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STATE PAYMENTS TO LOCAL GOVERNMENTS

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Preface

This report is one of several publications in Volume VI, Topical Studies, of the 1962 Census of Governments. This census is conducted in accordance with the Act of Congress, approved September 7, 1950, "to provide for the conduct of a periodic census of governments" (Title 13, Section 161, United States Code).

Plans and specifications for this census were developed by the Governments Division of the Bureau of the Census in consultation with other parts of the Bureau, other Federal Government agencies, and the standing Census Advisory Committee on State and Local Government Statistics.

Most of the statistics shown in this report were developed by the Compilation Branch of the Governments Division, headed by Darwin Hoffman, in connection with the recurrent assembly of detailed data on finances of State governments. Revisions of certain prior-year data needed to provide historical consistency were carried out by Howard S. Ryan.

A considerable portion of this report consists of a classified listing and description of individual programs of State payments to local governments, as of 1962. This represents a revision and updating of corresponding information last presented in a report of the 1957 Census of Governments. (Volume IV, Number 2, State Payments to Local Governments), published in 1959.

This new presentation was developed primarily by Gertrude A. Whitehouse, with the assistance of Muriel D. Miller, under the general direction of Lynden Mannen. Publication copy was prepared mainly by Johanna T. Barten, Helen W. Maurice, Bernice D. Dowling, and Helen D. Files.

October 1963

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The 50 State governments paid \$10.9 billion to local governments in fiscal 1962, or \$59 per capita. This marks a considerable rise in State intergovernmental expenditure since 1957, when the total was \$7.4 billion, or \$44 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 was practically unchanged--34.9 percent in 1962, 35.3 percent in 1957.

During the 20-year period from 1942 to 1962, the annual amount of State payments to local governments was multiplied sixfold, moving up from \$1.8 billion to \$10.9 billion. Throughout these two decades, 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 33.4 and 36.7. During the past decade also, the proportion of all general revenue of local governments supplied by State distributive payments has shown only slight variation, ranging between 28.2 and 29.3 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 loans and advances of which the repayment by local governments is on a contingent or conditional basis.

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:

- (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. These are:

- (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.)

By far 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 begins on page 19, State aid amounts are shown separately for the several types of local governments which are distinguished in Census reporting. These are as follows:

- (1) County governments, (including "parishes" in Louisiana);
- (2) Municipalities, which consist of all incorporated places having powers of general government,

¹Detailed data as to the numbers and characteristics of the several types of local governments in each State appear in Governmental Organization (Volume I of the 1962 Census of Governments), together with a detailed statement of Census Bureau criteria for the identification and classification of governmental units.

thus, including units known locally as villages, boroughs, and towns (except in New England States and in New York and Wisconsin) as well as "cities".²

(3) Townships, which include units locally called "towns" in 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.

STATISTICAL FINDINGS

Individual State governments differ widely in the amounts they pay to local governments. As indicated by table 2, State intergovernmental expenditure in 1962 ranged from \$96.81 per capita in California down to \$10.54 in New Hampshire, with the 50 States distributed as follows:

Per capita amount	Number of States
Total.....	50
\$80 or more.....	7
\$70 to \$80.....	7
\$60 to \$70.....	3
\$50 to \$60.....	5
\$40 to \$50.....	15
\$30 to \$40.....	10
Less than \$30.....	3

The per capita amount of intergovernmental expenditure was higher in 1962 than in 1957 for every State, but with considerable variation in the rate of change involved. During this 5-year interval, as table 2

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, Washington, D.C., St. Louis, San Francisco, Boston, New Orleans, Honolulu, Denver, Baton Rouge, and the 33 "independent cities" of Virginia. In this report, segregable amounts of State payments to these particular units have been classified accordingly.

shows, State aid per capita rose by more than two-thirds in Connecticut, Kentucky, Maryland, Rhode Island, and Utah, but by less than 10 percent in the State of Pennsylvania.

Payments to local governments in the Nation as a whole made up 34.9 percent of all State government general expenditure in 1962. This relationship ranged widely, from less than 10 percent in New Hampshire and South Dakota up to more than 48 percent in New York and Wisconsin. Table 3 shows individual State percentages for 1962 and 3 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 4 years (i.e., 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			
	1962	1957	1952	1942
Total.....	46	46	46	46
40 or more.....	5	5	11	13
30 to 40.....	16	15	14	10
20 to 30.....	16	18	12	12
Less than 20.....	9	8	9	11

During the past two decades, 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 1962, as against 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 1957 and 1962, in the fraction of all their expenditure devoted to local government aid. However, this proportion rose by more than 5 percentage points in Connecticut, Florida, Maryland, and New Mexico, and dropped by at least 5 percentage points in Alabama, Pennsylvania, South Carolina, Tennessee, Vermont, West Virginia, Wisconsin, and Wyoming. All of these latter States, it should be emphasized, did increase their payments to local governments between 1957 and 1962, 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 1962. Following is a brief summary of the figures:

Function	State intergovernmental expenditure, 1962			
	Amount (in millions)	Percent	Per capita amount	
			50-State average	Median State
Total.....	\$10,906	100.0	\$58.94	\$49.15
General local government support	844	7.7	4.56	3.16
Education.....	6,474	59.4	34.99	32.99
Public Welfare.....	1,779	16.3	9.61	0.85
Highways.....	1,326	12.2	7.16	5.62
Hospitals.....	96	0.9	0.52	0.37
Health.....	93	0.9	0.50	0.07
All other.....	295	2.7	1.59	0.82

The bulk of all State intergovernmental expenditure, as this summary shows, is made available to help finance some particularly designated function or activity. In 1962 only \$844 million, or 7.7 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 6 States with no distributive programs of this kind and, as table 4 shows, 15 other States where only a nominal amount (less than \$2 per capita) was thus made available in 1962. On the other hand, general support grants are highly significant in a number of States, equalling in 1962 more than \$20 per capita in Hawaii and Wisconsin, nearly \$20 per capita in Arizona, and between \$10 and \$16 per capita in 4 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 1962 from nearly \$80 per capita in Delaware and New Mexico down to less than \$10 per capita in Nebraska, New Hampshire, and Hawaii (where, however, the State government directly administers and finances the public school system). The following figures, based on table 4, summarize 1962 amounts of intergovernmental expenditure for education by the various States:

Per capita amount	Number of States
Total.....	50
\$50 or more.....	8
\$40 to \$50.....	7
\$30 to \$40.....	12
\$20 to \$30.....	12
Less than \$20.....	11

In the Nation as a whole, public welfare ranks second only to education as a State-aided function, and it accounted in 1962 for nearly one-sixth of all State payments to local governments. This record is dominated, however, by the 15 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 1962 ranged, among these 15 States, from \$39 per capita in Colorado down to \$7 per capita in Virginia. In the other 35 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 for this purpose.)

State payments to local governments for highway purposes amounted to \$1.3 billion in 1962, or about one-eighth of total State intergovernmental expenditure. Some such distributive payments were made by all except 3 States (Alaska, Montana, and West Virginia), and the per capita amount ranged up to more than \$16

³The 15 States are California, Colorado, Indiana, Kansas, Maryland, Massachusetts, Minnesota, Nebraska, New Jersey, New York, North Carolina, Ohio, 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 19 of the Census Bureau report, *Compendium of State Government Finances in 1962*.

in Iowa, Michigan, and Wisconsin. The States were distributed as follows in terms of 1962 State aid for highways:

Per capita amount	Number of States
Total.....	50
\$16 or more.....	3
\$12 to \$16.....	6
\$8 to \$12.....	11
\$4 to \$8.....	9
\$2 to \$4.....	9
Less than \$2.....	12

State aid to local governments for health and hospital purposes totaled \$189 million in 1962. This was a national average of \$1.02 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. This included 3 States (Georgia, New York, and South Carolina) where the average was between \$2 and \$3 per capita, and 2 others at a higher level--Hawaii, \$3.64, and Wisconsin, \$3.03 per capita.

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 \$295 million thus reported for 1962 was accounted for by some relatively large distributive programs in a few States--particularly California, Florida, Massachusetts, New York, Pennsylvania, 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 1962 went to various local governments as follows:

Type of government	Amount (in millions of dollars)	Percent
Total.....	10,906	100.0
Counties.....	3,063	28.1
Municipalities.....	2,039	18.7
Townships.....	362	3.3
School districts.....	5,395	49.5
Special districts.....	49	0.4

These proportions generally resemble those which were similarly reported from the 1957 Census of Governments.

INDIVIDUAL STATE DETAIL

The concluding portion of this report, beginning on page 19, 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; a parenthetical note at the beginning of each State section indicates the maximum dollar amount of such omitted items.

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 1962, 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, with regard to allocations of particular earmarked taxes, and 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 are often 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 many of the latter instances, the text also shows the amount of related revenue received from the Federal Government during fiscal 1962. 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 expenditure 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 as to 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 finds expression 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 OF DATA, AND LIMITATIONS

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 1957 Census of Governments (Volume IV, Number 2). Figures shown here for years before 1957 are repeated directly from that publication. Amounts appearing in tables 1 to 3 for the period 1957 through 1961 are from the Census Bureau's annual "Compendium" reports on State government finances for the years specified, subject to certain classification changes described below. The basic 1962 amounts in tables 1 to 5 are directly from the Compendium of State Government Finances in 1962, except for minor adjustments involving data for three States (Delaware, New Mexico, and South Carolina), 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 beginning at page 19 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 16 of the Compendium of State Government Finances in 1962. 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 1962.

In annual Census Bureau reports on State government finances for the fiscal years 1956 through 1959, segregable amounts for vendor payments for medical care (including State aid for such local government programs as well as direct State expenditure) were

reported under "health" or "hospitals" as applicable. In more recent reports, however, vendor payments under public assistance programs (including amounts for medical care) have been classed under "public welfare," as was the practice before 1956. Intergovernmental amounts shown here for 1957, 1958, and 1959 as to the categories affected have been adjusted to be consistent with the present classification system. These revisions involve only shifts of amounts between functional categories; totals of State aid are not affected.

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.⁵

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.

Information used in the preparation of this study has been obtained primarily from Census 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. Considerable use also has been made of publications of organizations and agencies concerned with certain major functional fields--e.g., for schools, reports of the National Education Association and the

⁴Revised State expenditure amounts for fiscal 1958 and 1959, with detail for the individual States affected, were shown in the Compendium of State Government Finances in 1960, page 59.

⁵North Carolina amounts reclassified from direct to intergovernmental expenditure were as follows (in millions): 1960, \$161; 1959, \$149; 1958, \$146; and 1957, \$125.

U. S. Office of Education; for highways, reports of the U. S. Bureau of Public Roads; for public welfare, reports of the Social Security Administration.

The description here of particular distributive programs is designed to cover arrangements that governed allocations in fiscal 1962.

It has 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.

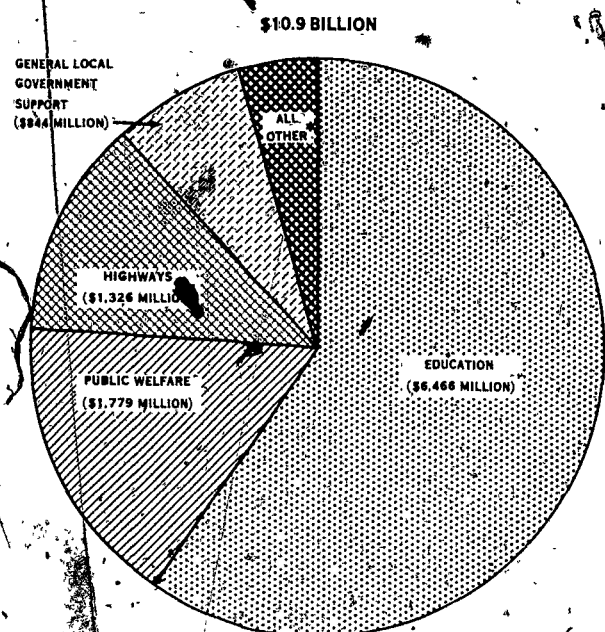
In the case of some items for which an amount is allocated by a simple mathematical formula, an apparent discrepancy may appear between the sum imputed by the formula and the figure appearing in the amount column. Such differences generally result from carryover or adjustment of aid transactions between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

For Census Bureau reporting of governmental statistics on a nationwide basis, uniform technology 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 labelling 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.

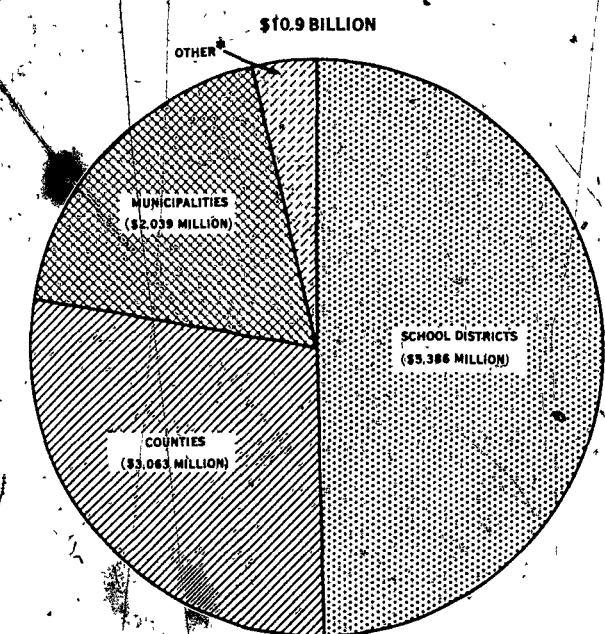
STATE PAYMENTS TO LOCAL GOVERNMENTS, BY FUNCTION: 1962



*DETAIL OF "ALL OTHER" (IN MILLIONS):
HOSPITALS, \$96; HEALTH, \$93; MISCELLANEOUS \$295

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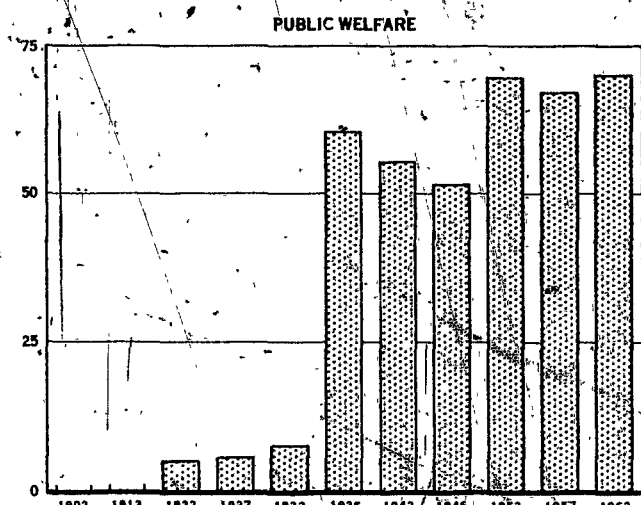
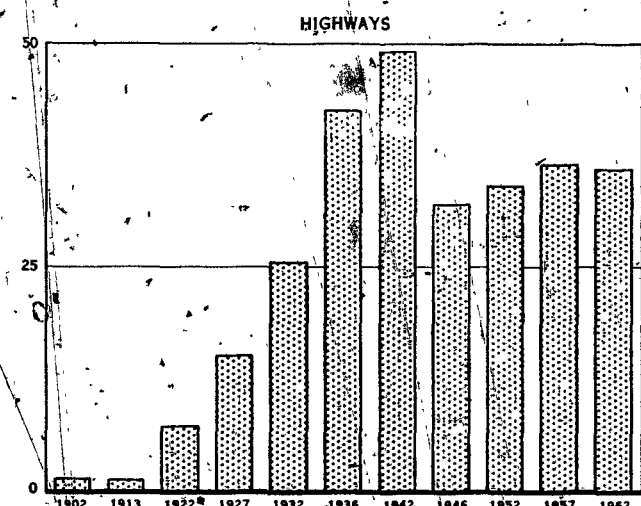
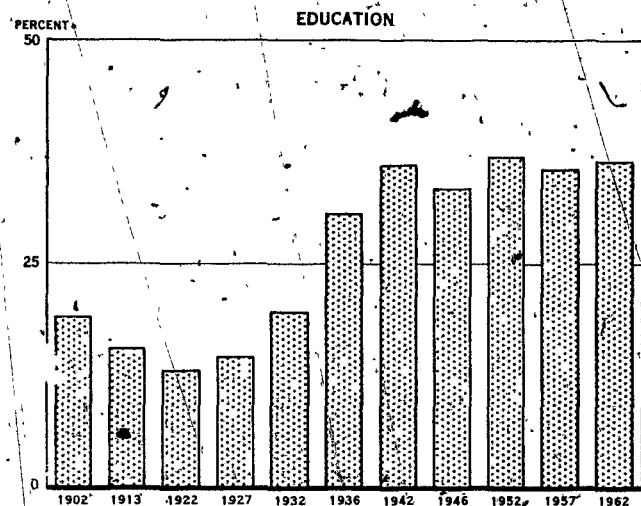
STATE PAYMENTS TO LOCAL GOVERNMENTS, BY TYPE OF GOVERNMENT: 1962



*DETAIL OF "OTHER" (IN MILLIONS):
TOWNSHIPS, \$362; SPECIAL DISTRICTS, \$49.

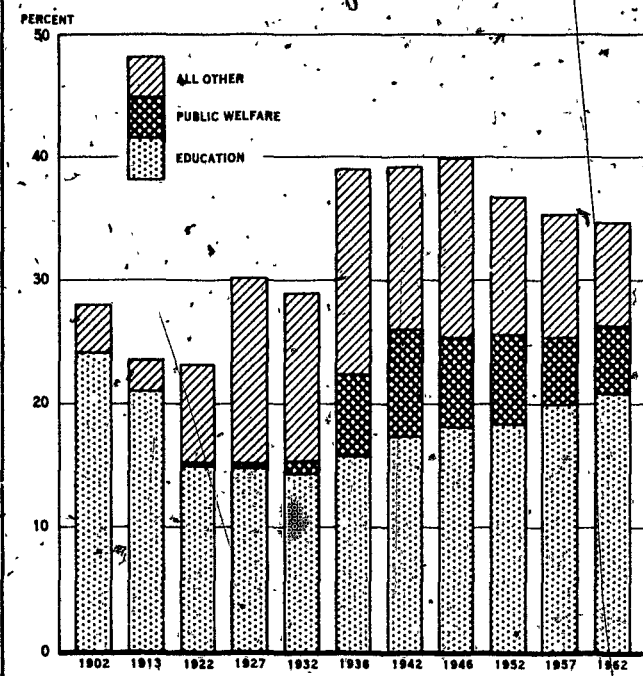
S/2 U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

STATE PAYMENTS TO LOCAL GOVERNMENTS FOR THREE MAJOR FUNCTIONS AS PERCENT OF LOCAL GOVERNMENT EXPENDITURE FOR THOSE FUNCTIONS: SELECTED YEARS, 1902-1962



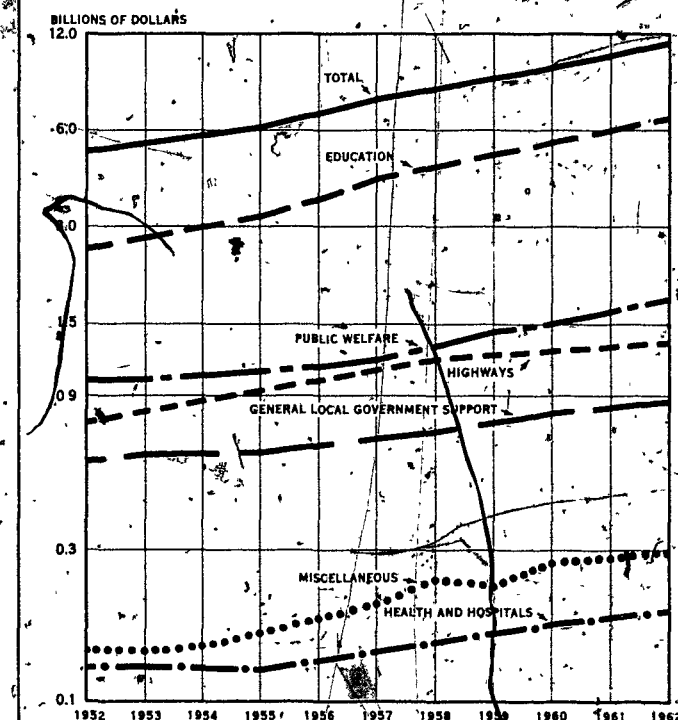
S/3 U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

STATE PAYMENTS TO LOCAL GOVERNMENTS AS PERCENT OF ALL STATE GENERAL EXPENDITURE: SELECTED YEARS, 1902-1962



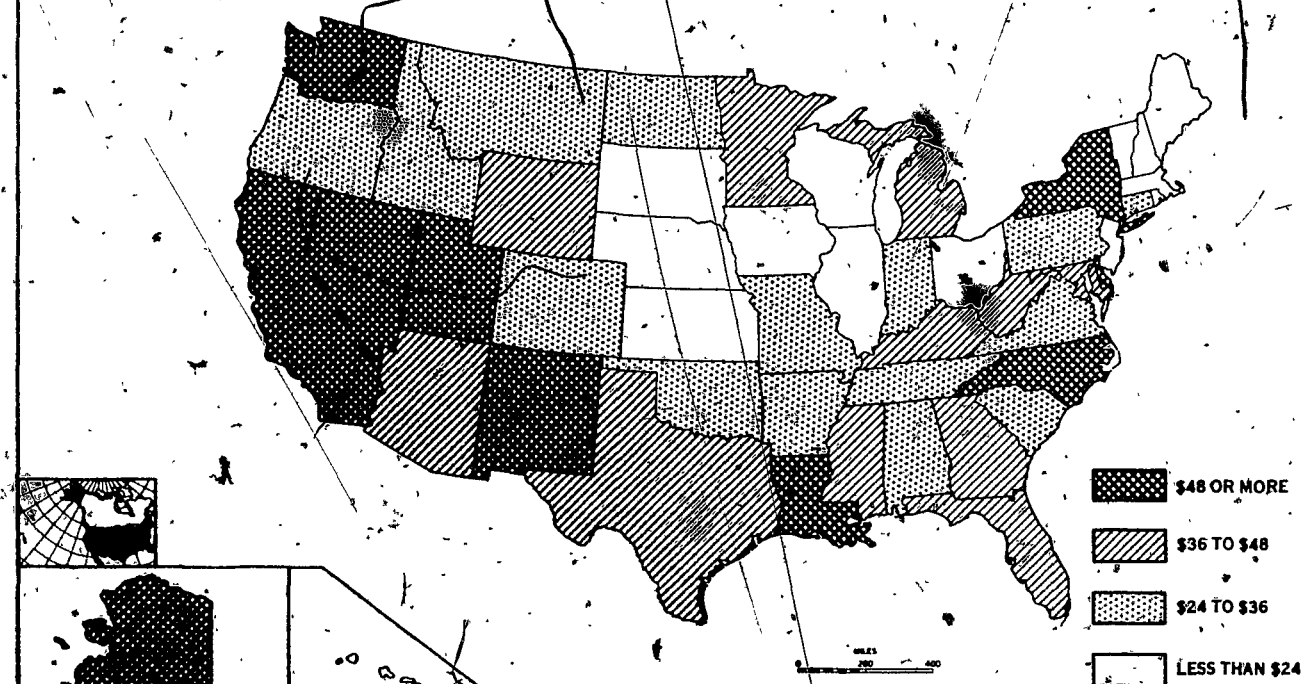
S/4 U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

TRENDS IN STATE PAYMENTS TO LOCAL GOVERNMENTS, BY FUNCTION: 1952-1962



S/5 U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

PER CAPITA STATE PAYMENTS TO LOCAL GOVERNMENTS FOR EDUCATION: 1962



S/6 U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

Table 1.—NATIONAL SUMMARY OF STATE INTERGOVERNMENTAL EXPENDITURE, BY FUNCTION, 1902 TO 1962.

Item	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1950	
AMOUNT (IN MILLIONS OF DOLLARS)													
Total.....	10,906	10,114	9,443	8,689	8,089	7,439	6,538	5,986	5,679	5,384	5,044	4,217	
General local government support.....	844	821	806	725	687	668	631	591	600	592	549	482	
Education.....	6,474	5,963	5,461	4,957	4,598	4,212	3,521	3,150	2,930	2,737	2,523	2,054	
Highways.....	1,326	1,266	1,247	1,207	1,167	1,083	984	911	871	803	728	610	
Public welfare.....	1,779	1,602	1,488	1,409	1,247	1,136	1,069	1,046	1,004	981	976	792	
All other.....	483	462	446	391	390	340	313	288	274	271	268	279	
Health and hospitals only.....	189	184	176	161	150	142	132	125	126	130	125	(NA)	
PERCENT DISTRIBUTION													
Total.....	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.....	7.7	8.1	8.5	8.3	8.5	9.0	9.7	9.9	10.6	11.0	10.9	11.4	
Education.....	59.4	59.0	57.8	57.0	56.8	56.6	54.1	52.6	51.6	50.8	50.0	48.7	
Highways.....	12.2	12.5	13.2	13.9	14.4	14.6	15.0	15.2	15.3	14.9	14.4	14.5	
Public welfare.....	16.3	15.8	15.7	16.2	15.4	15.3	16.4	17.5	17.6	18.2	19.3	18.8	
All other.....	4.4	4.6	4.7	4.5	4.8	4.6	4.8	4.8	4.8	5.0	5.3	6.6	
Health and hospitals only.....	1.7	1.8	1.9	1.9	1.9	1.9	2.0	2.1	2.2	2.4	2.5	(NA)	
PERCENT OF TOTAL STATE GENERAL EXPENDITURE													
Total.....	34.9	34.7	34.7	33.4	34.4	35.3	34.6	34.9	36.0	36.7	36.8	34.4	
General local government support.....	2.7	2.8	3.0	2.8	2.9	3.2	3.3	3.4	3.8	4.0	4.0	3.9	
Education.....	20.7	20.5	20.1	19.1	19.5	20.0	18.8	18.3	18.6	18.6	18.4	16.8	
Highways.....	4.2	4.3	4.6	4.6	5.0	5.1	5.2	5.3	5.5	5.5	5.3	5.0	
Public welfare.....	5.7	5.5	5.4	5.4	5.3	5.4	5.7	6.1	6.4	6.7	7.1	6.5	
All other.....	1.5	1.6	1.6	1.5	1.7	1.6	1.7	1.7	1.7	1.8	2.0	2.3	
Health and hospitals only.....	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.9	0.9	(NA)	
RELATION TO SELECTED ITEMS OF LOCAL GOVERNMENT FINANCE													
Total State intergovernmental expenditure as percent of total local general revenue.....	28.2	28.2	28.6	29.3	29.2	29.1	28.3	28.4	29.0	29.3	29.8	30.1	
State intergovernmental expenditure for selected functions as percent of local general expenditure for—													
Education.....	26.8	35.5	35.6	34.9	34.9	35.7	31.9	31.4	33.1	35.2	36.8	35.8	
Highways.....	35.8	34.7	36.7	37.5	37.7	36.5	36.6	34.6	37.1	35.3	34.0	35.0	
Public welfare.....	70.2	65.6	67.0	69.0	65.5	67.3	68.4	65.7	65.3	69.9	69.7	77.6	
Item	1948	1946	1944	1942	1940	1938	1936	1934	1932	1927	1922	1913	1902
AMOUNT (IN MILLIONS OF DOLLARS)													
Total.....	3,283	2,092	1,842	1,780	1,654	1,516	1,417	1,318	801	596	312	191	50
General local government support.....	428	357	274	224	181	180	163	145	140	98	35	5	5
Education.....	1,554	953	861	790	700	656	573	434	398	292	202	82	45
Highways.....	507	339	298	344	332	317	285	247	229	197	70	4	2
Public welfare.....	648	376	368	390	420	346	245	211	28	6	4
All other.....	146	67	42	32	21	17	151	281	6	3	1
PERCENT DISTRIBUTION													
Total.....	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.....	13.0	17.1	14.9	12.6	10.9	11.9	11.5	11.0	17.5	16.4	11.2	5.5	9.6
Education.....	47.3	45.6	46.7	44.4	42.3	43.3	40.4	32.9	49.7	49.0	64.7	90.1	86.5
Highways.....	15.4	16.2	16.2	19.3	20.1	20.9	20.1	18.7	28.6	33.1	22.4	4.4	3.8
Public welfare.....	19.7	18.0	20.0	21.9	25.4	22.8	17.3	16.0	3.3	1.0	1.3
All other.....	4.5	3.2	2.2	1.8	1.3	1.1	10.7	21.3	0.7	0.5	0.3
PERCENT OF TOTAL STATE GENERAL EXPENDITURE													
Total.....	34.7	39.9	40.9	39.1	37.7	37.0	38.9	39.6	29.0	30.2	23.2	23.5	28.0
General local government support.....	4.5	6.8	6.1	4.9	4.1	4.4	4.5	4.4	5.1	5.0	2.6	1.3	2.7
Education.....	16.4	18.2	19.1	17.4	16.0	16.0	15.7	13.0	14.4	14.8	15.0	21.1	24.2
Highways.....	5.4	6.5	6.6	7.6	7.6	7.7	7.8	7.4	8.3	10.0	5.2	1.0	1.1
Public welfare.....	6.8	7.2	8.2	8.6	9.6	8.5	6.7	6.3	1.0	0.3	0.3
All other.....	1.5	1.3	0.8	0.7	0.5	0.4	4.1	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.....	28.9	25.4	25.1	25.0	23.8	22.8	22.9	22.7	14.1	10.1	6.1	5.6	6.1
State intergovernmental expenditure for selected functions as percent of local general expenditure for—													
Education.....	37.2	33.6	37.4	36.0	30.9	30.6	30.5	27.1	19.6	14.5	13.1	15.7	18.9
Highways.....	33.2	32.0	45.2	49.1	42.6	38.0	42.5	32.0	25.5	15.2	7.1	1.0	1.2
Public welfare.....	57.0	51.6	66.2	55.6	66.8	56.2	60.5	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. Revised; see text. Based on preliminary local government estimates, as shown in the annual Census Bureau report Summary of Governmental Finances in 1962.

