

# Recent Trends in

# Federal and State Aid

# to Local Governments



Advisory Commission  
on Intergovernmental  
Relations

Washington, D.C. 20575  
JULY 1980

M-118



AN INFORMATION REPORT

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## Preface

**T**he flow of federal and state financial assistance to local governments is one of the more significant aspects of the contemporary intergovernmental scene. This ACIR information report presents an up-to-date analysis of major recent trends in that flow and their implications for intergovernmental relations. It is based mainly on published and unpublished data from the U.S. Bureau of the Census' *Census of Governments 1977*. The focus is chiefly on the changes in federal aid vis-a-vis local governments and the different trends in direct federal and "pass-through" funds. The "pass-through" data update estimates reported in the Commission's earlier report, *The States and Intergovernmental Aids* (Report A-59).

**Abraham D. Beame**  
Chairman

## Acknowledgment

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# Highlights of Findings

1. A major increase occurred in the level of federal and state aid received by local governments in the period of 1972-77—from \$39.0 billion in 1972 to \$76.9 billion in 1977—a rise of 97%. A large part of the change was due to the emergence of substantial direct federal-local aids, involving, but no longer dominated by, General Revenue Sharing. In the case of indirect federal-local aid—federal aid passed through the states to local governments—the amount and rate of change were of a lesser magnitude.

2. The expanded direct federal-local aids were outside the functional fields of traditional federal-state grants (highways, public welfare, employment security, health and hospitals). In 1978 they included General Revenue Sharing (GRS) (\$4,552 million), Local Public Works (LPW) (\$3,057 million), the Community Development Block Grant (CDBG) (\$2,464 million), the Comprehensive Employment and Training block grant (CETA) (\$1,992 million), and Anti-Recession Fiscal Assistance (ARFA) (\$1,400 million).

3. Federal aid to local governments—both direct and pass-through—has grown substantially compared to the amount of federal aid retained at the state level. By 1977 the amounts of federal aid retained by state governments were only slightly in excess of the amounts received by local governments, both directly and via pass-through.

4. Local governments' dependence on state aid relative to federal aid has also undergone funda-

mental change. As late as 1972, more than twice as much local aid came from state governments as from the federal government. State aid as a percentage of total federal-state aid to local governments dropped from 70.0% in 1972 to 62.5% in 1977. The state proportion of education aid had grown slightly, from 81.6% to 83.1%, but state noneducational aid had fallen from 56.1% to 40.9% of the total. All indications are that this trend has continued, at least through 1979.

5. Federal pass-through aid is largely confined to the four traditional functions—education, highways, public welfare, and health and hospitals. Only 12.1% was in the “All Other” category in 1977. The “All Other” category of total federal aid is composed largely of direct federal to local.

6. The assignment of functions between a state and its local government has an important effect on how that state compares with others in its intergovernmental aid structure. The most striking example is public welfare. To the extent that the state assigns a substantial share of the welfare function to its local governments—as is notably the case in New York State—the amount of federal pass-through funds is increased. The functional assignment thereby also affects the ratio of the amounts of direct federal aid and federal pass-through funds in the state. Direct federal aid is larger than the pass-through on the average in all but six states. In four of the six exceptions, there is local responsibility for welfare.

7. Connecticut, Illinois, Kansas, Nevada, Nebraska, Texas, and Wyoming are states where lo-

cal governments in 1977 exhibited low relative dependence on federal aid (direct plus pass-through) and a high relative dependence on own source revenues.

8. Arkansas, Delaware, Kentucky, Maine, and North Carolina are states where localities in 1977 depended relatively heavily on federal aid and relatively lightly on own source revenues.

9. Among direct federal-local programs, per capita education and housing and urban renewal aids vary considerably among the states; per capita General Revenue Sharing payments vary least; and per capita “Other General Government” aids (e.g., local works and CETA) show an above normal degree of variation.

10. Among federal-state pass-through programs, education aids go rather uniformly per capita to the states. The other major federal-state pass-through aid—public welfare—exists in only the handful of states with local administration of public assistance. These states have substantially larger per capita pass-through amounts than the remainder of the states.

\* \* \*

The report is divided into two major sections. The first deals with national aggregates, the second with state-by-state data. The latter are presented in an extensive set of appendix tables. The appendix also contains an explanation of the methodology used in deriving the pass-through estimates.

# The National Picture

## THE GENERAL SETTING

**I**n order to comprehend the importance of inter-governmental aids, an understanding of their general role in the financing system is helpful. *Tables 1 through 4* are designed to supply this perspective.

A most important observation concerns the extent to which expenditure and revenue responsibilities are spread among the five different classes of local government and as between local governments taken as a whole and state governments. *Table 1*. Education, the single largest expenditure category, is provided mostly by school districts at the local level, but is also provided by counties, municipalities, and townships. Most other functions are distributed among the four nonschool district types of local units, with municipalities leading in highways, police, fire, sewerage, housing and urban renewal, and parks and recreation, and counties accounting for the highest percentage in public welfare, health and hospitals, correction, and general administration. As between state and local governments, higher education, public welfare, highways, correction, and general administration are primarily state functions and the remainder are primarily local.

The next three tables concentrate on the local sector. School districts, municipalities, and counties, in that order, accounted for the bulk of local government fiscal activity in fiscal year 1976-77.

Table 1

**SUMMARY TABLE: STATE-LOCAL SYSTEM OF FINANCE, GENERAL REVENUES AND DIRECT GENERAL EXPENDITURES, BY LEVEL AND TYPE OF LOCAL GOVERNMENT, 1976-77**

	Local Government					State and Local		Total Amount (billions)	Category as Percent of Total
	Counties	Muni- cipalities	Town- ships	School Districts	Special Districts	Local as Percent Total	State as Percent Total		
<b>General Revenue</b>	22.8%	33.3%	3.6%	34.5%	5.8%	62.8%	37.2%	\$285.2	100.0%
<b>Direct Federal Aid</b>	22.6	53.8	3.0	5.8	14.9	26.6	73.4	62.4	21.9
<b>State Aid</b>	23.8	23.4	2.2	49.2	1.4	100.0	—	(60.3)	—
<b>Own Sources</b>	22.3	35.8	4.5	30.6	6.9	45.9	54.1	222.7	78.1
<b>Taxes</b>	21.2	34.8	5.4	36.2	2.3	42.6	57.4	175.9	61.7
<b>Property Taxes</b>	21.4	25.9	6.2	43.9	2.6	96.5	3.5	62.5	21.9
<b>Other Taxes</b>	20.5	71.5	2.3	4.7	1.0	12.9	87.1	113.4	39.8
<b>Other</b>	25.1	38.6	2.0	15.0	19.3	58.5	41.5	46.8	16.4
<b>Direct General</b>									
<b>Expenditures</b>	22.7	32.3	3.6	36.1	5.3	62.6	37.4	272.8	100.0
<b>Education</b>	7.8	10.1	2.5	79.6	.1	73.6	26.4	102.8	37.7
<b>Local Schools</b>	7.3	9.7	2.6	80.2	.1	99.2	.8	71.5	26.2
<b>Higher Education</b>	14.0	14.9	—	71.1	—	18.5	81.5	26.0	9.5
<b>Public Welfare</b>	61.2	38.3	.5	—	—	34.5	65.5	34.5	12.6
<b>Health and Hospitals</b>	51.1	28.4	.6	—	19.9	51.3	48.7	23.0	8.4
<b>Highways</b>	40.8	46.0	11.1	—	2.2	39.8	60.2	23.1	8.5
<b>Police</b>	21.7	72.4	5.9	—	—	85.6	14.4	10.4	3.8
<b>Fire</b>	7.7	80.0	6.5	—	5.8	100.0	—	4.4	1.6
<b>Correction</b>	76.7	23.3	—	—	—	36.4	63.6	4.4	1.6
<b>Sewerage</b>	14.0	56.0	4.7	—	25.3	95.8	4.2	7.1	2.6
<b>Other Sanitation</b>	12.4	80.1	6.6	—	1.0	100.0	—	2.4	.9
<b>Housing/Urban</b>									
<b>Renewal</b>	1.2	55.4	.3	—	43.1	94.1	5.9	3.4	1.2
<b>Parks and Recreation</b>	21.1	64.4	5.1	—	9.4	79.6	20.4	4.9	1.8
<b>Governmental</b>									
<b>Administration</b>	53.2	41.9	4.8	—	—	65.2	34.8	13.2	4.8
<b>Interest</b>	16.0	41.5	2.5	22.4	17.5	56.2	43.8	11.2	4.1

— Represents zero or rounds to zero.

SOURCE: U.S. Bureau of the Census, 1977 Census of Governments, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Tables 47 and 49.



Table 2. In the five-year periods 1966-67 to 1971-72 and 1971-72 to 1976-77,<sup>1</sup> the dollar amount of general revenue changes was greatest for municipalities, school districts, and counties, in that order. The dollar amount of general expenditure changes was greatest for school districts, municipalities, and counties, in that order. Table 3. On the basis of the average annual rate of change, special districts were more active in these periods than were other classes of local government. Table 4.

The rate of increase of direct federal-local aid clearly exceeded the increase rates of all other rev-

enue and expenditure categories for both periods, except for health and hospitals in the period 1967 to 1972. It is noteworthy that, alone among the local units, school districts did not participate in the direct federal-local aid set of increases.

### FEDERAL AID: INCREASING IMPORTANCE AND CHANGING NATURE

While the increase in direct federal-local aid in the past ten years stands out, Table 4 is not a true reflection of the federal government's role in as-

Table 2

### LOCAL GOVERNMENTS: FISCAL CHARACTERISTICS, 1976-77 (millions of dollars)

	Counties	Municipalities	Townships	School Districts	Special Districts	Total
<b>General Revenue</b>	\$40,832	\$59,606	\$6,434	\$61,852	\$10,322	\$179,045
<b>Direct Federal Aid</b>	3,738	8,910	493	951	2,462	16,554
<b>State Aid</b>	14,347	14,093	1,335	29,659	842	60,277
<b>Own Sources</b>	22,746	36,603	4,605	31,241	7,018	102,214
<b>Taxes</b>	15,875	26,050	4,060	27,124	1,743	74,852
<b>Property Taxes</b>	12,891	15,629	3,722	26,435	1,590	60,267
<b>Other Taxes</b>	2,983	10,421	338	689	153	14,584
<b>Other</b>	6,871	10,553	545	4,117	5,275	27,362
<b>Direct General Expenditures</b>	38,841	55,241	6,169	61,662	9,025	170,938
<b>Education</b>	5,886	7,614	1,865	60,256	87	75,707
<b>Local Schools</b>	5,207	6,896	1,865	56,841	87	70,895
<b>Higher Education</b>	674	718	—	3,415	—	4,806
<b>Public Welfare</b>	7,274	4,549	60	—	—	11,883
<b>Health and Hospitals</b>	6,043	3,365	70	—	2,352	11,830
<b>Highways</b>	3,755	4,231	1,019	—	201	9,205
<b>Police</b>	1,926	6,427	524	—	—	8,876
<b>Fire</b>	341	3,531	285	—	255	4,412
<b>Correction</b>	1,227	372	—	—	—	1,599
<b>Sewerage</b>	957	3,812	321	—	1,722	6,811
<b>Other Sanitation</b>	294	1,901	156	—	23	2,374
<b>Housing/Urban Renewal</b>	37	1,778	10	—	1,385	3,210
<b>Parks and Recreation</b>	822	2,504	199	—	366	3,891
<b>Governmental</b>						
<b>Administration</b>	4,604	3,626	418	—	—	8,649
<b>Interest</b>	1,006	2,607	157	1,406	1,101	6,277

— Represents zero or rounds to zero.

SOURCE: U.S. Bureau of the Census, 1977 Census of Governments, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Table 49.

Table 3

**LOCAL GOVERNMENT FINANCES: AMOUNT OF CHANGE, BY TYPE OF LOCAL GOVERNMENT  
AND CATEGORY OF REVENUE OR EXPENDITURE, 1967-72 and 1972-77  
(millions of dollars)**

	School Districts		Counties		Municipalities		Townships		Special Districts		Total	
	1972- 77	1967- 72	1972- 77	1967- 72	1972- 77	1967- 72	1972- 77	1967- 72	1972- 77	1967- 72	1972- 77	1967- 72
<b>General Revenue</b>	\$23,541	\$16,507	\$18,084	\$11,180	\$25,561	\$15,715	\$2,556	\$1,783	\$6,161	\$2,452	\$75,903	\$47,637
<b>From Federal</b>	202	227	3,353	247	6,326	1,735	442	26	1,659	559	11,982	2,794
<b>From States</b>	13,091	7,465	5,095	4,558	5,643	4,433	554	297	634	690	25,017	17,443
<b>Own Sources</b>	9,786	8,826	9,224	6,245	13,130	9,269	1,500	1,444	3,378	1,538	37,018	27,322
<b>Taxes</b>	8,281	8,032	5,972	4,374	9,041	6,502	1,295	1,300	750	379	25,339	20,587
<b>General Expenditures</b>	22,958	15,428	17,446	11,303	20,874	16,617	2,689	1,776	3,514	2,775	67,481	47,899
<b>Education</b>	22,608	14,991	2,622	1,699	1,979	2,667	795	655	113	78	28,117	20,090
<b>Local Schools</b>	20,587	14,428	2,056	1,379	1,650	2,391	536	620	113	78	24,942	18,890
<b>Social Services</b>												
<b>Public Welfare</b>	—	—	1,842	3,283	1,570	1,770	-4	-33	—	—	3,408	5,020
<b>Health and Hospitals</b>	—	—	3,067	1,528	662	1,451	26	21	1,116	735	4,871	3,735
<b>Transportation</b>												
<b>Highways</b>	—	—	1,153	722	1,457	779	384	210	28	72	3,022	1,783
<b>Public Safety</b>												
<b>Police</b>	—	—	1,035	443	2,497	1,922	269	139	—	—	3,801	2,504
<b>Fire</b>	—	—	199	89	1,332	916	161	55	176	28	1,868	1,088
<b>Correction</b>	—	—	660	301	137	126	NA	NA	—	—	797	427
<b>Environmental and Housing</b>												
<b>Sewerage</b>	—	—	504	368	1,956	852	109	124	1,145	317	3,714	1,661
<b>Housing/Urban Renewal</b>	—	—	30	NA	327	714	6	—	168	578	561	1,254
<b>Parks and Recreation</b>	—	—	430	237	954	656	97	53	153	88	1,644	1,037
<b>Governmental</b>												
<b>Administration</b>	—	—	2,100	1,057	1,556	887	99	138	—	—	3,755	2,082
<b>Interest</b>	350	437	456	310	1,069	792	38	67	469	280	2,382	1,886
* * *												
<b>Exhibit: Noneducation</b>	350	437	14,824	9,604	18,895	13,950	1,894	1,121	3,401	2,697	39,364	27,809

— Represents zero or rounds to zero.

NA = Not applicable.

SOURCE: U.S. Bureau of the Census, Census of Governments, 1967, 1972, 1977, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office.

Table 4

**LOCAL GOVERNMENT FINANCES: AVERAGE ANNUAL RATE OF CHANGE, BY TYPE OF LOCAL GOVERNMENT AND CATEGORY OF REVENUE OR EXPENDITURE, 1967-72 and 1972-77**

	<u>School Districts</u>		<u>Counties</u>		<u>Municipalities</u>		<u>Townships</u>		<u>Special Districts</u>		<u>Total</u>	
	1972-77	1967-72	1972-77	1967-72	1972-77	1967-72	1972-77	1967-72	1972-77	1967-72	1972-77	1967-72
<b>General Revenue</b>	9.9%	11.5%	12.0%	13.7%	11.6%	12.7%	10.5%	12.6%	16.9%	13.6%	11.3%	12.5%
<b>From Federal</b>	4.9	7.5	44.5	20.7	28.4	25.9	57.2	13.8	25.1	26.4	29.5	21.2
<b>From States</b>	12.4	12.7	9.2	14.5	10.8	16.1	11.3	10.0	32.2	6.5	11.3	15.3
<b>Own Sources</b>	7.8	11.1	10.8	12.9	9.3	10.6	8.2	13.3	14.0	11.6	9.4	11.4
<b>Taxes</b>	7.6	11.8	9.8	12.1	8.9	10.1	8.0	13.6	12.2	10.5	8.6	11.3
<b>General Expenditures</b>	9.7	10.7	11.6	13.6	9.6	13.2	10.9	12.5	10.1	14.3	10.1	12.3
<b>Education</b>	9.7	10.7	10.7	11.9	6.0	12.9	9.4	13.4	—	—	9.4	11.0
<b>Local Schools</b>	9.4	10.1	10.6	12.1	5.6	12.9	7.0	13.4	—	—	9.0	11.1
<b>Social Services</b>												
<b>Public Welfare</b>	—	—	5.5	17.2	8.7	19.1	-1.3	-8.2	—	—	6.6	17.4
<b>Health and Hospitals</b>	—	—	15.1	13.7	4.4	15.0	9.5	13.1	13.7	19.8	13.9	27.5
<b>Transportation</b>												
<b>Highways</b>	—	—	7.4	6.4	8.7	6.7	9.0	7.2	3.1	11.3	8.0	6.8
<b>Public Safety</b>												
<b>Police</b>	—	—	16.6	14.6	10.2	14.2	15.4	11.9	—	—	11.7	14.4
<b>Fire</b>	—	—	18.3	19.3	9.9	11.2	18.0	11.6	24.0	7.6	11.5	11.5
<b>Corrections</b>	—	—	16.1	15.1	9.3	15.5	NA	NA	—	—	14.3	15.3
<b>Environmental and Housing</b>												
<b>Sewerage</b>	—	—	15.5	33.7	14.8	12.0	8.2	17.5	22.0	13.9	16.2	14.9
<b>Housing/Urban Renewal</b>	—	—	—	—	4.1	12.9	11.1	.4	3.1	13.9	3.8	13.4
<b>Parks and Recreation</b>	—	—	15.1	16.5	10.0	11.5	13.1	13.3	11.4	11.2	11.3	12.4
<b>Governmental</b>												
<b>Administration</b>	—	—	12.9	11.5	11.7	11.6	5.5	12.0	—	—	12.0	11.6
<b>Interest</b>	5.9	11.3	12.8	18.1	11.1	15.6	5.8	18.3	11.4	12.4	10.0	4.2
<b>Exhibit: Noneducation</b>	5.9	11.3	11.7	14.0	10.3	13.3	11.6	12.1	9.8	13.6	10.7	13.5

— Represents zero or rounds to zero.

NA = Not applicable.

SOURCE: U.S. Bureau of the Census, Census of Governments, 1967, 1972, 1977, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office.

sisting local governments. The table fails to show the indirect federal aid, that is, federal aid to states that is passed through to local government.

### The Pass-Through<sup>2</sup>

In nominal terms, federal aid to local governments increased substantially between 1972 and 1977—from 14.6% to 26.6% of all federal and state aid. If one separates such aid into its education and noneducation components, it is apparent that the change occurred mostly in the noneducation domain. Table 5.

If one takes into account indirect federal aid via the pass-through, the federal nominal amount is increased and the state figure reduced by that amount. The overall picture then shows that net federal aid to local government increased from 37.9% of total federal aid to state and local government in 1972 to 46.2% in 1977. Net federal aid to local education increased from 57.1% of total federal education aid in 1972 to 62.1% in 1977, and net federal aid for noneducational local functions went from 32.1% of federal noneducation aid in 1972 to 43.0% in 1977. Yet, while the local share of total federal aid was increased in both education and all other functions, more than half

of the federal aid still stayed at the state level.

It is useful to look at aid from the recipients' viewpoint—federal and state aid received by local governments. Table 6. From a local view in nominal terms, the dominance of state aid is clear, although a percentage reduction in receipts occurred in 1977 compared to 1972 (78.6% and 88.4%, respectively). State dominance is especially evident in aid for local education where 96.4% came nominally from state governments. In contrast, only 59.9% of noneducational local aid came nominally from state governments.

When the pass-through is included in federal aid, then the overall share of total aid to localities is reduced from 78.6% to 62.5% in 1977. The pass-through has a differential impact on the educational and noneducational sectors, moreover. For the period 1972 to 1977, the net state share of combined federal-state aid to local education increased slightly from 81.6% to 83.1%. In the noneducational sector, however, the federal component became larger than the states; rising from 43.9% of combined federal-state aid in 1972 to 59.1% in 1977. The explanation for the increased state portion of education aid may lie partly in the use of state shares of federal General Revenue Sharing for local education purposes,<sup>3</sup> and partly

Table 5

### FEDERAL AID TO STATE AND LOCAL GOVERNMENTS, 1971-72 and 1976-77 (billions of dollars)

	<u>Total</u>		<u>Education</u>		<u>Noneducation</u>	
	1971-72	1976-77	1971-72	1976-77	1971-72	1976-77
<b>Federal Aid to States</b>	\$26.8	\$45.9	\$ 6.0	\$ 9.0	\$20.8	\$36.9
<b>Federal to Local</b>	4.6	16.6	1.0	1.3	3.5	15.2
<b>Total</b>	31.4	62.5	7.0	10.3	24.3	52.1
<b>State Percent</b>	85.4%	73.4%	85.8%	87.4%	85.6%	70.8%
<b>Local Percent</b>	14.6	26.6	14.2	12.6	14.4	29.2
<b>Federal Aid Pass-Through</b>	\$ 7.3	\$12.3	\$ 3.0	\$ 5.1	\$ 4.3	\$ 7.2
<b>Net Federal Aid Received by States</b>	19.5	33.6	3.0	3.9	16.5	29.7
<b>Net Federal Aid Received by Local Government</b>	11.9	28.9	4.0	6.4	7.8	22.4
<b>State Percent</b>	62.1%	53.8%	42.9%	37.9%	67.9%	57.0%
<b>Local Percent</b>	37.9	46.2	57.1	62.1	32.1	43.0

SOURCE: U.S. Bureau of the Census, Census of Governments, 1972 and 1977, Vol. 4, No. 5, *Compendium of Government Finances, 1972 and 1977*, Washington, DC, U.S. Government Printing Office; and methodological appendix of this report.

