

**State
Mandating
of**

**Local
Expenditures**

Advisory
Commission on
Intergovernmental
Relations



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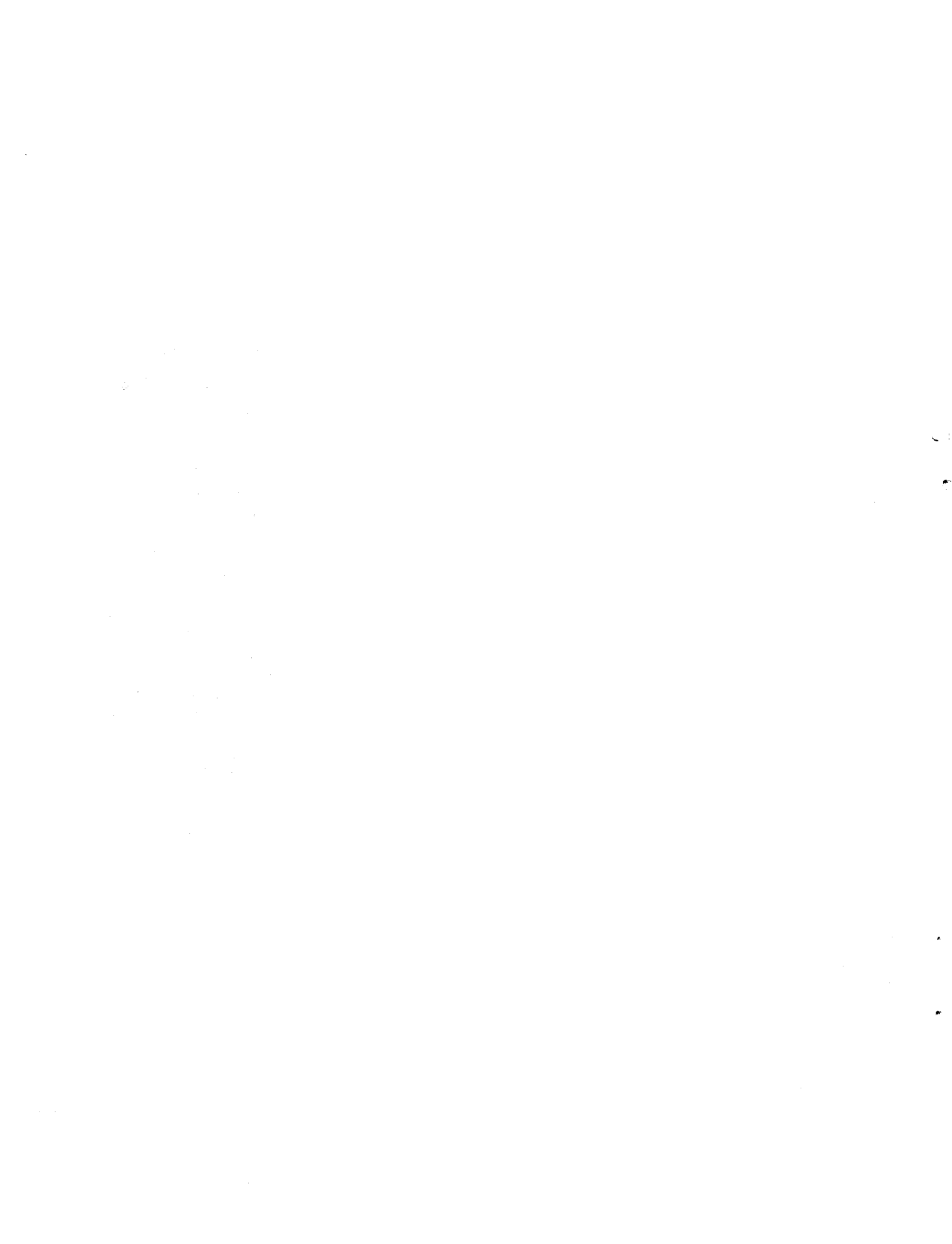
A COMMISSION REPORT

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Preface

Growing local government resistance to state mandating of local expenditures poses a central question—is it possible to reconcile the local government interest in setting its own fiscal priorities with the right of the state to mandate local action?

In order to reconcile these conflicting interests, the Commission recommended that the states adopt both procedural and substantive remedies. To ensure fiscal “fair play,” the Commission adopted eight recommendations which, taken as a whole, constitute a state policy of deliberate restraint. The Commission specifically endorsed state reimbursement for certain types of mandates.

This report was approved for publication by the Commission on September 19, 1977.

Robert E. Merriam
Chairman

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This report, *State Mandating of Local Expenditures*, represents the combined efforts of several individuals. Staff responsibility was assigned to L. R. Gabler, with John Shannon, assistant director, providing general supervision.

