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SUMMARY OF GOVERNMENTAL FINANCES IN MINNESOTA

FOR USE IN 1976-77

by

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SUMMARY OF GOVERNMENTAL FINANCES IN MINNESOTA

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INTRODUCTION

This report summarizes financial data on the revenue, expenditure, and indebtedness of state and local governments in Minnesota. The report is intended to provide a general overview of government finance in Minnesota. More detailed 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

This report is based on information 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 are based on a uniform classification of state and local financial data. This makes it easier to compare states.

Statistics on state and local government finances are published periodically by the U. S. Census Bureau. Information on state governments is based on an annual survey. Financial data for state governments are compiled from official state reports and records by representatives of the Census Bureau. Information on local governments is estimated from a stratified random sample of approximately 16,000 units of local government. Consequently, information for local governments is subject to sampling variability. Because state government figures are not subject

to sampling variability, aggregate state-local figures are more reliable than local government estimates alone.

State and local government financial data are grouped on a July 1 to June 30 fiscal year basis. Most state governments and school districts operate with fiscal years that begin July 1 and end June 30. ^{1/} Data for units of government that do not operate on a July 1 to June 30 fiscal year are grouped on the basis of the July 1 to June 30 period in which their budget year ended.

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 intergovernmental 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. General 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 store expenditure, and insurance trust expenditure. Intergovernmental transfers are accounted for separately.

^{1/} There are two exceptions. The state governments of Alabama and Texas and the school districts in those states have fiscal years that end September 30 and August 31, respectively. They are treated as though their fiscal year had ended the preceding June 30.

More information about procedures and definitions of terms may be found in various Census Bureau publications and in Using Census Bureau Statistics on Governmental Finances by Arley D. Waldo and Carole B. Yoho. ^{2/}

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, state agencies and private associations are listed here.

U.S. Bureau of the Census

The most comprehensive source of data on state and local governments 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. One of the most useful annual reports is Governmental Finances (Series GF, No. 5). This is the only report that includes information for all levels of government.

^{2/} University of Minnesota, Department of Agricultural and Applied Economics, Staff Paper P76-9, March 1976.

Annual and quarterly reports issued by the U.S. Census Bureau include:

Annual Reports on Government 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
8. County 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

For more information about the content of these reports and a list of special studies relating to state and local governments, see U.S. Bureau of the Census, Guide to Recurrent and Special Governmental Statistics, Series SS, No. 62, 1972.

Advisory Commission on Intergovernmental Relations

A number of statistical reports and studies concerning state and local public finance have been issued by the Advisory Commission on Intergovernmental Relations (ACIR). The ACIR was established by Congress in 1959 to monitor the American federal system and to recom-

ment improvements. Its membership includes representatives of federal, state, and local government and the public.

The following are some recent ACIR publications:

1. Property Tax Circuit-Breakers: Current Status and Policy Issues (An Information Report M-87, February 1975)
2. ACIR State Legislative Program, Part 3, State and Local Revenue (M-94) and Part 4, Fiscal and Personnel Management (M-95, November 1975)
3. The Role of the States in Strengthening the Property Tax (A Commission Report A-17, Revised 1976)
4. Understanding the Market for State and Local Debt (An Information Report M-104, May 1976)
5. State Taxation of Military Income and Store Sales (A Commission Report A-50, July 1976)
6. Changing Public Attitudes on Governments and Taxes -- 1976 Edition (An ACIR Survey Report S-5, July 1976)
7. Inflation and Federal and State Income Taxes (A Commission Report A-63, November 1976)
8. Significant Features of Fiscal Federalism -- 1976 Edition, Volume 1, Trends (An Information Report M-106, November 1976)
9. Trends in Metropolitan America (An Information Report M-108, February 1977)
10. State Limitations on Local Taxes & Expenditures (A Commission Report A-64, March 1977)
11. Significant Features of Fiscal Federalism -- 1976-77 Edition, Volume 2, Revenue and Debt (An Information Report M-110, March 1977)

Tax Foundation

Another useful compendium of public finance data is Facts and Figures on Government Finance, published annually by the Tax Foundation, Inc.