Table 6

**INTERGOVERNMENTAL AIDS TO LOCAL GOVERNMENTS, 1971-72 and 1976-77**  
(billions of dollars)

	Total		Education		Noneducation	
	1971-72	1976-77	1971-72	1976-77	1971-72	1976-77
Federal to Local (nominal)	\$ 4.6	\$16.5	\$ 1.0	\$ 1.3	\$ 3.6	\$15.2
State to Local (nominal)	35.1	60.3	20.7	36.5	14.4	22.7
Total	39.7	76.8	21.7	37.8	18.0	37.9
Federal Percent	11.6%	21.4%	4.6%	3.6%	20.0%	40.1%
State Percent	88.4	78.6	95.4	96.4	80.0	59.9
Federal Aid Pass-Through	\$ 7.3	\$12.3	\$ 3.0	\$ 5.1	\$ 4.3	\$ 7.2
Net Federal Aid to Local Government	11.9	28.8	4.0	6.4	7.9	22.4
Net State Aid to Local Government	27.8	48.0	17.7	31.4	10.1	15.5
Net Federal Percent	30.0%	37.5%	18.4%	16.9%	43.9%	59.1%
Net State Percent	70.0	62.5	81.6	83.1	56.1	40.9

SOURCE: U.S. Bureau of the Census, Census of Governments, 1972 and 1977, Vol. 4, No. 5, *Compendium of Government Finances, 1972 and 1977*, Washington, DC, U.S. Government Printing Office; and methodological appendix of this report.

in the intense period of litigation on behalf of equalizing local school districts' revenue resources.

Of the change in net federal aid to local governments of \$16,980 million from 1972 to 1977, \$14,588 million was for noneducation purposes and \$2,392 million was for education. Table 7. The change in net state aid to local governments had almost the reverse emphasis: more educational than noneducational aid. With a total increase of \$20,164 million, over two-thirds was for education and one-third (including tax relief) was for noneducation purposes.

### Traditional vs. Other Functions

If intergovernmental aid is broken down into the major traditional functions, as in Table 8, one immediately sees the differing significance of the "All Other" category in the nominal and net aid figures for federal and state aid. While only 22.3% of nominal federal aid to states falls outside the traditional categories, 89.3% of all nominal federal aid to local governments (that is, direct federal-local) falls into this category. The pass-through is confined largely to the traditional func-

tions—with only 12.1% falling in the "All Other" category. When the pass-through and direct federal-local aid are combined, the resulting distribution shows a 56-44 split between the traditional categories and the "All Other," indicating that the "All Other" is heavily direct federal-local.

### Direct Federal-Local— Recent Expansion, But Not in GRS

The rates of change in direct federal-local aid between 1972 and 1977 are shown in Table 9. In a number of cases the rates of change are great, but they reflect relatively modest dollar increases. Further disaggregation is necessary to determine which functions have been aided most heavily. Table 10 provides as much additional detail as is available from Census Bureau sources on a national basis for the fiscal year 1977. One new category in particular stands out—namely, other direct aid to general purpose governments. This category is of enormous importance; yet, as of now, there is no way of disaggregating it into its components in these Census Bureau figures.

Detailed information on aid to local governments is available from the Census Bureau only



Table 7

**CHANGES IN INTERGOVERNMENTAL AID TO LOCAL GOVERNMENTS:  
IN AMOUNT AND PERCENT OF CHANGE,  
1971-72 to 1976-77**

Intergovernmental Aid Flows	Amount of Change (millions of dollars)			Percent of Change		
	All	Education	Non- education	All	Education	Non- education
Nominal Federal Aid to States	\$19,099	\$ 3,051	\$16,048	71.3%	51.0%	77.1%
Nominal Federal-Local Aid	12,003	276	11,727	263.7	26.8	333.1
Nominal State-Local Aid	25,141	15,779	9,362	71.5	76.3	64.7
Pass-Through	4,977	2,116	2,861	68.3	69.4	67.5
Net Federal Aid to States	14,122	935	13,187	72.4	31.8	79.6
Net Federal-Local Aid	16,980	2,392	14,588	143.4	58.7	188.0
Net State-Local Aid	20,164	13,663	6,501	72.4	77.5	63.6

SOURCE: U.S. Bureau of the Census, Census of Governments, 1972 and 1977, Vol. 4, No. 5, *Compendium of Government Finances, 1972 and 1977*, Washington, DC, U.S. Government Printing Office; and Methodological Appendix of this report.

Table 8

**INTERGOVERNMENTAL AID AND THE FEDERAL COMPONENT OF STATE AID TO  
LOCAL GOVERNMENT: NATIONAL TOTALS, 1977  
(millions of dollars)**

Intergovernmental Aid Flows	Expenditure Function					
	Total Expenditure	Education	Highways	Public Welfare	Health and Hospitals	All Other
Nominal Federal Aid to States	\$45,890	\$ 9,035	\$6,363	\$18,723	\$1,532	\$10,237
Nominal Federal-Local Aid	16,554	1,312	98	162	206	14,776
Nominal State-Local Aid	60,277	36,428	3,467	9,243	1,411	9,728
Pass-Through	12,262	5,164	232	4,971	413	1,482
Net Federal Aid to States	33,628	3,871	6,131	13,752	1,119	8,755
Net Federal-Local Aid	28,816	6,476	330	5,133	619	16,258
Net State-Local Aid	48,015	31,264	3,235	4,272	998	8,246
Percent Difference in Federal- Local Aid Due to Pass- Through	74.1%	393.6%	236.7%	3,068.5%	200.5%	10.0%
Pass-Through as a Percent of Total Federal Aid	19.6	49.9	3.6	26.3	23.8	5.9

SOURCE: U.S. Bureau of the Census, Census of Governments, 1977, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Tables 30 and 31; *State Government Finances in 1977*, Washington, DC, U.S. Government Printing Office, 1978.

Table 9

**PERCENT CHANGE IN INTERGOVERNMENTAL AID AND THE FEDERAL COMPONENT OF STATE AID TO LOCAL GOVERNMENT: NATIONAL TOTALS, 1972-77**

Intergovernmental Aid Flows	Expenditure Function					All Other
	Total Expenditure	Education	Highways	Public Welfare	Health and Hospitals	
Nominal Federal Aid to States	71.3%	51.0%	30.6%	52.4%	154.9%	236.1%
Nominal Federal-Local Aid	263.7	27.3	108.5	128.2	150.4	352.4
Nominal State-Local Aid	71.5	76.2	38.2	35.5	113.5	117.5
Pass-Through	73.4	69.4	415.6	36.7	624.6	418.2
Net Federal Aid to States	70.5	31.8	27.0	58.9	105.7	217.2
Net Federal-Local Aid	147.9	58.8	258.7	38.4	219.1	357.7
Net State-Local Aid	71.1	77.3	31.2	34.1	65.2	97.0

SOURCE: Advisory Commission on Intergovernmental Relations, *The States and Intergovernmental Aids*, Report A-59, Washington, DC, U.S. Government Printing Office, 1977, Table 12; and Table 8 of this report.

Table 10

**FUNCTIONAL DISTRIBUTION OF FEDERAL AND STATE AID TO LOCAL GOVERNMENT: NOMINAL AND ADJUSTED FOR FEDERAL PASS-THROUGH, 1976-77  
(millions of dollars)**

Category	Federal Aid					State Aid	
	Nominal		Pass-Through	Total		Nominal	Less Pass-Through
	Excluding DC*	Including DC*		Excluding DC*	Including DC*		
Education	\$ 1,265	\$ 1,312	\$ 5,164	\$ 6,429	\$ 6,476	\$36,428	\$31,264
Public Welfare	31	162	4,971	5,002	5,133	9,243	4,272
Highways	67	98	232	299	330	3,467	3,235
Health and Hospitals	185	206	413	598	619	1,411	998
Sewerage	173	173	14	187	187	467	453
Urban Mass Transportation	552	1,027	—	552	1,027	475	475
Housing/Urban Renewal	1,818	1,903	3	1,821	1,906	294	291
Other General Government	6,121	6,487	—	6,121	6,487	—	—
Manpower Training	—	—	635	635	635	635	—
Older Americans	—	—	109	109	109	109	—
Law Enforcement	—	—	468	468	468	810	342
General Local Support	4,369	4,397	—	4,369	4,397	5,527	5,527
Other	797	797	253	1,042	1,042	1,753	1,500
<b>Total</b>	<b>15,380</b>	<b>16,554</b>	<b>12,262</b>	<b>27,642</b>	<b>28,816</b>	<b>60,619</b>	<b>48,357</b>
Exhibit: Noneducation	14,115	15,242	7,098	21,213	22,340	24,191	17,093

Note: Columns may not add due to rounding.

— Represents zero or rounds to zero.

\*DC: District of Columbia.

SOURCE: U.S. Bureau of the Census, *Census of Governments, 1977, Vol. 4, No. 5, Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979; and Methodological Appendix of this report.

Table 11

**GENERAL PURPOSE LOCAL GOVERNMENTS, HISTORICAL  
SUMMARY, TAXES, AND INTERGOVERNMENTAL REVENUE:  
1971-72 to 1977-78**

Source	Amount (millions of dollars)						
	1977-78	1976-77 <sup>1</sup>	1975-76	1974-75	1973-74	1972-73	1971-72
<b>Taxes</b>	\$49,539.7	\$45,678.2	\$41,130.6	\$37,217.8	\$34,248.9	\$32,472.6	\$29,681.4
<b>Property</b>	34,185.2	31,970.3	29,116.4	26,520.3	24,720.5	23,859.2	22,012.9
<b>Sales and Gross Receipts</b>	8,933.1	7,903.0	6,917.9	6,294.0	5,416.9	4,810.6	4,130.2
<b>General</b>	5,826.4	5,130.5	4,509.8	4,151.3	3,577.5	3,092.9	2,579.1
<b>Selective</b>	3,106.6	2,772.5	2,408.0	2,142.7	1,839.4	1,717.7	1,551.1
<b>Public Utilities</b>	2,017.9	1,747.0	1,527.6	1,319.4	1,116.2	1,003.8	906.0
<b>Alcoholic Beverages</b>	143.1 <sup>2</sup>	143.7	112.0	101.7	89.8	174.2	168.0
<b>Tobacco</b>	131.5	131.5	118.5	108.7	116.9	77.6	68.2
<b>Motor Fuels</b>	96.8	75.2	68.3	68.5	71.2	65.0	56.8
<b>Other</b>	717.3	675.1	581.6	544.5	445.3	397.0	352.2
<b>Income</b>	3,851.2	3,557.0	3,126.1	2,633.9	2,409.1	2,255.7	2,098.1
<b>All Other</b>	2,570.2	2,247.9	1,649.7	1,470.9	1,423.8	1,547.2	1,440.2
<b>Intergovernmental Revenue<sup>3</sup></b>	46,800.0	42,753.4	38,982.1	34,662.6	30,593.8	27,300.4	21,224.9
<b>From State Governments</b>	31,208.1	29,688.7	28,197.4	26,087.5	22,439.9	21,173.2	18,278.2
<b>Public Welfare</b>	8,860.0	9,262.6	8,955.3	8,012.7	7,479.5	7,436.8	6,773.6
<b>Education</b>	6,899.0	6,693.1	6,486.7	6,349.3	4,924.9	4,598.3	4,099.5
<b>General Local Government</b>							
<b>Support</b>	5,928.3	5,517.2	5,002.8	4,631.4	4,183.3	3,531.8	2,865.9
<b>Highways</b>	3,579.3	3,461.1	3,236.4	3,227.9	3,035.1	2,802.5	2,510.5
<b>Health and Hospitals</b>	1,684.0	1,366.9	1,166.9	1,154.0	929.5	756.4	643.6
<b>All Other</b>	4,257.5	3,388.0	3,349.4	2,712.2	1,887.6	2,047.4	1,385.1
<b>From Federal Government</b>	15,591.9	13,064.7	10,784.7	8,593.4	8,153.9	6,127.2	2,946.7
<b>General Revenue Sharing</b>	4,551.8	4,389.7	4,149.6	4,179.6	4,470.6	2,926.0	—
<b>Housing/Urban Renewal</b>	1,255.5	1,176.2	1,029.9	979.0	993.8	840.1	967.4
<b>Education</b>	333.0	359.3	316.1	328.3	318.2	291.8	294.8
<b>Health and Hospitals</b>	197.7	174.7	192.4	188.9	148.6	156.3	118.7
<b>Public Welfare</b>	167.5	162.1	132.7	110.5	112.2	118.2	69.0
<b>All Other</b>	9,086.5	6,802.7	4,964.0	2,807.0	2,110.5	1,794.8	1,496.8
<b>From Local Governments</b>	1,921.7	1,576.1	1,734.3	1,349.9	1,216.4	1,039.7	921.8
<b>Education</b>	266.7	277.8	224.9	202.3	181.4	175.9	132.9
<b>Highways</b>	246.1	249.8	230.5	225.4	183.5	145.2	180.9
<b>All Other</b>	1,408.8	1,048.5	1,278.8	921.7	851.5	718.6	608.1

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

— Represents zero or rounds to zero.

<sup>1</sup> Adjusted to reflect changes made subsequent to publication of fiscal 1976-77 report.

<sup>2</sup> Data reflects change in collection cycle for Cook County, IL, and a rate reduction in the District of Columbia resulting in decrease from the prior year of \$5.2 million and \$1.1 million respectively. Amounts for municipalities under 5,000 population estimated.

<sup>3</sup> National totals exclude duplicative transactions between levels of local governments.

SOURCE: U.S. Bureau of the Census, *Taxes and Intergovernmental Revenue of Counties, Municipalities and Townships: 1975-76 and 1977-78*, Washington, DC, U.S. Government Printing Office, 1976 and 1978, Table 1.

Percent Increase or Decrease (-)					
1976-77 to 1977-78	1975-76 to 1976-77	1974-75 to 1975-76	1973-74 to 1974-75	1972-73 to 1973-74	1971-72 to 1972-73
8.4%	11.1%	10.5%	8.7%	5.5%	9.4%
6.9	9.8	9.8	7.3	3.6	8.4
13.0	14.2	9.9	16.2	12.6	16.5
13.6	13.8	8.6	16.0	15.7	19.9
12.1	15.1	12.4	16.5	7.1	10.7
15.5	14.4	15.8	18.2	11.2	10.8
-0.4	28.3	10.1	13.3	-32.9	3.7
—	11.0	9.0	-7.0	15.7	13.8
28.7	10.1	-0.3	-3.8	9.5	14.4
6.3	16.1	6.8	22.3	12.2	12.7
8.3	13.8	18.7	9.3	6.8	7.5
14.3	36.3	12.2	3.3	-8.0	7.4
9.5	9.7	12.5	13.3	12.1	28.6
5.1	5.3	8.1	16.3	6.0	15.8
-4.3	3.4	11.8	7.1	0.6	9.8
3.1	3.2	2.2	28.9	7.1	12.2
7.5	10.3	8.0	10.7	18.4	23.2
3.4	6.9	0.3	6.4	8.3	11.6
23.2	17.1	1.1	24.2	22.9	17.5
25.7	1.2	23.5	43.7	-7.8	47.8
19.3	21.1	25.5	5.4	33.1	107.9
3.7	5.8	-0.7	-6.5	52.8	—
6.7	14.2	5.2	-1.5	18.3	-13.2
-7.3	13.7	-3.7	3.2	9.0	-1.0
13.2	-9.2	1.9	27.1	-4.9	31.7
3.4	22.2	20.1	-1.5	-5.1	71.3
33.6	37.0	76.8	33.0	17.6	19.9
21.9	-9.1	28.5	11.0	17.0	12.8
-4.0	1.3	11.2	11.5	3.1	9.3
-1.5	8.4	2.3	22.8	26.4	-2.8
34.4	-18.0	38.7	8.2	18.5	18.2

on a sample basis for years between the quinquennial Census of Governments. Since the enactment of General Revenue Sharing, however, the Census Bureau has been required to obtain detailed annual information on intergovernmental aids as well as on taxes of all general purpose local governments. By using this information, the changes in federal and state aid on an annual basis from 1972 to 1978 can be traced. Table 11. It is apparent that within two years of its enactment General Revenue Sharing reached a plateau from which it has not moved. The major growth has been concentrated in the "All Other" category of direct federal aids to general purpose governments. Chief among these were the three countercyclical programs: Comprehensive Employment and Training (CETA), Anti-Recession Fiscal Assistance (ARFA), and Local Public Works (LPW) programs, which accounted for the following amounts of direct federal-local aid outlays from 1974-75 through 1977-78:<sup>4</sup>

	(in millions)			
	1974-75	1975-76	1976-77	1977-78
<b>CETA</b>	\$1,333	\$1,698	\$1,756	\$1,992
<b>ARFA</b>	—	—	1,699	1,329
<b>LPW</b>	—	—	577	3,057
	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,333	\$1,698	\$4,032	\$6,378

### The Problem of National Aggregates

A problem in using national aggregates is that they may reflect a few or even a single state's behavior, rather than a more "average" situation nationwide. This is particularly the case for municipalities, which are the most significant fiscally of the three types of general purpose local units and, most importantly, the most widely diverse in size and in the scope of functions performed. The problem is apparent from Table 12, which shows the breakdown of intergovernmental aid received by the three classes of general purpose local government in 1978.

The national aggregates in the table indicate that municipalities received considerably more state aid than direct federal aid. Like other federal data, the state aid figures contain pass-through funds, which are especially significant in public

Table 12

**GENERAL PURPOSE GOVERNMENTS:  
SUMMARY OF TAXES AND INTERGOVERNMENTAL REVENUE,  
BY TYPE OF LOCAL GENERAL GOVERNMENT, 1977-78  
(millions of dollars)**

Source	Total	Counties	Municipalities	Townships
<b>Taxes</b>	\$49,539.7	\$17,399.5	\$27,711.3	\$4,428.9
<b>Property</b>	34,185.2	13,995.9	16,160.1	4,029.2
<b>Sales and Gross Receipts</b>	8,933.1	2,247.4	6,522.8	162.8
<b>General</b>	5,826.4	1,832.1	3,994.1	0.2
<b>Selective</b>	3,106.6	415.4	2,528.7	162.6
<b>Public Utilities</b>	2,017.9	120.2	1,738.5	159.2
<b>Alcoholic Beverages</b>	143.1	54.9	88.2	—
<b>Tobacco</b>	131.5	17.6	113.9	—
<b>Motor Fuels</b>	96.8	49.2	47.6	—
<b>Other</b>	717.3	173.4	540.5	3.4
<b>Income</b>	3,851.2	424.3	3,345.9	81.0
<b>All Other</b>	2,570.2	731.8	1,682.5	155.9
<b>Intergovernmental Revenue</b>	46,800.0 <sup>1</sup>	20,692.5	25,807.5	2,221.4
<b>From State Governments</b>	31,208.1	15,292.3	14,499.5	1,416.4
<b>Public Welfare</b>	8,860.0	5,643.5	3,199.3	17.2
<b>Education</b>	6,899.0	3,080.9	3,271.8	546.3
<b>General Local Government</b>				
<b>Support</b>	5,928.3	1,786.3	3,697.2	444.8
<b>Highways</b>	3,579.3	2,015.0	1,353.7	210.6
<b>Health and Hospitals</b>	1,684.0	1,085.5	592.5	6.0
<b>All Other</b>	4,257.5	1,681.1	2,385.0	191.4
<b>From Federal Government</b>	15,591.9	4,743.5	10,185.0	653.4
<b>General Revenue Sharing</b>	4,551.8	1,729.9	2,474.9	347.0
<b>Housing/Urban Renewal</b>	1,255.5	31.2	1,207.0	17.3
<b>Education</b>	333.0	169.9	144.4	18.6
<b>Health and Hospitals</b>	197.7	70.6	126.3	0.8
<b>Public Welfare</b>	167.5	50.2	117.3	(Z)
<b>All Other</b>	9,086.5	2,691.7	6,115.1	279.7
<b>From Local Governments</b>	1,921.7	656.8	1,123.2	141.6
<b>Education</b>	266.7	100.9	149.7	16.1
<b>Highways</b>	246.1	137.4	76.3	32.4
<b>All Other</b>	1,408.8	418.5	897.2	93.1

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

— Represents zero or rounds to zero.

(Z) Less than half the unit of measurement shown.

<sup>1</sup> National totals exclude duplicative transactions between levels of local governments.

SOURCE: U.S. Bureau of the Census, *Taxes and Intergovernmental Revenue of Counties, Municipalities, and Townships: 1977-78*, Washington, DC, U.S. Government Printing Office, 1978, Table 2.



welfare and education. The national total for municipalities, however, is influenced heavily by a single jurisdiction—New York City. New York City is singular in that it is not only very large but in effect is also a county and school district and has several subordinate agencies which would be special districts in other states. Last, but not least, it is located in the only state where income maintenance (AFDC) and the federal-state medical assistance program (Medicaid) are provided on a

major scale at the local level. As a result, in 1977 municipalities in New York (i.e., preeminently New York City) received 85.1% of all state welfare aid (see Appendix Table A-18). The exclusion of New York State would reduce the total state aid received by municipalities by 43.3%. It also would reduce the amount of federal aid substantially, but the proportional decrease would be only 14.3%. In terms of national totals, there are no other cases comparable to New York.

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## FOOTNOTES

<sup>1</sup> For the remainder of the analysis, the years will be referred to simply as 1967, 1972, and 1977.

<sup>2</sup> For explanation of the pass-through estimating methodology,

see methodological note in the appendix.

<sup>3</sup> See Table A-29 in the appendix.

<sup>4</sup> U.S. Office of Management and Budget, *Special Analyses, Budget of the Government, Fiscal Years 1979*, Washington, DC, U.S. Government Printing Office, 1980.



# The 50 States

**I**n recognition of the problem of national aggregates, and in order to make interstate comparisons, state-by-state breakdowns of data employed in *Table 12* are now presented and analyzed, using both absolute and per capita figures. These detailed data are contained in the appendix while some important summary tables are included in the text.

*Appendix Tables A-1 through A-4* show, by state and by function, selected items of intergovernmental revenue received by local governments from the federal and state governments for 1967, 1972, and 1977. Also included are national aggregates by the five types of local government. *Table A-5* presents state revenue from the federal and local governments, by state and by function, for 1977.

## AID RECEIVED, BY CLASS OF LOCAL UNITS AND FUNCTION

*Tables A-6 through A-10* are derived from published and unpublished sources and show the functional distribution of direct federal aid for each class of local government. In direct federal aid received, the importance of General Revenue Sharing and the "All Other" assistance category is clearly evident for both counties and municipalities. *Tables A-6 and A-7*. In contrast, the states with townships, whether "strong" or "rural" by Census Bureau classification, get sizable direct federal aid only in the form of General Revenue

Sharing funds. *Table A-8*. Direct federal aid to special districts is important in two functional categories: housing/urban renewal and mass transit. *Table A-10*.

The next set of tables, *A-11* to *A-15*, shows state aid by local government type. Included in state aid is the federal aid pass-through. Thus, in some categories, most notably public welfare but also education, there is a considerable federal component. It was not possible to extract the pass-through components by category of local government, although in the case of both public welfare and education, reasonable estimates can be made.

State aid to counties covers a wide range of functions. *Table A-11*. Also of interest is the generally small amount in the "Other and Unallocable" category. The dominance of New York municipalities in state aid noted earlier is clearly evident in *Table A-12*. Moreover, it should be noted that other states in which certain municipalities are also counties and/or school districts show considerable state aid in the education and/or public welfare categories, e.g., Alaska, Connecticut, Maryland, Massachusetts, New Jersey, Virginia, and Wisconsin. The distribution of state aid to townships covers a relatively narrow span of functions. *Table A-13*.