Table 2.—STATE INTERGOVERNMENTAL EXPENDITURE, BY STATES: 1942 TO 1962

State	Amount (in thousands of dollars)				Per capita amount				Percent increase in per capita amount	
	1962	1957	1952	1942	1962	1957	1952	1942	1957 to 1962	1952 to 1962
All States.....	10,906,400	7,439,321	5,043,798	1,780,445	58.94	43.88	32.55	13.37	34.3	81.1
Median States.....	xxx	xxx	xxx	xxx	49.15	38.02	28.32	10.20	29.3	73.6
Alabama.....	164,425	136,691	136,479	26,450	48.97	43.05	40.96	9.11	13.8	19.6
Alaska.....	14,217	² (7,531)	(²)	(²)	57.79	² (33.03)	(²)	(²)	² (75.0)	(²)
Arizona.....	96,663	51,718	30,250	23,047	64.06	46.47	35.78	22.99	37.9	79.0
Arkansas.....	75,455	46,306	41,758	10,184	41.39	25.80	22.43	5.15	60.4	84.5
California.....	1,642,908	1,130,287	812,133	193,983	96.81	79.40	68.91	25.08	21.9	40.5
Colorado.....	145,755	112,929	81,580	29,731	76.43	66.70	59.20	26.71	14.6	29.1
Connecticut.....	81,843	33,041	23,671	8,388	31.51	16.55	11.54	4.68	90.4	173.1
Delaware.....	139,997	15,840	11,982	3,465	85.28	37.71	35.35	12.42	(³)	(³)
Florida.....	246,277	137,130	82,076	22,753	45.11	32.30	26.32	10.58	39.7	71.4
Georgia.....	203,944	142,382	98,407	23,048	49.74	37.29	27.25	7.18	33.4	82.5
Hawaii.....	24,564	² (18,989)	(²)	(²)	35.45	² (32.46)	(²)	(²)	² (9.2)	(²)
Idaho.....	32,323	20,241	13,109	4,087	46.31	31.68	22.52	8.55	46.2	105.6
Illinois.....	385,033	246,602	157,223	60,928	37.95	25.80	14.92	7.56	47.1	154.4
Indiana.....	238,911	165,399	127,113	56,338	50.67	36.43	30.64	16.06	39.1	65.4
Iowa.....	123,989	105,487	82,010	31,503	44.65	38.47	31.19	12.92	16.1	43.2
Kansas.....	117,478	91,817	73,335	24,867	52.94	43.27	39.72	14.13	22.3	33.3
Kentucky.....	123,684	64,427	43,855	12,552	40.13	21.91	14.97	4.49	83.2	168.1
Louisiana.....	254,103	187,487	115,043	29,629	76.31	60.07	40.38	11.64	22.0	89.0
Maine.....	22,253	14,026	11,317	3,379	22.28	14.87	12.45	4.03	49.8	79.0
Maryland.....	256,798	131,090	85,894	21,454	80.48	45.61	34.32	10.74	76.5	134.5
Massachusetts.....	319,172	254,294	189,887	88,217	61.84	52.19	41.08	20.19	18.8	50.5
Michigan.....	609,724	485,509	322,012	100,072	76.30	64.42	48.58	18.03	18.4	57.1
Minnesota.....	264,495	165,097	119,265	50,154	70.11	49.82	39.26	18.84	52.8	93.9
Mississippi.....	127,409	82,423	61,080	19,301	56.63	38.64	28.06	8.73	46.7	102.0
Missouri.....	141,209	91,906	63,818	24,237	32.49	21.58	15.91	6.33	50.6	104.2
Montana.....	22,770	14,188	11,352	3,792	32.12	21.43	19.02	7.32	49.9	68.9
Nebraska.....	45,624	35,536	37,301	14,928	30.74	25.49	28.58	12.05	20.6	7.6
Nevada.....	23,706	12,435	4,291	773	70.76	48.39	23.71	5.64	46.2	198.4
New Hampshire.....	6,664	4,476	2,910	1,946	10.54	7.77	5.44	4.05	35.6	93.8
New Jersey.....	197,996	124,878	67,964	54,211	31.70	22.28	13.42	12.62	42.3	136.2
New Mexico.....	193,409	55,626	32,333	7,460	91.58	63.94	43.28	14.86	43.2	111.6
New York.....	1,521,419	926,054	630,923	289,943	87.43	57.15	41.41	22.30	53.0	111.1
North Carolina.....	336,181	214,478	68,808	10,187	71.06	48.28	(³)	(³)	47.2	(³)
North Dakota.....	24,289	19,185	13,502	5,954	37.83	30.50	22.03	10.21	24.0	71.7
Ohio.....	499,389	376,732	260,938	134,052	49.46	40.59	32.05	19.24	21.9	54.3
Oklahoma.....	120,763	93,836	76,640	24,411	49.33	41.28	35.11	11.02	19.5	40.5
Oregon.....	101,440	69,036	50,389	5,754	54.42	39.79	31.59	5.20	36.8	72.3
Pennsylvania.....	461,048	419,588	187,327	90,158	40.63	38.33	17.77	9.29	5.7	128.1
Rhode Island.....	27,645	16,049	12,329	2,663	31.96	18.79	15.47	3.56	70.1	106.6
South Carolina.....	109,877	95,270	64,317	18,523	45.11	40.91	29.12	9.23	10.3	54.9
South Dakota.....	12,724	8,509	6,644	3,925	17.65	12.48	10.14	6.66	41.4	74.1
Tennessee.....	169,259	124,848	83,584	21,915	46.58	39.96	24.94	7.46	29.5	86.8
Texas.....	442,919	274,367	196,160	61,808	43.78	30.08	23.50	9.39	45.5	86.3
Utah.....	59,030	28,032	21,142	5,861	61.04	33.45	28.96	10.19	82.5	110.8
Vermont.....	12,086	9,868	6,080	2,582	30.99	26.18	16.26	7.53	18.4	90.6
Virginia.....	169,612	106,083	86,302	20,645	40.61	27.76	24.81	6.80	46.3	63.7
Washington.....	261,628	163,458	113,980	38,612	87.04	59.68	46.35	20.31	45.9	87.8
West Virginia.....	72,017	60,721	49,073	20,033	40.62	32.23	24.92	10.94	26.0	63.0
Wisconsin.....	339,438	247,524	191,574	79,257	81.97	65.10	55.32	25.96	25.9	48.2
Wyoming.....	26,838	20,914	14,628	4,285	73.53	64.75	49.25	17.07	13.6	49.3

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 1962

State	Intergovernmental expenditure as percent of total State general expenditure				All State general expenditure (in thousands of dollars)			
	1962	1957	1952	1942	1962	1957	1952	1942
All States.....	34.9	35.3	36.8	39.1	¹ 31,281,330	21,086,166	13,697,259	4,549,471
Alabama.....	29.8	35.3	58.2	42.1	551,339	387,099	217,426	62,868
Alaska.....	13.6	² (23.4)	(²)	(²)	104,301	² (32,229)	(²)	(²)
Arizona.....	31.2	30.6	32.8	37.2	310,027	168,859	92,038	32,354
Arkansas.....	26.7	25.6	30.3	24.9	282,823	180,563	138,019	40,881
California.....	44.3	48.4	57.4	57.8	3,704,587	2,333,912	1,415,226	335,664
Colorado.....	39.8	43.7	51.2	55.9	366,394	258,332	159,466	53,224
Connecticut.....	17.3	9.3	14.2	12.4	472,967	411,158	166,816	67,591
Delaware.....	33.1	(³)	(³)	(³)	¹ 120,968	85,769	58,116	13,971
Florida.....	33.2	26.5	28.2	32.1	741,274	518,430	291,403	70,895
Georgia.....	31.8	32.6	36.5	36.1	640,434	438,943	269,887	63,906
Hawaii.....	11.3	² (14.9)	(²)	(²)	217,291	² (127,424)	(²)	(²)
Idaho.....	24.6	24.1	22.6	19.0	131,548	84,066	57,961	21,540
Illinois.....	28.9	28.3	24.3	27.1	1,332,441	872,451	544,059	224,712
Indiana.....	35.0	34.0	41.0	47.9	683,085	486,478	310,187	117,618
Iowa.....	27.7	29.6	32.4	35.8	447,802	356,033	253,376	88,032
Kansas.....	33.1	29.7	42.9	43.8	355,173	308,809	182,543	56,797
Kentucky.....	19.2	22.7	22.3	20.9	644,896	283,602	196,634	59,968
Louisiana.....	30.3	29.9	29.8	28.2	838,279	626,341	385,792	105,005
Maine.....	13.7	12.6	15.5	10.9	163,022	110,921	73,171	31,100
Maryland.....	44.9	34.5	35.4	38.3	572,090	379,651	242,687	56,004
Massachusetts.....	39.0	35.3	43.4	56.2	818,413	720,082	438,004	156,897
Michigan.....	39.0	40.6	45.8	45.6	1,565,183	1,196,378	703,109	219,241
Minnesota.....	41.6	39.8	40.2	43.5	635,099	414,377	296,922	115,298
Mississippi.....	33.7	36.6	39.4	39.7	378,434	225,324	154,944	48,557
Missouri.....	23.1	22.1	23.3	23.4	611,100	415,588	273,589	103,756
Montana.....	16.3	14.0	16.0	15.8	139,272	100,997	70,812	23,954
Nebraska.....	24.5	26.6	38.0	41.3	186,222	133,620	98,228	36,177
Nevada.....	25.5	22.5	15.4	9.0	92,816	55,324	27,953	8,601
New Hampshire.....	7.0	6.2	6.7	10.1	95,881	71,878	43,673	19,319
New Jersey.....	28.7	27.2	17.7	46.3	689,912	458,518	383,463	117,104
New Mexico.....	37.8	31.8	33.4	28.5	¹ 247,322	175,012	96,680	26,139
New York.....	49.5	47.6	51.7	57.3	3,070,817	1,946,821	1,221,189	505,617
North Carolina.....	45.1	43.1	(³)	(³)	745,225	498,102	424,276	94,174
North Dakota.....	17.7	19.0	18.0	19.8	137,577	100,967	75,069	30,050
Ohio.....	37.9	39.1	43.8	51.1	1,316,075	963,337	596,282	262,589
Oklahoma.....	24.2	24.1	25.1	29.0	498,499	388,881	305,093	84,250
Oregon.....	24.6	26.2	23.7	11.8	412,272	263,868	212,863	48,749
Pennsylvania.....	27.8	35.6	23.5	25.2	1,659,986	1,178,369	798,644	357,469
Rhode Island.....	18.8	16.3	19.0	13.6	146,796	98,354	64,734	19,616
South Carolina.....	31.1	37.7	35.5	27.1	353,509	252,469	181,389	68,443
South Dakota.....	9.5	9.4	11.3	16.4	134,517	90,734	58,736	23,940
Tennessee.....	32.6	37.7	34.9	32.7	519,552	331,483	239,155	67,080
Texas.....	31.9	29.7	32.8	36.0	1,388,029	923,033	597,318	171,927
Utah.....	29.3	25.7	28.4	20.4	201,719	109,256	74,440	28,765
Vermont.....	12.1	17.5	20.2	19.3	99,489	56,400	30,126	13,355
Virginia.....	28.7	26.7	34.0	25.0	591,299	397,369	253,891	82,466
Washington.....	34.9	32.0	33.9	37.4	750,364	511,250	336,576	103,224
West Virginia.....	22.5	28.7	22.5	26.8	320,428	211,578	218,427	74,621
Wisconsin.....	48.5	56.3	58.9	64.5	691,235	439,699	325,427	122,826
Wyoming.....	25.9	31.8	35.3	32.6	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.

State Payments to Local Governments

Table 4.—PER CAPITA STATE INTERGOVERNMENTAL EXPENDITURE, BY FUNCTION, BY STATES: 1962

State	Total	General local government support	Specified functions						Miscellaneous and combined	Exhibit: Estimated population July 1, 1962 ¹
			Education	Highways	Public welfare	Hospitals	Health			
All States.....	58.94	4.56	34.99	7.16	9.61	0.52	0.50	1.59	185,036,000	
Median State.....	49.15	3.16	32.99	5.62	0.85	0.37	0.07	0.82	xxx	
Alabama.....	48.97	1.89	34.58	10.40	...	1.26	0.28	0.56	3,358,000	
Alaska.....	57.79	6.28	51.13	...	...	0.38	...	0.01	246,000
Arizona.....	64.06	19.60	37.53	5.57	...	0.14	0.51	0.70	1,509,000	
Arkansas.....	41.39	3.19	27.78	8.12	...	1.51	...	0.79	1,823,000	
California.....	96.81	4.32	48.66	7.52	30.11	0.47	0.87	4.87	16,970,000	
Colorado.....	76.43	0.08	24.17	10.43	39.00	0.64	0.31	1.81	1,907,000	
Connecticut.....	31.51	0.11	26.43	1.76	1.55	...	0.02	1.64	2,597,000	
Delaware.....	85.28	...	78.40	2.83	2.83	...	...	1.25	469,000
Florida.....	45.11	0.00	38.96	2.63	...	0.51	0.30	2.66	5,459,000	
Georgia.....	49.74	...	40.04	5.67	1.17	1.95	0.67	0.35	4,100,000	
Hawaii.....	35.45	27.17	0.03	0.25	3.49	3.44	...	0.86	693,000	
Idaho.....	46.31	3.48	28.97	12.62	...	0.26	...	0.99	698,000	
Illinois.....	37.95	...	19.17	11.01	7.27	0.22	0.08	0.19	10,146,000	
Indiana.....	50.67	1.55	27.29	13.35	7.47	0.36	0.21	0.44	4,715,000	
Iowa.....	44.65	11.89	15.82	16.43	0.07	0.14	0.12	0.19	2,777,000	
Kansas.....	52.94	4.41	23.70	6.09	18.10	0.42	0.03	0.17	2,219,000	
Kentucky.....	40.13	0.46	36.05	0.76	...	0.32	0.72	1.82	3,082,000	
Louisiana.....	76.31	14.74	54.70	4.87	...	0.37	0.47	1.15	3,330,000	
Maine.....	22.28	0.48	16.67	3.97	0.65	0.05	...	0.45	999,000	
Maryland.....	80.48	14.89	36.80	14.81	12.26	0.02	...	1.71	3,191,000	
Massachusetts.....	61.84	12.75	14.89	1.64	27.78	0.04	0.07	4.63	5,161,000	
Michigan.....	76.30	9.54	40.68	16.04	7.53	1.23	0.13	1.16	7,991,000	
Minnesota.....	76.11	5.14	41.36	10.65	17.21	0.36	0.03	1.37	3,475,000	
Mississippi.....	56.68	5.36	37.99	10.80	...	1.94	...	0.58	2,248,000	
Missouri.....	32.49	1.15	29.60	0.85	...	0.50	0.01	0.39	4,348,000	
Montana.....	32.12	...	28.96	...	0.79	0.24	...	2.12	709,000	
Nebraska.....	30.74	0.55	5.34	10.19	13.67	0.17	...	0.83	1,434,000	
Nevada.....	70.76	6.51	55.38	7.15	...	1.24	...	0.50	335,000	
New Hampshire.....	10.54	2.77	5.58	0.73	0.77	0.13	...	3.56	632,000	
New Jersey.....	31.70	0.32	17.32	2.73	9.28	1.02	0.21	0.82	6,245,000	
New Mexico.....	91.58	5.19	76.76	5.08	...	0.45	...	2.07	1,020,000	
New York.....	87.43	6.05	49.53	5.21	20.94	0.04	2.77	2.88	17,402,000	
North Carolina.....	71.06	2.99	50.18	1.55	14.55	0.78	0.46	0.52	4,731,000	
North Dakota.....	37.83	1.16	24.69	10.49	0.90	...	0.17	0.43	642,000	
Ohio.....	49.46	6.29	18.05	13.29	11.17	0.28	0.10	0.78	10,097,000	
Oklahoma.....	49.33	0.76	32.66	15.01	...	0.61	...	0.30	2,446,000	
Oregon.....	54.42	3.32	35.66	13.98	0.66	0.09	0.12	0.60	1,864,000	
Pennsylvania.....	40.53	0.54	33.31	3.91	0.21	0.05	0.65	1.86	11,376,000	
Rhode Island.....	31.96	7.46	20.98	0.42	2.38	0.69	...	0.02	865,000	
South Carolina.....	45.11	4.42	35.08	3.07	...	1.46	0.61	0.57	2,436,000	
South Dakota.....	17.65	2.47	10.23	3.59	0.24	0.63	...	0.55	721,000	
Tennessee.....	46.58	1.84	32.30	9.38	...	0.53	0.01	0.52	3,634,000	
Texas.....	43.78	...	42.57	0.78	...	...	...	0.43	10,116,000
Utah.....	61.04	1.03	54.98	3.88	...	0.10	0.11	0.94	967,000	
Vermont.....	30.99	0.02	17.25	10.52	1.17	...	...	2.04	390,000
Virginia.....	40.61	3.12	26.22	2.57	6.98	0.23	0.24	1.35	4,177,000	
Washington.....	87.04	4.61	64.47	10.56	2.56	1.07	...	3.76	3,006,000	
West Virginia.....	40.62	...	39.35	...	0.41	0.17	0.30	0.39	1,773,000	
Wisconsin.....	81.97	26.13	21.08	17.24	13.32	2.84	0.19	1.19	4,092,000	
Wyoming.....	73.53	6.98	47.41	6.58	10.95	0.65	0.07	0.89	365,000	

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

¹Bureau of the Census, Current Population Reports, Series P-25, No. 259, November 26, 1962.

Table 5.—PERCENT DISTRIBUTION OF STATE INTERGOVERNMENTAL EXPENDITURE,
BY FUNCTION, BY STATES: 1962

State	Total	General local government support	Specified functions					
			Education	Highways	Public welfare	Hospitals	Health	Miscellaneous and combined
All States.....	100.0	7.7	59.4	12.2	16.3	0.9	0.9	2.7
Alabama.....	100.0	3.9	70.6	21.2	...	2.6	0.6	1.1
Alaska.....	100.0	10.9	88.5	...	...	0.7	...	(¹)
Arizona.....	100.0	30.6	58.6	8.7	...	0.2	0.8	1.1
Arkansas.....	100.0	7.7	67.1	19.6	...	3.6	...	1.9
California.....	100.0	4.5	50.3	7.8	31.1	0.5	0.9	5.0
Colorado.....	100.0	0.1	31.6	13.6	51.0	0.8	0.4	2.4
Connecticut.....	100.0	0.4	83.9	5.6	4.9	...	0.1	5.2
Delaware.....	100.0	...	91.9	3.3	3.3	...	...	1.4
Florida.....	100.0	0.1	86.4	5.8	...	1.1	0.7	5.9
Georgia.....	100.0	...	80.5	11.4	2.4	3.9	1.4	0.5
Hawaii.....	100.0	76.7	0.1	0.7	9.8	10.3	...	2.4
Idaho.....	100.0	7.5	62.5	27.3	...	0.6	...	2.1
Illinois.....	100.0	...	50.5	29.0	19.2	0.6	0.2	0.5
Indiana.....	100.0	3.1	53.9	26.3	14.7	0.7	0.4	0.9
Iowa.....	100.0	26.6	35.4	36.8	0.2	0.3	0.3	0.4
Kansas.....	100.0	8.3	44.8	11.5	34.2	0.8	0.1	0.3
Kentucky.....	100.0	1.2	89.8	1.9	...	0.8	1.8	4.5
Louisiana.....	100.0	19.3	71.7	6.4	...	0.5	0.6	1.5
Maine.....	100.0	2.2	74.8	17.8	2.9	0.2	(¹)	2.0
Maryland.....	100.0	18.5	45.7	18.4	15.2	(¹)	...	2.1
Massachusetts.....	100.0	20.6	24.1	2.6	44.9	0.1	0.1	7.6
Michigan.....	100.0	12.5	53.3	21.0	9.9	1.6	0.2	1.5
Minnesota.....	100.0	6.8	54.3	14.0	22.6	0.5	(¹)	1.8
Mississippi.....	100.0	9.5	67.0	19.1	...	3.4	...	1.0
Missouri.....	100.0	3.5	91.1	2.6	...	1.5	(¹)	1.2
Montana.....	100.0	...	90.2	...	2.4	0.8	...	6.6
Nebraska.....	100.0	1.8	17.4	33.1	44.5	0.5	...	2.7
Nevada.....	100.0	9.2	78.3	10.1	...	1.7	...	0.7
New Hampshire.....	100.0	26.3	52.9	7.0	7.3	1.2	...	5.3
New Jersey.....	100.0	1.0	54.6	8.6	29.3	3.2	0.7	2.6
New Mexico.....	100.0	5.7	86.0	5.5	...	0.5	...	2.3
New York.....	100.0	6.9	56.7	6.0	24.0	0.1	3.2	3.3
North Carolina.....	100.0	4.2	70.6	2.2	20.5	1.1	0.7	0.7
North Dakota.....	100.0	3.1	65.3	27.7	2.4	...	0.4	1.1
Ohio.....	100.0	12.7	36.5	26.9	22.6	0.6	0.2	0.6
Oklahoma.....	100.0	1.5	66.2	30.4	...	1.2	...	0.6
Oregon.....	100.0	6.1	65.5	25.7	1.2	0.2	0.2	1.1
Pennsylvania.....	100.0	1.3	82.2	9.7	0.5	0.1	1.6	4.6
Rhode Island.....	100.0	23.3	65.6	1.3	7.5	2.2	...	0.1
South Carolina.....	100.0	9.8	77.8	6.8	...	3.2	1.4	1.0
South Dakota.....	100.0	14.0	58.0	20.3	1.4	3.6	...	2.6
Tennessee.....	100.0	8.3	69.4	20.1	...	1.1	(¹)	1.1
Texas.....	100.0	...	97.2	1.8	...	...	...	1.0
Utah.....	100.0	1.7	90.1	6.4	...	0.2	0.2	1.5
Vermont.....	100.0	0.1	58.7	33.9	3.8	...	...	6.6
Virginia.....	100.0	7.7	64.6	6.3	17.2	0.6	0.3	3.3
Washington.....	100.0	5.3	74.1	12.1	2.9	1.2	...	4.3
West Virginia.....	100.0	...	96.9	...	1.0	0.4	0.7	1.0
Wisconsin.....	100.0	31.9	25.7	21.0	16.2	3.5	0.2	1.5
Wyoming.....	100.0	9.5	64.5	9.0	14.9	0.9	0.1	1.2

Note: Because of rounding, detail may not add to totals. ¹Less than 0.05 percent.

State Payments to Local Governments

Table 6.—STATE INTERGOVERNMENTAL EXPENDITURE BY FUNCTION AND BY TYPE OF RECEIVING GOVERNMENT, BY STATES: 1962

(In thousands of dollars)

State and type of receiving government	Total	General local government support	Specified functions					
			Education	Highways	Public welfare	Hospitals	Health	Miscellaneous and combined
All States, total.....	10,906,400	844,321	6,474,403	1,325,529	1,778,697	95,560	92,978	294,912
Counties.....	3,062,602	252,663	529,798	830,266	1,260,040	67,559	47,836	74,440
Municipalities.....	2,038,704	446,436	509,938	401,806	450,662	15,683	41,428	172,751
Townships.....	361,941	94,156	101,911	93,309	66,861	56	971	4,677
School districts.....	5,394,534	47,107	5,332,756	309	...	...	...	14,671
Special districts.....	48,619	3,959	...	148	1,134	12,262	2,743	28,373
Alabama, total.....	164,425	6,334	116,119	34,937	...	4,216	931	1,888
Counties.....	44,231	3,345	...	34,874	...	3,856	931	1,225
Municipalities.....	3,779	2,989	...	63	...	360	...	367
School districts.....	116,415	...	116,119	...	...	...	...	296
Alaska, total.....	14,217	1,544	12,577	...	...	94	...	2
Municipalities.....	4,217	1,544	2,577	...	...	94	...	2
School districts.....	10,000	...	10,000	...	...	...	...	...
Arizona, total.....	96,663	29,573	56,639	8,406	...	215	767	1,063
Counties.....	24,282	17,003	...	5,604	...	148	767	760
Municipalities.....	15,675	12,570	...	2,802	...	...	...	303
School districts.....	56,639	...	56,639	...	...	...	...	...
Special districts.....	67	...	...	...	...	67	...	...
Arkansas, total.....	75,455	5,819	50,651	14,801	...	2,750	...	1,434
Counties.....	15,126	3,138	...	9,908	...	1,184	...	896
Municipalities.....	9,535	2,681	...	4,893	...	1,566	...	395
School districts.....	50,651	...	50,651	...	...	...	...	...
Special districts.....	143	...	...	...	...	...	...	143
California, total.....	1,642,908	73,274	825,740	127,626	510,952	7,934	14,762	82,620
Counties.....	683,023	62,748	14,225	89,444	484,778	5,650	12,249	13,929
Municipalities.....	142,878	9,086	...	38,182	26,174	888	2,392	66,156
School districts.....	814,970	1,440	811,515	...	...	...	...	2,015
Special districts.....	2,037	...	...	...	...	1,396	121	520
Colorado, total.....	145,755	157	46,085	19,888	74,364	1,221	587	3,453
Counties.....	70,865	157	...	14,547	52,704	1,221	523	1,713
Municipalities.....	28,468	...	...	5,341	21,660	...	64	1,403
School districts.....	46,085	...	46,085	...	...	...	...	...
Special districts.....	337	...	...	...	...	...	...	337
Connecticut, total.....	81,843	293	68,634	4,561	4,030	...	61	4,264
Municipalities.....	34,416	...	26,764	...	3,461	...	35	4,156
Townships.....	46,726	293	41,169	4,561	569	...	26	108
School districts.....	701	...	701	...	...	...	...	...
Delaware, total.....	39,997	...	36,771	1,328	1,327	...	...	571
Counties.....	1,475	...	...	128	1,327	...	...	20
Municipalities.....	7,256	...	5,505	1,200	...	...	...	551
School districts.....	31,266	...	31,266	...	...	...	...	...
Florida, total.....	246,277	301	212,685	14,367	...	2,774	1,649	14,501
Counties.....	28,434	301	...	14,367	...	1,930	1,649	10,187
Municipalities.....	1,629	...	...	...	...	196	...	1,433
School districts.....	212,685	...	212,685	...	...	...	...	...
Special districts.....	3,529	...	...	...	...	648	...	2,881
Georgia, total.....	203,944	...	164,172	23,235	4,814	8,010	2,756	957
Counties.....	30,513	...	121	22,024	4,814	...	2,756	798
Municipalities.....	1,370	...	...	1,211	...	...	...	159
School districts.....	164,051	...	164,051	...	...	...	...	...
Special districts.....	8,010	...	...	...	...	8,010	...	...
Hawaii, total.....	24,564	18,831	19	174	2,418	2,524	...	598
Counties.....	13,291	8,474	...	...	2,087	2,414	...	316
Municipalities.....	11,273	10,357	19	174	331	110	...	282
Idaho, total.....	32,323	2,429	20,218	8,809	...	179	...	688
Counties.....	10,000	1,046	...	8,087	...	179	...	688
Municipalities.....	2,105	1,383	...	722	...	...	...	...
School districts.....	20,218	...	20,218	...	...	...	...	...
Illinois, total.....	385,033	...	194,472	111,750	73,807	2,198	848	1,958
Counties.....	102,458	...	2,033	35,787	63,612	189	485	352
Municipalities.....	65,956	...	...	62,712	665	1,056	337	1,186
Townships.....	21,691	...	...	13,251	8,396	18	26	...
School districts.....	192,439	...	192,439	...	...	...	...	...
Special districts.....	2,489	...	...	...	1,134	935	...	420

Table 6.—STATE INTERGOVERNMENTAL EXPENDITURE BY FUNCTION AND BY TYPE OF RECEIVING GOVERNMENT, BY STATES: 1962—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, total.....	238,911	7,316	128,660	62,936	35,230	1,712	978	2,079
Counties.....	83,551	1,694	114	42,850	35,230	1,645	978	1,040
Municipalities.....	26,789	5,622	...	20,086	...	67	...	1,014
School districts.....	128,546	...	128,546	...	...	...	...	...
Special districts.....	25	...	...	...	...	...	...	25
Iowa, total.....	123,989	33,007	43,935	45,613	200	386	331	517
Counties.....	41,232	7,484	...	33,102	200	76	331	39
Municipalities.....	20,668	7,847	...	12,511	...	310	...	...
School districts.....	61,611	17,676	43,935	...	...	...	...	...
Special districts.....	478	...	...	...	...	...	...	478
Kansas, total.....	117,478	9,793	52,600	13,524	40,167	939	69	386
Counties.....	56,707	5,136	1,670	8,818	40,167	871	45	...
Municipalities.....	8,246	4,167	...	3,652	...	17	24	386
Townships.....	1,503	449	...	1,054	...	...	...	...
School districts.....	50,930	...	50,930	...	...	...	...	...
Special districts.....	92	41	...	...	...	51	...	...
Kentucky, total.....	123,684	1,424	111,100	2,328	...	989	2,228	5,615
Counties.....	10,684	1,041	...	2,062	...	956	2,228	4,397
Municipalities.....	2,078	128	500	266	...	33	...	1,151
School districts.....	110,855	255	110,600	...	...	...	...	...
Special districts.....	67	...	...	...	...	...	...	67
Louisiana, total.....	254,103	49,099	182,159	16,233	...	1,243	1,550	3,819
Counties.....	30,651	12,431	...	14,050	...	1,171	1,550	1,449
Municipalities.....	20,274	14,905	1,240	2,183	...	72	...	1,874
School districts.....	198,948	18,029	180,919	...	...	...	...	...
Special districts.....	4,230	3,734	...	...	...	...	...	496
Maine, total.....	22,253	480	16,653	3,964	654	53	2	447
Counties.....	409	...	...	396	...	...	...	13
Municipalities.....	5,680	183	4,683	353	98	...	...	363
Townships.....	14,012	297	9,871	3,215	556	...	2	71
School districts.....	2,099	...	2,099	...	...	...	...	...
Special districts.....	53	...	...	...	...	53	...	...
Maryland, total.....	256,798	47,500	117,416	47,253	39,119	64	...	5,446
Counties.....	160,035	31,712	99,224	14,496	13,567	17	...	1,019
Municipalities.....	96,552	15,788	18,192	32,757	25,552	47	...	4,216
Special districts.....	211	...	...	...	...	...	...	211
Massachusetts, total.....	319,172	65,806	76,850	8,456	143,349	224	339	24,148
Counties.....	93	...	62	...	...	...	...	31
Municipalities.....	170,124	36,786	38,394	4,940	86,869	186	271	2,678
Townships.....	128,160	29,020	36,588	3,516	56,480	38	68	2,450
School districts.....	1,806	...	1,806	...	...	...	...	...
Special districts.....	18,989	...	...	...	...	...	...	18,989
Michigan, total.....	609,724	76,253	325,087	128,137	60,134	9,805	1,054	9,254
Counties.....	139,335	1,538	650	82,812	44,057	8,968	877	433
Municipalities.....	111,716	49,811	...	44,404	16,077	383	177	864
Townships.....	21,309	20,380	...	921	...	...	...	8
School districts.....	336,847	4,514	324,437	...	...	...	...	7,896
Special districts.....	517	10	...	...	...	454	...	53
Minnesota, total.....	264,495	17,854	143,729	37,013	59,802	1,253	94	4,750
Counties.....	95,627	5,493	...	29,034	59,802	401	94	803
Municipalities.....	18,846	8,184	...	7,979	...	749	...	1,934
Townships.....	1,314	...	...	...	...	...	...	...
School districts.....	146,592	2,863	143,729	...	...	...	...	...
Special districts.....	2,116	...	...	...	...	103	...	2,013
Mississippi, total.....	127,409	12,050	85,408	24,282	...	4,372	...	1,297
Counties.....	37,832	11,348	...	22,839	...	2,685	...	960
Municipalities.....	4,169	702	...	1,443	...	1,687	...	337
School districts.....	85,408	...	85,408	...	...	...	...	...
Missouri, total.....	141,209	4,983	128,636	3,683	...	2,185	38	1,684
Counties.....	6,147	764	313	2,724	...	1,020	10	1,311
Municipalities.....	6,584	4,059	...	959	...	1,163	28	373
School districts.....	128,318	...	128,318	...	...	...	...	...
Special districts.....	160	160	...	...	...	...	...	...
Montana, total.....	22,770	...	20,536	...	557	173	...	1,504
Counties.....	1,507	...	...	...	557	173	...	777
Municipalities.....	727	...	...	...	...	...	...	727
School districts.....	20,536	...	20,536	...	...	...	...	...