Minnesota Department of Revenue

The Minnesota Department of Revenue regularly publishes reports on collections from the state individual income tax (annually), corporation income tax (annually), and sales and use tax (quarterly and annually).

Other recent reports issued by the Department of Revenue include:

1. Property Tax Delinquency in Minnesota (Report No. 117, March 1975)
2. A Report to the Governor and the Legislature: Department of Revenue Biennial Report No. 19, Fiscal Years 1975 and 1976 (November 15, 1976)
3. 1977 Local Government Aid Summary and 1976/1977 Local Government Levy Limitations (Local Government Aids and Analysis Division Report No. 3)
4. 1975 Real Estate Assessment/Sales Ratio Study (Local Government Aids and Analysis Report No. 2, August 1976)
5. Property Taxes Levied in Minnesota: 1975 Assessments, Taxes Payable 1976 (Property Tax Bulletin No. 5, January 1977)
6. Levy Limitations Compliance Report and Special Levies Summary (Tax Research Bulletin No. 124)
7. Property Tax Relief for Minnesota Senior Citizens and Disabled Persons (Bulletin No. 7)

State Auditor

Public finance reports are also issued by the State Auditor. Recent reports include:

1. Revenues, Expenditures, and Debt of the Towns in Minnesota, for the Fiscal Years Ended December 31, 1975, February 29, 1976, and During March 1976 (December 1976)
2. Revenues, Expenditures, and Debt of the Cities in Minnesota, for the Fiscal Years Ended During the Period July 1, 1975 to June 30, 1976 (November 1976)

3. Revenues, Expenditures, and Debt of the Local Governments in Minnesota, for the Fiscal Years Ended During the Period July 1, 1974 to June 30, 1975 (February 1977)

Other State Agencies

The Minnesota Department of Finance publishes a Quarterly Financial Report and occasionally issues brief reports on special topics. Additional financial information is also available from other state agencies.

Minnesota Taxpayers Association

The Minnesota Taxpayers Association publishes a compendium of public finance data entitled Fiscal Facts for Minnesotans. The association also issues occasional reports on state and local finance topics.

GENERAL REVENUE

Table 1. General revenue of state and local governments: Origin and allocation by level of government, for Minnesota, fiscal 1975.

Level of government	Amount	Percentage distribution
	Million dollars	Percent
Originating level:		
Federal	961.7	19.7
State	2,409.7	49.5
Local	<u>1,499.0</u>	<u>30.8</u>
Total	4,870.4	100.0
Final recipient level:		
State	1,804.1	37.0
Local	<u>3,066.3</u>	<u>63.0</u>
Total	4,870.4	100.0

HIGHLIGHTS

- * The general revenue of Minnesota state and local governments increased from a little over \$4.3 billion in 1974 to nearly \$4.9 billion in 1975.
- * About 1/2 of all general revenue originated at the state level, less than 1/3 at the local level, and about 1/5 at the federal level. Minnesota ranked 10th (from the highest) among the 50 states in the percentage of general revenue originating at the state level.
- * After distribution of federal and state grants, local governments accounted for nearly 2/3 of all general revenue.

REVENUE SOURCES

Table 2. General revenue of state and local governments by source, for Minnesota, fiscal 1975.

Source	Amount	Percentage distribution
	Million dollars	Percent
All sources:		
From federal government	961.7	19.7
From own sources	3,908.7	80.3
Total	4,870.4	100.0
State and local sources:		
Taxes	2,961.4	75.8
Charges and miscellaneous	947.3	24.2
Total	3,908.7	100.0
State and local taxes:		
Property taxes ^a	907.6	30.6
General sales taxes	386.7	13.1
Income taxes	1,003.0	33.9
Other taxes	664.1	22.4
Total	2,961.4	100.0

^a Excludes special assessments.

HIGHLIGHTS

- * About 4/5 of all general revenue in Minnesota came from state and local sources; about 1/5 came from federal aid. Minnesota ranked 33rd (from the highest) among the 50 states in the percentage of general revenue originating at the federal level.
- * Taxes accounted for 3/4 of all general revenue from state and local sources; about 1/4 came from charges and other non-tax revenue sources.
- * Income taxes were the largest source of tax revenue, followed by property taxes. Income taxes and property taxes together accounted for almost 2/3 of all tax revenue.
- * Income taxes accounted for a larger percentage of tax revenue in Minnesota than all other states except Alaska, Delaware, Maryland, and Oregon.

