodology.

8. U.S. Library of Congress, Legislative Reference Service. PPBS in 1970: Methodology and Implementation, An Annotated Bibliography. 1970. 32 pp.

Contains a bibliography with extensive annotations on the Federal planning-programming-budgeting system, including governmental directives, hearings, proceedings, and various reports on the Federal and State PPBS experience.

9. West Virginia. University, Bureau of Government Research, West Virginia Budgeting: Problems and Possibilities. 1971. 88 pp.

Contains a short bibliography of books, monographs, reports, and articles on State budgeting procedures.

# 1972 CENSUS OF GOVERNMENTS PUBLICATION PROGRAM

The results of the 1972 Census of Governments are being issued in eight volumes of paperbound reports. A brief description of each report is listed below. As each report becomes available, an order form will be issued. More detailed information can be obtained by writing to the Publications Distribution Section, Social and Economic Statistics Administration, Washington, D.C. 20233.

## Volume 1.

### GOVERNMENTAL ORGANIZATION

This volume provides data nationally, by States, and for standard metropolitan statistical areas on county, municipal, and township governments by size classes; on school districts and other public school systems by size of enrollment, by kind of area served, by grades provided, and by number of schools operated; and on special districts by function performed. Also shown is the number of local governments, by type, in each county in the Nation. The volume also includes a summary description of governmental structure in each State.

## Volume 2.

### TAXABLE PROPERTY VALUES AND ASSESSMENT-SALES PRICE RATIOS

Part 1. Taxable and Other Property Values--Part 1 contains amounts of assessed value (gross and net) officially determined in 1971 for local general property taxation, for counties and for each city having a 1970 population of 50,000 or more, with totals for States and their SMSA and non-SMSA components. Results for the latter jurisdiction are compared, on a total and per capita basis, with corresponding data for 1961. For a group of large assessing jurisdictions, part 1 also includes estimates of locally assessed realty distributed among major use categories. Values reported as applicable to totally exempt property are shown for a limited number of States.

Part 2. Assessment-Sales Price Ratios and Tax Rates--Part 2 provides statistics, based on a sampling within more than 2,000 local assessing jurisdictions throughout the United States, on real properties involved in measurable sales during a 6-month period of 1971. Statistics include effective tax rates, assessment-sales price ratios, and dispersion coefficients applicable to single-family (nonfarm) houses and certain other realty, for States, local assessing jurisdictions classified by type, and selected local areas, each having a 1970 population of 50,000 or more. In addition, part 2 contains a summary of special property taxes of State and local governments for 1971-72.

## Volume 3.

### PUBLIC EMPLOYMENT

This volume consists of three separate paperbound reports on public employment.

No. 1 - Employment of Major Local Governments--Statistics on October 1972 employment and payrolls of

individual major local governments. Data are presented individually for all county governments, municipalities, and selected townships of 10,000 population or more, school districts with 3,000 or more enrollment, and special districts with 100 or more full-time employees. Data reported includes total, full-time, and full-time equivalent employment as well as payrolls and average monthly earnings. Full-time equivalent employment of counties and municipalities are shown for selected functions.

No. 2 - Compendium of Public Employment--National data on October 1972 government employment and payrolls (including Federal Government), by function, and by type of government. State-by-State statistics are provided for all levels of government and, for State and local governments, are shown by governmental function. Additionally, statistics are presented by county areas for local governments; by population size groups for counties, municipalities, and townships; by enrollment size groups for school districts; and by employment size groups for special districts. Data are presented by level of government and type of local government for State and local government full-time employees covered by contributory retirement systems; health, hospital or disability insurance and life insurance.

No. 3 - Management-Labor Relations in State and Local Governments--National and State-by-State statistics on the number of full-time State and local employees who belong to an employee organization, type of labor relations policy practiced by State and local governments, number of written labor-management agreements and number of work stoppages in State and local governments, by level of government and type of local government. Data on organized full-time employees and work stoppages are also shown for selected functions of State and local government. Statistics on work stoppages include number of employees involved, workdays and mandays idle, major issues involved, and final methods of resolution.