Table 6.—STATE INTERGOVERNMENTAL EXPENDITURE BY FUNCTION AND BY TYPE OF RECEIVING GOVERNMENT, BY STATES: 1962—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, total.....	45,624	816	7,918	15,124	20,288	246	...	1,282
Counties.....	36,195	404	...	15,124	20,288	32	...	497
Municipalities.....	1,511	612	...	...	...	164	...	735
School districts.....	7,918	...	7,918	...	...	...	...	...
Nevada, total.....	23,706	2,180	18,551	2,394	...	414	...	167
Counties.....	3,892	1,346	...	2,394	...	...	...	152
Municipalities.....	1,263	834	...	...	...	414	...	15
School districts.....	18,551	...	18,551	...	...	...	...	...
New Hampshire, total.....	6,664	1,751	3,527	464	488	83	...	351
Counties.....	514	...	26	...	488	...	...	...
Municipalities.....	2,008	482	1,134	...	...	83	...	309
Townships.....	1,775	1,269	...	464	...	...	...	42
School districts.....	2,367	...	2,367	...	...	...	...	...
New Jersey, total.....	197,996	2,025	108,142	17,058	57,975	6,368	1,311	3,117
Counties.....	74,354	1,595	1,208	10,412	51,913	6,341	1,199	1,686
Municipalities.....	37,793	430	23,709	4,386	6,062	27	112	3,067
Townships.....	3,502	...	1,390	2,112	...	...	...	...
School districts.....	81,835	...	81,835	...	...	...	...	...
Special districts.....	512	...	...	148	...	...	...	364
New Mexico, total.....	93,409	5,289	80,331	5,183	...	496	...	2,110
Counties.....	6,583	2,942	...	3,287	...	209	...	145
Municipalities.....	4,693	545	...	1,896	...	287	...	1,965
School districts.....	82,133	1,802	80,331	...	...	...	...	...
New York, total.....	1,521,419	105,231	861,927	90,714	364,457	763	48,152	50,175
Counties.....	208,917	213	7,688	56,487	121,803	452	14,295	7,879
Municipalities.....	694,806	84,893	269,153	22,845	242,332	311	33,766	41,506
Townships.....	32,552	20,125	...	11,382	222	...	91	732
School districts.....	585,086	...	585,086	...	...	...	...	...
Special districts.....	58	...	...	...	...	...	...	58
North Carolina, total.....	336,181	14,160	237,383	7,356	68,858	3,710	2,262	2,452
Counties.....	322,067	8,928	237,383	...	68,858	2,787	2,150	1,952
Municipalities.....	14,114	5,232	...	7,356	...	923	103	500
North Dakota, total.....	24,289	746	15,852	6,732	578	...	108	273
Counties.....	7,215	...	18	6,460	578	...	99	60
Municipalities.....	1,240	746	...	272	...	...	9	213
School districts.....	15,834	...	15,834	...	...	...	...	...
Ohio, total.....	499,389	63,470	182,294	134,182	112,793	2,807	1,011	2,832
Counties.....	210,750	20,379	...	78,051	108,502	2,080	434	1,304
Municipalities.....	86,161	38,286	...	41,083	4,291	531	577	1,393
Townships.....	19,853	4,805	...	15,048	...	...	...	...
School districts.....	182,294	...	182,294	...	...	...	...	...
Special districts.....	331	...	...	...	...	196	...	135
Oklahoma, total.....	120,763	1,849	79,955	36,733	...	1,501	...	725
Counties.....	38,670	...	157	32,287	...	724	...	502
Municipalities.....	7,295	1,849	...	4,446	...	777	...	223
School districts.....	79,798	...	79,798	...	...	...	...	...
Oregon, total.....	101,440	6,190	66,468	26,054	1,226	171	215	1,116
Counties.....	25,770	3,296	...	19,908	1,226	93	215	1,032
Municipalities.....	9,200	2,894	...	6,146	...	78	...	82
School districts.....	66,468	...	66,468	...	...	...	...	...
Special districts.....	2	...	...	...	...	...	...	2
Pennsylvania, total.....	461,048	6,155	378,969	44,516	2,362	579	7,345	21,122
Counties.....	19,152	94	...	12,103	2,277	579	1,480	2,619
Municipalities.....	37,728	4,847	...	13,669	85	...	2,495	16,632
Townships.....	21,906	1,214	...	18,744	...	...	753	1,195
School districts.....	378,969	...	378,969	...	...	...	...	...
Special districts.....	3,293	...	...	...	...	...	2,617	676
Rhode Island, total.....	27,645	6,451	18,144	364	2,066	600	...	20
Municipalities.....	17,333	4,666	10,178	...	1,869	600	...	20
Townships.....	9,920	1,785	7,574	364	197	...	...	...
School districts.....	392	...	392	...	...	...	...	...
South Carolina, total.....	109,877	10,762	85,450	7,473	...	3,554	1,487	1,151
Counties.....	20,525	7,752	...	7,473	...	3,055	1,437	798
Municipalities.....	3,672	3,010	...	...	...	499	...	163
School districts.....	85,680	...	85,450	...	...	...	...	230

Table 6.—STATE INTERGOVERNMENTAL EXPENDITURE BY FUNCTION AND BY TYPE OF RECEIVING GOVERNMENT, BY STATES: 1962—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 Dakota, total.....	12,724	1,780	7,375	2,587	173	456	...	353
Counties.....	3,811	805	...	2,587	173	105	...	141
Municipalities.....	1,538	975	...	...	...	351	...	212
School districts.....	7,375	...	7,375	...	...	...	...	...
Tennessee, total.....	169,259	13,968	117,382	34,077	...	1,918	34	1,880
Counties.....	108,657	2,745	82,062	22,718	...	849	34	249
Municipalities.....	58,958	11,223	33,676	11,359	...	1,069	...	1,631
School districts.....	1,644	...	1,644	...	...	...	...	...
Texas, total.....	442,919	...	430,646	7,910	...	...	...	4,363
Counties.....	12,938	...	2,699	7,910	...	...	...	2,329
Municipalities.....	16,844	...	14,906	...	...	...	...	1,938
School districts.....	413,041	...	413,041	...	...	...	...	...
Special districts.....	96	...	...	...	...	...	...	96
Utah, total.....	59,030	1,000	53,163	3,756	...	95	111	905
Counties.....	3,583	266	...	2,595	...	95	37	590
Municipalities.....	2,284	734	...	1,161	...	...	74	315
School districts.....	53,163	...	53,163	...	...	...	...	...
Vermont, total.....	12,086	7	6,727	4,101	456	...	...	795
Counties.....	15	...	...	...	15	...	...	...
Municipalities.....	1,564	...	721	95	...	...	...	748
Townships.....	9,820	7	5,319	4,006	441	...	...	47
School districts.....	687	...	687	...	...	...	...	...
Virginia, total.....	169,612	13,040	109,511	10,754	29,139	940	587	5,641
Counties.....	106,312	7,349	78,900	2,374	14,003	863	97	2,726
Municipalities.....	63,233	5,691	30,611	8,380	15,136	77	485	2,853
Special districts.....	67	...	...	...	...	...	5	62
Washington, total.....	261,628	13,862	193,793	31,758	7,693	3,215	...	11,307
Counties.....	38,473	2,776	...	19,640	7,693	2,920	...	5,444
Municipalities.....	27,977	11,086	...	12,118	...	...	...	4,773
School districts.....	194,632	...	193,793	...	...	...	...	839
Special districts.....	546	...	...	...	...	295	...	251
West Virginia, total.....	72,017	...	69,766	...	726	308	525	692
Counties.....	1,896	...	...	...	726	49	525	596
Municipalities.....	259	...	...	...	...	259	...	...
School districts.....	69,766	...	69,766	...	...	...	...	...
Special districts.....	96	...	...	...	...	...	...	96
Wisconsin, total.....	335,438	106,922	86,275	70,532	54,497	11,587	760	4,865
Counties.....	123,200	16,740	1,240	38,636	54,497	11,343	276	468
Municipalities.....	123,886	76,984	27,976	17,225	...	244	479	978
Townships.....	27,898	13,198	...	14,671	...	...	5	24
School districts.....	60,454	...	57,059	...	...	...	...	3,395
Wyoming, total.....	26,838	2,547	17,303	2,403	3,998	236	26	325
Counties.....	6,605	380	...	1,867	3,998	179	26	155
Municipalities.....	2,334	1,625	...	536	...	3	...	170
School districts.....	17,831	528	17,303	...	...	...	...	...
Special districts.....	68	14	...	...	...	54	...	...

ALABAMA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of \$39 thousand or less are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		3. <u>Vocational education</u> , --State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$1,170 thousand):	
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	5,276
Cities	1,993	4. <u>Veterans' training</u> , --Federal funds distributed as payment for tuition, equipment, and supplies for veterans under approved training programs:	
Counties	897	School districts	37
2. <u>Corporation net income tax (excise tax on financial institutions)</u> , --25 percent distributed to county of origin and 50 percent to city 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	969	School districts	3,899
Counties	486	6. <u>Poll tax</u> , --Proceeds distributed to school unit of origin:	
3. <u>Corporation franchise (license) tax</u> , --2/25 of proceeds distributed in proportion to distribution of taxable property of paying corporations:		School districts	401
Counties	712	7. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> , --Federal funds, distributed in fixed ratio to approved local expenditure:	
4. <u>Beer (sales) tax</u> , --1/4 of proceeds distributed equally among counties:		School districts	1,077
Counties	1,013	8. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State and 1/2 is redistributed to counties for schools:	
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:		School districts	85
Cities	27		
Counties	164	HIGHWAYS (Cities and counties)	
EDUCATION (School districts)		1. <u>Motor fuel sales tax</u> , --Minor amount distributed to cities in proportion to population; and 3/7 of remainder distributed equally among counties:	
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 8 lesser taxes.		Cities	63
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:		Counties	26,997
School districts	96,284	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:	
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:		Counties	7,792
School districts	9,021	3. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State and 1/2 is redistributed to counties in which such forests are located, for roads:	
		Counties	85

ALABAMA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS (Cities, counties, and special districts)		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
1. <u>Hospital construction</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$2,153 thousand):		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:	
Cities.....	282	Counties.....	595
Counties and special districts.....	1,117	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:	
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:		Cities.....	90
Counties.....	2,674	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:	
3. <u>Hospital care of indigents</u> . --Amount needed, distributed as reimbursement of approved local expenditure:		Various units.....	484
Cities.....	78	4. <u>Gross receipts (sales) tax</u> . --9 percent of first \$4,200 thousand distributed 1/2 equally among counties and 1/2 in proportion to population, for health and agricultural extension:	
Counties.....	65	Counties.....	378
HEALTH (Counties)		5. <u>Disaster relief</u> . --Federal funds, distributed on basis of need:	
1. <u>County health work</u> . --State and Federal funds distributed as determined by State Department of Health (Federal aid revenue, \$516 thousand):		Cities.....	252
Counties.....	911	Counties.....	64

ALASKA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$6 thousand are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		3. <u>Tobacco sales tax</u> . --Proceeds, less amount allocated to State schools, distributed (a) a specified amount to each school unit; and (b) the remainder, 1/2 in proportion to average daily attendance and 1/2 in proportion to number of professional employees, for school construction:	
1. <u>Business license tax</u> . --60 percent of proceeds distributed to taxing district of origin:			
Various units.....	944	Cities.....	294
2. <u>Electric and telephone cooperatives gross earnings tax</u> . --Proceeds, after deduction for State administration, distributed to local government of origin. For portion distributed to school districts, see item 4, under "Education," below:		School districts.....	881
Cities.....	43	4. <u>Electric and telephone cooperative gross earnings tax</u> . --See item 2, under "General Local Government Support," above:	
Special districts.....	18	School districts.....	48
3. <u>Amusement device license tax</u> . --1/2 of proceeds, after specified deductions, distributed to city of origin:		5. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$153 thousand):	
Cities.....	45	Cities.....	9
4. <u>Alcoholic beverage retail license tax</u> . --Proceeds distributed to city of origin:		School districts.....	63
Cities.....	299	6. <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:	
5. <u>Raw fish license tax</u> . --10 percent of proceeds from salmon canneries, distributed to city of origin:		Cities.....	35
Cities.....	94	School districts.....	100
EDUCATION (Cities and school districts)		HOSPITALS (Cities)	
1. <u>Maintenance and operation aid</u> . --Amount appropriated; distributed in fixed ratio to approved budgets of individual school units. Ratio for a particular unit is based upon resident average daily attendance:		1. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities and school districts.....	10,123	Cities.....	94
2. <u>Transportation</u> . --Amount appropriated, distributed as reimbursement of local expenditure for authorized pupil transportation:		MISCELLANEOUS AND COMBINED PURPOSES (Cities)	
Cities and school districts.....	1,072	1. <u>Public works projects</u> . --Amount appropriated, distributed to distressed areas as determined by the Governor:	
		Cities.....	352
		2. <u>Aviation fuel tax</u> . --60 percent of proceeds collected at city owned and operated airports, returned to city of origin:	
		Cities.....	36

ARIZONA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		HIGHWAYS (Cities and counties)	
1. <u>General sales tax</u> . -- 25 percent distributed to cities and towns in proportion to population. 60 percent of amount remaining after city distribution and certain other appropriations of proceeds distributed to counties in proportion to an average of the percentage of sales tax proceeds accounted for by each county:		1. <u>Motor fuel sales tax</u> . -- 30 percent distributed to counties in proportion to motor fuel sales. Of the amount received by counties, 1/3 is redistributed to cities in proportion to population of cities and towns within county:	
Cities.....	12,425	Cities.....	2,800
Counties.....	10,699	Counties.....	5,604
2. <u>Alcoholic beverage license tax</u> . -- 1/3 distributed to county of origin:		HOSPITALS (Counties and special districts)	
Counties.....	154	1. <u>Hospital construction</u> . -- Federal funds distributed in fixed ratio to local expenditure for approved projects:	
3. <u>Bank income tax</u> . -- 1/4 distributed to county of origin and 1/4 to city of origin. Amounts located to unincorporated "cities" are paid to the counties in which they are located:		Counties.....	148
Cities.....	71	Special districts.....	67
Counties.....	75	HEALTH (Counties)	
4. <u>Savings and loan income tax</u> . -- 1/4 distributed to county of origin and 1/4 to city of origin:		1. <u>Local health departments</u> . -- 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:	
Cities.....	74	Counties.....	767
Counties.....	75	2. <u>Reimbursement for care of tuberculosis patients</u> . -- Amount appropriated, distributed as reimbursement of local expenditures subject to specified maximum amount per patient per day:	
EDUCATION (Counties and school districts)		Counties.....	(?)
1. <u>Common and high school apportionment</u> . -- Amount appropriated, distributed at a specified rate per unit of average daily attendance:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
School districts ¹	56,031	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:	
2. <u>Permanent school funds</u> . -- Amount available from earnings distributed at a specified rate per unit of average daily attendance:		Counties.....	303
School districts ¹	2,046	2. <u>Parimutuels tax</u> . -- 5 percent distributed to counties conducting county fairs, in proportion determined by State Racing Commission, and 7 1/2 percent distributed at the discretion of the Governor for promotion of livestock and agricultural resources:	
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.....	323
School districts.....	100	3. <u>Federal forest reserve revenue</u> . -- 25 percent of Federal revenue from national forests within the State is returned to the State and distributed to counties in which such forests are located for schools and roads:	
4. <u>Vocational education</u> . -- State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$415 thousand):		Counties.....	402
School districts.....	639	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:	
5. <u>Indian education</u> . -- Federal funds distributed as payment for tuition of Indians attending public schools:		Counties.....	35
School districts.....	2,138		
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:			
School districts ¹	1,335		

¹ Includes amounts for a few county-administered "accommodation" schools. ² Amount not available.

ARKANSAS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$17 thousand are omitted)		EDUCATION--Continued	
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.		7. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . -- Federal funds distributed in fixed ratio to approved local expenditure:	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		School districts.....	592
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:		8. <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.....	3,138	School districts.....	2,210
2. <u>Municipal aid</u> . -- Share of "general revenues" as determined by statutory allocation, distributed to cities and incorporated towns in proportion to population:		9. <u>Severance taxes</u> . -- 1/8 of proceeds, excluding amount received on timber and timber products, to county of origin for common schools:	
Cities.....	2,681	School districts.....	490
EDUCATION (Counties and school districts)		10. <u>Federal forest reserve revenue</u> . -- 25 percent of Federal revenue from national forests within the State 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:	
1. <u>Minimum foundation program</u> . -- Amount appropriated, distributed on basis of equalization formula to supplement required local support in financing a minimum school program. The minimum foundation program includes teachers' salaries, current expenses for maintenance and operation of school plant, capital outlay, and debt service:		School districts.....	758
School districts.....	38,081	HIGHWAYS (Cities and counties)	
2. <u>State apportionment</u> . -- Amount appropriated, distributed in proportion to population of school age:		1. <u>Motor fuel sales tax</u> . -- Amount equivalent to 7.7 percent of net proceeds plus 1/4 cent per gallon distributed 1/3 in proportion to area, 1/3 in proportion to population, and 1/3 in proportion to motor vehicle license revenue:	
School districts.....	872	Counties.....	4,774
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:		2. <u>Construction and maintenance of county roads</u> . -- Amount appropriated from highway revenue, distributed 1/2 equally among counties, 1/4 in proportion to area, and 1/4 in proportion to rural population:	
School districts.....	5,999	Counties.....	3,000
4. <u>County supervisors' salaries</u> . -- Amount appropriated, distributed in specified amounts, based on professional training of county supervisors:		3. <u>Contractual payments</u> . -- Amount appropriated, distributed to counties under contractual arrangements whereby counties perform construction work for the State Highway Department:	
Counties.....	142	Counties.....	1,400
5. <u>Education of physically and mentally handicapped children</u> . -- Amount appropriated, distributed as reimbursement of excess costs, subject to specified maximum amounts:		4. <u>Construction and maintenance of city streets</u> . -- Amount appropriated from highway revenue distributed to cities in proportion to population:	
School districts.....	175	Counties.....	4,893
6. <u>Vocational education</u> . -- State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$813 thousand):		5. <u>Severance taxes</u> . -- 1/8 of proceeds, after deducting amount received on timber and timber products, paid to county of origin for roads:	
School districts.....	1,451	Counties.....	490
		6. <u>Federal forest reserve revenue</u> . -- 25 percent of Federal revenue from national forests within State is returned to the State. 1/4 of the State's share is redistributed to counties in which such forests are located, for roads:	
		Counties.....	244

ARKANSAS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS (Cities and counties)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:		2. Library aid.--Amount appropriated, distributed on basis of population, at a specified rate per capita to counties maintaining library services:	
Cities	1,566	Counties	156
Counties	1,184		
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		3. Soil conservation.--Amount appropriated, distributed equally among soil conservation districts:	
1. Insurance premiums tax.--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 pensions:		Special districts	
Cities	395	Counties	740

CALIFORNIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$175 thousand are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and school districts)		5. Apportionment for growth.--Amount appropriated, distributed on basis of formula to allow for increase in average daily attendance for the current year over that of the previous year:	
1. Motor vehicle "in lieu" property tax.--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. See item 1 under "Miscellaneous and Combined Purposes" below, for amount paid to cities:		School districts	
Counties	58,838		32,072
2. Alcoholic beverage license tax.--90 percent of proceeds distributed to city and county of origin:		Counties ²	
Cities	7,616		14,225
Counties	1,877	7. Child care centers.--Amount appropriated, distributed in fixed ratio to local expenditure for maintenance and operation of the centers:	
3. Trailer coach license fees.--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):		School districts	
Cities, counties, and school districts	4,319		4,948
4. Highway properties rental fund.--24 percent of proceeds from income received from lands held by State for highway purposes, 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:		8. School building loans.--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 40 years will be cancelled. Repayments are in the form of deductions from State school apportionments:	
City	30	School districts	
Counties	525		78,954
EDUCATION (School districts and counties)		9. School lunch and school milk programs.--Federal funds distributed as reimbursement of local expenditure, subject to maximum amount per unit of food served:	
1. Basic school aid.--Amount required for distribution, distributed in accordance with a formula based on average daily attendance:		School districts	
School districts	621,561		14,474
2. Equalization aid.--Amount required for distribution, distributed on basis of equalization formula to supplement required local support plus basic school aid in financing minimum school program:		10. Vocational education.--State and Federal funds distributed as reimbursement of local expenditure for approved programs:	
School districts			2,369
3. Transportation aid.--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:		11. Driver training program.--Reimbursement of excess costs of program not to exceed a maximum amount per pupil and 75 percent of replacement cost of equipment:	
School districts	18,625	School districts	
			4,578
4. Instruction of physically and mentally handicapped children.--Amount appropriated, distributed as reimbursement of excess costs above average cost per normal child up to a specified maximum amount per child:		12. Improvement of science, mathematics, and foreign language programs.--Federal funds distributed in fixed ratio to approved local expenditure:	
School districts	28,514	School districts	
			2,548
		13. Guidance and counseling programs.--Federal funds distributed in fixed ratio to approved local expenditure:	
		School districts	
			1,039
		14. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to counties in which such forests are located, for common school districts:	
		School districts	
			1,347

CALIFORNIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		PUBLIC WELFARE (Cities and counties)	
15. Federal potash lease rentals, --37 1/2 percent of Federal revenue from lease of potash lands returned to the State and redistributed to county in which such land is located for schools:		1. Old-age assistance, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$146,459 thousand):	
School districts.....	356	City ¹	11,650
		Counties.....	237,026
16. Trailer coach license fees, --See item 3-under "General Local Government Support," above, for description:		2. Aid to dependent children, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$85,810 thousand):	
School districts.....	(5)	City ¹	8,518
		Counties.....	145,799
HIGHWAYS (Cities and counties)		3. Aid to blind, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$6,924 thousand):	
1. Highway users tax fund distribution:		City ¹	540
a. --\$5,400 thousand times ratio of latest calendar year motor vehicle registration to such registration in 1946, distributed (1) specified amounts to certain counties at statutory percentages for snow removal, (2) specified amounts to certain counties at statutory percentages for heavy rainfall and storm damage, and (3) the remainder to all counties in proportion to motor vehicle registrations:		Counties.....	13,607
City ¹	461	4. Aid to disabled, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$10,047 thousand):	
Counties.....	12,972	City ¹	832
		Counties.....	17,306
b. --Equivalent of 1 cent per gallon of taxed gasoline distributed \$50 thousand to each county (of which \$20 thousand may be spent only for administrative and engineering costs) and the remainder in proportion to motor vehicle registrations:		5. Hospital and medical services, --Portion of public assistance grants, as required, distributed as reimbursement of hospital and medical care of public assistance recipients:	
City ¹	2,043	City ¹	4,129
Counties.....	54,249	Counties.....	66,202
c. --Equivalent of 3/8 cent per gallon of taxed gasoline distributed (1) to counties not receiving at least \$300 per mile of maintained roads--excluding the \$20 thousand allocation--from the 1 cent distribution in amounts sufficient to bring their receipts up to this level; (2) 1/2 of the remainder to all counties in proportion to motor vehicle registrations; and (3) the other half distributed in proportion to road mileage to counties not receiving \$600 per mile of maintained road--excluding the \$20 thousand allocation--from both the adjusted \$5,400 thousand distribution and the 1 cent distribution:		6. Aid to partially self-supporting blind, --Amount appropriated, distributed in fixed ratio to local expenditure:	
City ¹	320	City ¹	40
Counties.....	20,799	Counties.....	345
d. --Equivalent of 5/8 cent per gallon of taxed gasoline appropriated to State highway department and distributed to cities in proportion to population:		7. Local inspection of homes and agencies caring for aged and children, --Amount appropriated, distributed as reimbursement of local expenditure in maintaining approved services:	
Cities.....	33,479	Cities and counties.....	1,371
2. Maintenance of State highways by cities, --Amount appropriated, distributed as reimbursement of local expenditure:		8. Administration and care of adoptions, --Amount appropriated, distributed as reimbursement for local expenditure:	
Cities.....	1,879	City ¹	130
		Counties.....	3,024
3. Federal forest reserve revenue, --25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to counties in which such forests are located, for roads:		9. Other public welfare, --State and Federal funds distributed for child welfare services and special services for the aged as partial reimbursement:	
Counties.....	1,346	Cities.....	293
		Counties.....	140
		HOSPITALS (Cities, counties, and special districts)	
		1. Tuberculosis sanatoria, --Amount appropriated, distributed at specified rate per patient per day:	
		City ¹	106
		Counties.....	3,042
		2. Hospital construction, --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$3,093 thousand):	
		Cities.....	782
		Counties.....	2,608
		Special districts.....	1,396

CALIFORNIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HEALTH (Cities and counties)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. Public health assistance, --Amount appropriated from State and Federal funds, distributed to qualified departments, in proportion to population:		Counties in which there are city-owned airports distribute 50 percent of their share to such cities (in proportion to population if there is more than one such city in any county):	
Cities.....	1,278	Cities.....	139
Counties.....	4,257	Counties.....	191
2. Care of crippled children, --Amount appropriated, distributed to counties imposing a satisfactory levy for this purpose as reimbursement of local expenditure in excess of statutory levy:		Special districts.....	3
City ¹	390	6. County juvenile homes and camps, --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:	
Counties.....	5,377	City ¹	51
		Counties.....	3,615
3. Treatment of handicapped children, --Amount appropriated, distributed in fixed ratio to local expenditure for salaries of professional employees:		7. Veterans' services, --Amount appropriated, distributed as partial reimbursement of expenditure by county veterans' service officers, as approved by State Veterans' Welfare Board:	
Counties ²	577	Counties.....	431
4. Mental health services, --State and Federal funds, distributed in fixed ratio to approved local expenditure; and State funds distributed under contractual arrangements:		8. Teachers' retirement benefits, --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:	
Cities.....	598	School districts.....	2,015
Counties.....	1,912	9. Civil defense (disaster relief), --Federal grants, distributed on basis of need by State Disaster Office:	
Cities and counties.....	252	Cities.....	448
		Counties.....	201
MISCELLANEOUS AND COMBINED PURPOSES (Various units)		Special districts.....	23
1. Motor vehicle "in lieu" property tax, --See item 1 under "General Local Government Support," above, for description:		10. Fire protection, --Amount appropriated, distributed in accordance with contractual arrangements, for fire protection for the San Francisco Port Authority:	
Cities.....	64,741	City.....	318
2. County agricultural fairs, 1-2/5 of the 4 percent pari-mutuel tax, after certain deductions, distributed to district and county agricultural fairs on basis of premiums paid. In addition, grants are made for construction of approved projects:		Counties.....	280
Counties.....	2,027	11. Returning fugitives from justice, --Amount appropriated, distributed as reimbursement of local expenditure:	
3. Flood control, --Amount appropriated, distributed as reimbursement of local expenditure on approved projects:		Counties.....	280
Cities.....	71	12. Training of peace officers, --Amount appropriated, distributed as partial reimbursement of local costs of approved training programs:	
Counties.....	5,013	Cities.....	270
Special districts.....	80	Counties.....	180
4. Cooperative watershed protection, --Amount appropriated distributed as reimbursement of local expenditure for forest fire prevention and suppression:		13. Sewer services, --Amount appropriated, distributed under contractual arrangements for providing sewer service to State Fair and Exposition site:	
Counties.....	1,447	Special districts.....	202
5. Aviation fuel tax, --Net proceeds distributed \$2,500 to each county and remainder 1/2 in proportion to population and 1/2 in proportion to area:			

¹City-county of San Francisco, classified as a city for local government purposes, but, after deduction of amount representing repayment of short-term loans, Federal funds only; State funds included in item 1, above. Amount included in total shown at item 3 under "General Local Government Support," above. ²Amount paid to county fairs only. District fairs are State agencies and expenditures relating to such fairs are classified as direct State expenditure.

COLORADO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Table with columns: Item, Amount, Item, Amount. Includes sections for GENERAL LOCAL GOVERNMENT SUPPORT, EDUCATION, HIGHWAYS, and PUBLIC WELFARE.

COLORADO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Table with columns: Item, Amount, Item, Amount. Includes sections for PUBLIC WELFARE, MISCELLANEOUS AND COMBINED PURPOSES, HOSPITALS, and HEALTH.

1After January 1, 1963, county share will be 26 percent and city share, 3 percent. 2City and county of Denver.

CONNECTICUT STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$14 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)			
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 and towns	293		
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:			
Cities	21,906		
Towns	30,834		
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:			
Cities	472		
Towns	2,251		
School districts	126		
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:			
Cities	447		
Towns	322		
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:			
Cities	334		
Towns	232		
5. <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:			
Cities	2,399		
Towns	5,331		
School districts	418		
6. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$382 thousand):			
Cities	111		
Towns	256		
School districts	67		
7. <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	636		
Towns	1,332		
School districts	34		
EDUCATION--Continued			
8. <u>Science, mathematics, and foreign language programs</u> . --Federal funds, distributed in fixed ratio to approved local expenditure:			
Cities	156		
Towns	260		
School districts	45		
9. <u>Guidance and counseling programs</u> . --Federal funds, distributed in fixed ratio to approved local expenditure:			
Cities	38		
Towns	39		
School districts	7		
10. <u>Driver education</u> . --Three-fifths of proceeds from motor vehicle operator examination fees distributed at a specified rate per pupil enrolled in such course:			
Cities	47		
Towns	66		
School districts	3		
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	130		
Towns	75		
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	42		
Towns	72		
School districts	1		
13. <u>Children residing on tax exempt State property</u> . --Amount appropriated, distributed as reimbursement of excess costs:			
Cities	46		
Towns	199		
HIGHWAYS (Cities and towns)			
1. <u>Town aid road work</u> . --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:			
Cities and towns	4,561		
PUBLIC WELFARE (Cities and towns)			
1. <u>General relief</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for general relief:			
Cities	3,461		
Towns	569		

CONNECTICUT STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HEALTH (Cities and towns)			
1. <u>Public health nursing aid</u> . --Amount appropriated, distributed to towns, with average annual tax receipts of less than \$125 thousand, in proportion to tax receipts, but with a minimum amount specified:			
Towns	26		
2. <u>Tuberculosis control</u> . --Amount appropriated, distributed as determined by State Department of Health:			
Cities	35		
MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)			
1. <u>Library aid</u> . --Amount appropriated, distributed on a matching basis but limited to a specified maximum amount per library each year:			
Cities	39		
Towns	73		
2. <u>Airport assistance</u> . --Amount appropriated, distributed on a matching basis to cities and towns for acquisition, construction, or improvement of airports:			
Cities	100		
MISCELLANEOUS AND COMBINED PURPOSES--Continued			
3. <u>Redevelopment (flood control) aid</u> . --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	1,674		
4. <u>Industrial redevelopment aid</u> . --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:			
Cities	2,321		
5. <u>Dog licenses</u> . --Proceeds distributed (a) as reimbursement of local expenditure for claims resulting from damages caused by dogs, and (b) the remainder, after specified deductions, in proportion to original collections:			
Cities	9		
Towns	35		

¹Includes an amount redistributed to regional school districts.

