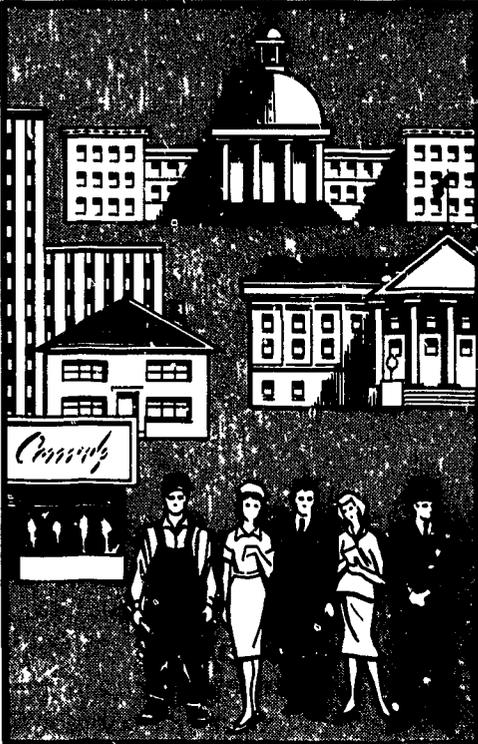


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VOLUME **6**



1967 Census of Governments

TOPICAL STUDIES NUMBER 4

State Payments to Local Governments

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preface

This report is one of several publications of Volume 6, Topical Studies, of the 1967 Census of Governments.

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

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

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

Most of the statistics shown in this report were developed by the Compilation Branch of the Governments Division, headed by Charles Meyer, in connection with the recurrent assembly of detailed data on finances of State governments. Francis M. Twiss, Chief of the Finance and Employment Branch, gave guidance and coordination to the development of detailed tabulations.

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

A considerable portion of this report consists of a classified listing and description of individual programs of State payments to local governments, as of 1967. This represents a revision and updating of corresponding information last presented in a report of the 1962 Census of Governments (**State Payments to Local Governments**, Volume VI, Number 2) published in 1963. This new presentation was developed primarily by Gertrude A. Whitehouse, Chief of the Governmental Organization Branch, with the assistance of Muriel D. Miller.

1967 Census of Governments

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INTRODUCTION

The 50 State governments paid \$19.1 billion to local governments in fiscal 1967, or \$97 per capita. This marks a 75 percent rise in State intergovernmental expenditure since 1962, when the total was \$10.9 billion, or \$59 per capita. But other State expenditure was going up at a similar pace, so that the proportion of total State general expenditure represented by distributive payments to local governments increased only moderately--from 34.9 percent in 1962 to 35.7 percent in 1967.

During the 25-year period from 1942 to 1967, the annual amount of State payments to local governments was multiplied tenfold, moving up from \$1.8 billion to \$19.1 billion. Throughout this period, however, such payments made up a fairly consistent fraction of the annual nationwide total of State general expenditure. Between 1942 and 1952, this percentage relationship ranged between 34.4 and 40.9, and since then the percentage has varied only between 33 and 37. During the past decade, the proportion of all general revenue of local governments supplied by State distributive payments also has shown limited variation, ranging between 28.2 and 32.4 percent.

Table 1 provides a historical nationwide summary of State intergovernmental expenditure, showing data for each fiscal year of the past decade and for selected earlier years back to 1902.

DEFINITION OF STATE INTERGOVERNMENTAL EXPENDITURE

As used in this report, the term "State payments to local governments" is synonymous with the term "State intergovernmental expenditure" which appears in recurrent Census Bureau reports on governmental finances. Such expenditure includes not only grants-in-aid and State-collected locally shared taxes, but also reimbursements paid to local governments by States for services rendered by them for State governments. Examples of services for which States often reimburse local governments are collection of taxes, care of prisoners, hospital care for the needy, and construction of public improvements. State intergovernmental expenditure also includes extension of contingent loans and advances, which provide that repayment by local governments is conditional.

By definition, State intergovernmental expenditure involves the actual payment of money to local governments. It thus excludes State transactions or activities which benefit localities without involving the flow of funds to local governments. Examples include the following:

(1) Nonfiscal assistance by a State to local governments in the form of advisory or other services or aid in kind (e.g., free provision of commodities or textbooks, or the loan of equipment);

(2) Assumption by a State of direct operating responsibility for functions customarily performed by local governments (e.g., direct maintenance of local public schools by the State of Hawaii and, in several States, provision of local streets and highways or of general relief);

(3) Joint State-local activities involving State expenditure of the State's share of costs directly for goods, services, or public assistance payments rather than in the form of payments to local governments;

(4) Contribution by a State to trust funds it administers for financing of retirement benefits to local government employees; and

(5) Shares of State-imposed taxes which are collected and retained by local governments. (Such retained amounts are classed, in Census Bureau reports, as local tax revenue.)

On the other hand, certain transactions involving the flow of funds from States to local governments are excluded from Census reporting of intergovernmental expenditure, as follows:

(1) Unconditional State loans to local governments, and State purchases of local government securities;

(2) Transactions in which a State acts as an agent for local governments (e.g., collecting and returning to them locally imposed taxes, including State prescribed taxes imposed at local rates);

(3) State payments for commodities, property, or utility services purchased from local governments; and

(4) Taxes levied by local governments on facilities or property owned by the State. (However, State payments in lieu of taxes are classified as intergovernmental expenditure.)

The major portion of State payments to local governments consists of grants-in-aid and shared taxes--i.e., the kinds of items commonly referred to as "State aid." For this reason, and for ease of reference, the terms "State payments to local governments," "State aid," "fiscal aid," and "grants" are used interchangeably in the present study with the more technically exact phrase "State intergovernmental expenditure," which has been defined and explained above.

CLASSIFICATION OF STATE INTERGOVERNMENTAL EXPENDITURE

In table 6, and in the description of distributive programs for individual States which appears in table 7, State aid amounts are shown separately for the several

types of local governments which are distinguished in Census reporting. These are as follows:¹

(1) County governments (including "parishes" in Louisiana and "boroughs" in Alaska);

(2) Municipalities, which consist of all incorporated places having powers of general government, thus including units known locally as villages, boroughs (except in Alaska), and towns (except in the New England States and in New York and Wisconsin) as well as "cities";²

(3) Townships, which include units locally called "towns" in the New England States and in New York and Wisconsin;

(4) School districts, which include only those units of school administration that have status as independent units of local government rather than as administrative segments of State, county, city, or township governments; and

(5) Special districts, which include districts and authorities established for the performance of a single function or a designated combination of specific functions, and which have status as independent units of government rather than as administrative segments of State, county, city, or township governments.

State intergovernmental expenditure is also subclassified here by "function." Most of the categories so designated in this report tie directly to functions which are defined and used for Census reporting of local government expenditure. For example, intergovernmental expenditure for "highways" is made up of State grants, shared taxes, and reimbursements paid to local governments specifically to help finance their activities with regard to the provision and maintenance of highway and street facilities. However, a distinctive kind of category also appears here as part of the "functional" presentation, showing State intergovernmental expenditure which is not thus restricted as to application but, instead, is made available for "general local government support" of the benefited types of local units.

¹Detailed data on the numbers and characteristics of the several types of local governments in each State appear in Governmental Organization (volume 1 of the 1967 Census of Governments), together with a detailed statement of Census Bureau criteria for the identification and classification of governmental units.

²Recognized for Census Bureau reporting of governmental statistics as municipalities rather than as counties are the following local governments which, either specifically by law or substantially in fact, operate as composite city-counties: New York City, Philadelphia, Baltimore city, Washington, D.C., St. Louis city, San Francisco, Boston, New Orleans, Honolulu, Denver, Baton Rouge, Nashville-Davidson, and the 35 "independent cities" of Virginia. In this report, segregable amounts of State payments to these particular units have been classified accordingly.

STATISTICAL FINDINGS

Individual State governments differ widely in the amounts they pay to local governments. As indicated in table 2, State intergovernmental expenditure in 1967 ranged from \$178.08 per capita in New York down to \$21.08 in New Hampshire, with the 50 States distributed as follows:

Per capita amount	Number of States
Total	50
\$120 or more	7
\$100 to \$120	10
\$80 to \$100	7
\$70 to \$80	8
\$60 to \$70	9
\$50 to \$60	4
Less than \$50	5

The per capita amount of intergovernmental expenditure was higher in 1967 than in 1962 for every State except Hawaii, but with considerable variation in the rate of change involved. During this 5-year interval, as table 2 shows, State aid per capita rose by more than 90 percent in New Hampshire, New Jersey, New York, and South Dakota, but by less than 40 percent in Colorado, Hawaii, Maryland, Ohio, and Texas.

Payments to local governments in the Nation as a whole made up 35.7 percent of all State government general expenditure in 1967. This relationship ranged widely, from less than 10 percent in Hawaii and New Hampshire up to more than 54 percent in New York. Table 3 shows individual State percentages for 1967 and 4 earlier years. Following is a summary of the information shown there for the 46 States reported on a directly comparable basis in each of the 5 years (omitting Alaska, Delaware, Hawaii, and North Carolina):

Percent of all State general expenditure represented by payments to local governments	Number of States subject to historical comparison				
	1967	1962	1957	1952	1942
Total	46	46	46	46	46
40 or more	6	5	5	11	13
30 to 40	18	16	15	14	10
20 to 30	14	16	18	12	12
Less than 20	8	9	8	9	11

During the past 25 years, as these figures show, there has been a considerable decline in the number of States devoting either a relatively very high or very low percentage of their total general expenditure to distributive payments. Of the 46 States subject to direct comparison, there were 32 for which this proportion ranged between 20 and 40 percent in both 1967 and 1962, compared with only 22 such States in 1942, and 26 in 1952. Most of this shift took place before 1957.

Most individual States showed little change between 1962 and 1967 in the fraction of all their expenditure devoted to local government aid. However, this proportion rose by more than 5 percentage points

in Georgia, Massachusetts, and New Jersey, and dropped by at least 5 percentage points in Colorado, Hawaii, and New Mexico. All of these latter States, except Hawaii, it should be emphasized, did increase their payments to local governments between 1962 and 1967 but their direct expenditure went up at a materially faster rate.

Tables 4, 5, and 6 give State-by-State data on the functional distribution of intergovernmental payments in 1967. Following is a brief summary of the figures:

Function	State intergovernmental expenditure, 1967			
	Amount (in millions)	Per-cent	Per capita amount	
			50-State average	Median State
Total.....	\$19,056	100.0	\$96.70	\$77.26
General local government support...	1,585	8.3	8.04	4.92
Education.....	11,845	62.2	60.11	55.38
Public welfare.....	2,897	15.2	14.70	4.24
Highways.....	1,861	9.8	9.45	11.01
Hospitals.....	116	0.6	0.59	0.44
Health.....	185	1.0	0.94	0.42
Other.....	567	3.0	2.88	1.44

The bulk of all State intergovernmental expenditure, as this summary shows, is made available to help finance some particularly designated function or activity. In 1967 only \$1,585 million, or 8.3 percent of the total, was provided without such functional designation--i.e., on terms that made funds available for "general local government support." There are five States with no distributive programs of this kind and, as table 4 shows, 13 other States where only a nominal amount (less than \$2 per capita) was thus made available in 1967. On the other hand, general support grants are highly significant in a number of States, equalling in 1967 about \$69 per capita in Wisconsin, nearly \$30 per capita in Massachusetts, almost \$25 per capita in Arizona, and between \$17 and \$20 per capita in four other States.

Grants for education make up a major proportion of all State payments to local governments, in most individual States as well as in the Nation as a whole. However, there is wide variety in the scale of such State distributions, which ranged in 1967 from over \$120 per capita in Delaware and New Mexico down to \$10 per capita in Hawaii (where, however, the State government directly administers and finances the public school system). The following figures, based on table 4, summarize 1967 amounts of intergovernmental expenditure for education by the various States:

Per capita amount	Number of States
Total	50
\$70 or more	12
\$55 to \$70.	14
\$40 to \$55.	14
Less than \$40	10

In the Nation as a whole, public welfare ranks second only to education as a State-aided function, and it accounted in 1967 for nearly one-sixth of all State payments to local governments. This record is dominated, however, by the 14 States in which all or most "categorical" public assistance programs are administered by local governments, subject to State (and Federal) cost-sharing.³ Payments to local governments for public welfare purposes in 1967 ranged among these 14 States, from \$49 per capita in California down to \$9 per capita in Virginia. In the other 36 States, where all or most of the categorical assistance programs are directly handled by the State, local governments typically receive little or no State money for public welfare use. (It may be noted that an arrangement for direct State administration is likely to supply more "aid" to local governments, in a broad sense, than a system under which they must provide from local resources for part of the financing of public assistance, even though they also receive sizable amounts of intergovernmental revenue of this purpose.)

State payments to local governments for highway purposes amounted to \$1.9 billion in 1967, or about one-tenth of total State intergovernmental expenditure. Some such distributive payments were made by all except three States (Alaska, Hawaii, and West Virginia), and the per capita amount ranged up to more than \$22 in Iowa and Wisconsin. The States were distributed as follows in terms of 1967 State aid for highways:

Per capita amount	Number of States
Total	50
\$18 or more	5
\$14 to \$18.	7
\$10 to \$14.	12
\$6 to \$10	4
\$2 to \$6	13
Less than \$2.	9

State aid to local governments for health and hospital purposes totaled \$301 million in 1967. This was a national average of \$1.53 per capita, but the amount distributed was relatively much less in a majority of States. There were only 15 States where grants for health and hospitals equalled at least \$1 per capita. The per capita figure was more than \$5 for only two States--Wisconsin and Wyoming.

Most of the States make some distributive payments to local governments for particular functions or purposes which fall outside any of the major categories discussed above. Such programs are reported in tables 4 to 6 under the heading "Specified functions--miscellaneous and combined." Most of the \$567 million

³The 14 States are California, Colorado, Indiana, Kansas, Maryland, Massachusetts, Minnesota, Nebraska, New Jersey, New York, North Carolina, Virginia, Wisconsin, and Wyoming. A more complete picture of the diverse patterns of State government expenditure (direct and intergovernmental) for public welfare purposes is provided by table 9 of the Census Bureau report, State Government Finances in 1967.

thus reported for 1967 was accounted for by some relatively large distributive programs in a few States--particularly California, Florida, Massachusetts, New York, and Washington.

Table 6 provides a cross classification of intergovernmental expenditure, by States, in terms of the major functional categories mentioned above and the various types of recipient local governments. As shown there, State intergovernmental expenditure in 1967 went to various local governments as follows:

Type of government	Amount (in millions)	Per- cent
Total.....	\$19,056	100.0
Counties.....	4,739	24.9
Municipalities.....	4,052	21.3
Townships.....	588	3.1
School districts.....	9,573	50.2
Special districts.....	104	0.5

These proportions generally resemble those which were similarly reported from the 1962 Census of Governments.

INDIVIDUAL STATE DETAIL

Table 7 provides a summary textual description of the distributive programs of each of the 50 State governments. For brevity, certain very minor items have been omitted.

The distributive programs of each State are grouped under functional headings. For each program, the presentation indicates briefly the distributive formula and the sum paid in fiscal 1967, with a specific indication in most instances of the amount going to various types of local governments. In the presentation, the brief term "cities" has been used interchangeably with the technically more precise designation, "municipalities."

For many of the State aid items shown, the description will also make evident the source of financing involved. This is the case, for example, for allocations of particular earmarked taxes and for grant items that are payable distinctively from federally provided funds. However, it is often impossible to associate a particular distributive program with some specific financing source. This is most obvious for a grant payable from a State "general fund" that is fed by numerous revenue sources. An intermediate situation involves aid payable from a special fund which in turn is fed by two or more earmarked revenue sources. Where the main components of such multiple-source funds could be readily ascertained and briefly stated (e.g., "highway-user revenues") they usually are mentioned here in the description of the distributive program concerned. Also, items financed in part from Federal resources are commonly described as payable from "State and Federal funds." In some instances, the text also shows the amount of related revenue received from the Federal Government during fiscal 1967. These features of the presentation provide background about the financing of many individual grant items, but they

do not afford a basis for comprehensive classification of all State intergovernmental expenditure by source of financing.

STATE AID FORMULAS

Particular programs of State aid to local governments involve various means by which (a) the total amount available for a particular fiscal year or biennium is established, and (b) the shares payable to various individual governments are determined.

The amount of some items of State intergovernmental expenditures is set by a specific appropriation of such a nature that a particular total sum named will be distributed without reduction or change.

At the other extreme are aid items whose total amount is not explicitly determined or even limited in advance. One example of this type is the distribution of a specified share of some particular State revenue source, with the actual current amount of aid determined by the yield of that source. Another example is the "open end" authorization of whatever amount is needed to meet the requirements of a particular distributive formula.

Between the absolutely fixed and the completely indeterminate types of aid provisions are numerous gradations and combinations of methods. Thus, a specified share of some revenue source may be authorized for a particular fiscal aid program, but with the total sum for the current period limited also by a specific-amount appropriation. Again, a definite amount may be appropriated as a maximum, subject to reduction by the operation of a distributive formula or by administrative action.

The bases for determining individual governments' shares of a particular grant or shared tax are also extremely varied.

The term "shared tax" has sometimes been applied strictly to specified portions of State taxes distributed back to local governments of origin without restriction concerning use. On the other hand, some aid thus distributed on a source basis is limited to particular functions or purposes.

More generally, aid for the support of specific local government functions is distributed with reference to some measure of local need or activity--for example, for education, school-age population, enrollment or attendance, or actual local expenditure; for highways, miles of roads, number of vehicles, or particular local requirements; for public welfare programs, actual or estimated local expenditure.

A broad measure of need is expressed in formulas based on local population and applied to the distribution of money for general local government support.

For many aid programs using a measure of local need, some standard of local financial effort or ability is also applied, aiming at a degree of "equalization" as

between relatively poor and more prosperous local units. A contrasting principle is applied where a "floor" is provided in terms of a minimum amount of aid payable to each local government unit involved. Finally, some aid programs provide an identical amount to all local units of a particular type.

SOURCES AND LIMITATIONS OF DATA

This report represents a comprehensive updating of the kind of information about State payments to local governments that was most recently presented in a similarly titled report of the 1962 Census of Governments (Volume VI, Number 2). Figures shown here for 1962 and prior years are repeated directly from that publication. Amounts appearing in tables 1 to 3 for 1962 through 1966 are from the Census Bureau's annual reports on State government finances for the years specified. The basic 1967 amounts in tables 1 to 5 are directly from State Government Finances in 1967, except for adjustments involving data for two States (New York and Ohio), as indicated by footnote 1 of table 2.

Special research work was undertaken to develop the information about particular grant programs of individual States which is presented in table 7 of this report, and the cross classification of State distributive payments by function and type of recipient government which appears in table 6.

For numerous States, the aggregates shown in table 6 for particular classes of local governments are consistent with the type-of-government presentation initially given in table 10 of State Government Finances in 1967. In other instances, however, the two sets of figures do not exactly agree. This is mainly because of certain distributive items which in regular annual Census Bureau reports are treated as "Combined and unallocable" amounts going to two or more types of local governments. In table 6 here, on the other hand, such items have been fully distributed among the particular types of governments concerned, by reference to more detailed information obtained specially for this report or (where necessary) on an estimated basis, taking account of the particular distributive formula involved and relevant background data. In a few instances also the research carried out for this report led to some minor changes in the functional classification of intergovernmental payments, as initially published for fiscal 1967.

Most North Carolina amounts provided to finance local schools are now classed as State payments to local governments (for county-administered schools) for education. In Bureau of the Census reports on governments before 1961, most such amounts were treated as direct State expenditure for local schools and, therefore, were not included in intergovernmental amounts. Figures shown here for 1957 and subsequent years have been accordingly revised.

Delaware statistics also are affected by a change in classification applied to Delaware school systems, effective with reports of 1962 data. "State Board Unit" schools there, formerly treated as a direct State government activity, are now classed as local school district governments. Financial support provided by the State for these schools, as well as for all other local public schools in Delaware, is now classed as intergovernmental rather than direct State expenditure. Prior-year figures for Delaware have not been revised.

All local public school systems in Vermont were classed as independent school districts, effective in fiscal 1967. In prior years, most had been classed as dependent city or town systems. Prior-year figures for Vermont have not been revised.

Information used in the preparation of this study has been obtained primarily from Census Bureau records and worksheets used in the compilation of data for the Bureau's annual series of reports on State government finances.

These records have been supplemented by reference to statutes and by the study of numerous official reports, special studies, and articles concerning particular States. Some use also has been made of publications of organizations and agencies concerned with certain major functional fields--e.g., for highways, reports of the U.S. Bureau of Public Roads.

The description here of particular distributive programs is designed to cover arrangements that governed allocations in fiscal 1967.

It has not been considered within the scope of this report to provide full explanatory detail concerning each item of intergovernmental expenditure for each of the 50 States. Descriptions of the bases for distributing aid are stated in summary terms, with uniform phrasing for common patterns. In many cases, however, the descriptions omit specific amounts, ratios, and limitations that may enter into the actual computation of distributed shares.

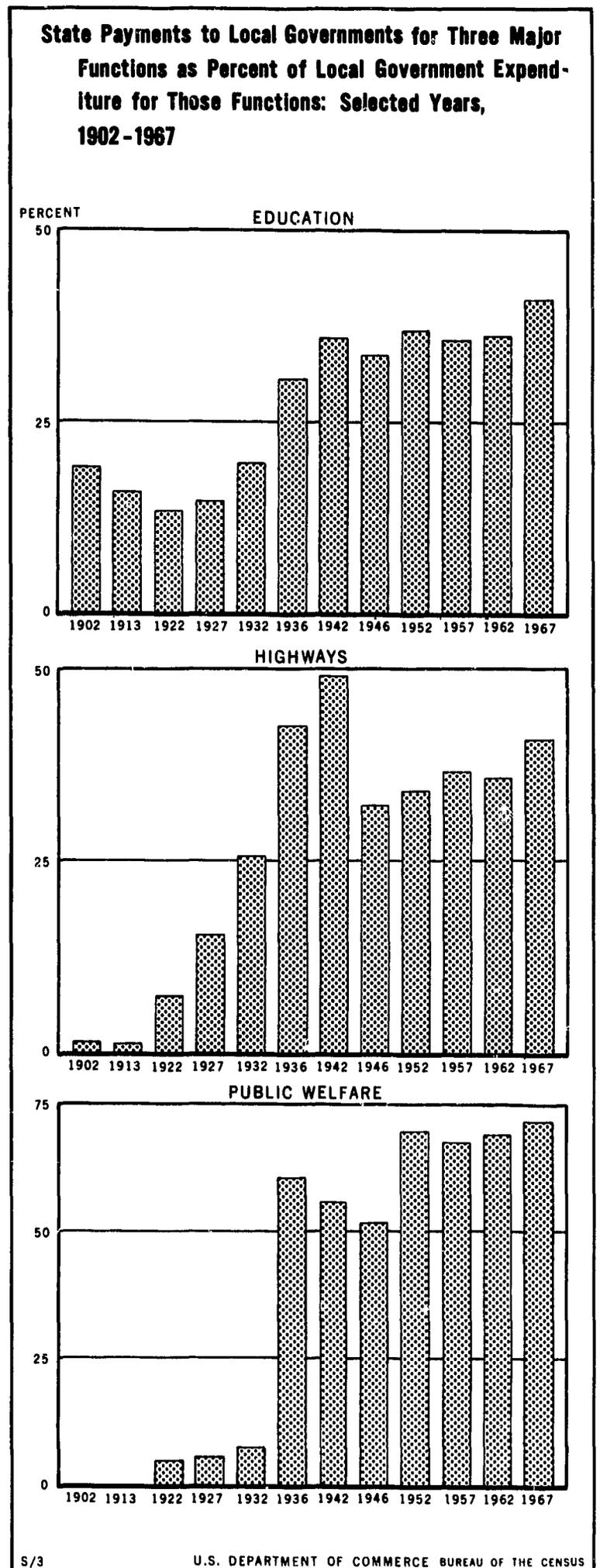
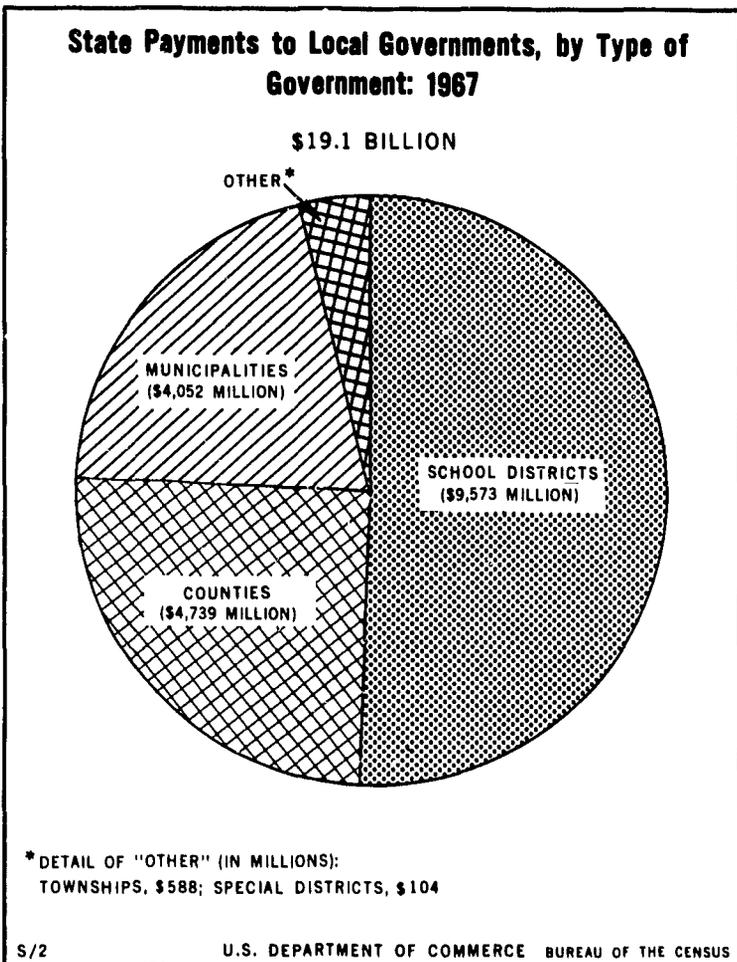
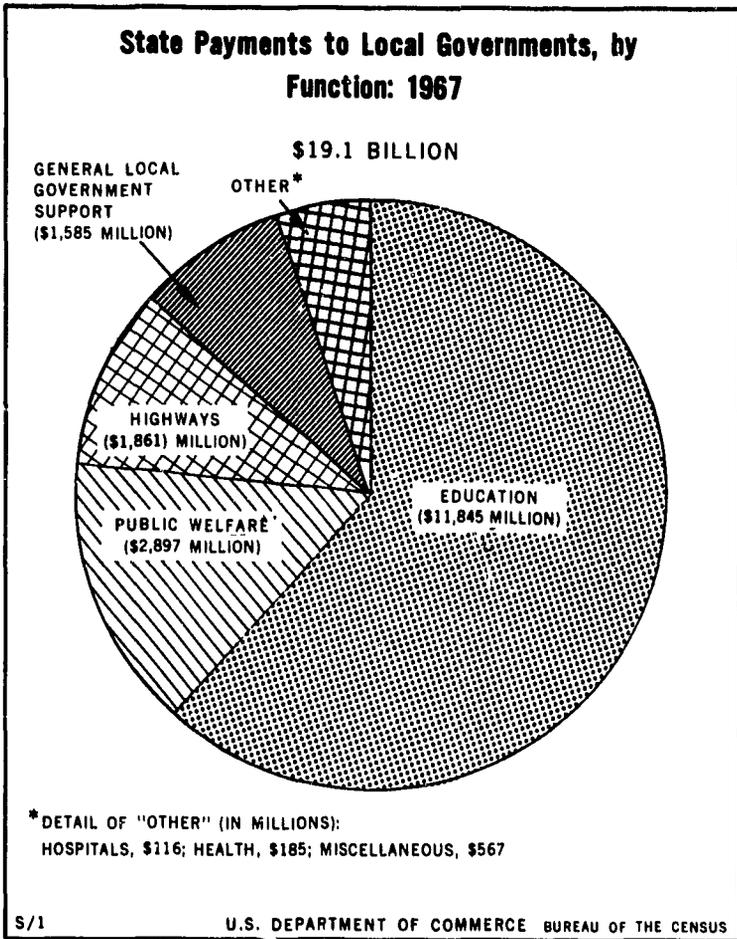
In the case of some items for which an amount is allocated by a simple mathematical formula, an apparent discrepancy may appear between the sum imputed by the formula and the figure appearing in the amount column. Such differences generally result from carry-over or adjustment of aid transactions between one fiscal period and another.

For Census Bureau reporting of governmental statistics on a nationwide basis, uniform terminology and concepts for classification of the data are essential. Thus, treatment of State intergovernmental expenditure in this report sometimes will differ from the practice of individual States in the classification of certain transactions as State aid to local governments, the terminology applied to purposes for which aid is granted, or the designation of types of government receiving State aid.

For similar reasons, amounts shown here, although compiled from detailed official records of the States themselves, will in some instances differ from amounts shown for related items in certain published State reports.

The statistics presented in various tables of this report afford a basis for comparing amounts of aid to local governments provided by individual States. It is important that such comparisons take adequate account of the concept of intergovernmental expenditure that has been described above, and of the great variations

which exist in the pattern of State-local responsibility for particular governmental functions throughout the Nation. Thus, State A directly provides public schools, local highways, or public assistance; State B grants to its local governments funds for local performance of these functions under State supervision. The total cost to each State government may be similar, although involving a different form of State expenditure in the two instances. Hasty conclusions and interpretations must therefore be avoided in this area, and interstate comparisons can be made only with caution and often with some qualification.



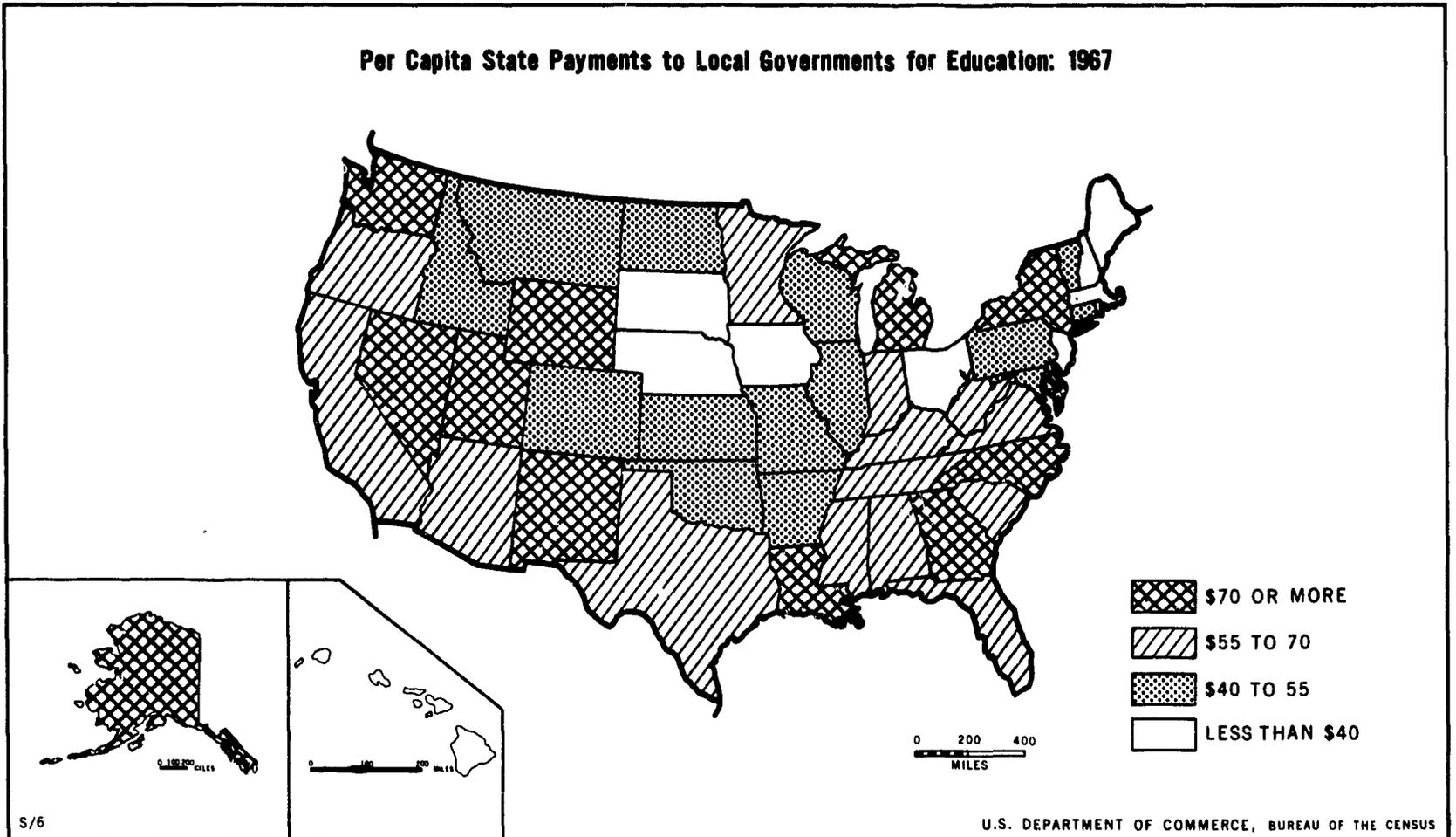
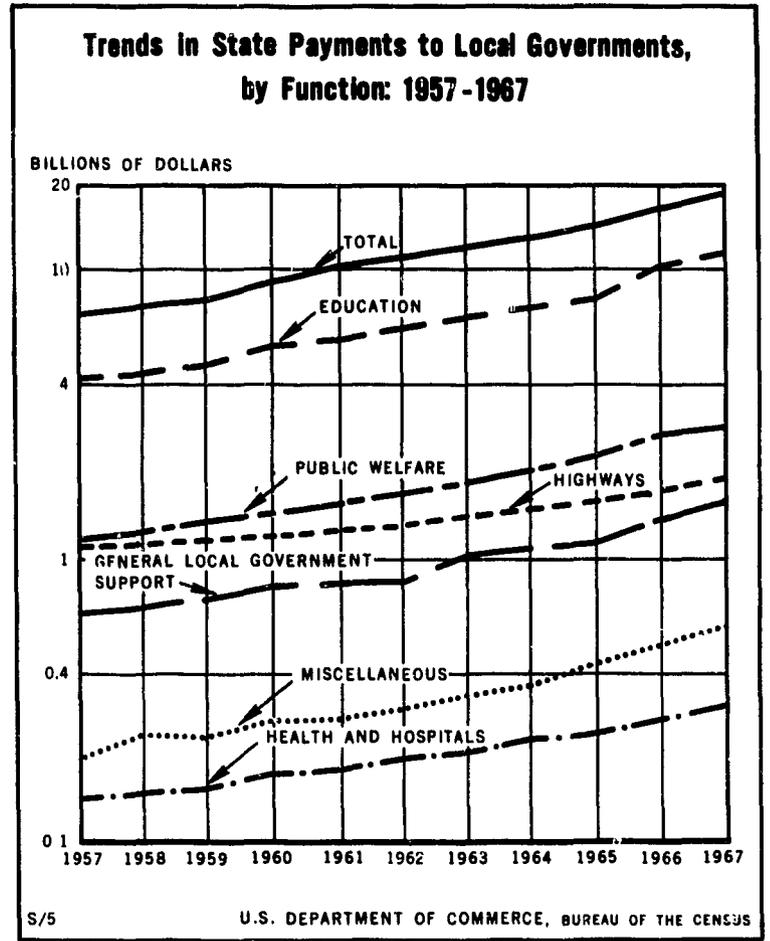
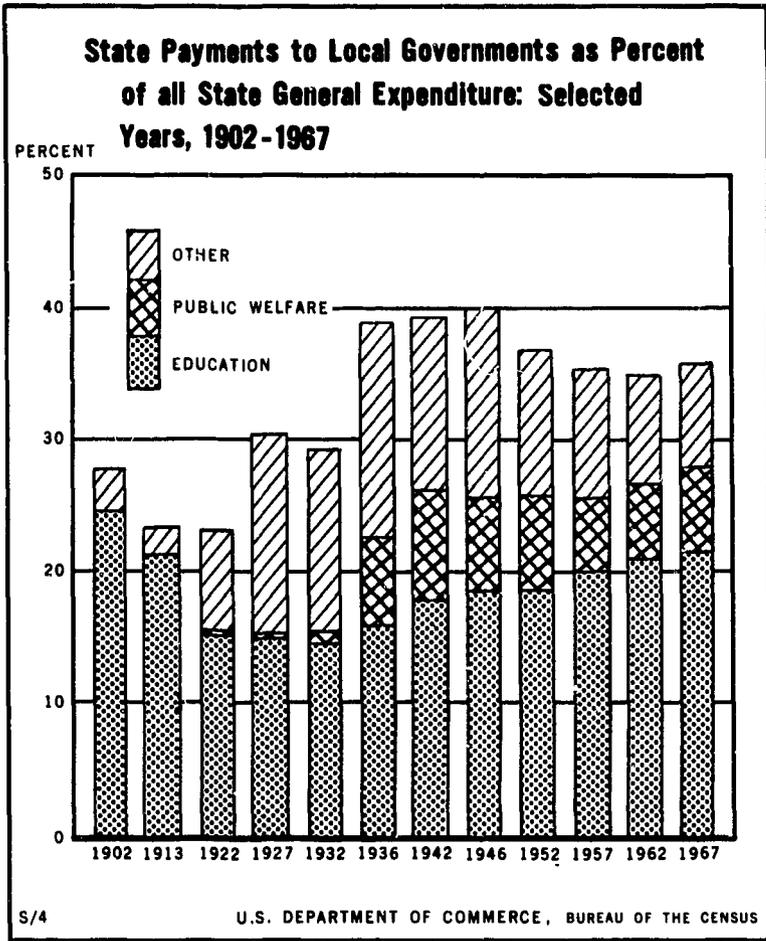


Table 1. National Summary of State Intergovernmental Expenditure, by Function: 1902 to 1967

Item	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1954
Amount (in millions of dollars)													
Total intergovernmental expenditure.....	19,056	16,848	14,174	12,968	11,885	10,906	10,114	9,443	8,689	8,089	7,439	6,538	5,679
General local government support.....	1,581	1,281	1,102	1,053	1,012	839	821	806	725	687	668	631	600
Education.....	11,845	10,177	8,351	7,664	6,993	6,474	5,963	5,461	4,957	4,598	4,212	3,541	2,930
Highways.....	1,861	1,725	1,630	1,524	1,416	1,327	1,266	1,247	1,207	1,167	1,083	984	871
Public welfare.....	12,897	2,882	2,436	2,108	1,919	1,777	1,602	1,483	1,409	1,247	1,136	1,069	1,004
All other.....	868	783	654	619	545	489	462	446	391	390	340	313	274
Health and hospitals only.....	301	275	241	235	207	189	184	176	161	150	142	132	126
Percent distribution													
Total intergovernmental expenditure.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
General local government support.....	8.3	7.6	7.8	8.1	8.5	7.7	8.1	8.5	8.3	8.5	9.0	9.7	10.6
Education.....	62.2	60.4	59.0	59.1	58.8	59.4	59.0	57.8	57.0	56.8	56.6	54.1	51.6
Highways.....	9.8	10.2	11.5	11.8	11.9	12.2	12.5	13.2	13.9	14.4	14.6	15.0	15.3
Public welfare.....	15.2	17.1	17.2	16.3	16.1	16.3	15.8	15.7	16.2	15.4	15.3	16.4	17.6
All other.....	4.5	4.6	4.6	4.8	4.6	4.4	4.6	4.7	4.5	4.8	4.6	4.8	4.8
Health and hospitals only.....	1.6	1.6	1.7	1.8	1.7	1.7	1.8	1.9	1.9	1.9	1.9	2.0	2.2
Percent of total State general expenditure													
Total intergovernmental expenditure.....	35.7	36.6	35.0	34.8	34.6	34.9	34.7	34.7	33.4	34.4	35.3	34.6	36.0
General local government support.....	3.0	2.8	2.7	2.8	2.9	2.7	2.8	3.0	2.8	2.9	3.2	3.3	3.8
Education.....	22.2	22.1	20.6	20.6	20.3	20.7	20.5	20.1	19.1	19.5	20.0	18.8	18.6
Highways.....	3.5	3.7	4.0	4.1	4.1	4.2	4.3	4.6	4.6	5.0	5.1	5.2	5.5
Public welfare.....	5.4	6.3	6.0	5.7	5.6	5.7	5.5	5.4	5.4	5.3	5.4	5.7	6.4
All other.....	1.6	1.7	1.6	1.7	1.6	1.5	1.6	1.6	1.5	1.7	1.6	1.7	1.7
Health and hospitals only.....	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.8
Relation to selected items of local government finance													
Total State intergovernmental expenditure as percent of total local general revenue.....	232.4	31.7	29.6	29.4	29.0	28.4	28.2	28.6	29.3	29.2	29.1	28.3	29.0
State intergovernmental expenditure for selected functions as percent of local general expenditure for--													
Education.....	241.0	39.6	36.6	36.8	36.7	36.0	35.5	35.6	34.9	34.9	35.7	31.9	33.1
Highways.....	240.7	41.6	40.7	40.0	38.2	35.4	34.7	36.7	37.5	37.7	36.5	36.6	37.1
Public welfare.....	271.5	80.0	73.4	71.0	69.3	68.0	65.6	67.0	69.0	65.5	67.3	68.4	65.3
Amount (in millions of dollars)													
Total intergovernmental expenditure.....	5,044	4,217	3,283	2,092	1,842	1,780	1,654	1,318	801	596	312	91	52
General local government support.....	549	482	428	357	274	224	181	145	140	98	35	5	5
Education.....	2,523	2,054	1,554	953	861	790	700	434	398	292	202	82	45
Highways.....	728	610	507	339	298	344	332	247	229	197	70	4	2
Public welfare.....	976	792	648	376	368	390	420	211	28	6	4	-	-
All other.....	268	279	146	67	41	32	21	281	6	3	1	-	-
Percent distribution													
Total intergovernmental expenditure.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
General local government support.....	10.9	11.4	13.0	17.1	14.9	12.6	10.9	11.0	17.5	16.4	11.2	5.5	9.6
Education.....	50.0	48.7	47.3	45.6	46.7	44.4	42.3	32.9	49.7	49.0	64.7	90.1	86.5
Highways.....	14.4	14.5	15.4	16.2	16.2	19.3	20.1	18.7	28.6	33.1	22.4	4.4	3.8
Public welfare.....	19.3	18.8	19.7	18.0	20.0	21.9	25.4	16.0	3.5	1.0	1.3	-	-
All other.....	5.3	6.6	4.5	3.2	2.2	1.8	1.3	21.3	0.7	0.5	0.3	-	-
Percent of total State general expenditure													
Total intergovernmental expenditure.....	36.8	34.4	34.7	39.9	40.9	39.1	37.7	39.6	29.0	30.2	23.2	23.5	28.0
General local government support.....	4.0	3.9	4.5	6.8	6.1	4.9	4.1	4.4	5.1	5.0	2.6	1.3	2.7
Education.....	18.4	16.8	16.4	18.2	19.1	17.4	16.0	13.0	14.4	14.8	15.0	21.1	24.2
Highways.....	5.3	5.0	5.4	6.5	6.6	7.6	7.6	7.4	8.3	10.0	5.2	1.0	1.1
Public welfare.....	7.1	6.5	6.8	7.2	8.2	8.6	9.6	6.3	1.0	0.3	0.3	-	-
All other.....	2.0	2.3	1.5	1.3	0.9	0.7	0.5	8.4	0.2	0.2	0.1	-	-
Relation to selected items of local government finance													
Total State intergovernmental expenditure as percent of total local general revenue.....	29.8	30.1	28.9	25.4	25.1	25.0	23.8	22.7	14.1	10.1	8.1	5.6	6.1
State intergovernmental expenditure for selected functions as percent of local general expenditure for--													
Education.....	36.9	35.3	37.2	33.6	37.4	36.0	30.9	27.1	19.6	14.5	13.1	15.7	18.9
Highways.....	34.0	35.0	33.2	32.0	45.2	49.1	42.6	32.0	25.5	15.2	7.1	1.0	1.2
Public welfare.....	69.7	57.6	57.0	51.6	66.2	55.6	66.8	40.1	7.6	5.4	4.9	-	-

Note: Because of rounding, detail may not add to totals. Amounts for 1959 exclude data for Hawaii, and those for 1958 and earlier years exclude both Alaska and Hawaii. - Represents zero or rounds to zero. ¹Revised; see text. ²Based on preliminary local government estimates, as shown in the annual Census Bureau report Governmental Finances in 1966-67.

