

## Staff Paper Series

Staff Paper P75-16

August 1975

### SUMMARY OF GOVERNMENTAL FINANCES IN MINNESOTA

FOR USE IN 1974-75

by

Arley D. Waldo, Carole B. Yoho  
and Glenn Knowles

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University of Minnesota  
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St. Paul, Minnesota 55108

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# SUMMARY OF GOVERNMENTAL FINANCES IN MINNESOTA

by  
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## INTRODUCTION

This report summarizes financial data on the revenue, expenditure, and indebtedness of state and local governments in Minnesota. The purpose of the report is to provide a broad overview of government finance in Minnesota rather than a detailed description of the state's public finance system. Additional information is available from reports of the U.S. Bureau of the Census, state agencies, local units of government, and other sources.

### Sources and Definitions

Most of the information in this report is based on data compiled regularly by the Governments Division of the U.S. Bureau of the Census. The main advantage of using Census Bureau statistics is that they provide a uniform classification of state and local financial data. This facilitates inter-state comparisons of governmental finances. Where inter-state comparisons are unimportant, data from state and local sources may be both more accurate and more current.

Statistics on state and local governmental finances are published periodically by the U.S. Census Bureau. Information on state government finance is based on an annual Census Bureau survey. Local government financial data are estimated from a sample of local units and, therefore, are subject to sampling error. Because state government figures are not subject to sampling error, aggregate state-local figures are more reliable than the local government estimates they include.

State and local financial data are compiled on a fiscal year basis for years beginning July 1 and ending June 30. Beginning with fiscal 1964, financial data for local governments are grouped in terms of fiscal years which closed within the 12 months ending June 30.

This report contains statistics on the general revenue and expenditure of state and local governments. General revenue and expenditure include all revenue and expenditure except that associated with publicly-operated utilities, liquor stores, and insurance trust funds. General revenue includes all tax revenue, all intergovernment revenue, and general revenue from charges and miscellaneous sources. Charges and miscellaneous general revenue includes receipts from charges for public services, special assessments against property owners, interest earnings, tuition, toll charges, rents, etc. Governmental expenditure includes all money

paid out by a government other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. General expenditure excludes utility expenditure, liquor stores expenditure, and insurance trust expenditures. Information about procedures and definitions of terms may be found in various Census Bureau publications.

### Sources of Additional Data

Information about state and local government finances is available from a variety of sources. Some of the statistical reports of the U.S. Bureau of the Census and the Minnesota Department of Revenue are listed here.

#### U.S. Bureau of the Census

The most comprehensive source of data on state and local government is the federal census of governments conducted every five years (in years ending in 2 and 7). The census of governments covers four major subjects: (1) governmental organization, (2) taxable property values, (3) public employment, and (4) governmental finances. The 1972 Census of Governments includes 17 publications, plus a separate report for each state.

As a supplement to census data, the U.S. Bureau of the Census publishes a number of annual and quarterly reports. These reports include:

#### Annual Reports on Governmental Finances

1. City Government Finances
2. Governmental Finances
3. Local Government Finances in Selected Metropolitan Areas and Large Counties
4. Chart Book on Governmental Finances and Employment
5. State Tax Collections
6. Finances of Employee-Retirement Systems of State and Local Governments
7. State Government Finances

#### Annual Reports on Government Employment

1. City Employment
2. Public Employment
3. Local Government Employment in Selected Standard Metropolitan Statistical Areas and Large Counties

#### Quarterly Reports

1. Quarterly Summary of State and Local Tax Revenue
2. Construction Expenditures of State and Local Governments
3. Holdings of Selected Public Employee-Retirement Systems

Minnesota Department of Revenue

The Minnesota Department of Revenue (Centennial Office Building, St. Paul, Minnesota 55145) regularly publishes reports on collections from the state individual income tax, corporation income tax, and sales and use tax. Other recent reports issued by the Department of Revenue include:

1. A Report to the Governor and the Legislature: Department of Revenue Biennial Report No. 18, Fiscal Years 1973 and 1974 (November 15, 1974).
2. The Minnesota State and Local Tax System: Summary of State and Local Taxes with Fiscal 1972 and 1973 Tax Receipts (State and Local Tax Bulletin No. 1, March 1974).
3. Property Taxes Levied in Minnesota. 1973 Assessments Payable 1974 (Property Tax Bulletin No. 3, August 1974).
4. 1975 Local Government Aid Summary and 1974/75 Local Government Levy Limitations (Local Government Aid and Levy Limitations Bulletin No. 2).
5. 1973 Real Estate Assessment/Sales Ratio Study (October 1974).
6. Property Tax Delinquency in Minnesota (Report No. 117, March 1975).
7. Property Tax Relief for Minnesota Senior Citizens. 1972 Minnesota Senior Citizen's Income Tax Returns (Senior Citizen Bulletin No. 5, June 1974).
8. Comparison of the State and Local Sales Tax Burden by State (Research Report No. 115, October 1974).

Additional information about the finances of Minnesota state and local governments may be found in the reports of the State Auditor.



## GENERAL REVENUE

Table 1. General revenue of state and local governments: Origin and allocation by level of government, for Minnesota, fiscal 1973

Level of government	Amount Million dollars	Percentage distribution Percent
Originating level:		
Federal	722.3	18.2
State	1,927.4	48.6
Local	1,315.2	33.2
Total	<u>3,964.8</u>	<u>100.0</u>
Final recipient level:		
State	1,263.6	31.9
Local	2,701.3	68.1
Total	<u>3,964.8</u>	<u>100.0</u>

Details may not add to totals because of rounding.

HIGHLIGHTS

- \* The general revenue of Minnesota state and local governments totaled almost \$4 billion in fiscal 1973.
- \* Almost 1/2 of all general revenue originated at the state level, 1/3 at the local level, and 1/6 at the federal level.
- \* After distribution of federal and state grants, local governments accounted for over 2/3 of all general revenue.

## REVENUE SOURCES

Table 2. General revenue of state and local governments by source, for Minnesota, fiscal 1973

Source	Amount Million dollars	Percentage distribution Percent
All sources:		
From federal government	722.3	18.2
From own sources	3,242.5	81.8
Total	3,964.8	100.0
State and local sources:		
Taxes	2,531.1	78.1
Charges and miscellaneous	711.4	21.9
Total	3,242.5	100.0
State and local taxes:		
Property taxes <sup>a</sup>	861.9	34.1
General sales taxes	301.2	11.9
Income taxes	756.9	29.9
Other taxes	611.1	24.1
Total	2,531.1	100.0

<sup>a</sup>Excludes special assessments.

HIGHLIGHTS

- \* About 82 percent of all general revenue in Minnesota came from state and local sources in fiscal 1973; 18 percent came from federal aid.
- \* Taxes accounted for over 3/4 of all revenue from state and local sources; 22 percent came from charges and other non-tax sources.
- \* Property taxes were the largest source of tax revenue, followed closely by income taxes. Property taxes and income taxes together accounted for almost 2/3 of all tax revenue.

## REVENUE GROWTH

Table 3. General revenue of state and local governments by source, for Minnesota, fiscal 1960, 1967, and 1973

Source	1960	1967	1973	Average annual rate of change	
				1960-67	1967-73
	Mil. dol.	Mil. dol.	Mil. dol.	Percent	Percent
All sources:					
From fed. govt.	143.4	314.3	722.3	11.9	14.9
From own sources	926.6	1,626.9	3,242.5	8.4	12.2
Total	<u>1,070.0</u>	<u>1,941.2</u>	<u>3,964.8</u>	<u>8.9</u>	<u>12.6</u>
State and local sources:					
Taxes	743.4	1,278.8	2,531.1	8.1	12.1
Charges and misc.	183.2	348.2	711.4	9.6	12.6
Total	<u>926.6</u>	<u>1,626.9</u>	<u>3,242.5</u>	<u>8.4</u>	<u>12.2</u>
State and local taxes:					
Property taxes	402.4	644.9	861.9	7.0	5.0
Other taxes	341.0	633.9	1,669.2	9.3	17.5
Total	<u>743.4</u>	<u>1,278.8</u>	<u>2,531.1</u>	<u>8.1</u>	<u>12.1</u>

HIGHLIGHTS

- \* The total general revenue of Minnesota state and local governments increased at an average rate of nearly 9 percent annually from 1960 to 1967 and 13 percent annually from 1967 to 1973.
- \* Federal aid has risen at a faster rate than revenue from state and local sources.
- \* From 1967 to 1973, property tax collections increased an average of only 5 percent per year while revenue from other taxes increased at an average annual rate of 17.5 percent.