DELAWARE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$6 thousand are omitted)			
EDUCATION (City ¹ and school districts)		HIGHWAYS (Cities and counties)	
1. Library aid.--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. Motor fuel sales tax.--Amount appropriated equivalent to 1 cent tax, but not to exceed \$1,200,000 annually, distributed to cities, 2/5 in proportion to population and 3/5 in proportion to street mileage:	
School districts.....	14	Cities.....	1,200
2. Current operation and maintenance.--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. Debt service.--Amount necessary to meet interest and principal requirements on county highway debt, distributed in accordance with such requirements:	
City ¹	5,152	Counties.....	128
School districts.....	24,769	PUBLIC WELFARE (Counties)	
3. School construction.--Amount appropriated, distributed on basis of local construction needs in fixed ratio to local expenditure:		1. State welfare home.--Amount appropriated, distributed in fixed ratio to local expenditure for cost of maintenance of State welfare home:	
Cities ¹	315	Counties.....	608
School districts.....	6,004	2. General assistance.--Amount appropriated, distributed in fixed ratio to local expenditure:	
4. School lunch and school milk programs.--Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food or milk served:		Counties.....	719
City ¹	38	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
School districts.....	340	1. Fire departments.--Amount appropriated, distributed at specified rate per fire company to cities outside Wilmington:	
5. Improvement of science, mathematics, and foreign language programs.--Federal funds distributed in fixed ratio to approved local expenditure:		Cities.....	174
City ¹ and school districts	140	2. Insurance premiums tax.--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:	
6. Guidance and counseling.--Federal funds distributed in fixed ratio to approved local expenditure:		Cities.....	291
City ¹ and school districts.	13	3. Civil defense.--Federal funds distributed to governmental units on basis of need:	
		Cities and Counties.....	90

¹Wilmington only.

FLORIDA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$31 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Counties)		EDUCATION--Continued	
1. Insurance agents' license tax.--97 percent of proceeds distributed to county of origin:		8. Permanent school fund income.--Proceeds distributed in proportion to average daily attendance:	
Counties.....	238	School districts.....	340
2. Railroad company license tax.--50 percent of proceeds distributed to counties in proportion to railroad trackage:		9. Vocational education.--State and Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Counties.....	54	School districts.....	911
3. Telegraph company license tax.--50 percent of proceeds distributed to counties in proportion to line mileage:		10. Improvement of science, mathematics, and foreign language and guidance and counseling programs.--Federal funds distributed in fixed ratio to approved local expenditure:	
Counties.....		School districts.....	1,198
EDUCATION (School districts)		11. 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:	
1. Minimum foundation program.--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:		School districts.....	3,703
School districts.....	147,939	12. Civil defense education.--State and Federal funds distributed in fixed ratio to local expenditure:	
2. Motor vehicle license taxes.--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:		School districts.....	155
School districts.....	17,640	13. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State is returned to the State. One-half the State's share is distributed to counties in which such forests are located, for schools:	
3. Additional school building aid.--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:		School districts.....	108
School districts.....	9,049	HIGHWAYS (Counties)	
4. Junior college building aid.--Amount appropriated, distributed according to a prescribed ratio:		1. Motor fuel sales tax--2 cents.--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 cost 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.....	1,833	Counties.....	12,418
5. Sales tax.--Amount required by formula, distributed from proceeds of sales tax in proportion to number of instructional units (as determined under the minimum foundation program):		2. Motor fuel sales tax--1 cent.--Proceeds allocated in the same manner as the 2 cents tax (see item 1, above) and 20 percent is distributed to counties for highway maintenance and construction:	
School districts.....	24,255	Counties.....	1,263
6. Parimutuels tax.--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:		3. Auto transportation mileage tax.--After deduction of 25 percent for the State general 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 cents motor fuel sales tax (see item 1, above):	
School districts.....	4,408	Counties.....	686
7. Driver education.--Proceeds from additional fee levied on motor vehicle operators' permits, distributed as reimbursement for costs of program:			
School districts.....	1,254		

FLORIDA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
4. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State is returned to the State. One-half State's share is distributed to counties in which such forests are located, for roads:		2. Flood control.--Amount appropriated, distributed as reimbursement of local expenditure on cooperative Federal projects:	
Counties	107	Special districts	2,881
HOSPITALS (Cities, counties, and special districts)		3. Urban planning.--Federal funds, distributed as determined by State Development Commission:	
1. Parimutuel tax.--See item 6 under "Education," above:		Cities	64
Counties	311	4. Civil defense and disaster relief.--Federal funds distributed in basis of need:	
2. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:		Cities	1,027
Cities	196	Counties	1,046
Counties	1,619	5. Intangibles tax.--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:	
Special districts	648	Counties	4,309
HEALTH (Counties and special districts)		6. Commissions to tax collectors and assessors.--Amount required as prescribed by law, for payment of commissions of county tax collectors and assessors for assessment and collection of real and tangible personal property taxes:	
1. Mosquito control.--Amount appropriated, distributed in fixed ratio to local expenditure but not to exceed a specified maximum:		Counties	255
Counties and special districts	1,649	7. Parimutuels tax.--See item 6 under "Education," above:	
MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)		Cities	176
1. Libraries.--State funds distributed to supplement required local support up to a specified maximum amount and Federal funds distributed in fixed ratio to local expenditure to improve rural library services:		Counties	8,626
Counties	113	8. Erosion control.--Amount appropriated, distributed to supplement local expenditure:	
		Cities	145

GEORGIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION (School districts)		HIGHWAYS--Continued	
(Some items of less than \$24 thousand are omitted)		2. Contractual payments.--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:	
1. Minimum foundation program.--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:		Cities	1,211
School districts	147,670	Counties	10,586
2. Capital outlay.--Amount appropriated, distributed at specified rate per teacher unit, plus additional grants based on needs and local capacity to finance such needs:		3. Rural Roads Authority payments.--Payments to local governments for construction of highway projects contracted for by the Georgia Rural Roads Authority:	
School districts	5,977	Counties	2,000
3. Superintendents' salaries.--Amount appropriated, distributed as partial reimbursement for local expenditure:		4. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to counties in which such forests are located, for roads:	
School districts	894	Counties	99
4. Vocational education.--State and Federal funds distributed as reimbursement of local expenditure for approved programs (Federal aid revenue, \$1,542 thousand):		5. Federal flood control revenue.--75 percent of Federal revenue from leasing of land acquired by United States for flood control purposes 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:	
School districts	3,070	Counties	22
5. 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:		PUBLIC WELFARE (Counties)	
School districts	3,398	1. Administration of public welfare.--State and Federal funds distributed in fixed ratio to approved local expenditure:	
6. Veterans' training.--Federal funds distributed as payment for tuition, equipment, and supplies for veterans under approved training programs:		Counties	4,597
School districts	367	2. Foster home care for children.--Federal funds distributed in fixed ratio to local expenditure for foster home care of children:	
7. Improvement of science, mathematics, and foreign language and guidance and counseling programs.--Federal funds distributed in fixed ratio to local expenditure for approved programs:		Counties	217
School districts	2,435	HOSPITALS (Special districts)	
8. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State 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:		1. Hospital construction.--State and Federal funds distributed in fixed ratio to local expenditure for approved projects: (Federal aid revenue, \$5,404 thousand):	
School districts	99	Special districts	6,010
9. Federal flood control revenue.--75 percent of Federal revenue from leasing of lands acquired by United States for flood control purposes 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	22	1. Health services.--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:	
HIGHWAYS (Cities and counties)		Counties	2,756
1. Construction and maintenance of county roads.--Amount appropriated, distributed as prescribed by statute specifying individually the amounts to be allocated to each county:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
Counties	9,317	1. Civil defense.--State and Federal funds distributed as partial reimbursement of local expenditure:	
		Cities	159
		Counties	230
		2. Library aid.--State funds distributed as determined by State Board of Education and Federal funds distributed in fixed ratio to approved local expenditure:	
		Cities and counties	208

1. Net of \$17,011 thousand withheld and paid to the State School Building Authority. 2. Includes a small amount for cities and counties.

HAWAII STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$11 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (City ¹ and counties)			
1. <u>General sales tax</u> . -- Proceeds from general sales, consumption, and compensating taxes equal to 1 percent of tax base of all collections made at rate of 2 percent or more, distributed in proportion established by statute:			
City ¹	10,357		
Counties	8,474		
EDUCATION (City ¹)			
1. <u>School construction</u> . -- Amount appropriated, distributed to city and county of Honolulu as determined by State Department of Education:			
City ¹	19		
HIGHWAYS (City ¹)			
1. <u>Street improvement</u> . -- Amount appropriated, distributed as reimbursement of local costs:			
City ¹	174		
PUBLIC WELFARE (City ¹ and counties)			
1. <u>Hospital and medical services</u> . -- Portion of public assistance grants, as required, distributed as payment for medical and hospital care:			
City ¹ and counties	2,418		
HOSPITALS (City ¹ and counties)			
1. <u>Hospital care</u> . -- Amount appropriated, distributed as reimbursement of expenditure for operation of local hospitals:			
City ¹	110		
Counties	2,293		
2. <u>Hospital construction</u> . -- Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Counties	121		
MISCELLANEOUS AND COMBINED PURPOSES (City ¹ and counties)			
1. <u>Fire boat operation and maintenance</u> . -- Amount required by statute paid to Honolulu for operation and maintenance of harbor fire boat:			
City ¹	156		
2. <u>Economic development</u> . -- Amounts as appropriated are distributed to encourage development of neighboring islands:			
Counties	75		
3. <u>Housing and redevelopment</u> . -- Amount appropriated, distributed by Hawaii Housing Authority as partial reimbursement of local costs:			
City ¹	116		
4. <u>Urban planning</u> . -- Amount appropriated, distributed to counties as grants:			
Counties	15		
5. <u>Land and water development</u> . -- Amount appropriated, distributed as determined by Department of Land and Natural Resources:			
Counties	171		

¹City-county of Honolulu only.

IDAHO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
1. <u>Alcoholic beverage monopoly profits</u> . -- 7 1/2 percent of profits distributed to cities and villages on population basis; 50 percent of profits distributed among counties in proportion to population. In counties with junior college districts, 1/2 of their share distributed to such districts, and 1/2 of remainder distributed to cities on population basis (for junior college share see item 2 under "Education," below). In all other counties, 1/2 of their share distributed to cities on population basis:			
Cities	1,383		
Counties	1,046		
EDUCATION (School districts)			
1. <u>Equalization aid</u> . -- Amount available from 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 a minimum salary schedule, a flat allowance per pupil in average daily attendance, and on allowance for transportation:			
School districts	17,641		
2. <u>Alcoholic beverage monopoly profits</u> . -- See item 1 under "General Local Government Support," above, for distributive formula:			
School districts	158		
3. <u>Vocational education</u> . -- State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$347 thousand):			
School districts	686		
4. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . -- Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	664		
5. <u>Indian education</u> . -- Federal funds distributed as payment for tuition of Indians attending public schools:			
School districts	92		
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:			
School districts	641		
EDUCATION--Continued			
7. <u>Federal forest reserve revenue</u> . -- 25 percent of Federal revenue from national forests within the State is returned to the State. 30 percent of the State's share is returned to counties in which such forests are located, for common schools:			
School districts	336		
HIGHWAYS (Cities and counties)			
1. <u>Highway-user revenue</u> . -- 30 percent of proceeds distributed to cities and counties as follows: (a) 91 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) 9 percent to cities in proportion to population:			
Cities	722		
Counties	7,302		
2. <u>Federal forest reserve revenue</u> . -- 25 percent of Federal revenue from national forests within the State is returned to the State. 70 percent of the State's share is redistributed to counties in which such forests are located, for roads:			
Counties	785		
HOSPITALS (Counties)			
1. <u>Hospital construction</u> . -- Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Counties	179		
MISCELLANEOUS AND COMBINED PURPOSES (Counties)			
1. <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	15		
2. <u>Disaster relief</u> . -- Federal funds distributed on basis of need:			
Counties	673		

ILLINOIS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$65 thousand are omitted)			
EDUCATION (School districts and counties)			
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:		EDUCATION--Continued	
		12. <u>Guidance and counseling programs.</u> --Federal funds distributed in direct ratio to approved local expenditure:	
School districts.....	152,117	School districts.....	397
2. <u>Transportation.</u> --Amount appropriated, distributed as reimbursement of local expenditure, but subject to a specified maximum amount per pupil:		HIGHWAYS (Cities, counties, and townships)	
School districts.....	7,421	1. <u>Motor fuel sales tax.</u> --Proceeds from the 5 cents tax distributed 32 percent to municipalities in proportion to population; 1 percent to counties with more than 500 thousand population (Cook County); 12 percent to counties with less than 500 thousand 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:	
3. <u>Education of handicapped children.</u> --Amount appropriated, distributed as reimbursement of excess local costs, but subject to specified maximum amounts:		Cities.....	44,351
School districts.....	7,953	Counties.....	35,521
4. <u>Tuition.</u> --Amount appropriated, distributed as reimbursement of local expenditure for education of pupils residing on Federal property, in orphanages, and State university housing centers:		Townships.....	13,251
School districts.....	3,792	2. <u>Federal aid for highways.</u> --Federal funds allocated to City of Chicago and Cook County:	
5. <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 to each county for nonsalary supervisory expenses:		Cities.....	18,361
Counties.....	1,968	Counties.....	266
6. <u>Junior colleges.</u> --Amount appropriated, distributed at a prescribed rate per pupil attending:		PUBLIC WELFARE (Various units)	
School districts.....	3,823	1. <u>General relief.</u> --Amount appropriated, distributed as reimbursement of local expenditure in excess of required local property tax levy:	
7. <u>Normal schools.</u> --Amount appropriated, distributed as reimbursement of local current expenditure for teacher training:		Counties and townships.	265,962
School districts.....	2,448	2. <u>Care of dependent, neglected, and delinquent children.</u> --Amount appropriated, distributed in fixed ratio to local expenditure:	
8. <u>Driver education.</u> --Amount appropriated, distributed as reimbursement of local costs, but subject to a specified maximum amount per pupil completing the course:		Counties.....	1,089
School districts.....	2,189	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:	
9. <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:		Cities.....	665
School districts.....	9,150	Counties.....	4,957
10. <u>Vocational education.</u> --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,947 thousand):		Special districts.....	1,134
School districts.....	1,317	HOSPITALS (Various units)	
11. <u>Improvement of science, mathematics, and foreign language programs.</u> --Federal funds distributed in direct ratio to approved local expenditure:		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:	
School districts.....	1,799	Varibus units.....	1,204
		2. <u>Hospital construction.</u> --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Cities.....	10
		Counties.....	49
		Special districts.....	935

ILLINOIS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HEALTH (Cities, counties, and townships)			
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:		MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)	
		1. <u>County veterinarians.</u> --Amount appropriated, distributed in fixed ratio to local expenditure for salaries of county veterinarians, subject to a specified maximum:	
Cities.....	239	Counties.....	126
Counties.....	451	2. <u>Airport construction.</u> --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$1,118 thousand):	
Cities, counties, and townships.....	24	Cities.....	822
		Counties.....	67
2. <u>Mental health services.</u> --Amount appropriated, distributed as determined by State Department of Mental Health to improve local mental health services:		Special districts.....	164
Cities.....	74	3. <u>Port development.</u> --Amount appropriated, distributed to port districts for development and improvement:	
Counties.....	34	Special districts.....	171
Townships.....	26	4. <u>Disaster relief.</u> --Federal funds distributed on basis of need:	
		Cities.....	339
		Counties.....	141
		Special districts.....	85

1 Includes only minor amount of State funds because the major portion of such funds were not paid to the same districts until after June 30, 1962. 2 Includes \$9,236 thousand, reimbursement to Cook County for salaries.

INDIANA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
1. <u>Alcoholic-beverage license taxes</u> , --2/3 of proceeds from retail licenses issued for businesses in cities distributed to city of origin; and 2/3 of proceeds from retail licenses issued for businesses outside cities distributed to county of origin:			
Cities ¹	2,296		
2. <u>Alcoholic-beverage sales tax</u> , --1/2 of proceeds from gallonage tax on alcoholic beverages distributed to cities in proportion to population:			
Cities	3,326		
3. <u>Intangibles tax</u> , --22 1/2 percent of proceeds distributed in proportion to assessed valuations:			
Counties	1,694		
EDUCATION (Counties and school districts)			
1. <u>State basic school support program</u> :			
(a). Tuition support (instructional salaries). -- Amount appropriated, distributed to supplement required local support to meet State minimum teachers' salary standards:			
School districts	109,027		
(b). Current expenditures. --Amount appropriated, distributed to supplement required local support for noninstructional current expenditures except transportation and capital outlay, up to a specified maximum amount per classroom unit:			
School districts	1,639		
(c). Transportation. --Amount appropriated, distributed on basis of formula taking into account number and density of transported pupils and per capita wealth:			
School districts	8,453		
2. <u>Contingency fund (emergency aid)</u> , --Amount appropriated, distributed to financially distressed districts on basis of need:			
School districts	150		
3. <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:			
School districts	1,795		
4. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs:			
School districts	1,424		
5. <u>Science, mathematics, and foreign language programs</u> , --Federal funds, distributed in fixed ratio to local expenditure:			
School districts	1,365		
EDUCATION--Continued			
b. <u>Guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to local expenditure:			
School districts	340		
7. <u>Aid to Vincennes University</u> , --Amount needed from earmarked State taxes, distribution at twice the amount raised by special county tax levy for university purposes:			
County ²	114		
8. <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:			
School districts	67		
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:			
School districts	4,439		
HIGHWAYS (Cities and counties)			
1. <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:			
Cities	20,086		
Counties	42,850		
PUBLIC WELFARE (Counties)			
1. <u>Old-age assistance</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$14,596 thousand):			
Counties	19,025		
2. <u>Aid to dependent children</u> , --State and Federal funds, distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,771 thousand):			
Counties	14,812		
3. <u>Child welfare services</u> , --State and Federal funds, distributed in fixed ratio to local expenditure:			
Counties	1,121		
4. <u>Old-age and blind burial allowances</u> , --Amount appropriated, distributed as reimbursement up to a maximum amount per burial:			
Counties	272		
HOSPITALS (Cities and counties)			
1. <u>Tuberculosis hospitals</u> , --Amount appropriated, distributed at specified rate per patient:			
Counties	400		

INDIANA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS--Continued			
2. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	67		
Counties	1,177		
HEALTH (Counties)			
1. <u>Crippled children's services</u> , --Federal funds distributed in fixed ratio to approved local expenditure:			
Counties	316		
2. <u>Local health services</u> , --Federal funds distributed in fixed ratio to local expenditure for Federally aided public health projects:			
Counties	229		
3. <u>Mental health services</u> , --Amount appropriated, distributed within fund limitations to match local operation expenditure for approved clinics:			
Counties	433		
MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)			
1. <u>Library aid</u> , --Federal funds distributed in fixed ratio to local expenditure to improve library service to rural areas:			
Counties	3390		
2. <u>Airport construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	602		
Counties	352		
3. <u>Insurance premiums tax and insurance company license taxes (Fire marshal fund)</u> , --Specified amount of proceeds distributed to cities and towns in proportion to population, for acquisition and maintenance of fire fighting equipment:			
Cities	412		
4. <u>Probation services</u> , --Amount appropriated, distributed as reimbursement of not to exceed 50 percent of local expenditure, the amount of reimbursement determined by the State Budget Committee and Department of Corrections:			
Counties	69		
5. <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:			
Counties	202		

¹Includes an amount for counties.

²Knox County only.

³Includes an amount for library districts.

IOWA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$22 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
1. Homestead exemption reimbursement, -- Amount appropriated, distributed among all taxing units in proportion to their tax losses arising from exemption of homestead property:			
All taxing units.....	128,565		
2. Alcoholic-beverage monopoly sales--military service tax credit reimbursement, --Amount equal to 5 percent of gross sales distributed among all taxing units in proportion to their losses arising from military service tax credits:			
All taxing units.....	12,230		
3. Alcoholic-beverage monopoly sales--city allocation, --Amount equal to 5 percent of gross sales distributed in proportion to population:			
Cities.....	2,212		
EDUCATION (School districts)			
1. General aid, --Amount appropriated, distributed at specified rates per pupil in average daily attendance:			
School districts.....	19,537		
2. Equalization aid, --Amount appropriated, distributed on basis of amounts necessary to supplement required local support in financing specified rates of expenditure per pupil:			
School districts.....	3,996		
3. Transportation, --Amount appropriated, distributed at a specified rate per pupil:			
School districts.....	3,997		
4. Instruction of handicapped children, --Amount appropriated, distributed as reimbursement of local expenditure in excess of normal educational costs:			
School districts.....	(2)		
5. Construction aid, --Amount appropriated, distributed to qualifying school districts (districts having approved bonds within 95 percent of debt limit and where at least 1/4 of pupils in average daily attendance have parents who are State employees or attending State institutions of higher education) with distribution up to a specified maximum rate for each such pupil, amount determined by State Board of Public Instruction:			
School districts.....	500		
6. Other special aids, --Amounts appropriated, distributed on various bases depending on program concerned:			
School districts.....	375		
7. Agricultural land tax credit reimbursement, --Amount appropriated, distributed to school districts in proportion to their tax losses arising from agricultural land tax credits:			
School districts.....	11,243		
EDUCATION--Continued			
8. Reimbursement for loss of taxes on public lands, --Amount appropriated, distributed to school districts in proportion to their tax losses arising from tax exemption of such lands:			
School districts.....	238		
9. Income from permanent school fund, --Amount available, distributed in proportion to population of school age:			
School districts.....	136		
10. Homestead exemption reimbursement, --See item 1 under "General Local Government Support" for description:			
School districts.....	(3)		
11. Military service tax credit reimbursement, --See item 2 under "General Local Government Support" for description:			
School districts.....	(3)		
12. Vocational education, --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$258 thousand):			
School districts.....	1,007		
13. Improvement of science, mathematics, and foreign language programs, --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts.....	603		
14. Guidance and counseling programs, --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts.....	154		
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:			
School districts.....	2,906		
HIGHWAYS (Cities and counties)			
1. Distribution of road use tax fund, --Of the proceeds (consisting largely of the motor fuel sales tax, motor vehicle license tax, and 10 percent of the general sales tax, 2 percent for the 6 months July-December 1961 was distributed prior to any other apportionment to the cities in proportion to population; remainder distributed 8 percent to cities in proportion to population and 35 percent to counties in proportion to area:			
Cities.....	12,422		
Counties.....	33,102		
2. City maintenance of State highways, --Amount appropriated, distributed as reimbursement of local expenditure in accordance with contractual arrangements:			
Cities.....	89		

IOWA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE (Counties)			
1. Administrative expenses, --Amount appropriated, distributed as reimbursement of administrative expenses of county welfare boards:			
Counties.....	200		
HOSPITALS (Cities and counties)			
1. Hospital construction, --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities.....	310		
Counties.....	76		
HEALTH (Counties)			
1. Mental aid, --Amount appropriated, distributed at specified rate per patient transferred from State to county mental institutions:			
Counties.....	331		
MISCELLANEOUS AND COMBINED PURPOSES (Special districts)			
1. Aid to soil conservation districts, --Amount appropriated, distributed as reimbursement of local expenditure:			
Special districts.....	478		

¹Includes an unsegregable amount for school districts. See items 10 and 11 under "Education," below. ²Amount for this item included under "General aid," item 1, above. ³Amount for school districts is not segregable and is included at item 1 and 2 under "General Local Government Support," above.

KANSAS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$21, thousand are omitted)			
Note: In Kansas, the retail sales tax fund, which receives 80 percent of the proceeds from the general sales and use tax, all of the proceeds from the beer sales tax, and 24 percent of the proceeds from the cigarette sales tax, is allocated by statute in part to the State Department of Social Welfare, in part to the State school finance fund, and in part for other purposes. This source, therefore, provides most of the State funds distributed to local governments for public welfare and education. After the above-mentioned statutory allocations, the residue, not to exceed \$12,500 thousand is 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 from the sales tax residue is applied to reduction of its property tax levy.			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
1. Sales tax residue.--That part of the "sales tax residue" distribution which is applied to the reduction of county general property tax levies, and of property tax levies of other local governments ¹ (see Note, above):	Cities 1,860 Counties 2,816 Townships 449 Special districts 33	2. Sales tax residue.--That part of the "sales tax residue" distribution which is applied to the reduction of county property tax levies for elementary and high schools; and that part which is applied to the reduction of school district property tax levies (see Note, above):	Counties 1,665 School districts 5,562
3. Alcoholic-beverage sales tax.--4/5 of proceeds from 2 1/2 percent retail sales tax 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:	Cities 795 Counties 1,795	3. Income from permanent school fund.--Amount available; distributed in proportion to population of school age:	School districts 1,198
2. Cigarette sales tax.--37 1/2 percent of proceeds distributed to counties in proportion to population, and 1/2 of each county's share redistributed among cities in proportion to population:	Cities 795 Counties 1,795	4. Emergency finance fund.--Amount appropriated, distributed at a specified rate per pupil:	School districts 8,817
3. Alcoholic-beverage sales tax.--4/5 of proceeds from 2 1/2 percent retail sales tax 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:	Cities 512 Counties 512	5. Textbook aid.--Amount appropriated, distributed to school districts furnishing free textbooks or textbook rental service, at a specified rate per pupil:	School districts 1,276
EDUCATION (Counties and school districts)			
1. Equalization aid.-- (a) Elementary school (State school finance fund)--Amount appropriated, distributed on basis of equalization formula to supplement local support in financing specified rate per elementary class unit plus a specified rate per transported pupil:	School districts 18,840	6. Junior colleges.--Amount appropriated, distributed at a specified rate per credit hour completed:	School districts 316
(b) High school (State high school finance fund)--Amount appropriated, distributed to supplement local support in financing specified rate per enrolled high school pupil:	School districts 9,178	7. Municipal universities.--Amount appropriated, distributed at a specified rate per credit hour completed by undergraduate students:	School districts 260
		8. Driver training.--1/2 of proceeds from drivers' license fees, distributed in proportion to number of students receiving credit for approved courses:	School districts 687
		9. Education of handicapped and homebound children.--Amount appropriated, distributed as reimbursement of costs for approved programs:	School districts 920
		10. Vocational education.--State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$610 thousand):	School districts 851
		11. Improvement of science, mathematics and foreign language and guidance and counseling programs.--Federal funds distributed in fixed ratio to approved local expenditure:	School districts 782
		12. 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:	School districts 2,194

KANSAS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued			
13. Federal flood control revenue.--75 percent of Federal revenue from leasing of land acquired by U. S. for flood control purposes 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:	School districts 47	-PUBLIC WELFARE (Counties)	
HIGHWAYS (Cities, counties, and townships)			
1. Motor and special fuels sales tax.--Proceeds from 1 cent tax and from 1/5 of 7 cents 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:	Cities 3,232 Counties 4,732	1. Old-age assistance.--State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$17,625 thousand):	Counties 23,288
2. Highway maintenance and construction.--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 2,546 Townships 1,054	2. Aid to dependent children.--State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$7,155 thousand):	Counties 9,595
3. Motor carrier license tax.--After specified deductions, proceeds distributed to counties in proportion to road mileage:	Counties 582	3. Aid to blind.--State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$335 thousand):	Counties 495
4. Maintenance of city connecting links.--Amount appropriated, distributed at specified rate per mile of city streets designated as connecting links in State highway system:	Cities 420	4. Aid to disabled.--State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$2,420 thousand):	Counties 3,502
5. Contract construction.--Amount appropriated, distributed under contractual arrangements whereby counties perform construction work for the State Highway Commission:	Counties 927	5. General relief.--Amount appropriated, distributed in fixed ratio to local expenditure:	Counties 1,846
6. Federal flood control revenue.--75 percent of Federal revenue from leasing of lands acquired by U. S. for flood control purposes is returned to State in which lands are located. 40 percent of State's share is distributed to counties in which projects are located, for roads:	Counties 31	6. Administration of public welfare.--Amount appropriated, distributed in fixed ratio to local expenditure:	Counties 21,441
HOSPITALS (Cities, counties, and special districts)			
1. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities 17 Counties 871 Special districts 51			
HEALTH (Cities and counties)			
1. Local health services.--State funds distributed as determined by State Board of Health, and Federal funds distributed in fixed ratio to local expenditure for Federally aided public health activities:			
Cities and counties 69			
MISCELLANEOUS AND COMBINED PURPOSES (Cities)			
1. Insurance premiums tax.--Proceeds from tax on life insurance premiums, distributed to city of origin for firemen's relief:			
Cities 356			

¹For amount distributed to school districts, see item 2 under "Education" below. ²Includes state funds only; Federal funds allocated for administration are included by program, above.

KENTUCKY STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$35 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and school districts)			
1. <u>County fees</u> , --1/4 of fees collected by county officials in counties of 75,000 population or more and paid to the State, returned to the respective counties: Counties	913	EDUCATION--Continued	
2. <u>Tennessee Valley Authority payments in lieu of taxes</u> , --70 percent of the revenue received by the State from TVA 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: Cities, counties, and school districts	511	9. <u>TVA payments in lieu of taxes</u> , --See item 2 under "General Local Government Support," above, for description: School districts	(3)
HIGHWAYS (Cities and counties)			
1. <u>Motor vehicle license taxes</u> , --1/2 of proceeds from truck licenses distributed equally among counties: Counties	1,993	1. <u>Motor vehicle license taxes</u> , --1/2 of proceeds from truck licenses distributed equally among counties: Counties	1,993
2. <u>Contract payments</u> , --Amount appropriated, distributed as reimbursement of local expenditure for provision of highway markers and purchase of rights-of-way in accordance with contractual arrangements: Cities ¹	266	2. <u>Contract payments</u> , --Amount appropriated, distributed as reimbursement of local expenditure for provision of highway markers and purchase of rights-of-way in accordance with contractual arrangements: Cities ¹	266
EDUCATION (Cities and school districts)			
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: School districts	105,491	2. <u>Contract payments</u> , --Amount appropriated, distributed as reimbursement of local expenditure for provision of highway markers and purchase of rights-of-way in accordance with contractual arrangements: Counties	35
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: Cities ¹	500	3. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to county of origin for roads: Counties	34
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: School districts	4,008	HOSPITALS (Cities and counties)	
4. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs: School districts	2,313	1. <u>Tuberculosis sanatoria</u> , --Amount appropriated, distributed at a specified rate per free patient treated: Counties	39
5. <u>Veterans' training</u> , --Federal funds distributed as payment for tuition, equipment, and supplies for veterans under approved training programs: School districts	80	2. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects: Cities ¹	33
6. <u>Improvement of science, mathematics, and foreign language programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure: School districts	775	Counties	917
7. <u>Guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure: School districts	99	HEALTH (Counties)	
8. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to county of origin for schools: School districts	34	1. <u>County health units</u> , --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: Counties	2,228
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)			
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:			
a. <u>Criminal prosecutions</u> : Counties			
b. <u>Commissions on fines and forfeitures collected</u> : Counties			
c. <u>County tax commissioners</u> : Counties			

¹To City of Louisville for municipal university. ²Federal funds only; State funds included in item 1. ³Amount for school districts included in total shown at item 2 under "General Local Government Support," above. ⁴City of Louisville only. ⁵Jefferson County only.