Table 2. State Intergovernmental Expenditure, by States: 1942 to 1967

State	Amount (in thousands of dollars)					Per capita amount					Percent increase in per capita amount	
	1967	1962	1957	1952	1942	1967	1962	1957	1952	1942	1962 to 1967	1957 to 1967
All States.....	19,056,380	10,906,400	7,439,321	5,043,798	1,780,445	96.70	58.94	43.88	32.55	13.37	64.1	120.4
Median State.....	(X)	(X)	(X)	(X)	(X)	77.25	49.15	38.02	28.32	10.20	63.2	123.9
Alabama.....	292,510	164,425	136,691	126,479	26,450	82.62	48.97	43.05	40.96	9.11	68.7	92.0
Alaska.....	28,523	14,217	² (7,531)	(²)	(²)	104.86	57.79	² (33.03)	(²)	(²)	81.5	(²)
Arizona.....	169,491	96,663	51,718	30,160	12,047	103.72	64.06	46.47	35.78	22.99	61.9	123.2
Arkansas.....	140,427	75,455	46,306	41,758	10,184	71.35	41.39	25.80	22.43	5.15	72.4	176.6
California.....	2,774,663	1,642,908	1,130,287	812,133	193,983	144.86	96.81	79.40	68.91	25.08	49.6	82.4
Colorado.....	204,914	145,755	112,929	81,580	29,731	103.75	76.43	66.70	59.20	26.71	35.7	55.5
Connecticut.....	137,135	81,843	38,041	23,671	8,388	46.88	31.51	16.55	11.54	4.68	48.8	183.3
Delaware.....	70,752	39,997	15,840	11,982	3,465	135.28	85.28	37.71	35.35	12.42	58.6	258.7
Florida.....	423,343	246,277	137,130	82,076	22,753	70.61	45.11	32.30	26.32	10.58	56.5	118.6
Georgia.....	411,140	203,944	142,882	98,407	23,048	91.18	49.74	37.29	27.25	7.18	83.3	144.5
Hawaii.....	20,900	24,564	² (18,989)	(²)	(²)	28.28	35.45	² (32.46)	(²)	(²)	-20.2	(²)
Idaho.....	52,133	32,323	20,241	13,109	4,087	74.58	46.31	31.68	22.52	8.55	61.0	135.4
Illinois.....	703,314	385,033	246,602	132,323	60,928	64.56	37.95	25.80	14.92	7.56	70.1	150.2
Indiana.....	430,294	238,911	165,399	127,113	56,338	86.05	50.67	36.43	30.64	16.06	69.8	136.2
Iowa.....	201,391	123,989	105,487	82,010	31,503	73.15	44.65	38.47	31.19	12.92	63.8	90.1
Kansas.....	199,965	117,478	91,818	78,335	24,867	87.89	52.94	43.27	39.72	14.13	66.0	103.1
Kentucky.....	206,322	123,684	64,427	43,855	12,552	64.70	40.13	21.91	14.97	4.49	61.2	195.3
Louisiana.....	393,555	254,103	187,487	115,043	29,629	107.46	76.31	60.07	40.38	11.64	40.8	78.9
Maine.....	39,662	22,253	14,026	11,317	3,379	40.76	22.28	14.87	12.45	4.03	82.9	174.1
Maryland.....	400,877	256,798	131,090	85,894	21,454	108.87	80.48	45.61	34.32	10.74	35.3	138.7
Massachusetts.....	635,642	319,172	254,294	189,887	88,217	117.25	61.84	52.19	41.08	20.19	89.6	124.7
Michigan.....	978,607	609,724	485,509	322,012	100,072	114.00	76.30	64.42	48.58	18.03	49.4	77.0
Minnesota.....	439,975	264,495	165,097	119,265	50,154	122.82	76.11	49.82	39.26	18.84	61.4	146.5
Mississippi.....	191,261	127,409	82,423	61,080	19,301	81.45	56.68	38.64	28.06	8.73	43.7	110.8
Missouri.....	249,571	141,209	91,906	63,818	24,237	54.21	32.49	21.58	15.91	6.33	66.9	151.2
Montana.....	37,709	22,770	14,188	11,352	3,792	53.79	32.12	21.43	19.02	7.32	67.5	151.0
Nebraska.....	78,259	45,624	35,536	37,301	14,928	54.53	30.74	25.49	28.58	12.05	77.4	113.9
Nevada.....	45,036	23,706	12,435	4,291	773	101.43	70.76	48.39	23.71	5.64	43.3	109.6
New Hampshire.....	14,463	6,664	4,476	2,910	1,946	21.08	10.54	7.77	5.44	4.05	100.0	171.3
New Jersey.....	424,592	197,996	124,878	67,964	54,211	60.63	31.70	22.28	13.42	12.62	91.3	172.1
New Mexico.....	136,212	93,409	55,626	32,333	7,460	135.80	91.58	63.94	43.28	14.86	48.3	112.4
New York.....	¹ 3,265,275	1,521,419	926,054	630,923	289,943	178.08	87.43	57.15	41.41	22.30	103.7	211.6
North Carolina.....	537,594	336,181	214,478	68,808	10,187	106.89	71.06	48.28	(³)	(³)	50.4	121.4
North Dakota.....	41,794	24,289	19,185	13,502	5,954	65.40	37.83	30.50	22.03	10.21	72.9	114.4
Ohio.....	¹ 643,155	499,389	376,732	260,938	134,052	61.49	49.46	40.59	32.05	19.24	24.3	51.5
Oklahoma.....	191,357	120,763	93,836	76,640	24,411	76.69	49.33	41.28	35.11	11.02	55.5	85.8
Oregon.....	193,476	101,440	69,036	50,389	5,754	96.78	54.42	39.79	31.59	5.20	77.8	143.2
Pennsylvania.....	787,036	461,048	419,588	187,327	90,158	67.67	40.53	38.33	17.77	9.29	67.0	76.5
Rhode Island.....	46,763	27,645	16,049	12,329	2,663	51.95	31.96	18.79	15.47	3.56	62.5	176.5
South Carolina.....	199,472	109,877	95,270	64,317	18,523	76.74	45.11	40.91	29.12	9.23	70.1	87.6
South Dakota.....	24,571	12,724	8,509	6,644	3,925	36.45	17.65	12.48	10.14	6.66	106.5	192.1
Tennessee.....	302,670	169,259	124,848	83,584	21,915	77.76	46.58	35.96	24.94	7.46	66.9	116.2
Texas.....	661,533	442,919	274,367	196,160	61,808	60.86	43.78	30.08	23.50	9.39	39.0	102.3
Utah.....	98,622	59,030	28,032	21,142	5,861	96.31	61.04	33.45	28.96	10.19	57.8	187.9
Vermont.....	25,835	12,086	9,868	6,080	2,582	61.95	30.99	26.18	16.26	7.53	99.9	136.6
Virginia.....	333,818	169,612	106,083	86,302	20,645	73.59	40.61	27.76	24.81	6.80	81.2	165.1
Washington.....	385,389	261,628	163,458	113,980	38,612	124.84	87.04	59.66	46.35	20.31	43.4	109.3
West Virginia.....	118,783	72,017	60,721	49,073	20,033	66.06	40.62	32.23	24.92	10.94	62.6	105.0
Wisconsin.....	631,414	335,438	247,524	191,574	79,257	150.73	81.97	65.10	55.32	25.96	83.9	131.5
Wyoming.....	35,185	26,838	20,914	14,628	4,285	111.69	73.53	64.75	49.25	17.07	51.9	72.5

X Not applicable. ¹Revised; see text. ²Alaska and Hawaii figures are not available for 1942 or 1952, and appear here for 1957 only as exhibit data, not included in totals for "All States." ³Not computed; prior-period amounts involved are not directly comparable; see text.

Table 3. Relation of State Intergovernmental Expenditure to all State General Expenditure, by States: 1942 to 1967

State	Intergovernmental expenditure as percent of total State general expenditure					All State general expenditure (in thousands of dollars)				
	1967	1962	1957	1952	1942	1967	1962	1957	1952	1942
All States.....	35.7	34.9	35.3	36.8	39.1	¹ 53,305,253	31,281,330	21,086,166	13,697,259	4,549,471
Alabama.....	31.7	29.8	35.3	58.2	42.1	922,139	551,339	387,099	217,426	62,868
Alaska.....	10.8	13.6	² (23.4)	(²)	(²)	264,353	104,301	² (32,229)	(²)	(²)
Arizona.....	30.7	31.2	30.6	32.8	37.2	551,929	310,027	168,859	92,038	32,354
Arkansas.....	28.8	26.7	25.6	30.3	24.9	487,565	282,823	180,563	138,019	40,881
California.....	41.0	44.3	48.4	57.4	57.8	6,769,554	3,704,587	2,333,912	1,415,226	335,664
Colorado.....	33.7	39.8	43.7	51.2	55.9	608,512	336,394	258,332	159,466	53,224
Connecticut.....	19.5	17.3	9.3	14.2	12.4	701,547	472,967	411,158	166,816	67,591
Delaware.....	29.5	33.1	(³)	(³)	(³)	239,534	120,968	85,769	58,116	13,971
Florida.....	32.4	33.2	26.5	28.2	32.1	1,305,833	741,274	518,430	291,403	70,895
Georgia.....	37.3	31.8	32.6	36.5	36.1	1,101,082	640,434	438,943	269,887	63,906
Hawaii.....	5.4	11.3	² (14.9)	(²)	(²)	386,249	217,291	² (127,424)	(²)	(²)
Idaho.....	25.9	24.6	24.1	22.6	19.0	201,057	131,548	84,066	57,961	21,540
Illinois.....	33.6	28.9	28.3	24.3	27.1	2,290,586	1,332,441	872,451	544,059	224,712
Indiana.....	36.8	35.0	34.0	41.0	47.9	1,169,963	683,085	486,478	310,187	117,618
Iowa.....	27.2	27.7	29.6	32.4	35.8	739,668	447,802	356,033	253,376	88,032
Kansas.....	36.6	33.1	29.7	42.9	43.8	546,787	355,173	308,809	182,543	56,797
Kentucky.....	22.5	19.2	22.7	22.3	20.9	915,068	644,896	283,602	196,634	59,968
Louisiana.....	30.1	30.3	29.9	29.8	28.2	1,308,298	838,279	626,341	385,792	105,005
Maine.....	16.2	13.7	12.6	15.5	10.9	244,768	163,022	110,921	73,171	31,100
Maryland.....	43.1	44.9	34.5	35.4	38.3	930,173	572,090	379,651	242,687	56,004
Massachusetts.....	45.6	39.0	35.3	43.4	56.2	1,392,911	818,413	720,082	438,004	156,897
Michigan.....	38.7	39.0	40.6	45.8	45.6	2,531,268	1,565,183	1,196,378	703,109	219,241
Minnesota.....	42.1	41.6	39.8	40.2	43.5	1,043,960	635,099	414,377	296,922	115,298
Mississippi.....	34.2	33.7	36.6	39.4	39.7	558,792	378,434	225,324	154,944	48,557
Missouri.....	25.8	23.1	22.1	23.3	23.4	966,086	611,100	415,588	273,589	103,756
Montana.....	17.6	16.3	14.0	16.0	15.8	214,018	139,272	100,997	70,812	23,954
Nebraska.....	25.3	24.5	26.6	38.0	41.3	309,643	186,222	133,620	98,228	36,177
Nevada.....	26.8	25.5	22.5	15.4	9.0	167,876	92,816	55,324	27,953	8,601
New Hampshire.....	9.7	7.0	6.2	6.7	10.1	149,773	95,881	71,878	43,673	19,319
New Jersey.....	35.9	28.7	27.2	17.7	46.3	1,181,768	689,912	458,518	383,463	117,104
New Mexico.....	32.4	37.8	31.8	33.4	28.5	420,202	247,322	175,012	96,680	26,139
New York.....	54.1	49.5	47.6	51.7	57.3	¹ 6,037,722	3,070,817	1,946,821	1,221,189	505,617
North Carolina.....	43.6	45.1	43.1	(³)	(³)	1,233,802	745,225	498,102	424,276	94,174
North Dakota.....	18.0	17.7	19.0	18.0	19.8	232,241	137,577	100,967	75,069	30,050
Ohio.....	32.8	37.9	39.1	43.8	51.1	¹ 1,961,583	1,316,075	963,337	596,282	262,589
Oklahoma.....	23.5	24.2	24.1	25.1	29.0	813,035	498,499	388,881	305,093	84,250
Oregon.....	29.0	24.6	26.2	23.7	11.8	666,613	412,272	263,868	212,863	48,749
Pennsylvania.....	29.4	27.8	35.6	23.5	25.2	2,674,332	1,659,986	1,178,369	798,644	357,469
Rhode Island.....	16.2	18.8	16.3	19.0	13.6	288,750	146,796	98,354	64,734	19,616
South Carolina.....	33.7	31.1	37.7	35.5	27.1	593,019	353,509	252,469	181,389	68,443
South Dakota.....	12.9	9.5	9.4	11.3	16.4	191,198	134,517	90,734	58,736	23,940
Tennessee.....	32.8	32.6	37.7	34.9	32.7	921,461	519,552	331,483	239,155	67,080
Texas.....	29.5	31.9	29.7	32.8	36.0	2,244,626	1,388,029	923,033	597,318	171,927
Utah.....	27.1	29.3	25.7	28.4	20.4	364,309	201,719	109,256	74,440	28,765
Vermont.....	15.4	12.1	17.5	20.2	19.3	168,293	99,489	56,400	30,126	13,355
Virginia.....	31.4	28.7	26.7	34.0	25.0	1,064,169	591,299	397,369	253,891	82,466
Washington.....	33.1	34.9	32.0	33.9	37.4	1,164,991	750,364	511,250	336,576	103,224
West Virginia.....	22.0	22.5	28.7	22.5	26.8	542,018	320,428	211,578	218,427	74,621
Wisconsin.....	46.3	48.5	56.3	58.9	64.5	1,364,951	691,235	439,699	325,427	122,826
Wyoming.....	22.4	25.9	31.8	35.3	32.6	157,178	103,547	65,681	41,440	13,137

¹Revised; see text. ²Alaska and Hawaii figures are not available for 1942 or 1952, and appear here for 1957 only as exhibit data, not included in totals for "All States." ³Not computed; prior-period amounts involved are not directly comparable; see text.

Table 4. Per Capita State Intergovernmental Expenditure, by Function, by States: 1967

State	Total	General local government support	Specified functions						Miscellaneous and combined	Exhibit: Estimated population July 1, 1967 ¹
			Education	Highways	Public welfare	Hospitals	Health			
All States.....	96.70	8.04	60.11	9.45	14.70	0.59	0.94	2.88	197,054,000	
Median State.....	77.26	4.92	55.38	11.01	4.24	0.44	0.42	1.44	(X)	
Alabama.....	82.63	2.12	65.84	11.28	-	1.90	0.51	0.98	3,540,000	
Alaska.....	104.86	9.26	91.28	-	-	-	-	4.32	272,000	
Arizona.....	103.73	24.77	65.49	11.62	-	0.41	0.40	1.03	1,634,000	
Arkansas.....	71.36	3.94	53.10	12.73	0.04	0.71	-	0.83	1,968,000	
California.....	144.87	5.49	66.25	14.33	48.77	0.54	2.08	7.41	19,153,000	
Colorado.....	103.75	0.14	49.42	12.04	37.88	0.02	0.42	3.83	1,975,000	
Connecticut.....	46.88	0.34	40.85	2.06	1.26	-	0.04	2.33	2,925,000	
Delaware.....	135.28	-	126.75	3.93	2.00	-	-	2.60	523,000	
Florida.....	70.62	0.23	62.10	2.87	-	0.39	0.28	4.74	5,995,000	
Georgia.....	91.18	-	75.20	11.01	2.10	1.17	1.23	0.47	4,509,000	
Hawaii.....	28.28	14.22	10.00	-	-	2.98	-	1.09	739,000	
Idaho.....	74.58	4.92	54.78	14.32	-	0.54	-	0.03	699,000	
Illinois.....	64.57	-	43.04	13.47	7.21	0.13	0.20	0.52	10,893,000	
Indiana.....	86.06	3.88	55.40	15.78	9.71	0.29	0.48	0.53	5,000,000	
Iowa.....	73.15	13.52	34.81	23.20	0.60	0.23	0.18	0.61	2,753,000	
Kansas.....	87.90	4.79	52.30	6.15	22.97	0.69	0.14	0.87	2,275,000	
Kentucky.....	64.70	0.68	58.55	0.89	-	0.71	0.93	2.93	3,189,000	
Louisiana.....	107.47	17.56	80.01	6.15	-	0.90	0.51	2.34	3,662,000	
Maine.....	40.76	0.48	35.02	3.18	0.72	-	0.01	1.36	973,000	
Maryland.....	108.87	19.35	52.48	12.64	20.69	0.10	0.31	3.29	3,682,000	
Massachusetts.....	117.26	29.74	33.90	2.81	44.53	0.79	-	5.48	5,421,000	
Michigan.....	114.00	11.17	74.69	19.21	4.24	1.17	0.83	2.71	8,584,000	
Minnesota.....	122.83	6.28	68.07	14.37	30.27	0.07	0.08	3.69	3,582,000	
Mississippi.....	81.46	6.40	58.84	13.51	-	1.23	-	1.48	2,348,000	
Missouri.....	54.22	0.90	47.32	4.30	0.15	0.45	0.15	0.95	4,603,000	
Montana.....	53.79	-	49.15	0.29	0.24	0.06	0.03	4.02	701,000	
Nebraska.....	54.54	0.80	13.54	14.68	23.29	0.52	0.36	1.34	1,435,000	
Nevada.....	101.43	10.54	77.33	11.53	-	0.29	0.61	1.13	444,000	
New Hampshire.....	21.08	5.01	13.42	0.73	0.08	-	1.47	0.37	686,000	
New Jersey.....	60.63	1.11	38.46	2.27	15.40	1.17	0.45	1.77	7,003,000	
New Mexico.....	135.80	3.96	123.59	5.84	-	0.21	-	2.20	1,003,000	
New York.....	178.08	19.46	96.82	6.54	44.46	0.03	4.55	6.20	18,336,000	
North Carolina.....	106.90	4.65	81.60	1.85	16.64	1.01	0.60	0.55	5,029,000	
North Dakota.....	65.41	2.36	42.78	14.08	1.21	-	0.28	4.70	639,000	
Ohio.....	61.49	7.49	32.36	15.41	5.16	0.34	0.22	0.52	10,458,000	
Oklahoma.....	76.70	0.99	54.14	18.35	-	0.58	-	2.64	2,495,000	
Oregon.....	96.79	17.26	57.36	19.32	0.72	0.03	0.60	1.49	1,999,000	
Pennsylvania.....	67.68	0.52	54.31	5.54	2.39	0.05	0.93	3.94	11,629,000	
Rhode Island.....	51.96	8.18	37.80	0.43	5.23	-	0.08	0.24	900,000	
South Carolina.....	76.75	7.87	62.17	3.74	-	1.66	0.81	0.50	2,599,000	
South Dakota.....	36.46	2.81	28.29	3.52	0.16	0.28	-	1.39	674,000	
Tennessee.....	77.77	5.63	56.79	13.31	0.04	0.82	-	1.19	3,892,000	
Texas.....	60.86	0.01	59.23	0.70	-	0.34	-	0.58	10,869,000	
Utah.....	96.31	0.98	87.89	5.26	-	0.43	0.28	1.37	1,024,000	
Vermont.....	61.95	0.02	43.75	12.02	1.30	-	-	4.85	417,000	
Virginia.....	73.59	3.04	55.36	3.68	8.56	0.27	0.53	2.15	4,536,000	
Washington.....	124.84	6.00	95.72	13.53	2.22	0.43	0.55	6.40	3,087,000	
West Virginia.....	66.06	-	63.69	-	1.11	0.31	0.31	0.65	1,798,000	
Wisconsin.....	150.73	68.94	42.60	22.05	11.19	4.53	0.48	0.94	4,189,000	
Wyoming.....	111.70	7.07	72.47	8.84	15.95	4.81	0.27	2.28	315,000	

Note: Because of rounding, detail may not add to totals.
Census, Current Population Reports, Series P-25, No. 384.

- Represents zero or rounds to zero.

X Not applicable.

¹Bureau of the

Table 5. Percent Distribution of State Intergovernmental Expenditure, by Function, by States: 1967

State	Total	General local government support	Specified functions					
			Education	Highways	Public welfare	Hospitals	Health	Miscellaneous and combined
All States.....	100.0	8.3	62.2	9.8	15.2	0.6	1.0	3.0
Alabama.....	100.0	2.6	79.7	13.6	-	2.3	0.6	1.2
Alaska.....	100.0	8.8	87.0	-	-	-	-	4.1
Arizona.....	100.0	23.9	63.1	11.2	-	0.4	0.4	1.0
Arkansas.....	100.0	5.5	74.4	17.8	0.1	1.0	-	1.2
California.....	100.0	3.8	45.7	9.9	33.7	0.4	1.4	5.1
Colorado.....	100.0	0.1	47.6	11.6	36.5	-	0.4	3.7
Connecticut.....	100.0	0.7	87.1	4.4	2.7	-	0.1	5.0
Delaware.....	100.0	-	93.7	2.9	1.5	-	-	1.9
Florida.....	100.0	0.3	87.9	4.1	-	0.6	0.4	6.7
Georgia.....	100.0	-	82.5	12.1	2.3	1.3	1.4	0.5
Hawaii.....	100.0	50.3	35.3	-	-	10.5	-	3.9
Idaho.....	100.0	6.6	73.4	19.2	-	0.7	-	-
Illinois.....	100.0	-	66.7	20.9	11.2	0.2	0.3	0.8
Indiana.....	100.0	4.5	64.4	18.3	11.3	0.3	0.6	0.6
Iowa.....	100.0	18.5	47.6	31.7	0.8	0.3	0.2	0.8
Kansas.....	100.0	5.4	59.5	7.0	26.1	0.8	0.2	1.0
Kentucky.....	100.0	1.1	90.5	1.4	-	1.1	1.4	4.5
Louisiana.....	100.0	16.3	74.4	5.7	-	0.8	0.5	2.2
Maine.....	100.0	1.2	85.9	7.8	1.8	-	-	3.3
Maryland.....	100.0	17.8	48.2	11.6	19.0	0.1	0.3	3.0
Massachusetts.....	100.0	25.4	28.9	2.4	38.0	0.7	-	4.7
Michigan.....	100.0	9.8	65.5	16.8	3.7	1.0	0.7	2.4
Minnesota.....	100.0	5.1	55.4	11.7	24.6	0.1	0.1	3.0
Mississippi.....	100.0	7.9	72.2	16.6	-	1.5	-	1.8
Missouri.....	100.0	1.7	87.3	7.9	0.3	0.8	0.3	1.8
Montana.....	100.0	-	91.4	0.5	0.4	0.1	-	7.5
Nebraska.....	100.0	1.5	24.8	26.9	42.7	1.0	0.7	2.5
Nevada.....	100.0	10.4	76.2	11.4	-	0.3	0.6	1.1
New Hampshire.....	100.0	23.8	63.7	3.5	0.4	-	7.0	1.7
New Jersey.....	100.0	1.8	63.4	3.7	25.4	1.9	0.7	2.9
New Mexico.....	100.0	2.9	91.0	4.3	-	0.2	-	1.6
New York.....	100.0	10.9	54.4	3.7	25.0	-	2.6	3.4
North Carolina.....	100.0	4.3	76.3	1.7	15.6	0.9	0.6	0.5
North Dakota.....	100.0	3.6	65.4	21.5	1.8	-	0.4	7.2
Ohio.....	100.0	12.1	52.6	25.0	8.4	0.6	0.3	1.0
Oklahoma.....	100.0	1.3	70.6	23.9	-	0.8	-	3.4
Oregon.....	100.0	17.8	59.3	20.0	0.7	-	0.6	1.5
Pennsylvania.....	100.0	0.8	80.3	8.2	3.5	0.1	1.4	5.8
Rhode Island.....	100.0	15.7	72.8	0.8	10.1	-	0.1	0.5
South Carolina.....	100.0	10.3	81.0	4.9	-	2.2	1.1	0.7
South Dakota.....	100.0	7.7	77.6	9.6	0.4	0.8	-	3.8
Tennessee.....	100.0	7.2	73.0	17.1	0.1	1.1	-	1.5
Texas.....	100.0	-	97.3	1.2	-	0.6	-	1.0
Utah.....	100.0	1.0	91.3	5.6	-	0.5	0.3	1.4
Vermont.....	100.0	-	70.6	19.4	2.1	-	-	7.8
Virginia.....	100.0	4.1	75.2	5.0	11.6	0.4	0.7	2.9
Washington.....	100.0	4.8	76.7	10.8	1.8	0.3	0.4	5.1
West Virginia.....	100.0	-	96.4	-	1.7	0.5	0.5	1.0
Wisconsin.....	100.0	45.7	28.3	14.6	7.4	3.0	0.3	0.6
Wyoming.....	100.0	6.3	64.9	7.9	14.3	4.3	0.2	2.0

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 6. State Intergovernmental Expenditure, by Function, by Type of Receiving Government, by States: 1967

(In thousands of dollars)

State and type of receiving government	Total	General local government support	Specified functions					Miscellaneous and combined
			Education	Highways	Public welfare	Hospitals	Health	
All States.....	19,056,380	1,584,847	11,844,811	1,861,453	2,897,434	115,758	185,220	566,857
Counties.....	4,738,728	428,821	952,517	1,101,246	1,892,220	86,195	105,150	172,579
Municipalities.....	4,052,234	930,515	1,172,325	613,664	925,877	16,498	74,285	319,070
Townships.....	587,847	170,624	200,112	119,786	77,798	64	1,401	18,062
School districts.....	9,573,083	49,223	9,519,857	-	-	-	-	4,003
Special districts.....	104,488	5,664	-	26,757	1,539	13,001	4,384	53,143
Alabama.....	292,510	7,496	233,078	39,924	-	6,725	1,820	3,467
Counties.....	52,770	4,085	-	39,558	-	6,020	1,820	1,287
Municipalities.....	6,302	3,411	-	366	-	568	-	1,957
School districts.....	233,301	-	233,078	-	-	-	-	223
Special districts.....	137	-	-	-	-	137	-	-
Alaska.....	28,523	2,520	24,827	-	-	-	-	1,176
Foroughs.....	21,971	-	21,971	-	-	-	-	-
Municipalities.....	6,552	2,520	2,856	-	-	-	-	1,176
Arizona.....	169,491	40,477	107,015	18,989	-	677	646	1,687
Counties.....	39,237	23,294	-	13,773	-	223	646	1,301
Municipalities.....	22,785	17,183	-	5,216	-	-	-	386
School districts.....	107,015	-	107,015	-	-	-	-	-
Special districts.....	454	-	-	-	-	454	-	-
Arkansas.....	140,427	7,755	104,494	25,057	73	1,406	-	1,642
Counties.....	19,894	4,040	128	13,468	73	1,384	-	801
Municipalities.....	15,905	3,715	-	11,589	-	22	-	579
School districts.....	104,366	-	104,366	-	-	-	-	-
Special districts.....	262	-	-	-	-	-	-	262
California.....	2,774,663	105,085	1,268,978	274,432	934,119	10,254	39,831	141,964
Counties.....	1,220,987	96,082	22,564	142,682	883,456	8,842	35,199	32,162
Municipalities.....	274,613	9,003	-	105,143	50,663	592	4,632	104,580
School districts.....	1,246,414	-	1,246,414	-	-	-	-	-
Special districts.....	32,649	-	-	26,607	-	820	-	5,222
Colorado.....	204,914	282	97,607	23,781	74,812	34	829	7,569
Counties.....	72,447	282	-	16,987	50,713	34	705	3,726
Municipalities.....	34,499	-	-	6,794	24,099	-	124	3,482
School districts.....	97,607	-	97,607	-	-	-	-	-
Special districts.....	361	-	-	-	-	-	-	361
Connecticut.....	137,135	989	119,485	6,037	3,688	-	111	6,825
Municipalities.....	50,975	-	43,071	148	2,953	-	18	4,785
Townships.....	85,506	989	75,760	5,889	735	-	93	2,040
School districts.....	654	-	654	-	-	-	-	-
Delaware.....	70,752	-	66,292	2,054	1,048	-	-	1,358
Counties.....	1,132	-	-	54	1,048	-	-	30
Municipalities.....	11,029	-	7,701	2,000	-	-	-	1,328
School districts.....	58,591	-	58,591	-	-	-	-	-
Florida.....	423,343	1,392	372,291	17,195	-	2,352	1,687	28,426
Counties.....	38,341	1,392	-	17,195	-	1,656	1,674	16,424
Municipalities.....	1,336	-	-	-	-	194	13	1,129
School districts.....	372,291	-	372,291	-	-	-	-	-
Special districts.....	11,375	-	-	-	-	502	-	10,873
Georgia.....	411,140	-	339,075	49,628	9,491	5,275	5,561	2,110
Counties.....	52,541	-	2,027	33,562	9,491	-	5,561	1,900
Municipalities.....	16,276	-	-	16,066	-	-	-	210
School districts.....	337,048	-	337,048	-	-	-	-	-
Special districts.....	5,275	-	-	-	-	5,275	-	-
Hawaii.....	20,900	10,507	7,383	-	-	2,201	-	809
Counties.....	11,109	8,440	2,243	-	-	23	-	403
Municipalities.....	9,791	2,067	5,140	-	-	2,178	-	406
Idaho.....	52,133	3,440	38,289	10,010	-	374	-	20
Counties.....	9,899	1,070	-	8,638	-	171	-	20
Municipalities.....	3,793	2,370	-	1,372	-	51	-	-
School districts.....	38,289	-	38,289	-	-	-	-	-
Special districts.....	152	-	-	-	-	152	-	-
Illinois.....	703,314	-	468,853	146,705	78,511	1,377	2,231	5,637
Counties.....	124,211	-	2,152	56,569	61,522	804	1,713	1,451
Municipalities.....	77,138	-	-	72,052	937	357	489	3,303
Townships.....	32,626	-	-	18,084	14,513	-	29	-
School districts.....	466,701	-	466,701	-	-	-	-	-
Special districts.....	2,638	-	-	-	1,539	216	-	883

- Represents zero or rounds to zero.

Table 6. State Intergovernmental Expenditure, by Function, by Type of Receiving Government, by States: 1967--Continued

(In thousands of dollars)

State and type of receiving government	Total	General local government support	Specified functions					Miscellaneous and combined
			Education	Highways	Public welfare	Hospitals	Health	
Indiana.....	430,294	19,400	276,998	78,908	48,528	1,430	2,392	2,638
Counties.....	112,796	3,435	2,290	53,760	48,528	1,430	2,392	961
Municipalities.....	41,930	15,965	-	25,148	-	-	-	817
School districts.....	274,708	-	274,708	-	-	-	-	-
Special districts.....	860	-	-	-	-	-	-	860
Iowa.....	201,391	37,217	95,843	63,865	1,664	630	495	1,677
Counties.....	55,774	8,061	-	44,508	1,664	363	495	683
Municipalities.....	28,787	8,763	-	19,357	-	267	-	400
School districts.....	116,236	20,393	95,843	-	-	-	-	-
Special districts.....	594	-	-	-	-	-	-	594
Kansas.....	199,965	10,889	118,978	13,990	52,252	1,569	309	1,978
Counties.....	70,445	5,786	2,000	8,964	52,252	617	-	826
Municipalities.....	10,666	4,620	-	3,972	-	952	309	813
Townships.....	1,504	311	-	1,054	-	-	-	139
School districts.....	116,978	-	116,978	-	-	-	-	-
Special districts.....	372	172	-	-	-	-	-	200
Kentucky.....	206,322	2,183	186,713	2,835	-	2,261	2,973	9,357
Counties.....	17,203	1,455	1	2,833	-	1,664	2,973	8,279
Municipalities.....	3,025	243	1,250	2	-	552	-	968
School districts.....	185,939	487	185,452	-	-	-	-	-
Special districts.....	155	-	-	-	-	45	-	110
Louisiana.....	393,555	64,306	292,988	22,538	-	3,293	1,867	8,563
Counties.....	39,001	14,121	-	19,839	-	-	1,867	3,174
Municipalities.....	31,027	24,442	2,130	2,699	-	221	-	1,535
School districts.....	314,224	21,432	290,858	-	-	-	-	1,934
Special districts.....	9,303	4,311	-	-	-	3,072	-	1,920
Maine.....	39,662	464	34,077	3,094	700	-	5	1,322
Counties.....	408	-	-	313	-	-	-	95
Municipalities.....	10,475	194	9,488	275	105	-	-	413
Townships.....	16,501	270	12,311	2,506	595	-	5	814
School districts.....	12,278	-	12,278	-	-	-	-	-
Maryland.....	400,877	71,264	193,235	46,551	76,187	362	1,152	12,126
Counties.....	252,130	50,916	156,606	15,766	22,783	313	-	5,746
Municipalities.....	148,668	20,348	36,629	30,785	53,404	49	1,152	6,301
Special districts.....	79	-	-	-	-	-	-	79
Massachusetts.....	635,642	161,244	183,777	15,224	241,376	4,279	19	29,723
Counties.....	3,374	-	147	-	-	3,210	-	17
Municipalities.....	371,654	90,619	87,092	6,851	181,032	1,005	17	5,038
Townships.....	233,962	70,625	90,253	8,373	60,344	64	2	4,301
School districts.....	6,285	-	6,285	-	-	-	-	-
Special districts.....	20,367	-	-	-	-	-	-	20,367
Michigan.....	978,607	95,864	641,122	164,860	36,400	10,009	7,131	23,221
Counties.....	154,223	970	-	106,709	31,367	9,047	4,321	1,809
Municipalities.....	147,029	64,224	-	56,910	5,033	951	2,810	17,101
Townships.....	33,030	27,555	-	1,241	-	-	-	4,234
School districts.....	644,237	3,115	641,122	-	-	-	-	-
Special districts.....	88	-	-	-	-	11	-	77
Minnesota.....	439,975	22,480	243,817	51,488	108,436	260	271	13,223
Counties.....	164,742	6,984	-	40,055	108,436	55	174	9,038
Municipalities.....	25,089	10,055	-	11,433	-	36	97	3,468
Townships.....	1,645	1,645	-	-	-	-	-	-
School districts.....	247,613	3,796	243,817	-	-	-	-	-
Special districts.....	886	-	-	-	-	169	-	717
Mississippi.....	191,261	15,030	138,151	31,729	-	2,880	-	3,471
Counties.....	50,315	14,492	-	30,996	-	2,549	-	2,278
Municipalities.....	2,795	538	-	733	-	331	-	1,193
School districts.....	138,151	-	138,151	-	-	-	-	-
Missouri.....	249,571	4,147	217,806	19,795	707	2,051	672	4,393
Counties.....	10,350	1,232	197	4,802	124	354	632	3,009
Municipalities.....	20,311	1,854	-	14,993	583	1,457	40	1,384
School districts.....	217,609	-	217,609	-	-	-	-	-
Special districts.....	1,301	1,061	-	-	-	240	-	-
Montana.....	37,709	-	34,455	206	165	44	18	2,821
Counties.....	1,816	-	-	-	165	44	18	1,589
Municipalities.....	1,438	-	-	206	-	-	-	1,232
School districts.....	34,455	-	34,455	-	-	-	-	-

- Represents zero or rounds to zero.

Table 6. State Intergovernmental Expenditure, by Function, by Type of Receiving Government, by States: 1967--Continued

(In thousands of dollars)

State and type of receiving government	Total	General local government support	Specified functions					Miscellaneous and combined
			Education	Highways	Public welfare	Hospitals	Health	
Nebraska.....	78,259	1,147	19,426	21,065	33,427	746	521	1,927
Counties.....	53,081	287	-	18,447	33,427	-	315	605
Municipalities.....	5,194	860	-	2,618	-	746	206	764
School districts.....	19,426	-	19,426	-	-	-	-	-
Special districts.....	558	-	-	-	-	-	-	558
Nevada.....	45,036	4,678	34,336	5,119	-	128	273	502
Counties.....	8,251	2,291	-	5,119	-	128	273	440
Municipalities.....	2,387	2,387	-	-	-	-	-	-
School districts.....	34,336	-	34,336	-	-	-	-	-
Special districts.....	62	-	-	-	-	-	-	62
New Hampshire.....	14,463	3,435	9,209	504	55	-	1,008	252
Counties.....	56	-	-	-	55	-	-	1
Municipalities.....	5,260	1,176	2,910	-	-	-	1,008	166
Townships.....	2,848	2,259	-	504	-	-	-	85
School districts.....	6,299	-	6,299	-	-	-	-	-
New Jersey.....	424,592	7,790	269,345	15,865	107,820	8,216	3,134	12,422
Counties.....	134,194	3,001	5,481	9,296	100,782	8,188	2,085	5,361
Municipalities.....	101,159	4,789	74,775	6,419	7,038	28	1,049	7,061
Townships.....	7,262	-	7,262	-	-	-	-	-
School districts.....	181,827	-	181,827	-	-	-	-	-
Special districts.....	150	-	-	150	-	-	-	-
New Mexico.....	136,212	3,973	123,959	5,861	-	213	-	2,206
Counties.....	7,908	3,646	-	3,867	-	213	-	182
Municipalities.....	4,345	327	-	1,994	-	-	-	2,024
School districts.....	123,959	-	123,959	-	-	-	-	-
New York.....	3,265,275	357,081	1,775,352	119,900	815,145	628	83,501	113,668
Counties.....	424,670	22,115	25,621	73,342	245,452	309	27,864	29,967
Municipalities.....	1,674,979	296,558	637,941	33,777	569,081	319	55,637	81,666
Townships.....	53,700	38,288	-	12,781	612	-	-	2,019
School districts.....	1,111,790	-	1,111,790	-	-	-	-	-
Special districts.....	136	120	-	-	-	-	-	16
North Carolina.....	537,594	23,378	410,375	9,325	83,676	5,063	3,030	2,747
Counties.....	517,126	12,904	410,375	-	83,676	5,063	2,996	2,112
Municipalities.....	20,467	10,474	-	9,325	-	-	33	635
Special districts.....	1	-	-	-	-	-	1	-
North Dakota.....	41,794	1,506	27,336	9,000	771	-	178	3,003
Counties.....	10,263	-	24	7,570	771	-	132	1,766
Municipalities.....	4,219	1,506	-	1,430	-	-	46	1,237
School districts.....	27,312	-	27,312	-	-	-	-	-
Ohio.....	643,155	78,291	338,384	161,106	54,038	3,594	2,327	5,415
Counties.....	160,500	25,043	-	83,824	54,038	3,590	1,123	2,332
Municipalities.....	120,249	47,150	9,807	59,273	-	4	1,204	2,811
Townships.....	24,107	6,098	-	18,009	-	-	-	-
School districts.....	328,577	-	328,577	-	-	-	-	-
Special districts.....	272	-	-	-	-	-	-	272
Oklahoma.....	191,357	2,464	135,084	45,775	-	1,441	-	6,593
Counties.....	42,398	-	144	40,145	-	597	-	1,512
Municipalities.....	13,673	2,464	-	5,630	-	844	-	4,735
School districts.....	134,940	-	134,940	-	-	-	-	-
Special districts.....	346	-	-	-	-	-	-	346
Oregon.....	193,476	34,507	114,672	38,618	1,449	55	1,205	2,970
Counties.....	64,434	28,511	-	30,568	1,449	55	1,188	2,663
Municipalities.....	14,370	5,996	-	8,050	-	-	17	307
School districts.....	114,672	-	114,672	-	-	-	-	-
Pennsylvania.....	787,036	6,068	631,607	64,405	27,813	550	10,783	45,810
Counties.....	51,726	140	-	16,330	24,450	369	3,496	6,941
Municipalities.....	57,606	4,703	-	19,868	3,363	181	1,676	27,815
Townships.....	34,871	1,225	-	28,207	-	-	1,238	4,201
School districts.....	631,607	-	631,607	-	-	-	-	-
Special districts.....	11,226	-	-	-	-	-	4,373	6,853
Rhode Island.....	46,763	7,359	34,023	386	4,711	-	69	215
Municipalities.....	27,732	4,953	18,381	-	4,256	-	35	107
Townships.....	17,915	2,406	14,526	386	455	-	34	108
School districts.....	1,116	-	1,116	-	-	-	-	-

- Represents zero or rounds to zero.

Table 6. State Intergovernmental Expenditure, by Function, by Type of Receiving Government, by States: 1967--Continued

(In thousands of dollars)

State and type of receiving government	Total	General local government support	Specified functions					Miscellaneous and combined
			Education	Highways	Public welfare	Hospitals	Health	
South Carolina.....	199,472	20,463	161,573	9,709	-	4,304	2,115	1,308
Counties.....	31,812	15,424	-	9,709	-	3,506	2,115	1,058
Municipalities.....	5,429	5,039	-	-	-	140	-	250
School districts.....	161,573	-	161,573	-	-	-	-	-
Special districts.....	658	-	-	-	-	658	-	-
South Dakota.....	24,571	1,896	19,066	2,370	110	191	-	938
Counties.....	3,793	908	-	2,370	110	65	-	340
Municipalities.....	1,642	918	-	-	-	126	-	598
Townships.....	70	70	-	-	-	-	-	-
School districts.....	19,066	-	19,066	-	-	-	-	-
Tennessee.....	302,670	21,907	221,040	51,786	137	3,180	-	4,620
Counties.....	174,449	3,156	132,131	35,297	137	2,288	-	1,440
Municipalities.....	125,218	18,751	85,906	16,489	-	892	-	3,180
School districts.....	3,003	-	3,003	-	-	-	-	-
Texas.....	661,533	128	643,781	7,639	-	3,657	22	6,306
Counties.....	12,796	128	2,649	7,639	-	1,168	11	1,201
Municipalities.....	4,808	-	-	-	-	1,330	11	3,467
School districts.....	641,132	-	641,132	-	-	-	-	-
Special districts.....	2,797	-	-	-	-	1,159	-	1,638
Utah.....	98,622	1,000	90,004	5,487	-	444	284	1,403
Counties.....	4,403	267	-	3,189	-	140	248	559
Municipalities.....	4,215	733	-	2,298	-	304	36	844
School districts.....	90,004	-	90,004	-	-	-	-	-
Vermont.....	25,835	10	18,245	5,013	544	-	-	2,023
Municipalities.....	2,403	-	-	501	-	-	-	1,902
Townships.....	5,187	10	-	4,512	544	-	-	121
School districts.....	18,245	-	18,245	-	-	-	-	-
Virginia.....	333,818	13,811	251,121	16,687	38,830	1,209	2,423	9,737
Counties.....	196,173	7,339	163,091	3,558	16,396	216	134	5,439
Municipalities.....	137,611	6,472	88,030	13,129	22,434	993	2,279	4,274
Special districts.....	34	-	-	-	-	-	10	24
Washington.....	385,389	18,521	295,476	41,769	6,842	1,336	1,700	19,745
Counties.....	48,250	3,709	-	26,125	6,842	1,270	1,700	8,604
Municipalities.....	38,997	14,812	-	15,644	-	-	-	8,541
School districts.....	297,322	-	295,476	-	-	-	-	1,846
Special districts.....	820	-	-	-	-	66	-	754
West Virginia.....	118,783	-	114,507	-	1,994	556	550	1,176
Counties.....	3,593	-	-	-	1,994	-	550	1,049
Municipalities.....	657	-	-	-	-	556	-	101
School districts.....	114,507	-	114,507	-	-	-	-	-
Special districts.....	26	-	-	-	-	-	-	26
Wisconsin.....	631,414	288,775	178,434	92,383	46,890	18,990	1,991	3,951
Counties.....	172,624	53,107	675	51,665	45,994	18,738	644	1,801
Municipalities.....	303,057	216,795	59,208	22,478	896	252	1,347	2,081
Townships.....	37,113	18,873	-	18,240	-	-	-	-
School districts.....	118,551	-	118,551	-	-	-	-	-
Special districts.....	69	-	-	-	-	-	-	69
Wyoming.....	35,185	2,228	22,829	2,786	5,025	1,514	86	717
Counties.....	9,662	710	-	2,155	5,025	1,489	86	197
Municipalities.....	2,669	1,518	-	631	-	-	-	520
School districts.....	22,829	-	22,829	-	-	-	-	-
Special districts.....	25	-	-	-	-	25	-	-

- Represents zero or rounds to zero.