## TAX RECEIPTS

Table 4. State and local tax receipts by source, for Minnesota, fiscal 1973

Source	Amount	Percentage distribution
	Million dollar	Percent
Property taxes <sup>a</sup>	925.9	36.0
Income taxes	756.9	29.4
Sales and gross receipts taxes	707.4	27.5
License fees	118.3	4.6
Severance taxes	20.0	0.8
Inheritance and gift taxes	32.1	1.2
Other	9.0	0.3
Total	2,569.5	100.0

<sup>a</sup>Includes special assessments and excludes homestead credits.

Details may not add to totals because of rounding.

HIGHLIGHTS

- \* Minnesota state and local tax receipts totaled more than \$2.5 billion in fiscal 1973.
- \* Property, income, and sales and gross receipts taxes are the three major sources of tax revenue.
- \* Property taxes were the largest single source of tax revenue, accounting for 36 percent of total tax receipts.
- \* Income taxes and sales and gross receipts taxes each accounted for a little more than 1/4 of all tax collections.

## FEDERAL AID

Table 5. Federal aid to state and local governments, for Minnesota, fiscal 1960 to 1973

Year	Amount Million dollars	As a percentage of total state and local general expenditure Percent
1960	143.4	12.7
1961	153.4	12.8
1962	149.4	11.9
1963	160.6	12.3
1964	194.6	13.6
1965	226.9	14.7
1966	287.0	16.9
1967	314.3	16.1
1968	369.6	17.8
1969	355.5	15.0
1970	403.5	14.6
1971	485.6	15.5
1972	572.9	16.2
1973	722.3	19.2

HIGHLIGHTS

- \* Federal aid to Minnesota state and local governments totaled about \$722 million in fiscal 1973.
- \* The amount of federal aid almost doubled between 1968 and 1973.
- \* In fiscal 1973, federal aid accounted for almost 1/5 of all state and local expenditures.

## LOCAL GOVERNMENT AID

Table 6. State and federal aid to local governments, for Minnesota, fiscal 1960 to fiscal 1973

Year	Amount <sup>a</sup>	As a percentage of total local general expenditure
	Million dollars	Percent
1960	234.5	29.8
1961	252.5	30.3
1962	255.3	28.8
1963	266.6	28.3
1964	288.7	28.9
1965	314.7	30.8
1966	353.1	30.5
1967	410.0	30.3
1968	452.9	32.6
1969	681.2	41.9
1970	846.2	44.0
1971	979.3	44.9
1972	1,071.6	43.3
1973	1,427.8	53.3

<sup>a</sup>Excludes duplicative transactions between levels of government.

HIGHLIGHTS

- \* State and federal aid to Minnesota local governments totaled more than \$1.4 billion in fiscal 1973.
- \* State and federal aid accounted for over 1/2 of all local government expenditures in fiscal 1973.
- \* The amount of state and federal aid received by local governments in Minnesota more than doubled between 1969 and 1973.

## PER CAPITA GENERAL REVENUE

Table 7. Per capita general revenue of state and local governments from own sources, for Minnesota and surrounding states, fiscal 1973

State	Amount Dollars	As a percentage of U.S. average Percent	Rank <sup>a</sup>
U.S. average	719.18	100.0	--
Minnesota	832.05	115.7	7
Wisconsin	812.57	113.0	10
North Dakota	680.64	94.6	23
Iowa	667.36	92.8	25
South Dakota	643.02	89.4	29

<sup>a</sup> Among 50 states and the District of Columbia.

HIGHLIGHTS

- \* The per capita general revenue of Minnesota state and local governments, excluding federal aid, was \$832.05 in fiscal 1973. This was almost 16 percent above the U.S. average.
- \* Minnesota ranked 7th nationally in per capita general revenue from state and local sources in fiscal 1973. This placed Minnesota ahead of Wisconsin (10th), North Dakota (23rd), Iowa (25th), and South Dakota (29th).