LOUISIANA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$62 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
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: Parishes, cities ¹ , school districts, and special districts	31,481	EDUCATION--Continued	
2. <u>Severance taxes</u> , --1/3 of proceeds from tax on severance of sulphur, but not to exceed \$100 thousand for any one parish, 75 percent of proceeds from timber severance tax, 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: Various units	7,520	1. <u>General aid</u> , --3/4 of amount remaining in Public School Fund (see "Note," above) after appropriations for other educational purposes, distributed in proportion to educable children aged 6-18: School districts	52,768
3. <u>Tobacco sales tax</u> , --37 1/2 percent of proceeds in excess of \$1 million distributed: (a) to cities at specified rates per capita, graduated according to population size of city; (b) any surplus remaining distributed to parishes in which there are no incorporated municipalities, at a specified rate per capita; and (c) any surplus remaining is 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 thousand population: Cities and parishes	9,938	2. <u>Equalization aid</u> , --1/4 of amount remaining in Public School Fund (see "Note," above) after appropriations for other educational purposes, 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 11 below): School districts	19,501
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: City ²	1,394	3. <u>Teachers' salaries</u> , --Amount appropriated, distributed for minimum teachers' salaries in accordance with statutory minimum salary schedule: School districts	77,110
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 proportion that the population of its unincorporated area bears to its total population: Cities and parishes	386	4. <u>Bus drivers' salaries</u> , --Amount appropriated, distributed for bus drivers' salaries in accordance with statutory minimum salary schedule: School districts	8,650
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: Parishes	77	5. <u>Permanent school fund income</u> , --Amount available distributed in proportion to amount of school lands located in each parish: School districts	243
EDUCATION (School districts and city ²)			
Note: In Louisiana, the bulk of State funds for local schools are 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.			
7. <u>Education of physically and mentally handicapped and exceptional children</u> , --Amount appropriated, distributed as reimbursement of local expenditure in excess of normal cost, subject to a maximum reimbursement per pupil: School districts			
8. <u>Isaac Delgado Trade School</u> , --Amount required by constitutional provision and amount appropriated, distributed to Isaac Delgado Trade School in New Orleans: City ²			
9. <u>Parimutuels tax</u> , --Amount appropriated from proceeds at New Orleans Fair Grounds paid to Isaac Delgado Trade School in New Orleans: City ²			
10. <u>Homestead exemption reimbursement</u> , --See item 1 under "General Local Government Support," above, for description: School districts			
11. <u>Severance taxes</u> , --See item 2 under "General Local Government Support," above, for description: School districts			

LOUISIANA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		HOSPITALS (Cities and parishes)	
12. School lunch program.--Appropriated State funds distributed in proportion to number and type of meals served; and Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of food served (Federal aid revenue, \$3,105 thousand):		1. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	14,963	Cities.....	58
		Parishes.....	1,171
		HEALTH (Parishes)	
13. School milk program.--Federal funds distributed as reimbursement of local expenditure, subject to a specified maximum amount per unit of milk served:		1. Local health services.--State and Federal funds distributed in fixed ratio to local expenditure:	
School districts.....	590	Parishes and cities ¹	1,550
		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
14. Vocational education--special.--Amount appropriated, distributed as determined by State Board of Education:		1. Policemen's salaries.--Amount appropriated, distributed as supplement to police salaries on basis of number of policemen and length of service, but subject to a specified maximum monthly amount per officer:	
School districts.....	240	Cities.....	1,241
		2. Motor vehicle operators' licenses.--1/2 of proceeds from license fees paid by residents of the city of New Orleans distributed to New Orleans police pension fund:	
15. Vocational education--regular.--State and Federal funds distributed in fixed ratio to local expenditure for approved programs:		City ²	123
School districts.....	1,242	3. Foreign fire insurance premiums tax.--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:	
		Cities.....	458
16. Adult education.--Amount appropriated, distributed on basis of need as determined by the State Board of Education:		Special districts.....	47
School districts.....	305	4. Motor fuel sales tax.--1/20 of 1 cent tax distributed to Lake Charles Harbor and Terminal District:	
		Special districts.....	449
17. Driver education.--Amount appropriated, distributed in fixed ratio to local expenditure for driver education, but subject to a specified maximum amount per pupil:		5. Election expense.--Amount appropriated, distributed as reimbursement of local expenditure:	
School districts.....	208	Parishes and cities ¹	450
		6. Veterans' services.--Amount appropriated, distributed as reimbursement of parish expenses incurred in connection with veterans' service programs:	
18. Improvement of science, mathematics, and foreign language and guidance and counseling programs.--Federal funds distributed in fixed ratio to approved local expenditure:		Parishes and cities ¹	258
School districts.....	1,181	7. Jury Commissioners of Orleans Parish.--Amount appropriated distributed as partial reimbursement of expenses:	
HIGHWAYS (Parishes)		City ²	103
1. Motor fuel sales tax.--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:		8. St. Bernard Parish Police Jury.--Amount appropriated, distributed as additional aid:	
Parishes and cities ¹	9,220	Parish.....	285
2. Maintenance and construction of roads.--Amount appropriated, distributed equally among all parishes:			
Parishes and cities ¹	1,824		
3. Parish road system fund distribution.--Amount appropriated, distributed in proportion to need for construction and maintenance of approved projects in the "parish road system":			
Parishes.....	3,224		
4. Parish road bond and interest fund.--Distribution to parishes of monies held in the "Royalty Road Fund" for debt service on parish road bonds:			
Parishes.....	1,965		

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 the Bureau of the Census reports on governments. ²City of New Orleans only. ³Jefferson Parish. Amount is included with amount shown at item 1 under "General Local Government Support," above. Amount is included with amount shown at item 2 under "General Local Government Support," above.

Individual-State Descriptions

MAINE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$5 thousand are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		8. Income from permanent school fund.--Amount available distributed in fixed ratio to local expenditure for school surveys and plans:	
1. Railroad and telephone and telegraph company taxes.--Share of proceeds equivalent to 1 percent of the value of stock in such companies held in cities and towns distributed in proportion to the value of such stock held in each city or town:		Cities, towns, and school districts.....	30
Cities and towns.....	84	9. Driver education.--Amount appropriated, distributed at specified rate per pupil completing an approved course:	
2. Bank stock tax.--Proceeds distributed to city or town of residence of holders of taxed stock, 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.....	63
Cities and towns.....	369	10. Other school aids.--State and Federal funds for school lunch and milk, vocational education, improvement of science, mathematics, and foreign language, guidance and counseling, and other programs, distributed on various bases depending on program concerned:	
EDUCATION (Cities, towns, and school districts)		Cities, towns, and school districts.....	1,275
1. Minimum foundation program.--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:		HIGHWAYS (Cities, towns, and counties)	
Cities, towns, and school districts.....	14,173	1. Construction.--Amount appropriated, distributed in fixed ratio to local expenditure on "State aid" roads:	
2. Supplemental aid for reorganized districts.--Amount appropriated, distributed as an additional fixed percentage of the amount distributed under item 1 (above) to qualifying school administrative districts:		Cities and towns.....	385
School districts.....	215	2. Town aid fund.--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:	
3. School construction aid.--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.....	1,373
Cities, towns, and school districts.....	471	3. Snow removal.--Amount appropriated, distributed in fixed ratio to local expenditure:	
4. Professional credits.--Amount appropriated as reimbursement of local expenditure for special payments to teachers completing additional professional work:		Cities and towns.....	1,111
Cities, towns, and school districts.....	110	Counties.....	90
5. Industrial education.--Amount appropriated, distributed in fixed ratio to local expenditure:		PUBLIC WELFARE (Cities and towns)	
Cities, towns, and school districts.....	43	1. General relief.--Amount appropriated, distributed as reimbursement of local expenditure for support of persons without local settlement:	
6. Education of physically handicapped children.--Amount appropriated, distributed as reimbursement of excess above average cost per normal child:		Cities and towns.....	51
Cities, towns, and school districts.....	273	HOSPITALS (Special districts)	
7. Interest on reserved lands trust fund.--85 percent of amount available distributed on basis of original ownership of lands:		1. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Towns.....	27	Special districts.....	53

MAINE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
MISCELLANEOUS AND COMBINED PURPOSES (Cities, towns, and counties)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
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 and towns	11	5. <u>Municipal sewerage construction grants</u> . --Amount appropriated, distributed to match Federal grants for approved projects. Cities and towns	153
2. <u>Airport construction</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for approved projects. Cities	40	6. <u>Department of Forestry aid</u> . --Amount appropriated, distributed as determined by Department of Forestry for control of pests and disease attacking forests. Cities and towns	36
3. <u>Library aid</u> . --Amount appropriated, distributed in fixed ratio to local expenditure, subject to a specified maximum amount per municipality. Cities and towns	16	7. <u>Civil defense</u> . --State and Federal funds distributed as partial reimbursement of local expenditure. Cities and towns	1
4. <u>Harbor development</u> . --Amount appropriated, distributed as required for port and harbor development. Cities and towns	114	Counties	13

MARYLAND STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$14 thousand are omitted)		GENERAL LOCAL GOVERNMENT SUPPORT--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		6. <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: City ¹	1,069
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: Cities	8,018	Counties	31,336
Counties	14,213	7. <u>Cigarette tax</u> . --After deduction for administration, 1/2 of proceeds of 6 cents tax distributed to city of Baltimore and counties on basis of population: City ¹	3,605
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 of county's share of fees originating in cities, redistributed by county to city of origin. City ¹	1,866	Counties	7,649
Counties	26,020	EDUCATION (City ¹ and counties)	
3. <u>Parimutuel and racing license taxes</u> . --\$24 thousand plus 1/4 of all revenue from license fees and taxes on horse racing affairs 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): City ¹	782	1. <u>General aid</u> . --Amount appropriated, distributed at specified rates per teacher employed and per pupil in average enrollment: City ¹	12,771
Counties	21,801	Counties	37,509
4. <u>Admissions tax</u> . --Proceeds distributed to city of origin or to county of origin (where collections originate outside cities): Cities	234	2. <u>Equalization aid</u> . --Amount appropriated, distributed on basis of equalization formula to supplement required local support plus general aid (item 1, above) in financing a minimum school program: City ¹	665
Counties	582	Counties	27,306
5. <u>Corporation franchise tax</u> . --1/2 proceeds from "ordinary business corporations" with principal offices in city of Baltimore 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: Cities	214	3. <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: City ¹	2,379
Counties	111	Counties	6,268
		4. <u>Administrative and supervisory salaries</u> . --Amount appropriated, distributed in fixed ratio to local expenditure up to State-prescribed minimum salary level: City ¹	865
		Counties	2,338
		5. <u>School construction</u> . --Amount available from school construction loan of 1956, distributed in fixed ratio to local expenditure for approved projects, subject to a maximum allotment based on a specified rate per enrolled pupil: Counties	20,636
		6. <u>Education of handicapped children</u> . --Amount appropriated, distributed as reimbursement of expenditure for special classes for physically and mentally handicapped children: City ¹	519
		Counties	1,021

MARYLAND STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		PUBLIC WELFARE (City¹ and counties)	
7. Other special aids. --Amount appropriated distributed on varying bases depending on program concerned (junior colleges and adult education):		1. Old-age assistance. --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$4,957 thousand):	
City ¹	226	City ¹	3,274
Counties	508	Counties	2,766
8. Vocational education. --Federal funds distributed in fixed ratio to local expenditure for approved programs:		2. Aid to dependent children. --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$13,129 thousand):	
City ¹	203	City ¹	11,710
Counties	318	Counties	5,682
9. Improvement of science, mathematics, and foreign language and guidance and counseling programs. --Federal funds distributed in fixed ratio to approved local expenditure:		3. Aid to blind. --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$247 thousand):	
City ¹	136	City ¹	225
Counties	943	Counties	87
10. School lunch and school milk programs. --Federal funds distributed in fixed ratio to local expenditure, subject to a specified maximum amount per unit of food served:		4. Aid to disabled. --State and Federal funds distributed in fixed ratio to local expenditures (Federal aid revenue, \$3,491 thousand):	
City ¹	428	City ¹	3,007
Counties	2,369	Counties	1,453
HIGHWAYS (Cities and counties)		5. Medical assistance to the aged and to welfare recipients. --State and Federal funds distributed in fixed ratio to local expenditure for assistance to the aged and as reimbursement of local expenditure on a per capita basis for welfare recipients (Federal aid revenue, \$1,576 thousand):	
1. Motor vehicle license and motor fuel sales taxes. --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 and counties	
Cities	22,020		2,257
Counties	9,258		
2. Highway bond issues. --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:		6. General relief. --Amount appropriated, distributed in fixed ratio to local expenditure:	
Counties	3,281	City ¹	2,218
		Counties	548
3. Federal highway aid. --Federal funds distributed to counties participating in Federally aided highway projects:		7. Child welfare services. --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$394 thousand):	
City ¹	10,737	City ¹	1,085
Counties	1,957	Counties	820
		8. Boarding care of children. --Amount appropriated, distributed in fixed ratio to local expenditure:	
		City ¹	2,527
		Counties	1,169
		9. Other public welfare. --Amount appropriated, distributed in fixed ratio to local expenditure:	
		City ¹	189
		Counties	102
		HOSPITALS (Cities and counties)	
		1. Hospital construction. --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Cities	47
		Counties	17

MARYLAND STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. Airports. --State funds distributed in fixed ratio to local expenditure:		4. Teachers' and welfare employees' pensions. --Amount appropriated, distributed to city of Baltimore as reimbursement of its employer contribution:	
Cities	165	City ¹	3,507
County ⁵	37		
2. Libraries. --State funds distributed at specified rate per capita to supplement required local support and Federal funds distributed in fixed ratio to local expenditure for rural library services (Federal aid revenue, \$148 thousand):		5. Parimutuel and racing license taxes. --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:	
Cities	113	Cities	(7)
Counties	449		
3. Sewage treatment plant construction. --Amount available from Sewage Treatment Plant Construction Loan of 1957, distributed in fixed ratio to local expenditure for approved projects:		6. Reimbursement of magistrates' expenses. --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:	
Cities	412		
Special district ⁶	211	Counties	532

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 received under this program are deducted from local share of specified taxes and school building incentive aid. ⁵Garrett County only. ⁶Washington Suburban Sanitary Commission. ⁷Amount included with that shown for counties at item 3 under "General Local Government Support," above.

MASSACHUSETTS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$33 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)			
1. <u>Corporation excess and net income (license) tax.</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; and 5/6 of remainder (exclusive of surtaxes) distributed in proportion to last preceding State tax on cities and towns: ¹			
Cities and towns.....	45,006		
2. <u>Individual income tax.</u> --Remainder of proceeds after distribution for school purposes (see items 1 and 2 under "Education," below) distributed in proportion to last preceding State tax on cities and towns: ¹			
Cities and towns.....	19,600		
3. <u>Reimbursement for tax losses.</u> --Amount appropriated, distributed on basis of loss of property tax revenue arising from tax exemption of State-owned lands:			
Cities and towns.....	1,200		
EDUCATION (Cities, towns, and school districts)			
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	38,488		
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	7,203		
3. <u>School superintendents.</u> --Amount appropriated, distributed in fixed ratio to local expenditure for salaries and expenses, subject to specified maximum amounts:			
Cities and towns ²	181		
4. <u>Adult English classes.</u> --Amount appropriated, distributed in fixed ratio to local expenditure for instruction of foreign-born adults in the English language:			
Cities and towns ²	107		
5. <u>Department of Public Welfare--tuition and transportation of children.</u> --Amount appropriated, distributed as reimbursement for tuition and transportation of children under jurisdiction of the State Department of Public Welfare:			
Cities and towns ²	651		
6. <u>School construction.</u> --Amount appropriated, distributed as partial reimbursement of approved costs as determined by a special State commission:			
Cities and towns ²	16,194		
EDUCATION--Continued			
7. <u>Vocational education.</u> --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$766 thousand):			
Cities and towns ²	5,860		
8. <u>Education of deaf and blind children.</u> --Amount appropriated, distributed as reimbursement of local expenditure:			
Cities and towns ²	144		
9. <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, \$2,090 thousand):			
Cities and towns ²	4,263		
10. <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 ²	2,439		
11. <u>Guidance and counseling programs.</u> --Federal funds distributed in direct ratio to approved local expenditure; and State funds distributed at a specified rate per counselor:			
Cities and towns ²	562		
12. <u>Improvement of science, mathematics, and foreign language programs.</u> --Federal funds distributed at fixed ratio to approved local expenditure:			
Cities and towns ²	721		
HIGHWAYS (Cities and towns)			
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,.....	2,652		
2. <u>Repair and construction of local roads.</u> --Amount appropriated, distributed at discretion of State Department of Public Works:			
Cities and towns.....	5,581		
3. <u>Bridge construction.</u> --Amount appropriated, distributed to towns of Marshfield and Norwell for bridge reconstruction:			
Towns.....	223		
PUBLIC WELFARE (Cities and towns)			
1. <u>Old-age assistance.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$35,751 thousand):			
Cities and towns.....	57,336		

MASSACHUSETTS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued			
2. <u>Aid to dependent children.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$16,533 thousand):			
Cities and towns.....	27,116		
3. <u>Aid to disabled.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$5,289 thousand):			
Cities and towns.....	13,610		
4. <u>Medical assistance for the aged.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$20,373 thousand):			
Cities and towns.....	33,867		
5. <u>General relief.</u> --Amount appropriated, 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:			
Cities and towns.....	7,533		
6. <u>Meals tax.</u> --1/3 of proceeds distributed on basis determined by certain State officials, to be used for local share of old-age assistance expenditure:			
Cities and towns.....	3,887		
HEALTH (Cities and towns)			
1. <u>Contagious diseases.</u> --Amount appropriated, distributed as reimbursement of local expenditure, subject to maximum amount per patient per day, for care of indigent persons without local settlement who are infected with contagious diseases:			
Cities and towns.....	270		
2. <u>Other health services.</u> --Federal funds distributed in fixed ratio to local expenditure for various programs:			
Cities and towns.....	45		
HOSPITALS (Cities and towns)			
1. <u>Tuberculosis subsidy.</u> --Amount appropriated, distributed at specified rate per week per nonpaying patient maintained by cities and towns in tuberculosis hospitals:			
Cities and towns.....	224		
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
1. <u>Libraries.</u> --Amount required from proceeds of individual income tax, distributed to cities and towns having a population of 1,000 or more at a specified rate per resident to supplement required local support; and to towns of less than 1,000 population as reimbursement of local expenditure up to a specified maximum amount:			
Cities and towns.....	1,230		
2. <u>Housing for the elderly.</u> --Amount appropriated, distributed in fixed ratio to local expenditure:			
Cities and towns.....	414		
3. <u>Urban renewal.</u> --Amount appropriated, distributed in fixed ratio to local expenditure:			
Cities and towns.....	233		
4. <u>Veterans' housing.</u> --Amount appropriated, up to a specified total annually, distributed on basis of approved applications for veterans' housing projects, limited for any one authority to a maximum share of the total available based on assessed valuations in the area served by the authority:			
Housing authorities....	4,250		
5. <u>Airport construction.</u> --State and Federal funds, distributed in a fixed ratio to local expenditure for approved projects:			
Cities and towns.....	1,079		
6. <u>Maintenance of Boston-Suffolk County Courthouse.</u> --Amount appropriated, distributed to city of Boston as reimbursement of expenditure:			
City ³	208		
7. <u>Boston Metropolitan Transit Authority deficiency.</u> --Amount required, financed from assessments on cities and towns, distributed to Boston Metropolitan Transit Authority to make up its operating deficit:			
Special district.....	14,092		
8. <u>Teachers' pensions.</u> --Amount appropriated, distributed as reimbursement of approved local expenditure for pensions for certain classes of teachers:			
Cities and towns.....	2,525		
9. <u>Flood relief.</u> --Amount appropriated from bond issue, distributed as reimbursement of local expenditure for damages incurred from August and October 1955 floods; includes reimbursement for tax losses on real and personal property destroyed by flood:			
Cities, towns, and counties.....	56		

¹The "State tax on cities and towns," last imposed for fiscal 1947, was a State property tax in an amount equal to the State general fund deficit, assessed by the State against cities and towns on the basis of assessed valuations for collection by them for the State.
²In addition to city and town dependent school systems, includes a few regional school districts. ³City of Boston only.

MICHIGAN STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$78 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
1. <u>General sales tax</u> , --1/6 of proceeds distributed in proportion to population:			
Cities	35,879		
Townships	17,040		
2. <u>Intangible (property) tax</u> , --Proceeds, subject to specified maximum total allocation, distributed in proportion to population:			
Cities	6,348		
Townships	3,119		
3. <u>Alcoholic beverage license taxes</u> , --85 percent of collections in cities and townships distributed to city or township of origin:			
Cities	13,761		
4. <u>Parimutuels tax</u> , --20 percent of proceeds from tracks in corporate limits distributed to city of origin, subject to specified maximum amount per city:			
Cities	1,134		
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:			
Various units	8,527		
6. <u>Proceeds from sale of tax-reverted property</u> , --Proceeds distributed in proportion to amount of delinquent taxes and interest due:			
Various units	262		
EDUCATION (School districts and counties)			
Note: In Michigan, the bulk of State funds for local schools are provided from the proceeds of earmarked taxes, including property taxes on railroads and utility companies, foreign insurance premiums and inheritance taxes, and corporation filing fees which together make up the "Primary interest fund," and the proceeds from 2 cents of the State general sales tax, a 4 percent liquor excise tax, and a supplemental 1 mill cigarette tax.			
1. <u>"Primary interest fund" distribution</u> , --Proceeds from earmarked taxes (see "Note," above) distributed in proportion to population of school age:			
School districts	62,082		
2. <u>Equalization aid</u> , --Amount required distributed to supplement grants from the "Primary interest fund" (item 1, above) and required local support in financing a minimum school program:			
School districts	211,588		
3. <u>Tuition aid</u> , --An amount not to exceed \$3,000,000 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:			
School districts	2,999		
EDUCATION--Continued			
4. <u>Transportation</u> , --An amount not to exceed \$12,000,000, distributed as reimbursement to school districts up to a specified maximum rate per transported pupil:			
School districts	12,000		
5. <u>County school supervision</u> , --An amount not to exceed \$650,000, distributed in fixed ratio to amount of school funds received by school districts in each county during previous year:			
Counties	650		
6. <u>Financially-distressed district aid</u> , --Amount available, distributed to eligible districts at specified rate per resident pupil:			
School districts	3,000		
7. <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:			
School districts	11,156		
8. <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:			
School districts	5,693		
9. <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:			
School districts	2,679		
10. <u>Payments on State-owned swamp and tax-reverted lands</u> , --Amount required by formula distributed at specified rate per acre of such lands within the school district:			
School districts	443		
11. <u>Payments on Northern Michigan lands</u> , --Amount appropriated, distributed at specified rate per acre of such lands within the school district:			
School districts	100		
12. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$1,982 thousand):			
School districts	2,541		
13. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	2,413		
14. <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	7,689		

MICHIGAN STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS* (Various units)			
1. <u>Highway-user revenue distribution</u> , --53 percent of proceeds from 4 1/2 cents 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, distributed 35/53 to counties and 18/53 to cities.			
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:			
Cities	38,919		
Counties	75,086		
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:			
Counties	590		
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:			
Various units	13,542		
PUBLIC WELFARE (City and counties)			
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:			
City ²	16,077		
Counties	19,381		
2. <u>Administration of local social security offices</u> , --Amount appropriated, distributed as reimbursement of local expenditure for administration:			
Counties	132		
3. <u>Medical assistance for the aged</u> , --State and Federal funds distributed in fixed ratio to approved local expenditure (Federal aid revenue, \$8,545 thousand):			
Counties	15,385		
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:			
Counties	9,158		
HOSPITALS (Cities, counties, and special districts)			
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:			
Counties	2,366		
2. <u>Hospital care of State mental patients at Wayne County institutions</u> , --Amount appropriated, distributed at specified rates per patient per day:			
County ³	5,960		
3. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	383		
Counties	642		
Special districts	454		
HEALTH (Cities and counties)			
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:			
Cities	177		
Counties	877		
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
1. <u>Maintenance of State prisoners in Detroit house of correction</u> , --Amount appropriated, distributed in accordance with contractual arrangement, to city of Detroit:			
City ²	605		
2. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is redistributed to counties in which such forests are located, for schools and roads:			
Counties	189		
3. <u>School employee pensions</u> , --Amount appropriated, distributed to Detroit public school employee retirement fund:			
School districts	7,880		
4. <u>Reimbursement for tax losses</u> , --Amount appropriated, distributed by Department of Conservation as reimbursement for tax losses on State-acquired land:			
Various units	121		
5. <u>Library aid</u> , --Amount appropriated, distributed (a) for establishment of new library up to specified maximum amount, (b) as reimbursement of salary of head librarian up to specified maximum amount, and (c) remainder on population basis among governments maintaining approved libraries and raising required local revenue:			
Cities	188		
Counties	142		
Townships	8		

*Includes an unsegregable amount for townships.

²City of Detroit only.

³Wayne County only.

MINNESOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$41 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
1. <u>Alcoholic beverage sales tax</u> , --30 percent of proceeds distributed to cities and townships in proportion to population:		EDUCATION--Continued	
Cities.....	2,634	1. <u>Per capita aid</u> , --Amount required, distributed at specified rate per child from 6 to 16 years of age:	
Townships.....	1,184	School districts ¹	7,751
2. <u>Cigarette sales tax</u> , --1/4 of proceeds distributed to cities and counties in proportion to population:		2. <u>Income from permanent school fund</u> , --Amount available, distributed in proportion to number of pupils in average daily attendance:	
Cities.....	3,887	School districts ¹	8,027
Counties.....	1,746	3. <u>Special State aid</u> , --Amounts appropriated, distributed as follows:	
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 proportion that personal property tax proceeds are distributed among such units:		a. <u>Basic foundation aid</u> , --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:	
Various units.....	4,257	School districts ¹	119,383
4. <u>Death and gift taxes</u> , --20 percent of proceeds distributed to county of origin:		b. <u>Transportation</u> , --Distributed as reimbursement of local expenditure, subject to a maximum amount per transported pupil and not to exceed 4/5 of total costs:	
Counties.....	1,781	School districts ¹	
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:		c. <u>Education of handicapped children</u> , --Distributed as reimbursement of costs of approved programs but not to exceed specified maximum amounts:	
Cities.....	165	School districts ¹	
Counties.....	38	d. <u>Other special aids</u> , --Distributed on varying bases depending on program concerned:	
Townships.....	2	School districts ¹	
6. <u>Taconite production tax</u> , --1/2 of proceeds 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:		4. <u>Junior colleges</u> , --Amount appropriated, distributed at a specified rate per student in average daily attendance:	
Various units.....	921	School districts.....	883
7. <u>Taconite railroad (gross earnings) tax</u> , --94 percent of proceeds distributed to taxing districts in which railroad operations are conducted, at a prescribed rate:		5. <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:	
Various units.....	919	School districts ¹	1,618
8. <u>Mineral rents and royalties</u> , --80 percent of proceeds from mineral lands or rights held in trust by State for taxing districts, distributed to county of origin; county reapportions to taxing districts at a prescribed rate:		6. <u>Reimbursement for tax losses</u> , --Amount appropriated:	
Various units.....	215	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:	
EDUCATION (City, counties, and school districts ¹)			
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.....	50
		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:	
		School districts.....	371

MINNESOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		PUBLIC WELFARE--Continued	
7. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,189 thousand):		4. <u>General relief</u> , --Amount appropriated, distributed to supplement specified local property tax in financing local expenditure, subject to maximum limit of 50 percent of total expenditure:	
School districts ¹	(2)	Counties.....	430
8. <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 (Federal aid revenue, \$3,486 thousand):		5. <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:	
School districts ¹	4,092	Counties.....	1,013
9. <u>Indian education</u> , --Federal funds distributed as payment for tuition of Indians attending public schools:		6. <u>Children under guardianship</u> , --Amount appropriated, distributed as partial reimbursement of local expenditure, up to a maximum of 50 percent:	
School districts ¹	115	Counties.....	513
10. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure:		HOSPITALS (Cities, counties, and special districts)	
School districts ¹	1,402	1. <u>Tuberculosis sanatoria</u> , --Amount appropriated, distributed at specified rate per week per nonpaying patient:	
HIGHWAYS (Cities and counties)		Counties.....	390
1. <u>Highway user taxes</u> , --29 percent of proceeds 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:		2. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities.....	7,979	Cities.....	749
Counties.....	29,034	Counties.....	11
PUBLIC WELFARE (Counties)		Special districts.....	103
1. <u>Old-age assistance</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$29,170 thousand):		HEALTH (Counties)	
Counties.....	39,836	1. <u>Public health nursing</u> , --Amount appropriated, distributed at a specified rate per nurse employed:	
2. <u>Aid to dependent children</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,045 thousand):		Counties.....	94
Counties.....	16,294	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
3. <u>Aid to disabled</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,463 thousand):		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.....	1,693	Cities.....	1,016

MINNESOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
2. <u>Soil conservation</u> . --Amount appropriated, distributed to soil conservation districts as required:		5. <u>Youth probation services</u> . --Amount appropriated, distributed to counties of less than 100,000 population at specified rate per resident:	
Special districts.....	159	Counties	186
3. <u>Airport construction</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$2,026 thousand):		Various units.....	416
Cities.....	612	6. <u>Civil defense</u> . --Federal funds distributed as partial reimbursement of local expenditure:	
Special districts.....	1,854	Various units.....	416
4. <u>Libraries</u> . --State and Federal funds distributed in fixed ratio to local expenditure to improve rural library services (Federal aid revenue, \$173 thousand):		7. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Counties	200	Counties	286

¹Including city of St. Paul which operates its own school system, and schools in unorganized territory operated by county governments. Both State and Federal amounts included in item 3, above. ²Minneapolis-St. Paul Metropolitan Airport Commission.