REVENUE GROWTH

Table 3. General revenue of state and local governments by source, for Minnesota, fiscal 1965, 1970, and 1975.

Source	1965	1970	1975	Average annual rate of change	
				1965-70	1970-75
	Mil. dol.	Mil. dol.	Mil. dol.	Percent	Percent
All sources:					
From fed. govt.	226.9	403.5	961.7	12.2	19.0
From own sources	<u>1,326.9</u>	<u>2,184.9</u>	<u>3,908.7</u>	<u>10.5</u>	<u>12.3</u>
Total	1,553.7	2,588.4	4,870.4	10.7	13.5
State and local sources:					
Taxes	1,063.9	1,681.7	2,961.4	9.6	12.0
Charges and misc.	<u>263.0</u>	<u>503.2</u>	<u>947.3</u>	<u>13.9</u>	<u>13.5</u>
Total	1,326.9	2,184.9	3,908.7	10.5	12.3
State and local taxes:					
Property taxes	563.4	650.2	907.6	2.9	6.9
Other taxes	<u>500.5</u>	<u>1,031.4</u>	<u>2,053.8</u>	<u>15.6</u>	<u>14.8</u>
Total	1,063.9	1,681.7	2,961.4	9.6	12.0

Details may not add to totals because of rounding.

HIGHLIGHTS

- * The total general revenue of Minnesota state and local governments increased at an average rate of 10.7 percent annually from 1965 to 1970 and 13.5 percent annually from 1970 to 1975.
- * Federal aid has risen at a faster rate than revenue from state and local sources.
- * From 1970 to 1975, property tax collections increased an average of only 6.9 percent per year, while revenue from other taxes increased at an average rate of nearly 15 percent per year.
- * The rate of increase in property taxes from 1970 to 1975 was more than double the rate of increase from 1965 to 1970.

FEDERAL AID

Table 4. Federal aid to state and local governments, for Minnesota, fiscal 1960 to 1975.

Year	Amount	As a percentage of total state and local general expenditure
	Million dollars	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
1974	820.9	20.1
1975	961.7	20.4

HIGHLIGHTS

- * Federal aid accounted for 1/5 of all state and local expenditures in 1975.
- * Federal general revenue sharing payments accounted for about 13 percent of all federal aid received by Minnesota state and local governments in 1975.
- * From 1970 to 1975, the total amount of revenue from federal aid increased at an average rate of 19 percent per year.

AID TO LOCAL GOVERNMENTS

Table 5. State and federal aid to local governments, for Minnesota, fiscal 1960 to fiscal 1975.

Year	Amount ^a	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
1974	1,525.4	53.7
1975	1,620.3	51.2

^a Excludes duplicative transactions between levels of government.

HIGHLIGHTS

* State and federal aid to Minnesota local governments totaled more than \$1.6 billion in 1975.

* State and federal aid have accounted for more than 1/2 of all local government expenditures in recent years.

* The amount of state and federal aid received by local governments in Minnesota increased at an average rate of 14 percent per year between 1970 and 1975.

PER CAPITA GENERAL REVENUE

Table 6. Per capita general revenue of state and local governments from own sources, for Minnesota and surrounding states, fiscal 1975.

State	Amount	As a percentage of U. S. average	Rank ^a
	Dollars	Percent	
U. S. Average	849.94	100.0	--
Minnesota	995.59	117.1	7
North Dakota	929.50	109.4	11
Wisconsin	901.32	106.0	14
Iowa	823.43	96.9	23
South Dakota	728.57	85.7	33

^a Among 50 states and the District of Columbia

HIGHLIGHTS

* The per capita general revenue of Minnesota state and local governments, excluding federal aid, was \$995.59 in 1975. This was 17 percent above the national average.

* Minnesota ranked 7th (from the highest) among all states in per capita general revenue from state and local sources in 1975. The states that ranked above Minnesota included Alaska, California, Hawaii, Nevada, New York, and Wyoming.