State aid to school districts is presumed to be for educational purposes only. *Table A-14*. While only a single column, the amounts involved are greater than for any other individual class of government. Moreover, the only reason school district aid is not equal to total aid for education shown earlier (*Table 6*) is that education aid also goes to counties, municipalities, and townships in states where those units perform some educational activities.

State aid to special districts seems to be concentrated in mass transit. *Table A-15*. To a much lesser extent there is also state aid to housing and urban renewal agencies. Where these agencies are subordinate to municipalities, they are not included in the latter totals.

## THE PASS-THROUGH

The next set of tables (*A-16* to *A-23*) presents detailed information on estimated pass-through, by function and by state. The data includes, for each of the eight functions, direct federal aid, direct state aid including pass-through, the pass-through, state aid adjusted for pass-through, and

total local expenditures. The difference between the amount of aid and total expenditures for the function represents the level of financing from local sources.

The most important local function fiscally—education—is displayed in *Table A-16*. Education rather than local schools is covered and hence the table reflects the activities of a varying number of junior and other colleges.

Public welfare shows quite a different distribution of aids and expenditures from that shown for education. *Table A-17*. In many states, such aid and expenditures are very small or nil because the state performs the function. On the other hand, where local governments are assigned the responsibility for providing income assistance—e.g., California, Colorado, Maryland, New York, and Wisconsin—the sums are large. The amount of direct federal aid for public welfare is insignificant except for the District of Columbia, which is excluded because of its special status. New York is dominant in state aid and pass-through because, as was noted earlier, it is the only state in which local governments have the responsibility for income maintenance (AFDC) and medical assistance.

For highways, only in a few states (Maryland, Oregon, and California) does state aid contain a substantial pass-through component. *Table A-18*. Health and hospitals shows somewhat more pass-through, but noticeably more different is the relatively low proportion of their direct expenditures that are financed by intergovernmental revenues, compared to those of other functions. Local revenue sources for this function include an extensive reliance on fees and charges relative to tax revenues and borrowing. *Table A-18*.

Direct federal aid dominates the financing of housing and urban renewal. *Table A-20*. There are a few exceptions in which state aids are substantial, notably New York and Massachusetts. The state dominance in intergovernmental aid for sewerage expenditures is evident, but as with health and hospitals, the amounts raised from local sources are still preeminent. *Table A-21*.

The federal government does not make mass transit grants to states, so there is no pass-through. *Table A-22*. Moreover, the aid is shown without a counterpart expenditure figure. There are two reasons for this exclusion. First, such data is not readily available by state. Second, and more important, such expenditures do not appear as gen-

eral expenditures, but are included in the utility total. The result in some cases is that the aid, which is always considered as general revenue, often does not have offsetting expenditures.

The criminal justice function is the only function, apart from education and public welfare, which involves a substantial pass-through component. *Table A-23*. It comes from the federal Law Enforcement Assistance Administration program in which the pass-through is mandated by law. The final table in this set (*A-24*) shows the general aid received from the federal government in the form of General Revenue Sharing and from state governments in the form of general local support. For purposes of comparison only, statewide aggregates of local taxes for all purposes are shown.

### **AID RECEIVED, ALL LOCAL UNITS COMBINED, WITH AND WITHOUT PASS-THROUGH**

The next four tables are of fundamental importance in evaluating the patterns of aid. The pervasiveness of the two older classes of direct federal aid—education and housing and urban renewal<sup>5</sup>—emerges clearly in the distribution of direct federal-local aid by function and by state. *Table A-25*. Also apparent is the even greater magnitude of General Revenue Sharing and the combination of programs which appear in the “Other General Aid” category. In the distribution of state aid (including the pass-through component), once again what is obvious is the pervasiveness of aid to education and the concentration of state aid for public welfare in about one-fourth of the states. *Table A-26*. Under the heading “General Support” are rather considerable amounts of aid for general local support, shared taxes, and tax relief funds given directly to local governments. In almost half the states, the amounts are equal to, or even greater than, the funds received from federal General Revenue Sharing.

*Table A-27* provides a summary, in as much detail as is available from all sources, of the distribution of federal pass-through funds by state. Included are not only the traditional functions which were considered in detail earlier but such explicitly recognized categories as manpower training and development and services for the aging. In terms of overall magnitude, the domi-

nance of public welfare where it is a local function is clearly evident.

Estimates of state aid, less the federal pass-through, indicate that even after the pass-through is excluded, state aid for public welfare can be relatively substantial. *Table A-28*. State aid for education from state funds is an even greater proportion of total state aid from own funds than the nominal figure (i.e., state aid including federal pass-through) would have indicated.

States used federal General Revenue Sharing and antirecession fiscal assistance funds in 1977 to increase state aids for various functions. *Table A-29*. The education function was the principal beneficiary of this discretionary pass-through, accounting for 82% of the total. The \$568 million of education funds passed-through represented 25.6% of the \$2,217 million of GRS received by the states in 1976-77.

### **ADJUSTING FOR POPULATION DIFFERENCES: PER CAPITA COMPARISONS**

One of the major problems in evaluating the system of intergovernmental aids is to distinguish between interjurisdictional differences which are a function of population size from those which may be caused by other factors. When converted into per capita amounts, differences solely related to population size will disappear entirely. The next set of tables (*A-30* to *A-33*) converts the data presented in *Tables A-25* to *A-28* into per capita amounts.

The traditional way of dealing with this kind of information is to look at the average (mean) for the United States or the median (middle value) state. An alternative method is to compute the unweighted average and look at the variation around that value. The most powerful statistical measure of variation is the standard deviation; when divided by the mean it yields the coefficient of variation. When the coefficient of variation is about 30%, the figures represented by the mean are in a normal distribution. A coefficient as low as 20% indicates that there is a great deal of uniformity in behavior. A coefficient of more than 60%—and it can go up to several hundred percent—indicates a bimodal, multimodal, or very skewed distribution with some exceptionally large values as extremes or outliers.

In the case of intergovernmental aid, if the outlier state is very small in population, the statistical effect of its per capita aid may be large, but there will be very little total money involved. On the other hand, if a large state is the outlier, then very large sums would be involved. One way of reflecting directly the effects of size is to use weighted rather than unweighted measures. It appears, however, that with the exception of public welfare, there is very little difference between the weighted and unweighted measures of aid at the local level. The public welfare differences are reflected in the aggregates.

Table 13 summarizes the different measures of per capita aid using the weighted and unweighted approaches. The focus is on the weighted averages. Some functional categories are omitted be-

cause of the very low per capita values involved.

The two older direct federal-local categories—education and housing and urban renewal—both show considerable variation among the states based on the norms described in the preceding paragraph. They are reduced somewhat if one uses the weighted rather than the unweighted measures. Yet, with coefficients of variation of 73.2% and 52.2%, the levels are still high. In sharp contrast, the coefficient of variation actually increases somewhat in the weighted measure of General Revenue Sharing. With a coefficient of variation of 16.9%, General Revenue Sharing appears to be a per capita aid program with variations. The “Other General Government” category shows a slightly above normal coefficient of variation of 42.4% in the weighted model as com-

Table 13

**PER CAPITA CHARACTERISTICS OF MAJOR INTERGOVERNMENTAL AIDS  
RECEIVED BY LOCAL GOVERNMENTS, 1976-77  
(excludes Washington, DC)**

	Unweighted			Weighted		
	Mean	Standard Deviation	Coefficient of Variation	Mean	Standard Deviation	Coefficient of Variation
<b>Federal Direct</b>						
<b>Education</b>	\$ 7.12	\$ 5.82	81.7%	\$ 5.23	\$ 3.83	73.2%
<b>Housing/Urban Renewal</b>	7.55	5.69	75.3	8.43	4.40	52.2
<b>General Revenue Sharing</b>	20.05	2.96	14.8	20.28	3.42	16.9
<b>“Other” General   Government</b>	27.01	17.33	64.2	28.39	12.04	42.4
<b>Total</b>	68.96	19.91	28.9	71.39	15.43	21.6
<b>Federal Pass-Through</b>						
<b>Education</b>	22.33	8.37	37.5	23.95	7.33	30.6
<b>Public Welfare</b>	8.93	23.52	263.3	23.05	40.79	177.0
<b>Total</b>	42.63	26.35	61.8	56.79	43.10	75.9
<b>Nominal State Aid (including federal pass-through)</b>						
<b>Education</b>	163.71	59.85	36.6	169.06	37.11	22.0
<b>Public Welfare</b>	17.16	39.77	321.8	42.85	68.91	160.8
<b>Highways</b>	16.49	12.85	77.9	16.19	11.87	73.3
<b>Health and Hospitals</b>	4.29	4.80	111.9	6.63	5.40	81.4
<b>General Aid</b>	22.44	22.74	101.3	25.57	23.16	90.6
<b>Total</b>	238.54	100.53	42.1	279.50	124.73	44.6
<b>Total Less Pass-Through</b>	195.83	85.20	43.5	222.70	88.33	39.7

SOURCE: Computation by Maxwell School of Citizenship and Public Affairs, Syracuse University.

pared to a 64.2% coefficient of variation in the unweighted model. On a systemwide basis, total direct per capita federal aid shows a low coefficient of variation in the weighted model of 21.6%. This is assumed to be the result of the operation of General Revenue Sharing. Also striking is the similarity between the weighted and unweighted mean values of total federal direct aid.

The two major pass-through components of state aid differ from each other, whether measured on a weighted or unweighted basis. In the case of education, the means are very close together—\$22.33 in the case of the unweighted measure and \$23.95 in its weighted counterpart. The coefficient of variation for the unweighted measure is close to what one would postulate for a normal distribution—37.5%.

Public welfare is very different. Because it is most often assigned to state governments, the local governments which are given such responsibilities differ considerably from those which are not. In addition, the states which are given such responsibilities—at least as late as 1977—were dominated by the behavior of New York and Proposition 13 California. As a result, the weighted average was more than twice the unweighted average—\$23.05 as compared to \$8.93. The coefficient of variation in the weighted case is 177.0%. This is simply another way of showing the assignment problem, but it also indicates that the assignment characteristic was related on the average to population. Total pass-through totals are thus a function of the assignment of welfare to local governments.

A similar pattern emerges where state aid includes the federal component. Not only does the normal distribution of state aid for education repeat itself with very little difference between the unweighted and weighted means, but the weighted figures indicate that what appeared as a slight departure from the normal distribution is reduced to almost a predictable behavior pattern. Public welfare shows a major difference between the weighted and unweighted averages—\$42.85 in the weighted case and \$17.16 in the unweighted case. The coefficients of variation exceed the norm by a wide margin in both cases, but it is in the weighted case that the absolute standard deviation is \$68.91. The importance of public welfare in the overall total can be seen by the fact that there is a +.925 correlation between public welfare and total state aid, while the cor-

relation between education (which makes up 60% of all state aid) and total state aid is only +.712.

Table 14 summarizes the pattern of aid looking at state aggregates on a total and per capita basis. On the left hand side, the relationship between pass-through and direct federal aid is shown; while on the right hand side, the pass-through component is compared to the direct federal-local aid and net state aid components on a per capita basis.

In contrast to earlier periods, the direct federal aid is larger than the pass-through on the average, and this applies in all but six states. Four of these exceptions have local responsibility for public welfare. They are New York, which receives twice as much in pass-through as it does in direct aid, followed by Wisconsin, North Carolina, and California, all of which have about the same public welfare responsibilities at the local level. The other two states, South Carolina and Vermont, show below-average direct federal-local aid. On the low side is Hawaii, with virtually no pass-through because both education and public welfare are provided at the state level and there are an additional number of states where practically the only pass-through is for education.

In order to avoid undue influence by the large states, Table 14 uses the unweighted averages of the states as norms. On the average, then, local governments received \$307 per capita, in total federal-state aid, with the pass-through component of \$42 and direct federal aid of \$69, or \$111 in total federal aid, as compared to \$196 in net state aid.

Where welfare is provided at the local level, the per capita pass-through totals are at their highest levels. The New York pass-through (\$182) is more than twice as great as the second highest state, California (\$89). Direct federal aid showed considerably less variation because of the absence of wide differences in state-local functional assignment comparable to those which affect the amount of pass-through and net state aids.

Recognizing the special character of Alaska, it is still noteworthy that net state aid to New York localities was \$414 compared to \$454 in Alaska. Other states with net state aid totals in excess of the national average of total aid from all sources were Wisconsin (\$358), Minnesota (\$354), and California (\$315). At the low end were Hawaii (\$36), South Dakota (\$63), New Hampshire (\$68), and Vermont (\$89).

Table 14

**SUMMARY MEASURES OF INTERGOVERNMENTAL AIDS: TOTAL AND PER CAPITA, BY STATE, 1976-77**

	<u>Total (millions)</u>			<u>Per Capita</u>			Pass-Through ÷ Direct Federal
	<u>Federal</u>		Net State Aid	<u>Federal</u>		Net State Aid	
	Direct	Pass-Through		Direct	Pass-Through		
Alabama	\$ 206	\$ 175	\$ 505	\$ 55	\$ 47	\$136	0.84%
Alaska	39	17	185	95	41	454	0.43
Arizona	163	69	629	70	30	273	0.42
Arkansas	117	111	288	54	51	134	0.94
California	1,632	1,940	6,908	74	88	315	1.18
Colorado	163	115	562	62	43	214	0.70
Connecticut	214	74	343	68	23	110	0.34
Delaware	64	23	139	109	39	238	0.35
Florida	651	239	1,894	77	28	224	0.36
Georgia	394	256	642	78	50	127	0.64
Hawaii	114	0	33	127	0	36	0.00
Idaho	48	33	153	56	38	178	0.68
Illinois	761	303	2,273	67	26	202	0.39
Indiana	243	185	1,122	45	34	210	0.76
Iowa	158	61	791	54	21	274	0.38
Kansas	123	57	362	52	24	155	0.46
Kentucky	205	118	447	59	34	129	0.57
Louisiana	239	168	777	60	42	198	0.70
Maine	81	33	178	74	30	164	0.40
Maryland	403	330	1,052	97	79	254	0.81
Massachusetts	569	206	994	98	35	171	0.36
Michigan	799	210	2,446	87	23	267	0.26
Minnesota	333	253	1,409	83	63	354	0.75
Mississippi	121	106	485	50	44	203	0.87
Missouri	378	142	546	78	29	113	0.37



Montana	47	41	117	61	53	153	0.87
Nebraska	91	39	216	58	24	138	0.42
Nevada	32	15	15	50	23	238	0.46
New Hampshire	43	20	58	50	23	68	0.46
New Jersey	544	432	1,293	74	58	176	0.79
New Mexico	103	45	347	86	37	291	0.43
New York	1,630	3,269	7,432	90	182	414	2.01
North Carolina	345	458	1,109	62	82	200	1.32
North Dakota	29	19	131	44	29	200	0.65
Ohio	632	502	2,097	59	46	195	0.79
Oklahoma	230	88	476	81	31	169	0.38
Oregon	281	126	392	118	53	164	0.44
Pennsylvania	871	433	2,054	73	36	174	0.49
Rhode Island	82	22	118	87	23	126	0.26
South Carolina	141	158	363	49	54	126	1.12
South Dakota	37	23	44	53	33	63	0.62
Tennessee	281	155	550	65	36	127	0.55
Texas	670	315	1,842	52	24	143	0.47
Utah	74	49	252	58	38	198	0.66
Vermont	22	23	37	45	47	89	1.04
Virginia	370	253	766	72	49	149	0.68
Washington	277	144	892	75	39	243	0.51
West Virginia	77	65	353	41	34	189	0.84
Wisconsin	237	321	1,668	50	69	358	1.35
Wyoming	16	8	103	39	19	253	0.50
Mean				\$ 43	\$ 69	\$196	

SOURCE: Computation by Maxwell School of Citizenship and Public Affairs, Syracuse University.

Table 15

**A FEDERAL AID-LOCAL FINANCING TYPOLOGY**

	<u>Low Federal</u> (Less than 12.2%)	<u>Moderate Federal</u> (12.2% to 20.6%)	<u>High Federal</u> (Greater than 20.6%)
<b>High Local Financing</b> (Greater than 65.8%)	Nevada (\$461)	New Jersey (\$508)	
	Connecticut (416)	Massachusetts (494)	
	Wyoming (414)	Colorado (413)	
	Nebraska (382)	New Hampshire (383)	
	Illinois (294)	Montana (355)	
	Texas (263)	South Dakota (346)	
	Kansas (257)	Vermont (335)	
		Missouri (276)	Hawaii (\$209)
<b>Moderate Local Financing</b> (47.5% to 65.8%)	Alaska (442)	New York (652)	
		California (514)	Oregon (384)
		Michigan (348)	Maryland (378)
		Rhode Island (323)	
		Arizona (322)	
		Ohio (307)	
		Pennsylvania (296)	
		Indiana (283)	
		Virginia (276)	
		Oklahoma (256)	
		Washington (247)	
		Florida (241)	Georgia (231)
		Utah (233)	
		North Dakota (228)	
		Idaho (210)	
		Tennessee (208)	South Carolina (136)
	Alabama (127)		
<b>Low Local Financing</b> (Less than 47.5%)		Wisconsin (283)	
		Minnesota (281)	Maine (226)
		Louisiana (205)	North Carolina (161)
		West Virginia (136)	Kentucky (159)
		Mississippi (122)	Delaware (158)
		New Mexico (122)	Arkansas (120)

Note: Figures in parentheses are per capita local taxes.

SOURCE: Computation by Maxwell School of Citizenship and Public Affairs, Syracuse University.

## FEDERAL AID-LOCAL FINANCING TYPOLOGY

The last part of this analysis attempts to classify the states according to the relative importance of total federal aid (direct plus pass-through) and local revenue sources in the financing of local governments (Table 15). The specific cut-off points for classifying the states according to these two measures are as follows:<sup>6</sup>

	Federal Proportion	Local Proportion
<b>High</b>	20.7% and greater	65.9% and greater
<b>Moderate</b>	12.2%–20.6%	47.5%–65.8%
<b>Low</b>	Less than 12.2%	Less than 47.5%

Left out of specific consideration, but implicit in the analysis, is net state aid. It is possible to have both a high federal component and high local component if there is minimal state aid. This

is precisely the case of Hawaii. In addition to the proportions, the levels of per capita local taxes are also shown in parentheses. High amounts of local taxes are not necessarily related to high local proportions of financing. This is brought out by the fact that the two states with the highest levels of per capita taxes (New York and California) have moderate local financing and moderate federal assistance.

In the upper left hand corner are those states in which the federal percentage is low and the local percentages are high: Nevada, Connecticut, Wyoming, Nebraska, Illinois, Texas, and Kansas. While some of these states have high per capita amounts of local taxes—in excess of \$400—they do not have exceptionally high levels. Some states with higher proportions of federal aid, i.e., New Jersey and Massachusetts, have higher local taxes than all the states with lower federal proportions.

In the lower right hand corner are the states with low proportions of local financing and high proportions of federal financing: Maine, North Carolina, Kentucky, Delaware, and Arkansas.

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### FOOTNOTES

<sup>5</sup> "Housing/urban renewal" is the term used by the Census Bureau since the 1962 Census of Governments to encompass the general area of housing and redevelopment activities. The federal urban renewal program was, of course, one of the seven categorical programs consolidated to form the Community Development Block Grant in 1974.

<sup>6</sup> The cut-off points for the local typology are based on the respective unweighted averages and standard deviations of total federal aid inclusive of the pass-through and own source local general revenues as percentages of total general local

revenues. Thus, with an average of 16.4% and a standard deviation of 4.2%, three categories of federal financing are established. A moderate range of between 12.2% and 20.6% contains the preponderance of states. Those states with less than 12.2% are placed in the low federal category and those above 20.6% are in the high category. Similarly, given an unweighted average of 53.7% and a standard deviation of 9.2% in the local proportion of total local general revenues, a moderate range of local financing of between 47.5% and 65.8% is established. States with values of less than 47.5% are viewed as having low local financing responsibility, while those with values greater than 65.8% are viewed as states where local governments have high local financing responsibilities.



# Methodology and Source Material for the Estimates of State Pass-Through of Federal Aid Funds to Local Governments

**F**ederal aid received by local governments comes directly from the federal government or indirectly as a component of state aid passed-through by the state government. The Governments Division of the Bureau of the Census provides information on the pass-through in only a few cases, mainly due to the fact that the data it receives is not segregated, whether the report on aid comes from the state government or the local recipients.

Every five years, however, in the quinquennial Census of Governments, the Census Bureau obtains information which makes it possible to estimate the pass-through. This data is published in the first five parts of Volume 4, *Government Finances*, and the topical study, *State Payments to Local Governments*. *Government Finances* aggregates data reported by recipient local governments. The five parts are *Finances of School Districts*, *Finances of Special Districts*, *Finances of County Governments*, *Finances of Municipalities and Township Governments*, and *Compendium of Government Finances*. The *Compendium* aggregates the figures in the four other parts. The *State Payments* volume compiles data from state government reports of the aids they send to local governments, including federal pass-through amounts.

Figure M-1 identifies the tables in the Census Bureau reports that were the sources of the data for various appendix tables in this report. In the

“pass-through” column, “SP-7 Allocators” means that the data contained in Table 7 of *State Payments* were used to calculate how the state aid reported by local recipient jurisdictions should be distributed between state aid and federal aid passed through the state.

It will be noted that the pass-through for the two largest sources of federal money—education and federal categorical and medical assistance—were derived from more direct sources than the *State Payments* calculation. For the welfare and medical assistance estimates, the specific allocators were derived from the report, *State Expenditures for Public Assistance Programs Approved Under Titles I, IV-4, X, XIV, XVII, XX of the Social Security Act for the Fiscal Year 1976 and Transitional Quarter*, Department of Health, Education, and Welfare, Social and Rehabilitation Service, Office of Financial Management, Division of Finance. Unpublished but incomplete information for fiscal 1977 was made available by the Social Security Administration. A small amount for special welfare programs, such as those for refugees, are also included.

For education, the actual pass-through amounts were taken directly from *Finances of School Districts*.

The pass-through for local criminal justice system expenditures is available from a published report, *Expenditure and Employment Data for the Criminal Justice System 1977*, but it is not directly

compatible with the information contained in Table 9.

Included in Table M-1 is a reproduction of directly available information in the pass-through as assembled by New York State. This table also indicates the differences in the pass-through within the state which has both the largest aggregate and per capita amount of pass-through. It should be noted that the state fiscal year is from April 1, 1976, to March 31, 1977, while the most important recipient government, New York City, is on a July 1, 1976, to June 30, 1977 fiscal year.