## GROWTH OF PER CAPITA REVENUE

Table 8. Per capita general revenue of state and local governments from own sources, for Minnesota and surrounding states, fiscal 1960, 1967, and 1973

State	1960	1967	1973	Average annual rate of change	
				1960-67	1967-73
U.S. average	241.87	384.72	719.18	6.9	11.0
Wisconsin	252.55	425.33	812.57	7.7	11.4
Minnesota	270.46	454.19	832.05	7.7	10.6
South Dakota	248.68	371.98	643.02	5.9	9.6
Iowa	245.49	410.82	667.36	7.6	8.4
North Dakota	274.76	433.15	680.64	6.7	7.8

HIGHLIGHTS

- \* The per capita general revenue of Minnesota state and local governments from their own sources increased at a rate of 7.7 percent annually between 1960 and 1967 and 10.6 percent annually between 1967 and 1973.
- \* Minnesota's rate of increase in per capita revenue has been about equal to the U.S. average.
- \* Minnesota's rate of increase from 1967 to 1973 was below that of Wisconsin and higher than that of Iowa, South Dakota, and North Dakota.



## TAX EFFORT

Table 9. General revenue of state and local governments from own sources per \$1,000 of personal income, for Minnesota and surrounding states, fiscal 1973

State	Amount Dollars	As a percentage of U.S. average Percent	Rank <sup>a</sup>
U.S. average	161.36	100.0	--
Minnesota	193.63	120.0	4
Wisconsin	193.04	119.6	5
North Dakota	184.35	114.2	7
South Dakota	175.09	108.5	13
Iowa	156.34	96.9	26

<sup>a</sup>Among 50 states and the District of Columbia.

#### HIGHLIGHTS

- \* The general revenue of Minnesota state and local governments from their own sources was \$193.63 per \$1,000 of personal income in fiscal 1973. Minnesota ranked 4th nationally, 20 percent above the U.S. average.
- \* Minnesota's tax effort was above that of Wisconsin (which ranked 5th nationally), North Dakota (7th), South Dakota (13th), and Iowa (26th).

## STATE AND LOCAL SPENDING

Table 10. General expenditure of state and local governments by level of government, for Minnesota, fiscal 1973

Level of government	Total amount	Per capita amount	Percentage distribution
	Million dollars	Dollars	Percent
State government	1,084.0	278.10	28.8
Local government	<u>2,679.1</u>	<u>687.52</u>	<u>71.2</u>
Total	3,763.0	965.62	100.0

Details may not add to totals because of rounding.

HIGHLIGHTS

- \* The general expenditure of Minnesota state and local governments totaled nearly \$3.8 billion in fiscal 1973, an average of \$965.62 per capita.
- \* Local governments accounted for a little over 70 percent of all general expenditure; the state government for a little less than 30 percent.

## EXPENDITURE GROWTH

Table 11. General expenditure of state and local governments, for Minnesota, fiscal 1960 to 1973

Year	Amount Million dollars	Index 1960=100
1960	1,127.1	100.0
1961	1,194.8	106.0
1962	1,255.7	111.4
1963	1,308.5	116.1
1964	1,430.5	126.9
1965	1,540.1	136.6
1966	1,702.3	151.0
1967	1,958.0	173.7
1968	2,081.1	184.6
1969	2,367.8	210.1
1970	2,770.4	245.8
1971	3,127.6	277.5
1972	3,528.3	313.0
1973	3,763.0	333.9

HIGHLIGHTS

\* The total general expenditure of Minnesota state and local governments more than doubled between 1966 and 1973.

## EXPENDITURE BY FUNCTION

Table 12. General expenditure of state and local governments by function, for Minnesota, fiscal 1973

Function	Amount	Percentage distribution
	Million dollars	Percent
Education	1,652.7	43.9
Highways	460.4	12.2
Public welfare	428.2	11.4
Health and hospitals	243.5	6.5
Interest on debt	145.3	3.9
Sewerage and sanitation	129.9	3.5
Police and fire protection	118.1	3.1
General control	73.1	1.9
Local parks and recreation	56.1	1.5
Financial administration	54.0	1.4
Other	<u>401.9</u>	<u>10.7</u>
Total	3,763.0	100.0

Details may not add to totals because of rounding.