GROWTH OF PER CAPITA REVENUE

Table 7. Per capita general revenue of state and local governments from own sources, for Minnesota and surrounding states, fiscal 1965, 1970, and 1975.

State	1965	1970	1975	Average annual rate of change	
				1965-70	1970-75
	Dol.	Dol.	Dol.	Percent	Percent
U.S. Average	326.66	535.91	849.94	10.4	9.7
Minnesota	373.24	574.21	995.59	9.0	11.6
North Dakota	371.83	551.40	929.50	8.2	11.0
Iowa	336.63	545.55	823.43	10.1	8.6
Wisconsin	364.34	611.26	901.32	10.9	8.1
South Dakota	304.87	511.71	728.57	10.9	7.3

HIGHLIGHTS

* The per capita general revenue of Minnesota state and local governments from their own sources increased at an average rate of 9 percent annually between 1965 and 1970, and 11.6 percent annually between 1970 and 1975.

* Minnesota's rate of increase in per capita general revenue from state and local sources exceeded the U.S. average and the rate of increase in neighboring states during the period from 1970 to 1975.

TAX EFFORT

Table 8. General revenue of state and local governments from own sources per \$1,000 of personal income, for Minnesota and surrounding states, fiscal 1975.

State	Amount	As a percentage of U. S. average	Rank ^a
	Dollars	Percent	
U. S. Average	157.29	100.0	--
Minnesota	184.04	117.0	7
Wisconsin	173.33	110.2	11
North Dakota	165.98	105.5	15
Iowa	156.80	99.7	21
South Dakota	155.75	99.0	24

^a Among 50 states and the District of Columbia

HIGHLIGHTS

- * The general revenue of Minnesota state and local governments from their own sources was \$184.04 per \$1,000 of personal income in 1975. This was 17 percent above the U. S. average.
- * Minnesota ranked 7th (from the highest) among all states in general revenue from state and local sources per \$1,000 of personal income. The states that ranked above Minnesota were Alaska, Hawaii, New Mexico, New York, Vermont, and Wyoming.
- * Total general revenue from state and local sources in Minnesota increased by 12 percent from 1974 to 1975, while total personal income in the state increased by about 6 percent.

STATE AND LOCAL SPENDING

Table 9. General expenditure of state and local governments by level of government, for Minnesota, fiscal 1975.

Level of government	Total amount	Per capita amount	Percentage distribution
	Million dollars	Dollars	Percent
State government	1,541.8	392.71	32.8
Local government	<u>3,165.6</u>	<u>806.32</u>	<u>67.2</u>
Total	4,707.4	1,199.03	100.0

HIGHLIGHTS

- * The general expenditure of Minnesota state and local governments was about \$4.7 billion in fiscal 1975, an average of \$1,199.03 per capita.
- * In 1974, state and local spending totaled a little under \$4.1 billion, an average of \$1,041.69 per capita.
- * Local governments accounted for about 2/3 of all direct general expenditure in 1975; the state government for about 1/3.
- * In 1975, local governments in Minnesota accounted for a larger percentage of total state and local spending than in all other states except New York and California.

EXPENDITURE GROWTH

Table 10. General expenditure of state and local governments, for Minnesota, fiscal 1960 to 1975.

Year	Amount	Index
	Million dollars	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
1974	4,080.3	362.0
1975	4,707.4	417.7

HIGHLIGHTS

- * The total general expenditure of Minnesota state and local governments increased at average rate of 11.2 percent per year from 1970 to 1975.
- * Inflation accounts for a large share of increased state and local spending. Between 1970 and 1975, the price of goods and services purchased by state and local governments in the United States rose by an average of 8 percent each year.

EXPENDITURE BY FUNCTION

Table 11. General expenditure of state and local governments by function, for Minnesota, fiscal 1975.

Function	Amount	Percentage distribution
	Million dollars	Percent
Education	1,940.1	41.2
Public welfare	610.3	13.0
Highways	536.5	11.4
Health and hospitals	323.3	6.9
Interest on debt	178.5	3.8
Police and fire protection	153.2	3.3
Sewerage and sanitation	145.5	3.1
General control	97.1	2.1
Local parks and recreation	84.7	1.8
Financial administration	64.4	1.4
Other	573.9	12.2
Total	4,707.4	100.0

Details may not add to totals because of rounding.