MISSISSIPPI STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$33 thousand are omitted)		EDUCATION--Continued	
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		5. <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.....	12,541
Counties	8,069	6. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,094 thousand):	
2. <u>Oil severance tax</u> . --1/3 of first \$600 thousand, 1/10 of next \$600 thousand and 1/20 of remainder of proceeds 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.....	2,220
Counties	12,504	7. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:	
3. <u>Natural gas severance tax</u> . --1/3 of proceeds 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.....	344
Counties	1,549	8. <u>Homestead exemption reimbursement</u> . --Amount appropriated, distributed as reimbursement for school district losses resulting from exemption of homesteads from property taxation:	
4. <u>Timber severance tax</u> . --2/3 of proceeds distributed to county of origin:		School districts.....	4,061
Counties	226	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:	
5. <u>Tennessee Valley Authority payments in lieu of taxes</u> . --Portion of revenue received by State from TVA, distributed as reimbursement for tax losses resulting from exemption of TVA property:		School districts.....	3,473
Cities	173	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:	
Counties	500	Counties	4,708
EDUCATION (School districts)		HIGHWAYS (Cities and counties)	
1. <u>Per capita distribution</u> . --Amount available, distributed in proportion to number of educable children:		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:	
School districts.....	4,708	Cities	1,443
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:		Counties	16,098
School districts.....	55,912	2. <u>Motor vehicle license taxes</u> . --Proceeds from privilege license on trucks, trailers, 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:	
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:		Counties	3,853
School districts.....	2,133		
4. <u>Exceptional children</u> . --Amount appropriated, distributed as reimbursement of expenditure in excess of average educational cost per normal child:			
School districts.....	(2)		

MISSISSIPPI STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962—Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS--Continued		HOSPITALS (Cities and counties)	
3. Aid to "sea wall" counties, --1/2 of State Highway Department's share of motor fuel tax collections arising in certain "sea wall" counties distributed to county of origin for construction and maintenance of sea walls to protect highways, and for debt service on sea wall bonds: Counties	417	1. Hospital construction, --Federal funds distributed in fixed ratio to local expenditure for approved projects: Cities Counties	1,612 2,505
4. General sales tax, --6.6 percent of proceeds 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: Counties	1,835	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
5. County debt for Biloxi Bay Bridge, --Amount required, distributed to Harrison and Jackson Counties for debt service: Counties	636	1. Fire protection, --Amount appropriated from proceeds of fire insurance premiums tax, distributed in proportion to population, to municipalities meeting certain fire protection standards: Cities	250
PUBLIC WELFARE (Cities and counties)		2. Libraries, --State and Federal funds distributed in direct ratio to local expenditure to improve rural library services: Counties	45
1. Hospital services for welfare recipients, --Portion of State and Federal public assistance grants necessary, distributed as payment for medical and hospital care of public welfare recipients: Cities Counties	75 180	3. Federal forest reserve revenue, --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which forests are located, for schools and roads: Counties	674
		4. Federal flood control revenue, --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State. State's share is redistributed to counties in which projects are located, for schools and roads: Counties	108
		5. Chickasaw common school fund, --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: Counties	61
		6. Civil defense, --State and Federal funds distributed as partial reimbursement of local expenditure: Cities Counties	51 9

¹Includes amount redistributed to cities.

²Amount included in item 2, above.

MISSOURI STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and special districts)		EDUCATION--Continued	
(Some items of less than \$22 thousand are omitted)		3. Education of handicapped children, --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: School districts	3,072
1. Intangibles (property) taxes, --98 percent of collections from each taxpayer 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): Cities Counties Special districts	3,993 639 160	4. School construction in reorganized districts, --Amount appropriated, distributed in fixed ratio to local expenditure, subject to maximum amount per project: School districts	1,080
2. Insurance premiums tax--domestic stock insurance companies, --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): City Counties	66 22	5. Teacher training, --Amount appropriated, distributed by prescribed formula to school districts serving cities of 75 thousand population or more, for approved programs: School districts	138
3. Private car tax (public utilities sales tax), --Proceeds distributed in proportion to main line mileage: City and counties	103	6. County superintendents and county boards, --Amount appropriated, distributed as partial reimbursement of local expenditure for salaries and clerical expenses: Counties	318
4. Forest crop lands tax reimbursement, --Amount appropriated, distributed to counties in which such lands are located at a specified rate per acre: Counties	47	7. Other special aids, --Amounts required by formula and amounts appropriated, distributed on varying bases depending on program concerned: School districts	59
EDUCATION (School districts and counties)		8. Insurance premiums tax--foreign insurance companies, --50 percent of proceeds from tax distributed in proportion to population of school age, for purchase of free textbooks: School districts	6,653
Note: In Missouri, the bulk of State funds for local schools are 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:		9. Insurance premiums tax--domestic stock companies, --See item 2 under "General Local Government Support," above, for description: School districts	132
1. Basic apportionment: (a) Equalization quota, --Amount required, distributed on basis of equalization formula to supplement required local support in financing a minimum school program: School districts	16,686	10. Intangibles (property) taxes, --See item 1 under "General Local Government Support," above, for description: School districts	3,193
(b) Teacher incentive allowance, --Amount required, distributed on basis of teacher education and preparation: School districts	709	11. Junior colleges, --Amount appropriated, distributed at specified rate for each 30 semester hours completed: School districts	1,662
(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	69,970	12. Vocational education, --State and Federal funds distributed in fixed ratio to local expenditure for approved programs: School districts	1,204
2. Transportation, --Amount required, distributed as reimbursement of local expenditure, subject to specified maximum rates per pupil transported: School districts	8,957	13. Improvement of science, mathematics, and foreign language and guidance and counseling programs, --Federal funds distributed in direct ratio to approved local expenditure: School districts	4,334
		14. 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: School districts	

MISSOURI STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued*

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS (Counties)		HEALTH (Cities and counties)	
1. <u>County aid</u> . --Amount appropriated, allocated 1/2 in proportion to county road mileage and 1/2 in proportion to rural land valuation, and distributed in fixed ratio to local expenditure for approved projects, subject to specified maximum amount per mile for maintenance or construction:		1. <u>Local health units</u> . --Amount required, distributed as reimbursement of local expenditure for approved programs:	
Counties	1,924	Cities	28
		Counties	10
2. <u>Paseo Bridge debt service</u> . --Amount required up to \$800 thousand annually to meet debt service for Paseo Bridge:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
County ²	80	1. <u>Apprehension and transportation of criminals</u> . --Amount appropriated, distributed as reimbursement of local costs:	
		Cities and counties	94
3. <u>Motor fuel sales tax</u> . --Proceeds from 1 cent of 5 cents tax allocated 1/4 to counties, 1/2 in proportion to county road mileage and 1/2 in proportion to rural land valuation; and 3/4 to cities of over 200 population in proportion to population (effective April 1962):		2. <u>Civil defense</u> . --Federal funds distributed as partial reimbursement of local expenditure:	
Cities	3,959	Cities	225
		3. <u>Reimbursement of tax assessment expenditure</u> . --Amount appropriated, distributed in fixed ratio to local expenditure:	
HOSPITALS (Cities and counties)		City ³ and counties	915
1. <u>Tuberculosis hospitals</u> . --Amount appropriated, distributed at specified rate per week per charity patient:		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 ⁴	615	Cities	124
Counties	50	Counties	141
2. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:		5. <u>Federal flood control revenue</u> . --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State, State's share is redistributed to counties in which projects are located, for school and roads:	
Cities	525	Counties	92
Counties	970		
3. <u>Hospital care of indigent insane</u> . --Amount appropriated, distributed to city or county hospitals for the insane at a specified rate per day per patient:		6. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State, State's share is redistributed to counties in which forests are located, for schools and roads:	
Cities	25	Counties	46

*St. Louis only. ²Jackson County. ³Excludes substantial amount allocated to both counties and cities but not distributed by June 30, 1962. ⁴St. Louis and Kansas City only. ⁵Includes an amount for library districts.

MONTANA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$10 thousand are omitted)		PUBLIC WELFARE (Counties)	
EDUCATION (School districts)		1. <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:	
1. <u>Minimum foundation program</u> . --Amount available from 1/4 proceeds of individual and corporation income taxes, general fund appropriation, and 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:		Counties	557
School districts	15,172	HOSPITALS (Counties)	
2. <u>School transportation</u> . --Amount required, from funds supporting minimum foundation program (item 1 above) distributed in fixed ratio to local expenditure under a State schedule:		1. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts		Counties	173
3. <u>Permanent school fund income</u> . --95 percent of income distributed in proportion to population of school age:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
School districts	4,244	1. <u>Transportation and board of prisoners</u> . --Amount appropriated, distributed as reimbursement of local expenditure:	
4. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$255 thousand):		Counties	43
School districts	278	2. <u>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:	
5. <u>Improvement of science, mathematics, and foreign language programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:		Cities	214
School districts	202	3. <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:	
6. <u>Guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to total expenditure for approved programs:		Cities	503
School districts	59	Counties	168
7. <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:		4. <u>Federal flood control revenue</u> . --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State, State's share is redistributed to counties in which such lands are located, for schools and roads:	
School districts	514	Counties	17
8. <u>Indian education</u> . --Federal funds distributed as payment for tuition of Indians attending public schools:		5. <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:	
School districts	67	Counties	36
		6. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State, State's share is redistributed to counties for schools and roads:	
		Counties	511

NEBRASKA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
1. <u>Insurance premiums tax</u> , --1/2 of proceeds distributed to counties in proportion to population. Each county redistributes its share as follows: (a) 10 percent to county general fund, (b) 60 percent to school districts in proportion to number of pupils in average daily attendance (see item 3 under "Education," below), and (c) 30 percent to cities in proportion to population:		9. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State, 4/5 of the State's share is redistributed to counties for schools:	
Cities	612	School districts	12
Counties	204	10. <u>Federal flood control revenue</u> , --75 percent of Federal revenue from leasing of lands acquired by U.S. for flood control purposes is returned to State in which lands are located, 4/5 of State's share is distributed to counties in which projects are located, for schools:	
EDUCATION (School districts)		School districts	34
1. <u>Temporary school fund income</u> , --Amount available, including minor amount from miscellaneous license taxes, distributed (a) as payment in lieu of property taxes to districts in which school lands not subject to taxation are located; (b) 1/4 of remainder equally among school districts; and (c) the remainder in proportion to population of school age:		HIGHWAYS (Cities and counties)	
School districts	3,039	1. <u>Motor fuel sales tax</u> , --15 percent of proceeds from 7 cents tax distributed to counties on a statutory percentage basis for maintenance, repair, and improvement of mail routes; and 24 percent of of remainder allocated to counties on the same statutory percentage basis and redistributed (a) at a specified per capita rate to cities and villages with populations of 25 thousand or less, (b) 40 percent of county allocation to cities of 25 thousand to 200 thousand, (c) 75 percent of county allocation to cities of over 200 thousand population, and (d) remainder to the county for road and bridge purposes:	
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:		Counties ¹	15,112
School districts	695	2. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State, 1/5 of the State's share is redistributed to counties for roads:	
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:		Counties	3
School districts	1,224	3. <u>Federal flood control revenue</u> , --75 percent of Federal revenue from leasing of lands acquired by U. S. for flood control purposes is returned to State in which lands are located, 1/5 of State's share is distributed to counties in which projects are located, for roads:	
4. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$573 thousand):		Counties	9
School districts	675	PUBLIC WELFARE (Counties)	
5. <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>Old-age assistance</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$9,381 thousand):	
School districts	1,200	Counties	12,144
6. <u>Veterans' training</u> , --Federal funds distributed as payment for tuition, equipment, and supplies for veterans under approved training programs:		2. <u>Aid to dependent children</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$3,803 thousand):	
School districts	5	Counties	4,740
7. <u>Indian education</u> , --Federal funds distributed as payment for tuition of Indians attending public schools:		3. <u>Aid to the blind</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$148 thousand):	
School districts	1,5	Counties	778
8. <u>Improvement of science, mathematics, and foreign language and guidance and counselling 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 (Federal aid revenue, \$1,400 thousand):	
School districts	359	Counties	1,953

NEBRASKA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
5. <u>Certification costs</u> , --State and Federal funds distributed in fixed ratio to local expenditure for certification of recipients under assistance programs above:		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	461	Counties	122
6. <u>Child welfare services</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$184 thousand):		2. <u>Airport construction</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Counties	212	Cities ²	735
HOSPITALS (Cities and counties)		3. <u>Loss of taxes on school lands</u> , --Amount required, distributed as payments in lieu of taxes:	
1. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:		Counties	20
Cities	164	4. <u>Civil defense</u> , --State and Federal funds, distributed as partial reimbursement of local expenditure (Federal aid revenue, \$126 thousand):	
Counties	82	Counties	355

¹Includes an amount redistributed to cities.

²Includes an amount for airport authorities.

NEVADA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some amounts of \$15 thousand or less are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
1. <u>Cigarette (sales) tax</u> , --Of the proceeds, 5 1/2 percent distributed to county of origin and 28 1/2 percent distributed to cities and counties in proportion to population:		7. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State. 50 percent of the State's share is redistributed to counties in which forests are located, for public schools:	
Cities	834	School districts	20
Counties	603		
2. <u>Gaming license tax</u> , --Proceeds from license fee, based on number of games operated, divided equally among counties:		HIGHWAYS (Counties)	
Counties	743	1. <u>Motor fuel sales tax</u> , --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:	
EDUCATION (School districts)		Counties	12,337
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:		2. <u>Motor vehicle license tax</u> , --Specified amount per registration distributed to county of origin:	
School districts	17,867	Counties	57
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:		HOSPITALS (Cities)	
School districts	34	1. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
3. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$226 thousand):		Cities	414
School districts	324	MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
4. <u>Indian education</u> , --Federal funds distributed as payment for tuition of Indians attending public schools:		1. <u>Aviation fuel tax</u> , --95 percent of proceeds of 6 cents tax distributed to county of origin for redistribution on basis of assessed valuations to cities and counties having public airports:	
School districts	53	Counties	160
5. <u>Science, mathematics, and foreign languages and guidance and counseling programs</u> , --Federal funds, distributed in fixed ratio to approved local expenditure:		2. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State. 50 percent of State's share is redistributed to counties in which forests are located, for roads:	
School districts	94	Counties	21
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:		3. <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:	
School districts	179	Counties	47

¹Includes an amount for cities.

NEW HAMPSHIRE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$4 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		EDUCATION--Continued	
1. <u>Interest and dividends (individual income) tax</u> , --Proceeds, less administrative costs, distributed to city or town of residence of taxpayer:		6. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure:	
Cities	476	Cities and school districts	250
Towns	1,132	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:	
2. <u>Railroad (property) tax</u> , --1/4 of proceeds 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:		Cities and school districts	603
Cities and towns	35	HIGHWAYS (Cities and towns)	
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:		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:	
Cities	(1)	Towns	205
Towns	(1)	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:	
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:		Cities and towns	259
Cities	6	PUBLIC WELFARE (Counties)	
Towns	82	1. <u>Hospitalization of welfare recipients</u> , --State and Federal funds, distributed as reimbursement of approved costs:	
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:		Counties	488
Towns	55	HOSPITALS (Cities)	
EDUCATION (Cities and school districts)		1. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
1. <u>Foundation aid</u> , --Amount appropriated, distributed on basis of equalization formula to supplement required local support in financing minimum school program:		Cities	83
Cities and school districts	1,599	MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)	
2. <u>Area vocational schools</u> , --Amount appropriated, distributed as reimbursement of local expenditure:		1. <u>Airport construction</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts	39	Cities	277
3. <u>Education in unorganized areas</u> , --Amount appropriated, distributed as reimbursement for tuition and transportation of children living in unorganized areas:		2. <u>Urban planning assistance</u> , --State and Federal funds distributed for approved projects:	
School districts	(2)	Cities	28
4. <u>School building aid</u> , --Amount appropriated, distributed in fixed ratio to amount of principal payments on outstanding indebtedness for approved projects:		3. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to cities or towns in which such forests are located, for schools and roads:	
Cities and school districts	934	Cities	1
5. <u>Vocational education</u> , --Federal funds distributed in fixed ratio to local expenditure for approved programs:		Towns	42
Cities and school districts	102		

¹Distribution was delayed and not actually made during 1961-62 fiscal year.

²Included in item 1, above.

State Payments to Local Governments
NEW JERSEY STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$71 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
1. <u>Inheritance tax</u> , --5 percent of proceeds distributed to county of origin:		9. <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:	
Counties	1,165	Counties	670
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:		10. <u>Vocational education</u> , --Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities	430	Various units	561
Counties	429	11. <u>Improvement of science, mathematics and foreign language and guidance and counselling programs</u> , --Federal funds distributed in direct ratio to local expenditure for approved programs:	
EDUCATION (Various units) ¹		Various units	1,955
1. <u>Equalization aid</u> , --Amount appropriated, distributed on basis of equalization formula to supplement required local support in providing a minimum program; no district to receive less than a specified minimum amount per full-time 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 per unit of food served:	
Various units	71,123	Various units	4,278
2. <u>Transportation aid</u> , --Amount appropriated, distributed in fixed ratio to local expenditure:		HIGHWAYS (Various units)	
Various units	8,810	1. <u>County aid</u> , --Amount appropriated (\$9,155 thousand for fiscal 1962) allocated partly (\$8 million for fiscal 1962) on basis of area, population and road mileage and in part (\$1,155 thousand for fiscal 1962) equally among counties. Figure shown here represents amount actually distributed in 1962 fiscal year:	
3. <u>Deficiency and emergency aid</u> , --Amount appropriated, distributed to districts in special need of financial assistance, on basis of such need:		Counties	10,384
Various units	140	2. <u>Municipal aid</u> , --Amount appropriated (\$6,922 thousand for fiscal 1962) allocated partly (\$4,822 thousand for fiscal 1962) on basis of population and road mileage and in part (\$2,100 thousand for fiscal 1962) 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 1962:	
4. <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:		Cities and townships	6,088
Various units	3,248	3. <u>County and municipal aid for lighting</u> , --Amount appropriated distributed as partial reimbursement for local expenditure:	
5. <u>Education of emotionally and socially maladjusted children</u> , --Amount appropriated, distributed as reimbursement of 1/2 excess costs of approved programs, or \$2 per average daily enrollee, whichever is less:		Cities and townships	3,410
Various units	550	4. <u>New Jersey share of Delaware River Joint Toll Bridge Commission expenditure</u> , --Amount appropriated, distributed to Delaware River Joint Toll Bridge Commission:	
6. <u>School construction aid</u> , --Amount appropriated, distributed at fixed rate per pupil in average daily attendance, not to exceed a specified amount per pupil, to supplement required local support, for construction or debt service:		Special district	148
Various units	15,936	PUBLIC WELFARE (Cities and counties)	
7. <u>County vocational and technical schools</u> , --Amount appropriated, distributed to counties at a specified rate per pupil in average daily attendance:		1. <u>Old-age assistance</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$10,559 thousand):	
Counties	(2)	Counties	15,143
8. <u>Evening vocational schools</u> , --Amount appropriated, distributed in fixed ratio to local expenditure:			
Various units	300		

Individual-State Descriptions

NEW JERSEY STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued		HEALTH (Cities and counties)	
2. <u>Aid to dependent children</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$19,891 thousand):		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:	
Counties	30,593	Counties	1,199
3. <u>Aid to disabled</u> , --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$3,803 thousand):		2. <u>Local health services</u> , --Amount appropriated, distributed as determined by Department of Health to improve local health services:	
Counties	6,177	Cities	112
4. <u>General relief</u> , --Amount appropriated, distributed in fixed ratios 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:		MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)	
Cities	6,062	1. <u>Airport construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
HOSPITALS (Counties)		Cities	292
1. <u>Mental hospitals</u> , --Amount appropriated, distributed in fixed ratio to local expenditure for care of patients in county institutions:		Counties	68
Counties	5,041	Special districts	364
2. <u>Tuberculosis hospitals</u> , --Amount appropriated, distributed as reimbursement of local expenditure for care of indigent patients without local settlement:		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:	
Counties		Cities and counties	385
3. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:		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:	
Counties	376	Counties	1,269
		4. <u>Disaster relief</u> , Federal funds distributed on basis of need:	
		Cities	2,410
		Counties	323

¹In addition to school districts, include city and town independent school systems and county vocational and technical schools.
²Amount included in item 1, above. Includes small amount for Port of New York Authority.

NEW MEXICO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$20 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
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: ¹			
Cities	227		
Counties	698		
2. <u>Motor vehicle operators' license taxes</u> . --After deduction of a specified portion of fee for each license, 1/2 of amount collected in cities and Los Alamos County, distributed to city or county of origin:			
Cities	2270		
3. <u>Proceeds from tax sales</u> . --80 percent of proceeds from sale of tax delinquent property returned to county in which property is located for distribution to all taxing units:			
Counties	166		
4. <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:			
Various units	3,868		
5. <u>Racing license fees</u> . --1/2 of proceeds from daily license fee imposed for each authorized day of horse racing, distributed to county of origin:			
Counties	60		
EDUCATION (School districts)			
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:			
School districts	21,756		
2. <u>Public school equalization fund distribution</u> . --Amount available from proceeds of the general sales tax, oil and gas emergency school tax, motor vehicle excise tax, a specified share of proceeds from individual and corporation income taxes, and a share of Federal aid derived from proceeds of mineral leases, distributed--after certain deductions for direct State expenditure (a) for transportation on basis of schedule of rates per pupil transported and per mile traversed, and (b) the remainder in proportion to weighted average daily attendance:			
School districts	53,972		
3. <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):			
School districts	360		
4. <u>Supplemental assistance fund</u> . --Amount appropriated, distributed on basis of need for funds in addition to other State and local revenue in order to operate without a deficit:			
School districts	1,562		
EDUCATION--Continued			
5. <u>Public school emergency fund</u> . --Amount appropriated, distributed on basis of need subject to repayment if requested:			
School districts	33		
6. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs ² (Federal aid revenue, \$219 thousand):			
School districts	300		
7. <u>Improvement of science, mathematics, and foreign language programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	273		
8. <u>Guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	56		
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:			
School districts	1,184		
10. <u>Veterans' training</u> . --Federal funds distributed as payment for tuition, equipment, and supplies for veterans under approved training programs:			
School districts	18		
11. <u>Indian education</u> . --Federal funds distributed as reimbursement of expenditures for Indian education in public schools:			
School districts	744		
12. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State 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:			
School districts	73		
HIGHWAYS (Cities and counties)			
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:			
Cities	857		
Counties	3,213		
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	1,039		
3. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. 1/2 of the State's share is redistributed to counties in which such forests are located, for highways:			
Counties	74		

NEW MEXICO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS (Cities and counties)			
1. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	287		
Counties	209		
MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)			
1. <u>Extradition and transportation of prisoners</u> . --Amount appropriated, distributed at specified per diem rate for extradition and transporting State prisoners:			
Counties	40		
MISCELLANEOUS AND COMBINED PURPOSES--Continued			
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:			
Cities	4,207		
3. <u>Cigarette sales tax</u> . --1/8 of proceeds distributed to city and county of origin, for recreational purposes:			
Cities	758		
Counties	66		
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	39		

¹See item 3 under "Education," below, for amount distributed to school districts. ²Includes an amount for Los Alamos County.
³Beginning July 1, 1962, the taxes earmarked for this fund are paid into the State general fund and the major portion of this fund will be derived from State appropriations. ⁴May include a small amount for counties.

NEW YORK STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$15 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and towns)			
1. <u>Per capita grants</u> . --Amount appropriated, distributed in proportion to population at specified per capita rates, currently \$6.75 for cities, \$3.55 for towns, and \$3.00 for villages:			
Cities	79,651		
Towns	20,011		
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 11 under "Education," below, for amount distributed to school districts:			
Cities	5,242		
Counties	213		
Towns	114		
EDUCATION (Cities, counties, and school districts)			
1. <u>Equalization aid</u> . --Amount appropriated, distributed on basis of equalization formula to supplement required local support in financing minimum education program:			
Cities and school districts	655,464		
2. <u>Night high and continuation school</u> . --Amount appropriated, distributed at fixed rate per pupil per instruction period:			
Cities and school districts	1,368		
3. <u>Summer school aid</u> . --Amount appropriated, distributed at fixed rate per pupil in average daily attendance:			
Cities and school districts	1,290		
4. <u>Adult education</u> . --Amount appropriated, distributed at fixed rate per approved class multiplied by the number of periods taught:			
School districts	1,377		
5. <u>Education of handicapped and emotionally disturbed children</u> . --Amount appropriated, distributed as partial reimbursement of local expenditure for education of handicapped children. Maximum amount per child is based upon type of handicap:			
Cities and school districts	28,720		
6. <u>Transportation</u> . --Amount appropriated, distributed in fixed ratio to local expenditure under State transportation quota:			
School districts	37,454		
7. <u>School construction</u> . --Amount appropriated, distributed to central school districts at a fixed amount per pupil enrolled to supplement required local support for capital outlay or debt service:			
School districts	22,155		
EDUCATION--Continued			
8. <u>Emergency construction</u> . --Amount appropriated, distributed as interest-free contingent loans to districts where debt-service would impose undue financial burden:			
School districts	15,723		
9. <u>Tax relief</u> . --Amount appropriated, distributed (a) at a specified rate per dollar for tax levies in excess of \$19 per \$1,000; (b) needed amount, as determined by State, to avoid financial hardship:			
School districts	9,362		
10. <u>Special aid to enlarged city school districts</u> . --Amount appropriated, distributed at fixed rate per pupil residing in outside areas at time of consolidation:			
Cities and school districts	3,891		
11. <u>Loss of taxes on exemption of railroad property and commuter railroads</u> . --See item 2 under "General Local Government Support," above:			
Cities and school districts	355		
12. <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:			
Cities and school districts	8,229		
13. <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) specified amounts per class and per teacher for farm and home schools:			
Counties	296		
14. <u>Indian education</u> . --Amount appropriated, distributed at a fixed rate per Indian pupil attending public schools:			
School districts	710		
15. <u>Teacher training</u> . --Amount appropriated (percentage of amount spent by the State for support of State teachers colleges computed as the ratio of number of teachers in New York City elementary and high schools to number of such teachers outside New York City) distributed to New York City:			
City ²	17,495		
16. <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	7,231		
17. <u>Community colleges</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for capital outlay and operation:			
Cities	4,580		
Counties	7,392		

NEW YORK STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued			
18. <u>Additional aid to New York City</u> . --Amount appropriated, distributed to compensate for loss of State aid from increased real property assessments:			
City ²	5,000		
19. <u>Improvement of science, mathematics, and foreign language programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure; and State funds distributed as reimbursement, within fund limitation, of excess costs of approved programs, but subject to a specified minimum amount (Federal aid revenue, \$4,429 thousand):			
Cities and school districts	4,540		
20. <u>Vocational education</u> . --Federal funds distributed in fixed ratio to local expenditure for approved programs:			
Cities	1,012		
School districts	1,818		
21. <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, \$14,096 thousand):			
Cities	12,074		
School districts	13,650		
22. <u>School aid on behalf of State Power Authority</u> . --Amount appropriated, distributed to school districts where specified portion of enrollment is children of construction workers on State Power Authority projects, at a specified amount for each such pupil:			
School districts	449		
HIGHWAYS (City ² , counties, and towns)			
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.):			
Counties	3,778		
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 \$400 per mile for total street and highway mileage to New York City:			
City ²	3,173		
Counties	27,473		
3. <u>Motor vehicle license tax</u> . --Amount appropriated, equal to 25 percent of collections from motor vehicle fees, distributed to the counties and New York City in proportion to such collections:			
City ²	10,280		
Counties	22,820		
HIGHWAYS--Continued			
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):			
Towns	4,663		
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:			
Towns	6,719		
6. <u>Snow removal</u> . --Amount appropriated, distributed as reimbursement of local expenditure in accordance with contractual arrangements with individual counties:			
Counties	5,762		
7. <u>Reimbursement for land acquisition</u> . --Amount appropriated, distributed to New York City as reimbursement for land acquired by State:			
City ²	9,388		
8. <u>Other contractual services</u> . --Amount appropriated, distributed under contractual agreement as reimbursement to Westchester County:			
County	1,654		
PUBLIC WELFARE (Cities, counties, and towns)			
1. <u>Old-age assistance</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$35,579 thousand):			
Cities	27,216		
Counties	19,966		
Towns	27		
2. <u>Aid to dependent children</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$90,325 thousand):			
Cities	88,207		
Counties	37,687		
Towns	52		
3. <u>Aid to the blind</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,916 thousand):			
Cities	1,907		
Counties	892		
4. <u>Aid to disabled</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$16,792 thousand):			
Cities	22,583		
Counties	9,181		
Towns	16		

State Payments to Local Governments

NEW YORK STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
5. <u>Medical assistance for the aged</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$45,959 thousand):		cost; (b) for projects financed by loans other than State or Federal, reimbursement of largest annual interest cost plus 1 percent of project cost, or 3 1/2 percent of project cost, whichever is smaller. Effective in April 1961, 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:)	
Cities	39,201	Cities	20,365
Counties	18,869	2. <u>Library aid</u> . --Federal funds, distributed in a fixed ratio to local expenditure; 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. New York City, in addition to above allocations, receives reimbursement for all expenditure for books, periodicals, and binding for its central reference service, but not to exceed \$400,000 annually (Federal aid revenue, \$140 thousand):	
Towns	48	Cities	4,555
6. <u>Care of dependent children in foster homes and institutions</u> . --Amount appropriated, distributed in fixed ratio to local expenditure:		Counties	3,735
Cities	16,860	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:	
Counties	6,304	Cities	2,700
7. <u>General relief</u> . --Amount appropriated, distributed in fixed ratio to local expenditure:		Counties	450
Cities	17,562	Towns	424
Counties	14,566	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:	
Towns	47	Cities	3,177
8. <u>Welfare administration</u> . --State and Federal funds distributed in fixed ratio to local expenditure:		Counties	975
Cities	28,794	Towns	8
Counties	14,438	5. <u>Civil defense</u> . --Federal funds, distributed in fixed ratio to local expenditure:	
Towns	30	Cities	239
HOSPITALS		Counties	1,010
(Cities and counties)		Towns	54
1. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:		Special districts	27
Cities	12	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	173	Cities	119
2. <u>Hospital care for children in foster homes and institutions</u> . --Amount appropriated, distributed at a fixed ratio to approved local expenditure:		Counties	368
Cities	299	7. <u>Probation services</u> . --Amount appropriated, distributed to counties and New York City in fixed ratio to local expenditure for probation services:	
Counties	279	City ² and counties	925
HEALTH			
(Cities, counties, and towns)			
1. <u>Local health services</u> . --Amount appropriated, 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	23,653		
Counties	10,643		
Towns	91		
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:			
Cities	10,113		
Counties	3,652		
MISCELLANEOUS AND COMBINED PURPOSES			
(Various units)			
1. <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			

Individual-State Descriptions

NEW YORK STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
MISCELLANEOUS AND COMBINED PURPOSES--Continued		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
8. <u>Airport construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:		12. <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:	
Cities	3,358	City ²	500
Counties	707	13. <u>Insurance premiums tax</u> . --90 percent of collections from foreign mutual fire insurance companies distributed to cities maintaining fire departments on basis of collections relating to insurance on property within such cities:	
Towns	115	Cities	737
Special district ³	31	14. <u>Acquisition of land for park, recreation, and conservation</u> . --Amount available from State bond issues, distributed in fixed ratio to local expenditure:	
9. <u>Public works planning aid</u> . --Amount appropriated, distributed as reimbursement of local expenditure for preparation of detailed plans for specific public works projects:		Various units	1,379
Cities	1,164	15. <u>Navigation law enforcement</u> . --Amount appropriated distributed in proportion to motor boat registration but subject to a specified portion of local expenditure up to a specified maximum amount:	
Counties	101	City ² and counties	203
Towns	131		
10. <u>Recreation for the elderly</u> . --Amount appropriated, distributed in fixed ratio to approved local expenditure:			
Cities	195		
11. <u>Care of prisoners</u> . --Amount appropriated, distributed as reimbursement of approved local expenditure up to a specified maximum rate per day:			
City ²	3,815		

¹In Nassau and Westchester Counties, the amounts allocated to villages and towns on this basis are redistributed among villages and towns according to special formula. ²New York City. ³Port of New York Authority.