Estimates of federal aid pass-through have recently come from two other major sources. Professors G. Ross Stephens and Gerald W. Olson prepared a report for the National Science Foundation, *Pass-Through Federal Aid and Interlevel Finance in the American Federal System, 1957-1977*, two volumes, Washington, DC, 1979. In addition, Professor Yong Hyo Cho of the University of Akron delivered an unpublished paper at the 1978 meeting of the American Political Science Association entitled “The Role of the States and Intergovernmental Fiscal Relations,” which contains additional national aggregates. The basic difference between these two approaches and that used here is that their estimates are based on payments to local governments reported by the federal and/or state governments, whereas this report starts from the total payments reported received by the local governments.

Figure M-1

**DATA SOURCES OF SELECTED APPENDIX TABLES**

**Key:** C—*Compendium of Government Finances*, Vol. 4, No. 5, Census of Governments, 1977  
 SP—*State Payments to Local Governments*, Vol. 4, No. 3, Census of Governments, 1977  
 FSD—*Finances of School Districts*, Vol. 4, No. 1, Census of Governments, 1977  
 GF—*Government Finances, 1976-77*  
 CJS—*Expenditure and Employment Data for the Criminal Justice System 1977*;  
 U.S. Bureau of the Census and the Department of Justice, 1977  
 Number following key letter below refers to table in the source report.

Table	Function	Direct Federal Aid	Nominal State Aid	Pass-Through	Net State Aid	Expenditure
A-16	Education	C-31 FSD-4	C-31 FSD-4	FSD-4	FSD-4	C-47
A-17	Public Welfare					
	Categorical	C-31	C-31	HEW allocators	Derived	C-47
	Noncategorical	—	—	SP-7 allocators	Derived	C-47
A-18	Highways	C-31	C-31	SP-7 allocators	Derived	C-47
A-19	Health and Hospitals	C-31	C-31	SP-7 allocators	Derived	C-47
A-20	Housing/Urban Renewal	C-31	Unpublished Census data	SP-7 allocators	Derived	C-47
A-21	Sewerage	Unpublished Census data	SP-7	SP-7 allocators	Derived	C-47
A-22	Urban Mass Transit	Unpublished Census data	SP-7	Unpublished Census data	Derived	NA
A-23	Criminal Justice	NA	SP-7	CJS	Derived	CJS
A-24	Local Taxes and Intergovernmental General Support	C-31	C-31	—	—	GF-24 (taxes)
A-25	Other General Government Aid	Unpublished Census data	—	—	—	NA
A-27	Manpower Training	Unpublished Census data	SP-7	SP-7 allocators	Derived	NA
	Older Americans	Unpublished Census data	SP-7	SP-7 allocators	Derived	NA
A-29	“Discretionary” Pass-Through	—	—	Unpublished Census data	—	—

Table M-1

**NEW YORK STATE GOVERNMENT:  
FEDERAL AID DISTRIBUTED TO LOCAL GOVERNMENTS, BY TYPE OF  
ASSISTANCE, FISCAL YEAR ENDED MARCH 31, 1977**

Counties	Income	Medical	Local	Criminal	Emergency	Education	Miscellaneous	Total
	Maintenance	Assistance	Administration	Justice Services	Employment			
City of New York	\$577,189,094	\$934,526,694	\$249,955,638	\$39,628,871	—	\$175,708,976	\$46,624,150	\$2,023,633,423
Albany	6,257,412	12,705,994	4,929,342	281,679	—	4,388,637	2,548,796	31,111,860
Allegany	1,173,580	2,008,510	398,547	—	—	1,204,015	579,443	5,364,095
Broome	3,494,836	7,183,460	1,873,472	84,002	—	2,046,092	856,387	15,538,249
Cattaraugus	1,549,614	3,433,564	998,650	—	—	1,326,112	299,987	7,607,927
Cayuga	1,439,140	2,833,553	1,046,427	—	\$1,978,771	1,201,185	281,955	8,781,031
Chautauqua	3,237,703	6,271,302	1,710,458	133,995	—	1,853,684	878,300	14,085,442
Chemung	2,648,725	3,671,006	1,425,983	9,798	—	839,855	1,295,442	9,890,809
Chenango	621,969	1,715,778	588,276	34,140	1,010,913	554,580	204,547	4,730,203
Clinton	1,213,182	2,585,823	938,771	182,883	1,828,059	1,320,097	471,061	8,539,876
Columbia	607,935	1,992,346	423,021	—	1,267,240	436,153	153,535	4,880,230
Cortland	990,084	1,475,573	442,612	21,003	943,193	547,100	338,424	4,757,989
Delaware	584,816	1,411,615	429,421	—	950,876	567,296	172,360	4,116,384
Dutchess	4,711,101	7,900,444	2,276,439	522,565	—	2,025,601	556,817	17,992,967
Erie	36,161,429	40,494,842	12,787,815	5,091,092	—	11,394,248	10,746,572	116,675,998
Essex	899,553	1,979,114	443,516	—	1,622,954	322,501	192,166	5,459,804
Franklin	1,116,834	2,512,522	511,632	22,459	1,539,594	746,130	275,437	6,724,608
Fulton	808,465	2,441,066	551,875	—	1,885,685	531,423	159,022	6,377,536
Genesee	620,786	1,802,703	557,094	24,155	1,932,680	1,795,670	203,830	6,936,918
Greene	724,722	1,382,207	447,167	—	1,317,421	354,475	194,234	4,420,226
Hamilton	72,360	109,151	25,648	—	206,732	110,760	2,313	526,964
Herkimer	933,580	2,074,825	659,472	6,500	1,230,010	843,950	300,539	6,048,876
Jefferson	1,912,388	4,413,363	956,275	—	2,547,663	1,676,920	356,295	11,862,904
Lewis	277,419	892,715	245,569	—	774,310	10,378	122,250	2,322,641
Livingston	759,805	1,518,027	379,626	41,940	821,662	588,065	316,746	4,425,871
Madison	1,075,764	1,768,470	500,168	—	1,511,729	746,716	183,246	5,786,093
Monroe	24,444,910	29,333,429	9,888,738	1,915,878	—	6,136,819	2,651,117	74,397,891
Montgomery	582,783	1,754,160	505,148	—	1,641,288	353,019	203,771	5,040,169
Nassau	24,071,313	53,635,315	19,854,722	2,972,703	1,742	11,491,672	7,268,978	119,296,445
Niagara	6,108,948	7,857,396	2,596,287	35,740	—	2,399,150	549,533	19,547,054
Oneida	5,821,806	9,927,679	3,342,022	129,219	—	3,259,427	1,435,622	23,915,775



<b>Onondaga</b>	13,228,149	21,571,690	6,112,687	2,439,028	—	7,591,812	2,730,573	53,673,939
<b>Ontario</b>	1,361,302	2,644,684	671,230	1,000	1,729,199	895,686	142,544	7,445,645
<b>Orange</b>	6,423,700	9,372,303	2,723,559	471,835	—	2,309,624	417,464	21,718,485
<b>Orleans</b>	927,073	1,275,023	529,304	26,653	1,350,060	1,225,955	78,102	5,412,170
<b>Oswego</b>	3,473,100	3,417,200	830,672	—	—	1,686,613	419,725	9,827,310
<b>Otsego</b>	879,308	1,796,401	554,517	10,000	1,509,710	358,468	211,279	5,319,683
<b>Putnam</b>	755,423	1,552,856	596,134	—	—	1,032,400	218,489	4,155,302
<b>Rensselaer</b>	2,697,830	5,880,159	1,608,367	113,232	—	2,156,288	543,574	12,999,450
<b>Rockland</b>	5,231,297	9,729,317	2,619,167	133,499	—	1,687,810	444,848	19,845,938
<b>St. Lawrence</b>	2,908,616	4,369,187	1,045,648	53,677	—	1,606,198	288,771	10,272,097
<b>Saratoga</b>	1,976,905	3,586,199	1,007,822	154,299	—	929,891	244,094	7,899,210
<b>Schenectady</b>	2,981,505	7,039,668	1,541,952	207,787	—	1,121,136	840,827	13,732,875
<b>Schoharie</b>	556,644	623,382	216,164	—	582,738	198,566	73,900	2,251,394
<b>Schuyler</b>	172,444	789,097	341,018	175,873	428,990	286,059	75,054	2,268,535
<b>Seneca</b>	432,416	1,047,620	291,358	10,581	645,961	195,237	131,735	2,754,908
<b>Steuben</b>	1,713,422	3,789,120	904,017	—	—	1,627,524	1,749,447	9,783,530
<b>Suffolk</b>	39,377,469	44,188,235	13,081,579	1,321,300	2,208	11,352,158	4,652,021	113,974,970
<b>Sullivan</b>	1,731,069	2,922,054	818,669	—	1,978,041	529,830	571,244	8,550,907
<b>Tioga</b>	699,933	1,522,644	383,377	4,590	800,492	453,824	356,009	4,220,869
<b>Tompkins</b>	1,223,093	2,120,018	760,578	5,000	1,044,814	2,021,820	753,673	7,928,996
<b>Ulster</b>	4,465,051	5,700,901	986,228	86,185	—	1,523,326	288,911	13,050,602
<b>Warren</b>	963,881	1,936,216	458,026	101,310	2,311,051	521,617	766,552	7,058,653
<b>Washington</b>	828,727	1,903,036	415,969	44,936	1,321,748	852,904	229,378	5,596,698
<b>Wayne</b>	1,428,072	2,296,667	645,275	—	1,795,028	834,625	215,438	7,215,105
<b>Westchester</b>	30,507,546	50,296,540	12,817,305	3,065,838	—	10,554,545	3,365,696	110,597,470
<b>Wyoming</b>	252,470	847,190	258,937	—	1,084,032	194,230	457,306	3,094,165
<b>Yates</b>	236,593	589,252	183,649	—	397,968	147,193	68,301	1,622,956

**TOTAL** ..... \$839,545,094 \$1,346,419,305 \$374,093,039 \$59,565,245 \$41,994,562 \$290,693,045 \$100,757,830(1) \$3,053,068,120

Note: A transfer amounting to \$48.6 million was made from the Local Assistance Department of Social Services appropriation to the Federal Countercyclical Assistance Fund and then distributed to local social services districts. These distributions make up part of the Social Services expenditures shown in this exhibit.

Miscellaneous

Nuclear Operations Center .....	\$506,280	Airport Construction .....	139,246	Tuberculosis .....	381,007
Political Sub-Division .....	1,394,890	Federal Flood Control .....	3,769	Hospital and Medical Facilities .....	15,825,556
Local Hardware Assistance .....	170,504	Public Service Employment—		Food Program .....	11,486,108
National Disaster Area—		WIN .....	350,352	All Other Assistance .....	684,987
Emergency Aid .....	15,671,018	Community Mental Health			
Services for the Aging .....	28,945,957	Construction .....	206,655	Total .....	<u>\$100,757,830</u>
Resettled Cuban Refugees .....	7,912,516	Umbrella Contract .....	15,220,991		
U.S. Citizens Repatriated Abroad .....	55,191	Rodent Control .....	1,802,803		

— Represents zero or rounds to zero.

SOURCE: New York State Department of Audit and Control, *Annual Report of the Comptroller, 1977*.

Table A-1

**SELECTED ITEMS OF INTERGOVERNMENTAL REVENUE OF LOCAL GOVERNMENTS FROM  
THE FEDERAL GOVERNMENT AND FROM STATES, BY TYPE OF GOVERNMENT,  
AND STATES, 1966-67  
(millions of dollars)**

Type of Government and State	From Federal Government							From States						
	Total	Educa- tion	High- ways	Public Welfare	Health and Hospita- ls	Hous- ing and Urban Re- newal	Other and Unal- locable	Total	General Support	Educa- tion	High- ways	Public Welfare	Health and Hospita- ls	Other and Unal- locable
<b>United States</b>	1,753	696	33	19	33	518	455	18,434	1,355	11,227	1,853	2,956	328	716
<b>Counties</b>	158	74	5	2	9	2	66	4,694	337	917	1,132	1,886	192	231
<b>Municipalities</b>	803	87	27	16	22	320	331	4,001	882	1,059	628	1,012	120	301
<b>Townships</b>	27	14	(Z)	1	(Z)	2	11	484	137	147	90	59	(Z)	51
<b>School Districts</b>	522	522	—	—	—	—	—	9,103	—	9,103	—	—	—	—
<b>Special Districts</b>	244	—	1	—	3	193	47	152	—	1	3	—	15	133
<b>Alabama</b>	26	9	(Z)	—	1	11	4	284	7	228	41	(Z)	5	2
<b>Alaska</b>	3	3	—	—	—	—	(Z)	25	2	23	(Z)	—	(Z)	(Z)
<b>Arizona</b>	20	13	—	—	(Z)	1	6	159	40	98	19	(Z)	1	1
<b>Arkansas</b>	13	4	(Z)	—	1	5	4	123	7	90	23	(Z)	2	2
<b>California</b>	170	93	(Z)	—	1	29	45	2,779	157	1,288	256	893	66	118
<b>Colorado</b>	19	13	(Z)	—	(Z)	2	3	199	(Z)	94	24	72	2	6
<b>Connecticut</b>	34	5	(Z)	(Z)	1	25	4	132	3	110	8	4	1	8
<b>Delaware</b>	4	2	—	—	—	2	1	68	—	64	2	1	—	1
<b>District of Columbia</b>	146	17	24	16	4	11	74	—	—	—	—	—	—	—
<b>Florida</b>	54	38	(Z)	—	(Z)	7	9	413	1	361	19	1	5	26
<b>Georgia</b>	32	15	(Z)	—	2	12	3	374	1	315	39	8	8	2
<b>Hawaii</b>	6	1	—	—	(Z)	2	2	30	11	9	1	(Z)	5	4
<b>Idaho</b>	4	3	(Z)	—	(Z)	(Z)	1	52	3	38	11	(Z)	(Z)	(Z)
<b>Illinois</b>	89	19	(Z)	(Z)	(Z)	31	39	635	1	400	120	63	7	45
<b>Indiana</b>	20	7	(Z)	—	(Z)	8	5	400	16	246	79	48	4	8
<b>Iowa</b>	12	3	(Z)	—	(Z)	5	4	158	3	69	60	1	3	23
<b>Kansas</b>	19	10	(Z)	—	(Z)	7	2	188	11	112	15	47	2	2
<b>Kentucky</b>	32	18	—	—	—	11	3	193	1	182	4	—	3	3

Louisiana	22	5	1	—	1	7	8	358	20	289	20	2	27
Maine	7	3	(Z)	(Z)	—	2	1	39	1	34	3	(Z)	1
Maryland	33	21	1	—	3	5	3	404	69	188	48	77	12
Massachusetts	53	15	(Z)	1	(Z)	33	4	519	107	119	17	226	46
Michigan	57	16	1	(Z)	4	19	16	968	88	620	162	66	12
Minnesota	17	4	(Z)	(Z)	1	10	2	423	15	240	51	106	10
Mississippi	10	4	1	(Z)	(Z)	2	3	190	9	141	33	(Z)	2
Missouri	29	11	(Z)	(Z)	(Z)	11	7	248	5	214	19	1	6
Montana	4	3	(Z)	—	—	(Z)	1	33	(Z)	30	1	(Z)	2
Nebraska	11	7	(Z)	(Z)	(Z)	1	1	73	1	19	22	28	3
Nevada	6	4	—	—	—	1	2	45	4	34	5	(Z)	1
New Hampshire	5	3	—	—	—	1	1	15	3	10	1	(Z)	1
New Jersey	47	15	—	(Z)	(Z)	25	6	404	8	261	16	102	8
New Mexico	22	18	—	—	1	(Z)	4	131	1	118	6	—	4
New York	218	62	(Z)	(Z)	(Z)	69	87	3,289	372	1,683	129	895	119
North Carolina	31	15	—	(Z)	(Z)	12	4	505	19	386	10	82	3
North Dakota	7	4	(Z)	—	—	1	2	39	1	26	9	1	2
Ohio	69	21	(Z)	—	1	38	9	665	66	323	138	95	37
Oklahoma	20	13	(Z)	—	(Z)	2	5	182	2	127	47	(Z)	4
Oregon	28	5	2	—	(Z)	1	21	164	10	108	37	2	5
Pennsylvania	104	28	(Z)	1	2	52	20	720	6	582	66	18	39
Rhode Island	11	4	(Z)	—	(Z)	6	1	44	8	30	(Z)	4	(Z)
South Carolina	13	8	(Z)	(Z)	2	2	2	188	18	155	10	(Z)	2
South Dakota	5	3	(Z)	(Z)	(Z)	—	1	25	1	18	3	(Z)	2
Tennessee	35	11	(Z)	(Z)	1	14	8	308	23	219	58	1	5
Texas	70	39	(Z)	(Z)	2	16	12	687	1	642	17	(Z)	27
Utah	10	9	(Z)	—	(Z)	—	1	95	1	88	4	(Z)	1
Vermont	3	(Z)	(Z)	—	—	1	2	22	(Z)	16	5	1	1
Virginia	47	37	1	(Z)	(Z)	7	2	305	29	206	16	45	7
Washington	31	21	(Z)	(Z)	(Z)	5	5	371	19	284	45	(Z)	12
West Virginia	10	4	(Z)	—	1	2	4	116	(Z)	112	(Z)	2	1
Wisconsin	12	7	(Z)	(Z)	(Z)	4	1	614	180	156	131	61	62
Wyoming	2	1	(Z)	—	(Z)	—	(Z)	33	2	22	3	5	1

Note: Because of rounding, detail may not add to totals.  
 — Represents zero or rounds to zero.  
 (Z) Represents less than \$500,000.

SOURCE: U.S. Bureau of the Census, Census of Governments, 1967, Vol. 4, No. 5, Compendium of Government Finances, Washington, DC, U.S. Government Printing Office, 1969, Table 29.

Table A-2  
**SELECTED ITEMS OF INTERGOVERNMENTAL REVENUE OF LOCAL GOVERNMENTS FROM  
 THE FEDERAL GOVERNMENT AND FROM STATES, BY TYPE OF GOVERNMENT, AND STATES, 1971-72**  
 (millions of dollars)

Type of Government and State	From Federal Government							From States						
	Total	Educa- tion	High- ways	Public Welfare	Health and Hospi- tals	Hous- ing and Urban Re- newal	Other and Unal- locable	Total	General Support	Educa- tion	High- ways	Public Welfare	Health and Hospi- tals	Other and Unal- locable
<b>United States</b>	4,551													
<b>Counties</b>	405	1,030	47	71	137	1,457	1,809	35,143	2,881	20,677	2,510	6,823	661	1,591
<b>Municipalities</b>	2,53	125	10	12	44	17	197	9,252	781	1,774	1,531	4,377	379	410
<b>Townships</b>	8	140	36	59	75	982	1,246	8,434	1,914	2,094	924	2,443	259	811
<b>School Districts</b>	51	16	(Z)	(Z)	2	3	30	781	186	329	48	13	4	201
<b>Special Districts</b>	749	749	—	—	—	—	—	16,471	—	16,471	—	—	—	—
	808	—	(Z)	—	17	454	336	205	—	9	7	—	20	169
<b>Alabama</b>	79	40	1	(Z)	4	24	10	377	11	298	56	(Z)	6	5
<b>Alaska</b>	8	4	(Z)	(Z)	(Z)	—	3	102	9	77	1	(Z)	4	12
<b>Arizona</b>	40	21	(Z)	(Z)	2	6	12	340	73	228	29	(Z)	2	8
<b>Arkansas</b>	33	7	(Z)	—	1	15	9	196	9	148	31	(Z)	2	5
<b>California</b>	512	159	4	1	8	128	213	5,256	482	2,097	357	2,055	129	137
<b>Colorado</b>	57	15	(Z)	1	7	15	18	355	(Z)	181	38	120	10	6
<b>Connecticut</b>	53	5	—	—	(Z)	35	12	331	16	233	8	15	1	58
<b>Delaware</b>	13	5	—	—	—	(Z)	9	110	(Z)	106	2	—	—	2
<b>District of Columbia</b>	506	43	33	53	11	68	297	—	—	—	—	—	—	—
<b>Florida</b>	132	51	(Z)	1	4	27	49	996	12	914	23	(Z)	5	42
<b>Georgia</b>	82	20	(Z)	(Z)	3	36	23	573	5	480	40	29	9	9
<b>Hawaii</b>	21	—	—	—	1	8	13	28	19	—	1	(Z)	(Z)	7
<b>Idaho</b>	9	5	(Z)	—	—	1	3	90	8	61	18	(Z)	1	3
<b>Illinois</b>	241	33	(Z)	(Z)	5	77	126	1,559	76	1,030	187	168	13	86
<b>Indiana</b>	61	11	(Z)	—	4	16	30	634	25	397	110	82	4	16
<b>Iowa</b>	26	9	(Z)	(Z)	(Z)	8	9	443	43	296	82	2	1	19
<b>Kansas</b>	53	14	(Z)	—	1	24	13	287	15	144	34	83	2	9
<b>Kentucky</b>	48	12	—	(Z)	(Z)	24	12	319	2	297	6	1	4	8

Louisiana	51	12	(Z)	—	1	15	23	552	55	455	30	(Z)	3	9
Maine	13	4	(Z)	(Z)	(Z)	2	6	81	2	66	2	1	(Z)	10
Maryland	109	38	(Z)	5	10	22	33	903	49	477	113	182	17	65
Massachusetts	149	22	(Z)	(Z)	1	80	46	488	74	303	11	15	8	76
Michigan	249	37	5	1	11	54	141	1,566	186	941	232	80	28	99
Minnesota	75	5	1	1	6	40	23	1,055	108	582	72	258	5	29
Mississippi	25	10	(Z)	—	(Z)	4	10	331	39	244	34	(Z)	4	9
Missouri	92	28	(Z)	1	6	23	34	459	9	399	25	2	9	15
Montana	14	6	—	—	(Z)	2	6	70	(Z)	59	1	2	(Z)	8
Nebraska	25	10	(Z)	—	(Z)	2	12	143	12	68	43	6	1	13
Nevada	12	6	—	—	(Z)	1	4	98	15	75	5	(Z)	1	2
New Hampshire	10	4	—	(Z)	(Z)	3	2	44	21	13	1	2	1	7
New Jersey	104	25	(Z)	—	(Z)	60	20	1,089	129	463	20	366	34	77
New Mexico	49	22	—	—	3	13	11	215	34	165	8	(Z)	2	6
New York	381	8	(Z)	1	3	227	142	7,090	745	2,959	125	2,747	187	326
North Carolina	72	21	(Z)	1	3	22	26	918	50	664	13	170	9	12
North Dakota	11	7	(Z)	—	(Z)	(Z)	3	78	8	49	13	3	(Z)	5
Ohio	164	41	(Z)	—	6	52	65	1,061	93	641	183	87	19	37
Oklahoma	43	15	(Z)	—	1	15	12	300	4	220	63	(Z)	2	10
Oregon	80	10	(Z)	—	(Z)	20	50	253	19	167	53	2	3	9
Pennsylvania	245	18	(Z)	2	9	112	104	1,622	14	1,305	68	52	63	120
Rhode Island	20	3	(Z)	1	—	15	(Z)	89	9	63	1	13	(Z)	4
South Carolina	43	20	(Z)	(Z)	1	12	10	308	30	259	14	(Z)	1	5
South Dakota	12	7	(Z)	(Z)	(Z)	3	2	41	1	32	4	(Z)	(Z)	3
Tennessee	100	24	(Z)	(Z)	8	42	26	440	33	315	68	1	3	20
Texas	184	67	(Z)	1	13	45	58	1,191	(Z)	1,146	19	1	9	16
Utah	15	8	(Z)	—	1	—	6	152	1	141	6	—	1	3
Vermont	2	(Z)	—	—	—	(Z)	2	45	(Z)	38	1	(Z)	(Z)	6
Virginia	103	52	(Z)	1	(Z)	29	22	634	32	403	21	154	4	20
Washington	70	29	(Z)	—	1	12	27	580	27	421	89	(Z)	6	36
West Virginia	16	6	—	—	—	7	3	211	(Z)	205	(Z)	1	1	4
Wisconsin	35	9	—	(Z)	(Z)	8	18	987	266	317	145	121	42	96
Wyoming	4	2	(Z)	—	—	1	1	55	7	38	5	2	2	2

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

— Represents zero or rounds to zero.