Table 7. State Payments to Local Governments in 1967

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		5. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State and 1/2 is redistributed to counties for schools:	
1. <u>Alcoholic Beverage Control Board profits</u> . Of the first \$2 million, 10 percent is divided equally among the counties, 20 percent is distributed to cities in which stores are located in proportion to profits of such stores. The next \$200 thousand is distributed to all cities and towns in proportion to population. Remainder is distributed as follows: 10 percent to counties in proportion to population; 16 2/3 percent to all cities and towns in proportion to population; and 3 1/3 percent to cities in which stores are located, in proportion to population:		School districts.....	341
Cities.....	1,997	6. <u>Other educational aids</u> . Federal funds for vocational education, adult education, manpower training and development, science, mathematics, foreign language, and other critical subjects, guidance and counseling, school lunch and school milk, aid for low-income areas, and other programs, distributed on various bases depending on program concerned:	
Counties.....	899	School districts.....	48,618
2. <u>Corporation net income tax (excise tax on financial institutions)</u> . Of proceeds, 25 percent distributed to county of origin and 50 percent to city of origin:		HIGHWAYS (Cities and counties)	
Cities.....	1,374	1. <u>Motor fuel sales tax</u> . Minor amount distributed to cities in proportion to population, and 2/7 of remainder distributed equally among counties:	
Counties.....	688	Cities.....	94
3. <u>Corporation franchise (license) tax</u> . Of proceeds, 2/25 distributed in proportion to distribution of taxable property of paying corporations:		Counties.....	33,029
Counties.....	995	2. <u>Construction of farm-to-market roads</u> . Amount appropriated from motor fuel sales tax credited to State Highway Department, distributed in fixed ratio to county expenditure for approved projects. However, no county may receive more than 1/67 of the amount appropriated in any one fiscal year:	
4. <u>Beer (sales) tax</u> . Of proceeds, 1/7 distributed equally among counties:		Cities.....	272
Counties.....	1,231	Counties.....	6,189
5. <u>Oil and gas production (severance) tax</u> . After allocation of specified amount to general fund, proceeds distributed as follows: Of the first \$150 thousand, 42 1/2 percent to the county of origin and 7 1/2 percent to cities and towns therein in proportion to population; of the remainder, 14 percent to county of origin and 2 percent to cities and towns therein in proportion to population:		3. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State and 1/2 is redistributed to counties in which such forests are located, for roads:	
Cities and counties....	181	Counties.....	340
EDUCATION (School districts)		HOSPITALS (Cities, counties, and special districts)	
State funds for education are provided largely from the following earmarked taxes: All general sales tax proceeds after allocation of minor amounts for administration, public welfare, and distribution to counties; all income tax proceeds after provision for property tax replacement and administration; a 3-mill property tax levy; 3/4 of the proceeds of the tobacco tax; and all proceeds from the use tax and eight lesser taxes.		1. <u>Hospital construction</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
1. <u>Minimum program</u> . Amount appropriated; distributed on basis of equalization formula to supplement required local support, as measured by a fiscal ability index, in financing a prescribed minimum program, covering (1) teachers' salaries, (2) transportation, (3) other current expenses, and (4) capital outlay and debt service:		Cities.....	493
School districts.....	164,251	Counties and special districts.....	3,154
2. <u>Public school fund apportionment</u> . Amount available from proceeds of 3-mill property tax levy and income from permanent school fund, distributed in proportion to population of school age:		2. <u>Subsidy to tuberculosis hospitals</u> . Amount appropriated; distributed in fixed ratio to local expenditure for care of tuberculosis patients, subject to specified maximum amount per patient per day:	
School districts.....	12,054	Counties.....	2,938
3. <u>Exceptional children</u> . Amount appropriated; distributed as reimbursement of approved local costs:		3. <u>Hospital care of indigents</u> . Amount needed, distributed as reimbursement of approved local expenditure:	
School districts.....	271	Cities.....	75
4. <u>Vocational education</u> . State and Federal funds distributed as reimbursement of local expenditure for approved programs:		Counties.....	65
School districts.....	17,411	HEALTH (Counties)	
		1. <u>County health work</u> . State and Federal funds distributed as determined by State Department of Health:	
		Counties.....	1,534
		2. <u>Mental health services</u> . Amount appropriated; distributed in fixed ratio to local expenditure:	
		Counties.....	266

¹State funds only; Federal funds are included with amount shown under item 6 only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>MISCELLANEOUS AND COMBINED PURPOSES (Various units)</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES--Continued</p>	
<p>1. <u>Care of prisoners.</u> State funds distributed as reimbursement of local expenditure for care of State prisoners up to a specified maximum amount per day:</p>		<p>4. <u>Gross receipts (sales) tax.</u> Of first \$4,200 thousand, 9 percent distributed 1/2 equally among counties and 1/2 in proportion to population, for health and agricultural extension:</p>	
<p style="text-align: right;">Counties.....</p>	658	<p style="text-align: right;">Counties.....</p>	373
<p>2. <u>Airports.</u> Proceeds of aviation fuel sales tax distributed to cities and counties owning airports in proportion to amount of gasoline purchased at the airport as follows: 25 percent of the first \$50 thousand collected in a county; 15 percent of the second \$50 thousand; and 5 percent of the third \$50 thousand:</p>		<p>5. <u>Industrial development.</u> Proceeds from bond issues distributed as grants to local units:</p>	
<p style="text-align: right;">Cities.....</p>	124	<p style="text-align: right;">Cities.....</p> <p style="text-align: right;">Counties.....</p>	1,800 154
<p>3. <u>Insurance claims.</u> Amount required; distributed from State insurance fund on basis of property damage claims submitted by local governments insured by the State fund:</p>		<p>6. <u>Juvenile probation.</u> Amount appropriated; distributed as partial reimbursement of probation officers' salaries:</p>	
<p style="text-align: right;">Various units.....</p>	223	<p style="text-align: right;">Counties.....</p>	97

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and boroughs)		(Cities and boroughs)	
1. <u>Business license tax</u> . Of proceeds, 60 percent distributed to city or borough of origin:		1. <u>School foundation program</u> . Amount appropriated; distributed on basis of formula taking into account average daily attendance, to supplement local tax revenues and Federal funds:	
Cities and boroughs...		Cities..... Boroughs.....	
2. <u>Electric and telephone cooperative gross earnings tax</u> . Proceeds, after deduction for State administration, distributed to local government of origin:		2. <u>Transportation</u> . Amount appropriated; distributed as reimbursement of local expenditure for authorized pupil transportation:	
Cities and boroughs...		Cities..... Boroughs.....	
3. <u>Amusement device license tax</u> . Of proceeds, after specified deductions, 1/2 distributed to city or borough of origin:	2,550	3. <u>Johnson-O'Malley aid</u> . Amount appropriated; distributed for education of nonresident pupils:	
Cities and boroughs...		Cities..... Boroughs.....	
4. <u>Alcoholic beverage retail license tax</u> . Proceeds distributed to city of origin:		4. <u>Vocational education</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities.....		Cities..... Boroughs.....	
5. <u>Raw fish license tax</u> . Of proceeds from salmon canneries, 10 percent distributed to city of origin and 20 percent distributed to borough of origin:		5. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
Cities and boroughs...		Cities..... Boroughs.....	
MISCELLANEOUS AND COMBINED PURPOSES (Cities)		6. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
1. <u>Aviation fuel tax</u> . Of proceeds collected at city owned and operated airports, 60 percent returned to city of origin:		Cities..... Boroughs.....	
Cities.....	(1)	7. <u>Tobacco tax</u> . Proceeds from licenses, the 2 1/2 mill per cigarette sales tax, and fees and penalties, distributed as follows: (a) a specified amount to each school unit, and (b) the remainder in proportion to average daily membership:	
2. <u>Libraries</u> . Federal funds distributed in fixed ratio to local expenditure for library services and construction:		Cities..... Boroughs.....	
Cities.....	151		
3. <u>Disaster relief</u> . Amount appropriated; distributed on basis of need:			
Cities.....	1,018		
			2,661
			20,805
			195
			1,166

¹Included with amount shown for "General Local Government Support" above.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		7. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
1. <u>General sales tax.</u> Of proceeds, 25 percent distributed to cities and towns in proportion to population. Of amount remaining after city distribution and certain other appropriations of proceeds, 60 percent distributed to counties in proportion to an average of the percentage of sales tax proceeds accounted for by each county:		School districts.....	797
Cities.....	16,988	8. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Counties.....	22,800	School districts.....	156
2. <u>Alcoholic beverage license tax.</u> Of proceeds, 1/3 distributed to county of origin:		9. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
Counties.....	185	School districts.....	8,521
3. <u>Bank income tax.</u> Of proceeds, 1/4 distributed to county of origin and 1/4 to city of origin. Amounts allocated to unincorporated "cities" are paid to the counties in which they are located:		10. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
Cities.....	155	School districts.....	703
Counties.....	165	11. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	
4. <u>Savings and loan income tax.</u> Of proceeds, 1/4 distributed to county of origin and 1/4 to city of origin:		School districts.....	89
Cities.....	40	12. <u>Work experience programs.</u> Federal funds distributed as reimbursement for approved programs:	
Counties.....	42	School districts.....	374
5. <u>Aircraft tax.</u> Of proceeds, 75 percent distributed to counties on basis of aircraft registration in each county; county retains 1/3, distributes 1/3 to school districts as recommended by county superintendent of schools, and 1/3 to cities and towns in proportion to population. For school district share, see item 13 under "Education" below:		13. <u>Aircraft tax.</u> For distribution, see item 5 under "General Local Government Support" above:	
Cities.....	34	School districts.....	34
Counties.....	34	HIGHWAYS (Cities and counties)	
EDUCATION (School districts)		Motor vehicle fuel tax. Of the 5-cent tax, after specified deductions, 30 percent distributed to counties in proportion to motor fuel sales with 1/3 of this amount redistributed to cities and towns in proportion to population. Of the 2-cent tax, 20 percent distributed to counties in proportion to motor fuel sales and 40 percent to cities and towns in proportion to population:	
1. <u>Common and high school apportionment.</u> Amount appropriated; distributed at a specified rate per unit of average daily attendance:		Cities.....	5,216
School districts ¹	76,287	Counties.....	13,773
2. <u>Permanent school funds.</u> Amount available from earnings distributed at a specified rate per unit of average daily attendance:		HOSPITALS (Counties and special districts)	
School districts ¹	2,957	Hospital construction. Federal funds distributed in fixed ratio to local expenditure for approved projects:	
3. <u>Junior colleges.</u> Amount appropriated; distributed (a) for maintenance on basis of number of full-time equivalent students, and (b) for capital outlay in fixed ratio to local expenditure up to a specified maximum amount:		Counties.....	223
School districts.....	9,743	Special districts.....	454
4. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$2,135 thousand):		HEALTH (Counties)	
School districts.....	1,941	Local health departments. Amount appropriated; distributed as reimbursement of 50 percent of local expenditure but not to exceed \$1 per capita, or, if sufficient amount not available, on a prorated basis, to local health departments meeting minimum standards established by State Board of Health:	
5. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:		Counties.....	646
School districts.....	3,782	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
6. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:		1. <u>Fire insurance premiums tax.</u> Proceeds distributed to cities and towns on basis of collections relating to insurance on property within each city, for firemen's pension and relief:	
School districts ¹	1,661	Cities.....	386

¹Includes amounts for a few county-administered "accommodation" schools.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>MISCELLANEOUS AND COMBINED PURPOSES--Continued</p> <p>2. <u>Parimutuels tax</u>. In proportion determined by State Racing Commission, 7 1/2 percent distributed to counties conducting county fairs, and 7 1/2 percent distributed at the discretion of the Governor for promotion of livestock and agricultural resources:</p> <p style="text-align: right;">Counties.....</p> <p>3. <u>Federal forest reserve revenue</u>. Of Federal revenue from national forests within the State, 25 percent is returned to the State and distributed to counties in which such forests are located for schools and roads:</p> <p style="text-align: right;">Counties.....</p>	<p style="text-align: center;">717</p> <p style="text-align: center;">426</p>	<p>MISCELLANEOUS AND COMBINED PURPOSES--Continued</p> <p>4. <u>Federal grazing revenue</u>. Portion of Federal grazing fees arising within the State is returned to the State and redistributed to counties of origin, for schools and roads:</p> <p style="text-align: right;">Counties.....</p> <p>5. <u>Payments in lieu of taxes--Boulder Canyon Project</u>. Amount appropriated; paid to Mohave County to compensate for tax losses:</p> <p style="text-align: right;">Counties.....</p>	<p style="text-align: center;">58</p> <p style="text-align: center;">100</p>

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
<p>Note: Under the Revenue Stabilization Law, all State tax revenue and certain specified nontax revenues are received by a State Apportionment Fund and designated either as "general revenues" or "special revenues." General revenues are allocated from the State Apportionment Fund to other funds in accordance with statutory priority formulas. Special revenues are allocated to funds for the purposes for which they are dedicated. Taxes distributed in whole or in part to local governments are special revenues, and the formulas under which such taxes are distributed are described below.</p>		<p>9. <u>Community junior colleges.</u> Amount appropriated; distribution subject to a specified maximum amount:</p>	
		School districts.....	340
		<p>10. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:</p>	
		School districts.....	1,237
<p>GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)</p>		<p>11. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:</p>	
		School districts.....	3,802
<p>1. <u>County aid.</u> Share of general revenues as determined by statutory allocation, distributed 3/4 equally among counties and 1/4 in proportion to population:</p>			
Counties.....	4,040		
<p>2. <u>Municipal aid.</u> Share of general revenues as determined by statutory allocation, distributed to cities and incorporated towns in proportion to population:</p>		<p>12. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:</p>	
		School districts.....	20,707
		<p>13. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:</p>	
Cities.....	3,715	School districts.....	
<p>EDUCATION (Counties and school districts)</p>			
<p>1. <u>Minimum foundation program.</u> Amount appropriated; distributed to supplement required local support on basis of formula taking into account average daily attendance in 1963-64:</p>		<p>14. <u>Severance taxes.</u> Excluding amount received on timber and timber products, 1/8 of proceeds, to county of origin for common schools:</p>	
		School districts.....	458
School districts.....	64,006	<p>15. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 3/4 of the State's share is redistributed to counties in which such forests are located, for common schools:</p>	
<p>2. <u>State apportionment.</u> Amount appropriated; distributed in proportion to population of school age:</p>		School districts.....	726
		School districts.....	
<p>3. <u>Transportation.</u> Amount appropriated; distributed on basis of formula that takes into account the size and condition of vehicle, density per square mile of pupil population, and average number transported:</p>		<p>HIGHWAYS (Cities and counties)</p>	
		School districts.....	7,101
<p>4. <u>County supervisors' salaries.</u> Amount appropriated; distributed in specified amounts, based on average classroom teacher's salary for second preceding year:</p>		<p>1. <u>Highway user revenue.</u> Proceeds from fuel taxes and registration and license fees distributed, after specified deduction, 15 percent to counties (31 percent in proportion to area, 17 1/2 percent in proportion to license fees collected, 17 1/2 percent in proportion to population, 13 1/2 percent in proportion to rural population, and 20 1/2 percent divided equally among counties); and 15 percent to municipalities (\$10 per capita up to 1,000 population and the balance distributed in proportion to population over 1,000):</p>	
		Counties.....	11,589
<p>5. <u>Education of physically and mentally handicapped children.</u> Amount appropriated; distributed as reimbursement of excess costs, subject to specified maximum amounts:</p>		Counties.....	11,589
		School districts.....	444
<p>6. <u>Vocational education.</u> State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$3,150 thousand):</p>		<p>2. <u>Contractual payments.</u> Amount appropriated; distributed to counties under contractual arrangements whereby counties perform construction work for the State Highway Department:</p>	
		Counties.....	1,186
<p>7. <u>Adult basic education.</u> State funds distributed as reimbursement for teachers' salaries and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$400 thousand):</p>		<p>3. <u>Severance taxes.</u> After deducting amount received on timber and timber products, 1/8 of proceeds paid to county of origin, for roads:</p>	
		Counties.....	459
<p>8. <u>Manpower development and training.</u> Federal funds distributed for approved programs:</p>		<p>4. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within State, 25 percent is returned to the State; 1/4 of the State's share is redistributed to counties in which such forests are located, for roads:</p>	
		School districts.....	234
		School districts.....	280

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p style="text-align: center;">PUBLIC WELFARE (Counties)</p>		<p style="text-align: center;">MISCELLANEOUS AND COMBINED PURPOSES--Continued</p>	
<p><u>Emergency grants.</u> Amount appropriated; distributed on basis of need: Counties.....</p>	73	<p>2. <u>Libraries.</u> State funds distributed on basis of population, at a specified rate per capita, to counties maintaining library services; and Federal funds distributed in fixed ratio to local expenditure for library services and construction (Federal aid revenue, \$695 thousand):</p>	
		<p style="text-align: right;">Counties.....</p>	320
<p style="text-align: center;">HOSPITALS (Cities and counties)</p>		<p style="text-align: right;">Cities and counties.....</p>	369
<p><u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:</p>		<p>3. <u>Soil conservation.</u> Amount appropriated; distributed equally among soil conservation districts:</p>	
	22	<p style="text-align: right;">Special districts.....</p>	262
	1,384		
<p style="text-align: center;">MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)</p>			
<p>1. <u>Insurance premiums tax.</u> Proceeds from tax on foreign fire, tornado, and marine insurance companies distributed to cities on basis of collections relating to insurance on property within each city, for firemen's pension:</p>		<p>4. <u>Disaster relief.</u> Federal funds distributed on basis of need:</p>	
		<p style="text-align: right;">Counties.....</p>	112
	448	<p>5. <u>Outdoor recreation.</u> Federal funds distributed in fixed ratio to local expenditure for acquiring and developing facilities:</p>	
		<p style="text-align: right;">Cities.....</p>	125

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and school districts)		7. <u>Compensatory education</u> . Amount appropriated; distributed as grants to provide special educational programs for disadvantaged children:	
1. <u>Motor vehicle "in lieu" property tax</u> . After deduction for debt service on State highway bonds and for certain expenses of the State highway patrol, proceeds distributed 1/2 to counties and 1/2 to cities in proportion to population. There is no limitation as to use of funds by counties. Cities must use funds for law enforcement and fire protection of highway traffic and rapid transit. See item 1 under "Miscellaneous and Combined Purposes" below, for amount paid to cities:		School districts.....	23,445
Counties.....	85,974	8. <u>Instructional television</u> . Amount appropriated; distributed at a specified rate per pupil, but not to exceed 1/2 the cost of program:	
2. <u>Alcoholic beverage license tax</u> . Of proceeds, 90 percent distributed to city and county of origin:		School districts.....	545
Cities.....	8,997	9. <u>Special elementary reading instruction program</u> . Amount appropriated; distributed as reimbursement of teachers' salaries:	
Counties.....	2,047	School districts.....	2,021
3. <u>Trailer coach license fees</u> . Proceeds distributed to county of origin. Counties must redistribute 1/3 to cities and 1/3 to school districts from which collections originate (1/2 to school districts, where collections originate outside a city):		10. <u>Assistance to new junior colleges</u> . Amount appropriated; distributed as reimbursement of tax losses:	
Cities, counties, and school districts....	7,004	School districts.....	3,154
4. <u>Highway properties rental fund</u> . Of proceeds from income received from lands held by State for highway purposes, 24 percent returned to county of origin. County redistributes its share, on basis of location and in proportion to assessed valuation, to itself and other local governments:		11. <u>Community college construction</u> . Proceeds from bond issues, distributed in fixed ratio to local expenditure:	
City ¹	6	School districts.....	9,379
Counties.....	962	12. <u>Driver training program</u> . Reimbursement of excess costs of program not to exceed a maximum amount per pupil and 75 percent of replacement cost of equipment:	
EDUCATION (School districts and counties)		School districts.....	9,703
1. <u>Basic school aid</u> . Amount required for distribution, distributed in accordance with a formula based on average daily attendance:		13. <u>Teachers' retirement benefits</u> . Amount required; distributed from the State Teachers' Retirement Fund to school districts maintaining local retirement systems, in lieu of direct payments from the State system:	
School districts.....		School districts.....	4,292
2. <u>Equalization aid</u> . Amount required for distribution, distributed on basis of equalization formula to supplement required local support plus basic school aid in financing minimum school program:		14. <u>School building loans</u> . Amount available from proceeds of State borrowing, distributed on basis of approved applications. Repayment of loans is contingent upon computations determined by a prescribed schedule of tax rates for debt service. Any loans still outstanding after 30 years will be cancelled. Repayments are in the form of deductions from State school apportionments:	
School districts.....		School districts.....	36,699
3. <u>Transportation aid</u> . Total allowance at specified rate per pupil in average daily attendance distributed on basis of equalization between cost of estimated transportation requirements and amount required from local sources toward meeting such costs. In addition, special allowances are made from appropriations as reimbursement for excess cost of transporting certain classes of handicapped children:	1,017,466	15. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to maximum amount per unit of food served:	
School districts.....		School districts.....	15,472
4. <u>Instruction of physically and mentally handicapped children</u> . Amount appropriated; distributed as reimbursement of excess costs above average cost per normal child up to a specified maximum amount per child:		16. <u>Vocational education</u> . State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$18,978 thousand):	
School districts.....		School districts.....	17,460
5. <u>County school service funds</u> . Amount required; distributed to county school superintendents as partial reimbursement for salaries, and on basis of budgets submitted for supervision of elementary school districts and other purposes:		17. <u>Adult basic education</u> . Federal funds distributed in fixed ratio to local expenditure:	
Counties ²	22,564	School districts.....	1,644
6. <u>Teachers of physically handicapped</u> . Amount appropriated; distributed as grants for special training, subject to specified maximum amount:		18. <u>Manpower training and development</u> . Federal funds distributed for approved programs:	
School districts.....	127	School districts.....	13,174
		19. <u>Improvement of science, mathematics, foreign language, and other critical subjects</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
		School districts.....	5,113

See footnotes on page 28.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		HIGHWAYS--Continued	
20. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		4. <u>San Francisco Bay Area Rapid Transit District.</u> Proceeds from bond issue of California Toll Bridge Authority, distributed for construction of rapid transit tube and approaches:	
School districts.....	1,924	Special district.....	26,607
21. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		PUBLIC WELFARE (Cities and counties)	
School districts.....	71,802	1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$193,374 thousand):	
22. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		City ¹	17,247
School districts.....	9,280	Counties.....	319,485
23. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State, and 1/2 of the State's share is redistributed to counties in which such forests are located, for common school districts:		2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$250,869 thousand):	
School districts.....	3,067	City ¹	18,685
24. <u>Federal potash lease rentals.</u> Of Federal revenue from lease of potash lands, 37 1/2 percent returned to the State and redistributed to county in which such land is located for schools:		Counties.....	353,715
School districts.....	466	3. <u>Aid to blind.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,871 thousand):	
25. <u>Trailer coach license fees.</u> See item 3 under "General Local Government Support" above, for description:		City ¹	1,091
School districts.....	(4)	Counties.....	16,970
HIGHWAYS (Cities, counties, and special districts)		4. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$81,088 thousand):	
1. <u>Highway users tax fund distribution.</u>		City ¹	8,003
a. Equivalent of 1.625 cents per gallon of taxed gasoline distributed to counties, as follows: (1) \$20,000 to each county for administrative and engineering costs; (2) \$700,000 for snow removal and \$500,000 for rain and storm damage distributed at statutory percentages; (3) 75 percent of funds distributed in proportion to motor vehicle registration; (4) an amount derived by multiplying number of miles of maintained county roads by \$42 and deducting amount received by each county under (3) above; and (5) remainder to all counties in proportion to motor vehicle registration:		Counties.....	124,969
City ¹	3,474	5. <u>Medical assistance program.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
Counties.....	115,196	City ¹	5,075
b. Equivalent of 1.04 cents per gallon of taxed gasoline distributed among cities and counties, as follows: (1) \$4,800 to each city and \$9,600 to each county, and (2) remainder distributed to counties on basis of formula based on motor vehicle registration and assessed valuation, with balance remaining distributed to cities in proportion to population. Funds must be matched locally:		Counties.....	30,930
Cities.....	99,821	6. <u>Aid to potentially self-supporting blind.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
Counties.....	24,369	Counties ²	196
c. Equivalent to 72.5 percent of 1 cent per gallon of taxed gasoline distributed to cities in proportion to population:		7. <u>Local inspection of homes and agencies caring for aged and children.</u> Amount appropriated; distributed as reimbursement of local expenditure in maintaining approved services:	
Cities.....	(5)	City ¹	62
2. <u>Maintenance of State highways by cities.</u> Amount appropriated; distributed as reimbursement of local expenditure:		Counties.....	1,761
Cities.....	1,848	8. <u>Administration and care of adoptions.</u> Amount appropriated; distributed as reimbursement for local expenditure:	
3. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State, and 1/2 of the State's share is redistributed to counties in which such forests are located, for roads:		Counties ²	7,244
Counties.....	3,068	9. <u>Other public welfare.</u> State and Federal funds distributed for child welfare services and special services for the aged as partial reimbursement:	
		Cities.....	314
		Counties.....	2,300
		10. <u>Work experience program.</u> Federal funds distributed as reimbursement for approved programs:	
		City ¹	186
		Counties.....	5,886
		HOSPITALS (Cities, counties, and special districts)	
		1. <u>Tuberculosis sanatoria.</u> Amount appropriated; distributed at specified rate per patient per day:	
		City ¹	152
		Counties.....	2,661

See footnotes on page 28.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HOSPITALS--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Hospital construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$4,265 thousand):		5. <u>Airports.</u> Amount appropriated; distributed \$2,500 to each airport, if matched locally, with remainder distributed as determined by the Division of Aeronautics, for acquisition and development of airports:	
Cities.....	440	Cities.....	163
Counties.....	6,181	Counties.....	227
Special districts.....	820	Special districts.....	9
HEALTH (Cities and counties)		6. <u>County juvenile homes and camps.</u> Amount appropriated; distributed in fixed ratio to local expenditure for operation of approved facilities, and as reimbursement of costs and equipment but subject to a specified maximum amount per unit:	
1. <u>Public health assistance.</u> Amount appropriated from State and Federal funds, distributed to qualified departments, in proportion to population:		City ¹	97
Cities.....	1,456	Counties.....	3,049
Counties.....	5,831		
2. <u>Care of crippled children.</u> Amount appropriated; distributed to counties imposing a satisfactory levy for this purpose as reimbursement of local expenditure in excess of statutory levy:		7. <u>Veterans' services.</u> Amount appropriated; distributed as partial reimbursement of expenditure by county veterans' service officers, as approved by Department of Veterans' Affairs:	
City ¹	371	Counties.....	500
Counties.....	9,626		
3. <u>Treatment of handicapped children.</u> Amount appropriated; distributed in fixed ratio to local expenditure for salaries of professional employees:		8. <u>Civil defense (disaster relief).</u> Federal grants, distributed on basis of need by State Disaster Office:	
Counties ²	2,108	Cities.....	1,408
		Counties.....	1,939
4. <u>Mental health services.</u> State and Federal funds distributed in fixed ratio to approved local expenditure; and State funds distributed under contractual arrangements:		Special districts.....	951
Cities.....	2,588		
Counties.....	16,013	9. <u>Fire protection.</u> Amount appropriated; distributed in accordance with contractual arrangements, for fire protection for the San Francisco Port Authority:	
Cities and counties.....	226	City ¹	390
5. <u>Alcoholism program.</u> Amount appropriated; distributed as reimbursement of local expenditure for approved programs, subject to a specified maximum amount:		10. <u>Returning fugitives from justice.</u> Amount appropriated; distributed as reimbursement of local expenditure:	
Cities.....	194	Counties.....	321
Counties.....	995		
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		11. <u>Training of peace officers.</u> Amount appropriated; distributed as partial reimbursement of local costs of approved training programs:	
1. <u>Motor vehicle "in lieu" property tax.</u> See item 1 under "General Local Government Support" above, for description:		Cities.....	558
Cities.....	93,778	Counties.....	214
2. <u>County agricultural fairs.</u> Of the 4 percent parimutuel tax, after certain deductions, 2/5 distributed to district and county agricultural fairs on basis of premiums paid. In addition, grants are made for construction of approved projects:		12. <u>Court costs of prisoners.</u> Amount appropriated; distributed as reimbursement of local expenditure:	
Counties.....	62,625	Counties.....	135
3. <u>Flood control.</u> Amount appropriated; distributed as reimbursement of local expenditure on approved projects:		13. <u>Grade crossing protection.</u> Amount appropriated; distributed to equal 1/2 cost of project:	
Counties.....	10,282	Cities.....	292
Special districts.....	639	Counties.....	148
4. <u>Cooperative watershed protection.</u> Amount appropriated; distributed as reimbursement of local expenditure for forest fire prevention and suppression:		14. <u>Southern California Rapid Transit District.</u> Amount required from Motor Vehicle Transportation Tax Fund, distributed for planning:	
Counties.....	2,370	Special district.....	900

See footnotes on page 28.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
15. <u>Soil conservation</u> . Amount appropriated; distributed by the State Soil Conservation Commission to soil conservation districts: Special districts.....	74	18. <u>Water recreational facilities</u> . Amount appropriated; distributed as grants: Counties.....	730
16. <u>Legal defense in criminal cases</u> . Amount appropriated; distributed in fixed ratio to local expenditure, for defense of indigents: Counties.....	629	19. <u>Outdoor recreation</u> . State funds from proceeds of bond issue under the State Beach, Park, Recreational, and Historical Facilities Bond Act, distributed to counties on basis of population, but portions of the county share may be allocated to cities and districts, and Federal funds distributed in fixed ratio to local expenditure:	
17. <u>Libraries</u> . State funds distributed as flat grants for establishment and as per capita grants on basis of an equalization formula and Federal funds distributed in fixed ratio to local expenditure: Cities..... Counties..... Special districts.....	2,411 1,994 41	Cities..... Counties..... Special districts.....	5,347 6,034 2,552

¹City-county of San Francisco, classed as a city for Bureau of the Census reporting on governments. ²Includes an amount for city-county of San Francisco. ³Net, after deduction of amounts representing repayment of school building loans. ⁴Amount included in total shown for item 3 under "General Local Government Support" above. ⁵Amount included in figure shown for cities for item 1b above. ⁶Amount paid to county fairs only. District fairs are State agencies and expenditures relating to such fairs are classified as direct State expenditure.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted) GENERAL LOCAL GOVERNMENT SUPPORT (Counties)		EDUCATION--Continued	
<u>Motor vehicle penalty assessments.</u> Of penalty assessment collected by State Motor Vehicle Department, 50 percent distributed to counties in which violation occurred:		12. <u>School lunch and milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
Counties.....	282	School districts.....	2,213
EDUCATION (School districts)		13. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> State and Federal funds, distributed in fixed ratio to approved local expenditure:	
1. <u>Minimum equalization program.</u> Amount paid from the State public school fund to provide the difference between required county support and a minimum rate of expenditure per classroom unit:		School districts.....	869
School districts.....		14. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
2. <u>Excess growth.</u> Amount paid from State public school fund to school districts with an increase in average daily attendance of over 5 percent, at a specified rate per additional classroom unit:		School districts.....	
School districts.....		15. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible child:	
3. <u>Small attendance centers.</u> Amount paid from the State public school fund to districts operating isolated attendance centers with less than a specified number of pupils to provide a minimum amount per additional classroom unit:	55,652	School districts.....	10,654
School districts.....		16. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
4. <u>Emergency aid.</u> Amount required; paid from the State public school fund on the basis of applications for such aid by school districts in which emergency situations arise:		School districts.....	
School districts.....		17. <u>Neighborhood youth corps.</u> Federal funds distributed in fixed ratio to local expenditure:	
5. <u>Junior colleges.</u> Amount required; paid from the State public school fund as direct grants based on number of student hours:		School districts.....	84
School districts.....		18. <u>Education of migrant children.</u> Amount appropriated; distributed as reimbursement of excess costs and cost of summer schools, up to a specified maximum amount:	
6. <u>School transportation.</u> Amount appropriated; distributed at specified rate per bus mile traveled and per transported pupil, but not to exceed 75 percent of local expenditure:	4,248	School districts.....	157
7. <u>Public school property tax relief.</u> Amount required; distributed to school districts at a specified rate per pupil in average daily attendance:		19. <u>Civil defense and disaster relief.</u> State and Federal funds distributed on basis of need:	
School districts.....	17,999	School districts.....	90
8. <u>Education of physically, mentally, and educationally handicapped children.</u> Amount appropriated; distributed to districts operating special education programs as reimbursement at specified rates for compensation of personnel, transportation, and foster home care:		HIGHWAYS (Cities and counties)	
School districts.....	2,878	1. <u>Highway-user revenue distribution.</u> After deduction for maintenance of highway patrol and highway crossing protection fund, 26 percent of proceeds distributed to counties, 1/5 in proportion to rural motor vehicle registrations and 4/5 in proportion to rural highway mileage; and 9 percent distributed to cities, 4/5 in proportion to urban motor vehicle registrations and 1/5 in proportion to street mileage:	
9. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$2,144 thousand):		Cities.....	5,362
School districts.....	2,214	Counties.....	15,505
10. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	146	2. <u>Maintenance of State highways.</u> Amount appropriated from highway-user revenue fund, distributed as reimbursement to cities and counties for contract work in maintaining State highways:	
School districts.....	275	Cities.....	39
11. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		Counties.....	91
School districts.....		3. <u>Property tax (motor vehicle).</u> Proceeds from specific ownership tax on commercial vehicles distributed in proportion to motor vehicle registration within each county:	
School districts.....		City ¹	143
School districts.....		Counties.....	686
School districts.....		4. <u>Special motor vehicle license fees.</u> Proceeds from temporary registration fee to be collected during the calendar years 1966 and 1967, distributed to counties and municipalities on basis of residence or registrants:	
School districts.....		Cities.....	1,250
School districts.....		Counties.....	705

¹City and county of Denver.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>PUBLIC WELFARE (Cities and counties)</p> <p>The bulk of the proceeds from the general sales and use tax, the alcoholic beverage sales tax, and the cigarette tax, as well as shares of proceeds from lesser taxes, are earmarked for the State's share of public welfare expenditure.</p> <p>1. <u>Old-age assistance</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 9,022 Counties..... 30,292</p> <p>2. <u>Aid to dependent children</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 8,667 Counties..... 10,699</p> <p>3. <u>Aid to blind</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 78 Counties..... 159</p> <p>4. <u>Aid to disabled</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 2,154 Counties..... 3,158</p> <p>5. <u>Public welfare administration</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 3,010 Counties..... 4,824</p> <p>6. <u>Child welfare services</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p style="padding-left: 40px;">City¹..... 465 Counties..... 1,254</p> <p>7. <u>Old-age pension health and medical care</u>. State and Federal funds distributed as reimbursement for health and hospital services:</p> <p style="padding-left: 40px;">Cities..... 639 Counties..... 266</p> <p>8. <u>Aid to indigent tuberculars</u>. State funds distributed as reimbursement of up to 50 percent of county expenditure:</p> <p style="padding-left: 40px;">City¹..... 64 Counties..... 51</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)</p> <p>1. <u>Firemen's pension fund</u>. Specified amount from proceeds of insurance premiums tax on foreign insurance companies, distributed to firemen's pension funds to match local contribution up to a specified maximum amount:</p> <p style="padding-left: 40px;">Cities..... 1,000</p> <p>2. <u>Police pension fund</u>. Specified amount from proceeds of insurance premiums tax on foreign insurance companies, distributed in proportion to number of police officers:</p> <p style="padding-left: 40px;">Cities..... 600</p> <p>3. <u>Libraries</u>. State funds distributed according to a formula based on population and area served; Federal funds distributed in a fixed ratio to local expenditure to improve library services and for construction (Federal aid revenue, \$646 thousand):</p> <p style="padding-left: 40px;">Cities..... 792 Counties..... 32</p> <p>4. <u>Outdoor recreation</u>. Federal funds distributed in fixed ratio to local expenditure for acquiring and developing facilities:</p> <p style="padding-left: 40px;">Cities..... 201 Counties..... 43</p> <p>5. <u>Work experience program</u>. Federal funds distributed as reimbursement for approved programs:</p> <p style="padding-left: 40px;">City¹..... 377 Counties..... 2,140</p> <p>6. <u>Juvenile probation officers' salaries</u>. Amount appropriated; distributed in fixed ratio to local expenditure, up to a specified maximum amount:</p> <p style="padding-left: 40px;">Counties..... 162</p> <p>7. <u>Civil defense and disaster relief</u>. State and Federal funds distributed on basis of need:</p> <p style="padding-left: 40px;">Cities..... 501 Counties..... 60 Special districts..... 361</p> <p>8. <u>Federal forest reserve revenue</u>. Of Federal revenue from national forests within the State, 25 percent is returned to the State and redistributed to counties in which such forests are located, for schools and roads:</p> <p style="padding-left: 40px;">Counties..... 222</p> <p>9. <u>Federal mineral leasing revenue</u>. Of Federal revenue from mineral leasing within the State, 37 1/2 percent is returned to the State, and 2/3 of the State's share is redistributed to counties of origin, for schools and roads:</p> <p style="padding-left: 40px;">Counties..... 971</p>	
<p>HOSPITALS (Counties)</p> <p><u>Hospital construction</u>. Federal funds distributed in fixed ratio to local expenditure for approved projects:</p> <p style="padding-left: 40px;">Counties..... 34</p>			
<p>HEALTH (City¹ and counties)</p> <p><u>Local health services</u>. State and Federal funds distributed in fixed ratio to local expenditure for mental health as well as other health services:</p> <p style="padding-left: 40px;">City¹..... 124 Counties..... 705</p>			

¹City and county of Denver.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		9. <u>Improvement of science, mathematics, foreign language, and other critical subjects and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
1. <u>Loss of taxes on State property.</u> Amount of city and town taxes lost through exemption of State property, distributed in accordance with such tax losses:		Cities, towns, and school districts.....	(2)
Cities and towns.....	498		
2. <u>Circuit court fines.</u> Proceeds from parking fines and 1/4 of proceeds from vehicle operation fines, distributed to town in which violation occurred:		10. <u>Driver education.</u> Amount appropriated; distributed at a specified rate per pupil completing classroom phase of program:	
Towns.....	491	Cities..... Towns..... School districts.....	140 238 21
EDUCATION (Cities, towns, and school districts)			
1. <u>General aid.</u> Amount appropriated; distributed at specified rates per pupil in average daily attendance, the applicable rate depending upon number of pupils:		11. <u>Adult education.</u> Amount appropriated; distributed (a) at a prescribed rate per student hour and (b) as reimbursement of 1/2 of salary of program director up to a specified maximum amount:	
Cities.....	30,144	Cities.....	281
Towns ¹	52,125	Towns ¹	119
2. <u>Transportation.</u> Amount appropriated; distributed in fixed ratio to local expenditure up to a specified maximum amount per elementary, high school, or vocational school pupil transported:		12. <u>School library aid.</u> Amount appropriated; distributed in fixed ratio to local expenditure but limited to a specified maximum amount per school each year:	
Cities.....	948	Cities.....	49
Towns.....	4,211	Towns.....	92
School districts.....	165	School districts.....	1
3. <u>Education of physically handicapped children.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved programs, but limited to a specified maximum amount per pupil:		13. <u>Children residing on tax-exempt State property.</u> Amount appropriated; distributed as reimbursement of excess costs:	
Cities.....	750	Cities.....	32
Towns.....	775	Towns.....	198
4. <u>Education of mentally handicapped children.</u> Amount appropriated; distributed on same basis as "General aid" (see above) but at 2 1/2 times the rate per regular pupil:		14. <u>Aid for low-income areas.</u> Amount appropriated; distributed in proportion to number of low-income families and number of children receiving aid to dependent children:	
Cities.....	650	Cities.....	4,394
Towns.....	516	Towns.....	1,538
5. <u>Education of socially and emotionally maladjusted children.</u> Amount appropriated; distributed on same basis as "General aid" (see above) but at 2 1/2 times the rate per regular pupil:		School districts.....	59
Cities.....	376	15. <u>Occupational training programs.</u> Amount appropriated; distributed according to need for personnel and equipment in operating such programs:	
Towns.....	305	Cities.....	57
6. <u>School construction.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved projects but limited to a specified amount per pupil expected to attend new school facility. Grants to be paid in equal annual installments, the number of such installments determined by statutory formula:		Towns.....	66
Cities.....	4,204	School districts.....	6
Towns.....	12,078	16. <u>Education of the blind.</u> Amount appropriated; distributed up to a specified maximum amount per pupil:	
School districts.....	351	Cities and towns.....	501
7. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,383 thousand):		HIGHWAYS (Cities and towns)	
Cities.....	575	Town aid road work. Amount appropriated from highway-user revenue allocated to towns (including cities) on basis of town road mileage. Amount so allocated is available for expenditure by State highway department for maintenance and construction of town roads. The highway department may contract with towns to perform highway work under this program. The figure shown here represents amounts reported as payments for force account construction:	
Towns.....	666	Cities.....	148
School districts.....	58	Towns.....	5,889
8. <u>School lunch and school milk programs.</u> Federal funds distributed as a reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:			
Cities.....	471		
Towns.....	2,228		
School districts.....	39		

¹Includes an amount redistributed to regional school districts.