Professor Joseph F. Zimmerman of the State University of New York at Albany designed and analyzed the questionnaire on state mandates that constitutes the basis of *Chapters 3 and 4* of this report. Professor Zimmerman also wrote *Chapter 5*, dealing with mandating in New York State. Christine M. Cashin, Kevin May, Michael E. Morandi, David T. Rowell, Cheryl P. Shenkle, Deirdre A. Zimmerman, and Margaret B. Zimmerman helped collect, tabulate and analyze the data. Mr. Rowell also developed the computer program and played a major role in developing the survey instrument. The gratitude of both Professor Zimmerman and the Commission is extended to all of these individuals and in equal measure to the many who took the time to respond to this lengthy and difficult questionnaire.

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This report was materially strengthened by the cooperation and assistance of the persons and agency cited above. Full responsibility for content and accuracy rest, of course with the Commission and its staff.

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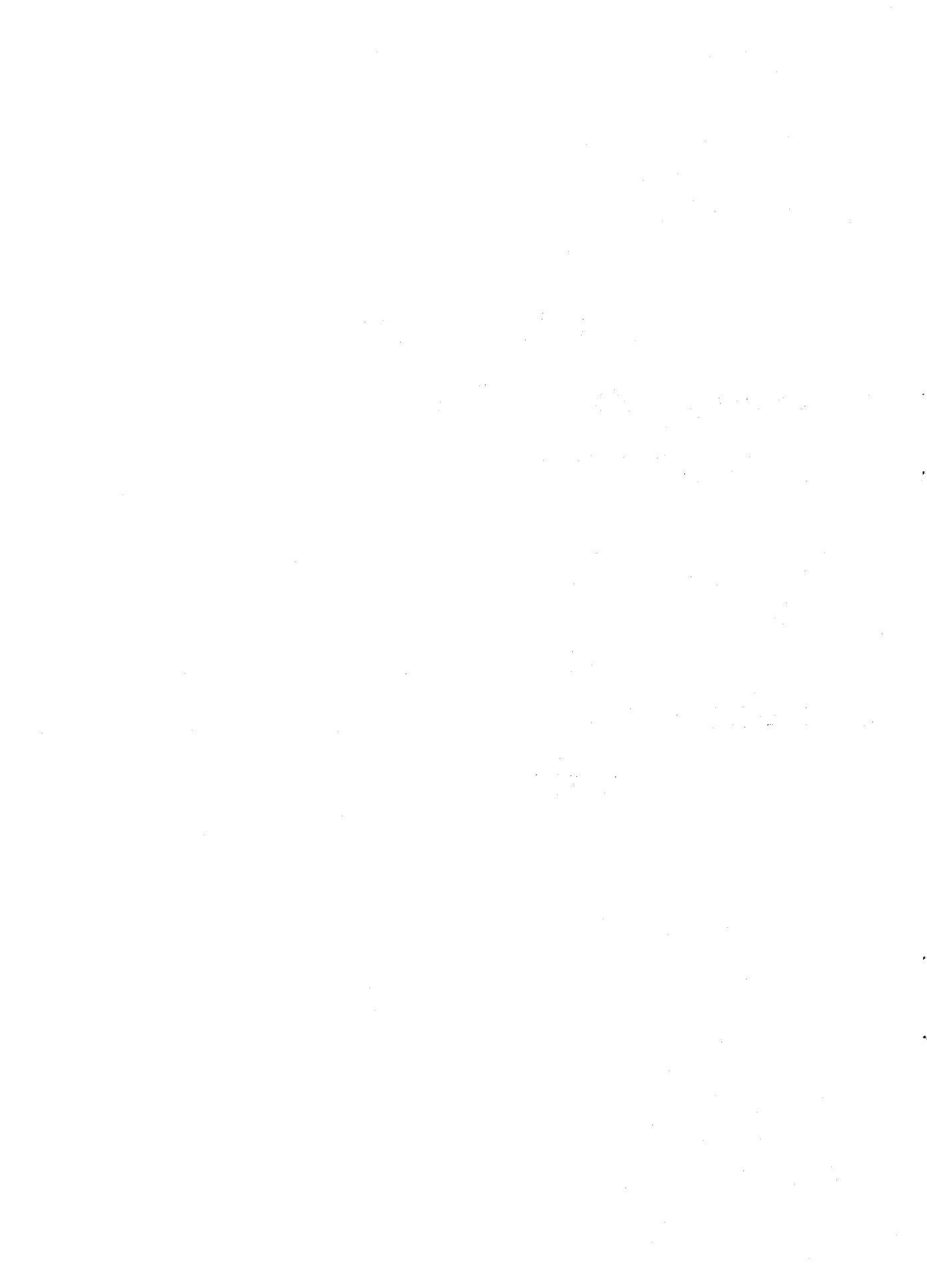
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Summary of Findings, Issues and Recommendations

INTRODUCTION

1

It would be difficult to find an issue that sparks more resentment among local officials than that caused by state-mandated expenditures. While virtually all observers of state-local relations agree that state governments must be allowed wide latitude on the mandating front, there is sharp disagreement on how far states should move into certain controverted areas.

The real question becomes: can state mandates be sufficiently differentiated between “appropriate” and “inappropriate” state directives?