(Z) Represents less than half the unit of measurement shown.

SOURCE: U.S. Bureau of the Census, Census of Governments, 1972, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1974, Table 29.

Table A-3

**LOCAL GOVERNMENT INTERGOVERNMENTAL REVENUE FROM  
FEDERAL GOVERNMENT, BY STATE, 1976-77**  
(thousands of dollars)

Type of Government and State	Total	Education	Public Welfare	Health and Hospital	Highways	Housing and Urban Renewal	General Revenue Sharing <sup>1</sup>	Other
<b>United States</b>	16,554,395	1,311,856	162,109	206,078	98,379	1,901,633	4,396,692	8,477,645
<b>Counties</b>	3,738,231	155,698	36,564	89,559	28,244	23,175	1,671,294	1,733,697
<b>Municipalities</b>	8,909,546	182,846	125,264	99,322	64,327	1,147,668	2,390,321	4,899,798
<b>Townships</b>	493,133	21,388	281	432	2,678	17,612	335,077	113,665
<b>School Districts</b>	951,924	951,924	—	—	—	—	—	—
<b>Special Districts</b>	2,461,561	—	—	14,765	3,130	713,178	—	1,730,488
<b>Alabama</b>	205,607	14,413	33	6,786	120	30,744	67,528	85,983
<b>Alaska</b>	38,625	13,097	96	847	54	621	7,097	16,813
<b>Arizona</b>	163,321	28,414	23	1,998	921	12,433	40,370	79,162
<b>Arkansas</b>	117,413	7,575	398	1,447	863	27,035	44,598	35,497
<b>California</b>	1,631,692	198,587	—	4,719	8,900	146,398	483,184	789,904
<b>Colorado</b>	162,809	16,686	150	11,280	724	13,798	47,766	72,405
<b>Connecticut</b>	213,577	8,110	1	663	391	62,340	56,890	85,182
<b>Delaware</b>	63,787	7,114	—	—	—	419	13,448	42,806
<b>District of Columbia</b>	1,173,993	46,937	121,271	21,075	30,797	85,242	27,797	840,874
<b>Florida</b>	650,838	81,376	1,573	11,855	4,334	24,227	133,629	393,844
<b>Georgia</b>	394,142	32,788	153	6,586	327	34,791	91,739	227,758
<b>Hawaii</b>	113,513	—	—	1,046	200	1,898	20,206	90,163
<b>Idaho</b>	48,447	7,155	110	75	1,427	977	16,274	22,429
<b>Illinois</b>	761,409	36,232	5,195	10,175	1,841	118,981	212,717	376,268
<b>Indiana</b>	242,809	7,362	85	2,647	266	24,412	87,860	120,177
<b>Iowa</b>	158,110	12,133	113	324	915	23,734	54,547	66,344
<b>Kansas</b>	123,269	10,315	5	1,604	44	17,279	39,012	55,010
<b>Kentucky</b>	205,454	18,711	117	3,157	—	37,089	70,613	75,767

<b>Louisiana</b>	239,343	15,523	—	1,378	4,789	5,392	93,624	118,637
<b>Maine</b>	80,970	3,237	43	53	94	6,806	27,827	42,910
<b>Maryland</b>	402,681	45,422	—	3,321	2,246	85,785	91,531	174,376
<b>Massachusetts</b>	568,613	21,361	—	61	77	56,366	150,007	340,741
<b>Michigan</b>	799,307	74,923	3,213	17,715	13,718	66,833	181,047	441,858
<b>Minnesota</b>	333,215	9,236	18,525	7,366	247	48,911	88,776	160,154
<b>Mississippi</b>	120,899	17,912	2	—	514	5,577	62,520	34,374
<b>Missouri</b>	378,223	33,132	1,223	13,772	2,436	52,985	82,854	191,821
<b>Montana</b>	47,232	10,073	7	1,472	685	850	15,651	18,494
<b>Nebraska</b>	90,975	9,762	96	6,172	359	6,613	27,861	40,112
<b>Nevada</b>	31,968	5,303	1	348	2	3,550	11,113	11,651
<b>New Hampshire</b>	42,703	6,910	—	—	—	4,427	13,819	17,547
<b>New Jersey</b>	544,269	23,713	—	46	—	47,446	133,741	339,323
<b>New Mexico</b>	103,204	32,474	—	1,050	—	507	25,600	43,573
<b>New York</b>	1,630,310	35,549	—	6,220	3,017	240,969	505,470	839,085
<b>North Carolina</b>	344,800	32,997	6,227	1,051	32	41,528	112,077	145,888
<b>North Dakota</b>	28,761	6,207	54	89	601	1,944	12,292	7,574
<b>Ohio</b>	631,720	38,868	121	10,705	1,010	108,828	177,926	294,262
<b>Oklahoma</b>	230,238	16,761	—	1,860	2,160	61,529	54,289	93,639
<b>Oregon</b>	281,191	13,467	125	8,279	215	16,243	45,871	196,991
<b>Pennsylvania</b>	871,066	19,585	—	7,340	8	115,580	230,109	498,444
<b>Rhode Island</b>	81,932	9,368	234	2,281	—	23,953	18,502	27,594
<b>South Carolina</b>	140,637	15,335	66	1,045	—	15,441	60,855	47,895
<b>South Dakota</b>	36,814	6,875	2	22	423	9,519	15,174	4,799
<b>Tennessee</b>	280,908	25,200	961	2,620	6,615	36,231	81,976	127,305
<b>Texas</b>	669,796	101,772	1,391	8,704	453	60,839	209,114	287,523
<b>Utah</b>	74,149	16,740	—	761	3	342	24,683	31,620
<b>Vermont</b>	21,743	262	—	—	220	722	12,551	7,988
<b>Virginia</b>	370,057	66,822	26	404	2	51,026	98,762	153,015
<b>Washington</b>	277,375	29,657	—	7,866	6,284	28,132	65,930	139,506
<b>West Virginia</b>	77,317	5,122	—	1,078	—	17,762	35,807	17,548
<b>Wisconsin</b>	237,390	10,526	421	1,715	—	15,784	107,034	101,910
<b>Wyoming</b>	15,774	4,757	48	—	45	795	7,024	3,105

<sup>1</sup> Represents Federal funds distributed to state and local governments under the *State and Local Fiscal Assistance Act of 1972*.

SOURCE: U.S. Bureau of the Census, *Census of Governments, 1977, Vol. 4, No. 5, Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Table 31.

Table A-4

**LOCAL GOVERNMENT INTERGOVERNMENTAL REVENUE FROM  
STATE GOVERNMENTS, BY STATE, 1976-77**  
(millions of dollars)

Type of government and State	Total	Education	Public Welfare	Health and Hospital	Highway	General Local Government Support	Other
<b>United States</b>	60,276,973	36,428,088	9,243,066	1,411,237	3,467,381	5,526,957	4,200,244
<b>Counties</b>	14,347,327	2,939,137	5,532,563	1,007,872	1,947,038	1,657,429	1,263,288
<b>Municipalities</b>	14,093,480	3,265,378	3,691,779	360,582	1,307,273	3,488,455	1,980,013
<b>Townships</b>	1,335,349	563,956	18,724	4,371	208,599	381,000	158,699
<b>School Districts</b>	29,658,892	29,658,892	—	—	—	—	—
<b>Special Districts</b>	841,925	725	—	38,412	4,471	73	798,244
<b>Alabama</b>	679,956	551,672	1,360	4,127	69,788	17,935	35,074
<b>Alaska</b>	201,778	157,388	166	8,063	2,346	17,187	16,628
<b>Arizona</b>	697,707	459,288	1,589	4,901	56,855	157,992	17,082
<b>Arkansas</b>	399,072	290,734	306	8,003	44,778	22,869	32,382
<b>California</b>	8,848,479	4,175,642	2,288,168	322,642	394,078	977,808	690,142
<b>Colorado</b>	677,293	448,536	131,034	9,015	42,256	15,775	30,677
<b>Connecticut</b>	416,972	273,103	24,485	5,996	10,537	60,694	42,157
<b>Delaware</b>	161,843	151,280	6	—	1,964	158	8,435
<b>District of Columbia</b>	—	—	—	—	—	—	—
<b>Florida</b>	2,133,491	1,690,922	1,586	21,906	65,460	278,510	75,107
<b>Georgia</b>	897,944	769,553	1,621	23,270	31,963	12,901	58,636
<b>Hawaii</b>	33,174	—	251	—	420	24,083	8,420
<b>Idaho</b>	185,900	136,544	142	478	26,591	14,087	8,058
<b>Illinois</b>	2,576,069	1,901,408	107,523	25,454	263,195	144,191	134,298
<b>Indiana</b>	1,307,493	834,900	119,116	2,178	154,778	146,014	50,507
<b>Iowa</b>	852,198	576,602	7,667	4,526	132,646	101,976	28,781
<b>Kansas</b>	418,885	341,619	339	2,290	37,668	22,489	14,480
<b>Kentucky</b>	565,488	480,753	2,324	18,110	17,151	2,993	44,157



Louisiana	945,338	696,879	2,505	15,712	64,140	113,547	52,555
Maine	211,412	185,113	1,149	483	3,271	11,402	9,994
Maryland	1,382,325	685,668	237,977	39,103	203,796	79,991	135,790
Massachusetts	1,200,488	777,207	9,646	5,605	51,894	54,879	301,257
Michigan	2,655,921	1,466,400	179,315	110,502	327,009	395,449	177,246
Minnesota	1,662,404	974,682	224,479	12,021	99,433	273,305	78,484
Mississippi	591,214	413,360	242	9,450	59,471	73,359	35,332
Missouri	687,885	572,475	3,137	20,799	45,190	5,257	41,027
Montana	158,155	123,331	1,204	3,861	7,588	2,028	20,143
Nebraska	255,602	127,166	13,893	7,544	59,801	28,089	19,109
Nevada	165,724	127,907	153	1,189	6,680	21,246	8,549
New Hampshire	78,447	28,674	9,199	—	5,779	27,967	6,828
New Jersey	1,725,104	994,567	420,207	46,206	3,378	161,596	99,150
New Mexico	392,320	311,117	—	132	10,494	59,096	11,481
New York	10,700,664	3,833,534	4,379,833	258,051	118,513	1,064,689	1,046,048
North Carolina	1,567,129	1,186,169	181,678	31,715	31,498	83,468	52,601
North Dakota	150,096	106,103	5,023	831	20,117	12,821	5,201
Ohio	2,599,080	1,742,621	195,994	85,925	262,520	220,928	91,092
Oklahoma	563,637	441,956	50	1,403	88,612	7,299	24,317
Oregon	518,338	356,414	3,626	9,397	96,067	30,613	22,221
Pennsylvania	2,487,299	1,800,952	128,187	127,702	123,300	18,208	288,950
Rhode Island	140,153	93,682	14,176	1,591	498	10,659	19,547
South Carolina	520,702	418,640	443	2,850	18,398	50,118	30,253
South Dakota	67,030	54,289	236	132	5,027	2,747	4,599
Tennessee	705,324	494,199	2,213	5,703	114,217	62,135	26,857
Texas	2,156,660	2,041,923	14,676	14,539	14,471	12,503	58,548
Utah	301,136	256,531	5	6,409	11,126	2,055	25,010
Vermont	60,116	49,257	52	1	5,961	164	4,681
Virginia	1,019,154	683,131	188,109	7,769	37,078	23,598	79,469
Washington	1,036,346	783,139	10,960	38,140	87,187	61,206	55,714
West Virginia	417,915	392,961	193	4,135	40	10,158	10,428
Wisconsin	1,988,614	900,603	326,272	80,734	123,330	499,183	58,492
Wyoming	111,499	67,599	551	644	9,023	29,532	4,250

Note: Because of rounding, detail may not add to totals.  
 — Represents zero or rounds to zero.

SOURCE: U.S. Bureau of the Census, *Census of Governments, 1977*, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Table 31.

Table A-5

**STATE GOVERNMENT INTERGOVERNMENTAL REVENUE FROM FEDERAL  
AND LOCAL GOVERNMENTS, BY STATE, 1976-77**  
(thousands of dollars)

	From Federal Government								From Local Governments					
	Total	Education	Public Welfare	Health and Hospitals	Employment Security Administration	Highway	General Revenue Sharing	Other	Total	Education	Public Welfare	Health and Hospitals	Highways	Other
<b>United States</b>	45,889,689	9,035,260	18,722,749	1,532,280	1,832,684	6,362,850	2,217,430	6,186,436	2,737,234	225,121	617,467	219,002	242,751	1,432,893
<b>Alabama</b>	875,280	218,240	265,547	26,103	32,034	177,887	35,718	119,751	22,158	2,973	1,748	1,606	10,438	5,393
<b>Alaska</b>	273,791	52,961	27,059	3,665	12,270	112,274	4,434	61,128	274	150	—	—	—	124
<b>Arizona</b>	363,640	107,937	45,788	20,248	28,098	87,315	25,875	48,379	7,010	512	—	1,455	3,796	1,247
<b>Arkansas</b>	461,324	99,700	168,282	25,160	17,164	49,161	23,264	78,593	4,305	371	—	—	3,723	211
<b>California</b>	5,768,186	949,229	2,797,467	105,404	160,670	541,485	232,444	981,487	625,938	27,409	509,847	7,003	10,524	71,155
<b>Colorado</b>	605,992	139,901	172,017	23,585	18,962	128,480	24,171	98,876	6,679	2,149	—	161	2,646	1,723
<b>Connecticut</b>	541,348	87,980	228,643	20,945	29,189	46,088	28,260	100,243	2,917	35	—	—	1,377	1,505
<b>Delaware</b>	136,411	30,642	33,531	6,676	5,481	23,074	6,959	30,048	1,629	765	—	162	6	696
<b>District of Columbia</b>	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Florida</b>	1,126,802	303,707	298,815	89,314	57,084	178,349	67,109	132,424	26,732	733	565	18,770	—	6,664
<b>Georgia</b>	979,956	215,955	369,145	30,101	39,588	120,802	46,261	158,104	7,846	4,846	—	—	609	2,391
<b>Hawaii</b>	345,295	79,362	82,541	9,003	10,317	53,065	10,074	100,933	5,910	241	—	—	—	5,669
<b>Idaho</b>	224,491	33,827	51,336	10,828	9,570	57,019	8,185	53,726	2,120	266	—	171	1,457	226
<b>Illinois</b>	2,076,245	361,178	964,628	39,721	93,794	338,019	112,032	166,873	55,875	5,434	11,852	18	28,854	9,717
<b>Indiana</b>	761,194	178,567	265,116	16,597	32,324	108,018	45,991	114,581	8,967	896	32	262	4,412	3,365
<b>Iowa</b>	558,620	135,301	174,599	15,889	20,496	98,028	27,318	86,989	37,213	8	755	23,463	9,420	3,567
<b>Kansas</b>	424,476	104,725	161,905	15,804	18,487	75,911	19,749	27,895	11,093	6,696	—	37	4,360	—
<b>Kentucky</b>	767,509	166,401	263,658	27,410	12,654	131,049	37,401	128,936	5,835	2,174	—	—	3,011	650
<b>Louisiana</b>	966,730	200,036	299,261	53,993	24,685	197,574	46,918	144,263	13,786	3,277	—	2,481	7,212	816
<b>Maine</b>	273,963	58,439	114,381	6,337	12,883	35,753	13,601	32,569	8,060	—	2,364	—	3,184	2,512

<b>Maryland</b>	805,173	146,145	275,034	33,453	23,653	162,323	48,944	115,621	24,251	562	4,839	9,961	7,234	1,655
<b>Massachusetts</b>	1,323,910	190,779	631,197	75,901	51,332	148,561	68,133	158,007	167,364	2,293	—	2,676	231	162,164
<b>Michigan</b>	2,042,246	388,021	996,596	54,376	96,135	206,038	91,342	209,738	85,817	3,937	—	18,433	16,800	46,647
<b>Minnesota</b>	912,242	201,154	411,655	18,708	27,521	132,446	47,132	73,626	39,391	1,226	17,215	6,949	9,108	4,893
<b>Mississippi</b>	578,830	167,489	154,700	19,599	31,020	90,559	33,497	81,966	11,885	5,228	3,723	—	261	2,673
<b>Missouri</b>	789,064	151,816	252,666	51,031	38,287	147,173	41,505	106,586	3,568	3,014	—	172	276	106
<b>Montana</b>	265,677	31,207	55,221	10,242	8,595	102,903	8,105	49,404	5,331	832	3,913	48	185	353
<b>Nebraska</b>	273,382	50,046	73,417	18,765	12,314	61,761	13,985	43,094	22,186	1,102	11,338	2,495	7,099	152
<b>Nevada</b>	142,315	18,374	28,414	6,187	15,651	46,264	5,341	22,084	6,528	137	4,244	86	1,302	759
<b>New Hampshire</b>	158,577	27,856	52,441	5,620	6,313	32,505	7,254	26,588	10,236	345	5,781	33	1,925	2,152
<b>New Jersey</b>	1,430,280	263,580	644,873	29,753	75,127	195,773	68,728	152,446	74,987	4,363	13,506	47,026	937	9,155
<b>New Mexico</b>	325,960	88,211	85,640	10,396	9,7040	56,459	14,393	61,121	11,765	1,209	1,314	6,237	2,101	904
<b>New York</b>	4,794,469	667,907	2,861,368	161,957	203,999	189,638	245,055	464,545	1,034,805	36,896	—	6,987	8	990,914
<b>North Carolina</b>	1,213,261	307,067	352,343	39,734	35,968	255,783	60,335	162,031	18,205	2,856	12,131	—	2,158	1,060
<b>North Dakota</b>	214,232	35,206	40,497	6,527	1,890	53,039	6,131	70,942	11,945	387	3,159	126	7,426	847
<b>Ohio</b>	1,656,390	304,543	663,360	75,498	78,986	175,358	88,646	269,999	45,719	7,211	663	—	18,166	19,679
<b>Oklahoma</b>	584,541	128,480	255,481	18,833	24,818	74,947	24,126	57,856	21,773	3,726	587	1,289	12,292	3,879
<b>Oregon</b>	615,125	115,143	219,656	19,183	15,484	77,708	23,753	144,198	9,917	4,786	—	—	2,628	2,503
<b>Pennsylvania</b>	2,239,314	346,557	1,129,413	60,006	117,171	294,025	115,643	176,499	72,685	56,768	3,089	—	10,872	1,956
<b>Rhode Island</b>	259,866	47,485	112,868	5,702	11,944	14,867	12,275	54,725	2,658	—	—	—	—	2,658
<b>South Carolina</b>	610,924	165,714	159,145	33,109	25,729	56,130	33,982	137,115	23,025	6,991	608	10,052	98	5,276
<b>South Dakota</b>	185,192	33,801	47,116	9,100	8,584	46,228	7,434	32,929	5,610	—	—	2,864	—	2,746
<b>Tennessee</b>	817,356	177,321	280,990	30,819	33,691	155,885	40,736	97,914	16,325	3,309	1,417	6,640	3,900	1,059
<b>Texas</b>	2,065,988	571,183	789,513	74,022	85,511	265,227	110,568	169,964	16,546	3,498	613	—	10,712	1,723
<b>Utah</b>	343,980	93,638	87,002	9,376	17,925	70,506	12,437	53,096	8,052	513	—	—	—	7,539
<b>Vermont</b>	181,366	30,802	62,382	12,294	6,044	24,751	6,218	38,875	2,245	2,165	—	—	—	80
<b>Virginia</b>	927,264	206,555	292,917	23,048	34,326	208,815	44,321	117,282	37,360	1,693	5	17,741	16,029	1,892
<b>Washington</b>	898,976	231,613	274,531	36,989	42,206	147,099	41,073	125,465	57,361	7,927	—	23,467	5,765	20,202
<b>West Virginia</b>	502,844	83,919	120,799	16,450	16,442	168,758	23,318	73,158	969	64	—	—	—	905
<b>Wisconsin</b>	1,017,567	213,668	514,145	16,068	33,972	93,125	53,722	92,867	31,202	3,148	10	—	9,608	18,436
<b>Wyoming</b>	182,125	25,892	13,650	2,751	6,556	48,845	3,534	80,897	3,176	—	2,149	131	601	295

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

— Represents zero or rounds to zero.

SOURCE: U.S. Bureau of the Census, Census of Governments, 1977, Vol. 4, No. 5, *Compendium of Government Finances*, Washington, DC, U.S. Government Printing Office, 1979, Table 30.