²Amount included with that shown for item 7 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE (Cities and towns)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
<u>General relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure for general relief:		3. Redevelopment (flood control) aid. Amount appropriated; distributed through the local redevelopment agency to cities or towns suffering flood damage or which are flood prone, an amount equal to 1/2 of excess cost of project over any Federal grant therefor:	
Cities.....	2,953	Cities.....	128
Towns.....	735	Towns.....	24
HEALTH (Towns)		4. Industrial redevelopment aid. Amount appropriated; distributed through local redevelopment agency to cities or towns on a matching basis for net cost of projects predominantly for commercial or industrial reuse and which do not qualify for Federal aid:	
1. Public health nursing aid. Amount appropriated; distributed at a fixed amount per capita to towns with a population of less than 4,000:		Cities..... 508	
Towns.....	47	5. Redevelopment and urban renewal. Amount appropriated; distributed on basis of 1/2 excess costs over Federal grants:	
2. Health services. Amount appropriated; distributed in fixed ratio to local expenditure, subject to a specified maximum amount:		Cities.....	3,950
Towns.....	46	Towns.....	35
MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)		6. Regional planning grants. Amount appropriated; distributed according to formula based primarily on population:	
1. Libraries. State funds distributed on a matching basis but limited to a specified maximum amount per library per year, and Federal funds distributed in fixed ratio to local expenditure for library services and construction:		Cities and towns..... 333	
Towns.....	808	7. Open space land. Federal funds distributed in fixed ratio to local expenditure for acquisition, development, and preservation of open space land:	
2. Airports. Amount appropriated; distributed on a matching basis to cities and towns for acquisition, construction, or improvement of airports:		Towns..... 710	
Cities.....	44	8. Dog licenses. Of 50 percent of the proceeds received by the State, a specified portion is distributed to the University of Connecticut and the remainder to the city or town of origin:	
		Cities.....	25
		Towns.....	98

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION (City ¹ and school districts)		HIGHWAYS (Cities and counties)	
1. <u>Library aid.</u> Amount appropriated; distributed to school district libraries meeting minimum qualifications in a fixed ratio to revenue raised locally for library purposes but not to exceed a stated maximum:		1. <u>Motor fuel sales tax.</u> Amount appropriated equivalent to 1-cent tax, but not to exceed \$2 million annually; distributed to cities, 2/5 in proportion to population and 3/5 in proportion to street mileage:	
School districts.....	31	Cities.....	2,000
2. <u>Current operation and maintenance.</u> Amount appropriated; distributed to provide a minimum operating budget (a) for instructional and other salaries in accordance with State salary schedules, and (b) for other current expenditures including minor capital outlay, on basis of need:		2. <u>Debt service.</u> Amount necessary to meet interest and principal requirements on county highway debt, distributed in accordance with such requirements:	
City ¹	6,971	Counties.....	54
School districts.....	39,687	PUBLIC WELFARE (Counties)	
3. <u>School construction.</u> Amount appropriated; distributed on basis of local construction needs in fixed ratio to local expenditure:		General assistance. Amount appropriated; distributed in fixed ratio to local expenditure:	
City ¹ and school districts.....	17,808	Counties.....	1,048
4. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food or milk served:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
City ¹	64	1. <u>Fire departments.</u> Amount appropriated; distributed at specified rate per fire company to cities outside Wilmington:	
School districts.....	474	Cities.....	180
5. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:		2. <u>Insurance premiums tax.</u> Proceeds from tax on fire insurance premiums relating to property in Wilmington, distributed to Wilmington for firemen's pensions. Proceeds relating to property outside Wilmington distributed to county of origin for redistribution in equal amounts among fire companies operating in county:	
City ¹ and school districts.....	159	Cities.....	840
6. <u>Guidance and counseling.</u> Federal funds distributed in fixed ratio to approved local expenditure:		3. <u>Civil defense.</u> Federal funds distributed on basis of need:	
City ¹ and school districts.....	16	Cities and counties.....	75
7. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible child:		4. <u>Sewer construction.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
City ¹	662	Cities.....	263
School districts.....	420		
8. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:			
City ¹	420		
School districts.....	420		

¹Wilmington only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Counties)		9. <u>Permanent school fund income</u> . Proceeds distributed in proportion to average daily attendance:	
1. <u>Insurance agents' license tax</u> . Of proceeds, 97 percent distributed to county of origin:		School districts.....	1,147
Counties.....	257	10. <u>School lunch and school milk programs</u> . State funds distributed at rate of 1 cent per lunch served for increased salaries of school lunch employees; and Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
2. <u>Railroad company license tax</u> . Of proceeds, 50 percent distributed to counties in proportion to railroad trackage:		School districts.....	8,881
Counties.....	49	11. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/2 State's share is distributed to counties in which such forests are located, for schools:	
3. <u>Telegraph company license tax</u> . Of proceeds, 50 percent distributed to counties in proportion to line mileage:		School districts.....	116
Counties.....	41	12. <u>Other educational aids</u> . Federal funds for vocational education, science, mathematics, foreign language, and other critical subjects, guidance and counseling, aid for low-income areas, and other programs, distributed on various bases depending on program concerned:	
4. <u>Oil and gas tax trust fund</u> . Of proceeds, 20 percent distributed to county of origin:		School districts.....	47,139
Counties.....	227,098		
EDUCATION (School districts)		HIGHWAYS (Counties)	
1. <u>Minimum foundation program</u> . Amount appropriated; distributed on basis of equalization formula to supplement required local support in financing a minimum foundation program. The amount to be included in the minimum program is based on specified rates per instructional unit for salaries, other current expenses, and transportation:		1. <u>Motor fuel sales tax--2 cents</u> . Proceeds allocated to counties, 1/3 in proportion to area, 1/3 in proportion to population, and 1/3 in proportion to county contributions to the costs of State road construction, and paid to State Board of Administration as agent for the individual counties, for required service of county highway debt administered by the State Board. Of any amount remaining in each county's account after payment of debt service, 20 percent is distributed to the county for highway maintenance and construction (the other 80 percent is returned to the State Highway Department):	
School districts.....	227,098	Counties.....	15,895
2. <u>Motor vehicle license taxes</u> . Amount required by formula, distributed from proceeds of motor vehicle license taxes, in proportion to number of instructional units (as determined under the minimum foundation program), for school construction or for debt service on school bonds:		2. <u>Auto transportation mileage tax</u> . After deduction of 25 percent for the State general fund, 5 percent for public service regulatory trust fund, and minor amounts for cities and towns, proceeds allocated to counties in proportion to mileage traveled by licensees in each county and paid to the State Board of Administration to be used in the same manner as the 2-cent motor fuel sales tax (see item 1 above):	
School districts.....	23,148	Counties.....	1,183
3. <u>Additional school building aid</u> . Amount appropriated; distributed at a specified rate per pupil in excess of prior year average daily attendance but subject to a fixed ratio to local expenditure:		3. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/2 State's share is distributed to counties in which such forests are located, for roads:	
School districts.....	38,244	Counties... ..	117
4. <u>Junior college building aid</u> . Amount appropriated; distributed according to a prescribed ratio:			
School districts.....	17,045	HOSPITALS (Cities, counties, and special districts)	
5. <u>Sales tax</u> . Amount required by formula, distributed from proceeds of sales tax in proportion to number of instructional units (as determined under the minimum foundation program):		1. <u>Parimutuel tax</u> . See item 6 under "Education" above:	
School districts.....	(1)	Counties.....	277
6. <u>Parimutuels tax</u> . Proceeds of 3 percent tax on parimutuel pools allocated equally among counties and distributed within each county for purposes specified in special acts of the Legislature. See items below under "Health and Hospitals" and "Miscellaneous and Combined Purposes" for other amounts of parimutuels tax distributed.		2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	7,906	Cities.....	194
7. <u>Motor boat revolving trust fund</u> . Of proceeds from motorboat registrations, 2/3 distributed to school districts:		Counties.....	1,379
School districts.....	522	Special districts.....	502
8. <u>Driver education</u> . Proceeds from additional fee levied on motor vehicle operators' permits, distributed as reimbursement for costs of program:			
School districts.....	2,090		

¹Included with amount shown for item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p style="text-align: center;">HEALTH (Counties and special districts)</p> <p><u>Mosquito control.</u> Amount appropriated; distributed in fixed ratio to local expenditure but not to exceed a specified maximum:</p> <p style="text-align: right;">Counties and special districts.....</p>	1,650	<p style="text-align: center;">MISCELLANEOUS AND COMBINED PURPOSES--Continued</p> <p>4. <u>Intangibles tax.</u> Amount required; distributed to counties as reimbursement for county costs and for commissions allowed by law to county assessors and collectors for assessment and collection of tax:</p> <p style="text-align: right;">Counties.....</p>	1,647
<p style="text-align: center;">MISCELLANEOUS AND COMBINED PURPOSES (Various units)</p> <p>1. <u>Libraries.</u> State funds distributed to supplement required local support up to a specified maximum amount, and Federal funds distributed in fixed ratio to local expenditure for library services and construction:</p> <p style="text-align: right;">Counties..... Various units.....</p>	822 632	<p>5. <u>Commissions to tax collectors and assessors.</u> Amount required as prescribed by law, for payment of commissions of county tax collectors and assessors for assessment and collection of State-imposed license fees:</p> <p style="text-align: right;">Counties.....</p> <p>6. <u>Patrimoniaux tax.</u> See item 6 under "Education" above:</p> <p style="text-align: right;">Cities..... Counties.....</p>	308 59 11,523
<p>2. <u>Flood control.</u> Amount appropriated; distributed as reimbursement of local expenditure on cooperative Federal projects:</p> <p style="text-align: right;">Special districts.....</p>	10,873	<p>7. <u>Erosion control.</u> Amount appropriated; distributed to supplement local expenditure:</p> <p style="text-align: right;">Various units.....</p>	243
<p>3. <u>Civil defense and disaster relief.</u> Federal funds distributed on basis of need:</p> <p style="text-align: right;">Cities..... Counties.....</p>	1,045 828	<p>8. <u>Motorboat revolving trust fund.</u> Of proceeds from motorboat registrations, 1/3 distributed to counties:</p> <p style="text-align: right;">Counties.....</p>	261

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)			
EDUCATION (School districts)		HIGHWAYS (Cities and counties)	
1. <u>Minimum foundation program.</u> Amount appropriated; distributed on basis of an equalization formula to supplement required local support (as measured by an economic index and a required tax levy) in financing a minimum foundation program. The minimum foundation program includes teachers' salaries, transportation, and other current expenses for maintenance and operation of school plants:		1. <u>Construction and maintenance of county roads.</u> Amount appropriated; distributed as prescribed by statute specifying individually the amounts to be allocated to each county:	
School districts.....	259,013	Counties.....	9,317
2. <u>Capital outlay.</u> Amount appropriated; distributed to supplement approved local expenditure:		2. <u>Construction and maintenance of city streets.</u> Amount appropriated; distributed in proportion to population, subject to a specified maximum amount:	
School districts.....	112,671	Cities.....	9,317
3. <u>Superintendents' salaries.</u> Amount appropriated; distributed as partial reimbursement for local expenditure:		3. <u>Contractual payments.</u> Amount appropriated; distributed to local governments under contractual arrangements whereby such local governments perform construction work on State aid highways for the State Highway Department:	
School districts.....	1,466	Cities.....	6,749
4. <u>Junior colleges.</u> Amount appropriated; distributed as a grant to De Kalb Junior College:		Counties.....	24,057
School districts.....	634	4. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/2 of the State's share is redistributed to counties in which such forests are located, for roads:	
5. <u>Vocational education.</u> State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$8,175 thousand):		Counties.....	159
School districts.....	14,234	5. <u>Federal flood control revenue.</u> Of Federal revenue from leasing of land acquired by United States for flood control purposes, 75 percent is returned to State in which lands are located; 1/2 of State's share is distributed to counties in which projects are located, for roads:	
6. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:		Counties.....	29
School districts.....	858		
7. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		PUBLIC WELFARE (Counties)	
School districts.....	7,684	1. <u>Administration of public welfare.</u> State and Federal funds distributed in fixed ratio to approved local expenditure:	
8. <u>Improvement of science, mathematics, foreign language, and other critical subjects and guidance and counseling programs.</u> Federal funds, distributed in fixed ratio to local expenditure for approved programs:		Counties.....	9,491
School districts.....	3,292	2. <u>Child welfare services.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
9. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		Counties.....	1,204
School districts.....	34,973		
10. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		HOSPITALS (Special districts)	
School districts.....	2,848	<u>Hospital construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
11. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/2 of the State's share is redistributed to counties in which such forests are located, for common schools:		Special districts.....	25,275
School districts.....	159		
12. <u>Federal flood control revenue.</u> Of Federal revenue from leasing of lands acquired by United States for flood control purposes, 75 percent is returned to State in which lands are located; 1/2 of State's share is distributed to counties in which projects are located, for schools:		HEALTH (Counties)	
School districts.....	30	<u>Health services.</u> Appropriated State funds distributed as determined by State Department of Health, and Federal funds distributed in fixed ratio to local expenditure for federally aided public health activities:	
		Counties.....	5,522
		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
		1. <u>Civil defense.</u> Federal funds distributed in fixed ratio to local expenditure:	
		Cities.....	195
		Counties.....	288
		2. <u>Library aid.</u> State funds distributed as determined by State Board of Education and Federal funds distributed in fixed ratio to approved local expenditure:	
		Cities and counties.....	1,539

¹Net of \$23,329 thousand withheld and paid to the State School Building Authority.

²Includes a small amount for cities and counties.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>GENERAL LOCAL GOVERNMENT SUPPORT (City¹ and counties)</p>		<p>HOSPITALS--Continued</p>	
<p><u>General sales and use tax.</u> Proceeds from general sales and use tax equal to .05 percent of tax base of all collections made at rate of 3 1/2 percent or more, distributed as grants in proportion established by statute:</p>		<p>2. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:</p>	
<p>City¹.....</p>	<p>2,067</p>	<p>Counties.....</p>	<p>21</p>
<p>Counties.....</p>	<p>8,440</p>	<p>MISCELLANEOUS AND COMBINED PURPOSES (City¹ and counties)</p>	
<p>EDUCATION (City¹ and counties)</p>		<p>1. <u>Fire boat operation and maintenance.</u> Amount required by statute paid to Honolulu for operation and maintenance of harbor fire boat:</p>	
<p><u>School operation.</u> Amount appropriated; distributed on a contractual basis for local operation of State school facilities:</p>		<p>City¹.....</p>	<p>238</p>
<p>City¹.....</p>	<p>5,140</p>	<p>2. <u>Economic development.</u> Amount appropriated; distributed to encourage development of neighboring islands:</p>	
<p>Counties.....</p>	<p>2,243</p>	<p>Counties.....</p>	<p>38</p>
<p>HOSPITALS (City¹ and counties)</p>		<p>3. <u>Housing and redevelopment.</u> Amount appropriated; distributed by Hawaii Housing Authority as partial reimbursement of local costs:</p>	
<p>1. <u>Hospital operation.</u> Amount appropriated; distributed on a contractual basis for local operation of State hospital facilities:</p>		<p>City¹.....</p>	<p>168</p>
<p>City¹.....</p>	<p>2,178</p>	<p>4. <u>Contractual payments.</u> Amount appropriated; distributed on a contractual basis for administrative costs for services rendered the State:</p>	
<p>Counties.....</p>	<p>2</p>	<p>Counties.....</p>	<p>365</p>

¹City-county of Honolulu only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
<u>Alcoholic beverage monopoly profits.</u> Of the profits, 7 1/2 percent, plus an additional \$2 million, distributed to cities and villages in proportion to population; 50 percent of profits distributed to counties in proportion to population, but in counties with junior college districts, 1/2 of their share distributed to such districts (for junior college district share see item 2 under "Education" below). The remainder, after deduction of \$800 thousand, distributed to counties on an equal sharing basis:		8. Indian education. Federal funds distributed as payment for tuition of Indians attending public schools:	
		School districts.....	149
		9. School lunch and school milk programs. Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:	
		School districts.....	834
		10. Federal forest reserve revenue. Of Federal revenue from national forests within the State, 25 percent is returned to the State and 30 percent of the State's share is returned to counties in which such forests are located, for common schools:	
		School districts.....	371
		HIGHWAYS (Cities and counties)	
		1. Highway-user revenue. Of proceeds, 30 percent distributed to cities and counties as follows: (a) 85 percent to counties of which 10 percent is divided equally among the counties, 45 percent in proportion to previous year's collection from motor vehicle license taxes, and 45 percent in proportion to improved highway mileage; and (b) 15 percent to cities in proportion to population:	
		Cities.....	1,372
		Counties.....	7,774
		2. Federal forest reserve revenue. Of Federal revenue from national forests within the State, 25 percent is returned to the State and 70 percent of the State's share is redistributed to counties in which such forests are located, for roads:	
		Counties.....	864
		HOSPITALS (Cities, counties, and special districts)	
		<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Cities.....	51
		Counties.....	171
		Special districts.....	152
		MISCELLANEOUS AND COMBINED PURPOSES (Counties)	
		<u>Federal grazing revenue.</u> Portion of Federal grazing fees arising within the State is returned to the State and redistributed to counties of origin, for range improvement, etc.:	
		Counties.....	20
EDUCATION (School districts)			
1. Equalization aid. Amount available from the permanent school fund income plus amount appropriated; distributed on basis of equalization formula to supplement required local support in financing minimum school program. Amount included in minimum program is based on average daily attendance and transportation costs:			
		School districts.....	31,671
2. Alcoholic beverage monopoly profits. See item 1 under "General Local Government Support" above:			
		School districts.....	161
3. Driver education. Amount appropriated; distributed as reimbursement of approved programs but not to exceed a specified maximum amount per pupil:			
		School districts.....	436
4. Vocational education. State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,203 thousand):			
		School districts.....	1,032
5. Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs. Federal funds distributed in fixed ratio to approved local expenditure:			
		School districts.....	381
6. Aid for low-income areas. Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:			
		School districts.....	3,254
7. School library resources, textbooks, etc. Federal funds distributed on basis of enrollment:			
		School districts.....	

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
EDUCATION (School districts and counties)		14. <u>Guidance and counseling programs.</u> Federal funds distributed in direct ratio to approved local expenditure:	
1. <u>Common school fund distribution.</u> Amount appropriated; distributed as (a) flat grant per pupil in average daily attendance and (b) equalization aid to supplement required local support and the flat grant in financing a specified amount per pupil:		School districts.....	1,812
School districts.....	297,095	15. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
2. <u>Transportation.</u> Amount appropriated; distributed as reimbursement of local expenditure but subject to a specified maximum amount per pupil:		School districts.....	57,342
School districts.....	12,586	16. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
3. <u>Education of handicapped children.</u> Amount appropriated; distributed as reimbursement of excess local costs but subject to specified maximum amounts:		School districts.....	5,174
School districts.....	17,203	17. <u>Other educational aids.</u> Amount appropriated; distributed on various bases depending on program concerned:	
4. <u>Education of gifted children.</u> Amount appropriated; distributed as reimbursement for approved programs:		School districts.....	862
School districts.....	5,156	HIGHWAYS (Cities, counties, and townships)	
5. <u>Tuition.</u> Amount appropriated; distributed as reimbursement of local expenditure for education of pupils residing on Federal property, in orphanages, and in State university housing centers:		1. <u>Motor fuel sales tax.</u> Proceeds from the 5-cent tax distributed 32 percent to municipalities in proportion to population, 11 percent to counties with more than 500,000 population (Cook County), 12 percent to counties with less than 500,000 population in proportion to motor vehicle license tax collections, and 10 percent to townships in proportion to secondary and feeder road mileage provided such townships impose a minimum specified tax-levy for road and bridge purposes:	
School districts.....	4,252	Cities.....	58,988
6. <u>County supervisory salaries and expenses.</u> Amount appropriated; distributed as necessary to finance salaries of county superintendents and assistant superintendents, plus a flat amount distributed to each county for nonsalary supervisory expenses:		Counties.....	35,331
Counties.....	2,152	Townships.....	18,084
7. <u>Junior colleges.</u> Amount appropriated; distributed at a prescribed rate per completed semester hour:		2. <u>Federal aid for highways.</u> Federal funds allocated to city of Chicago and Cook County:	
School districts.....	18,422	City.....	13,064
8. <u>Normal schools.</u> Amount appropriated; distributed as reimbursement of local current expenditure for teacher training:		County.....	21,238
School districts.....	5,576	PUBLIC WELFARE (Various units)	
9. <u>Driver education.</u> Amount appropriated; distributed as reimbursement of local costs, but subject to a specified maximum amount per pupil completing the course:		1. <u>General relief.</u> Amount appropriated; distributed as reimbursement of local expenditure in excess of required local property tax levy:	
School districts.....	4,964	Counties and townships.....	59,857
10. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum per unit of food served:		2. <u>Care of dependent, neglected, and delinquent children.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
School districts.....	11,784	Counties.....	7,519
11. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:		3. <u>Hospital and medical services.</u> Portion of public assistance grants, as required, distributed as payment for hospital and medical care of public assistance recipients:	
School districts.....	18,935	Cities.....	937
12. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:		Counties.....	8,659
School districts.....	2,162	Special districts.....	1,539
13. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in direct ratio to approved local expenditure:		HOSPITALS (Various units)	
School districts.....	3,365	1. <u>Hospitalization of tuberculosis patients.</u> Amount appropriated; distributed at specified rate per patient, provided the local government has imposed a specified minimum property tax levy for tuberculosis control:	
		Various units.....	958

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HOSPITALS--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:		2. <u>Airport construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$2,847 thousand):	
Cities.....	157	Cities.....	54
Counties.....	146	Counties.....	71
Special districts.....	116	Special districts.....	627
HEALTH (Cities, counties, and townships)		3. <u>Port development.</u> Amount appropriated; distributed to port districts for development and improvement:	
1. <u>Local health services.</u> Appropriated State funds distributed to supplement local expenditure to maintain minimum standards as approved by the State Department of Public Health, and Federal funds distributed in fixed ratio to local expenditure for federally aided public health activities:		Special districts.....	217
Cities.....	229	4. <u>Libraries.</u> Amount appropriated; distributed for (a) equalization grants on the basis of a statutory formula to supplement local expenditure, (b) establishment grants at a flat rate, (c) per capita grants at a specified amount per capita based on the area served, and (d) research and reference in amounts determined by the Research and Reference Committee:	
Counties.....	719	Cities.....	2,863
Cities, counties, and townships.....	45	5. <u>Business and economic development.</u> Of the amount appropriated, 30 percent distributed to counties of more than 1,000,000 population and 50 percent to counties of under 1,000,000 for the promotion of tourism:	
2. <u>Mental health services.</u> State and Federal funds distributed as determined by State Department of Mental Health to improve local mental health services:		Counties.....	359
Cities.....	260	6. <u>Cuban refugee aid.</u> Federal funds distributed as reimbursement of local expenditure:	
Counties.....	949	Counties.....	854
Townships.....	29	7. <u>Disaster relief.</u> Federal funds distributed on basis of need:	
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		Cities.....	386
1. <u>County veterinarians.</u> Amount appropriated; distributed in fixed ratio to local expenditure for salaries of county veterinarians, subject to a specified maximum:			
Counties.....	117		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		6. <u>Transfer tuition, children of State employees.</u> Amount appropriated; distributed on the basis of per capita operating cost to districts enrolling children of State employees living on State property:	
1. <u>Alcoholic-beverage license taxes.</u> Of proceeds from retail licenses issued for businesses in cities, 2/3 distributed to city of origin; and 2/3 of proceeds from retail licenses issued for businesses outside cities distributed to county of origin:		School districts.....	17
Cities ¹	2,410	7. <u>Tuition for classes in tuberculosis sanitariums.</u> Amount appropriated; distributed as reimbursement of local expenditure, subject to a specified maximum amount:	
2. <u>Alcoholic-beverage sales tax.</u> Of proceeds from gallonage tax on alcoholic beverages, 1/2 distributed to cities in proportion to population:		School districts.....	98
Cities.....	4,174	8. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
3. <u>Intangibles tax.</u> Of 90 percent of proceeds, 25 percent distributed to counties in proportion to assessed valuation:		School districts.....	5,355
Counties.....	3,435	9. <u>Vocational technical education.</u> Amount appropriated; distributed under contract for approved programs:	
4. <u>Cigarette tax.</u> After deduction for administration and enforcement, proceeds from 3 cents of the 6-cent tax distributed as follows: (a) 1/3 distributed to cities and towns in proportion to population and (b) 1/2 of 1/3 distributed to cities and towns in proportion to population:		Counties.....	314
Cities.....	9,381	School districts.....	1,126
EDUCATION (Counties and school districts)		10. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	
1. <u>State basic school support program.</u>		Counties.....	327
a. <u>Tuition support (salaries).</u> Amount appropriated; distributed to supplement required local support to meet State minimum salary standards:		11. <u>Manpower development and training.</u> Federal funds distributed for approved programs:	
School districts.....	167,512	Counties.....	1,367
b. <u>Current expenditures.</u> Amount appropriated; distributed to supplement required local support for noninstructional current expenditures except transportation and salaries, subject to a specified maximum amount per pupil in average daily attendance:		12. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
School districts.....	3,679	School districts.....	5,919
c. <u>Transportation.</u> Amount appropriated; distributed on basis of formula taking into account number and density of transported pupils and per capita wealth:		13. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to local expenditure:	
School districts.....	13,322	School districts.....	1,399
2. <u>Intangibles tax.</u> Of 90 percent of proceeds, 75 percent distributed to schools in proportion to assessed valuation:		14. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to local expenditure:	
School districts.....	10,304	School districts.....	579
3. <u>Property tax relief fund.</u>		15. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible child:	
a. Amount appropriated; distributed in proportion to average daily attendance, primarily for debt service and construction;		School districts.....	14,140
b. Proceeds from corporate net income tax, distributed in proportion to average daily attendance, for debt service with any balance for current expenses:		16. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
School districts.....	45,044	School districts.....	2,518
4. <u>Education of handicapped children.</u> Amount available from school trust fund income plus amount needed from excise tax fund, distributed as reimbursement of local expenditure for education of handicapped children in excess of normal education cost:		HIGHWAYS (Cities and counties)	
School districts.....	3,624	<u>Highway-user revenue.</u> After specified deductions, 15 percent of proceeds distributed to cities on basis of population, and 32 percent distributed to counties as follows: 5 percent equally among all counties; 65 percent on basis of road mileage; and 30 percent on basis of motor vehicle registrations:	
5. <u>Aid to Vincennes University.</u> Amount needed from unmarked State taxes, distribution at twice the amount raised by special county tax levy for university purposes:		Cities.....	25,148
County ²	282	Counties.....	53,760
		PUBLIC WELFARE (Counties)	
		1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
		Counties.....	23,399

¹Includes an amount for counties.

²Knox County only.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE--Continued		HEALTH (Counties)	
2. <u>Aid to dependent children</u> . State and Federal funds, distributed in fixed ratio to local expenditure:		1. <u>Crippled children's services</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
Counties.....	19,159	Counties.....	643
3. <u>Aid to disabled</u> . State and Federal funds distributed in fixed ratio to local expenditure:		2. <u>Local health services</u> . Federal funds distributed in fixed ratio to local expenditure for federally aided public health projects:	
Counties.....	3,062	Counties.....	749
4. <u>Child welfare services</u> . State and Federal funds distributed in fixed ratio to local expenditure:		3. <u>Mental health services</u> . Amount appropriated; distributed within fund limitations to match local operation expenditure for approved clinics:	
Counties.....	1,749	Counties.....	1,000
5. <u>Old-age and blind burial allowances</u> . Amount appropriated; distributed as reimbursement up to a maximum amount per burial:		MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)	
Counties.....	283	1. <u>Libraries</u> . Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
6. <u>Economic opportunity aid</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs:		Special districts.....	840
Counties.....	876	2. <u>Airports</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:	
HOSPITALS (Counties)		Cities.....	817
1. <u>Tuberculosis hospitals</u> . Amount appropriated; distributed at specified rate per patient:		Counties.....	470
Counties.....	226	3. <u>State dog fund</u> . After satisfying claims for dog damage in excess of local resources, surplus in fund in excess of \$50,000 is distributed in proportion to amount paid into fund by each county:	
2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		Counties.....	481
Counties.....	1,145		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		11. <u>Military service tax credit reimbursement.</u> See item 2 under "General Local Government Support" for description:	
1. <u>Homestead exemption reimbursement.</u> Amount appropriated; distributed among all taxing units in proportion to their tax losses arising from exemption of homestead property:		School districts.....	(²)
All taxing units.....	131,893	12. <u>Boarding home and charitable institution tuition.</u> Amount appropriated; distributed as reimbursement to cover cost of tuition and transportation of pupils residing outside area at time of placement in institution:	
2. <u>Alcoholic-beverage monopoly sales--military service tax credit reimbursement.</u> Amount equal to 5 percent of gross sales distributed among all taxing units in proportion to their losses arising from military service tax credits:		School districts.....	135
All taxing units.....	12,555	13. <u>Driver education.</u> Amount appropriated; distributed at specified rate per pupil completing an approved course:	
3. <u>Alcoholic-beverage monopoly sales--city allocation.</u> Amount equal to 5 percent of gross sales distributed in proportion to population:		School districts.....	2,046
Cities.....	2,769	14. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$6,213 thousand):	
EDUCATION (School districts)		School districts.....	6,903
1. <u>General aid.</u> Amount appropriated; distributed at specified rates per pupil in average daily attendance:		15. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
School districts.....		School districts.....	805
2. <u>Equalization aid.</u> Amount appropriated; distributed on basis of amounts necessary to supplement required local support in financing specified rates of expenditure per pupil:		16. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
School districts.....		School districts.....	271
3. <u>Transportation.</u> Amount appropriated; distributed at a specified rate per pupil:		17. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
School districts.....	46,583	School districts.....	3,994
4. <u>Instruction of handicapped children.</u> Amount appropriated; distributed as reimbursement of local expenditure in excess of normal educational costs:		18. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
School districts.....		School districts.....	15,883
5. <u>Emergency aid.</u> Amount appropriated; distributed on basis of need to districts unable to provide an adequate program:		19. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
School districts.....		School districts.....	
6. <u>Other special aids.</u> Amounts appropriated; distributed on various bases depending on program concerned:		20. <u>Manpower training and development.</u> Federal funds distributed for approved programs:	
School districts.....	232	School districts.....	3,451
7. <u>Agricultural land tax credit reimbursement.</u> Amount appropriated; distributed to school districts in proportion to their tax losses arising from agricultural land tax credits:		HIGHWAYS (Cities and counties)	
School districts.....	15,000	1. <u>Road use tax fund.</u> Of the proceeds (consisting largely of the motor fuel sales tax, motor vehicle license tax, use tax, and 10 percent of the general sales tax), 40 percent distributed to counties (60 percent according to need and 40 percent according to area) and 13 percent distributed to cities and towns in proportion to population:	
8. <u>Reimbursement for loss of taxes on public lands.</u> Amount appropriated; distributed to school districts in proportion to their tax losses arising from tax exemption of such lands:		Cities.....	19,262
School districts.....	360	Counties.....	44,508
9. <u>Income from permanent school fund.</u> Amount available; distributed in proportion to population of school age:		2. <u>City maintenance of State highways.</u> Amount appropriated; distributed as reimbursement of local expenditure in accordance with contractual arrangements:	
School districts.....	163	Cities.....	95
10. <u>Homestead exemption reimbursement.</u> See item 1 under "General Local Government Support" for description:			
School districts.....	(²)		

¹Includes an unsegregable amount for school districts. See items 10 and 11 under "Education" below. segregable and is included at items 1 and 2 under "General Local Government Support" above.

²Amount for school districts is not

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE (Counties)		HEALTH (Counties)	
1. <u>Administrative expenses</u> . Amount appropriated; distributed as reimbursement of administrative expenses of county welfare boards:		<u>Mental services aid</u> . Amount appropriated; distributed at specified rate per patient transferred from State to county mental institutions:	
Counties.....	299	Counties.....	495
2. <u>Foster care</u> . Amount appropriated; distributed as reimbursement for costs of foster care:		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
Counties.....	1,365	1. <u>Aid to soil conservation districts</u> . Amount appropriated; distributed at specified rates:	
HOSPITALS (Cities and counties)		Special districts.....	594
<u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		2. <u>Disaster relief</u> . Federal funds distributed on basis of need:	
Cities.....	267	Various units.....	1,039
Counties.....	363		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted) GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		EDUCATION--Continued	
1. <u>Ad valorem tax reduction fund.</u> Not to exceed \$12.5 million appropriated from the general fund and distributed to counties 1/2 in proportion to population and 1/2 in proportion to assessed valuation. Counties redistribute their shares to all taxing units, including themselves, in proportion to property tax levies, provided that the amount received by each unit is applied to reduction of its property tax levy (for distribution for schools, see item 3 under "Education" below):		7. <u>Education of handicapped and homebound children.</u> Amount appropriated; distributed as reimbursement of costs for approved programs:	
Cities..... Counties..... Townships..... Special districts.....	1,745 2,894 311 162	School districts.....	1,724
2. <u>Cigarette sales tax.</u> Of proceeds, 25 percent is distributed to counties in proportion to population, and 1/2 of each county's share redistributed among cities in proportion to population:		8. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities..... Counties.....	2,199 2,199	School districts.....	3,683
3. <u>Alcoholic-beverage sales tax.</u> Of proceeds from 4 percent retail sales tax, 3/5 distributed to counties, 1/2 in proportion to population and 1/2 in proportion to assessed valuation. Each county redistributes 1/2 of its share to cities in proportion to population:		9. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Cities..... Counties.....	676 677	School districts.....	1,072
EDUCATION (Counties and school districts)		10. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
1. <u>School foundation program.</u> (a) Equalization aid. Amount appropriated; distributed on basis of formula based on teacher training and experience and a teacher-pupil ratio to supplement local support as measured by a local ability index:		School districts.....	3,115
School districts.....	86,636	11. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
(b) Transportation. Amount appropriated; distributed on the basis of the lesser of specified formulas but subject to a specified minimum allowance per pupil:		School districts.....	11,130
School districts.....		12. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
2. <u>Annual school fund.</u> Proceeds from interest on State permanent school fund, ad valorem tax on motor carriers, certain mineral lease revenues, and other fees distributed in proportion to school age population:		School districts.....	
School districts.....	1,331	13. <u>Manpower development and training.</u> Federal funds distributed for approved programs:	
3. <u>Ad valorem tax reduction fund.</u> See item 1 under "General Local Government Support" above:		School districts.....	749
Counties..... School districts.....	2,000 5,388	14. <u>Work-study program.</u> Federal funds distributed in fixed ratio to local expenditure:	
4. <u>Junior colleges.</u> Amount appropriated; distributed at a specified rate per credit hour completed:		School districts.....	79
School districts.....	1,298	15. <u>Federal flood control revenue.</u> Of Federal revenue from leasing of land acquired by U.S. for flood control purposes, 75 percent is returned to State in which lands are located; 60 percent of State's share is distributed to counties in which projects are located, for schools:	
5. <u>Municipal universities.</u> Amount appropriated; distributed at a specified rate per credit hour completed by undergraduate students:		School districts.....	157
School districts.....	270	HIGHWAYS (Cities, counties, and townships)	
6. <u>Driver training.</u> Of proceeds from drivers' license fees, 1/2 distributed in proportion to number of students receiving credit for approved courses:		1. <u>Motor and special fuels sales tax.</u> Proceeds from 1-cent tax and from 1/5 of 7-cent special fuels tax; distributed (a) the first \$2.5 million to cities in proportion to population, (b) the next \$4 million to counties in proportion to secondary road mileage, and (c) the remainder, 1/2 to cities and 1/2 to counties in same proportion as above:	
School districts.....	697	Cities..... Counties.....	3,972 5,835
		2. <u>Highway maintenance and construction.</u> Amount appropriated; distributed 40 percent equally among counties and 60 percent in proportion to assessed valuation; in counties not having county unit road system, at least 50 percent must be redistributed to townships:	
		Counties..... Townships.....	2,546 1,054
		3. <u>Maintenance of city connecting links.</u> Amount appropriated; distributed at specified rate per mile of city streets designated as connecting links in State highway system:	
		Cities.....	478

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HIGHWAYS--Continued		HOSPITALS (Cities and counties)	
4. <u>Federal flood control revenue.</u> Of Federal revenue from leasing of lands acquired by U.S. for flood control purposes, 75 percent is returned to State in which lands are located and 40 percent of State's share is distributed to counties in which projects are located, for roads:		<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Counties.....	105	Cities.....	952
		Counties.....	617
PUBLIC WELFARE (Counties)		HEALTH (Cities and counties)	
1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure:		<u>Local health services.</u> State funds distributed as determined by State Board of Health, and Federal funds distributed in fixed ratio to local expenditures for federally aided public health activities:	
Counties.....		Cities and counties.....	309
2. <u>Aid to blind.</u> State and Federal funds distributed in fixed ratio to local expenditure:	24,480	MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, townships, special districts, and various units)	
Counties.....		1. <u>Insurance premiums tax.</u> Proceeds from tax on fire insurance premiums distributed to city of origin for firemen's relief:	
3. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure:		Cities.....	428
Counties.....		2. <u>Soil conservation.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
4. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,981 thousand):	17,117	Special districts.....	200
Counties.....		3. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
5. <u>General relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	2,288	Various units.....	574
Counties.....		4. <u>Outdoor recreation.</u> Federal funds distributed in fixed ¹ ratio to local expenditure for approved projects:	
6. <u>Administration of public welfare.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	11,910	Counties.....	137
Counties.....		5. <u>Tornado disaster relief.</u> Amount appropriated; distributed on basis of need:	
7. <u>Medical assistance to the aged.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$4,504 thousand):	6,457	Cities.....	325
Counties.....		Townships.....	139
		6. <u>Civil defense.</u> Federal funds distributed on basis of need:	
		Various units.....	121

¹Includes State funds only; Federal funds allocated for administration are included by program above.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and school districts)		11. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State and 1/2 of the State's share is redistributed to county of origin for schools:	
1. <u>County fees.</u> Of fees collected by county officials in counties of 75,000 population or more and paid to the State, 1/4 returned to the respective counties:		School districts.....	50
Counties.....	1,210	12. <u>TVA payments in lieu of taxes.</u> See item 2 under "General Local Government Support" above for description:	
2. <u>Tennessee Valley Authority payments in lieu of taxes.</u> Of the revenue received by the State from T.V.A., 70 percent is distributed to cities, counties, and school districts in proportion to property taxes that would be raised by applying current tax rates to book value of TVA property located in the various taxing jurisdictions:		School districts.....	(²)
Cities, counties, and school districts.....	973	13. <u>Out-of-district students.</u> Amount appropriated; distributed as reimbursement of local expenditure for tuition costs:	
EDUCATION (Cities and school districts)		School districts.....	96
1. <u>Minimum foundation program.</u> Amount appropriated; distributed to supplement required local support for (a) teachers' salaries, based on professional training, (b) current expenses and capital outlay, based on classroom units, and (c) transportation based on transportation units:		HIGHWAYS (Counties)	
School districts.....	141,146	1. <u>Motor vehicle license taxes.</u> Of proceeds from truck licenses, 30 percent distributed equally among counties:	
2. <u>Medical research and education programs.</u> Amount appropriated; distributed at a specified rate per student for approved programs and as reimbursement of local expenditure in accordance with contractual agreements for medical research projects:		Counties.....	2,783
Cities ¹	1,260	2. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State and 1/2 of the State's share is redistributed to county of origin for roads:	
3. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditures, subject to specified maximum per unit of food or lunch served:		Counties.....	50
School districts.....	5,976	HOSPITALS (Cities, counties, and special districts)	
4. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$7,301 thousand):		1. <u>Tuberculosis sanatoria.</u> Amount appropriated; distributed at a specified rate per free patient treated:	
School districts.....	4,117	Counties.....	28
5. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		2. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	180	Cities.....	552
6. <u>Adult basic education.</u> Federal funds distributed in a fixed ratio to local expenditure:		Counties.....	1,636
School districts.....	1,175	Special districts.....	45
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:		HEALTH (Counties)	
School districts.....	1,601	County health units. Appropriated State funds; distributed at a specified rate per local health department to those units maintaining adequate health services as determined by the State Board of Health, and Federal funds distributed in fixed ratio to local expenditure for federally aided public health activities:	
8. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		Counties.....	2,973
School districts.....	327	MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)	
9. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		1. <u>Fees and commissions.</u> Amounts appropriated; distributed as payment of statutory fees and commissions to various county officials in connection with their property tax assessment and collection functions, and judicial and other general control functions:	
School districts.....	29,318	a. Criminal prosecutions:	
10. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Counties.....	868
School districts.....	1,466	b. Commissions on fines and forfeitures collected:	
		Counties.....	1,480
		c. County tax commissioners:	
		Counties.....	2,187

¹To city of Louisville for municipal university.