HIGHLIGHTS

- \* Education accounted for more than 2/5 of all state and local general expenditure in fiscal 1973.
- \* Four functions--education, highways, public welfare, and health and hospitals--together accounted for almost 3/4 of total general expenditure.

## EXPENDITURE FOR EDUCATION

Table 13. General expenditure of state and local governments for education, for Minnesota, fiscal 1973

Function	Amount	Percentage distribution
	Million dollars	Percent
Local schools	1,159.2	70.1
Higher education	439.0	26.6
Other education	54.5	3.3
Total	<u>1,652.7</u>	<u>100.0</u>
Local schools:		
Capital outlay	123.9	10.7
Other than capital outlay	1,035.3	89.3
Total	<u>1,159.2</u>	<u>100.0</u>
Higher education:		
Capital outlay	85.6	19.5
Other than capital outlay	353.4	80.5
Total	<u>439.0</u>	<u>100.0</u>

HIGHLIGHTS

- \* Local school districts accounted for over 2/3 of all spending for education in fiscal 1973.
- \* About 13 percent of all spending for education was for capital outlay. Capital expenditure accounted for about 11 percent of all spending for local schools and 20 percent of all spending for higher education.

## EXPENDITURE INCREASES

Table 14. General expenditure of state and local governments for selected functions, for Minnesota, fiscal 1960, 1967, and 1973

Function	1960	1967	1973	Average annual rate of change	
				1960-67	1967-73
	Mil. dol.	Mil. dol.	Mil. dol.	Percent	Percent
All functions	1,127.1	1,958.0	3,763.0	8.2	11.5
Education <sup>a</sup>	418.8	868.0	1,652.7	11.0	11.3
Local schools	323.3	644.9	1,199.2	10.4	10.3
Higher education	89.0	211.2	439.0	13.1	13.0
Highways	225.2	343.5	460.4	6.2	5.0
Public welfare	96.1	166.1	428.2	8.1	17.1
Health and hospitals	88.2	118.8	243.5	4.3	12.7

<sup>a</sup>Includes amounts not shown separately.

HIGHLIGHTS

- \* The total general expenditure of Minnesota state and local governments for all functions increased at an average annual rate of 8.2 percent between 1960 and 1967 and 11.5 percent between 1967 and 1973.
- \* Between 1967 and 1973, outlays for public welfare increased the fastest (17.1 percent per year), followed by higher education (13.0 percent), health and hospitals (12.7 percent), local schools (10.3 percent), and highways (5 percent).
- \* Expenditures for health and hospitals increased about 3 times as fast and for public welfare about twice as fast in 1967-73 than in 1960-67.

## PER CAPITA GENERAL SPENDING

Table 15. Per capita general expenditure of state and local governments, for Minnesota and surrounding states, fiscal 1973

State	Amount Dollars	As a percentage of U.S. average Percent	Rank <sup>a</sup>
U.S. average	862.93	100.0	--
Minnesota	965.62	111.9	11
Wisconsin	888.88	103.0	17
South Dakota	818.44	94.8	23
North Dakota	804.84	93.3	25
Iowa	735.36	85.2	35

<sup>a</sup> Among 50 states and the District of Columbia.

HIGHLIGHTS

- \* The per capita general expenditure of Minnesota state and local governments in fiscal 1973 was \$965.62, about 12 percent above the U.S. average.
- \* Minnesota ranked 11th nationally in per capita spending, ahead of Wisconsin (17th), South Dakota (23rd), North Dakota (25th), and Iowa (35th).

## GROWTH OF PER CAPITA SPENDING

Table 16. Per capita general expenditure of state and local governments, for Minnesota and surrounding states, fiscal 1960, 1967, and 1973

State	1960	1967	1973	Average annual rate of change	
				1960-67	1967-73
	Dol.	Dol.	Dol.	Percent	Percent
U.S. average	288.24	473.82	862.93	7.4	10.5
Minnesota	290.16	546.62	965.62	9.5	10.0
Wisconsin	328.98	520.04	888.88	6.8	9.3
South Dakota	301.47	493.13	818.44	7.3	8.8
Iowa	293.84	477.38	735.36	7.2	7.5
North Dakota	368.93	583.89	804.84	6.8	5.5

HIGHLIGHTS

- \* From 1960 to 1967, the per capita general expenditure of Minnesota state and local governments increased at a faster rate than the U.S. average. From 1967 to 1973, Minnesota's rate of increase was slightly below the U.S. average.
- \* Per capita spending in Minnesota increased at an average rate of 10 percent a year from 1967 to 1973. In comparison, the average annual rate of increase was 9.3 percent in Wisconsin, 8.8 percent in South Dakota, 7.5 percent in Iowa, and 5.5 percent in North Dakota.