Table A-6

**DIRECT FEDERAL AID TO COUNTIES, BY STATE, BY FUNCTION, 1976-77**  
(millions of dollars)

State	Total	Education	Public Welfare	Highway	General Revenue Sharing	Health and hospitals	Housing and Urban Renewal	All Other
Alabama	51				25	6		20
Alaska	6	5			1			
Arizona	54	1		1	19	2	1	31
Arkansas	31			1	24	1		4
California	531	20		1	273	1		237
Colorado	32				17	2		13
Connecticut								
Delaware	34				9			25
Florida	307		1	2	65	10	4	226
Georgia	79				54	3	1	21
Hawaii	21				5		1	15
Idaho	13				9			4
Illinois	100		4		47	1		48
Indiana	47				30			17
Iowa	34				30			3
Kansas	26				19			6
Kentucky	58				33	2		21
Louisiana	78				37	1		40
Maine	2				2			
Maryland	149	40		2	58	1		49
Massachusetts	10				8			2
Michigan	230		3	13	55	7		151
Minnesota	77		19		49	2		8
Mississippi	45				41			4
Missouri	56				28	3	2	23

Montana	15				11	1		3
Nebraska	20				14	5		
Nevada	13				7			6
New Hampshire	2				12			
New Jersey	178	7			46			124
New Mexico	19				13	1		5
New York	251	1		1	105	6		137
North Carolina	151	33	6		63	6		44
North Dakota	8			1	7			1
Ohio	126				56	1	1	67
Oklahoma	21			1	15	1		4
Oregon	148				18	8		122
Pennsylvania	165				64	1	8	91
Rhode Island								
South Carolina	45				33	1	1	10
South Dakota	9				8			
Tennessee	64	7	1	2	33	2	1	20
Texas	107		1		81	4		21
Utah	16				12	1		3
Vermont								
Virginia	137	42			46		1	48
Washington	66			1	28	6		31
West Virginia	22				17	1		19
Wisconsin	79				50	2		27
Wyoming	5				5			
<b>United States</b>	<b>3,738</b>	<b>155</b>	<b>37</b>	<b>28</b>	<b>1,671</b>	<b>86</b>	<b>21</b>	<b>1,712</b>

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 3, *Finances of County Governments*, Washington, DC, U.S. Government Printing Office, Table 3. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-7

**DIRECT FEDERAL AID TO MUNICIPALITIES, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Total	Public			General Revenue Sharing	Health and Hospitals	Housing and Ur- ban Renewal	Other
		Education	Welfare	Highways				
Alabama	113				42	6	64	
Alaska	33	8			7	1	16	
Arizona	81	1			22	11	47	
Arkansas	56				21	5	30	
California	675			6	210	3	391	
Colorado	93				31	9	41	
Connecticut	114	5			27	1	49	
Delaware	25	3			5		18	
District of Columbia	699	47	121	31	28	7	366	
Florida	254		1	2	69	1	168	
Georgia	97				38	5	54	
Hawaii	93				15	1	76	
Idaho	25				7		17	
Illinois	378	10	1	1	137	6	194	
Indiana	167				47	3	102	
Iowa	106			1	24	24	54	
Kansas	78				18	1	46	
Kentucky	115				37	37	40	
Louisiana	145			5	57	1	78	
Maine	26	1			12	2	11	
Maryland	189	6		1	34	3	92	
Massachusetts	350	10			86	37	217	
Michigan	447	2		1	109	10	225	
Minnesota	122				35	5	52	
Mississippi	52				21		31	

<b>Missouri</b>	224		1	2	53	11	24	132
<b>Montana</b>	19				5			13
<b>Nebraska</b>	51				13	1	4	33
<b>Nevada</b>	10				4		1	5
<b>New Hampshire</b>	23	6			6			10
<b>New Jersey</b>	155	3			58			94
<b>New Mexico</b>	52				12			39
<b>New York</b>	1,272	12			348		215	666
<b>North Carolina</b>	161				49		14	100
<b>North Dakota</b>	11				4		1	6
<b>Ohio</b>	401	20		1	105	7	67	200
<b>Oklahoma</b>	174			1	39	1	46	87
<b>Oregon</b>	81				28		8	45
<b>Pennsylvania</b>	441				125	6	7	239
<b>Rhode Island</b>	58	4			13		17	25
<b>South Carolina</b>	58				28		4	26
<b>South Dakota</b>	17				6		8	3
<b>Tennessee</b>	175	18		5	49	1		103
<b>Texas</b>	388	1			128	4	16	239
<b>Utah</b>	25				13			12
<b>Vermont</b>	7				4			3
<b>Virginia</b>	227	25			53		50	99
<b>Washington</b>	132			5	38	1	14	74
<b>West Virginia</b>	42				19		13	10
<b>Wisconsin</b>	122	1			48		14	59
<b>Wyoming</b>	6				2		1	3
<b>United States</b>	8,864	156	125	64	2,390	99	1,071	3,829

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 4, *Finances of Municipalities and Township Governments*, Washington, DC, U.S. Government Printing Office, Table 7. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-8

**DIRECT FEDERAL AID TO TOWNSHIPS, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Total	Public Education	Welfare	Highways	General Revenue Sharing	Health and Hospitals	Housing and Urban Renewal	Other
Alabama								
Alaska								
Arizona								
Arkansas								
California								
Colorado								
Connecticut	42	3			28		6	4
Delaware								
Florida								
Georgia								
Hawaii								
Idaho								
Illinois	31				29			2
Indiana	11				11			
Iowa								
Kansas	2				2			
Kentucky								
Louisiana								
Maine	26	1			14		1	7
Maryland								
Massachusetts	114	11			55			47
Michigan	23				17		2	3
Minnesota	5				5			
Mississippi								
Missouri	2				2			



Montana								
Nebraska	1				1			
Nevada								
New Hampshire	13				6			8
New Jersey	41				30			11
New Mexico								
New York	74		2		52			13
North Carolina								
North Dakota	2				1			
Ohio	16				16			
Oklahoma								
Oregon								
Pennsylvania	51				41			9
Rhode Island	17	6			6	1	1	4
South Carolina								
South Dakota	1				1			
Tennessee								
Texas								
Utah								
Vermont	14				8			5
Virginia								
Washington								
West Virginia								
Wisconsin	9				9			1
Wyoming								
United States	493	21	0	3	335	2	10	104

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 4, *Finances of Municipalities and Township Governments*, Washington, DC, U.S. Government Printing Office, Table 7. Details are from unpublished Census Bureau data and do not add to published total in every case.



Table A-9

**DIRECT FEDERAL AID TO SCHOOL DISTRICTS, BY STATE,  
1976-77  
(millions of dollars)**

State		State	
Alabama	14	Montana	10
Alaska		Nebraska	10
Arizona	28	Nevada	5
Arkansas	8	New Hampshire	
California	178	New Jersey	13
Colorado	17	New Mexico	32
Connecticut		New York	23
Delaware	4	North Carolina	
Florida	81	North Dakota	6
Georgia	33	Ohio	19
Hawaii		Oklahoma	17
Idaho	77	Oregon	13
Illinois	26	Pennsylvania	20
Indiana	7	Rhode Island	
Iowa	12	South Carolina	15
Kansas	10	South Dakota	7
Kentucky	19	Tennessee	
Louisiana	16	Texas	101
Maine	1	Utah	17
Maryland		Vermont	
Massachusetts		Virginia	
Michigan	73	Washington	30
Minnesota	9	West Virginia	5
Mississippi	18	Wisconsin	10
Missouri	33	Wyoming	5
		United States	952

SOURCE: U.S. Bureau of the Census, Census of Governments, 1977, Vol. 4, No. 1, *Finances of School Districts*, Washington, DC, U.S. Government Printing Office, Table 4.

Table A-10

**DIRECT FEDERAL AID TO SPECIAL DISTRICTS, BY STATE, BY FUNCTION,  
1976-77**  
(millions of dollars)

State	Total	Highways	Sewerage	Hospitals	Health and Urban Renewal	Housing and Urban Renewal	Mass Transit	Other
Alabama	27			1	25			1
Alaska								
Arizona	2							2
Arkansas	23				21			2
California	247			1	82		111	53
Colorado	22		9	1	2		9	1
Connecticut	12				12			
Delaware								
District of Columbia	475						475	
Florida	8			1	8			
Georgia	185			3	29		153	
Hawaii								
Idaho	3				1			2
Illinois	226		88	3	86		12	37
Indiana	10				10			
Iowa	6							6
Kansas	8			1	5			2
Kentucky	14							14
Louisiana	1							1
Maine	28				4			24
Maryland	65				32			33
Massachusetts	94				19		74	1
Michigan	27						26	1
Minnesota	119		42		34			43
Mississippi	6				6			

<b>Missouri</b>	64			27		37	
<b>Montana</b>	3					3	
<b>Nebraska</b>	9			3		6	
<b>Nevada</b>	3			3			
<b>New Hampshire</b>	4			4			
<b>New Jersey</b>	158			47	10	101	
<b>New Mexico</b>							
<b>New York</b>	11				11		
<b>North Carolina</b>	32			27		5	
<b>North Dakota</b>	2			1		1	
<b>Ohio</b>	69	2		43	20	4	
<b>Oklahoma</b>	18			16		2	
<b>Oregon</b>	38			8	28	2	
<b>Pennsylvania</b>	195			37	97	61	
<b>Rhode Island</b>	6			6			
<b>South Carolina</b>	23			11		12	
<b>South Dakota</b>	3			2		1	
<b>Tennessee</b>	42			35		7	
<b>Texas</b>	74			45		29	
<b>Utah</b>	17					17	
<b>Vermont</b>							
<b>Virginia</b>	6					6	
<b>Washington</b>	50	25		14		11	
<b>West Virginia</b>	8			4		4	
<b>Wisconsin</b>	18	9		2		7	
<b>Wyoming</b>							
<b>United States</b>	2,462	3	173	15	713	1,026	531

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 2, *Finances of Special Districts*, Washington, DC, U.S. Government Printing Office, Table 3. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-11

**STATE AID TO COUNTIES, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Total	Educa- tion	Public Welfare	High- ways	General Local Support	Health and Hospitals	Correc- tions and Law Enforce- ment Adminis- tration	Housing and Urban Renewal	Sew- erage	Other and Unalloc- able
Alabama	90		1	53	13	3	2			4
Alaska	69	61			7	2				
Arizona	116	1	2	27	72	5	4			6
Arkansas	55	1		24	11	7	3			13
California	3,640	180	2,173	232	587	289	54		20	109
Colorado	127		83	31		5	3			8
Connecticut										
Delaware	4						1			9
Florida	195		1	60	73	13	10			55
Georgia	691		2	24	3	17	11			6
Hawaii	20				14					
Idaho	37	7		18	5		1			7
Illinois	223		86	91	22	7	5		5	8
Indiana	255		91	99	4	1				1
Iowa	152		8	85	46	4				
Kansas	36			19	14	1	2			3
Kentucky	63		2	10	1	16	3			46
Louisiana	167			51	36	13	2			22
Maine	3				1					5
Maryland	819	533	101	49	71	19	23			23
Massachusetts	8	2				1	2			
Michigan	575		179	222	68	78	4			19
Minnesota	425		224	78	100	10	11			13
Mississippi	97			58	9	9				4
Missouri	30		2	13	2	2	1			5

Montana	21		1	4	1	4	1		8	
Nebraska	71		14	30	6	7				
Nevada	20			5	1	1			1	
New Hampshire	11		9		1					
New Jersey	529	57	403	2	9	42		1	5	
New Mexico	15			8	3				4	
New York	1,876	97	1,238	60	35	125	59	13	153	
North Carolina	1,462	1,186	182		28	32	1	2	5	
North Dakota	27	1	5	13	12	1	1		3	
Ohio	604	30	196	155		69	13		3	
Oklahoma	85			78	1	1			5	
Oregon	136	6	4	78	21	9	3		9	
Pennsylvania	282	6	100	23		81	26		25	
Rhode Island										
South Carolina	79			18	42	3	3		24	
South Dakota	6			5	1				3	
Tennessee	410	304	2	75	11	3	7		4	
Texas	63		14	12	9	7	14		5	
Utah	23			7		6			6	
Vermont	0									
Virginia	568	438	68	9	10	2		3	9	
Washington	144	8	11	53	17	28	14		32	
West Virginia	18				8	4			2	
Wisconsin	609	8	326	63	126	80	6		3	
Wyoming	15		1	5	8		1		3	
United States	14,347	2,939	5,533	1,947	1,657	1,008	287	0	44	932

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 3, *Finances of County Governments*, Washington, DC, U.S. Government Printing Office, Table 3. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-12  
**STATE AID TO MUNICIPALITIES, BY STATE, BY FUNCTION,  
 1976-77**  
 (millions of dollars)

State	Total	Educa- tion	Public Welfare	High- ways	General Local Support	Health and Hospitals	Correc- tions and Law Enforce- ment Adminis- tration	Housing and Urban Renewal	Sewerage	Other and Unalloc- able
Alabama	37			17	7					13
Alaska	133	96		2	15	6			2	12
Arizona	123			30	84		2			7
Arkansas	53			21	13	1	1			17
California	1,063	1	115	162	396	17	31		22	319
Colorado	97		48	11	14	4	4			16
Connecticut	189	104	22	4	34	4	2	5		14
Delaware	20	16		2					2	
Florida	222			5	184	4	9			20
Georgia	51			8	8					35
Hawaii	14				8				13	
Idaho	15			6	6				1	2
Illinois	340			138	124	17			30	19
Indiana	205		12	56	100	1			11	9
Iowa	118		28	48	56				5	9
Kansas	36			18	10	1	1			6
Kentucky	19			7		3				9
Louisiana	79		2	13	45	3				16
Maine	49	41		1	5					2
Maryland	537	153	137	155	17	20	35			20
Massachusetts	495	372	6	16	31	4		4		62
Michigan	526			105	275	33		1	10	102
Minnesota	209			22	165	1	6			15
Mississippi	77			2	56		1			18
Missouri	80		1	31	3	17	1		14	13



Montana	13			4			1			8
Nebraska	47			29	12	1				5
Nevada	17			2	13					2
New Hampshire	30	9		2	16		2		5	
New Jersey	422	245	17	1	110	4		1		44
New Mexico	66			2	56					8
New York	6,340	1,463	3,141	50	944	130	84	171	95	262
North Carolina	102			31	57				17	
North Dakota	15			7	6					2
Ohio	288	56		79	112	17	9	1		14
Oklahoma	34			11	6					17
Oregon	38			18	14		2		1	3
Pennsylvania	220		28	45	12	46	5	9	18	57
Rhode Island	79	47	12		8	1	1	1	1	8
South Carolina	21				12		1			8
South Dakota	6				2					4
Tennessee	284	182		39	52	3	2			6
Texas	47	6		2	6	6	9			18
Utah	12			4	1					7
Vermont	2									2
Virginia	450	245	120	28	11	5			5	36
Washington	110			34	39	9	7		11	9
West Virginia	6				1					5
Wisconsin	611	222		34	319	1			1	34
Wyoming	28			4	22					2
<b>United States</b>	<b>14,093</b>	<b>3,265</b>	<b>3,692</b>	<b>1,307</b>	<b>3,488</b>	<b>361</b>	<b>216</b>	<b>193</b>	<b>264</b>	<b>1,307</b>

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 4, *Finances of Municipalities and Township Governments*, Washington, DC, U.S. Government Printing Office, Table 7. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-13

**STATE AID TO TOWNSHIPS, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Total	Education	Public Welfare	Highways	General Local Support	Health and Hospitals	Correction and Law Enforce- ment	Housing and Urban Renewal	Sewerage	Other
Alabama										
Alaska										
Arizona										
Arkansas										
California										
Colorado										
Connecticut	199	150	2	6	27					14
Delaware										
District of Columbia										
Florida										
Georgia										
Hawaii										
Idaho										
Illinois	47		9	34						4
Indiana	6				6					
Iowa										
Kansas	1			1						
Kentucky										
Louisiana										
Maine	65	53	1	6	3					2
Maryland										
Massachusetts	399	313	4	36	23					31

Michigan	72			67					5	
Minnesota	18			18						
Mississippi										
Missouri										
Montana										
Nebraska										
Nevada										
New Hampshire	17		4	11					2	
New Jersey	50	4	1	44					1	
New Mexico										
New York	185		8	86					91	
North Carolina										
North Dakota	1			1						
Ohio	45		28	17						
Oklahoma										
Oregon										
Pennsylvania	60		55	3					2	
Rhode Island	55	44	2	3					6	
South Carolina										
South Dakota										
Tennessee										
Texas										
Utah										
Vermont	9	1	6						2	
Virginia										
Washington										
West Virginia										
Wisconsin	96		26	67					3	
Wyoming										
United States	1,335	565	18	211	376	0	0	0	0	163

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 4, *Finances of Municipalities and Township Governments*, Washington, DC, U.S. Government Printing Office, Table 7. Details are from unpublished Census Bureau data and do not add to published total in every case.



Table A-14

**STATE AID TO SCHOOL DISTRICTS, BY STATE,  
1976-77  
(millions of dollars)**

State		State	
Alabama	552	Missouri	572
Alaska		Montana	123
Arizona	458	Nebraska	127
Arkansas	290	Nevada	128
California	3,995	New Hampshire	20
Colorado	449	New Jersey	689
Connecticut	11	New Mexico	311
Delaware	135	New York	2,273
District of Columbia		North Carolina	
Florida	1,691	North Dakota	105
Georgia	770	Ohio	1,657
Hawaii		Oklahoma	442
Idaho	130	Oregon	340
Illinois	1,901	Pennsylvania	1,794
Indiana	835	Rhode Island	3
Iowa	577	South Carolina	419
Kansas	342	South Dakota	54
Kentucky	481	Tennessee	8
Louisiana	697	Texas	2,036
Maine	91	Utah	257
Maryland		Vermont	49
Massachusetts	91	Virginia	
Michigan	1,466	Washington	775
Minnesota	975	West Virginia	393
Mississippi	413	Wisconsin	670
		Wyoming	67
		United States	29,659

SOURCE: U.S. Bureau of the Census, Census of Governments, 1977, Vol. 4, No. 1, *Finances of School Districts*, Washington, DC, U.S. Government Printing Office, Table 4.

Table A-15

**STATE AID TO SPECIAL DISTRICTS, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Total	Education	Highways	Health and Hospitals	Housing and Urban Renewal	Sewerage	Mass Transit	Other
Alabama	2			1	1			1
Alaska								
Arizona								
Arkansas	1				1			
California	150			17	2		119	12
Colorado	5					3	1	1
Connecticut	2				1	2		
Delaware	2				2			
Florida	26			4	13			9
Georgia	9			6	2		1	
Hawaii								
Idaho	4							4
Illinois	64			1	1	2	54	6
Indiana	7							7
Iowa	5							5
Kansas	3							3
Kentucky	3							3
Louisiana	2							2
Maine	4							4
Maryland	27							26
Massachusetts	208				66		142	
Michigan	16						16	

<b>Minnesota</b>	36					8	2	26
<b>Mississippi</b>	4					1		3
<b>Missouri</b>	6	2						4
<b>Montana</b>								
<b>Nebraska</b>	10							10
<b>Nevada</b>	1							1
<b>New Hampshire</b>								
<b>New Jersey</b>	35		3			30	2	
<b>New Mexico</b>								
<b>New York</b>	27	3	2				25	
<b>North Carolina</b>	3							3
<b>North Dakota</b>	1							1
<b>Ohio</b>	6	1				3	5	
<b>Oklahoma</b>	3			1				2
<b>Oregon</b>	4						2	2
<b>Pennsylvania</b>	123			2			106	15
<b>Rhode Island</b>	3			3				
<b>South Carolina</b>	2							2
<b>South Dakota</b>								
<b>Tennessee</b>	3			1				2
<b>Texas</b>	11	1	1					9
<b>Utah</b>	10					8		2
<b>Vermont</b>								
<b>Virginia</b>	1							1
<b>Washington</b>	8		2			2		4
<b>West Virginia</b>	1							1
<b>Wisconsin</b>	2							2
<b>Wyoming</b>	1							1
<b>United States</b>	842	1	4	38	101	60	475	174

SOURCE: Total is from U.S. Bureau of Census, Census of Governments, 1977, Vol. 4, No. 2, *Finances of Special Districts*, Washington, DC, U.S. Government Printing Office, Table 3. Details are from unpublished Census Bureau data and do not add to published total in every case.

Table A-16

**LOCAL EDUCATIONAL EXPENDITURES: THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	14	552	117	435	804
Alaska	13	157	6	151	256
Arizona	28	459	56	403	976
Arkansas	8	291	67	224	480
California	199	4,176	517	3,659	9,394
Colorado	17	449	42	407	1,044
Connecticut	8	273	39	234	1,056
Delaware	7	151	13	138	205
Florida	81	1,691	194	1,497	2,752
Georgia	33	770	165	605	1,351
Hawaii	—	—	—	—	1
Idaho	7	137	21	116	251
Illinois	36	1,901	243	1,658	4,093
Indiana	7	835	76	759	1,551
Iowa	12	577	37	540	1,095
Kansas	10	342	41	301	784
Kentucky	19	481	87	394	826
Louisiana	16	697	133	564	1,057
Maine	3	211	21	190	322
Maryland	45	686	82	604	1,820
Massachusetts	21	777	110	667	2,280
Michigan	75	1,466	142	1,324	3,623
Minnesota	9	975	79	896	1,523
Mississippi	18	413	94	319	600
Missouri	33	572	80	492	1,365



Montana	10	123	20	103	297
Nebraska	10	127	23	104	569
Nevada	5	128	10	118	211
New Hampshire	7	29	11	18	237
New Jersey	24	995	160	835	2,811
New Mexico	32	311	43	268	420
New York	36	3,834	444	3,390	8,085
North Carolina	33	1,187	216	971	1,752
North Dakota	6	106	13	93	211
Ohio	39	1,743	438	1,305	3,777
Oklahoma	17	442	67	375	758
Oregon	13	356	64	292	1,038
Pennsylvania	20	1,801	287	1,514	3,742
Rhode Island	4	94	9	85	269
South Carolina	15	418	102	316	672
South Dakota	7	54	16	38	205
Tennessee	25	494	139	355	1,025
Texas	102	2,042	290	1,752	3,904
Utah	17	257	21	236	471
Vermont	—	49	7	42	154
Virginia	67	683	131	552	1,507
Washington	30	783	71	712	1,245
West Virginia	5	393	50	343	549
Wisconsin	11	901	63	838	1,784
Wyoming	5	67	7	60	195

— Represents zero or rounds to zero.

SOURCE: See Appendix, Figure M-1.

Table A-17

**LOCAL PUBLIC WELFARE EXPENDITURES: THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	—	1	—	1	9
Alaska	—	—	—	—	1
Arizona	—	2	—	2	17
Arkansas	—	—	—	—	3
California	—	2,283	1,183	1,105	2,544
Colorado	—	131	67	64	162
Connecticut	—	24	1	23	38
Delaware	—	—	—	—	1
Florida	2	2	—	2	46
Georgia	—	2	—	2	8
Hawaii	—	—	—	—	1
Idaho	—	—	—	—	3
Illinois	5	108	2	106	75
Indiana	—	119	73	46	205
Iowa	—	8	3	5	53
Kansas	—	—	—	—	5
Kentucky	—	2	—	2	9
Louisiana	—	3	—	3	5
Maine	—	1	—	1	6
Maryland	—	238	116	122	268
Massachusetts	—	10	—	10	35
Michigan	3	179	—	179	229
Minnesota	19	224	149	75	369
Mississippi	—	—	—	—	5
Missouri	1	3	—	3	11

Montana	—	1	—	1	12
Nebraska	—	14	7	7	23
Nevada	—	—	—	—	13
New Hampshire	—	9	—	9	33
New Jersey	—	420	263	157	568
New Mexico	—	—	—	—	2
New York	—	4,380	2,580	1,800	5,228
North Carolina	6	182	159	23	250
North Dakota	—	5	3	2	8
Ohio	—	196	15	181	369
Oklahoma	—	—	—	—	3
Oregon	—	4	—	4	12
Pennsylvania	—	128	49	79	272
Rhode Island	—	14	—	14	15
South Carolina	—	—	—	—	4
South Dakota	—	—	—	—	3
Tennessee	1	2	2	—	20
Texas	1	15	—	15	27
Utah	—	—	—	—	4
Vermont	—	—	—	—	—
Virginia	—	188	98	90	231
Washington	—	11	—	11	8
West Virginia	—	—	—	—	1
Wisconsin	—	326	201	125	404
Wyoming	—	1	—	1	1

— Represents zero or rounds to zero.