²Amount for school districts included in total shown at item 2 under "General Local Government Support" above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Highway patrol--sheriffs.</u> Amount appropriated; distributed as payment up to a specified maximum amount per sheriff for services provided in patrolling highways:		6. <u>Dog licenses.</u> Of proceeds, 1/3 distributed to county of origin to meet expenses of dog warden and dog pound:	
Counties.....	252	Counties.....	38
3. <u>Federal flood control revenue.</u> Of Federal revenue from leasing of lands acquired by U.S. for flood control, 75 percent is returned to the State in which lands are located and redistributed to counties in which projects are located:		7. <u>County elections.</u> Amount appropriated; distributed to counties in fixed ratio to local election expense, but subject to a specified maximum amount per precinct:	
Counties.....	45	Counties.....	364
4. <u>Parks.</u> Amount appropriated; distributed to Breaks Interstate Park Commission for development of parks:		8. <u>Libraries.</u> State funds distributed to public libraries by formula based on local effort and need, and Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
Special districts.....	110	Counties.....	245
5. <u>Airport construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects:		9. <u>Library service for the blind.</u> Amount appropriated; distributed as reimbursement for cost of approved programs:	
Cities.....	468	Counties.....	798
Cities and counties.....	2,458		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		1. <u>General aid</u> . Of amount remaining in Public School Fund (see "Note" above) after appropriations for other educational purposes, 3/4 distributed in proportion to educable children aged 6-18:	
1. <u>Homestead exemption reimbursement</u> . Amount required; distributed to specified local governments as reimbursement of tax losses arising from exemption of homesteads from property taxes:		School districts.....	
Cities ¹ Parishes, school districts, and special districts.....	8,712 34,277	2. <u>Equalization aid</u> . Of amount remaining in Public School Fund (see "Note" above) after appropriations for other educational purposes, 1/4 distributed on basis of equalization formula to supplement required local support in financing minimum educational program. Required local support includes State funds available from general aid distribution (item 1 above), income from permanent school funds (item 5 below), and severance tax distribution (item 10 below):	
2. <u>Severance taxes</u> . Of proceeds, from tax on severance of sulphur, 1/3, but not to exceed \$100 thousand for any one parish, and 1/5 of proceeds from all other severance taxes, but not to exceed \$200 thousand for any one parish; distributed to taxing units having jurisdiction over location from which severance was made, in proportion to property taxes levied by each:		School districts.....	
Various units.....	8,592	3. <u>Teachers' salaries</u> . Amount appropriated; distributed for minimum teachers' salaries in accordance with statutory minimum salary schedule:	
3. <u>Tobacco sales tax</u> . Of proceeds, 37 1/2 percent in excess of \$1 million distributed as follows: (a) To cities at specified rates per capita, graduated according to population size of city; (b) any surplus remaining to parishes in which there are no incorporated municipalities, at a specified rate per capita; and (c) any surplus remaining used to increase the per capita allocations to cities. From the 62 1/2 percent of proceeds remaining, an additional 50 cents per capita is distributed to cities of over 100,000 population:		School districts.....	
Cities and parishes.....	10,572	4. <u>Bus drivers' salaries</u> . Amount appropriated; distributed for bus drivers' salaries in accordance with statutory minimum salary schedule:	
4. <u>Parimutuels tax</u> . Amount appropriated from proceeds at New Orleans Fair Grounds, distributed to New Orleans. If racing meets are held in other parishes, 1/2 of proceeds originating in those parishes distributed to them:		School districts.....	
City ² Parishes.....	1,394 169	5. <u>Permanent school fund income</u> . Amount available distributed in proportion to amount of school lands located in each parish:	
5. <u>Chain store tax</u> . Proceeds distributed to cities and parishes in which chain stores are located, in proportion to population of such cities and parishes. Where chain stores are located in an unincorporated area, parish retains a part in the proportion that the population of its unincorporated area bears to its total population:		School districts.....	917
Cities and parishes.....	474	6. <u>Education of physically and mentally handicapped and exceptional children</u> . Amount appropriated; distributed as reimbursement of local expenditure in excess of normal cost:	
6. <u>Equalization of parish revenue</u> . Amount appropriated; distributed to parishes with general fund revenue below a specified level, in an amount sufficient to bring such revenue to the specified level:		School districts.....	1,381
Parishes.....	116	7. <u>Isaac Delgado Trade School</u> . Amount required by constitutional provision and amount appropriated, distributed to Isaac Delgado Trade School in New Orleans:	
EDUCATION (School districts and city ²)		City ²	2,020
Note: In Louisiana, the bulk of State funds for local schools is paid from the Public School Fund to which are earmarked, by constitutional provision, the proceeds from a 2.5 mill property tax and about 80 percent of the proceeds from severance taxes. These two fund sources are supplemented by general fund appropriations.		8. <u>Parimutuels tax</u> . Amount appropriated from proceeds at New Orleans Fair Grounds paid to Isaac Delgado Trade School in New Orleans:	
		City ²	110
		9. <u>Homestead exemption reimbursement</u> . See item 1 under "General Local Government Support," above, for description:	
		School districts.....	32,870
		10. <u>Severance taxes</u> . See item 2 under "General Local Government Support," above, for description:	
		School districts.....	(4)
		11. <u>Driver education</u> . Amount appropriated; distributed in fixed ratio to local expenditure for driver education, but subject to a specified maximum amount per pupil:	
		School districts.....	214
		12. <u>Vocational education--special</u> . Amount appropriated; distributed as determined by State Board of Education:	
		School districts.....	226
		13. <u>Vocational education--regular</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
		School districts.....	3,274

234,376

917

1,381

2,020

110

32,870

(4)

214

226

3,274

¹Includes New Orleans and Baton Rouge, which are substantially consolidated with the parishes of Orleans and East Baton Rouge and are classed as cities in Bureau of the Census reports on governments. ²City of New Orleans only. ³Includes amount for East Baton Rouge Parish School District only; amount for other school districts included with that shown for item 1 under "General Local Government Support" above. ⁴Amount is included with that shown for item 2 under "General Local Government Support" above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		HIGHWAYS--Continued	
14. <u>Adult education</u> . State funds distributed on basis of hours of instruction and Federal funds distributed in fixed ratio to local expenditure:		6. <u>Other highway aid</u> . Motor vehicle license receipts from specified parishes distributed for debt service and other highway purposes:	
School districts.....	1,096	Parishes.....	2,120
15. <u>Manpower development and training</u> . Federal funds distributed for approved programs:		HOSPITALS (Cities and special districts)	
School districts.....	1,719	<u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:	
16. <u>Vocational rehabilitation</u> . State and Federal funds distributed for approved programs:		Cities.....	200
School districts.....	3,606	Special districts.....	3,072
17. <u>School lunch and school milk programs</u> . Appropriated State funds distributed in proportion to number and type of meals served; Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		HEALTH (Parishes and cities)	
School districts.....	17,724	<u>Local health services</u> . State and Federal funds distributed in fixed ratio to local expenditure:	
18. <u>Improvement of science, mathematics, foreign language, and other critical subjects</u> . Federal funds distributed in fixed ratio to approved local expenditure:		Parishes and cities ¹	1,807
School districts.....	1,428	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
19. <u>Guidance and counseling</u> . Federal funds distributed in fixed ratio to approved local expenditure:		1. <u>Motor vehicle operators' licenses</u> . Of proceeds from license fees paid by residents of the city of New Orleans, 1/2 distributed to New Orleans police pension fund:	
School districts.....	476	City ²	172
20. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		2. <u>Foreign fire insurance premiums tax</u> . Proceeds from insurance on properties located in cities and fire and water-supply districts distributed in accordance with location of insured property for fire department use:	
School districts.....	19,543	Cities.....	632
21. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Special districts.....	67
School districts.....	1,948	3. <u>Motor fuel sales tax</u> . Of 1-cent tax, 1/20 distributed to Lake Charles Harbor and Terminal District:	
HIGHWAYS (Parishes and cities)		Special districts.....	598
1. <u>Motor fuel sales tax</u> . Proceeds from 1-cent tax distributed on the basis of the number of gallons of motor fuel sold in each parish during the preceding year:		Parishes and cities ¹	1,227
Cities ¹	2,639	4. <u>Election expense</u> . Amount appropriated; distributed as reimbursement of local expenditure:	
Parishes.....	9,628	Parishes and cities ¹	1,227
2. <u>Maintenance and construction of roads</u> . Amount appropriated; distributed equally among all parishes:		Cities ¹	30
Cities ¹	60	Parishes.....	287
Parishes.....	1,860	6. <u>Jury Commissioners of Orleans Parish</u> . Amount appropriated; distributed as partial reimbursement of local expenditure:	
3. <u>Parish road system fund distribution</u> . Amount appropriated; distributed in proportion to need for construction and maintenance of approved projects in the parish road system:		City ²	124
Parishes.....	2,585	7. <u>Registration of voters</u> . Amount appropriated; distributed as reimbursement of local expenditure:	
4. <u>Parish road bond and interest fund</u> . Distribution to parishes of monies held in the "Royalty Road Fund" for debt service on parish road bonds:		Parishes and cities ¹	463
Parishes.....	3,390	8. <u>Sabine River Authority</u> . Amount required from a property tax, distributed for Toledo Bend Project:	
5. <u>Parish road fund</u> . From proceeds of bond issue, 10 percent distributed to parishes in proportion to road mileage and cost per mile:		Special districts.....	841
Parishes.....	233	9. <u>Industrial development fund</u> . Amount required from corporation franchise tax proceeds, distributed to property taxing units as reimbursement for tax losses resulting from tax credit allowances to manufacturing establishments:	
		Various units.....	3,946

¹Includes New Orleans and Baton Rouge, which are substantially consolidated with the parishes of Orleans and East Baton Rouge and are classed as cities in Bureau of the Census reports on governments. ²City of New Orleans only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		10. <u>Other school aids.</u> State and Federal funds for school lunch and milk, vocational education, improvement of science, mathematics, and foreign language, guidance and counseling, aid for low-income areas, and other programs, distributed on various bases depending on program concerned:	
1. <u>Bank stock tax.</u> Proceeds distributed to city or town in which holders of taxed stock reside, or city or town in which financial institution is located in the case of taxes collected from nonresident stock holders:		Cities, towns, and school districts.....	4,945
Cities and towns.....	464	HIGHWAYS (Cities, towns, and counties)	
EDUCATION (Cities, towns, and school districts)		1. <u>Construction.</u> Amount appropriated; distributed in fixed ratio to local expenditure on State aid roads:	
1. <u>Minimum foundation program.</u> Amount appropriated; distributed at a graduated rate based on classification of school administrative units according to assessed valuation per resident pupil educated at public expense which is applied to a minimum program based on number of pupils in average daily attendance and average expenditures for tuition, transportation, and board:		Cities and towns.....	916
Cities, towns, and school districts.....		2. <u>Town aid fund.</u> Amount appropriated, not to exceed 10 percent of proceeds from motor fuel sales taxes and motor vehicle license taxes, distributed in proportion to unimproved road mileage:	
2. <u>Supplemental aid for reorganized districts.</u> Amount appropriated; distributed as an additional fixed percentage of the amount distributed under item 1 (above) to qualifying school administrative districts:		Cities and towns.....	989
School districts.....	28,561	3. <u>Snow removal.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
3. <u>School construction aid.</u> Amount appropriated; distributed to school administrative districts and qualifying cities and towns on same basis as in item 1 above. (Also includes small amount of aid to financially distressed local units):		Cities and towns.....	1,103
Cities, towns, and school districts.....		Counties.....	75
4. <u>Professional credits.</u> Amount appropriated as reimbursement of local expenditure for special payments to teachers completing additional professional work:		PUBLIC WELFARE (Cities and towns)	
Cities, towns, and school districts.....		General relief. Amount appropriated; distributed as reimbursement of local expenditure for support of persons without local settlement:	
5. <u>Industrial education.</u> Amount appropriated; distributed in fixed ratio to local expenditure:		Cities and towns.....	700
Cities, towns, and school districts.....	73	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
6. <u>Education of physically handicapped children.</u> Amount appropriated; distributed as reimbursement of excess above average cost per normal child:		1. <u>Forest fire protection.</u> Amount appropriated; distributed in fixed ratio to local expenditure, within limits set by a specified amount of local expenditure, within limits set by a specified amount of local tax effort for this purpose. Expenditure in excess of a specified tax effort is fully reimbursed:	
Cities, towns, and school districts.....	449	Cities and towns.....	37
7. <u>Interest on reserved lands (trust fund).</u> Of amount available, 90 percent distributed according to number of pupils:		2. <u>Airports.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved projects:	
Towns.....	49	Cities and towns.....	466
8. <u>Income from permanent school fund.</u> Amount available distributed in fixed ratio to local expenditure for school surveys and plans:		3. <u>Library aid.</u> Amount appropriated; distributed in fixed ratio to local expenditure, subject to a specified maximum amount per municipality:	
Cities, towns, and school districts.....	(1)	Cities and towns.....	18
9. <u>Driver education.</u> Amount appropriated; distributed at specified rate per pupil completing an approved course:		4. <u>Pollution abatement.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved sewerage projects:	
Cities, towns, and school districts.....	66	Various units.....	600
		5. <u>Municipal sewerage construction grants.</u> Amount appropriated; distributed to match Federal grants for approved projects:	
		Cities and towns.....	78
		7. <u>Civil defense.</u> State and Federal funds distributed as partial reimbursement of local expenditure:	
		Cities and towns.....	28
		Counties.....	95

¹Included under item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted) GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION (City ¹ and counties)	
1. <u>Individual income tax</u> . Share of proceeds equal to 1.7 percent of taxed investment income and 0.68 percent of taxed other income of taxpayers residing in city of Baltimore distributed to Baltimore; share of proceeds equal to same percentages of taxed income of taxpayers residing outside cities distributed to counties; and share of proceeds equal to same percentages of taxed income of taxpayers residing in cities other than Baltimore divided equally between counties and such cities:		1. <u>General aid</u> . Amount appropriated; distributed at specified rates per teacher employed and per pupil in average enrollment:	
Cities..... 11,417 Counties..... 27,945		City ¹ 23,419 Counties..... 73,578	
2. <u>Motor vehicle license tax in lieu of personal property tax</u> . Fixed portions of motor vehicle registration fees distributed to city of Baltimore or county of origin. Outside city of Baltimore, 1/2 county's share of fees originating in cities, redistributed by county to city of origin:		2. <u>Current expense incentive aid</u> . Amount appropriated; distributed according to a specified formula:	
City ¹ 1,990 Counties..... 28,327		Counties..... 3,076	
3. <u>Parimutuel and racing license taxes</u> . Of proceeds, \$24 thousand plus 1/4 of all revenue from license fees and taxes on horse racing at fairs and agricultural exhibitions; 1/2 of breakage and license fees plus 1/4 of first \$2 million parimutuels tax and 9/20 of tax in excess of \$2 million from trotting and pacing races; plus 1/2 of all breakage and license fees and 2/5 of parimutuel tax derived from all other horse racing, distributed to the city of Baltimore and the counties on the basis of population. Counties must redistribute to eligible towns portions of gross amounts received (see item 5 under "Miscellaneous and Combined Purposes" below):		3. <u>Transportation</u> . Amount required, distributed for approved transportation costs:	
City ¹ 1,070 Counties..... 22,457		City ¹ 563 Counties..... 15,665	
4. <u>Admissions tax</u> . Proceeds distributed to city of origin or to county of origin (where collections originate outside cities):		4. <u>Building incentive aid</u> . Amount appropriated; distributed as necessary to supplement yield of local property tax levied at specified rate in making available a specified amount per pupil for school construction, plus an additional special incentive aid to school systems with increasing enrollment at a specified rate per additional pupil:	
Cities..... 292 Counties..... 931		City ¹ 2,689 Counties..... 2,552	
5. <u>Corporation franchise tax</u> . Of proceeds from "ordinary business corporations" with principal offices in city of Baltimore, 1/2 distributed to Baltimore; 1/2 of proceeds from similar corporations with principal offices in other cities divided equally between city and county of origin; and 1/2 of proceeds from similar corporations with principal offices outside cities distributed to county of origin:		5. <u>School construction</u> . Amount available from school construction loans, distributed in fixed ratio to local expenditure for approved projects, subject to a maximum allotment based on a specified rate per enrolled pupil: ⁴	
Cities..... 249 Counties..... 155		Counties..... 28,380	
6. <u>Franchise tax on net earning of savings banks</u> . After deduction for administrative costs, proceeds returned to city of Baltimore and county of origin:		6. <u>Community college construction</u> . Amount available from community college construction loans, distributed at a fixed ratio per student capacity, out subject to a specified maximum amount:	
City ¹ 462 Counties..... 288		City ¹ 178 Counties..... 7,466	
7. <u>Alcoholic beverage sales tax</u> . Share of proceeds equal to 50 cents per gallon of distilled spirits sold in city of Baltimore and counties returned to city of Baltimore and county of origin:		7. <u>Vocational school construction</u> . Amount available from State loans, distributed in fixed ratio to local expenditure for approved projects:	
City ¹ 1,263 Counties..... 2,072		Counties..... 2,258	
8. <u>Cigarette tax</u> . After deduction for administration, 1/2 of proceeds of 6-cent tax distributed to city of Baltimore and counties on basis of population:		8. <u>Driver education</u> . Of fees collected for driving permits, 80 percent distributed according to number of students in driver education programs:	
City ¹ 3,605 Counties..... 8,741		City ¹ 145 Counties..... 554	
		9. <u>Education of handicapped children</u> . Amount appropriated; distributed as reimbursement of expenditure for special classes for physically and mentally handicapped children:	
		City ¹ 1,111 Counties..... 3,638	
		10. <u>Other special aids</u> . Amount appropriated; distributed on varying bases depending on program concerned (junior colleges and adult education):	
		City ¹ 603 Counties..... 2,806	
		11. <u>Vocational education</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs:	
		City ¹ 651 Counties..... 2,656	
		12. <u>Manpower development and training</u> . Federal funds distributed for approved programs:	
		City ¹ 211 Counties..... 270	

See footnotes on page 54.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		PUBLIC WELFARE--Continued	
13. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		4. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
City ¹	287	City ¹	4,677
Counties.....	1,609	Counties.....	2,739
14. <u>School lunch and school milk programs.</u> Federal funds distributed in fixed ratio to local expenditure, subject to a specified maximum amount per unit of food served:		5. <u>Medical assistance to the aged.</u> Federal funds distributed in fixed ratio to local expenditure:	
City ¹	441	City ¹	312
Counties.....	3,213	Counties.....	191
15. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		6. <u>General relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
City ¹	6,154	City ¹	6,709
Counties.....	7,450	Counties.....	610
16. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		7. <u>Child welfare services.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
City ¹	184	City ¹	1,973
Counties.....	1,425	Counties.....	2,606
HIGHWAYS (Cities and counties)		8. <u>Boarding care of children.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
1. <u>Motor vehicle license and motor fuel sales taxes.</u> After distribution of motor vehicle license taxes in lieu of personal property tax (see item 2 under "General Local Government Support" above) and certain other deductions, 30 percent of proceeds distributed to city of Baltimore, and 20 percent to counties in proportion to county road mileage. Counties must redistribute to their cities a share equal to the proportion of county road mileage lying in each city. In certain counties, where the State maintains the county road system, the allocations are made to the State Road Commission, rather than to the local governments:		City ¹	4,175
Cities.....	28,932	Counties.....	2,078
Counties.....	10,997	9. <u>Other public welfare.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
2. <u>Highway bond issues.</u> Proceeds of highway bonds issued by the State on behalf of participating counties, distributed to those counties. State withholds from motor vehicle license and motor fuel sales tax allocations to these counties (see item 1 above) an amount sufficient to pay annual debt service on such bonds:		City ¹	32
Counties.....	2,830	Counties.....	48
3. <u>Federal highway aid.</u> Federal funds distributed to counties participating in federally aided highway projects:		HOSPITALS (Cities and counties)	
City ¹	1,853	<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Counties.....	1,939	Cities.....	49
PUBLIC WELFARE (City ¹ and counties)		Counties.....	313
1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure:		HEALTH (City ¹)	
City ¹	2,842	<u>Tuberculosis care.</u> Amount appropriated; distributed as reimbursement for local costs:	
Counties.....	2,375	City ¹	1,152
2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure:		MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)	
City ¹	32,489	1. <u>Airports.</u> Amount available from State loans, distributed in fixed ratio to local expenditure for airport construction:	
Counties.....	12,050	City ¹	581
3. <u>Aid to blind.</u> State and Federal funds distributed in fixed ratio to local expenditure:		County ²	45
City ¹	180	2. <u>Libraries.</u> State funds distributed at specified rate per capita to supplement required local support and Federal funds distributed in fixed ratio to local expenditure for library services and construction (Federal aid revenue, \$1,269 thousand):	
Counties.....	84	Cities.....	581
		Counties.....	2,103
		3. <u>Sewage treatment plant construction.</u> Amount available from State sewage treatment plant construction loans, distributed in fixed ratio to local expenditure for approved projects:	
		Cities.....	304
		Counties.....	1,435
		Special districts.....	79

See footnotes on page 54.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
4. <u>Teachers' and welfare employees' pensions.</u> Amount appropriated; distributed to city of Baltimore as reimbursement of its employer contribution:		6. <u>Reimbursement of magistrates' expenses.</u> Amount available from fines and forfeitures at specified rate per case involving violation of motor vehicle law, distributed to counties in which such cases are tried:	
City ¹	4,548	Counties.....	974
5. <u>Parimutuel and racing license taxes.</u> Portion of county share (see item 3 under "General Local Government Support" above) redistributed to incorporated towns meeting certain eligibility requirements in proportion that population of each such town is to county population; town share to be used for certain specified purposes:		7. <u>Constitutional election.</u> Amount appropriated; distributed as reimbursement of local costs of special referendum election:	
Cities.....	(6)	City ¹	188
		Counties.....	562
		8. <u>County jail.</u> Amount available from State loan, distributed for construction of county jail in Anne Arundel County:	
		County.....	515

¹City of Baltimore only. ²Includes an unsegregable amount for cities other than Baltimore. ³Includes an unsegregable amount for a few cities which, through special legislation, receive part of county share. ⁴Amounts for debt service received under this program are deducted from local share of specified taxes and school building incentive aid. ⁵Wicomico County only. ⁶Amount included with that shown for counties at item 3 under "General Local Government Support" above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
Note: Almost all State aid in Massachusetts is paid from the Local Aid Fund which receives the proceeds of the individual income tax and the sales tax, 40 percent of the proceeds of the corporation income tax, 1/3 of the proceeds of the meals tax, and the annual income of the Massachusetts School Fund.		8. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	
		Cities and towns ²	770
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		9. <u>Manpower development and training.</u> Federal funds distributed for approved programs:	
		Cities and towns ²	2,552
1. <u>Machinery basis distribution.</u> Specified amounts distributed partly in proportion to 1935 collections from taxes on industrial machinery and partly in proportion to 1935 value of industrial machinery:		10. <u>Work-experience program.</u> Federal funds distributed as reimbursement of approved programs:	
Cities and towns.....	9,006	Cities and towns ²	3,811
2. <u>Valuation distribution.</u> Residue of Local Aid Fund, after other allocations, distributed to cities and towns in proportion to equalized valuation: ¹		11. <u>School lunch program.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served; and appropriated State funds distributed as required to supplement Federal funds in order to provide full reimbursement (Federal aid revenue, \$6,076 thousand):	
Cities and towns.....	149,100	Cities and towns ²	5,781
3. <u>Urban redevelopment corporation tax.</u> Proceeds distributed to cities and towns where corporations own property:		12. <u>School milk program.</u> Federal funds distributed as reimbursement of local expenditure subject to a specified maximum per unit of milk served:	
Cities and towns.....	1,376	Cities and towns ²	2,043
4. <u>Reimbursement for tax losses.</u> Amount required; distributed on basis of loss of property tax revenue arising from tax exemption of State-owned lands:		13. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Cities and towns.....	1,762	Cities and towns ²	1,924
EDUCATION (Cities, towns, and school districts)		14. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
1. <u>General aid.</u> Amount required; distributed from proceeds of the individual income tax and income of the permanent school fund on basis of equalization formula to supplement local fiscal ability and effort in financing a foundation program:		Cities and towns ²	16,084
Cities and towns ²	107,426	15. <u>Other educational programs.</u> State funds for various programs; distribution depending on program concerned:	
2. <u>Transportation.</u> Amount required; distributed from proceeds of individual income tax, as reimbursement of transportation costs in excess of a specified annual amount per pupil in average daily membership living more than 1 1/2 miles from school:		Cities and towns ²	943
Cities and towns ²	11,919	HIGHWAYS (Cities and towns)	
3. <u>School superintendents.</u> Amount required; distributed in fixed ratio to local expenditure for salaries and expenses; subject to specified maximum amounts:		1. <u>Improvement of town ways.</u> Amount appropriated; distributed to towns and cities having less than a specified assessed valuation and meeting certain eligibility requirements, as reimbursement of local expenditure up to a specified rate per mile of highways other than State highways. Part of town's allocation, up to specified amount per mile, may be used for snow removal:	
Cities and towns ²	(3)	Cities and towns.....	6,861
4. <u>Department of Public Welfare--tuition and transportation of children.</u> Amount required; distributed as reimbursement for tuition and transportation of children under jurisdiction of the State Department of Public Welfare:		2. <u>Repair and construction of local roads.</u> Amount appropriated; distributed at discretion of State Department of Public Works:	
Cities and towns ²	985	Cities and towns.....	8,153
5. <u>School construction.</u> Amount required; distributed as partial reimbursement of approved costs as determined by a special State commission:		3. <u>Interstate highway system.</u> Amount required; distributed as reimbursement of local costs:	
Cities and towns ²	24,598	Cities and towns.....	210
6. <u>Education of deaf and blind children.</u> Amount required; distributed as reimbursement of local expenditure:		PUBLIC WELFARE (Cities and towns)	
Cities and towns ²	117	1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$32,580 thousand):	
7. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:		Cities and towns.....	47,309
Cities and towns ²	44,767		

See footnotes on page 56.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$36,752 thousand):		2. <u>Housing for the elderly.</u> Amount required; distributed in fixed ratio to local expenditure:	
Cities and towns.....	66,854	Cities and towns.....	2,018
3. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$9,703 thousand):		3. <u>Housing not federally assisted.</u> Amount required; distributed as annual contribution, not to exceed a specified percentage of cost:	
Cities and towns.....	17,572	Various units.....	4,230
4. <u>Medical assistance for the aged.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$6,937 thousand):		4. <u>Urban renewal.</u> Amount required; distributed in fixed ratio to local expenditure:	
Cities and towns.....	20,387	Cities and towns.....	970
5. <u>Medical assistance program.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$46,515 thousand):		5. <u>Airports.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities and towns.....	67,957	Cities and towns.....	412
6. <u>General relief.</u> Amount required; distributed as reimbursement of local expenditure for burial of indigents, assistance to veterans, allowances for dependents of persons in military service, support of such indigents, and temporary aid to indigents:		6. <u>Maintenance of Boston-Suffolk County Courthouse.</u> Amount appropriated; distributed to city of Boston as reimbursement of expenditure:	
Cities and towns.....	16,317	City ⁵	430
7. <u>Meals tax.</u> Of proceeds, 1/3 distributed on basis determined by certain State officials, to be used for local share of old-age assistance expenditure:		7. <u>Massachusetts Bay Transportation Authority.</u> Amount required; financed from assessments on cities and towns, distributed to Massachusetts Bay Transportation Authority to make up its operating deficit:	
Cities and towns.....	4,979	Special district.....	14,119
HOSPITALS (Various units)		8. <u>Teachers' pensions.</u> Amount required; distributed as reimbursement of approved local expenditure for pensions for certain classes of teachers:	
1. <u>Tuberculosis hospitals and clinics.</u> Amount required; distributed under contract for care of tubercular patients and other patients:		Cities and towns.....	3,950
City ⁵	539	9. <u>Delinquency prevention.</u> Amount required; distributed as partial reimbursement of local costs:	
Counties.....	3,210	Cities.....	158
Various units.....	396	10. <u>Water Resources Commission payment.</u> Amount required; paid to city of New Bedford as reimbursement:	
2. <u>Care of premature infants.</u> Amount required; distributed as reimbursement of approved costs as determined by State Department of Public Health:		City.....	229
Various units.....	134	11. <u>Acquisition of conservation lands.</u> Amount required; distributed as partial reimbursement:	
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		Cities and towns.....	341
1. <u>Libraries.</u> State fund distributed to cities and towns having a population of 2,000 or more at a specified rate per resident to supplement required local support, and to towns of less than 2,000 population as reimbursement of local expenditure up to a specified maximum amount; and Federal fund distributed in fixed ratio to local expenditure for library services and construction:		12. <u>Civil defense.</u> Federal funds distributed in fixed ratio to local expenditure:	
Cities and towns.....	2,418	Cities and towns.....	127
		13. <u>Cuban refugees.</u> Federal funds distributed on basis of need:	
		Cities and towns.....	140

¹Of the equalized valuation for each city and town, 75 percent is based on 1945 valuations and 25 percent on current valuations. ²In addition to city and town dependent school systems, includes a few regional school districts. ³Included with amount shown for item 1 above. ⁴Federal funds only; State funds included under item 1 above. ⁵City of Boston only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		1. <u>Equalization aid.</u> Amount required; distributed to supplement required local support in providing a minimum school program:	
1. <u>General sales tax.</u> Of proceeds, 1/8 distributed in proportion to population:		School districts.....	
Cities.....	51,097	2. <u>Tuition aid.</u> An amount not to exceed \$5 million to school districts not providing all grades, to pay tuition costs in other districts, with a specified maximum rate per pupil, but limited to a specified maximum amount per district:	
Townships.....	24,268	School districts.....	
2. <u>Intangible (property) tax.</u> Proceeds, subject to specified maximum total allocation, distributed in proportion to population:		3. <u>Transportation.</u> Amount required; distributed as reimbursement of costs, subject to a specified maximum percentage of costs:	
Cities.....	6,419	School districts.....	533,078
Townships.....	3,048	4. <u>Financially distressed district aid.</u> Amount available, distributed to eligible districts at specified rate per resident pupil:	
3. <u>Alcoholic beverage license taxes.</u> Of collections in cities and townships, 85 percent distributed to city or township of origin:		School districts.....	
Cities.....	13,958	5. <u>Special education (physically and mentally handicapped).</u> Amount required; distributed at specified rates per pupil and per teacher and other professional employees, but not to exceed 3/4 of total local costs:	
4. <u>Parimutuels tax.</u> Of proceeds from tracks in corporate limits, 20 percent distributed to city of origin, subject to specified maximum amount per city:		School districts.....	
Cities.....	1,243	6. <u>Junior and community college aid.</u> Amount appropriated; distributed (a) for maintenance and operation on basis of enrollment unit up to a specified maximum amount; and (b) for capital outlay in fixed ratio to local expenditure:	
5. <u>Veterans' homestead exemption reimbursement.</u> Amount required; distributed as reimbursement for property tax losses of local governments arising from exemption of veterans' homesteads:		School districts.....	18,678
Various units.....	4,930	7. <u>Driver education.</u> Amount appropriated from proceeds of motor vehicle drivers' permit fees, distributed at specified rate per pupil enrolled in driver education course:	
6. <u>Senior citizens' homestead exemption reimbursement.</u> Amount required; distributed as reimbursement for property tax losses of local governments arising from exemption of senior citizens' homesteads:		School districts.....	4,246
Cities.....	11,744	School districts.....	706
Townships.....	4,188	9. <u>School employee pensions.</u> Amount appropriated; distributed to Detroit public school employee retirement fund:	
7. <u>Tools and dies tax exemption.</u> Amount required; distributed as reimbursement of tax losses arising from exemption of special tools and dies:		School districts.....	16,692
Cities.....	3,544	10. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$7,050 thousand):	
8. <u>Proceeds from sale of tax-reverted property.</u> Proceeds distributed in proportion to amount of delinquent taxes and interest due:		School districts.....	9,120
Various units.....	734	School districts.....	1,833
9. <u>Payments on State-owned swamp lands.</u> Amount required by formula distributed at specified rate per acre of such lands within the township:		School districts.....	2,809
Townships.....	101	13. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
EDUCATION (School districts)		School districts.....	3,548
Note: In Michigan, local school support is supplied through the State school aid fund with revenue derived from the proceeds from 2 cents of the State general sales tax, a 4 percent liquor excise tax, and a supplemental 1 mill cigarette tax, as well as from State appropriations.		School districts.....	927
		14. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
		School districts.....	927
		15. <u>School lunch and milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
		School districts.....	7,955

¹Includes an unsegregable amount for townships.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		HOSPITALS (Cities, counties, and special districts)	
16. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		1. <u>Care of tuberculosis patients.</u> Amount appropriated; distributed at specified rate per day per nonpaying patient, plus small amounts of supplementary aid to counties with high case loads:	
School districts.....	35,094	Counties.....	1,886
17. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		2. <u>Hospital care of State mental patients at Wayne County institutions.</u> Amount appropriated; distributed at specified rates per patient per day:	
School districts.....	6,155	County ³	5,596
HIGHWAYS (Various units)		3. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
1. <u>Motor vehicle highway fund distribution.</u> Of proceeds from 4 1/2-cent motor fuel sales tax and from motor vehicle registration fees, after allocation of a specified portion for snow removal (see item 2 below), and 25 percent of proceeds from 1 1/2-cents motor fuel sales tax and from weight tax on certain vehicles, 53 percent distributed 35/53 to counties and 18/53 to cities.		Cities.....	951
Amount for counties distributed as follows: (a) Specified flat amount to each county; (b) 3/4 of the remainder distributed 75 percent in proportion to motor vehicle license tax collections, 10 percent in proportion to primary road mileage, and 15 percent equally among counties; and (c) remainder distributed 65 percent in proportion to local road mileage and 35 percent in proportion to rural population. Amount for cities distributed 60 percent in proportion to population, 29 1/2 percent in proportion to major street mileage, and 10 1/2 percent in proportion to State highway mileage:		Counties.....	1,565
Cities.....	49,554	Special districts.....	11
Counties.....	95,643	HEALTH (Cities and counties)	
2. <u>Snow removal.</u> Amount allocated from highway-user revenue, distributed to counties having over a specified amount of snowfall during the previous year, in proportion to number of inches of snowfall and county road mileage:		1. <u>Local health services.</u> Appropriated State funds distributed as determined by State health commissioner, and Federal funds distributed as reimbursement of local expenditure for federally aided health programs:	
Counties.....	713	Cities.....	678
3. <u>Maintenance contract payments.</u> Amount appropriated; distributed in accordance with contractual arrangements, as payment for work done by local governments on State highways:		Counties.....	2,270
Various units.....	18,950	2. <u>Community mental health services.</u> Amount appropriated; distributed to counties and cities of over 500,000 population in fixed ratio to local expenditure:	
PUBLIC WELFARE (City and counties)		Counties ⁴	4,149
1. <u>General relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure, plus amounts in excess of fixed ratio on basis of need:		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
City ²	5,033	1. <u>Maintenance of State prisoners in Detroit house of correction.</u> Amount appropriated; distributed in accordance with contractual arrangement, to city of Detroit:	
Counties.....	17,261	City ²	568
2. <u>Administration of local social security offices.</u> Amount appropriated; distributed as reimbursement of local expenditure for administration:		2. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is redistributed to counties in which such forests are located, for schools and roads:	
Counties.....	193	Counties.....	206
3. <u>Medical assistance for the aged.</u> State and Federal funds distributed in fixed ratio to approved local expenditure:		3. <u>Reimbursement for tax losses.</u> Amount appropriated; distributed by Department of Conservation as reimbursement for tax losses on State-acquired land:	
Counties.....	11,360	Various units.....	341
4. <u>Medical assistance for welfare recipients.</u> Portion of public assistance grants, as required, distributed as reimbursement for medical and hospital care of public assistance recipients.		4. <u>Libraries.</u> Amount appropriated; distributed (a) for establishment of new library up to a specified maximum amount, (b) as reimbursement of salary of head librarian up to a specified maximum amount, and (c) remainder on population basis among governments maintaining approved libraries and raising required local revenue:	
Counties.....	2,551	Cities.....	1,075
		Counties.....	937
		Townships.....	46
		5. <u>Boating control.</u> Proceeds from registration fees, distributed in fixed ratio to local expenditure, subject to a specified maximum amount:	
		Counties.....	305
		6. <u>Probate judges' salaries.</u> Amount appropriated; distributed as partial reimbursement:	
		Counties.....	170

²City of Detroit only.³Wayne County only.⁴Includes an amount for the city of Detroit.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		3. <u>Special State aid.</u> Amounts appropriated; distributed as follows.	
1. <u>Alcoholic beverage sales tax.</u> Of proceeds, 30 percent distributed to cities and townships in proportion to population:		a. Basic foundation aid. Distributed to supplement permanent school fund apportionment (item 2 above) and required local support up to actual local cost or a specified maximum amount per pupil in average daily attendance, whichever sum is less:	
Cities.....	3,363	School districts ¹	185,030
Townships.....	1,511	b. Transportation. Distributed as reimbursement of local expenditure, subject to a maximum amount per transported pupil and not to exceed 4/5 of total costs:	
2. <u>Cigarette sales tax.</u> Of proceeds, 1/4 distributed to cities and counties in proportion to population:		School districts ¹	185,030
Cities.....	4,668	c. Education of handicapped children. Distributed as reimbursement of costs of approved programs but not to exceed specified maximum amounts:	
Counties.....	2,097	School districts ¹	185,030
3. <u>Bank excise (corporation income) tax.</u> Proceeds distributed to county of origin for redistribution to taxing units in which taxpayers are located in the proportion that personal property tax proceeds are distributed among such units:		d. Other special aids. Distributed on varying bases depending on program concerned.	
Various units.....	4,895	School districts ¹	185,030
4. <u>Death and gift taxes.</u> Of proceeds, 20 percent distributed to county of origin:		4. <u>Gross earnings tax replacement.</u> Amount appropriated; distributed as reimbursement of property tax losses arising from exemption of property subject to gross earnings tax:	
Counties.....	2,507	School districts ¹	1,491
5. <u>Gross earnings tax replacement.</u> Amount appropriated; distributed as reimbursement of tax losses arising from exemption of property subject to gross earnings tax:		5. <u>Reimbursement for tax losses.</u> Amount appropriated.	
Cities.....	170	a. For State owned lands. Distributed to school districts in which such lands are located as reimbursement for tax losses up to a specified maximum amount per pupil:	
Counties.....	38	School districts.....	120
Townships.....	2	b. For other lands. Distributed to school districts with 40 percent or more of area exempt from local property taxes as reimbursement for such tax losses up to a specified maximum amount per pupil and per school district:	
6. <u>Taconite production tax.</u> Of proceeds, 1/2 returned to local government where operations were conducted and distributed 1/4 to counties, 1/4 to cities or townships, and 1/2 to school districts. For distribution to school districts see item 6 under "Education" below.		School districts.....	375
Counties.....	411	6. <u>Taconite production tax.</u> For distribution see item 6 under "General Local Government Support" above;	
Cities and townships....	411	School districts.....	821
7. <u>Taconite railroad (gross earnings) tax.</u> Of proceeds, 94 percent distributed to taxing districts in which railroad operations are conducted, at a prescribed rate:		7. <u>Mobile home property tax and registration fees.</u> For distribution see item under "Miscellaneous and Combined Purposes" below:	
Various units.....	1,347	School districts.....	748
8. <u>Mineral rents and royalties.</u> Of proceeds from mineral lands or rights held in trust by State or taxing districts, 80 percent distributed to county of origin; county reapportions to taxing districts at a prescribed rate:		8. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Various units.....	183	School districts ¹	5,849
EDUCATION (School districts ¹)		9. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	
Note: Except for income from the permanent school fund and Federal aid revenue, school aid in Minnesota is financed from individual and corporation income taxes. After distribution of per capita aid (see item 1 below), the balance of earmarked income tax revenue is subject to legislative appropriation for specified types of school aid, as indicated below.		School districts.....	230
1. <u>Per capita aid.</u> Amount required; distributed at specified rate per child from ages 6 to 16 years:		10. <u>Manpower development and training.</u> Federal funds distributed for approved programs:	
School districts ¹	8,722	School districts.....	2,603
2. <u>Income from permanent school fund.</u> Amount available; distributed in proportion to number of pupils in average daily attendance:		11. <u>School lunch and school milk programs.</u> State and Federal funds distributed as reimbursement of local expenditure, subject to specified maximum amount per unit of food served:	
School districts ¹	9,208	School districts ¹	5,651

See footnotes on page 61.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		PUBLIC WELFARE--Continued	
12. <u>Indian education</u> . Federal funds distributed as payment for tuition of Indians attending public schools:		7. <u>Children under guardianship</u> . Amount appropriated; distributed as partial reimbursement of local expenditure, up to a maximum of 50 percent:	
School districts ¹	221	Counties.....	739
13. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs</u> . Federal funds distributed in fixed ratio to approved local expenditure:		8. <u>Child welfare administration</u> . Amount appropriated; distributed as partial reimbursement of local expenditure:	
School districts ¹	1,847	Counties.....	154
14. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		HOSPITALS (Cities, counties, and special districts)	
School districts ¹	22,311	1. <u>Tuberculosis sanatoria</u> . Amount appropriated; distributed at specified rate per day per nonpaying patient:	
15. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Counties.....	23
School districts ¹		2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:	
HIGHWAYS (Cities and counties)		Cities.....	23
Highway user taxes. Of proceeds, 29 percent allocated to counties and, after deductions for State administrative expenses and disaster relief, distributed 10 percent equally among counties, 10 percent in proportion to motor vehicle registration, 30 percent in proportion to "State-county aid" road mileage, and 50 percent in proportion to computed money needs for construction; and 9 percent of proceeds distributed to cities, 50 percent in proportion to population and 50 percent in proportion to computed money needs for construction and maintenance:		Special districts.....	169
Cities.....	11,433	HEALTH (Cities and counties)	
Counties.....	40,051	1. <u>Public health nursing</u> . Amount appropriated; distributed at a specified rate per nurse employed:	
PUBLIC WELFARE (Counties)		Counties.....	117
1. <u>Old-age assistance</u> . State and Federal funds distributed in fixed ratio to local expenditure:		2. <u>Tuberculosis control</u> . Amount appropriated; distributed to counties in proportion to population:	
Counties.....	18,795	Counties.....	30
2. <u>Aid to dependent children</u> . State and Federal funds distributed in fixed ratio to local expenditure:		3. <u>Local health services</u> . Amount appropriated; distributed by the State Department of Health:	
Counties.....	24,965	Cities.....	97
3. <u>Aid to disabled</u> . State and Federal funds distributed in fixed ratio to local expenditure:		Counties.....	27
Counties.....	5,162	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
4. <u>Aid to the blind</u> . State and Federal funds distributed in fixed ratio to local expenditure:		1. <u>Insurance premiums tax</u> . Proceeds from regular and surtax fire insurance taxes relating to insured property in cities maintaining fire departments; distributed to city of origin, for fire protection and for firemen's pensions and relief:	
Counties.....	681	Cities.....	1,302
5. <u>Medical assistance for the needy</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$39,606 thousand):		2. <u>Watercraft licenses</u> . Not to exceed 75 percent of proceeds distributed to counties as determined by the Commissioner of Conservation, for enforcement:	
Counties.....	57,048	Counties.....	240
6. <u>Equalization of welfare costs</u> . Amount appropriated; distributed to counties with assessed valuations below a specified level, which cannot raise sufficient amounts to meet their share of public welfare (including categorical assistance) costs. Amount distributed to each county is in fixed ratio to its expenditure for public welfare which is in excess of the amount that would be raised by a specified tax levy:		3. <u>Mobile home property tax and registration fees</u> . Of proceeds, 10 percent distributed to county in which mobile home is located, 30 percent to city in which located, and 50 percent to school district in which located. For distribution to school districts see item 7 under "Education" above:	
Counties.....	871	Cities.....	448
		Counties.....	149
		4. <u>Conservation</u> . Amount appropriated; distributed for approved projects:	
		Counties.....	490

¹Including schools in unorganized territory operated by county governments.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
5. <u>Soil conservation</u> . Amount appropriated; distributed to soil conservation districts as required:		9. <u>Civil defense</u> . Federal funds distributed as partial reimbursement of local expenditure:	
Special districts.....	228	Counties.....	345
6. <u>Airport construction</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$1,107 thousand):		10. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Cities.....	1,357	Counties.....	294
Special districts ²	489		
7. <u>Libraries</u> . State and Federal funds distributed in fixed ratio to local expenditure for library services and construction (Federal aid revenue, \$1,263 thousand):		11. <u>Work experience program</u> . Federal funds distributed as reimbursement for approved programs:	
Counties.....	1,266	County ³	3,871
8. <u>Youth probation services</u> . Amount appropriated; distributed to counties of less than 200,000 population at specified rate per resident:		12. <u>Disaster relief</u> . Federal funds distributed on the basis of need:	
Counties.....	242	Various units.....	1,491

¹Including schools in unorganized territory operated by county governments.
²Ramsey County.