HIGHLIGHTS

- * Education is by far the largest category of state and local expenditure in Minnesota, accounting for 2/5 of the total in 1975.
- * Four functions -- education, public welfare, highways, and health and hospitals -- together accounted for almost 4/5 of total state and local spending.

EXPENDITURE FOR EDUCATION

Table 12. General expenditure of state and local governments for education, for Minnesota, fiscal 1975.

Function	Amount	Percentage distribution
	Million dollars	Percent
Local schools	1,363.6	70.3
Higher education	510.3	26.3
Other education	66.2	3.4
Total	1,940.1	100.0
Local schools:		
Capital outlay	177.4	13.0
Other than capital outlay	1,186.2	87.0
Total	1,363.6	100.0
Higher education:		
Capital outlay	73.5	14.4
Other than capital outlay	436.8	85.6
Total	510.3	100.0

HIGHLIGHTS

- * Spending for elementary and secondary education accounted for over 2/3 of all spending for education in 1975.
- * Institutions of higher education -- which include all post-high school institutions -- accounted for about 1/4 of all spending for education.
- * Capital outlay accounted for about 13 percent of all spending for elementary and secondary education and about 14 percent of all spending for higher education.

EXPENDITURE INCREASES

Table 13. General expenditure of state and local governments for selected functions, for Minnesota, fiscal 1965, 1970, and 1975.

Function	1965	1970	1975	Average annual rate of change	
				1965-70	1970-75
	Mil. dol.	Mil. dol.	Mil. dol.	Percent	Percent
All Functions	1,540.1	2,770.4	4,707.4	12.5	11.2
Education ^a	636.1	1,274.8	1,940.1	14.9	8.8
Local schools	476.5	920.4	1,363.6	14.1	8.2
Higher education	152.1	328.9	510.3	16.7	9.2
Highways	295.7	425.2	536.5	7.5	4.8
Public welfare	131.6	249.0	610.3	13.6	19.6
Health and hospitals	109.8	186.6	323.3	11.2	11.6

^a Includes amounts not shown separately.

HIGHLIGHTS

- * The total general expenditure of Minnesota state and local governments for all purposes increased at an average annual rate of 12.5 percent per year between 1965 and 1970 and 11.2 percent per year between 1970 and 1975.
- * Between 1970 and 1975, outlays for public welfare increased the fastest (an average of almost 20 percent per year), followed by health and hospitals (12 percent), higher education (9 percent), local schools (8 percent), and highways (5 percent).
- * Expenditures for local schools, higher education, and highways all increased more slowly from 1970 to 1975 than from 1965 to 1970, while expenditures for public welfare and health and hospitals increased more rapidly.

PER CAPITA GENERAL SPENDING

Table 14. Per capita general expenditure of state and local governments, for Minnesota and surrounding states, fiscal 1975.

State	Amount	As a percentage of U.S. average	Rank ^a
	Dollars	Percent	
U.S. Average	1,076.73	100.0	--
Minnesota	1,199.03	111.4	10
Wisconsin	1,091.17	101.3	18
North Dakota	1,044.01	97.0	22
South Dakota	1,001.61	93.0	27
Iowa	997.81	92.7	28

^a Among 50 states and the District of Columbia

HIGHLIGHTS

- * The per capita general expenditure of Minnesota state and local governments in fiscal 1975 was \$1,199.03. This was 11 percent above the U.S. average.
- * Minnesota ranked 10th (from the highest) among the 50 states and the District of Columbia in per capita spending. The states that ranked above Minnesota were Alaska, California, District of Columbia, Hawaii, Maryland, Nevada, New York, Oregon, and Wyoming.

GROWTH OF PER CAPITA SPENDING

Table 15. Per capita general expenditure of state and local governments, for Minnesota and surrounding states, fiscal 1965, 1970, and 1975.