NORTH CAROLINA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
1. <u>Alcoholic beverage sales taxes</u> . --47 1/2 percent of proceeds from tax on beer 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:			
Cities	1,427		
Counties	1,564		
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:			
Cities	2,215		
Counties	7,261		
3. <u>Public utility sales taxes</u> . --Of the franchised 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:			
Cities	1,588		
4. <u>TVA payments</u> . --Payments in lieu of taxes received from TVA distributed in amount equal to tax losses on TVA occupied land:			
Cities	2		
Counties	103		
EDUCATION (Counties)			
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:			
Counties	215,922		
2. <u>Professional improvement of teachers</u> . --Amount appropriated, distributed as reimbursement of local costs for special training programs:			
Counties	108		
3. <u>Education of mentally handicapped children</u> . --Amount appropriated, distributed at a fixed rate per pupil enrolled in approved special classes:			
Counties	266		
4. <u>Community colleges</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	596		
5. <u>Driver education</u> . --Proceeds from additional automobile license fee, distributed on basis of enrollment in approved training courses:			
Counties	1,546		
EDUCATION--Continued			
6. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to local expenditure for approved programs:			
Counties	2,260		
7. <u>Vocational education and rehabilitation</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$5,215 thousand):			
Counties	11,279		
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:			
Counties	5,268		
9. <u>State forest and park revenue</u> . --50 percent of net profits from operation of State parks and forests returned to county in which such parks and forests are located, for schools:			
Counties	133		
10. <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	141		
HIGHWAYS (Cities)			
1. <u>Aid to municipalities</u> . --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:			
Cities	7,356		
PUBLIC WELFARE (Counties)			
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, \$21,874 thousand):			
Counties	25,668		
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, \$24,590 thousand):			
Counties	27,030		
3. <u>Aid to disabled</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$11,303 thousand):			
Counties	13,148		
4. <u>Medical and hospital services</u> . --Portion of public assistance grants, as required, distributed as payment for medical care of public assistance recipients in local hospitals:			
Counties	1,885		

NORTH CAROLINA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued			
5. <u>County administration of aid to blind</u> . --State and Federal funds distributed in fixed ratio to local expenditure:			
Counties	59		
6. <u>Child welfare services</u> . --Federal funds distributed as reimbursement of local expenditure:			
Counties	354		
7. <u>Care of children in foster homes</u> . --Amount appropriated, distributed in fixed ratio to local expenditure:			
Counties	635		
8. <u>Surplus commodity distribution</u> . --Amount appropriated, distributed as reimbursement of local expenditure:			
Counties	78		
HOSPITALS (Cities and counties)			
1. <u>Hospital care</u> . --State and Federal funds distributed as reimbursement for hospital care of indigent cancer patients:			
Counties	136		
2. <u>Hospital construction</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$3,680, thousand):			
Cities	923		
Counties	2,631		
HEALTH (Cities and counties)			
1. <u>Health services</u> . --State and Federal funds distributed at discretion of State Board of Health:			
Counties	1,607		
2. <u>Mental health centers</u> . --Amount appropriated, distributed as determined by State Board of Health:			
Cities	72		
Counties	356		
HEALTH--Continued			
3. <u>Mosquito control</u> . --Amount appropriated, distributed for approved projects as determined by State Board of Health:			
Cities	31		
Counties	139		
MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)			
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:			
Cities	136		
2. <u>Civil defense</u> . --Federal funds distributed in fixed ratio to approved local expenditure:			
Cities and counties	291		
3. <u>Election expenses</u> . --Amount appropriated, distributed as reimbursement of local expenses for State bond election:			
Counties	362		
4. <u>Disaster relief</u> . --Federal funds distributed on basis of need:			
Cities	358		
Counties	429		
5. <u>Veterans' services</u> . --Amount appropriated, distributed in fixed ratio to expenditure for salaries of approved veterans' service officers:			
Counties	88		
6. <u>Libraries</u> . --State funds distributed as flat grants to qualified counties, remainder distributed to such counties in proportion to population; and Federal funds distributed in fixed ratio to local expenditure:			
Counties	628		

NORTH DAKOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$18 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities)			
1. <u>Cigarette (sales) tax</u> . --Proceeds from tax of 1/2 mill per cigarette distributed in proportion to population: Cities	551	EDUCATION--Continued	
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 shares 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 Cities	195	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: School districts.....	656
EDUCATION (School districts)			
1. <u>General sales tax (equalization aid)</u> . --7/12 of proceeds allocated to equalization fund, which is 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; (c) vocational education and correspondence school aid, distributed in proportion to local expenditure for approved programs. (d) transportation aid at the rate of 1/2 cent per pupil mile; and (e) special education aid for the handicapped to provide up to a maximum specified rate per pupil for excess costs of approved programs: School districts	11,494	8. <u>Indian education</u> . --Federal funds distributed as payment for tuition of Indians attending public schools: School districts.....	170
2. <u>Income from permanent school fund</u> . --Amount available distributed in proportion to population of school age: School districts.....	2,085	9. <u>Federal flood control revenue</u> . --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State, 1/2 of the State's share is redistributed to school districts in proportion to the amount of land within each district which was acquired by the Federal Government: School districts.....	80
3. <u>Junior college aid</u> . --Amount appropriated, distributed to approved junior colleges, at a specified rate per pupil: School districts.....	102	10. <u>Fire and tornado fund</u> . --Amount required, distributed for loss and damage to insured property: School districts.....	78
4. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs: School districts.....	2,190	11. <u>Severance (oil and gas production) tax</u> . --See item 2 under "General Local Government Support," above, for description: School districts.....	587
5. <u>Improvement of science, mathematics, and foreign language programs</u> . --Federal funds, distributed in fixed ratio to approved local expenditure: School districts.....	321	HIGHWAYS (Cities and counties)	
6. <u>Guidance and counseling programs</u> . --Federal funds, distributed in fixed ratio to approved local expenditure: School districts.....	71	1. <u>Motor fuel sales tax</u> . --1/6 of proceeds of 6 cents motor vehicle fuel tax, distributed to counties in proportion to motor vehicles registration and 21 percent of proceeds from 6 cents 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: Cities and counties...	2,128
		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: Cities and counties....	4,002
		3. <u>Severance (oil and gas production) tax</u> . --See item 2 under "General Local Government Support" above, for description: Counties.....	522
		4. <u>Federal flood control revenue</u> . --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State, 1/2 of the State's share is redistributed to counties in which projects are located, for roads: Counties.....	80

NORTH DAKOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE (Counties)		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
1. <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: Counties.....	463	1. <u>Insurance premiums tax</u> . --Amount equal to 2 1/4 percent of premiums from fire insurance on property in cities maintaining organized fire departments distributed to cities in which insured property is located, for fire protection and firemen's relief: Cities.....	178
2. <u>County homes and hospitals</u> . --Amount needed, distributed as reimbursement for medical care of welfare recipients: Counties.....	115	2. <u>Reimbursement for construction of water conservation projects</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for approved projects: Counties.....	56
HEALTH (Cities and counties)		3. <u>Fire and tornado fund</u> . --Amount required, distributed for loss and damage to insured property: Cities..... Counties.....	23 4
1. <u>Health services</u> . --State and Federal funds distributed at discretion of State Department of Health: Cities..... Counties.....	9 99		

¹See item 11, under "Education," below for amount distributed to school districts, and item 3 under "Highways," below for amount distributed to counties. ²Federal funds only; State funds for vocational education included in equalization fund distribution (see item 1, above).

OHIO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$73 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
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:			
Various units	54,320		
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):			
Cities	7,488		
Townships	1,567		
EDUCATION (Counties and school districts)			
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 ¹	163,780		
2. <u>Rehabilitation and construction of school plants</u> . --Amount appropriated, distributed on basis of need to financially weak districts submitting approved applications:			
School districts	350		
3. <u>Purchase of school buses</u> . --Amount appropriated, distributed on basis of need, at discretion of State Department of Education:			
School districts	3,023		
4. <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	(²)		
5. <u>Training of mentally retarded children</u> . --Amount appropriated, distributed as reimbursement of local expenditure for approved classes:			
School districts	950		
6. <u>Interest on irreducible debt</u> . --Amount required, at statutory interest rate, distributed to school districts entitled to share in distribution:			
School districts	249		
EDUCATION--Continued			
7. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$2,280 thousand):			
School districts	2,151		
8. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . --Federal funds, distributed in fixed ratio to approved local expenditure:			
School districts	3,351		
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:			
School districts	8,333		
HIGHWAYS (Cities, counties, and townships)			
1. <u>Motor fuel sales tax</u> . --Of proceeds from first 2 cents tax, 30 percent distributed to cities in proportion to motor vehicle registrations, and 25 percent distributed equally among counties. Of proceeds from additional 2 cents 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:			
Cities	23,324		
Counties	21,621		
Townships	11,147		
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:			
Cities	17,759		
Counties	56,357		
Townships	3,901		
3. <u>Motor transportation license tax</u> . --After certain deductions 50 percent of proceeds distributed to counties and cities through which taxpayers' routes lie, in proportion to mileage of such routes:			
Counties	373		
PUBLIC WELFARE (Cities, counties, and townships)			
1. <u>Aid to dependent children</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$34,350 thousand):			
Counties	46,278		
2. <u>Aid to the blind</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,952 thousand):			
Counties	3,447		

OHIO STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued			
3. <u>Aid to disabled</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$8,130 thousand):			
Counties	12,085		
4. <u>Child welfare services</u> . --Amount appropriated, distributed as partial reimbursement of local costs:			
Counties	669		
5. <u>General relief</u> . --Amount appropriated, distributed as partial reimbursement of local expenditure, subject to specified maximum ratio of reimbursement:			
Cities	2,390		
Counties	24,164		
6. <u>Public utility gross receipts taxes</u> . --Proceeds from 1 percent gross receipts tax on public utilities except commuter railroads distributed 1/2 in proportion to prior year's expenditure for general relief and 1/2 in proportion to population, plus proceeds from 0.65 percent gross receipts tax on specified public utilities and 0.15 percent tax on value of capital stock of railroads distributed in proportion to assessed valuations as averaged for five preceding years. In counties where general relief is administered by cities and townships, a proportionate part of county's share of the 1 percent tax is redistributed among cities and townships on the basis of prior year's expenditures for general relief and of the other taxes, on basis of need as determined by the county budget commission:			
Cities	1,901		
Counties	21,859		
HOSPITALS (Cities, counties, and special districts)			
1. <u>Tuberculosis hospitals</u> . --Amount appropriated, distributed at specified rate per patient per day:			
City ³	344		
Counties	1,105		
2. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	187		
Counties	975		
Special districts	196		
HEALTH (Cities and counties)			
1. <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:			
Cities	577		
Counties	384		
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
1. <u>Reimbursement for criminal costs</u> . --Amount appropriated, distributed as reimbursement of local expenditure for transportation and care of State prisoners:			
Counties	622		
2. <u>Policemen's and firemen's pensions</u> . --Amount appropriated, distributed to cities and townships maintaining local policemen's and firemen's relief and pension funds, in an amount sufficient to provide the equivalent of 1/10 mill on assessed value of real and personal property in city or township, plus specified flat amount per member of the local relief and pension fund:			
Cities	41,121		
3. <u>Public libraries</u> . --Amount appropriated, distributed to supplement local revenue on basis of per capita revenue from local intangible property taxes:			
Various units	272		
4. <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:			
Counties	669		
5. <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:			
Special districts	135		

¹Includes an amount distributed to county boards of education; excludes amount transferred to teachers' retirement system.
²Amount is included under item 1, above.
³Cleveland only.
⁴Includes an amount for cities.
⁵Includes an amount for townships.

OKLAHOMA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
<i>(Some items of less than \$15 thousand are omitted)</i>			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities)			
1. <u>Alcoholic beverages excise tax</u> , --1/3 of 97 percent of proceeds distributed to counties in proportion to area and population and redistributed to cities and towns in proportion to population: Cities	1,849	EDUCATION--Continued	
EDUCATION (Counties and school districts)			
1. <u>Minimum program</u> , --Amount appropriated, distributed (a) as a guaranteed minimum sum computed at a specified rate per pupil in average daily attendance, (b) on basis of equalization formula to supplement required local support and other State aids in financing minimum school programs and (c) additional operational aid to school districts levying 20 mills for general purposes at a specified rate per pupil in average daily attendance: School districts	45,225	9. <u>Improvement of science, mathematics, and foreign language programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure: School districts	834
2. <u>Motor vehicle license taxes</u> , --95 percent of proceeds from automobile and farm truck licenses distributed to county of origin for redistribution to school districts in proportion to average daily attendance: School districts	24,386	10. <u>Guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure: School districts	166
3. <u>Gross production (severance) tax</u> , --10 percent of proceeds 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: School districts	3,445	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: School districts	2,341
4. <u>Rural electric cooperative (gross receipts) tax</u> , --95 percent of proceeds distributed to counties in which property is located in proportion to line mileage, for redistribution to school districts in proportion to line mileage: School districts	430	12. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State, 1/4 of the State's share is redistributed to school districts contiguous to such forests in proportion to scholastic population: School districts	25
5. <u>County superintendents' salary supplement</u> , --Amount appropriated, distributed to supplement local salary allowances up to a prescribed maximum amount: Counties	157	HIGHWAYS (Cities and counties)	
6. <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: School districts	110	1. <u>Motor fuel sales tax</u> , --4 cents, --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: Cities	1,774
7. <u>Income from permanent school fund</u> , --Amount available distributed in proportion to population of school age: School districts	2,576	Counties	8,323
8. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,029 thousand): School districts	1,260	2. <u>Motor fuel sales tax</u> , --1 cent, --Proceeds distributed, 1/3 in proportion to area, 1/3 in proportion to rural population, and 1/3 in proportion to county road mileage: Counties	9,866
		3. <u>Motor fuel sales tax</u> , --1/2 cent, --Proceeds distributed, 2/5 in proportion to county road mileage, and 3/5 in proportion to population and area: Counties	4,700
		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: Cities	2,672
		Counties	5,876
		5. <u>Gross production (severance) tax</u> , --10 percent of proceeds distributed to county of origin: Counties	3,445
		6. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State, 3/4 of the State's share is redistributed to the counties in which such forests are located, for roads: Counties	77

OKLAHOMA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS (Cities and counties)			
1. <u>Hospital care of crippled children</u> , --State and Federal funds distributed as payment for approved costs: Cities	47	MISCELLANEOUS AND COMBINED PURPOSES--Continued	
Counties	46	2. <u>Insurance premiums tax--policemen's pensions</u> , --3/4 of proceeds from tax on premiums collected on automobile liability, property damage, burglary and theft insurance, subject to a specified maximum total amount, distributed to cities maintaining police pension systems, in proportion to salaries paid to members of such systems: Cities	(1)
2. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects: Cities	730	3. <u>Libraries</u> , --Federal funds distributed in fixed ratio to local expenditure to improve rural library services: Various units	59
Counties	678	4. <u>Election expenses</u> , --Amount appropriated, distributed as reimbursement to counties: Counties	335
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
1. <u>Insurance premiums tax--firemen's pensions</u> , --3/4 of proceeds from tax on premiums collected by insurance companies on fire, extended coverage, and other specified types of property damage insurance, distributed to cities maintaining firemen's pension systems in proportion to amounts collected from premiums on insured property located in such cities: Cities	(1)	5. <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: Various units	330
		6. <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: Special districts	93

¹Funds were not distributed until after close of fiscal 1962

OREGON STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$41 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
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:			
Cities.....	2,306		
Counties.....	927		
2. <u>Alcoholic beverage sales taxes.</u> —3/13 (30 cents of each \$1.30 tax) of proceeds from tax on malt beverage and 10 percent of proceeds from tax on wine distributed to cities and counties not prohibiting sale of liquor, in proportion to population. For distribution of remainder of proceeds, see item 1 under "Public Welfare," below:			
Cities.....	155		
Counties.....	126		
3. <u>Alcoholic beverage license taxes.</u> —60 percent of proceeds distributed to city of origin or to county of origin (where licensee is located outside incorporated city):			
Cities.....	268		
Counties.....	102		
4. <u>Liquor purchase permits.</u> —1/2 of proceeds distributed in proportion to population:			
Cities.....	165		
5. <u>Sale of timber.</u> —75 percent of proceeds from forests acquired from counties distributed to counties in which such forests are located:			
Counties.....	1,788		
6. <u>Electric cooperative tax.</u> —Proceeds from 2 percent on gross earnings of mutual and cooperative electric systems apportioned to counties in proportion to transmission line mileage:			
Counties.....	140		
7. <u>Boat licenses and fees.</u> —Proceeds distributed to counties in proportion to number of certificates issued:			
Counties.....	130		
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:			
Counties.....	76		
EDUCATION (School districts)			
1. <u>Basic school support.</u> —Amount required, distributed at a specified rate per pupil in average daily membership:			
School districts.....			58,507
2. <u>Equalization aid.</u> —Amount required, distributed on basis of equalization formula to supplement required local support and other State aids in financing basic school program:			
School districts.....			161
3. <u>Transportation.</u> —Amount required, distributed at specified rate per pupil mile of pupil transportation furnished, subject to a maximum percentage of local expenditure for transportation:			
School districts.....			1,131
4. <u>Emergency aid and aid to financially weak districts.</u> —Amount required, distributed on basis of need:			
School districts.....			572
5. <u>Education of handicapped children.</u> —Amount required, distributed as reimbursement of local expenditure in excess of costs for education of normal children:			
School districts.....			1,034
6. <u>Income from permanent school fund.</u> —Amount available, distributed in proportion to population of school age:			
School districts.....			177
7. <u>Vocational education.</u> —State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$564 thousand):			
School districts.....			911
8. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs.</u> —Federal funds distributed in fixed ratio to approved local expenditure:			
School districts.....			1,378
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:			
School districts.....			2,556
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:			
School districts.....			
11. <u>Federal forest reserve revenue.</u> —25 percent of Federal revenue from national forests within the State 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:			
School districts.....			

OREGON STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962—Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS (Cities and 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 70 percent of its population in computing amount due:			
Cities.....	6,146		
Counties.....	12,240		
2. <u>Federal forest reserve revenue.</u> —25 percent of Federal revenue from national forests within the State is returned to the State. 3/4 of the State's share is redistributed to counties in which such forests are located, for roads:			
Counties.....	7,668		
PUBLIC WELFARE (Counties)			
1. <u>Alcoholic beverage sales taxes.</u> —75 percent 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, distributed in proportion to population, for public welfare purposes:			
Counties.....	900		
2. <u>Amusement device license taxes.</u> —40 percent of proceeds distributed in proportion to expenditure in counties for old-age assistance:			
Counties.....	63		
3. <u>Surplus food program, administration.</u> —Amount appropriated, distributed in fixed ratio to local expenditure:			
Counties.....	263		
HOSPITALS (Cities and counties)			
1. <u>Hospital construction.</u> —Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities.....	78		
Counties.....	93		
HEALTH (Counties)			
1. <u>Health services.</u> —Federal funds distributed in fixed ratio to local expenditure for approved programs:			
Counties.....	215		
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)			
1. <u>Parimutuels and racing license taxes.</u> —Proceeds, after certain percentage and fixed amount deductions, distributed equally among counties, for county fairs:			
Counties.....	779		
2. <u>Support of county fairs.</u> —Amount appropriated, distributed in proportion to assessed valuation:			
Counties.....	112		
3. <u>Civil defense.</u> —Federal funds distributed on basis of need:			
Cities.....	43		
Counties.....	20		
Special districts.....	2		

PENNSYLVANIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$142 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and townships)			
1. <u>Alcoholic beverage license taxes</u> , --Proceeds from specified license taxes distributed to city or township of origin:			
Cities	4,847		
Townships	1,214		
EDUCATION (School districts)			
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	272,934		
2. <u>Reimbursement for closed schools</u> , --Amount appropriated, distributed at specified rate per closed school:			
School districts	2,528		
3. <u>Education of handicapped children</u> , --Amount appropriated, distributed at specified rates per pupil in average daily membership:			
School districts	15,521		
4. <u>Extension education and instruction of home-bound 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	2,150		
5. <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	14,750		
6. <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	1,545		
7. <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	32,662		
8. <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	21,497		
EDUCATION--Continued			
9. <u>Aid to financially handicapped districts</u> , --Amount appropriated, distributed on basis of need:			
School districts	300		
10. <u>Vocational education</u> , --State and Federal funds distributed at specified rates per pupil in average daily membership in approved courses (Federal aid revenue, \$3,070 thousand):			
School districts	3,403		
11. <u>Driver training</u> , --Amount appropriated, distributed at fixed rate per pupil in average daily attendance in approved driver education programs:			
School districts	845		
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	8,000		
13. <u>Improvement of science, mathematics, and foreign language programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	1,843		
14. <u>Guidance and counseling programs</u> , --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	795		
HIGHWAYS (Cities, counties, and townships)			
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 three 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:			
City ¹	2,286		
Counties	11,962		
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	11,383		
Townships	18,651		
PUBLIC WELFARE (Counties)			
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:			
Counties and city ¹	2,277		

PENNSYLVANIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS* (Counties)			
1. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Counties	579		
HEALTH (Various units)			
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 since 1937:			
Various units	4,345		
2. <u>Aid to county health units</u> , --Amount appropriated, distributed in fixed ratio to expenditure for operation of local health units, but subject to a maximum per capita amount:			
Counties and city ¹	2,977		
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
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:			
Cities	2,932		
Townships	434		
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	2,853		
Townships	632		
3. <u>Housing construction</u> , --Amount appropriated, distributed in fixed ratio to local expenditure for approved redevelopment projects:			
Cities	6,919		
MISCELLANEOUS AND COMBINED PURPOSES--Continued			
4. <u>Urban planning assistance</u> , --Amount appropriated, distributed to local planning boards as determined by State Department of Commerce:			
Various units	430		
5. <u>Industrial development</u> , --Amount appropriated, distributed at a specified rate per capita:			
Counties	333		
6. <u>Juvenile delinquency</u> , --Amount appropriated, distributed as partial reimbursement of local costs:			
Cities	532		
7. <u>Libraries</u> , --Amount appropriated, 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:			
Various units	496		
8. <u>Airport construction</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved projects (Federal aid revenue, \$4,013 thousand):			
Cities	2,062		
Counties	1,555		
Special districts	676		
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:			
Cities	477		
10. <u>Payment for port services</u> , --Amount appropriated, paid to Philadelphia as reimbursement for cost of port services furnished State by the port of Philadelphia:			
City ¹	108		
11. <u>Civil defense</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	518		

¹Philadelphia only.

State Payments to Local Governments

RHODE ISLAND STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$7 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and towns)		EDUCATION--Continued	
1. <u>State aid to cities and towns.</u> --Amount appropriated, distributed in proportion to amount of local property taxes levied:		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, and other programs, distributed on various bases, depending on program concerned:	
Cities.....	2,206	Cities and towns ¹	1,197
Towns.....	794	HIGHWAYS (Cities and towns)	
2. <u>Parimutuel tax.</u> --After exclusion of "breakage" and deduction of 1/8 of proceeds and State administrative costs, 50 percent of remainder of proceeds distributed to cities and towns in proportion to assessed valuations:		1. <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:	
Cities.....	2,273	Cities and towns.....	357
Towns.....	901	PUBLIC WELFARE (Cities and towns)	
3. <u>Alcoholic beverage sales tax.</u> --50 percent of proceeds from manufacturers' excise tax distributed in proportion to population:		1. <u>General relief.</u> --Amount appropriated, distributed in fixed ratio to local expenditures:	
Cities.....	187	Cities.....	1,869
Towns.....	90	Towns.....	197
EDUCATION (Cities, towns, and school districts)		HEALTH AND HOSPITALS (City)	
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:		1. <u>Chapin Hospital.</u> --Amount appropriated, distributed to Chapin Hospital in Providence:	
Cities and towns ¹	15,425	City.....	600
2. <u>School building aid.</u> --Amount appropriated, distributed to supplement required local effort for approved projects:		MISCELLANEOUS AND COMBINED PURPOSES (Cities)	
Cities and towns ¹	1,522	1. <u>Library aid.</u> --Amount appropriated, distributed (a) to supplement salaries up to a specified maximum amount, and (b) for purchase of books, amount based on number of volumes held, but not to exceed a specified maximum amount per library:	
		Cities.....	20

¹Includes amounts for 2 regional school districts.

Individual-State Descriptions

SOUTH CAROLINA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$2 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		EDUCATION--Continued	
1. <u>Individual and corporation income taxes.</u> --Percentage of proceeds (except from banks), as determined annually by legislature, distributed in proportion to population:		4. <u>School construction.</u> --Amount required, allocated from general sales tax proceeds at a specified rate per child enrolled, 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:	
Counties.....	3,459	School districts.....	4,707
2. <u>Bank income tax.</u> --60 percent of proceeds distributed to county of origin and 30 percent of proceeds from banks located in cities distributed to city of origin:		5. <u>Insurance claims.</u> --Amount required, distributed from State insurance fund on basis of fire loss and extended insurance claims on local school property:	
Cities.....	162	School districts.....	230
Counties.....	325	6. <u>Visiting teachers.</u> --Amount appropriated, distributed as payment of salaries and expenses, the number of such teachers determined by school census:	
3. <u>Alcoholic beverage taxes--"alcoholic liquors."</u> --20 percent of proceeds distributed to counties and 15 percent distributed to cities in proportion to population:		School districts.....	165
Cities.....	1,421	7. <u>Adult education.</u> --Amount appropriated, distributed in fixed ratio to local expenditure for salaries:	
Counties.....	1,895	School districts.....	47
4. <u>Alcoholic beverage taxes--"beer and wine."</u> --7 percent of proceeds distributed to counties and 8 percent distributed to cities in proportion to population:		8. <u>Vocational education.</u> --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,062 thousand):	
Cities.....	596	School districts.....	2,536
Counties.....	522	9. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs.</u> --Federal funds distributed in fixed ratio to approved local expenditure:	
5. <u>Insurance premiums tax.</u> --1/2 of proceeds from certain insurance premiums taxes distributed to counties in which taxed premiums originated:		School districts.....	823
Counties.....	1,530	10. <u>School lunch operation aid.</u> --Amount appropriated, distributed on basis of number of schools operating lunch programs:	
6. <u>Motor vehicle license fees.</u> --Proceeds from motor transportation taxes distributed in proportion to population, subject to a specified minimum allocation for county seats and a specified maximum allocation for any one city:		School districts.....	280
Cities.....	810	11. <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:	
7. <u>Public Service Authority payments in lieu of taxes.</u> --Amount appropriated, distributed as reimbursement to local government affected for tax losses on property acquired by the authority:		School districts.....	2,792
Various units.....	42	12. <u>Surplus allocation.</u> --Amount of surplus, as determined for the preceding year, is distributed for general school purposes, in proportion to pupil enrollment:	
EDUCATION (School districts)		School districts.....	8,076
1. <u>Teachers' salaries.</u> --Amount appropriated, distributed in amounts required to pay teachers, in accordance with State-prescribed salary schedule:		HIGHWAYS (Counties)	
School districts.....	59,037	1. <u>Motor fuel sales tax.</u> --Proceeds from 1 cent tax distributed in proportion to motor vehicle license tax collections, subject to certain minimum and maximum limitations:	
2. <u>Supervision and overhead.</u> --Amount appropriated, distributed at specified rate per pupil enrolled:		School districts.....	7,231
School districts.....	3,104	Counties.....	
3. <u>Maintenance and operation.</u> --Amount appropriated, distributed at a specified rate per pupil enrolled:			
School districts.....	3,881		

SOUTH CAROLINA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS--Continued		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
2. <u>Highway debt service</u> . --Amount appropriated from motor fuel sales tax, distributed in accordance with agreement with individual counties, for costs of construction of State highways undertaken or financed by them:		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	242	Cities	163
HOSPITALS (Cities and counties)		2. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
1. <u>County tuberculosis sanatoria</u> . --Amount appropriated, distributed at specified rate per patient:		Counties	494
Counties	90	3. <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:	
2. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:		Counties	185
Cities	499	4. <u>Farm markets</u> . --State and Federal funds distributed to supplement local expenditure:	
Counties	2,633	Counties	43
HEALTH (Counties)		5. <u>Insurance claims</u> . --Amount required, distributed from State insurance fund on basis of fire loss and extended insurance claims on local property:	
1. <u>Aid to county health departments</u> . --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	35
Counties	1,487		

SOUTH DAKOTA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)		EDUCATION--Continued	
(Some items of less than \$12 thousand are omitted)		7. <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:	
1. <u>Alcoholic beverage sales tax</u> . --1/2 of proceeds 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.....	819
Cities ¹	975	HIGHWAYS (Counties)	
2. <u>Bank income tax</u> . --97 percent of proceeds from tax on net income of banks and other financial institutions, distributed to county of location; county redistributes to taxing units in county in proportion to apportionment for personal property taxation:		1. <u>Motor fuel sales tax</u> . --1/8 of proceeds distributed in proportion to county assessed valuations:	
Various units.....	492	Counties.....	1,937
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:		2. <u>Game and fish licenses</u> . --10 percent of proceeds from sale of licenses returned to county of origin, for highway purposes:	
Counties.....	301	Counties.....	363
EDUCATION (School districts)		PUBLIC WELFARE (Counties)	
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:		1. <u>Alcoholic beverage sales and license taxes</u> . --1/2 of proceeds from taxes on nonintoxicating beer and wine, less certain deductions, distributed in proportion to population, for general relief:	
School districts.....	3,500	Counties.....	139
2. <u>Income from permanent school fund</u> . --Amount available distributed in proportion to population of school age:		2. <u>Administration of public welfare</u> . --Federal funds, distributed in fixed ratio to local expenditure:	
School districts.....	2,051	Counties.....	34
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:		HOSPITALS (Cities and counties)	
School districts.....	111	1. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
4. <u>Vocational education</u> . --Federal funds distributed in fixed ratio to local expenditure for approved programs:		Cities.....	351
School districts.....	261	Counties.....	105
5. <u>Improvement of science, mathematics, and foreign language and guidance and counseling programs</u> . --Federal funds, distributed in fixed ratio to local expenditure for approved programs:		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
School districts.....	268	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:	
6. <u>Indian education</u> . --Federal funds distributed as payment for tuition of Indians attending public schools:		Cities.....	132
School districts.....	365	2. <u>Airport construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
		Cities and counties.....	123
		3. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
		Counties.....	64
		4. <u>Federal flood control revenue</u> . --75 percent of Federal revenue from lease of land taken over for flood control purposes is returned to the State. State's share is redistributed to counties in which projects are located, for schools and roads:	
		Counties.....	34

¹Includes small amounts allocated to counties and townships.