SOURCE: See Appendix, Figure M-1.

Table A-18

**LOCAL HIGHWAY EXPENDITURES: THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	—	70	—	70	144
Alaska	—	2	—	2	29
Arizona	1	57	—	57	105
Arkansas	1	57	—	57	80
California	9	394	22	372	849
Colorado	1	42	—	42	129
Connecticut	—	11	—	11	88
Delaware	—	2	—	2	13
Florida	4	65	—	65	256
Georgia	—	46	—	46	170
Hawaii	—	—	—	—	40
Idaho	1	27	6	21	49
Illinois	2	263	3	260	532
Indiana	—	155	3	152	208
Iowa	1	133	10	123	150
Kansas	—	38	—	38	150
Kentucky	—	17	—	17	60
Louisiana	5	64	—	64	174
Maine	—	3	—	3	51
Maryland	2	204	111	93	248
Massachusetts	—	52	—	52	225
Michigan	14	327	—	327	508
Minnesota	—	99	—	99	319
Mississippi	1	59	2	57	160
Missouri	2	45	7	38	157

Montana	1	8	7	1	42
Nebraska	—	60	—	60	122
Nevada	—	7	—	7	27
New Hampshire	—	6	—	6	46
New Jersey	—	3	—	3	283
New Mexico	—	10	—	10	35
New York	3	119	—	119	899
North Carolina	—	31	—	31	89
North Dakota	1	20	—	20	61
Ohio	1	263	—	263	454
Oklahoma	2	89	—	89	126
Oregon	—	96	49	47	127
Pennsylvania	—	123	—	123	320
Rhode Island	—	—	—	—	25
South Carolina	—	18	—	18	39
South Dakota	—	5	—	5	48
Tennessee	7	114	—	114	180
Texas	—	14	—	14	433
Utah	—	11	—	11	39
Vermont	—	6	—	6	29
Virginia	—	37	—	37	108
Washington	6	87	12	75	193
West Virginia	—	—	—	—	18
Wisconsin	—	123	—	123	395
Wyoming	—	9	—	9	20

— Represents zero or rounds to zero.

SOURCE: See Appendix, Figure M-1.

Table A-19

**LOCAL HEALTH AND HOSPITAL EXPENDITURES:  
THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	7	4	3	1	221
Alaska	1	8	4	4	15
Arizona	1	5	2	3	130
Arkansas	1	8	7	1	105
California	5	323	100	223	1,636
Colorado	11	9	—	9	146
Connecticut	1	6	—	6	36
Delaware	—	—	—	—	—
Florida	12	22	2	20	618
Georgia	7	38	10	28	586
Hawaii	1	—	—	—	6
Idaho	—	—	—	—	40
Illinois	10	25	16	9	433
Indiana	3	2	—	2	269
Iowa	—	5	2	3	138
Kansas	2	2	1	1	138
Kentucky	3	18	16	2	91
Louisiana	1	16	7	9	197
Maine	—	—	—	—	10
Maryland	3	39	14	25	153
Massachusetts	—	6	—	6	222
Michigan	18	111	1	110	594
Minnesota	7	12	6	6	234
Mississippi	—	9	6	3	193
Missouri	14	21	3	18	247

Montana	1	4	1	3	25
Nebraska	6	11	5	6	82
Nevada	—	1	1	—	74
New Hampshire	—	—	—	—	11
New Jersey	—	46	—	46	208
New Mexico	1	—	—	—	27
New York	6	258	99	159	1,609
North Carolina	6	32	13	19	281
North Dakota	—	1	1	0	3
Ohio	11	86	21	65	556
Oklahoma	2	1	1	—	114
Oregon	8	9	2	7	70
Pennsylvania	7	128	21	107	320
Rhode Island	2	2	—	2	2
South Carolina	1	3	—	3	149
South Dakota	—	—	—	—	10
Tennessee	3	6	2	4	288
Texas	9	15	—	15	630
Utah	1	6	3	3	29
Vermont	—	—	—	—	1
Virginia	—	8	5	3	89
Washington	8	38	21	17	147
West Virginia	1	4	1	3	48
Wisconsin	2	81	16	65	267
Wyoming	—	1	—	1	44

— Represents zero or rounds to zero.

SOURCE: See Appendix, Figure M-1.

Table A-20

**LOCAL HOUSING AND URBAN RENEWAL EXPENDITURES:  
THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	31	—	—	—	42
Alaska	1	—	—	—	—
Arizona	12	—	—	—	18
Arkansas	27	1	—	1	29
California	146	4	—	4	305
Colorado	14	—	—	—	19
Connecticut	62	6	—	6	82
Delaware	—	2	—	2	6
Florida	24	13	—	13	53
Georgia	35	2	—	2	52
Hawaii	1	—	—	—	8
Idaho	2	—	—	—	3
Illinois	119	1	—	1	160
Indiana	24	—	—	—	48
Iowa	24	—	—	—	27
Kansas	17	—	—	—	27
Kentucky	37	—	—	—	40
Louisiana	5	—	—	—	11
Maine	7	—	—	—	12
Maryland	86	1	—	1	162
Massachusetts	56	67	3	64	221
Michigan	67	—	—	—	89
Minnesota	49	—	—	—	79
Mississippi	6	1	—	1	9
Missouri	53	1	—	1	50



Montana	1	—	—	—	2
Nebraska	7	—	—	—	11
Nevada	4	—	—	—	11
New Hampshire	4	—	—	—	8
New Jersey	47	4	—	4	97
New Mexico	1	—	—	—	5
New York	241	171	—	171	628
North Carolina	42	2	—	2	86
North Dakota	2	—	—	—	3
Ohio	109	1	—	1	184
Oklahoma	62	1	—	1	39
Oregon	16	—	—	—	23
Pennsylvania	116	11	—	11	185
Rhode Island	24	3	—	3	24
South Carolina	15	—	—	—	23
South Dakota	10	—	—	—	10
Tennessee	36	1	—	1	55
Texas	61	1	—	1	77
Utah	—	—	—	—	—
Vermont	1	—	—	—	4
Virginia	51	—	—	—	69
Washington	28	—	—	—	53
West Virginia	18	—	—	—	16
Wisconsin	16	—	—	—	41
Wyoming	1	—	—	—	2

— Represents zero or rounds to zero.

SOURCE: See Appendix, *Figure M-1*.

Table A-21

**LOCAL SEWERAGE EXPENDITURES: THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Direct Federal Aid	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	—	—	—	—	87
Alaska	—	—	—	—	34
Arizona	—	—	—	—	58
Arkansas	—	—	—	—	24
California	—	47	—	47	626
Colorado	9	5	—	5	93
Connecticut	—	—	—	—	103
Delaware	—	2	—	2	40
Florida	—	—	—	—	419
Georgia	—	—	—	—	86
Hawaii	—	13	—	13	56
Idaho	—	1	—	1	16
Illinois	88	80	—	80	447
Indiana	—	11	—	11	136
Iowa	—	5	—	5	46
Kansas	—	—	—	—	46
Kentucky	—	—	—	—	51
Louisiana	—	—	—	—	75
Maine	—	6	—	6	43
Maryland	—	17	—	17	25
Massachusetts	—	—	—	—	123
Michigan	—	14	—	—	292
Minnesota	42	11	—	11	210
Mississippi	—	—	—	—	22
Missouri	—	14	14	—	131

Montana	—	—	—	—	13
Nebraska	—	4	—	4	50
Nevada	—	—	—	—	12
New Hampshire	—	7	—	7	18
New Jersey	—	31	—	31	334
New Mexico	—	—	—	—	19
New York	—	110	—	110	741
North Carolina	—	19	—	19	88
North Dakota	—	—	—	—	14
Ohio	—	12	—	12	282
Oklahoma	—	—	—	—	61
Oregon	—	—	—	—	95
Pennsylvania	—	31	—	31	372
Rhode Island	—	2	—	2	49
South Carolina	—	—	—	—	39
South Dakota	—	—	—	—	6
Tennessee	—	—	—	—	118
Texas	—	—	—	—	467
Utah	—	—	—	—	25
Vermont	—	3	—	—	8
Virginia	—	9	—	9	117
Washington	25	13	—	13	112
West Virginia	—	—	—	—	18
Wisconsin	9	18	—	18	161
Wyoming	—	—	—	—	6

— Represents zero or rounds to zero.  
 SOURCE: See Appendix, Figure M-1.

Table A-22

**URBAN MASS TRANSIT: FEDERAL AND STATE AID, BY STATE,  
1976-77  
(millions of dollars)**

State	Federal Aid	State Aid	State	Federal Aid	State Aid
Alabama	—	—	Montana	—	—
Alaska	—	—	Nebraska	—	—
Arizona	—	—	Nevada	—	—
Arkansas	—	—	New Hampshire	—	—
California	111	119	New Jersey	10	2
Colorado	9	1	New Mexico	—	—
Connecticut	—	—	New York	11	25
Delaware	—	—	North Carolina	—	—
Florida	—	—	North Dakota	—	—
Georgia	153	1	Ohio	22	5
Hawaii	—	—	Oklahoma	—	—
Idaho	—	—	Oregon	27	2
Illinois	12	54	Pennsylvania	97	106
Indiana	—	—	Rhode Island	—	—
Iowa	—	—	South Carolina	—	—
Kansas	—	—	South Dakota	—	—
Kentucky	—	—	Tennessee	—	—
Louisiana	—	—	Texas	—	—
Maine	—	—	Utah	—	—
Maryland	—	—	Vermont	—	—
Massachusetts	74	142	Virginia	—	—
Michigan	26	16	Washington	—	—
Minnesota	—	2	West Virginia	—	—
Mississippi	—	—	Wisconsin	—	—
Missouri	—	—	Wyoming	—	—

— Represents zero or rounds to zero.  
SOURCE: See Appendix, Figure M-1.

Table A-23

**LOCAL CRIMINAL JUSTICE SYSTEM EXPENDITURES:  
THE SOURCES OF FINANCING, BY STATE,  
1976-77  
(millions of dollars)**

State	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures	State	Nominal State Aid	Federal Pass- Through	Adjusted State Aid	Local Expend- itures
Alabama	8	6	2	118	Montana	3	3	—	31
Alaska	3	2	1	22	Nebraska	4	4	—	59
Arizona	7	7	—	187	Nevada	4	4	—	68
Arkansas	4	4	—	51	New Hampshire	2	2	—	33
California	86	48	38	2,090	New Jersey	9	9	—	573
Colorado	7	6	1	162	New Mexico	1	1	—	42
Connecticut	3	3	—	117	New York	143	60	83	1,826
Delaware	1	1	—	18	North Carolina	14	14	—	163
Florida	19	18	1	504	North Dakota	1	1	—	22
Georgia	11	8	3	229	Ohio	36	27	9	566
Hawaii	—	—	—	52	Oklahoma	4	4	—	91
Idaho	1	1	—	34	Oregon	8	7	1	135
Illinois	31	25	6	790	Pennsylvania	67	36	31	643
Indiana	13	13	—	213	Rhode Island	3	2	1	34
Iowa	7	6	1	109	South Carolina	4	4	—	91
Kansas	3	3	—	93	South Dakota	3	3	—	22
Kentucky	11	3	8	127	Tennessee	10	5	5	167
Louisiana	24	9	15	200	Texas	24	22	2	574
Maine	3	3	—	28	Utah	3	2	1	46
Maryland	65	7	58	230	Vermont	1	1	—	9
Massachusetts	14	12	2	408	Virginia	52	8	44	219
Michigan	24	19	5	642	Washington	21	15	6	191
Minnesota	19	9	10	204	West Virginia	2	2	—	40
Mississippi	2	2	—	67	Wisconsin	11	5	6	240
Missouri	13	11	2	240	Wyoming	1	1	—	22

— Represents zero or rounds to zero.

SOURCE: See Appendix, Figure M-1.



Table A-24

**INTERGOVERNMENTAL GENERAL SUPPORT AND LOCAL TAXES,  
BY STATE, 1976-77  
(millions of dollars)**

State	Direct Federal Aid	State Aid	Local Taxes	State	Direct Federal Aid	State Aid	Local Taxes
Alabama	68	18	467	Montana	16	2	270
Alaska	7	17	161	Nebraska	28	28	595
Arizona	40	158	738	Nevada	11	21	236
Arkansas	45	23	256	New Hampshire	14	28	325
California	483	978	11,254	New Jersey	134	162	3,723
Colorado	48	16	1,080	New Mexico	26	59	146
Connecticut	57	61	1,294	New York	505	1,065	11,702
Delaware	13	—	92	North Carolina	112	83	890
Florida	134	279	2,034	North Dakota	12	13	149
Georgia	92	13	1,168	Ohio	178	221	3,286
Hawaii	20	24	186	Oklahoma	54	7	543
Idaho	16	14	180	Oregon	46	31	911
Illinois	213	144	4,354	Pennsylvania	230	18	3,484
Indiana	88	146	1,315	Rhode Island	19	11	302
Iowa	55	102	863	South Carolina	61	50	391
Kansas	39	22	723	South Dakota	15	3	233
Kentucky	71	3	519	Tennessee	82	62	896
Louisiana	94	114	775	Texas	209	13	3,428
Maine	28	11	246	Utah	25	2	296
Maryland	92	80	1,564	Vermont	13	—	162
Massachusetts	150	55	2,859	Virginia	99	24	1,414
Michigan	181	395	3,173	Washington	66	61	904
Minnesota	89	273	1,116	West Virginia	36	10	254
Mississippi	83	73	291	Wisconsin	107	499	1,315
Missouri	83	5	1,325	Wyoming	7	30	168

— Represents zero or rounds to zero.  
SOURCE: See Appendix, Figure M-1.

Table A-25

**DIRECT FEDERAL AID TO LOCAL GOVERNMENTS, BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Education	Public Welfare	Highway	Health and Hospitals	Housing and Urban Renewal	Sew- erage	General Revenue Sharing	Mass Transit	Other General Aid	Total
Alabama	14	—	—	7	31	—	68	—	86	206
Alaska	13	—	—	1	1	—	7	—	16	39
Arizona	28	—	1	1	12	—	40	—	78	163
Arkansas	8	—	1	1	27	—	45	—	34	117
California	199	—	9	5	146	—	483	111	628	1,632
Colorado	17	—	1	11	14	9	48	9	54	163
Connecticut	8	—	—	1	62	—	57	—	33	214
Delaware	7	—	—	—	—	—	13	—	43	64
Florida	81	2	4	12	24	—	134	—	191	651
Georgia	33	—	—	7	35	—	92	153	75	394
Hawaii	—	—	—	1	1	—	20	—	90	114
Idaho	7	—	1	—	2	—	16	—	20	48
Illinois	36	5	2	10	119	88	213	12	243	761
Indiana	7	—	—	3	24	—	88	—	120	243
Iowa	12	—	1	—	24	—	55	—	57	158
Kansas	10	—	—	2	17	—	39	—	52	123
Kentucky	19	—	—	3	37	—	71	—	61	205
Louisiana	16	—	5	1	5	—	94	—	118	239
Maine	3	—	—	—	7	—	28	—	18	81
Maryland	45	—	2	3	86	—	92	—	141	403



Massachusetts	21	—	—	—	56	—	150	74	266	569
Michigan	75	3	14	18	67	—	181	26	439	799
Minnesota	9	19	—	7	49	42	89	—	60	333
Mississippi	18	—	1	—	6	—	63	—	35	121
Missouri	33	1	2	14	53	—	83	—	155	378
Montana	10	—	1	1	1	—	16	—	16	47
Nebraska	10	—	—	6	7	—	28	—	33	91
Nevada	5	—	—	—	4	—	11	—	11	32
New Hampshire	7	—	—	—	4	—	14	—	18	43
New Jersey	24	—	—	—	47	—	134	10	229	544
New Mexico	32	—	—	1	1	—	26	—	43	103
New York	36	—	3	6	241	—	505	11	817	1,630
North Carolina	33	6	—	6	42	—	112	—	143	345
North Dakota	6	—	1	—	2	—	12	—	7	29
Ohio	39	—	1	11	109	—	178	22	267	632
Oklahoma	17	—	2	2	62	—	54	—	91	230
Oregon	13	—	—	8	16	—	46	27	167	281
Pennsylvania	20	—	—	7	116	—	230	97	340	871
Rhode Island	4	—	—	2	24	—	19	—	29	82
South Carolina	15	—	—	1	15	—	61	—	36	141
South Dakota	7	—	—	—	10	—	15	—	3	37
Tennessee	25	1	7	3	36	—	82	—	120	281
Texas	102	1	—	9	61	—	209	—	260	670
Utah	17	—	—	1	—	—	25	—	15	74
Vermont	—	—	—	—	1	—	13	—	8	22
Virginia	67	—	—	—	51	—	99	—	147	370
Washington	30	—	6	8	28	25	66	—	105	277
West Virginia	5	—	—	1	18	—	36	—	14	77
Wisconsin	11	—	—	2	16	9	107	—	86	237
Wyoming	5	—	—	—	1	—	7	—	3	16

— Represents zero or rounds to zero.

SOURCE: Appendix, Figure M-1 and Tables A-16 through A-24.

Table A-26

**STATE AID TO LOCAL GOVERNMENTS (INCLUDING PASS-THROUGH),  
BY STATE, BY FUNCTION, 1976-77  
(millions of dollars)**

State	Education	Public Welfare	Highway	Health and Hospitals	Housing and Urban Renewal	Sewerage	Mass Transit	Criminal Justice	General Support	Total
Alabama	552	1	70	4	—	—	—	8	18	680
Alaska	157	—	2	8	—	—	—	3	17	202
Arizona	459	2	57	5	—	—	—	7	158	698
Arkansas	291	—	57	8	1	—	—	4	23	399
California	4,176	2,288	394	323	4	47	119	86	978	8,848
Colorado	449	131	42	9	—	5	1	7	16	677
Connecticut	273	24	11	6	6	—	—	3	61	417
Delaware	151	—	2	—	2	2	—	1	—	162
Florida	1,691	2	65	22	13	—	—	19	279	2,133
Georgia	770	2	46	38	2	—	1	11	13	898
Hawaii	—	—	—	—	—	13	—	—	24	33
Idaho	137	—	27	—	—	1	—	1	14	186
Illinois	1,901	108	263	25	1	80	54	31	144	2,576
Indiana	835	119	155	2	—	11	—	13	146	1,307
Iowa	577	8	133	5	—	5	—	7	102	852
Kansas	342	—	38	2	—	—	—	3	22	419
Kentucky	481	2	17	18	—	—	—	11	3	565
Louisiana	697	3	64	16	—	—	—	24	114	945
Maine	211	1	3	—	—	6	—	3	11	211
Maryland	686	238	204	39	1	17	—	65	80	1,382

Massachusetts	777	10	52	6	67	—	142	14	55	1,200
Michigan	1,466	179	327	111	—	14	16	24	395	2,656
Minnesota	975	224	99	12	—	11	2	19	273	1,662
Mississippi	413	—	59	9	1	—	—	2	73	591
Missouri	572	3	45	21	1	14	—	13	5	688
Montana	123	1	8	4	—	—	—	3	2	158
Nebraska	127	14	60	11	—	4	—	4	28	255
Nevada	128	—	7	1	—	—	—	4	21	166
New Hampshire	29	9	6	—	—	7	—	2	28	78
New Jersey	995	420	3	46	4	31	2	9	162	1,725
New Mexico	311	—	10	—	—	—	—	1	59	392
New York	3,834	4,380	119	258	171	110	25	143	1,065	10,701
North Carolina	1,187	182	31	32	2	19	—	14	83	1,567
North Dakota	106	5	20	1	—	—	—	1	13	150
Ohio	1,743	196	263	86	1	12	5	36	221	2,599
Oklahoma	442	—	89	1	1	—	—	4	7	564
Oregon	356	4	96	9	—	—	2	8	31	518
Pennsylvania	1,801	128	123	128	11	31	106	67	18	2,487
Rhode Island	94	14	—	2	3	2	—	3	11	140
South Carolina	418	—	18	3	—	—	—	4	50	521
South Dakota	54	—	5	—	—	—	—	3	3	67
Tennessee	494	2	114	6	1	—	—	10	62	705
Texas	2,042	15	14	15	1	—	—	24	13	2,157
Utah	257	—	11	6	—	—	—	3	2	301
Vermont	49	—	6	—	—	3	—	1	—	60
Virginia	683	188	37	8	—	9	—	52	24	1,019
Washington	783	11	87	38	—	13	—	21	61	1,036
West Virginia	393	—	—	4	—	—	—	2	10	418
Wisconsin	901	326	123	81	—	18	—	11	499	1,989
Wyoming	67	1	9	1	—	—	—	1	30	111

— Represents zero or rounds to zero.  
SOURCE: Tables A-16 through A-24.