³Minneapolis-St. Paul Metropolitan Airport Commission.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		6. <u>School construction</u> . Amount required; allocated from sales tax proceeds at a specified rate per child in average daily attendance, and distributed on basis of applications approved by the State Educational Finance Commission. The Educational Finance Commission may approve payments to school districts in excess of amounts allocated to them as annual grants. Such excess payments are advances against future construction grants, and amounts are withheld from annual grants to service State debt issued to finance the advances. The amount shown here includes advances but excludes any amounts withheld to service State debt. (Payments from Building Commission to junior colleges are also included in the amount shown here):	
1. <u>Homestead exemption reimbursement</u> . Amount appropriated; distributed as reimbursement for losses resulting from exemption of homesteads from property taxation:		School districts.....	4,069
Counties.....	10,075	7. <u>Vocational education</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$6,761 thousand):	
2. <u>Oil severance tax</u> . Of proceeds, 1/3 of first \$600 thousand, 1/10 of next \$600 thousand, and 1/20 of remainder distributed to counties in proportion to collections. Counties must redistribute up to 1/3 of their share to cities containing oil-producing properties on basis of ratio of oil production in each city to oil production in entire county:		School districts.....	2,378
Counties.....	12,541	8. <u>Adult basic education</u> . Federal funds distributed in a fixed ratio to approved local expenditure:	
3. <u>Natural gas severance tax</u> . Of proceeds, 1/3 distributed to county of origin. Counties must redistribute up to 1/3 of their share to cities containing gas-producing properties on basis of origin of tax collections:		School districts.....	491
Counties.....	1,531	9. <u>Manpower development and training</u> . Federal funds distributed for approved programs:	
4. <u>Timber severance tax</u> . Of proceeds, 2/3 distributed to county of origin:		School districts.....	1,681
Counties.....	322	10. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
5. <u>Alcoholic beverage privilege tax</u> . Proceeds from additional license fee distributed to city or county in which licensee is located:		School districts.....	793
Cities.....	511	11. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure subject to a specified maximum amount per unit of food served:	
Counties.....	23	School districts.....	5,121
6. <u>Municipal revolving fund</u> . Surplus in State general fund at end of each biennium, up to a specified maximum amount, distributed to cities in proportion to population:		12. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
Cities.....	1,000	School districts.....	20,169
EDUCATION (School districts)		13. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
1. <u>Per capita distribution</u> . Amount available; distributed in proportion to number of educable children:		School districts.....	1,192
School districts.....	5,000	14. <u>Homestead exemption reimbursement</u> . Amount appropriated; distributed as reimbursement for school district losses resulting from exemption of homesteads from property taxation:	
2. <u>Minimum education program</u> . Amount appropriated; distributed on basis of equalization formula to supplement local funds obtained from required local ad valorem tax effort in financing a minimum education program:		School districts.....	4,978
School districts.....	86,145	15. <u>Chickasaw common school fund</u> . Amount appropriated; distributed to counties entitled to share in fund, at specified rate of interest, in proportion to each county's share of the fund:	
3. <u>Junior college aid</u> . Amount appropriated; distributed in part as specified amount per school, and in part in proportion to number of students:		School districts.....	62
School districts.....	5,214	16. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent returned to the State; 1/2 of State's share is redistributed to counties in which forests are located, for schools:	
4. <u>Exceptional children</u> . Amount appropriated; distributed as reimbursement of expenditure in excess of average educational cost per normal child:		School districts.....	484
School districts.....	(²)	17. <u>Federal flood control revenue</u> . Of Federal revenue from lease of land taken over for flood control purposes, 75 percent returned to the State; 1/2 of State's share is redistributed to counties in which projects are located, for schools:	
5. <u>Driver education</u> . Proceeds from motor vehicle penalty assessments distributed as reimbursement of costs subject to a specified maximum amount per pupil completing course:		School districts.....	67
School districts.....	302		

¹Includes amount redistributed to cities.²Amount included in item 2 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>HIGHWAYS (Cities and counties)</p>		<p>HIGHWAYS--Continued</p>	
<p>1. <u>Motor fuel sales tax</u>. After deduction of State requirements for debt service, refunds, and administration, 5/14 of proceeds distributed 1/3 in proportion to number of registered motor vehicles, 1/3 in proportion to area, and 1/3 in proportion to population; subject to specified maximum amount per county. Of each county's share, a specified amount per capita of municipal population in the county, plus a specified portion of the proceeds allocated to the State highway department, is distributed to cities in proportion to population, subject to a specified maximum amount per city. Excess after above distribution is distributed to counties, 1/3 equally among counties, 1/3 in proportion to population, and 1/3 in proportion to area:</p>		<p>7. <u>Federal flood control revenue</u>. Of Federal revenue from lease of land taken over for flood control purposes, 75 percent is returned to the State; 1/2 of State's share is redistributed to counties in which projects are located, for roads:</p>	
<p>Cities..... 733 Counties..... 23,498</p>		<p>Counties..... 67</p>	
<p>2. <u>Motor vehicle license taxes</u>. Proceeds from privilege license on trucks, trallers, and buses distributed 1/3 in proportion to number of registered motor vehicles, 1/3 in proportion to area, and 1/3 in proportion to population:</p>		<p>PUBLIC WELFARE (Cities and counties)</p>	
<p>Counties..... 3,343</p>		<p><u>Hospital services for welfare recipients</u>. Portion of State and Federal public assistance grants necessary, distributed as payment for medical and hospital care of public welfare recipients:</p>	
<p>3. <u>Aid to "sea wall" counties</u>. Of State Highway Department's share of motor fuel tax collections arising in certain "sea wall" counties, 1/2 distributed to county of origin for construction and maintenance of sea walls to protect highways, and for debt service on sea wall bonds:</p>		<p>Cities..... 161 Counties..... 331</p>	
<p>Counties..... 621</p>		<p>HOSPITALS (Cities and counties)</p>	
<p>4. <u>General sales tax</u>. Of proceeds, 6.6 percent plus an amount equivalent to proceeds from 1/2 cent per gallon of taxed gasoline allocated to counties: (a) a specified amount equally among all counties, and (b) the remainder on a statutory percentage basis. Amount so allocated, together with Federal aid secondary funds, is available for expenditure by State highway commission for county road construction--either direct or by contractual agreements with counties. Figure shown here represents amount reported as payments to counties for force account construction:</p>		<p><u>Hospital construction</u>. Federal funds distributed in fixed ratio to local expenditure for approved projects:</p>	
<p>Counties..... 2,744</p>		<p>Cities..... 170 Counties..... 2,218</p>	
<p>5. <u>County debt for Biloxi Bay Bridge</u>. Amount required; distributed to Harrison and Jackson Counties for debt service:</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)</p>	
<p>Counties..... 790</p>		<p>1. <u>Fire protection</u>. Amount appropriated from proceeds of fire insurance premiums tax, distributed in proportion to population, to municipalities meeting certain fire protection standards:</p>	
<p>6. <u>Federal forest reserve revenue</u>. Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/2 of State's share is redistributed to counties in which forests are located, for roads:</p>		<p>Cities..... 450</p>	
<p>Counties..... 484</p>		<p>2. <u>Libraries</u>. State and Federal funds distributed in direct ratio to local expenditure for library services and construction:</p>	
		<p>Cities..... 440 Counties..... 21</p>	
		<p>3. <u>Dairy and livestock shows</u>. Amount appropriated; distributed by the Department of Agriculture and Commerce for awards:</p>	
		<p>Counties..... 62</p>	
		<p>4. <u>Jackson County Port Authority (Pascagoula)</u>. Proceeds from bond issue distributed for port development and debt service:</p>	
		<p>Counties..... 1,500</p>	
		<p>5. <u>Civil defense</u>. State and Federal funds distributed as partial reimbursement of local expenditure:</p>	
		<p>Cities..... 271 Counties..... 135</p>	

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and special districts)		7. <u>Other special aids.</u> Amounts required by formula and amounts appropriated; distributed on varying bases depending on program concerned:	
1. <u>Intangibles (property) taxes.</u> Of collections from each taxpayer, 98 percent is distributed to county of origin for redistribution among taxing units in which taxpayer resides in proportion to rates of property tax levies of such units (for school district portion, see item 10 under "Education" below):		School districts.....	89
Cities.....	1,798	8. <u>Insurance premiums tax--foreign insurance companies.</u> Of proceeds, 50 percent distributed in proportion to population of school age, for purchase of free textbooks:	
Counties.....	1,203	School districts.....	8,334
Special districts.....	1,061	9. <u>Insurance premiums tax--domestic stock companies.</u> See item 2 under "General Local Government Support" above, for description:	
2. <u>Insurance premiums tax--domestic stock insurance companies.</u> Proceeds from tax distributed to counties (including St. Louis City) and school districts in which taxpaying companies are located in proportion to rates of property tax levies of such units (for school district portion, see item 9 under "Education" below):		School districts.....	177
City ¹	56	10. <u>Intangibles (property) taxes.</u> See item 1 under "General Local Government Support" above, for description:	
Counties.....	29	School districts.....	3,874
EDUCATION (Counties and school districts)		11. <u>Junior colleges.</u> Amount appropriated; distributed at specified rate for each 24 semester hours completed:	
Note: In Missouri, the bulk of State funds for local schools is paid from the State School Moneys Fund which receives 2/5 of the revenue of the State general revenue fund, the proceeds of the cigarette tax, and all school trust fund income:		School districts.....	3,913
1. <u>Basic apportionment:</u>		12. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$39,213 thousands):	
(a) Equalization quota. Amount required; distributed on basis of equalization formula to supplement required local support in financing a minimum school program:		School districts.....	32,741
School districts.....	21,565	13. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in direct ratio to approved local expenditure:	
(b) Teacher incentive allowance. Amount required; distributed on basis of teacher education and preparation:		School districts.....	1,760
School districts.....	16,532	14. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
(c) Additional basic aid. Amount required; distributed at specified rate per pupil in average daily attendance; however, if district has less than one full-time teacher per 30 pupils, average daily attendance figure is adjusted to this minimum base before computation of aid:		School districts.....	5,554
School districts.....	97,124	HIGHWAYS (Cities and counties)	
2. <u>Transportation.</u> Amount required; distributed as reimbursement of local expenditure, subject to specified maximum rates per pupil transported:		<u>Motor fuel sales tax.</u> Proceeds from 1-cent of 5-cent tax allocated 1/4 to county aid road fund and distributed to counties 1/2 in proportion to county road mileage and 1/2 in proportion to rural land valuation; and 3/4 to cities over 200 population in proportion to population:	
School districts.....	14,558	Cities.....	14,993
3. <u>Education of handicapped children.</u> Amount required; distributed as reimbursement of local expenditure for education of handicapped children in excess of normal educational costs, subject to specified maximum rates per child:		Counties.....	4,802
School districts.....	4,402	PUBLIC WELFARE (Cities and counties)	
4. <u>School construction in reorganized districts.</u> Amount appropriated; distributed in fixed ratio to local expenditure, subject to maximum amount per project:		1. <u>Parental homes for delinquent and dependent children.</u> Amount appropriated; distributed at specified rate per child per month:	
School districts.....	1,525	City ¹	52
5. <u>Teacher training.</u> Amount appropriated; distributed by prescribed formula to school districts serving cities of 75,000 population or more, for approved programs:		Counties.....	124
School districts.....	461	2. <u>Foster home care.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
6. <u>County superintendents and county boards.</u> Amount appropriated; distributed as partial reimbursement of local expenditure for salaries and clerical expenses:		City ¹	531
Counties.....	164	HOSPITALS (Cities, counties, and special districts)	
		1. <u>Tuberculosis hospitals.</u> Amount appropriated; distributed at specified rate per day per charity patient:	
		Cities ¹	1,224

¹St. Louis only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HOSPITALS--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		4. <u>Library aid</u> . Amount appropriated; distributed 1/2 in proportion to population and 1/2 on basis of equalization formula, to supplement proceeds of specified local property tax levy in financing a specified per capita amount for library support:	
Cities.....	224	Cities.....	188
Counties.....	354	Counties ³	904
Special districts.....	240		
3. <u>Hospital care of indigent insane</u> . Amount appropriated; distributed to city or county hospitals for the insane at a specified rate per month per patient:		5. <u>Library aid for the blind</u> . Amount appropriated; distributed as reimbursement of local expenditure:	
Cities.....	9	City ¹	48
HEALTH (Cities and counties)		6. <u>Memorial airport aid</u> . Amount appropriated; distributed in fixed ratio to local expenditure subject to a specified maximum amount:	
<u>Local health units</u> . Amount required; distributed as reimbursement of local expenditure for approved programs:		Counties.....	443
Cities ²	40	7. <u>Private car tax (public utilities sales tax)</u> . Proceeds distributed in proportion to main line mileage:	
Counties.....	632	City ¹ and counties.....	106
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		8. <u>Forest crop lands tax reimbursement</u> . Amount appropriated; distributed to counties in which such lands are located at a specified rate per acre:	
1. <u>Apprehension and transportation of criminals</u> . Amount appropriated; distributed as reimbursement of local costs:		Counties.....	106
Cities and counties.....	24	9. <u>Federal flood control revenue</u> . Of Federal revenue from lease of land taken over for flood control purposes, 75 percent is returned to the State; the State's share is redistributed to counties in which projects are located, for schools and roads:	
2. <u>Civil defense</u> . Federal funds distributed as partial reimbursement of local expenditure for disaster relief:		Counties.....	164
Cities.....	385	10. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State; State's share is redistributed to counties in which forests are located, for schools and roads:	
Counties.....	41	Counties.....	125
Various units.....	417		
3. <u>Reimbursement of tax assessment expenditure</u> . Amount appropriated; distributed in fixed ratio to local expenditure:			
City ¹	334		
Counties.....	1,108		

¹St. Louis only.

²St. Louis and Kansas City only.

³Includes amount for library districts.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)			
EDUCATION (School districts)		PUBLIC WELFARE (Counties)	
1. <u>State equalization aid.</u> Amount available from 1/4 proceeds of individual and corporation income taxes, general fund appropriation, and 1/2 of State's share of Federal oil royalties, distributed on basis of equalization formula to supplement required local support plus amount from permanent school fund (item 3 below) in financing a minimum program:		<u>General relief and contingencies.</u> Amount appropriated; distributed on basis of need to supplement amounts available from local sources in financing requirements for local share of public assistance and other public welfare expenditure:	
School districts.....	20,860	Counties.....	165
2. <u>Transportation.</u> Amount appropriated; distributed in fixed ratio to local expenditure under a State schedule:		HOSPITALS (Counties)	
School districts.....	1,174	<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
3. <u>Permanent school fund income.</u> Of income, 95 percent distributed in proportion to population of school age:		Counties.....	44
School districts.....	5,901	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
4. <u>Driver education.</u> Of proceeds from motor vehicle drivers, license fees, and traffic fines, 5 percent distributed as reimbursement for local expenditure based on number of pupils completing course:		1. <u>Transportation and board of prisoners.</u> Amount appropriated; distributed as reimbursement of local expenditure:	
School districts.....	194	Counties.....	59
5. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$255 thousand):		2. <u>Fire insurance premiums tax.</u> Proceeds from tax on fire insurance premiums distributed in proportion to premiums paid on property in each city, subject to allocation of minimum amount to each city; for use of fire department relief associations:	
School districts.....	961	Cities.....	(1)
6. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		3. <u>Motor vehicle insurance premiums tax.</u> Proceeds distributed in same proportion as fire insurance premiums tax in item 2 above:	
School districts.....	284	Cities.....	208
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		4. <u>County liquor license tax.</u> Proceeds from 4 percent tax on retail sales, distributed to counties in proportion to gross sales in county. County retains 1/4 and distributes remainder to municipalities in county in proportion to gross sales in municipality; to be used for law enforcement and regulation and control of sale of liquor:	
School districts.....	273	Cities.....	613
8. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		Counties.....	204
School districts.....	4,035	5. <u>Airports.</u> State and Federal funds distributed in fixed ratio to approved local expenditure:	
9. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Cities and counties.....	509
School districts.....		6. <u>Federal flood control revenue.</u> Of Federal revenue from lease of land taken over for flood control purposes, 75 percent is returned to the State. State's share is redistributed to counties in which such lands are located, for schools and roads:	
10. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:		Counties.....	6
School districts.....	659	7. <u>Federal grazing revenue.</u> Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to counties of origin:	
11. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:		Counties.....	56
School districts.....	100	8. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties for schools and roads:	
HIGHWAYS (Cities)		Counties.....	1,164
<u>City highways.</u> Amount required; distributed as refund to cities by State Highway Commission:			
Cities.....	206		

¹Not reported.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		HIGHWAYS	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		(Cities and counties)	
<u>Insurance premiums tax.</u> Of proceeds, 1/2 distributed to counties in proportion to population. Each county redistributes its share as follows: 10 percent to county general fund; 60 percent to school districts in proportion to number of pupils in average daily attendance (see item 3 under "Education" below); and 30 percent to cities in proportion to population:		<u>Motor fuel sales tax.</u> Of proceeds from the 7 1/2-cent tax, 1/15 distributed; 80 percent to cities in proportion to population and 20 percent to counties in proportion to rural population. Of the remaining 14/15, 15 percent distributed to counties on a statutory percentage basis for maintenance, repair, and improvement of mail routes; and 24 percent of the remainder allocated to counties on the same statutory percentage basis and redistributed as follows: At a specified per capita rate to cities and villages with populations of 25 thousand or less; 40 percent of county allocation to cities of 25 thousand to 200 thousand; 75 percent of county allocation to cities of over 200 thousand population; and remainder to the county for road and bridge purposes:	
Cities.....	860		
Counties.....	287		
EDUCATION (School districts)		Cities.....	2,618
1. <u>Temporary school fund income.</u> Amount available, including minor amount from miscellaneous license taxes, distributed as follows: As payment in lieu of property taxes to districts in which school lands not subject to taxation are located; 1/4 of remainder equally among school districts; and the remainder in proportion to population of school age:		Counties.....	18,447
School districts.....	17,707	PUBLIC WELFARE (Counties)	
2. <u>Instruction of handicapped children.</u> Amount appropriated; distributed as reimbursement of excess above average cost per normal child, subject to maximum amount per child:		1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$5,012 thousand):	
School districts.....	(1)	Counties.....	3,938
3. <u>Insurance premiums tax.</u> Of the 1/2 of proceeds distributed to counties in proportion to population (see item 1 under "General Local Government Support" above), 60 percent is redistributed to school districts in proportion to number of pupils in average daily attendance:		2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$5,441 thousand):	
School districts.....	1,719	Counties.....	7,771
4. <u>Driver education.</u> Amount appropriated; distributed as reimbursement of costs, subject to a maximum amount per pupil:		3. <u>Aid to the blind.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$295 thousand):	
School districts.....	(1)	Counties.....	402
5. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:		4. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,956 thousand):	
School districts.....	(1)	Counties.....	2,585
6. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:		5. <u>Medical assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$10,532 thousand):	
School districts.....	(1)	Counties.....	16,764
7. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:		6. <u>Certification costs.</u> State and Federal funds distributed in fixed ratio to local expenditure for certification of recipients under assistance programs above:	
School districts.....	(1)	Counties.....	395
8. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		7. <u>Child welfare services.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$318 thousand):	
School districts.....	(1)	Counties.....	263
9. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		8. <u>Work experience program.</u> Federal funds distributed as reimbursement for approved programs:	
School districts.....	(1)	Counties.....	885
10. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		HOSPITALS (Cities)	
School districts.....	(1)	<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Cities.....	746

¹Included with amount shown for item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HEALTH (Cities and counties)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
<u>Health services.</u> Amount appropriated; distributed as partial reimbursement of local costs:		3. <u>Loss of taxes on school lands.</u> Amount required; distributed as payments in lieu of taxes:	
Cities and counties.....	521	Counties.....	24
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		4. <u>Civil defense and disaster relief.</u> State and Federal funds, distributed as partial reimbursement of local expenditure:	
1. <u>Racing license and admissions taxes.</u> Proceeds, after certain deductions, distributed equally among counties in which approved fairs or exhibits are held:		Counties.....	430
Counties.....	141	5. <u>Soil conservation.</u> Amount appropriated; distributed to soil conservation districts as required:	
2. <u>Airports.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects:		Special districts.....	172
Cities.....	225	6. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
Special districts.....	386	Cities.....	274
		7. <u>Economic development.</u> Amount appropriated; distributed to cities:	
		Cities.....	265

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor amounts are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		9. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
1. <u>Cigarette (sales) tax.</u> Of the proceeds, 5 1/2 percent distributed to county of origin and 64 1/2 percent distributed to cities and counties in proportion to population:		School districts.....	1,049
Cities..... Counties.....	2,387 1,371	10. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
2. <u>Gaming license tax.</u> Proceeds from license fee, based on number of games operated, divided equally among counties:		School districts.....	
Counties.....	920	HIGHWAYS (Counties)	
EDUCATION (School districts)		Motor fuel sales tax. Proceeds from 1/2 cent tax distributed 1/4 in proportion to area, 1/4 in proportion to population, 1/4 in proportion to road mileage, and 1/4 in proportion to vehicle miles of travel. In addition, an optional tax of 1 cent per gallon is imposed in counties which do not reject this tax and is distributed to county of origin. Counties must redistribute a proportionate share of the 1-cent tax to cities on the basis of assessed valuations:	
1. <u>Minimum education program.</u> Amount available from appropriations and interest from investment of the permanent school fund; distributed to supplement required local support in financing a minimum education program:		Counties.....	15,119
School districts.....	30,371	HOSPITALS (Counties)	
2. <u>School construction assistance.</u> Amount appropriated; distributed to school districts where 15 percent or more of students in average daily attendance are State wards or have parents employed by the State, and having bonded indebtedness exceeding 60 percent of capacity, at a specified maximum rate for each such pupil:		Hospital construction. State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$85 thousand):	
School districts.....	122	Counties.....	128
3. <u>Special State aid.</u> Amount appropriated; distributed on the same basis as item 1 above:		HEALTH (Counties)	
School districts.....	1,500	1. <u>Mental health services.</u> Amount appropriated; distributed as reimbursement for local expenditure:	
4. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$616 thousand):		Counties.....	142
School districts.....	777	2. <u>Preventive medical services.</u> Amount appropriated; distributed on the basis of population to Clark and Washoe Counties:	
5. <u>Adult basic education.</u> State and Federal funds distributed for approved programs:		Counties.....	128
School districts.....	41	MISCELLANEOUS AND COMBINED PURPOSES (Counties and special districts)	
6. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:		1. <u>Aviation fuel tax.</u> After deduction for Civil Air Patrol fund, proceeds distributed to counties in proportion to tax collected:	
School districts.....	78	Counties.....	314
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		2. <u>Urban planning assistance.</u> State and Federal funds distributed for approved projects:	
School districts.....	151	Counties..... Special districts.....	5 62
8. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:		3. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; State's share is redistributed to counties in which forests are located, for roads and schools:	
School districts.....	247	Counties.....	43
		4. <u>Federal grazing revenue.</u> Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to counties of origin:	
		Counties.....	70

¹Includes an amount for cities.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		5. <u>School building aid</u> . Amount appropriated; distributed in fixed ratio to amount of principal payments on outstanding indebtedness for approved projects:	
1. <u>Interest and dividends (individual income) tax</u> . Proceeds, less administrative costs; distributed to city or town of residence of taxpayer:		Cities and school districts.....	2,254
Cities.....	823	6. <u>Vocational education</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Towns.....	1,847	Cities and school districts.....	778
2. <u>Railroad (property) tax</u> . Of proceeds, 1/4 distributed in proportion to value of buildings and right of way of taxed corporations, plus that portion of the residue of collections determined by the ratio of capital stock of taxed corporations held by residents of cities or towns to total capital stock, distributed in proportion to stock held by residents of each city or town:		7. <u>Intellectually retarded children</u> . Amount appropriated; distributed at rate equivalent to the average cost per pupil:	
Cities.....	33	Cities and school districts.....	103
Towns.....	35	8. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
3. <u>Savings bank (license) tax</u> . Proceeds arising from deposits or capital stock owned by residents of cities or towns distributed to city or town of residence of depositor or stockholder:		Cities and school districts.....	1,613
Cities.....	275	9. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
Towns.....	188	Cities and school districts.....	
4. <u>Reimbursement for tax losses on forest and flood control lands</u> . Amount appropriated; distributed in proportion to property tax losses arising from exemption of public forest and flood control lands:		10. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
Cities.....	6	Cities and school districts.....	313
Towns.....	58	11. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
5. <u>Reimbursement for tax losses on growing timber</u> . Amount appropriated; distributed in proportion to property tax losses arising from exemption of growing timber:		Cities and school districts.....	834
Towns.....	64		
6. <u>Forest conservation aid</u> . Amount appropriated; distributed on basis of normal yield tax assessments; heavily timbered towns may receive additional aid:		HIGHWAYS (Cities and towns)	
Towns.....	67	1. <u>Maintenance of town roads</u> . Amount appropriated; distributed to supplement the proceeds of a local property tax levy at a specified rate in order to provide a specified amount per mile of town road:	
		Towns.....	250
EDUCATION (Cities and school districts)		2. <u>Highway construction</u> . Amount appropriated; allocated in proportion to town road mileage and mileage of highways in built-up areas, to be expended within cities and towns by State Highway Commission together with specified matching amounts contributed by cities and towns. Cities and towns with highway debt may use part of the State allocation to retire such debt:	
1. <u>Foundation aid</u> . Amount appropriated; distributed on basis of equalization formula to supplement required local support in financing minimum school program:		Cities and towns.....	254
Cities and school districts.....	3,151		
2. <u>Area vocational schools</u> . Amount appropriated; distributed as reimbursement of local expenditure:		PUBLIC WELFARE (Counties)	
School districts.....	47	<u>Hospitalization of welfare recipients</u> . State and Federal funds distributed as reimbursement of approved costs:	
3. <u>Education in unorganized areas</u> . Amount appropriated; distributed as reimbursement for tuition and transportation of children living in unorganized areas:		Counties.....	55
School districts.....	(1)		
4. <u>Aid to needy districts</u> . Amount appropriated; distributed on a per pupil ratio basis:			
School districts.....	103		

¹Included in item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>HEALTH (Cities and towns)</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES--Continued</p>	
<p><u>Mental health services.</u> Federal funds distributed in fixed ratio to local expenditure for approved costs:</p>		<p>2. <u>Water pollution control.</u> State and Federal funds distributed in fixed ratio to local expenditure for acquisition and construction of sewage disposal facilities:</p>	
<p>Cities and towns.....</p>	11	<p>Cities.....</p>	997
<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and towns)</p>		<p>3. <u>Civil defense.</u> Federal funds distributed on basis of need:</p>	
<p>1. <u>Urban planning assistance.</u> State and Federal funds distributed for approved projects:</p>		<p>Cities.....</p>	22
<p>Cities.....</p>	164	<p>4. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to cities or towns in which such forests are located, for schools and roads:</p>	
		<p>Cities.....</p>	2
		<p>Counties.....</p>	1
		<p>Towns.....</p>	82

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		11. <u>County-assisted junior colleges.</u> Amount appropriated; distributed as reimbursement of 1/2 operation costs or \$200 per student, whichever is less:	
1. <u>Inheritance tax.</u> Of proceeds, 5 percent distributed to county of origin:		Counties.....	339
Counties.....	2,340	12. <u>Salaries and expenses of certain county employees.</u> Amount appropriated; distributed as reimbursement of local expenditure for salaries and expenses of attendance officers, helping teachers, and supervisors of child study:	
2. <u>Financial business (license) tax.</u> Proceeds distributed 1/2 to taxing unit in which taxpayer is located and 1/2 to county in which taxing unit is located:		Counties.....	370
Cities.....	661	13. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Counties.....	661	Various units.....	7,332
3. <u>Railroad tax replacement revenue.</u> Amount appropriated; distributed to cities in which railroad property is located as replacement of revenue losses resulting from imposition of a State tax on railroad property:		14. <u>Adult education.</u> State funds distributed in fixed ratio to local expenditure for supervisors' salaries and Federal funds distributed in fixed ratio to local expenditure:	
Cities.....	4,128	Various units.....	923
EDUCATION (Various units) ¹		15. <u>Manpower development and training.</u> State and Federal funds distributed for approved programs:	
1. <u>Minimum aid fund.</u> Amount appropriated; distributed at a specified rate per resident pupil:		Various units.....	5,593
Various units.....	95,000	16. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in direct ratio to local expenditure for approved programs:	
2. <u>Equalization aid.</u> Amount appropriated; distributed on basis of equalization formula to supplement required local support in providing a minimum program:		Various units.....	2,757
Various units.....	84,193	17. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditures, subject to a specified maximum per unit of food served:	
3. <u>Transportation aid.</u> Amount appropriated; distributed in fixed ratio to local expenditure:		Various units.....	4,935
Various units.....	13,008	18. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
4. <u>Deficiency and emergency aid.</u> Amount appropriated; distributed to districts in special need of financial assistance, on basis of such need:		Various units.....	21,900
Various units.....	175	19. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
5. <u>Education of handicapped children.</u> Amount appropriated; distributed at a fixed amount per special class. Districts sending pupils to special classes outside the district of residence receive reimbursement in fixed ratio to excess cost of such education:		Various units.....	
Various units.....	8,190		
6. <u>Education of emotionally and socially maladjusted children.</u> Amount appropriated; distributed as reimbursement of 1/2 excess costs of approved programs:		HIGHWAYS (Various units)	
Various units.....		1. <u>County aid.</u> Amount appropriated (\$9,155 thousand for fiscal 1967) allocated partly (\$8 million for fiscal 1967) on basis of area, population, and road mileage and in part (\$1,155 thousand for fiscal 1967) equally among counties. Figure shown here represents amount actually distributed in 1967 fiscal year:	
7. <u>School construction aid.</u> Amount appropriated; distributed according to resident enrollment, not to exceed a specified amount per pupil, to supplement required local support, for construction and debt service:		Counties.....	9,296
Various units.....	18,351	2. <u>Municipal aid.</u> Amount appropriated (\$6,000 thousand for fiscal 1967) allocated partly (\$4,500 thousand for fiscal 1967) on basis of population and road mileage and in part (\$2,100 thousand for fiscal 1967) equally among counties; the latter portion distributed among municipalities within each county, up to the amount allocated to the county, on the basis of expenditure requirements for approved highway projects. Figure shown here represents amount actually distributed in fiscal 1967:	
8. <u>County vocational and technical schools.</u> Amount appropriated; distributed to counties at a specified rate per pupil or at the average per pupil equalization aid, whichever is higher:		Cities and townships....	5,988
Counties.....	(2)	3. <u>County and municipal aid for lighting.</u> Amount appropriated; distributed as partial reimbursement for local expenditure:	
9. <u>Evening vocational schools.</u> Amount appropriated; distributed in fixed ratio to local expenditure:		Cities and townships....	3,431
Various units.....	66		
10. <u>County colleges.</u> Amount appropriated; distributed as reimbursement of 1/2 of cost of capital projects and 1/2 of operation costs or \$600 per student, whichever is less:			
Counties.....	6,037		

¹In addition to school districts, includes city and township dependent school systems and county vocational and technical schools. ²Amount included in item 2 above. ³Includes a small amount for counties.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HIGHWAYS--Continued		HEALTH (Cities and counties)	
4. <u>New Jersey share of Delaware River Joint Toll Bridge Commission expenditure.</u> Amount appropriated; distributed to Delaware River Joint Toll Bridge Commission:		1. <u>Mental health services.</u> Amount appropriated; distributed as reimbursement of 1/2 of approved local expenditure, but not to exceed a specified maximum per capita amount:	
Special district.....	150	Counties.....	1,734
PUBLIC WELFARE (Cities and counties)		2. <u>Basic health services.</u> Specified amount appropriated annually to each county and redistributed by county among local health agencies:	
1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$9,856 thousand):		Cities.....	99
Counties.....	11,361	Counties.....	83
2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$39,117 thousand):		3. <u>Equalization aid for health services.</u> Amount appropriated; distributed in accordance with specified formula:	
Counties.....	61,820	Cities.....	817
3. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$6,784 thousand):		Counties.....	218
Counties.....	10,180	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
4. <u>Medical assistance for the aged.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,081 thousand):		1. <u>Airport construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Counties.....	17,371	Counties.....	498
5. <u>General relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure, the appropriate ratio depending on mill rate of property taxes that would be required to yield amount equal to local expenditure requirements for general relief:		2. <u>Library aid.</u> Amount appropriated; distributed at a specified per capita rate to supplement required local support, with a lower per capita rate to public libraries with approved projects but not meeting minimum local expenditure requirements:	
Cities.....	7,038	Cities and counties.....	3,794
HOSPITALS (Cities and counties)		3. <u>Salaries of county judges and stenographic reporters.</u> Amount appropriated; distributed in fixed ratio to local expenditures for salaries of county judges and stenographic reporters:	
1. <u>Mental hospitals.</u> Amount appropriated; distributed in fixed ratio to local expenditure for care of patients in county institutions:		Counties.....	2,022
Counties.....	7,844	4. <u>Planning assistance.</u> Amount appropriated; distributed as partial reimbursement of costs, subject to a specified maximum amount per year:	
2. <u>Tuberculosis hospitals.</u> Amount appropriated; distributed as reimbursement of local expenditure for care of indigent patients without local settlement:		Various units.....	326
Counties.....	174	5. <u>Land acquisition fund.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
3. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:		Cities.....	1,537
Cities.....	28	Counties.....	384
Counties.....	130	6. <u>Sewerage facilities.</u> Amount appropriated; distributed as grants for approved projects:	
		Cities and special districts.....	3,464
		7. <u>Work experience program.</u> Federal funds distributed as reimbursement for approved programs:	
		Counties.....	240

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		8. <u>Other educational aids.</u> Federal funds for school lunch and school milk, science, mathematics, foreign language, and other critical subjects, guidance and counseling, aid for low-income areas, Indian education, and other programs; distributed on various bases depending on program concerned:	
1. <u>Motor vehicle license taxes.</u> After deduction for administration, 15 percent of proceeds distributed to county of origin for redistribution among taxing units therein in proportion to the property taxes they levy (for school districts' share, see item 5 under "Education" below):		School districts.....	13,970
Cities.....	271	HIGHWAYS (Cities and counties)	
Counties.....	813	1. <u>Motor vehicle license taxes.</u> After deduction for administration, 37 1/2 percent of proceeds distributed to counties, 1/2 to county of origin, and 1/2 in proportion to county road mileage; and 10 percent of proceeds distributed to county of origin for redistribution to cities in proportion to assessed valuation:	
2. <u>Proceeds from tax sales.</u> Of proceeds from sale of tax delinquent property, 80 percent returned to county in which property is located for distribution to all taxing units:		Cities.....	1,002
Counties.....	215	Counties.....	3,760
3. <u>Oil and gas ad valorem production (severance) tax.</u> Proceeds distributed to county of origin for redistribution to taxing units on basis of value of product severed and sold (for school districts' share, see item 4 under "Education" below):		2. <u>Municipal arterial highways.</u> Amount appropriated; distributed on a contractual basis as reimbursement of local expenditure for construction of municipal arterial highways:	
Cities.....	40	Cities.....	992
Counties.....	2,588	3. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State, and 1/2 of the State's share is redistributed to counties in which such forests are located, for highways:	
4. <u>Racing license fees.</u> Of proceeds from daily license fee imposed for each authorized day of horse racing, 1/2 distributed to county of origin:		Counties.....	107
Counties.....	30	HOSPITALS (Counties)	
EDUCATION (School districts)		<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
1. <u>Current school fund distribution.</u> Amount available from income of permanent school fund, 1/2 mill State property tax levy, and small amounts of miscellaneous revenue; distributed to school districts in proportion to school age population:		Counties.....	213
School districts.....	17,916	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
2. <u>Public school equalization fund.</u> Amount appropriated; distributed for transportation on basis of size of bus, road mileage and conditions, and drivers' salaries; and the remainder distributed in proportion to weighted average daily attendance:		1. <u>Extradition and transportation of prisoners.</u> Amount appropriated; distributed at specified per diem rate for extradition and transporting State prisoners:	
School districts.....	85,854	Counties.....	43
3. <u>School construction.</u> Proceeds of severance tax bonds, distributed on basis of need subject to a specified maximum amount:		2. <u>Insurance premiums tax and insurance company license taxes.</u> Proceeds from fire and motor vehicle insurance companies distributed to cities and county fire districts on basis of need as determined by State Superintendent of Insurance, but limited to a specified maximum amount per city or district, for fire protection:	
School districts.....	1,440	Cities.....	1,693
4. <u>Oil and gas ad valorem production (severance) tax.</u> School districts' share of the proceeds which is distributed to all taxing units (see item 3 under "General Local Government Support" above):		3. <u>Cigarette sales tax.</u> Of proceeds, 1/8 distributed to city and county of origin, for recreational purposes:	
School districts.....	1,873	Cities.....	734
5. <u>Motor vehicle license taxes.</u> School districts' share of the 15 percent of proceeds which is distributed to all taxing units (see item 1 under "General Local Government Support" above):		Counties.....	82
School districts.....	420	4. <u>Federal grazing revenue.</u> Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to counties of origin:	
6. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$2,391 thousand):		Counties.....	57
School districts.....	2,379	5. <u>Urban planning.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:	
7. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State, and 1/2 of the State's share is redistributed to counties in which such forests are located, for common schools:		Cities.....	597
School districts.....	107		

¹May include a small amount for counties.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, towns, and special districts)		9. <u>Indian education</u> . Amount appropriated; distributed at a fixed rate per Indian pupil attending public schools: School districts.....	832
1. <u>Per capita grants</u> . Amount appropriated; distributed in proportion to population at specified per capita rates, currently \$8.60 for cities, \$3.60 for villages, \$3.55 for town areas, \$2.05 for towns outside village areas, and \$.65 for counties: ¹		10. <u>Municipal colleges in New York City (other than community colleges)</u> . Amount appropriated; distributed to New York City in fixed ratio to local expenditure for operation and capital outlay: City ²	61,407
Cities.....	139,904	11. <u>Community colleges</u> . Amount appropriated; distributed in fixed ratio to local expenditure for capital outlay and operation: Cities.....	1,393
Counties.....	20,946	Counties.....	24,343
Towns.....	37,970	12. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs</u> . Federal funds distributed in fixed ratio to approved local expenditure: Cities.....	2,042
2. <u>Loss of taxes on exemption of railroad property, and commuter railroads</u> . Amount appropriated; distributed to compensate for loss of taxes on basis of legislative formula. See item 6 under "Education" below, for amount distributed to school districts:		Counties.....	98
Cities.....	6,494	School districts.....	2,962
Counties.....	1,169	13. <u>Vocational education</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs: Cities.....	3,845
Towns.....	318	School districts.....	5,739
Special districts.....	120	14. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served; and appropriated State funds distributed as required to supplement Federal funds (Federal aid revenue, \$18,729 thousand): Cities.....	18,199
3. <u>Stock transfer tax</u> . Proceeds distributed to the city of New York: City ²	150,160	School districts.....	17,761
EDUCATION (Cities, counties, and school districts)		15. <u>Educational television</u> . Amount appropriated; distributed as partial reimbursement of local expenditure for equipment and operation costs: Cities.....	177
1. <u>Equalization aid</u> . Amount appropriated; distributed on basis of equalization formulas to supplement required local support in financing minimum education program: Cities.....	411,581	School districts.....	555
School districts.....	1,002,050	16. <u>School to employment program</u> . Amount appropriated; distributed according to priority lists based on merit of program: Cities.....	90
2. <u>Migrant summer school aid</u> . Amount appropriated; distributed at fixed rate per pupil in average daily attendance: School districts.....	80	School districts.....	223
3. <u>Education of handicapped and emotionally disturbed children</u> . Amount appropriated; distributed as partial reimbursement of local expenditure for education of handicapped children: Cities and school districts.....	235	17. <u>Welfare education</u> . State and Federal funds distributed to provide basic education for public assistance recipients: Cities.....	468
4. <u>Transportation</u> . Amount appropriated; distributed in fixed ratio to local expenditure under State transportation quota: Cities and school districts.....	(3)	School districts.....	48
5. <u>School construction</u> . Amount appropriated; distributed to school districts at a fixed amount per pupil enrolled to supplement required local support for capital outlay or debt service: Cities and school districts.....	(2)	18. <u>Textbooks</u> . Amount appropriated; distributed as reimbursement of local expenditure subject to a specified maximum amount: Cities.....	9,042
6. <u>Loss of taxes on exemption of railroad property and commuter railroads</u> . See item 2 under "General Local Government Support" above: School districts.....	897	School districts.....	10,081
7. <u>Boards of cooperative educational services</u> . Amount appropriated; distributed to districts having boards of cooperative educational services to supplement required local support of such boards: School districts.....	21,667	19. <u>Payments in lieu of taxes</u> . Amount required; distributed to school district of city of Niagara Falls for tax losses on State-owned power plant: School district.....	204
8. <u>County boards</u> . Amount appropriated; distributed (a) in fixed ratio to local expenditure for salaries of teachers and supervisors engaged in vocational and extension work and (b) in specified amounts per class and per teacher for farm and home schools: Counties.....	1,180	20. <u>Encouragement of abilities for culturally deprived</u> . Amount appropriated; distributed in fixed ratio to local expenditure for approved programs: Cities.....	89
		School districts.....	317
		21. <u>Rescheduled school year</u> . Amount appropriated; distributed as partial reimbursement of excess costs of approved programs: School districts.....	173

See footnotes on page 78.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		HIGHWAYS--Continued	
22. <u>Experimentation in educational improvement.</u> Amount appropriated; distributed as reimbursement of local expenditure, but subject to a specified minimum of excess costs:		5. <u>Improvement, repair or reconstruction of town highways--10-year plan.</u> Amount appropriated; distributed as partial reimbursement of local expenditure for approved projects, subject to specified maximum and minimum rates of reimbursement. Computation of the percentage of reimbursement is based on the difference between the yield per mile of existing town highways from a local property tax levied at a specified rate and a specified amount of expenditure per mile:	
Cities.....	23	Towns.....	5,312
School districts.....	173	6. <u>Snow removal.</u> Amount appropriated; distributed as reimbursement of local expenditure in accordance with contractual arrangements with individual counties:	
23. <u>Prekindergarten for disadvantaged.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved programs:		Counties.....	5,902
Cities.....	944	7. <u>Reimbursement for land acquisition.</u> Amount appropriated; distributed to New York City as reimbursement for land acquired by State:	
School districts.....	2,028	City ²	1,575
24. <u>Imbalance.</u> Amount appropriated; distributed as reimbursement of local expenditure for approved programs, but subject to a specified minimum amount:		8. <u>Other contractual services.</u> Amount appropriated; distributed under contractual agreement as reimbursement to Westchester County:	
Cities.....	441	County.....	2,068
School districts.....	236	PUBLIC WELFARE (Cities, counties, and towns)	
25. <u>Manpower training and development.</u> Federal funds distributed for approved programs:		1. <u>Old-age assistance.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$77,840 thousand):	
Cities.....	14,565	Cities.....	32,626
School districts.....	2,681	Counties.....	16,728
26. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible child:		Towns.....	35
Cities.....	113,545	2. <u>Aid to dependent children.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$199,758 thousand):	
School districts.....	39,616	Cities.....	190,633
27. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Counties.....	67,215
Cities.....		Towns.....	134
School districts.....		3. <u>Aid to the blind.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
28. <u>Economic opportunity aid.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:		Cities.....	1,934
School districts.....	3,235	Counties.....	811
HIGHWAYS (Cities, counties, and towns)		4. <u>Aid to disabled.</u> State and Federal funds distributed in fixed ratio to local expenditure:	
1. <u>County highway construction and improvement.</u> Amount appropriated; distributed in fixed ratio to local expenditure, limited to a specified maximum rate per mile of highway constructed or improved. (Includes also undistributed balance of "Town highway repair and improvement" allocation):		Cities.....	18,320
Counties.....	3,630	Counties.....	9,643
2. <u>Motor fuel sales tax.</u> Amount appropriated; distributed as follows: (a) An amount equal to 10 percent of proceeds from motor fuel tax, distributed in proportion to highway mileage outside cities and villages; (b) an amount equal to 10 percent of proceeds distributed to New York City.		Towns.....	22
City ²	18,318	5. <u>Medical assistance program.</u> State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$193,764 thousand):	
Counties.....	26,944	Cities.....	160,881
3. <u>Motor vehicle license tax.</u> Amount appropriated; equal to 25 percent of collections from motor vehicle fees, distributed 16 2/3 percent to counties, and 8 1/3 percent to cities, towns, and villages in accordance with a statutory formula:		Counties.....	90,294
Cities.....	13,879	Towns.....	293
Counties.....	34,798	6. <u>Care of dependent children in foster homes and institutions.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
Towns.....	3,415	Cities.....	29,372
4. <u>Town highway repair and improvement.</u> Amount appropriated; allocated to counties on basis of equalization formula to supplement proceeds of town highway taxes within county. Town receives an amount in proportion that road mileage maintained by town bears to road mileage maintained by towns and the county; county retains any balance. (See item 1 "County highway construction and improvement" above):		Counties.....	11,613
Towns.....	4,054	7. <u>Home relief.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
		Cities.....	42,318
		Counties.....	15,421

See footnotes on page 78.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
8 <u>Welfare administration</u> . State and Federal funds distributed in fixed ratio to local expenditure:		New York City, in addition to above allocations, received reimbursement for all expenditure for books, periodicals, and binding for its central reference service, but not to exceed \$525,000 annually (Federal aid revenue, \$3,519 thousand):	
Cities.....	91,230	Cities.....	7,530
Counties.....	33,683	Counties.....	7,097
Towns.....	177	Towns.....	152
9. <u>Child welfare services</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$2,735 thousand):		3. <u>Youth services</u> . Amount appropriated; distributed in fixed ratio to local expenditure for operation of youth bureaus, recreation and youth service projects, subject to a specified maximum amount per government:	
Cities.....	1,255	Cities.....	2,918
10. <u>Cuban refugee assistance</u> . Federal funds, distributed for approved programs:		Counties.....	802
Cities.....	514	Towns.....	731
HOSPITALS (Cities and counties)		4. <u>Care of juvenile delinquents</u> . Amount appropriated; distributed as reimbursement of total local expenses incurred in caring for State charges and in fixed ratio of local expenditure for care of local charges:	
<u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		Cities.....	4,997
Cities.....	250	Counties.....	2,344
Counties.....	309	Towns.....	4
HEALTH (Cities and counties)		5. <u>Civil defense</u> . Federal funds, distributed in fixed ratio to local expenditure:	
1. <u>Local health services</u> . State and Federal funds, distributed in fixed ratio to approved local expenditure in providing certain health services, including general public health work, laboratory services, medical care for rehabilitation of physically handicapped children, and hospitalization of tuberculosis patients. In the case of tuberculosis patients, there is a specified maximum allowance per patient per day:		Cities.....	1,053
Cities.....	28,061	Counties.....	1,525
Counties.....	18,904	Towns.....	67
2. <u>Mental health aid</u> . Amount appropriated; distributed in fixed ratio to approved local expenditure, but not to exceed a specified per capita amount:		Special districts.....	16
City ²	25,224	6. <u>Veterans' services</u> . Amount appropriated; distributed in fixed ratio to approved local expenditure for operation of veterans' service bureaus, subject to a specified maximum amount per government:	
Counties.....	8,960	Cities.....	192
3. <u>Sewage treatment</u> . Amount appropriated; distributed in a fixed ratio to local expenditure:		Counties.....	364
Cities.....	2,352	7. <u>Probation services</u> . Amount appropriated; distributed to counties and New York City in fixed ratio to local expenditure for probation services:	
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		City ²	3,997
. <u>Housing and urban renewal subsidies</u> . Amounts appropriated; distributed as follows: (a) For projects financed by State loan, reimbursement of largest annual interest cost plus 1 percent of project cost; (b) for projects financed by loans other than State or Federal, reimbursement of largest annual interest cost plus 1 percent of project cost. However, the State, as an alternative to the foregoing, may make capital grants up to 1/2 the net cost of urban renewal programs exclusive of Federal aid:		Counties.....	5,748
Cities.....	43,510	8. <u>Airport construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:	
2 <u>Library aid</u> . Federal funds, distributed in a fixed ratio to local expenditure; for rural library services and construction; and State appropriations distributed to cities and counties with approved library systems as follows: (a) A fixed amount per library system annually; (b) a per capita amount annually; (c) reimbursement of local expenditure in excess of 30 cents per capita for books, periodicals, and binding but not to exceed 20 cents per capita; (d) a fixed amount per square mile of area served; (e) a fixed amount at the time approved library services are established		Cities.....	688
		Counties.....	1,117
		Towns.....	258
		9. <u>Recreation for the elderly</u> . Amount appropriated; distributed in fixed ratio to approved local expenditure:	
		Cities.....	447
		10. <u>Care of prisoners</u> . Amount appropriated; distributed as reimbursement of approved local expenditure up to a specified maximum rate per day:	
		City ²	4,488
		11. <u>Airport fire and police services</u> . Amount paid by Niagara Frontier Port Authority for services:	
		Cities.....	231
		12. <u>Payments in lieu of taxes</u> . Amount required; distributed to city of Niagara Falls, for tax losses on State-owned power plant:	
		City.....	317

See footnotes on page 78.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
13. <u>Debt service.</u> Amount required; paid by the Niagara Frontier Port Authority to the city of Buffalo, for debt service:		to a specified portion of local expenditure up to a specified maximum amount:	
City.....	629	City ²	46
		Counties.....	225
14. <u>Police pensions.</u> Specified portion of New York City's per capita grant (see "General Local Government Support" above), distributed to New York City police pension fund:		18. <u>Sewage treatment plants.</u> Amount appropriated; distributed in fixed ratio to local expenditure, for operation and maintenance:	
City ²	500	Cities.....	414
		Counties.....	5,600
15. <u>Insurance premiums tax.</u> Of collections from foreign mutual fire insurance companies, 90 percent distributed to cities maintaining fire departments on basis of collections relating to insurance on property within such cities:		Towns.....	264
Cities.....	1,022	19. <u>Court expenses.</u> Amount appropriated; distributed in fixed amounts based on population, but subject to a specified maximum amount:	
		Cities.....	2,082
16. <u>Acquisition of land for parks, recreation, and conservation.</u> Amount available from State bond issues, distributed in fixed ratio local expenditure:		Counties.....	1,320
Cities.....	410	20. <u>New York City Rent and Rehabilitation Administration.</u> Amount required; distributed to New York City to enforce rent control:	
Various units.....	1,087	City ²	6,183
17. <u>Navigation law enforcement.</u> Amount appropriated; distributed in proportion to motor boat registration but subject		21. <u>Economic opportunity aid.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:	
		Cities.....	3,160

¹In Nassau County, the amounts allocated to villages and towns on this basis are redistributed among villages and towns according to special formula.
²New York City. ³Amount included in total shown for item 1 under "Education" above.