## STATE AND LOCAL DEBT

Table 17. Debt of state and local governments outstanding at end of fiscal year, for Minnesota, fiscal 1973

	Amount Million dollars	Percentage distribution Percent
Short and long-term debt:		
State government	634.8	17.7
Local governments	2,945.8	82.3
Total	<u>3,580.6</u>	<u>100.0</u>
Short-term debt:		
State government	--	--
Local governments	185.7	100.0
Total	<u>185.7</u>	<u>100.0</u>
Long-term debt:		
State government	634.8	18.7
Local government	2,760.1	81.3
Total	<u>3,394.9</u>	<u>100.0</u>

HIGHLIGHTS

- \* The total debt of Minnesota state and local governments outstanding at the end of fiscal 1973 was a little more than \$3.5 billion.
- \* Local government debt accounted for about 4/5 of the total debt outstanding.
- \* Long-term debt accounted for about 4/5 of the total debt of local governments.

## POPULATION AND INCOME

Table 18. Total resident population, for Minnesota and surrounding states, July 1, 1973

State	Population <sup>a</sup>
Iowa	2,904,000
Minnesota	3,897,000
North Dakota	640,000
South Dakota	684,000
Wisconsin	4,569,000

<sup>a</sup>Provisional estimates, excluding armed forces overseas.

Table 19. Per capita personal income, for Minnesota and surrounding states, 1972

State	Amount Dollars	As a percentage of U.S. average Percent	Rank <sup>a</sup>
U.S. average	4,492	100.0	--
Iowa	4,300	95.7	23
Minnesota	4,296	95.6	25
Wisconsin	4,255	94.7	30
North Dakota	3,738	83.2	38
South Dakota	3,699	82.3	40

<sup>a</sup>Among 50 states and the District of Columbia.

## SOURCES FOR TABLES

## Table

- 1 U.S. Bureau of the Census, Governmental Finances in 1972-73, GF 73, No. 5 (Washington: U.S. Government Printing Office, 1974), table 23.
- 2 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 17.
- 3 U.S. Bureau of the Census, Governmental Finances in 1960, G-GF 60, No. 2 (Washington: U.S. Government Printing Office, 1961), table 13; Governmental Finances in 1966-67, GF 67, No. 3 (Washington: U.S. Government Printing Office, 1968), table 17; and Governmental Finances in 1972-73, table 17.
- 4 Minnesota Department of Revenue, The Minnesota State and Local Tax System, State and Local Tax Bulletin No. 1, March 1974, p. 55.
- 5 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 17, and earlier reports.
- 6 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 17, and earlier reports.
- 7 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 22.
- 8 U.S. Bureau of the Census, Governmental Finances in 1960, table 14; Governmental Finances in 1966-67, table 22; and Governmental Finances in 1972-73, table 22.
- 9 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 24.
- 10 U.S. Bureau of the Census, Governmental Finances in 1972-73, tables 18 and 22.
- 11 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 18, and earlier reports.
- 12 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 18.
- 13 U.S. Bureau of the Census, Governmental Finances in 1972-73, tables 18 and 20.

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- 14 U.S. Bureau of the Census, Governmental Finances in 1960, table 16; Governmental Finances in 1966-67, table 18; and Governmental Finances in 1972-73, table 18.
- 15 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 22.
- 16 U.S. Bureau of the Census, Governmental Finances in 1960, table 17; Governmental Finances in 1966-67, table 22; and Governmental Finances in 1972-73, table 22.
- 17 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 19.
- 18 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 26.
- 19 U.S. Bureau of the Census, Governmental Finances in 1972-73, table 26.