## Volume 4.

### GOVERNMENTAL FINANCES

This volume consists of five separate paperbound reports on government finances.

No. 1 - Finances of School Districts--Statistics on revenue, expenditure, debt, and financial assets of school districts for their fiscal years 1971-72. Figures are shown in detail for each State and, as to selected financial items, for enrollment-size groups of school districts and individual school districts enrolling 3,000 more pupils.

No. 2 - Finances of Special Districts--Data for fiscal 1971-72 on finances of special districts, by State, and for selected large districts.

No. 3 - Finances of County Governments--Statistics for the United States and for each State on revenue, expenditure, debt, and financial assets of county governments. Selected financial items are shown for groups of counties, classified by size of population, and for individual county governments.

No. 4 - Finances of Municipalities and Township Governments--Data on revenue, expenditure, debt, and financial assets of municipalities and townships for their 1971-72 fiscal years. Detailed statistics are given, for States. Selected financial items are reported for population-size groups of these governments, and for individual municipalities and townships having 10,000 or more inhabitants.

No. 5 - Compendium of Government Finances--A comprehensive summary of the census findings on governmental finances for fiscal 1971-72 showing data for the Federal Government, individual States, and local governments by type of government, and data for State and local governments by States, including a breakdown by type of government. Figures are given separately for local governments within standard metropolitan statistical areas and for county areas. Also shown are per capita figures, percentage distributions, and State rankings.

Volume 5.

### **LOCAL GOVERNMENT IN METROPOLITAN AREAS**

This volume presents the census findings for standard metropolitan statistical areas (SMSA's) in three major subject fields: Numbers of local governments by type and size, local government employment, and local government finances. Data are shown in terms of nationwide aggregates, for population-size groups of SMSA's and for the SMSA portion of each State, as well as for individual SMSA's and their component counties. Data are also shown for selected items of direct State expenditure in these areas.

Volume 6.

### **TOPICAL STUDIES**

This volume consists of five separate paperbound reports on selected subjects.

No. 1 - Employee-Retirement Systems of State and Local Governments.-- Membership, receipts, expenditures, number of beneficiaries and financial assets are presented

for State and local government employee-retirement systems. Also shown are national and State totals by membership size and coverage class of system, and individual-system data for those retirement systems with 200 or more members.

No. 2 - State Reports on State and Local Government Finances.--Concise descriptive listings, by State, of periodic State government publications that contain statistics on State and local government finances.

No. 3 - State Payments to Local Governments.--Programs for financial grants and reimbursements to local governments in each State are described, indicating the basis of allocation and amounts paid under each program during the fiscal year 1971-72. Statistics are also presented on State intergovernmental expenditure, by function and by type of recipient government, together with comparative historical data.

No. 4 - Historical Statistics on Governmental Finances and Employment.--Nationwide figures on governmental revenue, expenditure, and indebtedness, by Federal, State, and local levels of government, for selected years (1902, 1913, 1922, 1927, 1932, biennially from 1936 to 1966, and annually from 1967 to 1972). Nationwide figures on public employment are presented for the period since 1940. State-by-State data on the finances of State and local governments appear for selected years since 1957, and on employment for 1953, 1957, 1962, 1967, and 1972.

No. 5 - Graphic Summary.--Charts and maps first issued in other reports of the census are assembled here with a brief explanatory text and a reference guide to the subject matter reports where the underlying statistics appear.

Volume 7.

### **STATE REPORTS**

This volume will be a series of 52 publications each of which presents, for a particular State, the principal findings of the census concerning governmental structure and numbers, public employment, and State and local government finances. Each report includes several charts which show key measures of finances and employment, State by State.

Volume 8.

### **GUIDE TO 1972 CENSUS OF GOVERNMENTS**

This report presents detailed samples of tables published in the 1972 Census of Governments report series. It is a descriptive information source for users and potential users of data produced during the Census of Governments.