Table 7. State Payments to Local Governments in 1967 -Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		8. <u>Advancement School</u> . Amount appropriated; distributed as reimbursement of salaries of local teachers participating in program:	
		Counties.....	201
1. <u>Alcoholic beverage sales taxes</u> . Of proceeds from tax on beer, 47 1/2 percent, and 50 percent of proceeds from tax on wine distributed to cities and counties in which sale of such beverages may be licensed, on basis of population of such cities and counties:		9. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities.....	2,760	Counties.....	3,201
Counties.....	2,525	10. <u>Vocational education and rehabilitation</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$6,022 thousand):	
		Counties.....	16,508
2. <u>Intangible property tax</u> . After deduction for State administration, proceeds distributed partly in proportion to population and partly to county of origin. Counties must redistribute amounts initially received among all taxing units in proportion to property tax levies:		11. <u>Manpower development and training</u> . Federal funds distributed for approved programs:	
Cities.....	5,522	Counties.....	632
Counties.....	10,246	12. <u>School lunch and school milk programs</u> . State funds distributed on basis of average daily attendance and Federal funds distributed as reimbursement of local expenditure, subject to a maximum amount per unit of food served:	
		Counties.....	10,870
3. <u>Public utility sales taxes</u> . Of the franchise tax (primarily 6 percent) on certain public utilities, an amount equal to 3/4 of 1 percent of gross receipts from sales within cities distributed to city of origin:		13. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
Cities.....	2,189	Counties.....	48,473
4. <u>TVA payments</u> . Payments in lieu of taxes received from TVA distributed in amount equal to tax losses on TVA occupied land:		14. <u>School library resources, textbooks, etc</u> . Federal funds distributed on basis of enrollment:	
Cities.....	3	Counties.....	
Counties.....	133	15. <u>State forest and park revenue</u> . Of net profits from operation of State parks and forests, 50 percent returned to county in which such parks and forests are located, for schools:	
EDUCATION (Counties)		Counties.....	239
1. <u>Nine-months school fund</u> . Amount appropriated; distributed to provide State minimum salary schedule for teachers, superintendents, principals, and supervisors; and for transportation:		16. <u>Insurance claims</u> . Amount required; distributed from school building insurance fund on basis of property damage claims submitted by local governments insured by the State fund:	
Counties.....	277,718	Counties.....	281
2. <u>Professional improvement of teachers</u> . Amount appropriated; distributed as reimbursement of local costs for special training programs:		HIGHWAYS (Cities)	
Counties.....	137	Aid to municipalities. Amount appropriated, equivalent to proceeds of 1/2 cent motor fuel sales tax from previous year; distributed 1/2 in proportion to population and 1/2 in proportion to street mileage:	
		Counties.....	9,325
3. <u>Education of mentally handicapped children</u> . Amount appropriated; distributed at a fixed rate per pupil enrolled in approved special classes:		PUBLIC WELFARE (Counties)	
Counties.....	937	1. <u>Old-age assistance</u> . State and Federal funds distributed in fixed ratio to local expenditure except that part of State funds is distributed on an equalization basis at the discretion of the State Board of Public Welfare (Federal aid revenue, \$24,415 thousand):	
4. <u>Community colleges and technical institutes</u> . Amount appropriated; distributed at specified rate per pupil quarter-hour of instruction, for maintenance and operation; and in fixed ratio to local expenditure for capital outlay:		Counties.....	24,901
Counties.....	16,263	2. <u>Aid to dependent children</u> . State and Federal funds distributed in fixed ratio to local expenditure, except that part of State funds is distributed on an equalization basis at the discretion of the State Board of Public Welfare (Federal aid revenue, \$29,028 thousand):	
5. <u>Driver education</u> . Proceeds from additional automobile license fee, distributed on basis of enrollment in approved training courses:		Counties.....	28,115
Counties.....	3,945		
6. <u>Public school facilities</u> . Proceeds from bond issues distributed on basis of average daily membership for construction and improvement of school facilities:			
Counties.....	29,638		
7. <u>School improvement projects</u> . Amount appropriated; distributed as reimbursement of costs for improvement of basic education:			
Counties.....	1,332		

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE--Continued		HOSPITALS (Counties)	
3. <u>Aid to disabled</u> . State and Federal funds distributed in fixed ratio to local expenditure except that part of State funds is distributed on an equalization basis at the discretion of the State Board of Public Welfare (Federal aid revenue, \$16,064 thousand):		1. <u>Hospital care</u> . State and Federal funds distributed as reimbursement for hospital care of indigent cancer patients:	
Counties.....	14,512	Counties.....	165
4. <u>Medical and hospital services--welfare recipients</u> . Portion of public assistance grants, as required, distributed as payment for medical care of public assistance recipients in local hospitals:		2. <u>Hospital construction</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$4,669 thousand):	
Counties.....	4,988	Counties.....	4,898
5. <u>Medical and hospital services--medically needy</u> . Portion of public assistance grants, as required, distributed as payment for medical services for medically needy persons not receiving public assistance:		HEALTH (Cities and counties)	
Counties.....	1,422	1. <u>Health services</u> . State and Federal funds distributed at discretion of State Board of Health including amounts for special local projects:	
6. <u>Medical assistance for the aged</u> . State and Federal funds distributed in fixed ratio to local expenditure except for that part of State funds which is distributed on an equalization basis at the discretion of the State Board of Public Welfare (Federal aid revenue, \$1,744 thousand):		Counties.....	2,717
Counties.....	928	2. <u>Mosquito control</u> . Amount appropriated; distributed for approved projects as determined by State Board of Health:	
7. <u>County welfare administration</u> . State and Federal funds distributed in fixed ratio to local expenditure:		Cities.....	33
Counties.....	6,848	Counties.....	279
8. <u>County administration of aid to blind</u> . State and Federal funds distributed in fixed ratio to local expenditure:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
Counties.....	29	1. <u>Insurance premiums tax</u> . Proceeds from tax on fire insurance premiums relating to property in cities maintaining fire departments distributed to city of origin for firemen's relief:	
9. <u>Child welfare services</u> . Federal funds distributed as reimbursement of local expenditure:		Cities.....	200
Counties.....	709	2. <u>Civil defense</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
10. <u>Care of children in foster homes</u> . Amount appropriated; distributed in fixed ratio to local expenditure:		Cities and counties.....	435
Counties.....	945	3. <u>Veterans' services</u> . Amount appropriated; distributed in fixed ratio to expenditure for salaries of approved veterans' service officers:	
11. <u>Surplus commodity distribution</u> . Amount appropriated; distributed as reimbursement of local expenditure:		Counties.....	90
Counties.....	269	4. <u>Libraries</u> . State funds distributed to qualified counties on the basis of need, area, and population; and Federal funds distributed in fixed ratio to local expenditure, for library services and construction:	
		Counties.....	1,989

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities)		11. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
1. <u>Cigarette (sales) tax.</u> Proceeds from tax of 1 mill per cigarette distributed in proportion to population:		School districts.....	991
Cities.....	1,224	12. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:	
2. <u>Severance (oil and gas production) tax.</u> After deduction of 1 percent of proceeds from 5 percent tax on gross value of oil and gas production, remainder distributed to counties of origin as follows: 75 percent of the first \$200 thousand, 50 percent of the next \$200 thousand, and 25 percent of the remainder. Counties redistribute their share 40 percent to the county road and bridge fund, 45 percent to the school districts in proportion to average daily attendance, and 15 percent to cities in proportion to population:		School districts.....	222
Cities ¹	282	13. <u>Fire and tornado fund.</u> Amount required; distributed for loss and damage to insured property:	
EDUCATION (Counties and school districts)		School districts.....	562
1. <u>Equalization aid.</u> Amount appropriated; distributed as follows: (a) Elementary and high school aid to supplement proceeds from required countywide tax levy to provide a specified amount per pupil in average daily attendance, (b) emergency aid on basis of need as determined by State school officials, and (c) transportation aid at a specified rate per mile:		14. <u>Severance (oil and gas production) tax.</u> See item 2 under "General Local Government Support" above for description:	
Counties.....	11	School districts.....	846
School districts.....	17,616	HIGHWAYS (Cities and counties)	
2. <u>Income from permanent school fund.</u> Amount available distributed in proportion to population of school age:		1. <u>Motor fuel sales tax.</u> Of proceeds 1/6 of 6-cent motor vehicle fuel tax distributed to counties in proportion to motor vehicles registration, and 21 percent of proceeds from 6-cent special fuel tax distributed as follows: (a) An amount totaling that distributed for 1959-60 fiscal year to counties in proportion to motor vehicle registration; (b) 50 percent of excess after above distribution to counties in proportion to motor vehicle registration; and (c) remainder to cities and villages in proportion to population:	
School districts.....	2,371	Cities.....	344
3. <u>Junior college aid.</u> Amount appropriated; distributed to approved junior colleges, at a specified rate per pupil:		Counties.....	2,964
School districts.....	395	2. <u>Motor vehicle license tax.</u> After deduction for administration, 41 percent of proceeds distributed as follows: (a) An amount equal to that distributed for 1959-60 fiscal year to counties in proportion to motor vehicle registration; (b) 35 percent of excess after above distribution to counties in proportion to motor vehicle registration; and (c) remainder of excess to counties for redistribution to cities and villages in proportion to population upon application of city or village for its share:	
4. <u>Special education of exceptional children.</u> Amount appropriated; distributed subject to a specified maximum amount per participating child:		Cities.....	1,086
School districts.....	284	Counties.....	3,854
5. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure:		3. <u>Severance (oil and gas production) tax.</u> See item 2 under "General Local Government Support" above for description:	
School districts.....	865	Counties.....	752
6. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		PUBLIC WELFARE (Counties)	
School districts.....	217	<u>Grants to counties.</u> Amounts appropriated; distributed (a) for administration of public assistance and for relief of nonresident indigents in fixed ratio to local expenditure, and (b) for general relief on the basis of need as determined by State welfare officials:	
7. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		Counties.....	771
School districts.....	3,539	HEALTH (Cities and counties)	
8. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		<u>Health services.</u> State and Federal funds distributed at discretion of State Department of Health:	
School districts.....	407	Cities.....	46
9. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in fixed ratio to approved local expenditure:		Counties.....	132
School districts.....	407		
10. <u>Guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:			
School districts.....	407		

¹See item 14 under "Education" for amount distributed to school districts, and item 3 under "Highways" for amount distributed to counties.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. <u>Insurance-premiums tax</u> . Amount equal to 2 1/4 percent of premiums from fire and extended coverage insurance to cities plus \$100 for each city providing service outside city limits, and \$200 to each rural fire district or department, for fire protection and firemen's relief:		3. <u>Fire and tornado fund</u> . Amount required; distributed for loss and damage to insured property:	
Cities and special districts.....	240	Cities.....	153
2. <u>Reimbursement for construction of water conservation projects</u> . Amount appropriated; distributed in fixed ratio to local expenditure for approved projects:		Counties.....	255
Counties.....	805	4. <u>Civil defense</u> . State and Federal funds distributed as partial reimbursement of local expenditure:	
		Cities.....	772
		Counties.....	591
		5. <u>Air transportation fund</u> . Amount appropriated; distributed in proportion to number of regularly scheduled landings:	
		Cities and counties....	46
		6. <u>Taylor Grazing Act funds</u> . Federal funds distributed to counties in proportion to amount of grazing land in each county:	
		Counties.....	102

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		7. <u>Municipal universities.</u> Amount required from the local government fund (see item 1 under "General Local Government Support" above) but not to exceed a specified portion of city allocation:	
1. <u>General sales tax and intangibles (property) tax.</u> Local government fund; amount appropriated from general sales tax proceeds distributed among counties, 75 percent in proportion to assessed valuation within municipalities and 25 percent in proportion to county population, subject to a specified minimum amount per county; and proceeds from intangibles tax on financial institutions and dealers in intangibles distributed to county of origin. Each county redistributes its share to the county itself and to cities, park districts, and townships therein on the basis of needs for current operating expenses as determined by the county budget commission but in counties of less than 100 thousand population, not less than 10 percent must be distributed to townships:		Cities.....	9,807
Various units.....	67,683	8. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$3,764 thousand):	
2. <u>Alcoholic beverage license taxes.</u> Proceeds from liquor control permits distributed to city of origin or to township of origin (where permits originate outside municipalities):		School districts.....	13,380
Cities.....	8,527	9. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> State and Federal funds distributed in fixed ratio to approved local expenditure:	
Townships.....	2,037	School districts.....	5,220
EDUCATION (Cities and school districts)		10. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
1. <u>Foundation program.</u> Amount appropriated; distributed on the basis of teacher units, salary allowances, and a transportation formula to supplement required local support but with a specified minimum allocation per district. Amounts required for county boards of education are deducted from school districts' share of foundation program distribution:		School districts.....	10,526
School districts ¹	240,494	11. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
2. <u>Purchase of school buses.</u> Amount appropriated; distributed on basis of need, at discretion of State Department of Education:		School districts.....	45,860
School districts.....	6,507	12. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
3. <u>Education of handicapped children.</u> Amount appropriated; distributed as reimbursement of expenditure in excess of per capita cost of educating normal children, subject to specified maximum amount per child:		School districts.....	
School districts.....	(²)	HIGHWAYS (Cities, counties, and townships)	
4. <u>Training of mentally retarded children.</u> Amount appropriated; distributed as reimbursement of local expenditure for approved classes:		1. <u>Motor fuel sales tax.</u> Of proceeds from first 2-cent tax, 30 percent distributed to cities in proportion to motor vehicle registrations, and 25 percent distributed equally among counties. Of proceeds from additional 2-cent tax, 7 1/2 percent distributed to cities in proportion to motor vehicle registrations, 7 1/2 percent distributed equally among counties, and 17 1/2 percent distributed equally among townships:	
School districts.....	1,519	Cities.....	26,776
5. <u>Interest on irreducible debt.</u> Amount required, at statutory interest rate; distributed to school districts entitled to share in distribution:		Counties.....	25,520
School districts.....	267	Townships.....	13,230
6. <u>Community colleges.</u> Amount appropriated; distributed as recommended by the Ohio Board of Regents:		2. <u>Motor vehicle registration (license) tax.</u> After deduction for administration and other State purposes, proceeds distributed as follows: 47 percent to county of origin, 34 percent to city of origin or to county of origin (where registrations originate outside municipalities), 9 percent to counties in proportion to county road mileage, 5 percent equally among counties, and 5 percent to townships in proportion to township road mileage:	
School districts.....	4,701	Cities.....	32,497
		Counties.....	58,304
		Townships.....	4,779
		PUBLIC WELFARE (Counties)	
		1. <u>Child welfare services.</u> Amount appropriated; distributed as partial reimbursement of local costs:	
		Counties.....	1,812
		2. <u>General relief.</u> Amount appropriated; distributed as partial reimbursement of local expenditure, subject to specified maximum ratio of reimbursement:	
		Counties.....	47,191

¹Includes an amount distributed to county boards of education; excludes amount transferred to teachers' retirement system. ²Amount is included under item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
3. <u>Economic opportunity fund</u> . Federal funds distributed in fixed ratio to local expenditure for approved programs:		2. <u>Police and firemen's pensions</u> . Amount appropriated; distributed to supplement local support:	
Counties.....	4,882	Cities.....	1,575
4. <u>Commodity distribution</u> . Federal funds distributed on basis of need:		3. <u>Probation services</u> . Amount appropriated; distributed as determined by the Youth Commission:	
Counties.....	153	Counties.....	249
HOSPITALS (Cities and counties)		4. <u>Watercraft fees</u> . Specified amount from proceeds distributed in proportion to watercraft registration:	
1. <u>Tuberculosis hospitals</u> . Amount appropriated; distributed at specified rate per patient per day:		Cities.....	52
Counties.....	1,361	Counties.....	4
2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		Special districts.....	63
Cities.....	4	5. <u>Libraries</u> . State funds; distributed to supplement local revenue on basis of per capita revenue from local intangible property taxes and Federal funds distributed in fixed ratio to local expenditure:	
Counties.....	2,229	Various units.....	1,036
HEALTH (Cities and counties)		6. <u>Parimutuels tax</u> . Proceeds from 1/2 of 1 percent tax on amounts wagered and "breakage," distributed at a fixed amount per county conducting fairs:	
<u>Health services</u> . State and Federal funds distributed in fixed ratio to local expenditure for salaries of certain health district employees, subject to specified maximum amount per district:		Counties.....	938
Cities.....	1,204	7. <u>Soil conservation</u> . Amount appropriated; distributed at a fixed amount per district annually, and in fixed ratio to local funds up to a specified maximum amount:	
Counties.....	1,061	Special districts.....	209
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		8. <u>Civil defense</u> . Federal funds distributed in fixed ratio to local expenditure:	
1. <u>Reimbursement for criminal costs</u> . Amount appropriated; distributed as reimbursement of local expenditure for transportation and care of State prisoners:		Various units.....	228
Counties.....	1,039		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities)		11. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Alcoholic beverage excise tax. Of 97 percent of proceeds, 1/3 distributed to counties in proportion to area and population and redistributed to cities and towns in proportion to population:		School districts.....	1,369
Cities.....	2,464	12. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
EDUCATION (Counties and school districts)		School districts.....	19,816
1. <u>Foundation program.</u> Amount appropriated; distributed to supplement required local support in providing a minimum program based on 1963-64 per pupil amounts adjusted to current average daily attendance:		13. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
School districts.....	65,767	School districts.....	
2. <u>Incentive aid.</u> Amount appropriated; distributed at a specified rate per pupil in average daily attendance to school districts levying additional property taxes, amount depending on number of mills levied:		HIGHWAYS (Cities and counties)	
School districts.....		1. <u>Motor fuel sales tax--4 cents.</u> Of proceeds from gasoline tax, 22 percent distributed to counties, 2/5 in proportion to county road mileage and 3/5 in proportion to population and area; and 5 percent distributed to cities in proportion to population. Of proceeds from special fuel use tax, 24 1/4 percent distributed to counties in proportion to population and area:	
3. <u>Motor vehicle license taxes.</u> Of proceeds from automobile and farm truck licenses, 95 percent distributed to county of origin for redistribution to school districts in proportion to average daily attendance:		Cities.....	2,159
School districts.....	31,883	Counties.....	10,336
4. <u>Gross production (severance) tax.</u> Of proceeds, 10 percent distributed to county of origin for redistribution among school districts maintaining 12 grades and making specified minimum tax levy, in proportion to average daily attendance:		2. <u>Motor fuel sales tax--1 cent.</u> Proceeds distributed, 1/3 in proportion to area, 1/3 in proportion to rural population, and 1/3 in proportion to county road mileage:	
School districts.....	4,460	Counties.....	11,929
5. <u>Rural electric cooperative (gross receipts) tax.</u> Of proceeds, 95 percent distributed to counties in which property is located in proportion to line mileage for redistribution to school districts in proportion to line mileage:		3. <u>Motor fuel sales tax--1/2 cent.</u> Proceeds distributed, 2/5 in proportion to county road mileage and 3/5 in proportion to population and area:	
School districts.....	666	Counties.....	5,825
6. <u>County superintendents' salary supplement.</u> Amount appropriated; distributed to supplement local salary allowances up to a prescribed maximum amount:		4. <u>Motor vehicle license tax.</u> Of proceeds from commercial licenses and bus mileage tax, 52 1/4 percent distributed to counties, 2/5 in proportion to county road mileage and 3/5 in proportion to population and area; and 23 3/4 percent distributed to counties in proportion to county population for redistribution to cities in proportion to population:	
Counties.....	144	Cities.....	3,471
7. <u>Education of handicapped children.</u> Amount appropriated; distributed as reimbursement of excess costs for approved programs, subject to specified maximum amount per pupil and per teacher unit:		Counties.....	7,610
School districts.....	(1)	5. <u>Gross production (severance) tax.</u> Of proceeds, 10 percent distributed to county of origin:	
8. <u>Income from permanent school fund.</u> Amount available distributed in proportion to population of school age:		Counties.....	4,445
School districts.....	3,502	HOSPITALS (Cities and counties)	
9. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:		Hospital construction. Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	4,296	Cities.....	844
10. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount, per unit of food served:		Counties.....	597
School districts.....	3,181		

¹Included with amount shown for item 1 above.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. <u>Insurance premiums tax--firemen's pensions.</u> Of proceeds from tax on premiums collected by insurance companies on fire, extended coverage, and other specified types of property damage insurance, 3/4 distributed to cities maintaining firemen's pension systems in proportion to amounts collected from premiums on insured property located in such cities:	3,954	5. <u>Election expenses.</u> Amount appropriated; distributed as reimbursement to counties:	
Cities.....		Counties.....	208
2. <u>Insurance premiums tax--policemen's pensions.</u> Of proceeds from tax on premiums collected on automobile liability, property damage, burglary and theft insurance, subject to a specified maximum total amount, 3/4 distributed to cities maintaining police pension systems, in proportion to salaries paid to members of such systems:	126	6. <u>Civil defense and disaster relief.</u> Federal funds distributed in fixed ratio to local expenditure for civil defense programs and on basis of need for disaster relief:	
Cities.....		Various units.....	353
3. <u>Airports.</u> Amount appropriated; distributed as grants for the acquisition, improvement, and maintenance of airports:	746	7. <u>Flood control.</u> Amount appropriated; distributed as determined by State Soil Conservation Board after required local participation to acquire real estate for flood control purposes:	
Cities.....		Special districts.....	346
4. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	117	8. <u>Planning and development.</u> Amount appropriated; distributed as determined by the Industrial Development and Park Commission:	
Various units.....		Various units..	688
		9. <u>Wildlife conservation.</u> Amount appropriated; distributed for approved projects:	
		Various units.....	117

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		GENERAL LOCAL GOVERNMENT SUPPORT--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and various units)		10. <u>Property tax relief--Continued</u>	
1. <u>Alcoholic beverage monopoly profits.</u> After specified deduction, 12 1/2 percent of proceeds distributed to "wet" cities and 5 percent of proceeds to "wet" counties in proportion to population:		c. Senior citizens' property tax relief. Amount appropriated; distributed to counties as reimbursement for tax losses arising from homestead exemptions; counties redistribute to taxing units in county:	
Cities.....	3,047	Various units.....	1,906
Counties.....	1,219	11. <u>Eastern Oregon timber tax.</u> Proceeds apportioned on basis of timber valuation:	
2. <u>Alcoholic beverage sales tax.</u> Of proceeds from tax on malt beverages, 3/13 (30 cents for each \$1.30 tax) as well as 10 percent of proceeds from tax on wine, distributed to cities and counties in proportion to population. For distribution of remainder of proceeds, see item 1 under "Public Welfare" below:		Counties.....	90
Cities.....	213	EDUCATION (School districts)	
Counties.....	132	1. <u>Basic school support:</u>	
3. <u>Alcoholic beverage license taxes.</u> Of proceeds, 60 percent distributed to city of origin or to county of origin (where licensee is located outside incorporated city):		a. Membership portion. Amount required; distributed at a specified rate per pupil in average daily membership:	
Cities.....	290	School districts.....	79,463
Counties.....	106	b. Equalization aid. Amount required; distributed to supplement required local support, on basis of weighted average daily membership:	
4. <u>Liquor purchase permits.</u> Of proceeds, 1/2 distributed in proportion to population:		School districts.....	
Cities.....	197	c. Transportation. Amount required; distributed to provide 60 percent of approved transportation costs:	
5. <u>Sale of timber.</u> Of proceeds from forests acquired from counties, 75 percent distributed to counties in which such forests are located:		School districts.....	
Counties.....	1,817	d. Growth apportionment. Amount required; distributed in proportion to increase in weighted resident pupils:	
6. <u>Electric cooperative tax.</u> Proceeds from 2 percent tax on gross earnings of mutual and cooperative electric systems apportioned to counties in proportion to transmission line mileage:		School districts.....	
Counties.....	204	2. <u>Community college operation.</u> Amount appropriated; distributed at a flat rate per student or as a portion of student operating costs, whichever is the least:	
7. <u>Boat licenses and fees.</u> Proceeds distributed to counties in proportion to number of certificates issued:		School districts.....	5,197
Counties.....	254	3. <u>Community college construction.</u> Amount appropriated; distributed as partial reimbursement for approved projects but not to exceed 65 percent of costs:	
8. <u>Rural telephone exchange tax.</u> Proceeds from 6 percent tax on gross earnings of companies electing to pay this tax in lieu of property tax, distributed to counties wherein such companies are located in proportion to wire mileage:		School districts.....	7,810
Counties.....	95	4. <u>Education of mentally retarded children.</u> Amount appropriated; distributed as reimbursement for approved programs but subject to specified maximum amounts:	
9. <u>Cigarette tax.</u> Of proceeds, after deduction for administrative expense, 25 percent distributed to cities and 25 percent to counties in proportion to population:		School districts.....	(¹)
Cities.....	2,249	5. <u>Education of handicapped children.</u> Amount required; distributed as reimbursement of local expenditure in excess of costs for education of normal children:	
Counties.....	2,249	School districts.....	(¹)
10. <u>Property tax relief:</u>		6. <u>Educational improvement.</u> Amount appropriated; distributed as approved by State Board of Education:	
a. General property tax relief. General fund appropriations and 50 percent of proceeds from cigarette tax, distributed to counties on basis of statutory formula taking into account assessed valuation of county; counties redistribute to taxing units in county in proportion to property tax levies:		School districts.....	377.
Various units.....	18,285	7. <u>Income from permanent school fund.</u> Amount available, distributed in proportion to population of school age:	
b. Inventory tax relief. Amount appropriated; distributed to counties in proportion to inventory valuation; counties redistribute to taxing units in county on same basis:		School districts.....	2,333
Various units.....	2,000	8. <u>Driver training.</u> Amount required from proceeds of \$1 driver license fee, distributed per pupil enrolled in course but not to exceed a specified rate per pupil nor a maximum percentage of local expenditure for program:	
		School districts.....	547

¹Included with amount shown for item 1 above.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		PUBLIC WELFARE--Continued	
9. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		2. <u>Amusement device license taxes.</u> Of proceeds, 40 percent distributed in proportion to expenditure in counties for old-age assistance:	
School districts.....	1,578	Counties.....	58
10. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/4 of the State's share is redistributed to counties in which such forests are located, for common schools:		3. <u>Surplus food program administration.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	
School districts.....	4,924	Counties.....	202
11. <u>Other educational aids.</u> Federal funds for vocational education, manpower development and training, science, mathematics, foreign language, and other critical subjects, guidance and counseling, aid for low-income areas, and other programs, distributed on various bases depending on programs concerned:		HOSPITALS (Counties)	
School districts.....	12,410	<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Counties.....	55
HIGHWAYS (Cities and counties)		HEALTH (Counties)	
1. <u>Highway-user taxes.</u> Of proceeds credited to State highway fund, 19 percent distributed to counties in proportion to motor vehicle registrations and 10 percent, less specified amount deducted for State expenditure within cities, distributed to cities in proportion to population, subject to limitation for city of Portland of credit for only 86 percent of its population in computing amount due:		1. <u>Health services.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities.....	8,050	Counties.....	397
Counties.....	15,798	2. <u>Mental health clinics.</u> Amount appropriated; distributed, within fund limitations, in fixed ratio to local expenditure for approved clinics:	
		Counties.....	776
2. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 3/4 of the State's share is redistributed to counties in which such forests are located, for roads:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
Counties.....	14,770	1. <u>Parimutuels and racing license taxes.</u> Proceeds, after certain percentage and fixed amount deduction, distributed equally among counties, for county fairs:	
3. <u>Five-percent land sales fund.</u> Federal funds distributed on basis of average square miles, for roads and bridges:		Counties.....	1,065
Counties.....	84	2. <u>Libraries.</u> State and Federal funds distributed in fixed ratio to approved local expenditure:	
		Cities.....	264
PUBLIC WELFARE (Counties)		Counties.....	100
1. <u>Alcoholic beverage sales taxes.</u> Of proceeds remaining after distribution to cities and counties for general purposes (see item 2 under "General Local Government Support" above), and less administrative expenses of the State Liquor Control Commission, 75 percent distributed in proportion to population, for public welfare purposes:		3. <u>Civil defense.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Counties.....	1,189	Cities.....	2
		Counties.....	97
		4. <u>Disaster relief.</u> Federal funds distributed on basis of need:	
		Counties.....	1,324

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and townships)		10. <u>Community colleges</u> . Amount appropriated; distributed as partial reimbursement of local expenditure for establishment, maintenance, and operation of community colleges and technical institutes:	
1. <u>Alcoholic beverage license taxes</u> . Proceeds from specified license taxes distributed to city or township of origin:		School districts.....	4,813
Cities.....	4,703	11. <u>School health examinations</u> . Amount appropriated; distributed as reimbursement of local expenditure, subject to a specified maximum amount:	
Townships.....	1,225	School districts.....	11,998
2. <u>Forest and flood control land reimbursement</u> . Amount appropriated equal to a specified amount for each acre of such land in county of location:		12. <u>Vocational education</u> . State and Federal funds distributed at specified rates per pupil in average daily membership in approved courses:	
Counties.....	140	School districts.....	(1)
EDUCATION (School districts)		13. <u>Adult basic education</u> . Federal funds distributed in fixed ratio to local expenditure:	
1. <u>Instruction</u> . Amount appropriated; distributed on basis of equalization formula computed by multiplying statutory subsidy per teaching unit by a "standard reimbursement fraction." The reimbursement fraction measures local capacity to finance a minimum program, taking into account a required tax rate, market value of taxable property, and school attendance:		School districts.....	1,431
School districts.....	436,120	14. <u>Manpower development and training</u> . Federal funds distributed for approved programs:	
2. <u>Education of handicapped children</u> . Amount appropriated; distributed at specified rates per pupil in average daily membership:		School districts.....	4,390
School districts.....	14,069	15. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
3. <u>Extension education and instruction of homebound children</u> . Amount appropriated; distributed in fixed ratio to local expenditure. Rate of reimbursement based on "standard reimbursement fraction" (see item 1 above):		School districts.....	8,747
School districts.....	(1)	16. <u>Improvement of science, mathematics, foreign language, and other critical subjects</u> . Federal funds distributed in fixed ratio to approved local expenditures:	
4. <u>Supplemental (incentive) aid</u> . Amount appropriated; distributed to merged and union school districts and joint school systems at a specified amount per teaching unit to supplement basic aid (item 1 above):		School districts.....	4,426
School districts.....	33,554	17. <u>Guidance and counseling programs</u> . Federal funds distributed in fixed ratio to approved local expenditure:	
5. <u>Tuition for children in institutions or foster homes</u> . Amount appropriated; distributed as reimbursement of tuition charges based on cost per student:		School districts.....	1,237
School districts.....	1,415	18. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
6. <u>Rentals to school building authorities</u> . Amount appropriated; distributed in fixed ratio to rentals paid to State and local school building authorities for lease of buildings constructed by authorities. Rate of reimbursement based on "standard reimbursement fraction" (see item 1 above):		School districts.....	49,602
School districts.....	30,134	19. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
7. <u>Transportation</u> . Amount appropriated; distributed in fixed ratio to local expenditure plus an allowance for depreciation. Rate of reimbursement based on "standard reimbursement fraction" (see item 1 above):		School districts.....	3,647
School districts.....	27,914	20. <u>Forest and flood control land reimbursement</u> . Amount appropriated equal to a specified amount for each acre of such land located in school district:	
8. <u>Aid to financially handicapped districts</u> . Amount appropriated; distributed on basis of need:		School districts.....	141
School districts.....	333	HIGHWAYS (Cities, counties, and townships)	
9. <u>Driver training</u> . Amount appropriated; distributed at fixed rate per pupil in average daily attendance in approved driver education programs:		1. <u>Motor fuel sales tax</u> . Amount equal to 1/2 cent per gallon of taxed fuel distributed in proportion to average amounts returned to counties during preceding 3 years. Counties may redistribute portions of this allocation to their political subdivisions, 1/2 in proportion to road and street mileage and 1/2 in proportion to population:	
School districts.....	2,660	City ²	2,846
		Counties.....	16,330
		2. <u>Highway maintenance and construction</u> . Amount equal to 20 percent of proceeds from motor fuels sales tax distributed to cities and townships, 3/5 on basis of road mileage and 2/5 on basis of population, subject to minimum annual distribution:	
		Cities.....	17,022
		Townships.....	28,066

See footnotes on page 90.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HIGHWAYS--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
3. <u>Forest and flood control land reimbursement.</u> Amount appropriated equal to specified amount for each acre of such land located in township:		3. <u>Housing construction.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved redevelopment projects:	
Townships.....	141	Various units.....	11,125
PUBLIC WELFARE (Cities and counties)		4. <u>Urban planning assistance.</u> Amount appropriated; distributed to local planning boards as determined by State Department of Community Affairs:	
1. <u>Child welfare services.</u> Amount appropriated; distributed as partial reimbursement of local expenditure for approved child welfare programs including foster home care and care of mentally retarded:		Various units.....	1,591
Counties and city ²	11,702	5. <u>Industrial development.</u> Amount appropriated; distributed at a specified rate per capita.	
2. <u>Medical assistance for the aged.</u> State and Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount:		Counties.....	503
City ²	2,939	6. <u>Juvenile delinquency.</u> Amount appropriated; distributed as partial reimbursement of local costs:	
Counties.....	12,737	Cities.....	1,620
3. <u>Services for the aging.</u> Amount appropriated; distributed in fixed ratio to local expenditure, to allow elderly to live outside institutions:		7. <u>Libraries.</u> State funds distributed to local libraries to supplement required local support at a specified per capita rate, and to county libraries in direct ratio to local expenditure up to a specified maximum amount with additional per capita aid for expanded library services and Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
Cities.....	424	Various units.....	6,780
HOSPITALS (Cities and counties)		8. <u>Airport construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:		Cities.....	448
Cities.....	181	Counties.....	590
Counties.....	369	Special districts.....	703
HEALTH (Various units)		9. <u>Aviation fuel tax.</u> Proceeds distributed in proportion to previous allocation of State funds, or in proportion to tax collections, for maintenance of airports:	
1. <u>Water pollution control.</u> Amount appropriated; distributed as determined by Secretary of Health for maintenance and operation of sewage treatment plants, but not to exceed 2 percent of expenditure for construction of such plants:		Cities.....	839
Various units.....	7,287	Counties.....	352
2. <u>Aid to county health units.</u> Amounts appropriated, distributed in fixed ratio to expenditure for operation of local health units, but subject to a maximum per capita amount:		10. <u>Payment for port services.</u> Amount appropriated; paid to Philadelphia and Erie as reimbursement for cost of port services furnished State:	
Counties and city ²	3,247	Cities.....	850
3. <u>Health facilities planning.</u> Federal funds distributed in fixed ratio to local expenditure:		11. <u>County fairs.</u> Amount appropriated; distributed as reimbursement of local expenditure:	
Various units.....	185	Counties.....	1,514
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		12. <u>Mass transit.</u> State and Federal funds distributed in fixed ratio to local expenditure for study, analysis, planning, and development:	
1. <u>Insurance premiums tax--policemen's pensions.</u> Proceeds from tax on foreign casualty insurance companies, less payment to State employees retirement system, distributed on basis of population and number of policemen:		Special districts.....	6,150
Cities.....	5,525	13. <u>Federal forest reserve revenue.</u> Federal revenue from national forests within the State is redistributed to counties in which such forests are located, for schools and roads:	
Counties.....	59	Counties.....	237
Townships.....	1,806	14. <u>Civil defense.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
2. <u>Insurance premiums tax--firemen's pensions.</u> Proceeds from tax on foreign fire insurance companies distributed in proportion to amounts collected on insurance of local properties:		Cities.....	408
Cities.....	3,490		
Townships.....	976		

¹Included with amount shown for item 1 above.

²Philadelphia only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		EDUCATION (Cities, towns, and school districts)	
1. <u>State aid to cities and towns.</u> Amount appropriated; distributed in proportion to amount of local property taxes levied:		1. <u>Foundation program.</u> Amount appropriated; distributed to supplement required local support to provide minimum education program, but with a minimum State contribution specified. Provision is also made for additional State aid for school systems providing education beyond minimum level and for emergencies:	
Cities.....	2,012	Cities.....	
Towns.....	988	Towns.....	
2. <u>Parimutuel tax.</u> After exclusion of "breakage" and deduction of 3/17 of proceeds and State administrative costs, 50 percent of remainder of proceeds distributed to cities and towns in proportion to assessed valuations:		2. <u>School building aid.</u> Amount appropriated; distributed to supplement required local effort for approved projects:	
Cities.....	2,582	Cities.....	18,381
Towns.....	1,253	Towns.....	14,526
3. <u>Alcoholic beverage sales tax.</u> Of proceeds from manufacturers' excise tax, 50 percent distributed in proportion to population:		School districts.....	1,116
Cities.....	193	3. <u>Other school aids.</u> Amount appropriated (including Federal funds), for school lunch and milk programs, vocational education, evening schools, education of gifted children, aid for low-income areas, and other programs, distributed on various bases, depending on program concerned:	
Towns.....	115	Cities.....	
4. <u>Reimbursement of tax losses.</u> Amount appropriated; distributed as reimbursement of abatement of taxes on railroads:		Towns.....	
Cities.....	166	School districts.....	
Towns.....	50	HIGHWAYS (Cities and towns)	
PUBLIC WELFARE (Cities and towns)		<u>Maintenance of State highways by towns.</u> Amount appropriated; distributed at specified rate per mile of highway within towns designated as part of State highway system, subject to specified maximum amount per town:	
<u>General relief.</u> Amount appropriated; distributed as reimbursement of local expenditure:		Cities and towns.....	386
Cities.....	4,256	MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)	
Towns.....	455	<u>Library aid.</u> Amount appropriated; distributed at not less than 25 cents and not more than 50 cents per capita, provided local government allocates an equal or greater amount; additional funds may be distributed for construction if locally matched:	
HEALTH (Cities and towns)		Cities and towns.....	215
<u>Health services.</u> Federal funds distributed in fixed ratio to local expenditure:			
Cities and towns.....	69		

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HOSPITALS (Cities, counties, and special districts)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. <u>County tuberculosis sanatoria</u> . Amount appropriated; distributed at specified rate per patient:		2. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Counties.....	55	Counties.....	491
2. <u>Hospital construction</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		3. <u>State forest revenue</u> . Of proceeds from State forests and State forestry demonstration areas, 25 percent distributed to counties in which such forests are located:	
Cities.....	140	Counties.....	49
Counties.....	2,996	4. <u>Airports</u> . Amount appropriated; distributed as determined by State Aeronautics Commission:	
Special districts.....	658	Counties.....	181
3. <u>Cancer control hospitalization</u> . Amount appropriated; distributed as reimbursement of approved costs:		5. <u>Libraries</u> . State funds distributed at a specified amount per county or regional library, and Federal funds distributed in fixed ratio to local expenditure for improvement of rural library services:	
Counties.....	250	Counties.....	300
4. <u>Crippled children hospitalization</u> . Amount appropriated; distributed as reimbursement of approved costs:		6. <u>Farm markets</u> . State and Federal funds distributed to supplement local expenditure:	
Counties.....	205	Counties.....	17
HEALTH (Counties)		7. <u>Insurance claims</u> . Amount required; distributed from State insurance fund on basis of fire loss and extended insurance claims on local property:	
Aid to county health departments. State and Federal funds distributed partly as a specified flat grant in an equal amount to each county, and partly in proportion to population:		Counties.....	20
Counties.....	2,115	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
1. <u>Insurance premiums tax</u> . Proceeds from additional 1 percent tax on insurance written by foreign fire insurance companies on property in cities maintaining fire departments distributed to such cities for fire department funds:		Counties.....	20
Cities.....	250		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		10. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
1. <u>Alcoholic beverage sales tax.</u> Of proceeds, 65 percent distributed to cities and towns in proportion to population. (Any amounts so allocated to unincorporated towns located within organized townships distributed to townships; any amounts so allocated to unincorporated towns located within unorganized townships distributed to counties):		School districts.....	5,185
Cities.....	918	11. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
Counties.....	10	School districts.....	
Townships.....	70		
2. <u>Bank income tax.</u> Of proceeds from tax on net income of banks and other financial institutions, 97 percent distributed to county of location; county redistributes to taxing units in county in proportion to apportionment for personal property taxation:		HIGHWAYS (Counties)	
Various units.....	576	1. <u>Motor fuel sales tax.</u> Of proceeds, 1/8 distributed in proportion to county assessed valuations:	
3. <u>Reimbursement for loss of tax revenue.</u> Amount appropriated; distributed to counties containing certain tax-exempt State and county school lands in amounts sufficient to reimburse them for tax losses sustained from exemption of such lands:		Counties.....	2,268
Counties.....	308	2. <u>Game and fish licenses.</u> Of proceeds from sales of licenses, 10 percent returned to county of origin, for highway purposes:	
EDUCATION (School districts)		Counties.....	102
1. <u>Foundation program.</u> Amount appropriated; distributed at specified rates for each elementary and high school classroom unit with an additional flat amount for each certified elementary teacher:		PUBLIC WELFARE (Counties)	
School districts.....	8,500	<u>Alcoholic beverage sales and license taxes.</u> Of proceeds from taxes on nonintoxicating beer and wine, 25 percent less certain deductions distributed in proportion to population, for general relief:	
2. <u>Income from permanent school fund.</u> Amount available distributed in proportion to population of school age:		Counties.....	110
School districts.....	2,453	HOSPITALS (Cities)	
3. <u>Reimbursement for loss of tax revenue.</u> Amounts appropriated; distributed to school districts containing certain tax-exempt State and county school lands and tax-exempt Indian lands (a) in amounts sufficient to reimburse them for tax losses sustained from exemption of school lands, and (b) in proportion to acreage of Indian lands:		Hospital construction. Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	129	Cities.....	126
4. <u>Vocational education.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:		HEALTH (Counties)	
School districts.....	444	<u>Mental health centers.</u> Amount appropriated; distributed as reimbursement of local expenditure:	
5. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:		Counties.....	65
School districts.....	29	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
6. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		1. <u>Insurance premiums tax.</u> Proceeds from tax on fire insurance companies distributed to cities on basis of collections relating to insurance on property within each city, for use of fire departments or for firemen's pensions:	
School districts.....	451	Cities.....	143
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:		2. <u>Airport construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	246	Cities and counties.....	570
8. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:		3. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
School districts.....	623	Counties.....	63
9. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to specified maximum amount per unit of food served:		4. <u>Federal flood control revenue.</u> Of Federal revenue from lease of land taken over for flood control purposes, 75 percent returned to the State. State's share is redistributed to counties in which projects are located, for schools and roads:	
School districts.....	979	Counties.....	54
		5. <u>Civil defense.</u> Federal funds distributed on basis of need:	
		Counties.....	80

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		3. <u>Textbook aid.</u> Amount appropriated; distributed at specified rate per pupil in average daily attendance:	
1. <u>General sales tax.</u> Of proceeds, 12 1/2 percent of 2/3, less specified amount for use of University of Tennessee Municipal Technical Advisory Service, distributed in proportion to population:		Cities.....	1,278
Cities.....	15,643	Counties.....	1,690
		School districts.....	43
2. <u>Alcoholic beverage sales tax--distilled spirits and wine.</u> After deduction of 15 percent of proceeds from tax on products of Tennessee distilleries (distributed to county of origin) 1/2 proceeds from tax of 25 cents per gallon of wine and 70 cents per gallon of distilled spirits, and 35 percent proceeds from additional tax of 35 cents per gallon of wine and \$1.00 per gallon of distilled spirits distributed to counties, 3/4 in proportion to population and 1/4 in proportion to area; except that in certain counties, 60 percent of their shares from the additional taxes must be redistributed to certain of their cities:		4. <u>Sick leave.</u> Amount appropriated; distributed in fixed ratio to local expenditure for salaries of substitute teachers, subject to a specified maximum rate per day:	
Cities ¹	416	Cities.....	132
Counties.....	2,114	Counties.....	230
		School districts.....	5
3. <u>Alcoholic beverages sales taxes--beer.</u> Of proceeds, 2/17 distributed equally among counties and 2/17 of proceeds distributed to cities in proportion to population:		5. <u>Education of exceptional (handicapped) children.</u> Amount appropriated; distributed as reimbursement of excess costs of approved programs up to a specified maximum amount per child:	
Cities.....	504	Cities.....	(2)
Counties.....	494	Counties.....	(2)
		School districts.....	(2)
4. <u>Individual income tax.</u> Of tax on net income of individuals from dividends or interest (6 percent tax), 3/8 distributed to city of origin or to county of origin (where taxpayer resides outside city):		6. <u>Aid for severely mentally handicapped.</u> Amount appropriated; distributed as reimbursement of 60 percent of cost of approved programs up to a fixed maximum amount per pupil:	
Cities.....	2,057	Cities.....	329
Counties.....	373	Counties.....	201
		School districts.....	5
5. <u>Tennessee Valley Authority payments in lieu of taxes.</u> Portion of revenue received by State from TVA distributed in amounts sufficient to make up difference between actual tax losses resulting from exemption of TVA property and amounts received directly by local governments from TVA:		7. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities.....	120	Cities.....	4,198
Counties.....	172	Counties.....	1,038
		School districts.....	54
EDUCATION (Cities, counties, and school districts)		8. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:	
1. <u>Equalization aid.</u> Amount appropriated; distributed on basis of equalization formula to supplement required local support in financing minimum school program. The minimum school program is based on allowances for teachers' salaries under a minimum salary schedule, and for transportation, operation, and maintenance. Local support required is determined by applying to a specified amount, a fiscal ability index based upon a number of economic factors:		Cities.....	626
Cities.....	58,969	Counties.....	1,066
Counties.....	90,788	School districts.....	3
School districts.....	2,123	9. <u>Manpower development and training.</u> Federal funds distributed for approved programs:	
		Cities.....	1,505
2. <u>Capital outlay.</u> Amount appropriated; allocated among counties on basis of a capital outlay foundation program determined by the State Board of Education, by applying a per capita amount to the number of pupils in average daily attendance, less an amount required to be raised locally. Amounts allocated to counties are distributed among school systems in proportion to the number of teaching positions allowed and maintained in grades 1-12 in the previous year:		Counties.....	209
Cities.....	3,453	10. <u>Science, mathematics, and foreign language and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:	
Counties.....	6,629	Cities.....	1,150
School districts.....	146	Counties.....	919
		School districts.....	9
		11. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:	
		Cities.....	2,173
		Counties.....	3,964
		School districts.....	100
		12. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
		Cities.....	10,558
		Counties.....	26,041
		School districts.....	518
		13. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:	
		Cities.....	
		Counties.....	
		School districts.....	