State	1965	1970	1975	Average annual rate of change	
				1965-70	1970-75
	Dol.	Dol.	Dol.	Percent	Percent
U. S. Average	386.73	646.31	1,076.73	10.8	10.7
Minnesota	433.21	728.08	1,199.03	10.9	10.5
North Dakota	459.84	656.82	1,044.01	7.4	9.7
Wisconsin	416.30	692.24	1,091.17	10.7	9.5
South Dakota	417.01	638.47	1,001.61	8.9	9.4
Iowa	392.71	644.39	997.81	10.4	9.1

HIGHLIGHTS

* From 1965 to 1970 and 1970 to 1975, the per-capita expenditure of Minnesota state and local governments increased at about the same rate as the U. S. average.

* Per capita spending in Minnesota has increased slightly faster than per capita spending in neighboring states.

STATE AND LOCAL DEBT

Table 16. Debt of state and local governments outstanding at end of fiscal year, for Minnesota, fiscal 1975.

	Amount	Percentage distribution
	Million dollars	Percent
Short and long-term debt		
State government	875.6	20.9
Local governments	<u>3,306.1</u>	<u>79.1</u>
Total	4,181.7	100.0
Short-term debt:		
State government	45.0	21.3
Local governments	<u>166.3</u>	<u>78.7</u>
Total	211.3	100.0
Long-term debt:		
State government	830.6	20.9
Local governments	<u>3,139.8</u>	<u>79.1</u>
Total	3,970.4	100.0

HIGHLIGHTS

- * The total debt of Minnesota state and local governments outstanding at the end of fiscal 1975 was about \$4.2 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 outstanding.

POPULATION AND INCOME

Table 17. Total resident population, for Minnesota and surrounding states, July 1, 1975.

State	Population ^a
Iowa	2,870,000
Minnesota	3,926,000
North Dakota	635,000
South Dakota	683,000
Wisconsin	4,607,000

^a Provisional estimates, excluding armed forces overseas.

Table 18. Per capita personal income, for Minnesota and surrounding states, 1974.

State	Amount	As a percentage of U. S. average	Rank ^a
	Dollars	Percent	
U. S. Average	5,448	100.0	--
North Dakota	5,583	102.5	15
Minnesota	5,442	99.9	20
Iowa	5,279	96.9	26
Wisconsin	5,247	96.3	28
South Dakota	4,685	86.0	37

^a Among 50 states and the District of Columbia.

SOURCES FOR TABLES

Table

- 1 U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5 (Washington: U.S. Government Printing Office, 1976), table 23.
- 2 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 17.
- 3 U.S. Bureau of the Census, Governmental Finances in 1964-65, GF No. 6 (Washington: U.S. Government Printing Office, 1966), table 17; Governmental Finances in 1969-70, GF 70, No. 5 (Washington: U.S. Government Printing Office, 1970), table 17; and Governmental Finances in 1974-75, table 17.
- 4 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 17, and earlier reports.
- 5 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 17, and earlier reports.
- 6 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 22.
- 7 U.S. Bureau of the Census, Governmental Finances in 1964-65, table 22; Governmental Finances in 1969-70, table 22; and Governmental Finances in 1974-75, table 22.
- 8 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 24.
- 9 U.S. Bureau of the Census, Governmental Finances in 1974-75, tables 18 and 22.
- 10 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 18, and earlier reports.
- 11 U.S. Bureau of the Census, Governmental Finances in 1974-75, table 18.
- 12 U.S. Bureau of the Census, Governmental Finances in 1974-75, tables 18 and 20.
- 13 U.S. Bureau of the Census, Governmental Finances in 1964-65, table 18; Governmental Finances in 1969-70, table 18; and Governmental Finances in 1974-75, table 18.

- 14 U. S. Bureau of the Census, Governmental Finances in 1974-75, table 22.
- 15 U. S. Bureau of the Census, Governmental Finances in 1964-65, table 22; Governmental Finances in 1969-70, table 22; and Governmental Finances in 1974-75, table 22.
- 16 U. S. Bureau of the Census, Governmental Finances in 1974-75, table 19.
- 17 U. S. Bureau of the Census, Governmental Finances in 1974-75, table 26.
- 18 U. S. Bureau of the Census, Governmental Finances in 1974-75, table 26.