Table A-27

**FEDERAL PASS-THROUGH COMPONENT OF NOMINAL STATE AID,  
BY STATE, BY FUNCTION, 1976-77  
(millions of dollars)**

State	Education	Public Welfare	Highway	Health and Hospitals	Housing and Urban Renewal	Sewerage	Criminal Justice	Man- power	Older Ameri- cans	All Other
Alabama	117	—	—	3	—	—	6	43	6	—
Alaska	6	—	—	4	—	—	2	5	—	—
Arizona	56	—	—	2	—	—	7	1	3	—
Arkansas	67	—	—	7	—	—	4	26	4	3
California	517	1,183	22	100	—	—	48	10	15	45
Colorado	42	67	—	—	—	—	6	—	—	9
Connecticut	39	1	—	—	—	—	3	28	—	3
Delaware	13	—	—	—	—	—	1	9	—	—
Florida	194	—	—	2	—	—	18	10	12	3
Georgia	165	—	—	10	—	—	8	67	5	1
Hawaii	—	—	—	—	—	—	—	—	—	—
Idaho	21	—	6	—	—	—	1	—	—	11
Illinois	243	2	3	16	—	—	25	6	—	8
Indiana	76	73	3	—	—	—	13	20	—	—
Iowa	37	3	10	2	—	—	6	—	3	—
Kansas	41	—	—	1	—	—	3	9	—	3
Kentucky	87	—	—	16	—	—	3	—	—	12
Louisiana	133	—	—	7	—	—	9	15	—	4
Maine	21	—	—	—	—	—	3	9	—	—
Maryland	82	116	111	14	—	—	7	—	—	—

Massachusetts	110	—	—	—	3	—	12	77	—	4
Michigan	142	—	—	1	—	—	19	45	—	3
Minnesota	79	149	—	6	—	—	9	9	—	1
Mississippi	94	—	2	6	—	—	2	—	—	2
Missouri	80	—	7	3	—	14	11	12	8	7
Montana	20	—	7	1	—	—	3	8	—	2
Nebraska	23	7	—	5	—	—	4	—	—	—
Nevada	10	—	—	1	—	—	4	—	—	—
New Hampshire	11	—	—	—	—	—	2	5	—	2
New Jersey	160	263	—	—	—	—	9	—	—	—
New Mexico	43	—	—	—	—	—	1	—	—	1
New York	444	2,580	—	99	—	—	60	42	19	25
North Carolina	216	159	—	13	—	—	14	56	—	—
North Dakota	13	3	—	1	—	—	1	—	—	1
Ohio	438	15	—	21	—	—	27	—	—	1
Oklahoma	67	—	—	1	—	—	4	—	4	12
Oregon	64	—	49	2	—	—	7	—	—	4
Pennsylvania	287	49	—	21	—	—	36	13	17	10
Rhode Island	9	—	—	—	—	—	2	10	—	1
South Carolina	102	—	—	—	—	—	4	49	—	3
South Dakota	16	—	—	—	—	—	3	—	—	4
Tennessee	139	2	—	2	—	—	5	—	—	7
Texas	290	—	—	—	—	—	22	—	3	—
Utah	21	—	—	3	—	—	2	17	1	5
Vermont	7	—	—	—	—	—	1	9	—	6
Virginia	131	98	—	5	—	—	8	—	—	11
Washington	71	—	12	21	—	—	15	—	—	25
West Virginia	50	—	—	1	—	—	2	—	4	8
Wisconsin	63	201	—	16	—	—	5	25	5	6
Wyoming	7	—	—	—	—	—	1	—	—	—

— Represents zero or rounds to zero.

SOURCE: Appendix, Figure M-1 and Tables A-16 through A-23.

Table A-28

**NET STATE AID TO LOCAL GOVERNMENTS (EXCLUDING PASS-THROUGH),  
BY STATE, BY FUNCTION,  
1976-77  
(millions of dollars)**

State	Education	Public Welfare	Highways	Health and Hospitals	Housing and Urban Renewal	Sewerage	Mass Transit	Criminal Justice	General Support
Alabama	\$ 435	\$ 1	\$ 70	\$ 1	\$ —	\$ —	\$ —	\$ 2	\$ 18
Alaska	151	—	2	4	—	—	—	1	17
Arizona	403	2	57	3	—	—	—	—	158
Arkansas	224	—	57	1	1	—	—	—	23
California	3,659	1,105	372	223	4	47	119	38	978
Colorado	407	64	42	9	—	5	1	1	16
Connecticut	234	23	11	6	6	—	—	—	61
Delaware	138	—	2	—	2	2	—	—	—
Florida	1,497	2	65	20	13	—	—	1	279
Georgia	605	2	46	28	2	—	1	3	13
Hawaii	—	—	—	—	—	13	—	—	24
Idaho	116	—	21	—	—	1	—	—	14
Illinois	1,658	106	260	9	1	80	54	6	144
Indiana	759	46	152	2	—	11	—	—	146
Iowa	540	5	123	3	—	5	—	1	102
Kansas	301	—	38	1	—	—	—	—	22
Kentucky	394	2	17	2	—	—	—	8	3
Louisiana	564	3	64	9	—	—	—	15	114
Maine	190	1	3	—	—	6	—	—	11
Maryland	604	122	93	25	1	17	—	58	80

Massachusetts	667	10	52	6	64	—	142	2	55
Michigan	1,324	179	327	110	—	—	16	5	395
Minnesota	896	75	99	6	—	11	2	10	273
Mississippi	319	—	57	3	1	—	—	—	73
Missouri	492	3	38	18	1	—	—	2	5
Montana	103	1	1	3	—	—	—	—	2
Nebraska	104	7	60	6	—	4	—	—	28
Nevada	118	—	7	—	—	—	—	—	21
New Hampshire	18	9	6	—	—	7	—	—	28
New Jersey	835	157	3	46	4	31	2	—	162
New Mexico	268	—	10	—	—	—	—	—	59
New York	3,390	1,800	119	159	171	110	25	83	1,065
North Carolina	971	23	31	19	2	19	—	—	83
North Dakota	93	2	20	—	—	—	—	—	13
Ohio	1,305	181	263	65	1	12	5	9	221
Oklahoma	375	—	89	—	1	—	—	—	7
Oregon	292	4	47	7	—	—	2	1	31
Pennsylvania	1,514	79	123	107	11	31	106	31	18
Rhode Island	85	14	—	2	3	2	—	1	11
South Carolina	316	—	18	3	—	—	—	—	50
South Dakota	38	—	5	—	—	—	—	—	3
Tennessee	355	—	114	4	1	—	—	5	62
Texas	1,752	15	14	15	1	—	—	2	13
Utah	236	—	11	3	—	—	—	1	2
Vermont	42	—	6	—	—	—	—	—	—
Virginia	552	90	37	3	—	9	—	44	24
Washington	712	11	75	17	—	13	—	6	61
West Virginia	343	—	—	3	—	—	—	—	10
Wisconsin	838	125	123	65	—	18	—	6	499
Wyoming	60	1	9	1	—	—	—	—	30

— Represents zero or rounds to zero.  
 SOURCE: Tables A-16 through A-24.

Table A-29

**"DISCRETIONARY" PASS-THROUGH AID FROM STATE SHARES OF GENERAL  
REVENUE SHARING AND ANTI-RECESSION FISCAL ASSISTANCE (ARFA),\*  
BY STATE, BY FUNCTION, 1976-77  
(millions of dollars)**

State	Total	Education	Public Welfare	Health and Hospitals	Housing and Urban Renewal	General Support	All Other
Alabama	\$	\$	\$	\$	\$	\$	\$
Alaska							
Arizona	22.5					22.5	
Arkansas	2.0	2.0					
California							
Colorado	17.6		13.7	2.3	0.2		1.4 <sup>a</sup>
Connecticut	10.0					6.0	4.0 <sup>a</sup>
Delaware							
District of Columbia							
Florida	69.21	69.2					
Georgia							
Hawaii							
Idaho							
Illinois	128.6	128.6 <sup>b</sup>					
Indiana							
Iowa	29.6					29.6	
Kansas							
Kentucky	3.5						3.5
Louisiana							
Maine	13.7	13.7					
Maryland							
Massachusetts							
Michigan							
Minnesota							



<b>Mississippi</b>								
<b>Missouri</b>	2.7							
<b>Montana</b>							2.7	
<b>Nebraska</b>								
<b>Nevada</b>	5.4	5.4						
<b>New Hampshire</b>								
<b>New Jersey</b>	6.5					6.5 <sup>a</sup>		
<b>New Mexico</b>	10.7	10.7						
<b>New York</b>								
<b>North Carolina</b>	50.8	50.8						
<b>North Dakota</b>	12.6	12.6						
<b>Ohio</b>	45.0	45.0						
<b>Oklahoma</b>	19.8	19.8						
<b>Oregon</b>	22.2	22.2						
<b>Pennsylvania</b>	116.7	77.5		3.6		24.0	11.6	
<b>Rhode Island</b>								
<b>South Carolina</b>								
<b>South Dakota</b>	7.4	7.4						
<b>Tennessee</b>	6.9	6.9						
<b>Texas</b>	0.2	0.2						
<b>Utah</b>	12.4	12.4						
<b>Vermont</b>								
<b>Virginia</b>	45.0	45.0						
<b>Washington</b>								
<b>West Virginia</b>								
<b>Wisconsin</b>	55.0	55.0						
<b>Wyoming</b>								
<b>United States</b>	\$716.0	\$584.4	\$13.7	\$5.9	\$0.2	\$88.6	\$23.2	

\* All funds are from GRS except where footnoted as follows:

- a. All ARFA.
- b. Includes \$16.4 million ARFA.

SOURCE: Census Bureau unpublished data reported on Form RS 902, Bureau of the Census, Department of Commerce, and Office of Revenue Sharing, Department of the Treasury.

Table A-30

**PER CAPITA DIRECT FEDERAL AID TO LOCAL GOVERNMENTS,  
BY STATE, BY FUNCTION,  
1976-77**

State	Total	Education	Public Welfare	Highway	Housing and Urban Renewal	Health and Hospitals	GRS	Other General Aid
Alabama	\$ 55	\$ 3	\$ —	\$ —	\$ 8	\$ 1	\$18	\$23
Alaska	95	31	—	—	2	2	17	39
Arizona	70	12	—	—	5	—	17	33
Arkansas	54	3	—	—	12	—	20	15
California	74	9	—	—	6	—	22	28
Colorado	62	6	—	—	5	4	18	20
Connecticut	68	2	—	—	19	—	18	10
Delaware	109	12	—	—	—	—	22	73
Florida	77	9	—	—	2	1	15	22
Georgia	78	6	—	—	6	1	18	14
Hawaii	127	—	—	—	1	1	22	100
Idaho	56	8	—	1	2	—	18	23
Illinois	67	3	—	—	10	—	18	21
Indiana	45	1	—	—	4	—	16	22
Iowa	54	4	—	—	8	—	19	19
Kansas	52	4	—	—	7	—	16	22
Kentucky	59	5	—	—	10	—	20	17
Louisiana	60	4	—	1	1	—	23	30
Maine	74	2	—	—	6	—	25	16
Maryland	97	10	—	—	20	—	22	34
Massachusetts	98	3	—	—	9	—	25	46
Michigan	87	8	—	1	7	1	19	48
Minnesota	83	2	4	—	12	1	22	15
Mississippi	50	7	—	—	2	—	26	14
Missouri	78	6	—	—	11	2	17	32

Montana	61	13	—	1	1	1	1	21	21
Nebraska	58	6	—	—	4	3	3	17	21
Nevada	50	7	—	—	6	—	—	17	17
New Hampshire	50	8	—	—	4	—	—	16	21
New Jersey	74	3	—	—	6	—	—	18	31
New Mexico	86	26	—	—	—	—	—	21	36
New York	90	2	—	—	13	—	—	28	45
North Carolina	62	5	1	—	7	1	1	20	25
North Dakota	44	9	—	1	3	—	—	18	10
Ohio	59	3	—	—	10	1	1	16	24
Oklahoma	81	6	—	—	22	—	—	19	32
Oregon	118	5	—	—	6	3	3	19	70
Pennsylvania	73	1	—	—	9	—	—	19	28
Rhode Island	87	4	—	—	25	2	2	20	31
South Carolina	49	5	—	—	5	—	—	21	12
South Dakota	53	10	—	—	14	—	—	21	4
Tennessee	65	5	—	1	8	—	—	19	27
Texas	52	7	—	—	4	—	—	16	20
Utah	58	13	—	—	—	—	—	19	11
Vermont	45	—	—	—	2	—	—	26	16
Virginia	72	13	—	—	9	—	—	19	28
Washington	75	8	—	1	7	2	2	18	28
West Virginia	41	2	—	—	9	—	—	19	7
Wisconsin	50	2	—	—	3	—	—	23	18
Wyoming	39	12	—	—	2	—	—	17	7

— Represents zero or rounds to zero.  
SOURCE: Table A-25.

Table A-31

**PER CAPITA STATE AID (INCLUDING PASS-THROUGH)  
TO LOCAL GOVERNMENTS, BY STATE, BY FUNCTION,  
1976-77**

State	Total	Education	Public Welfare	Highway	Health and Hospitals	Housing and Urban Renewal	Criminal Justice	General Support
Alabama	\$184	\$149	\$ —	\$18	\$ 1	\$ —	\$ 2	\$ 4
Alaska	496	385	—	4	19	—	7	41
Arizona	304	199	1	24	2	—	3	68
Arkansas	186	135	—	26	3	—	1	10
California	404	190	104	17	14	—	3	44
Colorado	258	171	50	16	3	—	2	6
Connecticut	134	87	8	3	1	1	—	19
Delaware	278	259	—	3	—	3	1	—
Florida	252	200	—	7	2	1	2	33
Georgia	177	152	—	9	7	—	2	2
Hawaii	36	—	—	—	—	—	—	26
Idaho	217	159	—	31	—	—	1	16
Illinois	229	169	10	23	2	—	2	12
Indiana	245	156	22	29	—	—	2	27
Iowa	295	200	3	46	1	—	2	35
Kansas	180	147	—	16	—	—	1	9
Kentucky	163	139	1	4	5	—	3	—
Louisiana	241	177	1	16	4	—	6	29
Maine	194	194	1	2	—	—	2	10
Maryland	333	165	58	49	9	—	15	19
Massachusetts	207	134	2	8	1	11	2	9
Michigan	290	160	20	35	12	—	2	43
Minnesota	418	245	56	24	3	—	4	68
Mississippi	247	172	—	24	3	—	—	30
Missouri	143	119	1	9	4	—	2	1

<b>Montana</b>	207	161	1	10	5	—	3	2
<b>Nebraska</b>	163	81	10	38	7	—	2	17
<b>Nevada</b>	262	202	—	11	1	—	6	33
<b>New Hampshire</b>	91	34	11	7	—	—	2	32
<b>New Jersey</b>	235	135	57	—	6	—	1	22
<b>New Mexico</b>	329	261	—	8	—	—	—	49
<b>New York</b>	597	213	244	6	14	9	7	59
<b>North Carolina</b>	283	214	33	5	5	—	2	15
<b>North Dakota</b>	229	162	8	30	1	—	1	19
<b>Ohio</b>	242	162	18	24	8	—	3	20
<b>Oklahoma</b>	200	157	—	31	—	—	1	2
<b>Oregon</b>	218	149	2	40	3	—	3	13
<b>Pennsylvania</b>	211	152	11	10	10	—	5	1
<b>Rhode Island</b>	149	100	15	—	2	3	3	11
<b>South Carolina</b>	181	145	—	6	1	—	1	17
<b>South Dakota</b>	97	78	—	7	—	—	4	4
<b>Tennessee</b>	163	114	1	26	1	—	2	14
<b>Texas</b>	168	159	1	1	1	—	1	1
<b>Utah</b>	237	202	—	8	4	—	2	1
<b>Vermont</b>	124	101	—	12	—	—	2	—
<b>Virginia</b>	198	133	37	7	1	—	10	4
<b>Washington</b>	283	214	3	23	10	—	5	16
<b>West Virginia</b>	224	211	—	—	2	—	1	5
<b>Wisconsin</b>	427	193	70	26	17	—	2	107
<b>Wyoming</b>	273	165	2	22	2	—	2	73

— Represents zero or rounds to zero.  
 SOURCE: Table A-26.

Table A-32

**PER CAPITA FEDERAL PASS-THROUGH COMPONENT OF STATE AID,  
BY STATE, BY FUNCTION,  
1976-77**

State	Total	Education	Public Welfare	Highway	Criminal Justice	Man- power	Older Americans
Alabama	\$47	\$31	\$ —	\$ —	\$1	\$11	\$1
Alaska	41	14	—	—	4	12	—
Arizona	30	24	—	—	3	—	1
Arkansas	51	31	—	—	1	12	1
California	88	23	54	1	2	—	—
Colorado	43	16	25	—	2	—	—
Connecticut	23	12	—	—	—	9	—
Delaware	39	22	—	—	1	15	—
Florida	28	22	—	—	2	1	1
Georgia	50	32	—	—	1	13	—
Hawaii	—	—	—	—	—	—	—
Idaho	38	24	—	7	1	—	—
Illinois	26	21	—	—	2	—	—
Indiana	34	14	13	—	2	3	—
Iowa	21	12	1	3	2	—	1
Kansas	24	17	—	—	1	3	—
Kentucky	34	25	—	—	—	—	—
Louisiana	42	33	—	—	2	3	—
Maine	30	19	—	—	2	8	—
Maryland	79	19	28	26	1	—	—
Massachusetts	35	19	—	—	2	13	—
Michigan	23	15	—	—	2	4	—
Minnesota	63	19	37	—	2	2	—
Mississippi	44	39	—	—	—	—	—
Missouri	29	16	—	1	2	2	1

<b>Montana</b>	53	26	—	9	3	10	—
<b>Nebraska</b>	24	14	4	—	2	—	—
<b>Nevada</b>	23	15	—	—	6	—	—
<b>New Hampshire</b>	23	12	—	—	2	5	—
<b>New Jersey</b>	58	21	35	—	1	—	—
<b>New Mexico</b>	37	36	—	—	—	—	—
<b>New York</b>	182	24	143	—	3	2	1
<b>North Carolina</b>	82	39	28	—	2	10	—
<b>North Dakota</b>	29	19	4	—	1	—	—
<b>Ohio</b>	46	40	1	—	2	—	—
<b>Oklahoma</b>	31	23	—	—	1	—	1
<b>Oregon</b>	53	26	—	20	2	—	—
<b>Pennsylvania</b>	36	24	4	—	3	1	1
<b>Rhode Island</b>	23	9	—	—	2	10	—
<b>South Carolina</b>	54	35	—	—	1	17	—
<b>South Dakota</b>	33	23	—	—	4	—	—
<b>Tennessee</b>	36	32	—	—	1	—	—
<b>Texas</b>	24	22	—	—	1	—	—
<b>Utah</b>	38	16	—	—	1	13	—
<b>Vermont</b>	47	14	—	—	2	18	—
<b>Virginia</b>	49	25	19	—	1	—	—
<b>Washington</b>	39	19	—	3	4	—	—
<b>West Virginia</b>	34	26	—	—	1	—	2
<b>Wisconsin</b>	69	13	43	—	1	5	1
<b>Wyoming</b>	19	17	—	—	2	—	—

— Represents zero or rounds to zero.

SOURCE: Table A-27.

Table A-33

**NET PER CAPITA STATE AID TO LOCAL GOVERNMENTS  
(EXCLUDING PASS-THROUGH), BY STATE, BY FUNCTION,  
1976-77**

State	Total	Education	Public Welfare	Highways	Health and Hospitals	General Support
Alabama	\$136	\$117	\$ —	\$18	\$ —	\$ 4
Alaska	454	371	—	4	9	41
Arizona	273	175	—	24	1	68
Arkansas	134	104	—	26	—	10
California	315	167	50	16	10	44
Colorado	214	155	24	16	3	6
Connecticut	110	75	7	3	1	19
Delaware	238	237	—	3	—	—
Florida	224	177	—	7	2	33
Georgia	127	119	—	9	5	2
Hawaii	36	—	—	—	—	26
Idaho	178	135	—	24	—	16
Illinois	202	147	9	23	—	12
Indiana	210	142	8	28	—	27
Iowa	274	187	1	42	1	35
Kansas	155	129	—	16	—	9
Kentucky	129	113	—	4	—	—
Louisiana	198	143	—	16	2	29
Maine	164	175	—	2	—	10
Maryland	254	145	29	22	6	19
Massachusetts	171	115	1	8	1	9
Michigan	267	145	19	35	12	43
Minnesota	354	225	18	24	1	68
Mississippi	203	133	—	23	1	30
Missouri	113	102	—	7	3	1



<b>Montana</b>	153	135	1	1	3	2
<b>Nebraska</b>	138	66	4	38	3	17
<b>Nevada</b>	238	186	—	11	—	33
<b>New Hampshire</b>	68	21	10	7	—	32
<b>New Jersey</b>	176	113	21	—	6	22
<b>New Mexico</b>	291	225	—	8	—	49
<b>New York</b>	414	189	100	6	8	59
<b>North Carolina</b>	200	175	4	5	3	15
<b>North Dakota</b>	200	142	3	30	—	19
<b>Ohio</b>	195	121	16	24	6	20
<b>Oklahoma</b>	169	133	—	31	—	2
<b>Oregon</b>	164	122	1	19	2	13
<b>Pennsylvania</b>	174	128	6	10	9	1
<b>Rhode Island</b>	126	90	14	—	2	11
<b>South Carolina</b>	126	109	—	6	1	17
<b>South Dakota</b>	63	55	—	7	—	4
<b>Tennessee</b>	127	82	—	26	—	14
<b>Texas</b>	143	136	1	1	1	1
<b>Utah</b>	198	186	—	8	2	1
<b>Vermont</b>	89	86	—	12	—	—
<b>Virginia</b>	149	107	17	7	—	4
<b>Washington</b>	243	194	3	20	4	16
<b>West Virginia</b>	189	184	—	—	1	5
<b>Wisconsin</b>	358	180	26	26	13	107
<b>Wyoming</b>	253	147	2	22	2	73

— Represents zero or rounds to zero.  
SOURCE: Table A-28.



# COMMISSION MEMBERS

## **Private Citizens**

Abraham D. Beame, ACIR Chairman, New York, New York  
Bill G. King, Alabama  
Vacancy

## **Members of the United States Senate**

Lawton Chiles, Florida  
William V. Roth, Jr., Delaware  
James R. Sasser, Tennessee

## **Members of the U.S. House of Representatives**

Clarence J. Brown, Jr., Ohio  
L. H. Fountain, North Carolina  
Charles B. Rangel, New York

## **Officers of the Executive Branch, Federal Government**

Juanita M. Kreps, Secretary of Commerce  
James T. McIntyre, Director, Office of Management and Budget  
Vacancy

## **Governors**

Bruce Babbitt, Arizona  
John N. Dalton, Virginia  
Richard W. Riley, South Carolina  
Richard A. Snelling, Vermont

## **Mayors**

Thomas Bradley, Los Angeles, California  
Richard E. Carver, Peoria, Illinois  
Tom Moody, Columbus, Ohio  
John P. Rousakis, Savannah, Georgia

## **State Legislative Leaders**

Fred E. Anderson, Colorado State Senate  
Leo McCarthy, Speaker, California Assembly  
Vacancy

## **Elected County Officials**

William O. Beach, County Executive, Montgomery County, Tennessee  
Lynn G. Cutler, ACIR Vice-Chair, Board of Supervisors, Black Hawk County, Iowa  
Doris W. Dealaman, Freeholder Director, Somerset County, New Jersey



# What is ACIR

The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, state, and local government and the public.

The Commission is composed of 26 members—nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from states nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be reappointed.

As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with the all important functional and structural relationships among the various governments, the Commission has also extensively studied critical stresses currently being placed on traditional governmental taxing practices. One of the long range efforts of the Commission has been to seek ways to improve Federal, state, and local governmental taxing practices and policies to achieve equitable allocation of resources, increased efficiency in collection and administration, and reduced compliance burdens upon the taxpayers.

Studies undertaken by the Commission have dealt with subjects as diverse as transportation and as specific as state taxation of out-of-state depositories; as wide ranging as substate regionalism to the more specialized issue of local revenue diversification. In selecting items for the work program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multistep procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policies.