See footnotes on page 96.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
HIGHWAYS (Cities and counties)		HIGHWAYS--Continued	
1. <u>Motor fuel sales tax.</u> (a) Proceeds from 2-cent tax distributed to counties, 1/2 equally among counties, 1/4 in proportion to population, and 1/4 in proportion to area; and (b) proceeds from 1-cent tax distributed to cities in proportion to population:		3. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities.....	16,304	Cities.....	827
Counties.....	29,155	Counties.....	1,686
2. <u>Highway construction.</u> Amount appropriated; distributed in accordance with contractual arrangements:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
City ³	185	1. <u>Aid to agricultural fairs.</u> Amount appropriated; distributed in fixed ratio to local expenditure for premiums subject to a specified maximum amount per fair:	
Counties.....	6,142	Counties.....	202
HOSPITALS (Cities and counties)		2. <u>Airport construction.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$815 thousand):	
1. <u>Hospitalization of indigents.</u> Amount appropriated; distributed as reimbursement of costs as determined by Department of Public Health:		Cities.....	3,179
Counties.....	252	3. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
2. <u>Crippled children services.</u> Amount appropriated; distributed in accordance with formula determined by Department of Public Health, for hospital care:		Cities and counties.....	1,110
Cities.....	54	4. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Counties.....	350	Counties.....	129

¹Memphis and Metropolitan Nashville-Davidson County only.
Davidson County only.

²Included with amounts shown for item 1 above.

³Metropolitan Nashville-

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		HOSPITALS (Cities, counties, and special districts)	
GENERAL LOCAL GOVERNMENT SUPPORT (Counties)		Hospital construction. Federal funds distributed in fixed ratio to local expenditure for approved projects:	
1. <u>Tax losses on university land.</u> Amount appropriated; distributed as reimbursement for tax losses:			
Counties.....	128	Cities.....	1,330
		Counties.....	1,168
		Special districts.....	1,159
EDUCATION (Counties and school districts)		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
1. <u>Available school fund distribution.</u> Amount available from proceeds of numerous earmarked taxes and income from permanent school fund distributed to counties in proportion to population of school age, and, after deduction for county school administration, the remainder is redistributed to school units in proportion to population of school age:		1. <u>Airports.</u> State funds distributed for approved projects:	
School districts ¹	217,481	Cities.....	111
Counties ²	2,649	2. <u>Salaries of county officials.</u> Amount appropriated; distributed to counties whose officials are paid on a salary basis, in proportion to population:	
2. <u>Foundation school program.</u> Amount appropriated; distributed on basis of equalization formula to supplement required local support plus amount from available school fund distribution in financing minimum foundation program. Amount of local support is based on an economic index which is applied for each school unit to a specified total amount of local support for all school units in the State. Minimum program includes teachers' salaries, other current expenses, and transportation:		Counties.....	896
School districts ¹	319,508	3. <u>Firemen's pensions.</u> Amount appropriated; distributed to cities maintaining fire departments in proportion to amounts of fire insurance premiums collected in such cities:	
3. <u>Junior colleges.</u> Amount appropriated; distributed at specified rate per junior college pupil:		Cities.....	300
School districts ¹	(3)	4. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
4. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		Cities.....	2,671
School districts ¹	8,817	Counties.....	45
5: <u>Other educational aids.</u> Federal funds for vocational education, science, mathematics, foreign language, and other critical subjects, guidance and counseling, aid for low-income areas, and other programs distributed on various bases depending on program concerned:		5. <u>Water development.</u> Amount appropriated; distributed as determined by the State Water Development Board:	
School districts ¹	95,325	Special districts.....	1,570
HIGHWAYS (Counties)		6. <u>Outdoor recreation.</u> Federal funds distributed in fixed ratio to local expenditure for acquiring and developing facilities:	
<u>Motor fuel sales tax.</u> From 1/4 of proceeds, amounts as required are allocated to pay debt service on county debt incurred to finance highways now in State highway system, and a specified amount (\$7,300 thousand for fiscal 1967) distributed 2/10 in proportion to area, 4/10 in proportion to rural population, and 4/10 in proportion to lateral road mileage:		Cities.....	33
Counties.....	7,639	Counties.....	26
		Various units.....	68
		7. <u>Civil defense and disaster relief.</u> Federal funds distributed on basis of need:	
		Cities.....	326
		Counties.....	207
		Various units.....	53

¹Amounts to school districts include small amounts paid to cities having dependent school systems. included with item 2 above.

²For county school administration.

³In-

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		11. <u>Other educational aids.</u> State and Federal funds distributed on various bases depending on program concerned:	
<u>Alcoholic beverage monopoly profits.</u> First \$1 million of profits in excess of \$2,250 thousand distributed in proportion to population:		School districts.....	312
Cities.....	733	HIGHWAYS (Cities and counties)	
Counties.....	267	1. <u>Motor vehicle license tax.</u> Amount appropriated from proceeds (\$2 million annually) plus, after deduction for State purposes, 3/4 of remainder distributed with 45 percent in proportion to population, 45 percent in proportion to road or street mileage, and 10 percent in proportion to area:	
EDUCATION (School districts)		Cities.....	2,298
1. <u>Uniform school fund distribution.</u> Amount available from the proceeds of property taxes, individual and corporation income taxes, a portion of the cigarette tax, permanent school fund income, a share of Federal aid derived from proceeds of mineral leases, and appropriations, distributed on the following basis: (a) An equalization formula to supplement required local support in financing a minimum school program, and (b) the average daily number of pupil miles of transportation furnished:		Counties.....	2,847
School districts.....	78,226	2. <u>Federal mineral leasing revenue.</u> Of Federal revenue from mineral leasing within the State, 37 1/2 percent is returned to the State and 1/10 of the State's share is redistributed to counties of origin, for roads (the remainder is distributed through the uniform school fund--see item 1 under "Education" above):	
2. <u>Continuing school building aid.</u> Amount appropriated from uniform school fund, distributed as necessary to supplement required local tax levy in making available a specified amount per building unit as determined by legislative formula:		Counties.....	342
School districts.....	1,019	HOSPITALS (Cities and counties)	
3. <u>State school building aid.</u> Amount appropriated; distributed to eligible districts as either (a) "bonding unit aid," which is based on outstanding debt related to required property taxing effort, or (b) "alternate building aid," which matches local tax effort over a specified rate for capital outlay and debt service in same ratio as for basic program aid (item 1 above):		<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	2,990	Cities.....	304
4. <u>Driver education.</u> Amount required from proceeds of motor vehicle license tax (additional \$1 tax), distributed as reimbursement of local expenditure for approved courses, up to a specified maximum amount per pupil:		Counties.....	140
School districts.....	(1)	HEALTH (Cities and counties)	
5. <u>Vocational education.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:		1. <u>Local health departments.</u> State and Federal funds distributed as determined by State Department of Health:	
School districts.....	(2)	Counties.....	69
6. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		2. <u>Mental health programs.</u> Amount appropriated; distributed in fixed ratio to approved local expenditure:	
School districts.....	235	Cities.....	36
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		Counties.....	179
School districts.....	477	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
8. <u>Aid to low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		1. <u>Aircraft fuel sales tax.</u> Of proceeds, 3/4 distributed to cities and counties operating airports in proportion to amount of aircraft fuel delivered to such airports:	
School districts.....	3,127	Cities.....	828
9. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Counties.....	14
School districts.....	477	2. <u>Children's detention facilities.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved projects:	
10. <u>School lunch and school milk programs.</u> State funds (proceeds from 4 percent tax on retail liquor sales) distributed in proportion to number of children receiving school lunches, and Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served (Federal aid revenue, \$1,651 thousand):		Counties.....	165
School districts.....	3,616	3. <u>Property tax assessment and collection.</u> Amount appropriated from uniform school fund, distributed as reimbursement of expenses of assessment and collection:	
		Counties.....	213
		4. <u>Federal grazing revenue.</u> Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to counties of origin:	
		Counties.....	36
		5. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
		Counties.....	131

¹Information not reported.

²Information included with item 11 below.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		HIGHWAYS--Continued	
<p>EDUCATION (School districts)</p>		<p>2. <u>Town highway aid.</u> Amount appropriated; distributed in proportion to town (or city) highway mileage, subject to local expenditure of specified minimum amount per mile, for maintenance and construction of highways:</p>	
<p>1. <u>Equalization aid.</u> Amount appropriated; distributed to supplement local support to provide a minimum program. Distribution based on formula which takes into account average daily membership, average per pupil cost, and local ability:</p>		<p>Cities..... 62 Towns..... 2,756</p>	
<p>School districts.....</p>	11,527		
<p>2. <u>Supervisory unions.</u> Amount appropriated; distributed in a fixed ratio to local expenditure:</p>		<p>PUBLIC WELFARE (Towns)</p>	
<p>School districts.....</p>	1,769	<p>General relief. Amount appropriated; distributed as reimbursement of local expenditure for support of persons without local settlement:</p>	
<p>3. <u>School construction.</u> Amount available from proceeds of borrowing, distributed in fixed ratios to local expenditure for approved projects. Ratios vary with type of building:</p>		<p>Towns..... 530</p>	
<p>School districts.....</p>	3,520		
<p>4. <u>Driver education.</u> Amount appropriated; distributed as reimbursement of cost of approved programs:</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)</p>	
<p>School districts.....</p>	198	<p>1. <u>Airport construction and maintenance.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$54 thousand):</p>	
<p>5. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs:</p>		<p>Cities..... 125</p>	
<p>School districts.....</p>	593	<p>2. <u>Libraries.</u> Federal funds distributed in fixed ratio to approved local expenditure:</p>	
<p>6. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:</p>		<p>Cities..... 463</p>	
<p>School districts.....</p>	205	<p>3. <u>Sewage treatment plant construction.</u> Amount available from proceeds of borrowing, distributed in fixed ratio to local expenditure for approved projects:</p>	
<p>7. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:</p>		<p>Cities..... 851</p>	
<p>School districts.....</p>	395	<p>4. <u>Water supply systems.</u> Amount appropriated; distributed in fixed ratio to local expenditure for approved projects:</p>	
<p>HIGHWAYS (Cities and towns)</p>		<p>Cities..... 463</p>	
<p>1. <u>State aid highways.</u> Amount appropriated; distributed (a) at specified rate per mile of State aid highway, for construction, and (b) the remainder for construction and maintenance of State aid highways at discretion of State Highway Board, and in fixed ratio to local expenditure for winter maintenance and for bridge repair and construction:</p>		<p>5. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to towns in which such forests are located, for schools and roads:</p>	
<p>Cities.....</p>	439	<p>Towns..... 121</p>	
<p>Towns.....</p>	1,756		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		7. <u>Textbooks.</u> Amount appropriated; distributed at specified rate per pupil enrolled:	
1. <u>Alcoholic beverage monopoly profits.</u> After certain deductions, 2/3 of profits distributed to cities and counties in proportion to population:	Cities..... 5,640 Counties..... 5,966	Cities..... 526 Counties..... 798	
2. <u>Alcoholic beverage sales tax.</u> Of proceeds from wine excise tax, 2/3 distributed to cities and counties in proportion to population:	Cities..... 319 Counties..... 465	8. <u>Sales tax.</u> Of proceeds, 1/2 distributed to cities and counties in proportion to school age population: Cities..... 11,823 Counties..... 20,689	
3. <u>Poll tax.</u> Of proceeds, 1/3 distributed to city or county of origin:	Cities..... 215 Counties..... 375	9. <u>State scholarship fund.</u> Amount appropriated; distributed at a specified rate per pupil for reimbursement of tuition costs for pupils attending private schools or public schools outside area of residence: Counties..... 2,218	
4. <u>Fees.</u> Of State revenue from excess fees of certain city and county officials, 2/3 distributed to city or county of origin:	Cities..... 110 Counties..... 339	10. <u>Vocation education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$7,146 thousand): Cities..... 4,460 Counties..... 6,249	
5. <u>Motor vehicle carriers rolling stock (property) tax.</u> Proceeds distributed on basis of number of vehicle-miles operated by taxpayers in each city or county:	Cities..... 110 Counties..... 194	11. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure: Counties..... 382	
EDUCATION (Cities and counties)		12. <u>Manpower development and training.</u> Federal funds distributed for approved programs: Cities..... 252 Counties..... 583	
1. <u>Basic school fund.</u> Amount appropriated; distributed at specified rate per teaching position as determined by average daily attendance:	Cities..... 52,883 Counties..... 94,510	13. <u>Improvement of science, mathematics, foreign language, and other critical subjects.</u> Federal funds distributed in direct ratio to approved local expenditure: Cities..... 1,366 Counties..... 2,257	
2. <u>Transportation.</u> Amount appropriated; distributed 40 percent in proportion to operating mileage of school buses, 40 percent in proportion to average daily attendance of pupils transported, and 20 percent in proportion to number of buses operated:	Cities..... 893 Counties..... 6,799	14. <u>Guidance and counseling programs.</u> State and Federal funds distributed as reimbursement of approved local expenditure at a specified maximum amount per guidance counselor: Cities..... 10,180 Counties..... 19,164	
3. <u>Discretionary school aid.</u> Amount appropriated; distributed on basis of need to school systems financially unable to maintain a 9 months school term:	Cities..... 25 Counties..... 101	15. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served: Cities..... 1,792 Counties..... 3,997	
4. <u>Supervision.</u> Amount appropriated; distributed in fixed ratios to local expenditure for salaries of certain supervisory personnel and supervising principals within the limits of the State-prescribed salary schedules for these positions:	Cities..... 790 Counties..... 1,282	16. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil: Cities..... 10,180 Counties..... 19,164	
5. <u>Special and adult education.</u> Amount appropriated; distributed in fixed ratio to local expenditure:	Cities..... 1,672 Counties..... 1,252	17. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment: Cities..... 1,001 Counties..... 2,211	
6. <u>Sick leave.</u> Amount appropriated; distributed in fixed ratio to local expenditure for salaries of substitute teachers, subject to a maximum amount per day per teacher employed:	Cities..... 365 Counties..... 493	18. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State; 1/4 of State's share is redistributed to counties in which such forests are located, for schools: Counties..... 105	
		19. <u>Other educational aids.</u> State and Federal funds for various programs, distribution depending on program concerned: Cities..... 1,001 Counties..... 2,211	

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>HIGHWAYS (Cities and counties)</p> <p>1. <u>Motor fuel sales tax</u>. Amount based on motor fuel sales tax proceeds received by county in 1931 plus proportionate share of increase in proceeds since that date, distributed to two counties electing to maintain their own local highways:</p> <p>Counties¹..... 3,006</p> <p>2. <u>Highway maintenance and construction by cities</u>. Amounts appropriated; distributed to cities having population over 3,500 at specified rate per mile of primary State highway within city limits; and specified amount per mile for streets not part of the primary highway system distributed to all cities:</p> <p>Cities..... 13,129</p> <p>3. <u>Federal aid</u>. Portion of Federal highway aid distributed to specified counties:</p> <p>Counties²..... 552</p>		<p>HOSPITALS (Cities and counties)</p> <p><u>Hospital construction</u>. Federal funds distributed in fixed ratio to local expenditure for approved projects:</p> <p>Cities..... 993 Counties..... 216</p> <p>HEALTH (Cities and counties)</p> <p>1. <u>Local health services</u>. Amount appropriated; distributed as partial reimbursement of approved local expenditure:</p> <p>Cities..... 2,247 Counties..... 121</p> <p>2. <u>Mosquito control</u>. Amount appropriated; distributed in fixed ratio to local expenditure up to a specified maximum amount per year:</p> <p>Cities..... 32 Counties..... 13</p>	
<p>PUBLIC WELFARE (Cities and counties)</p> <p>1. <u>Old-age assistance</u>. State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$8,530 thousand):</p> <p>Cities..... 3,092 Counties..... 3,596</p> <p>2. <u>Aid to dependent children</u>. State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$13,315 thousand):</p> <p>Cities..... 10,439 Counties..... 6,492</p> <p>3. <u>Aid to the blind</u>. State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$842 thousand):</p> <p>Cities..... 468 Counties..... 406</p> <p>4. <u>Aid to disabled</u>. State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$4,650 thousand):</p> <p>Cities..... 2,708 Counties..... 2,270</p> <p>5. <u>Medical assistance for the aged</u>. State and Federal funds distributed in fixed ratio to local expenditure:</p> <p>Cities..... 500 Counties..... 697</p> <p>6. <u>Hospital and medical care of indigents</u>. Amount appropriated; distributed in fixed ratio to local expenditure, but not to exceed a specified maximum per patient per day:</p> <p>Cities..... 1,231 Counties..... 604</p> <p>7. <u>General relief</u>. Amount appropriated; distributed in fixed ratio to local expenditure for general relief:</p> <p>Cities..... 1,166 Counties..... 588</p> <p>8. <u>Care of children in foster homes</u>. Amount appropriated; distributed in fixed ratio to local expenditure:</p> <p>Cities..... 2,323 Counties..... 1,385</p> <p>9. <u>Welfare administration and services</u>. Amount appropriated; distributed in fixed ratio to local expenditure:</p> <p>Cities..... 495 Counties..... 358</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)</p> <p>1. <u>Sheriffs and city sergeants</u>. Amount appropriated; distributed in fixed ratio to local expenditure for salaries and expenses of sheriffs and sergeants:</p> <p>Cities..... 1,350 Counties..... 3,304</p> <p>2. <u>Reimbursement, detention homes</u>. Amount appropriated; distributed in fixed ratio to local expenditure for salaries and as reimbursement of nonpersonal services expenditure:</p> <p>Cities..... 643</p> <p>3. <u>Reimbursement, juvenile and domestic relations courts</u>. Amount appropriated; distributed in fixed ratio to certain local expenditures:</p> <p>Cities..... 498</p> <p>4. <u>County court justices</u>. Amount appropriated; distributed as reimbursement of local expenditure for salaries and expenses of county court justices:</p> <p>Counties..... 1,424</p> <p>5. <u>Airport construction</u>. Federal funds distributed in fixed ratio to local expenditure for approved projects:</p> <p>Cities..... 564</p> <p>6. <u>Library aid</u>. State funds, distributed (a) for establishing a library, in proportion to population at specified rate per capita, subject to specified maximum amount per county; and (b) in fixed ratio to local expenditure in bringing services up to prescribed standards; and Federal funds distributed in fixed ratio to local expenditure, for improving rural library services:</p> <p>Cities..... 461 Counties..... 661</p> <p>7. <u>Parks</u>. Amount appropriated; distributed to Breaks Interstate Park Commission, for development of parks:</p> <p>Special districts..... 24</p> <p>8. <u>Peninsula Ports Authority</u>. Amount appropriated; distributed for acquisition, development, and operation of port facilities:</p> <p>Cities..... 758</p>	

¹Arlington and Henrico Counties only.

²Henrico County only.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		HIGHWAYS (Cities and counties)	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		<p><u>Motor fuel sales tax.</u> Proceeds from 6 1/2-cent tax, after deduction for State administration of 3/4 of 1 percent, distributed 35 percent to counties (after certain deductions applying to specific counties), 1/10 equally among counties, 3/10 in proportion to motor vehicle registration, and 6/10 in proportion to trunk highway mileage adjusted for variance among counties in highway costs; and 11.2 percent to cities and towns in proportion to population. In addition, proceeds of 1/2-cent tax, distributed to cities and towns in proportion to population, with requirement for local matching of 1/4 of this amount:</p>	
<p>1. <u>Alcoholic beverage monopoly profits.</u> After deduction of up to \$500 thousand for administration of liquor control, 10 percent distributed to "wet" counties in proportion to population of unincorporated areas, and 40 percent to "wet" cities in proportion to population:</p>	<p>Cities..... 10,820 Counties..... 2,705</p>	<p>Cities..... 15,644 Counties..... 26,125</p>	
<p>2. <u>Alcoholic beverage sales tax.</u> Of proceeds, 35 percent distributed 1/5 to "wet" counties in proportion to rural population, and 4/5 to "wet" cities in proportion to population:</p>	<p>Cities..... 3,992 Counties..... 998</p>	PUBLIC WELFARE (Counties)	
EDUCATION (School districts)		<p><u>Medical and hospital services.</u> Portion of public assistance and medical care grants, as required, distributed for medical care of public assistance recipients and other medically indigent:</p>	
<p>1. <u>Current school fund apportionment.</u> Amount appropriated; distributed to supplement required local support in accordance with a formula based on weighted pupils:</p>	<p>School districts..... 268,838</p>	<p>Counties..... 6,801</p>	
<p>2. <u>Transportation.</u> Amount appropriated; distributed as reimbursement of 90 percent of local expenditure:</p>		HOSPITALS (Counties and special districts)	
<p>3. <u>Driver education.</u> Proceeds from specified fines and fees distributed as reimbursement of local expenditure subject to a specified maximum amount per pupil:</p>	<p>School districts..... 2,121</p>	<p>1. <u>Tuberculosis hospitals.</u> Amount appropriated; distributed as follows: At specified rate per nonpaying patient; and on basis of equalization formula, to supplement required local support in financing hospital operation and maintenance:</p>	
<p>4. <u>Education of handicapped children.</u> Amount appropriated; distributed in accordance with specifications of State Department of Public Instruction:</p>	<p>School districts..... 11,828</p>	<p>Counties..... 1,199</p>	
<p>5. <u>Vocational education.</u> Federal funds distributed in fixed ratio to local expenditure for approved programs:</p>	<p>School districts..... 7,088</p>	<p>2. <u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:</p>	
<p>6. <u>Adult basic education.</u> Federal funds distributed in fixed ratio to local expenditure:</p>	<p>School districts..... 152</p>	<p>Counties..... 71 Special districts..... 66</p>	
<p>7. <u>School lunch and school milk programs.</u> Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:</p>	<p>School districts..... 3,443</p>	HEALTH (Counties)	
<p>8. <u>Indian education.</u> Federal funds distributed as payment for tuition of Indians attending public schools:</p>	<p>School districts..... 93</p>	<p><u>Local health services.</u> State and Federal funds distributed for approved projects:</p>	
<p>9. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:</p>	<p>School districts..... 1,739</p>	<p>Counties..... 1,700</p>	
<p>10. <u>Other educational aids.</u> Amount appropriated; distributed for establishment and expansion of special educational programs:</p>	<p>School districts..... 167</p>	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
		<p>1. <u>Public utility district privilege (sales) tax.</u> Of proceeds, 96 percent distributed to all taxing units in which operating properties of public utility districts are located in proportion to amount that would have been raised from property taxes on such property, if the property were not exempted from local taxation:</p>	
		<p>Various units..... 3,336</p>	
		<p>2. <u>Motor vehicle excise (property) tax.</u> Of proceeds, 17 percent distributed to cities in proportion to population for health, police, and fire protection:</p>	
		<p>Cities..... 6,376</p>	
		<p>3. <u>Parimutuels tax.</u> Of proceeds, 30 percent allocated to Fair Fund. Of amount of this fund, 85 percent distributed to fairs according to merit as determined by various characteristics, and portion of remaining 15 percent may be distributed for special assistance:</p>	
		<p>Counties..... 530</p>	
		<p>4. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:</p>	
		<p>Counties..... 533</p>	

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
5. <u>Firemen's pensions</u> . Amount appropriated; equivalent to 45 percent of fire insurance premiums tax proceeds, distributed in proportion to number of paid firemen:		8. <u>Urban planning</u> . State and Federal funds distributed as determined by State Department of Commerce and Economic Development:	
Cities.....	394	Cities.....	612
6. <u>Flood control maintenance</u> . Amount appropriated; distributed in fixed ratios to local expenditure, but not to exceed a specified maximum proportion:		9. <u>Federal forest reserve revenue</u> . Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Cities.....	30	Counties.....	6,131
Counties.....	355	10. <u>Disaster relief</u> . Federal funds distributed on basis of need:	
Special districts.....	75	Various units.....	1,083
7. <u>Harbor improvement</u> . Of proceeds from lease of tidelands, harbor areas, and waterways, 75 percent returned to county of origin for port and harbor improvement:			
Special districts.....	159		

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		PUBLIC WELFARE (Counties)	
EDUCATION (School districts)		<u>General relief.</u> Amount appropriated; distributed to supplement proceeds of specified county property tax levy in financing approved local expenditure for general relief:	
1. <u>Equalization aid.</u> Amount appropriated; distributed on basis of equalization formula to supplement required local support in financing foundation school program:		Counties.....	1,994
School districts.....	90,197	HOSPITALS (Cities)	
2. <u>Education of exceptional children (physically and mentally handicapped and gifted).</u> Amount appropriated; distributed in accordance with formula determined by State Department of Education:		<u>Hospital construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	569	Cities.....	556
3. <u>Free textbooks.</u> Amount appropriated; distributed in proportion to net enrollment in grades 1-8:		HEALTH (Counties)	
School districts.....	150	<u>Local health services.</u> State and Federal funds distributed as determined by State Department of Health:	
4. <u>Comprehensive educational programs.</u> Amount appropriated; distributed at specified rate per pupil for approved enrichment programs:		Counties.....	550
School districts.....	1,000	MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts ¹)	
5. <u>Vocational education.</u> State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$4,786 thousand):		1. <u>Federal forest reserve revenue.</u> Of Federal revenue from national forests within the State, 25 percent is returned to the State and redistributed to counties in which such forests are located, for schools and roads:	
School districts.....	5,684	Counties.....	175
6. <u>Manpower development and training.</u> Federal funds distributed for approved programs:		2. <u>Airport construction.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	805	Counties.....	491
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling programs.</u> Federal funds distributed in fixed ratio to approved local expenditure:		Special district ¹	26
School districts.....	1,157	3. <u>Libraries.</u> Federal funds distributed in fixed ratio to local expenditure for library services and construction:	
8. <u>Aid for low-income areas.</u> Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		Counties.....	234
School districts.....	12,252	4. <u>Outdoor recreation.</u> Federal funds distributed in fixed ratio to local expenditure for approved projects:	
9. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Cities.....	101
School districts.....		5. <u>Civil defense.</u> Federal funds distributed in fixed ratio to local expenditure:	
10. <u>School lunch and school milk programs.</u> Appropriated State funds distributed equally among schools participating in program; and Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served (Federal aid revenue, \$2,312 thousand):		Counties.....	103
School districts.....	2,668	6. <u>Assessors' fees.</u> Of State capitation tax, 10 percent returned to county of origin as payment for collection by the county assessor:	
		Counties.....	46

¹Tri-State Airport Authority.

Table 7. State Payments to Local Governments in 1967-Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)		GENERAL LOCAL GOVERNMENT SUPPORT--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		8. <u>Property tax relief.</u>	
1. <u>Individual and corporation income taxes.</u> Of proceeds from corporation income taxes, 46.20 percent, and of proceeds from individual income taxes, 26.38 percent, distributed 1/6 to county of origin and 5/6 to city or town of origin:		(a) Personal property tax relief. Amount appropriated; distributed to taxing units in amount equal to 60 percent of locally imposed tax:	
Cities and towns.....	115,236	(b) Real property tax relief. Amount required from sales tax proceeds, distributed to taxing units on basis of statutory formula taking into account local tax rates in excess of 14 mills and the full-value assessment:	
Counties.....	23,049	Cities, towns, and school districts.....	75,352
2. <u>Utilities property taxes</u> ¹ . Proceeds from specified types of utilities distributed 19 1/2 percent to counties and 63 1/2 percent to cities and towns in proportion to value of property and retail sales of taxpaying companies. Part of amount distributed to cities and towns is subject to redistribution or restriction in use for school purposes (see item 6 under "Education" below):		Counties.....	22,179
Cities and towns.....	21,554	9. <u>Forest crop land income.</u> After deduction of certain State expenditures, proceeds from forest crop lands distributed 20 percent to counties, 40 percent to towns, and 40 percent to school districts (see item 14 under "Education" below):	
Counties.....	7,430	Towns.....	219
3. <u>"Highway privilege tax."</u> Amount appropriated from highway-user revenue, equivalent to 11 percent of proceeds from truck license taxes, and 20 percent of proceeds from all other motor vehicle license taxes, distributed in proportion to collection of such taxes, subject to a minimum distribution of at least as much as local motor vehicle property tax collections in 1930. Part of amount distributed to city of Milwaukee, redistributed to school district serving that city (see item 7 under "Education" below):		Counties.....	143
Cities.....	5,379	EDUCATION (Cities, counties, and school districts)	
Towns.....	2,475	1. <u>Elementary and high school aid.</u> Amount appropriated (including specified amount from proceeds of individual and corporation income taxes); distributed on basis of equalization formula in an amount per pupil in average daily attendance equal to the amount produced by the local property tax rate, up to a specified maximum rate, on the difference between actual assessed valuation per pupil and a specified amount per pupil; subject to a specified minimum grant per pupil in average daily attendance:	
4. <u>Alcoholic beverage sales tax.</u> After deduction of 7/10 cost of State administration, 44.45 percent of proceeds distributed in proportion to population:		Cities and school districts.....	117,484
Cities and towns.....	7,484	2. <u>Transportation.</u> Amount appropriated; distributed at specified rates per pupil transported, rate depending on distance transported; subject to maximum amount equal to actual expenditure for transportation:	
5. <u>Telephone (gross receipts) tax.</u> Of proceeds from local and rural "exchange" service, 85 percent distributed to city or town of origin:		Cities and school districts.....	8,715
Cities and towns.....	6,884	3. <u>Education of handicapped and exceptional children.</u> Amount appropriated; distributed as reimbursement of approved local expenditure:	
6. <u>Rural electric association (gross receipts) tax.</u> After deduction for administrative expenses, and of an amount equivalent to 1 percent of value of general office building and pole yard, distributed to city or town in which such property is located, remainder is distributed as follows: (a) Proceeds from distributing cooperatives, 20 percent to counties and 80 percent to cities and towns in proportion to value of property and retail sales of taxpaying associations; and (b) proceeds from generating cooperatives, 20 percent to cities and towns in proportion to value of transmission lines located therein, 35 percent to cities and towns in proportion to value of production and conversion property located therein, 15 percent to counties in proportion to value of transmission lines, production and conversion property located therein, and 30 percent allocated to areas served by distributing cooperatives and distributed among cities and towns in proportion to retail sales by distributing cooperatives located therein, but subject to specified limitations as to maximum amount receivable by any one city or town:		Cities and school districts.....	8,119
Cities and towns.....	642	4. <u>County teachers' colleges and supervising teachers.</u> Amounts appropriated; distributed as reimbursement of local expenditure, subject to specified maximum limitations:	
Counties.....	131	Counties.....	675
7. <u>Railroad terminal (property) tax.</u> Proceeds from taxes relating to docks, piers, wharves, grain elevators, and storage tracks in ore yards owned by railroad companies distributed in accordance with location of such property:		5. <u>Income from permanent school fund.</u> Amount available, distributed in proportion to population of school age:	
Cities and towns.....	429	Cities and school districts.....	906
		6. <u>Utilities property taxes</u> ¹ . In counties of 50,000 population or less, 1/2 of town and village share of proceeds distributed to school districts in proportion to the value of taxed utility property located in such districts, and 1/4 of the city of Milwaukee share distributed to the Milwaukee school district (see item 2 under "General Local Government Support" above). In addition, in counties of 250,000 or more, towns may distribute 20 percent of their share to school districts on basis of school census and in counties of 50,000 to 250,000, towns reimburse school districts for tax losses on public utility lands:	
		Cities and school districts.....	3,072

¹Water, light, heat, gas, conservation and regulation, street railway, and pipe line companies.

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
EDUCATION--Continued		EDUCATION--Continued	
7. "Highway privilege tax." Portion of allocation to city of Milwaukee (see item 3 under "General Local Government Support" above) is redistributed to the school district:		19. Aid for low-income areas. Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:	
School district.....	491	Cities and school districts.....	13,681
8. Driver training. Amount appropriated; distributed at specified rate per pupil enrolled in program:		20. School library resources, textbooks, etc. Federal funds distributed on basis of enrollment:	
Cities and school districts.....	1,071	Cities and school districts.....	1,541
9. Improvement of science, mathematics, foreign language, and other critical subjects. Federal funds distributed in fixed ratio to local expenditure:		21. Other educational aids. State funds for various programs, distribution depending on program concerned:	
Cities and school districts.....	1,793	Cities and school districts.....	228
10. Guidance and counseling programs. Federal funds distributed in fixed ratio to approved local expenditure:		HIGHWAYS (Cities, counties, and towns)	
Cities and school districts.....	563	1. County trunk highways. Amount appropriated; distributed 2/5 in proportion to motor vehicle registrations and 3/5 in proportion to rural highway mileage, plus amount required by formula distributed at fixed rate per mile of county trunk highway:	
11. Vocational education. State and Federal funds distributed in fixed ratio to local expenditure for approved programs; amount of State funds subject to specified maximum amount per vocational school:		Counties.....	4,769
Cities and school districts.....	10,587	2. Street improvement. Amount required by formula distributed at specified rates per mile of local roads and streets (the applicable rate depending on whether recipient is a town, city, or village and, if a city, its population):	
12. Adult basic education. Federal funds distributed in fixed ratio to local expenditure:		Cities.....	2,761
Cities and school districts.....	92	Towns.....	3,747
13. Manpower development and training. Federal funds distributed for approved programs:		3. Supplemental highway aids. Of proceeds from highway-user revenue in excess of specific allocations for State highway purposes and other highway aids, 18 percent distributed to counties on the same basis as county trunk highway distribution (item 1 above), 18 percent to towns and 15 percent to cities of over 10,000 population on same basis as street improvement distribution (item 2 above), and 9 percent to cities of under 10,000 and villages in proportion to mileage:	
Cities and school districts.....	1,662	Cities.....	19,273
14. Cooperative education service agencies. Amount appropriated; distributed as reimbursement of local costs, but not to exceed a specified maximum amount:		Counties.....	14,455
Cities and school districts.....	516	Towns.....	14,455
15. School lunch and school milk programs. Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		4. Connecting streets and swing and lift bridges. Amount required by formula and amount appropriated; distributed at specified rate per mile of connecting streets and in proportion to local expenditure for specified types of bridges:	
Cities and school districts.....	4,969	Cities.....	381
16. Indian education. Federal funds distributed as payment of tuition for Indians attending public schools:		5. Reimbursements to counties for work on State highways. Amounts distributed from appropriations for State highways, in accordance with contractual arrangements, as payment for maintenance, construction, right-of-way purchases, and snow removal on State highways:	
Cities and schools districts.....	281	Counties.....	32,162
17. Forest crop land income. Of proceeds from forest crop lands, 40 percent distributed to school districts in which lands are located:		6. Flood damage. Amount appropriated; distributed as reimbursement of local expenditure for repair of roads damaged by flood and in fixed ratio to approved local expenditure for improvement of such roads:	
School districts.....	20	Towns.....	38
18. Tuition for children in foster homes. Amount appropriated; distributed as reimbursement for tuition costs:			
Cities and school districts.....	1,120		

Table 7. State Payments to Local Governments in 1967--Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
(Some minor items are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		HIGHWAYS (Cities and counties)	
1. <u>Veterans' homestead exemption reimbursement</u> . Amount appropriated; distributed as necessary to replace tax losses arising from exemption of veterans' homestead property from general taxation:		1. <u>Motor fuel sales tax</u> . Of proceeds from 4-cent tax, 25 percent distributed to counties, 1/3 in proportion to population, 1/3 in proportion to area, and 1/3 in proportion to assessed valuation; and 75 percent of proceeds from additional 1-cent tax distributed to counties, 1/2 in proportion to population and 1/2 in proportion to area; 2 percent of proceeds from 4-cent tax and 25 percent of proceeds from additional 1-cent tax distributed to cities in proportion to population:	
All taxing units.....	577		
2. <u>Cigarette (sales) tax</u> . Of proceeds, 98 percent distributed to city or county of origin:		Cities.....	631
Cities.....	1,518	Counties.....	1,707
Counties.....	133	2. <u>Federal mineral leasing revenue</u> . Of State's share of Federal mineral leasing revenue, 3 percent distributed to county of origin, for roads:	
EDUCATION (School districts)		Counties.....	448
1. <u>Foundation program</u> . Amount required from foundation program fund, which receives 50 percent of the State's share of Federal mineral leasing revenue, proceeds from a State property tax levy, and other revenue, distributed on basis of equalization formula to supplement required local support in financing a minimum foundation program. The amount to be included in the minimum program is based on specified rates per instructional unit for salaries, other current expenses, and transportation:		PUBLIC WELFARE (Counties)	
School districts.....	15,851	1. <u>Old-age assistance</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,640 thousand):	
2. <u>Railroad car company (property) tax</u> . Proceeds distributed to counties containing trackage over which car companies operate for redistribution to school districts in proportion to track mileage:		Counties.....	1,622
School districts.....	112	2. <u>Aid to dependent children</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,435 thousand):	
3. <u>Veterans' homestead exemption reimbursement</u> . See item 1 under "General Local Government Support" above, for description:		Counties.....	1,522
School districts.....	(¹)	3. <u>Aid to the blind</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$32 thousand):	
4. <u>Income from permanent school fund</u> . Amount available distributed in proportion to population of school age:		Counties.....	43
School districts.....	4,115	4. <u>Aid to disabled</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$514 thousand):	
5. <u>Vocational education</u> . State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$410 thousand):		Counties.....	543
School districts.....	406	5. <u>Medical assistance for the aged</u> . State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$102 thousand):	
6. <u>School lunch and school milk programs</u> . Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served:		Counties.....	132
School districts.....	451	6. <u>General welfare--health services</u> . State and Federal funds distributed in fixed ratio to local expenditure:	
7. <u>Improvement of science, mathematics, foreign language, and other critical subjects, and guidance and counseling</u> . Federal funds distributed in fixed ratio to local expenditure for approved projects:		Counties.....	346
School districts.....	185	7. <u>General relief and county administration</u> . Amount appropriated; distributed as reimbursement of approved expenditure in excess of amounts available for general relief and county welfare administration from proceeds of required local property tax levy for public welfare:	
8. <u>Aid for low-income areas</u> . Federal funds distributed at rate of 1/2 State average per pupil expenditure for each eligible pupil:		Counties.....	817
School districts.....	1,592	HOSPITALS (Counties and special districts)	
9. <u>School library resources, textbooks, etc.</u> Federal funds distributed on basis of enrollment:		Hospital construction. Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....		Counties.....	1,473
10. <u>Federal grazing revenue</u> . Portion of Federal revenue from grazing fees within the State is returned to the State and re-distributed to school districts of origin:		Special districts.....	25
School districts.....	117	HEALTH (Counties)	
		Nursing services. Amount appropriated; distributed as partial reimbursement of local expenditure:	
		Counties.....	86

¹Amount included with that shown as distributed to all taxing units (see item 1 under "General Local Government Support" above)

Table 7. State Payments to Local Governments in 1967 -Continued

Item	Amount (\$1,000)	Item	Amount (\$1,000)
<p>MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)</p>		<p>MISCELLANEOUS AND COMBINED PURPOSES--Continued</p>	
<p>1. <u>Federal forest reserve revenue</u>. Of Federal revenue from national forests within the State, 25 percent is returned to the State. State's share is redistributed to counties in which forests are located, for schools and roads:</p> <p style="text-align: right;">Counties.....</p>	<p style="text-align: right;">134</p>	<p>3. <u>Airport construction</u>. State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$1.06 thousand):</p> <p style="text-align: right;">Cities.....</p>	<p style="text-align: right;">156</p>
<p>2. <u>Aircraft fuel sales tax</u>. Proceeds originating at city airports distributed to city of origin:</p> <p style="text-align: right;">Cities.....</p>	<p style="text-align: right;">193</p>	<p>4. <u>Outdoor recreation</u>. Federal funds distributed in fixed ratio to local expenditure for acquiring and developing facilities:</p> <p style="text-align: right;">Cities..... Counties.....</p>	<p style="text-align: right;">171 19</p>
		<p>5. <u>Weed and pest control</u>. Amount appropriated; distributed by State Department of Agriculture at discretion of designated State officials:</p> <p style="text-align: right;">Counties.....</p>	<p style="text-align: right;">44</p>