TENNESSEE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$61 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
1. <u>General sales tax</u> . --12 1/2 percent of 2/3 of proceeds less specified amount for use of University of Tennessee Municipal Technical Advisory Service, distributed in proportion to population:			
Cities.....	9,304 ¹		
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:			
Cities ¹	123		
Counties	1,983		
3. <u>Alcoholic beverage sales taxes--beer</u> . --2/17 of proceeds distributed equally among counties and 2/17 of proceeds distributed to cities in proportion to population:			
Cities	341		
Counties	341		
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):			
Cities	1,451		
Counties	216		
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:			
Counties	161		
EDUCATION (Cities, counties, and school districts)			
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	27,933		
Counties	66,311		
School districts	1,353		
EDUCATION--Continued			
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:			
Cities	2,165		
Counties	6,352		
School districts	132		
3. <u>Textbook aid</u> . --Amount appropriated, distributed at specified rate per pupil in average daily attendance:			
Cities	809		
Counties	1,602		
School districts	42		
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	81		
Counties	244		
School districts	6		
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	114		
Counties	279		
School districts	2		
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	146		
Counties	74		
School districts	3		
7. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs. (Federal aid revenue, \$1,458 thousand):			
Cities	956		
Counties	1,370		
School districts	18		
8. <u>Science, mathematics, and foreign language and guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:			
Cities	419		
Counties	963		
School districts	22		
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:			
Cities	1,164		
Counties	3,271		
School districts	69		

TENNESSEE STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HIGHWAYS (Cities and counties)		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
1. <u>Motor fuel sales tax</u> . --(a) Proceeds from 2 cents 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:		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:	
Cities	11,359	Counties	130
Counties	22,718		
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, \$1,263 thousand):	
1. <u>Hospitalization of indigents</u> . --Amount appropriated, distributed as reimbursement of costs as determined by Department of Public Health:		Cities	1,631
Counties	154		
2. <u>Crippled children services</u> . --Amount appropriated, distributed in accordance with formula determined by Department of Public Health, for hospital care:		3. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
Cities	88	Counties	83
3. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	981		
Counties	694		

¹Nashville and Memphis only.

TEXAS STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$97 thousand are omitted)			
EDUCATION (Cities, counties, and school districts)		EDUCATION--Continued	
1. Available school fund distribution.--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:		6. Science, mathematics, and foreign language programs.--State and Federal funds, distributed in fixed ratio to approved local expenditure:	
School districts ¹	187,947	School districts ¹	2,102
Counties ²	2,699	7. Guidance and counseling programs.--State and Federal funds distributed in fixed ratio to approved local expenditure:	
		School districts ¹	524
2. Foundation school program.--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:		HIGHWAYS (Counties)	
School districts ¹	219,366	1. Motor fuel sales tax.--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 1962) distributed 2/10 in proportion to area, 4/10 in proportion to rural population, and 4/10 in proportion to lateral road mileage:	
3. Junior colleges.--Amount appropriated, distributed at specified rate per junior college pupil:		Counties.....	
School districts ¹	6,951	7,910	
4. 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:		MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
School districts ¹	8,376	1. Salaries of county officials.--Amount appropriated, distributed to counties whose officials are paid on a salary basis, in proportion to population:	
5. Vocational education.--Appropriated State funds distributed at discretion of State Board of Vocational Education, and Federal funds distributed in fixed ratio to local expenditure for approved programs:		Counties.....	
School districts ¹	2,665	799	
		2. Firemen's pensions.--Amount appropriated, distributed to cities maintaining fire departments in proportion to amounts of fire insurance premiums collected in such cities:	
		Cities.....	
		300	
		3. Civil defense and disaster relief.--Federal funds distributed on basis of need:	
		Cities.....	
		1,313	
		Counties.....	
		1,134	
		Other units.....	
		721	

¹Amounts to school districts include small amounts paid to cities having dependent school systems. ²For county school administration.

UTAH STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$4 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
1. Alcoholic beverage monopoly profits.--First \$1 million of profits in excess of \$2,250 thousand distributed in proportion to population:		8. Vocational education.--Federal funds distributed in fixed ratio to local expenditure for approved programs:	
Cities.....	734	School districts.....	94
Counties.....	266	HIGHWAYS (Cities and counties)	
EDUCATION (School districts)		1. Motor vehicle license tax.--Amount appropriated from proceeds (\$2 million annually) plus, after deduction for State purposes, 3/4 of remainder, distributed 45 percent in proportion to population, 45 percent in proportion to road or street mileage, and 10 percent in proportion to area:	
1. Uniform school fund distribution.--Amount available from proceeds of property taxes, individual and corporation income taxes, 1/2 proceeds of cigarette tax, portion of retail sales tax, permanent school fund income, and a share of Federal aid derived from proceeds of mineral leases, distributed on the following basis: (a) an equalization formula to supplement required local support in financing minimum school program; and (b) the average daily number of pupil miles of transportation furnished:		Cities.....	
School districts.....	46,535	1,161	
2. Continuing school building aid.--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.....	
School districts.....	1,581	2,303	
3. Emergency school building aid.--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):		2. Federal mineral leasing revenue.--37 1/2 percent of Federal revenue from mineral leasing within the State is returned to the State. 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):	
School districts.....	2,892	Counties.....	
4. Driver education.--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:		292	
School districts.....	396	HOSPITALS (Counties)	
5. Improvement of science, mathematics, and foreign language programs.--Federal funds, distributed in fixed ratio to approved local expenditure:		1. Hospital construction.--Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	283	Counties.....	
6. Guidance and counseling programs.--Federal funds, distributed in fixed ratio to local expenditure for approved programs:		95	
School districts.....	62	HEALTH (Cities and counties)	
7. School lunch and school milk programs.--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, \$848 thousand):		1. Local health departments.--State and Federal funds distributed as determined by State Department of Health:	
School districts.....	1,712	Cities.....	
		Counties.....	
		74	
		37	
		MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)	
		1. Aircraft fuel sales tax.--3/4 of proceeds distributed to cities and counties operating airports in proportion to amount of aircraft fuel delivered to such airports:	
		Cities and counties.....	
		629	
		2. Property tax assessment and collection.--Amount appropriated from uniform school fund, distributed as reimbursement of expenses of assessment and collection:	
		Counties.....	
		103	
		3. Federal grazing revenue.--Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to counties of origin:	
		Counties.....	
		32	
		4. Federal forest reserve revenue.--25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:	
		Counties.....	
		141	

VERMONT STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$15 thousand are omitted)			
EDUCATION (Cities, towns, and school districts)		HIGHWAYS (Cities and towns)	
1. <u>General aid</u> . --Amount appropriated, distributed at specified rates per pupil in average daily attendance, such rates decreasing as numbers of pupils increase. Amount so computed decreased by a percentage of total town property taxes and increased by varying percentages of school property taxes:		1. <u>State aid highways</u> . --Amount appropriated equal to 2 1/2 cents of the motor fuel sales tax, 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:	
Cities.....	472	Cities.....	25
Towns.....	4,603	Towns.....	1,001
School districts.....	408	2. <u>Town highway aid</u> . --Amount appropriated equal to 2 cents of the motor fuel sales tax, 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:	
2. <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:		Cities.....	70
Cities.....	145	Towns.....	3,005
Towns.....	511	PUBLIC WELFARE (Towns)	
School districts.....	24	1. <u>General relief</u> . --Amount appropriated, distributed as reimbursement of local expenditure for support of persons without local settlement:	
3. <u>Vocational education</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$230 thousand):		Towns.....	441
Cities.....	85	MISCELLANEOUS AND COMBINED PURPOSES (Cities and towns)	
Towns.....	108	1. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to towns in which such forests are located, for schools and roads:	
School districts.....	104	Towns.....	46
4. <u>Improvement of science, mathematics, and foreign language programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:		2. <u>Airport construction</u> . --State and Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities, towns and school districts.....	122	Cities.....	72
5. <u>Guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:		3. <u>Sewage treatment plant construction</u> . --Amount available from proceeds of borrowing, distributed in fixed ratio to local expenditure for approved projects:	
Cities, towns, and school districts.....	22	Cities.....	72
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:		Cities.....	676
Cities.....	19		
Towns.....	96		
School districts.....	7		

Figures shown here represent only amounts paid directly to public school systems from Federal aid revenue for this purpose of \$407 thousand. A large proportion of the Federal revenue goes to the public school system indirectly through school lunch operations administered by PTA's.

VIRGINIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$20 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)		EDUCATION--Continued	
1. <u>Alcoholic beverage monopoly profits</u> . --2/3 of profits, after certain deductions, distributed to cities and counties in proportion to population:		4. <u>Adequate salary aid</u> . --Amount appropriated; distributed in amounts sufficient to make up difference between salaries paid in 1955-56 and a specified minimum salary per teacher:	
Cities.....	5,201	Cities.....	899
Counties.....	6,405	Counties.....	7,648
2. <u>Alcoholic beverage sales tax</u> . --2/3 of proceeds from wine excise tax distributed to cities and counties in proportion to population:		5. <u>Discretionary school aid</u> . --Amount appropriated, distributed on basis of need to school systems financially unable to maintain a nine months school term:	
Cities.....	209	Counties.....	77
Counties.....	358	6. <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:	
3. <u>Poll tax</u> . --1/3 of proceeds distributed to city or county of origin:		Cities.....	337
Cities.....	195	Counties.....	765
Counties.....	377	7. <u>Special and adult education</u> . --Amount appropriated, distributed in fixed ratio to local expenditure:	
4. <u>Fees</u> . --2/3 of State revenue from excess fees of certain city and county officials distributed to city or county of origin:		Cities.....	423
Cities.....	35	Counties.....	429
Counties.....	120	8. <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:	
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.....	120
Cities.....	48	Counties.....	226
Counties.....	89	9. <u>Textbooks</u> . --Amount appropriated, distributed at specified rate per pupil enrolled:	
EDUCATION (Cities and counties)		Cities.....	139
1. <u>General maintenance of schools</u> . --Amount appropriated, distributed at specified rate per teaching position as determined by average daily attendance:		Counties.....	106
Cities.....	24,033	10. <u>School construction</u> . --Of \$45 million appropriated by the 1950 legislature, 90 percent was allocated among the cities and counties in proportion to number of enrolled pupils, and 10 percent was set aside in an "equalization" fund. That portion of the 90 percent allocated to each city or county is distributed upon approval of construction projects by State Board of Education. If a city or county has already met its construction needs, a portion of its allocation is distributed in an amount sufficient to meet school debt service requirements, and any remaining balance is held in trust for future construction needs. Amount in equalization fund is distributed at discretion of State Board of Education to cities and counties which cannot meet their construction needs from the 90 percent allocation and which meet certain conditions as to local fiscal effort and ability:	
Counties.....	49,296	Cities.....	231
2. <u>Minimum education program</u> . --Amount appropriated, distributed to eligible school systems on basis of equalization formula to supplement required local support and other State aids in maintaining a minimum school program:		Counties.....	5,659
Cities.....	1,146		
Counties.....	6,486		
3. <u>Transportation</u> . --Amount appropriated, distributed 40% in proportion to operating mileage of school buses, 40% in proportion to average daily attendance of pupils transported, and 20% in proportion to number of buses operated:			
Cities.....	231		
Counties.....	5,659	Counties.....	508

VIRGINIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		HIGHWAYS--Continued	
11. Vocational education. — State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$1,217 thousand):		3. Federal aid. — Portion of Federal highway aid distributed to specified counties:	
Cities	1,521	Counties ²	82
Counties	3,945	PUBLIC WELFARE (Cities and counties)	
12. Improvement of science, mathematics, and foreign language programs. — Federal funds distributed in direct ratio to approved local expenditure:		1. Old-age assistance. — State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$7,464 thousand):	
Cities	395	Cities	3,221
Counties	569	Counties	4,255
13. Guidance and counseling programs. — State and Federal funds distributed as reimbursement of approved local expenditure at a specified maximum amount per guidance counselor:		2. Aid to dependent children. — State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$10,842 thousand):	
Cities	123	Cities	6,816
Counties	306	Counties	4,704
14. 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:		3. Aid to the blind. — State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$671 thousand):	
Cities	1,191	Cities	335
Counties	2,647	Counties	332
15. Federal forest reserve revenue. — 25 percent of Federal revenue from national forests within the State is returned to the State. 1/4 of State's share is redistributed to counties in which such forests are located, for schools:		4. Aid to disabled. — State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$3,809 thousand):	
Counties	57	Cities	2,103
16. Other educational aids. — Amount appropriated, distribution depending upon program concerned:		Counties	1,645
Cities	52	5. Hospital and medical care of welfare recipients. — Portion of public assistance grants, as required, distributed as payment for medical and hospital care of public assistance recipients (Federal aid revenue is included in amounts shown by program, above):	
Counties	158	Cities	711
HIGHWAYS (Cities and counties)		Counties	450
1. Motor fuel sales tax. — 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:		7. General relief. — Amount appropriated, distributed in fixed ratio to local expenditure for general relief:	
Counties ¹	2,292	Cities	619
2. Highway maintenance and construction by cities. — 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:		Counties	586
Cities	8,380	8. Care of children in foster homes. — Amount appropriated, distributed in fixed ratio to local expenditure:	
		Cities	1,318
		Counties	742

VIRGINIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962-Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HOSPITALS (Cities and counties)		MISCELLANEOUS AND COMBINED PURPOSES--Continued	
1. Hospital construction. — Federal funds distributed in fixed ratio to local expenditure for approved projects:		3. Reimbursement, juvenile and domestic relations courts. — Amount appropriated, distributed in fixed ratio to certain local expenditures:	
Cities	77	Cities	240
Counties	863	4. County court justices. — Amount appropriated, distributed as reimbursement of local expenditure for salaries and expenses of county court justices:	
HEALTH (Cities and counties)		Counties	1,057
1. Local health services. — Amount appropriated, distributed as partial reimbursement of approved local expenditure:		5. Airport construction. — Federal funds distributed in fixed ratio to local expenditure for approved projects:	
Cities	419	Cities	311
Counties	74	6. Library aid. — 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 (Federal aid revenue \$108 thousand):	
2. Mosquito control. — Amount appropriated, distributed in fixed ratio to local expenditure up to a specified maximum amount per year:		Cities	40
Cities	66	Counties	244
Counties	23	7. Parks. — Amount appropriated, distributed to Breaks Interstate Park Commission, for development of parks:	
MISCELLANEOUS AND COMBINED PURPOSES (Cities, counties, and special districts)		Special districts	62
1. Sheriffs and city sergeants. — Amount appropriated, distributed in fixed ratio to local expenditure for salaries and expenses of sheriffs and sergeants:			
Cities and counties	3,187		
2. Reimbursement, detention homes. — Amount appropriated, distributed in fixed ratio to local expenditure for salaries and as reimbursement of nonpersonal services expenditure:			
Cities	465		

¹Arlington and Henrico Counties only.

²Henrico County only.

WASHINGTON STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
<i>(Some items of less than \$28 thousand are omitted)</i>			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities and counties)			
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:			
Cities	8,040		
Counties	2,010		
2. <u>Alcoholic beverage sales tax</u> . --35 percent of proceeds distributed 1/5 to "wet" counties in proportion to rural population, and 4/5 to "wet" cities in proportion to population:			
Cities	3,046		
Counties	761		
EDUCATION (School districts)			
1. <u>Current school fund apportionment</u> . --Amount appropriated, distributed (a) at specified rate per pupil per day of attendance, (b) at specified rate per educational unit, (c) in fixed ratio to local expenditure for school transportation, and (d) on basis of equalization formula to supplement required local support in financing a prescribed minimum program:			
School districts	174,530		
2. <u>Motor vehicle excise (property) tax</u> . --78 percent of proceeds allocated to "State School Equalization Fund." Amount, as required, distributed from this fund to supplement yield of a local 1 percent excise tax on sales of real estate in providing each school district a sum equal to a specified amount per pupil per day of attendance:			
School districts	13,259		
3. <u>Education of handicapped children</u> . --Amount appropriated, distributed in accordance with specifications of State Department of Public Instruction:			
School districts	2,440		
4. <u>Vocational education</u> . --Federal funds distributed in fixed ratio to local expenditure for approved programs:			
School districts	141		
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:			
School districts	2,355		
6. <u>Indian education</u> . --Federal funds distributed as payment for tuition of Indians attending public schools:			
School districts	38		
7. <u>Improvement of science, mathematics and foreign language and guidance and counseling programs</u> . --Federal funds distributed in fixed ratio to approved local expenditure:			
School districts	862		
EDUCATION--Continued			
8. <u>Other educational aids</u> . --Amount appropriated, distributed for establishment and expansion of special educational programs:			
School districts	250		
HIGHWAYS (Cities and counties)			
1. <u>Motor fuel sales tax</u> . --Proceeds from 6 1/2 cents 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:			
Cities	12,118		
Counties	19,612		
PUBLIC WELFARE (Counties)			
1. <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 of the medically indigent:			
Counties	7,693		
HOSPITALS (Counties and special districts)			
1. <u>Tuberculosis hospitals</u> . --Amount appropriated, distributed (a) at specified rate per nonpaying patient, and (b) on basis of equalization formula, to supplement required local support in financing hospital operation and maintenance:			
Counties	2,920		
2. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Special districts	295		
MISCELLANEOUS AND COMBINED PURPOSES (Various units)			
1. <u>Public utility district privilege (sales) tax</u> . --96 percent of proceeds 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:			
Various units	1,679		
2. <u>Motor vehicle excise (property) tax</u> . --17 percent of proceeds distributed to cities in proportion to population for health, police, and fire protection:			
Cities	3,890		
3. <u>Parimutuels tax</u> . --30 percent of proceeds allocated to "Fair Fund." Of amount in this fund, 95 percent distributed to fairs, specified portions being distributed to various classes of fairs, equally among all fairs in each class:			
Counties	396		

WASHINGTON STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
MISCELLANEOUS AND COMBINED PURPOSES--Continued			
4. <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:			
Cities	308		
5. <u>Flood control maintenance</u> . --Amount appropriated, distributed in fixed ratios to local expenditure, but not to exceed a specified maximum proportion:			
Cities	17		
Counties	193		
Special districts	51		
6. <u>Harbor improvement</u> . --75 percent of proceeds from lease of tidelands, harbor areas, and waterways returned to county of origin for port and harbor improvement:			
Special districts	124		
MISCELLANEOUS AND COMBINED PURPOSES--Continued			
7. <u>Urban planning</u> . --State and Federal funds distributed as determined by State Department of Commerce and Economic Development:			
Cities	149		
8. <u>Civil defense</u> . --Federal funds distributed as partial reimbursement of local expenditure:			
Various units	83		
9. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is redistributed to counties in which such forests are located, for schools and roads:			
Counties	4,310		
10. <u>Disaster relief</u> . --Federal funds distributed on basis of need:			
Various units	88		

Excludes \$856,000 which accrued but was not distributed before June 30, 1962.

WEST VIRGINIA STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some amounts of less than \$24 thousand are omitted)			
EDUCATION (School districts)		HOSPITALS (Cities and counties)	
1. <u>Equalization aid</u> , --Amount appropriated, distributed on basis of equalization formula to supplement required local support in financing foundation school program:		1. <u>Hospital construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	65,707	Cities.....	259
		Counties.....	49
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:		HEALTH (Counties)	
School districts.....	208	1. <u>Local health services</u> , --State and Federal funds, distributed as determined by State Department of Health:	
3. <u>Free textbooks</u> , --Amount appropriated, distributed in proportion to net enrollment in grades 1-8:		Counties.....	525
School districts.....	150	MISCELLANEOUS AND COMBINED PURPOSES (Various units)	
4. <u>Vocational education</u> , --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$960 thousand):		1. <u>Federal forest reserve revenue</u> , --25 percent of Federal revenue from national forests within the State is returned to the State and redistributed to counties in which such forests are located, for schools and roads:	
School districts.....	1,159	Counties.....	98
5. <u>Science, mathematics, and foreign language and guidance and counseling programs</u> , --Federal funds, distributed in fixed ratio to approved local expenditure:		2. <u>Airport construction</u> , --Federal funds distributed in fixed ratio to local expenditure for approved projects:	
School districts.....	583	Counties.....	442
		Special district.....	96
6. <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, \$1,783 thousand):		3. <u>Flood relief</u> , --Federal funds distributed on basis of need:	
School districts.....	1,935	Cities.....	183
		School districts.....	104
PUBLIC WELFARE (Counties)		4. <u>Assessors' fees</u> , --10 percent of State capitation tax returned to county of origin as payment for collection by the county assessor:	
1. <u>General relief</u> , --Amount appropriated, distributed to supplement proceeds of specified county property tax levy in financing approved local expenditure for general relief:		Counties.....	56
Counties.....	726		

¹Ind-State Airport Authority.

WISCONSIN STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$64 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Cities, counties, and towns)		GENERAL LOCAL GOVERNMENT SUPPORT--Continued	
1. <u>Individual and corporation income taxes</u> , --49 percent of proceeds from corporation income taxes and 31 percent ¹ of proceeds from individual income tax distributed 1/6 to county of origin and 5/6 to city or town of origin:		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:	
Cities and towns.....	55,788	Cities and towns.....	428
Counties.....	211,159	8. <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):	
2. <u>Utilities property taxes</u> ² , --Proceeds from specified types of utilities distributed 20 percent to counties and 65 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 subject to redistribution or restriction in use for school purposes (see item ⁶ under "Education," below):		Towns.....	101
Cities and towns.....	15,288	Counties.....	51
Counties.....	5,310	EDUCATION (Cities, counties, and school districts)	
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):		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:	
Cities and towns.....	4,456	Cities and school districts.....	63,303
Towns.....	2,127	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:	
4. <u>Alcoholic beverage sales tax</u> , --After deduction of 7/10 cost of State administration, 50 percent of proceeds distributed in proportion to population:		Cities and school districts.....	5,641
Cities and towns.....	5,952	3. <u>Education of handicapped and exceptional children</u> , --Amount appropriated, distributed as reimbursement of approved local expenditure:	
5. <u>Telephone (gross receipts) tax</u> , --85 percent of proceeds from local and rural "exchange" service distributed to city or town of origin:		Cities and school districts.....	4,037
Cities and towns.....	5,299	4. <u>County teachers' colleges and supervising teachers</u> , --Amounts appropriated, distributed as reimbursement of local expenditure, subject to specified maximum limitations:	
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:		Counties.....	1,240
Cities and towns.....	515	5. <u>Income from permanent school fund</u> , --Amount available, distributed in proportion to population of school age:	
Counties.....	104	Cities and school districts.....	675
		6. <u>Utilities property taxes</u> ³ , --1/2 of the town and village share of proceeds from specified types of utilities in counties having populations under 50 thousand and 1/4 of the City of Milwaukee share (see item 2 under "General Local Government Support," above) redistributed to school systems in such counties and to Milwaukee school district in proportion to the value of taxed utility property located in such districts:	
		Cities and school districts.....	2,175

WISCONSIN STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
EDUCATION--Continued		HIGHWAYS (Cities, counties, and towns)	
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:		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:	
School district.....	329	Counties	4,754
8. Driver training, --Amount appropriated, distributed at specified rate per pupil enrolled in program:		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):	
Cities and school districts	109	Cities	2,380
9. Improvement of science, mathematics, and foreign language programs, --Federal funds distributed in fixed ratio to local expenditure:		Towns	3,694
Cities and school districts	1,214	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, 18 percent to cities and 6 percent to villages in proportion to amounts received for street improvement (item 2, above):	
10. Guidance and counseling programs, --Federal funds distributed in fixed ratio to approved local expenditure:		Cities	14,410
Cities and school districts	298	Counties	10,977
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 (Federal aid revenue, \$1,346 thousand):		Towns	10,977
Cities and school districts	2,986	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:	
12. 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:		Cities	372
Cities and school districts	3,968	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:	
13. Indian education, --Federal funds distributed as payment of tuition for Indians attending public schools:		Counties	22,856
Cities and school districts	110	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:	
14. Forest crop land income, --40 percent of proceeds from forest crop lands distributed to school districts in which lands are located:		Cities, counties, and towns	49
School districts	101	PUBLIC WELFARE (Counties)	
15. Tuition for children in foster homes, --Amount appropriated, distributed as reimbursement for tuition costs:		1. Old-age assistance, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$20,136 thousand):	
Cities and school districts	155	Counties	30,831
16. Other educational aids, --State and Federal funds for various programs, distribution depending on type of program:		2. Aid to dependent children, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$10,015 thousand):	
Cities and school districts	364	Counties	17,965
		3. Aid to blind, --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$491 thousand):	
		Counties	777

WISCONSIN STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
PUBLIC WELFARE--Continued		MISCELLANEOUS AND COMBINED PURPOSES (Various units)¹	
4. <u>Aid to disabled</u> . --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$2,450 thousand):		1. <u>County forests</u> . --Amount appropriated, distributed at specified rate per acre of county forest reserve land:	
Counties	4,102	Counties	217
5. <u>Aid to needy Indians</u> . --State and Federal funds distributed on basis of need for relief of Indians not eligible for aid under other relief programs:		2. <u>Federal forest reserve revenue</u> . --25 percent of Federal revenue from national forests within the State is returned to the State, State's share is redistributed to counties in which such forests are located, for schools and roads:	
Counties	169	Counties	78
6. <u>Other welfare</u> . --State and Federal funds for various programs, distribution depending upon type of program:		3. <u>Teachers' retirement</u> . --Amount appropriated, distributed to cities of the first class (Milwaukee) as State's share of teachers' retirement fund:	
Counties	653	School district	3,395
HOSPITALS (Cities and counties)		4. <u>Insurance premiums tax</u> . --Proceeds from tax on fire insurance premiums relating to property in cities and towns having fire departments distributed on basis of collections for fire department use:	
1. <u>Tuberculosis sanatoria</u> . --Amount appropriated, distributed at specified rate per week per nonpaying patient:		Cities and towns	668
Counties	1,406	5. <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:	
2. <u>Care of insane</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for care of nonpaying patients:		Various units	72
Counties	9,832	6. <u>Civil defense</u> . --Federal funds distributed as partial reimbursement of local expenditure:	
3. <u>Hospital construction</u> . --Federal funds distributed in fixed ratio to local expenditure for approved projects:		Cities	255
Cities	244	7. <u>County courts</u> . --Amount appropriated distributed to Milwaukee County as partial reimbursement of salaries of county court judges and recorders:	
Counties	105	County	68
HEALTH (Various units)		8. <u>Libraries</u> . --Federal funds distributed in fixed ratio to local expenditure to improve rural library services:	
1. <u>County nurses</u> . --Amount appropriated, distributed at fixed rate per county employing a certified public health nurse:		Various units	61
Counties	63		
2. <u>Local health services</u> . --Federal funds distributed in fixed ratio to local expenditures for approved programs:			
Various units	237		
3. <u>Mental health clinics</u> . --Amount appropriated, distributed in fixed ratio to local expenditure for operation:			
Various units	461		

¹Changed to 33 percent effective September 30, 1962. ²Amounts shown reflect forgiveness of 65 percent of tax due on 1961 income.
³Water, light, heat, gas, conservation and regulation, street railway, and pipe line companies.

WYOMING STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
(Some items of less than \$11 thousand are omitted)			
GENERAL LOCAL GOVERNMENT SUPPORT (Various units)			
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:			
All taxing units	883		
2. <u>Cigarette (sales) tax.</u> --98 percent of proceeds distributed to city or county of origin:			
Cities	1,538		
Counties	126		
EDUCATION (School districts)			
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:			
School districts	13,962		
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:			
School districts	195		
3. <u>Veterans' homestead exemption reimbursement.</u> --See item 1 under "General Local Government Support," above, for description:			
School districts	(1)		
4. <u>Income from permanent school fund.</u> --Amount available distributed in proportion to population of school age:			
School districts	2,542		
5. <u>Vocational education.</u> --State and Federal funds distributed in fixed ratio to local expenditure for approved programs (Federal aid revenue, \$220 thousand):			
School districts	111		
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:			
School districts	382		
7. <u>Federal grazing revenue.</u> --Portion of Federal revenue from grazing fees within the State is returned to the State and redistributed to school districts of origin:			
School districts	81		
EDUCATION--Continued			
8. <u>Guidance and testing programs.</u> --Federal funds distributed in fixed ratio to local expenditure for approved programs:			
School districts	30		
HIGHWAYS (Cities and counties)			
1. <u>Motor fuel sales tax.</u> --23 percent of proceeds from 4 cents tax distributed to counties, 1/3 in proportion to population, 1/3 in proportion to area, and 1/3 in proportion to assessed valuation. 2 percent of proceeds from 4 cents tax and 25 percent of proceeds from additional 1 cent tax distributed to cities in proportion to population:			
Cities	536		
Counties	1,464		
2. <u>Federal mineral leasing revenue.</u> --3 percent of State's share of Federal mineral leasing revenue distributed to county of origin, for roads:			
Counties	403		
PUBLIC WELFARE (Counties)			
1. <u>Old-age assistance.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$1,733 thousand):			
Counties	1,780		
2. <u>Aid to dependent children.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$831 thousand):			
Counties	957		
3. <u>Aid to the blind.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$32 thousand):			
Counties	47		
4. <u>Aid to disabled.</u> --State and Federal funds distributed in fixed ratio to local expenditure (Federal aid revenue, \$333 thousand):			
Counties	357		
5. <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:			
Counties	857		
HOSPITALS (Cities, counties, and special districts)			
1. <u>Hospital construction.</u> --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Cities	3		
Counties	168		
Special districts	54		

WYOMING STATE PAYMENTS TO LOCAL GOVERNMENTS IN 1962--Continued

(Amounts in thousands of dollars)

Item	Amount	Item	Amount
HEALTH (Counties)			
1. <u>Nursing services.</u> --Amount appropriated, distributed as partial reimbursement of local expenditure:			
Counties	26		
MISCELLANEOUS AND COMBINED PURPOSES (Cities and counties)			
1. <u>Federal forest reserve revenue.</u> --25 percent of Federal revenue from national forests within the State is returned to the State. State's share is:			
Counties	155		
Cities	102		
2. <u>Aircraft fuel sales tax.</u> --Proceeds originating at city airports distributed to city of origin:			
Counties	155		
Cities	102		
3. <u>Airport construction.</u> --Federal funds distributed in fixed ratio to local expenditure for approved projects:			
Counties	68		
Cities	68		

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