

MN 2005R 55

**A Statistical  
Summary of  
State and Local  
Government Finances  
in the United States,  
1967 - 1973**

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**Special Report 55 — 1975  
Agricultural Extension Service  
University of Minnesota**

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# A Statistical Summary of State and Local Government Finances in the United States, 1967-1973

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Arley D. Waldo\*

State and local taxes and expenditures have been rising rapidly for years, especially since World War II. Tax increases are almost always controversial. Some taxpayers and their spokesmen resent increases in state and local expenditures and the higher taxes necessary to finance more spending. Others may favor still higher expenditures, at least for certain purposes, even though higher taxes may be required.

Individuals and groups in every state sometimes make allegations about taxes and government spending that are misleading or simply not true. Some persons leave the impression that their state is a spendthrift and that its taxes are excessive in comparison with taxes in other states. Others imply that their state is failing to provide public services that are on a par with those in other states. Often, personal attitudes and fears on both sides are not based on the facts.

This report summarizes financial data on the revenue and expenditures of the nation's state and local governments. Its purpose is to provide facts about the sources and amounts of revenue and the types and amounts of expenditures for each of the 50 states and the District of Columbia. The authors do not want to encourage anyone to passively accept either higher or lower expenditures and taxes. They intend only to provide information that will help persons make informed judgments about tax and expenditure patterns in their state and how their state compares with others.

## Sources and Definitions

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 comparisons of governmental finances among states. When states are not being compared, data from state and local sources, other than federal, may be 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 finances 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 the basis of governmental fiscal years that end within the 12-month period between July 1 and June 30.<sup>1</sup> For example, the data for 1973 include financial statistics for state and local governmental fiscal years that ended after June 30, 1972, and before July 1, 1973.

This report contains statistics on the *general* revenue and expenditures of state and local governments. *General* revenue and expenditures include all revenue and expenditures except those associated

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<sup>1</sup>There are two exceptions. The state governments and school districts of Alabama and Texas operate on fiscal years that end September 30 and August 31, respectively. They are treated as if they were part of the June 30-July 1 group.

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