Local authorities are especially bitter over the “end run play”—actions by which local employee representatives (i.e., police and firemen) successfully obtain from the state legislature more generous personnel benefits on a mandated basis than they could obtain through negotiation with locally elected officials.

Mandating, however, goes far beyond personnel benefits. It covers the gamut of local government activities ranging from educational programs (where state interest is clearly strong) to such items as parks and recreation programs (where local policies would be expected to be controlling). While mandates are used to achieve more uniform service levels, and more professional standards for employees and other legitimate statewide objectives, the state legislature can also become the hunting ground where narrowly focused special

interest groups seek to capture for themselves or their constituencies a larger slice of the local expenditures. Thus the frequent imposition of special interest demands from "on high" necessitates a constant reordering of local budgetary priorities.

For these reasons, the local resentment to state mandates often goes far beyond the fiscal concern over added costs. Stated simply, state mandates substitute state for local priorities.

Several justifications are offered in defense of mandates—the need to assure minimum statewide service levels or a more uniform level of service throughout the state, to develop professional standards for employees, or to implement state social or economic policy objectives.

It must be emphasized that there is little or no controversy over many mandates, particularly those relating to the organization and procedures of local government. State mandates are justified to prescribe the form of local government, the holding of local elections, and the designation of public officers and their responsibilities. Due process and "safeguard type" mandates are necessary to ensure, for example, the equitable administration of justice and the tax laws and to protect the public from malfeasance. State mandates of a supervisory nature are also necessary to require localities to act or to refrain from acting so as to avoid injury to, or conflict with, neighboring jurisdictions.

It must also be acknowledged that expenditure mandates can provide local officials with a convenient scapegoat when it becomes necessary to increase taxes. State legislators can be blamed for this unpopular action even though in some cases the local officials may have urged state legislators to enact the proposed mandate.

Mandates have been frequently used in recent years both because state legislators are increasingly reluctant to raise state taxes in response to demands of the public, and the courts are demonstrating an increasing willingness to order improvements in service standards. The legislature consequently is tempted to mandate local governments to provide the service increase and let local officials figure out how to pay for it.

SCOPE OF REPORT

This study defines mandates as any state constitutional, statutory and administrative action

that either limits or places additional expenditure requirements on local governments. Federal mandates of the Congress, Executive Branch, or judiciary are excluded. This report deals with three types of state-initiated mandates: (a) those affecting program or service levels, (b) retirement systems, and (c) personnel benefits, qualifications and working conditions; other types of state mandates, however, are discussed. The principal arguments made for and against state mandating are presented. Because state mandating is so closely intertwined with local demands for financial reimbursement, particular emphasis is placed on the California reimbursement experience.

Despite the current interest in the mandating topic, there is little systematic data available on the scope of this practice. To fill this gap, the Commission, in collaboration with Professor Joseph F. Zimmerman of the State University of New York, developed an extensive questionnaire on the range of, and attitudes towards, state mandates.¹

For the purpose of our questionnaire, which concentrated on the expenditure side only, mandates were defined as a legal requirement—constitutional provision, statutory provision, or administrative regulation—that a local government undertake a specified activity or provide a service meeting minimum state standards.

This report also summarizes studies of the costs imposed by mandates in three states—Wyoming, Oregon and Colorado. These studies are to be considered illustrative, rather than definitive, since they include only selected program areas or a limited number of affected local jurisdictions, or both. Yet, these studies do provide recent and more detailed analysis of the financial implications of state mandates to local governments than has previously been available.

This study also presents the results of a Commission questionnaire dealing with fiscal notes, an increasingly used procedure for estimating the additional costs that proposed state legislation will impose on local governments.

Lastly, state mandating is probed in New York, where Governor Carey has recently focused attention on the need to relieve local governments of the costs of unnecessary state mandates.

HIGHLIGHTS OF SURVEY

1. The Most Commonly Mandated Functions:

A) Solid waste disposal standards, 45 states,

- B) Special education programs, 45 states,
- C) Workman's compensation (for local personal other than police, fire, and education), 42 states,
- D) Various provisions of retirement systems account for 13 of 17 mandates that fall in the heavily mandated category—i.e., 35 or more states.

2. The Most "Questionable" State Mandates:

- A) Public library hours, two states,
- B) Park and recreational programs, three states,
- C) Local payment for regional public transit systems, three states.

3. The States With the Most Mandates:

- A) New York—60 (out of 77 possibilities),
- B) California—52,
- C) Minnesota—51,
- D) Wisconsin—50.

4. The States With the Least Mandates:

- A) Generally, southern states—, Alabama—11, West Virginia—eight.

5. Mandates Deemed Most Inappropriate:

- A) Compulsory binding arbitration (other than police, fire and education),
- B) Mandates of salary and wage levels (other than police, fire and education).

6. State Remedial Action Policies:

- A) Fiscal notes—22 states,
- B) Constitutional limits on state mandates—three states, Alaska, Louisiana and Pennsylvania,
- C) State reimbursement—two states, California and Montana.

POLICY QUESTIONS

The mandate problem bristles with tough policy issues:

- Can the proliferation of state expenditure mandates be slowed down by attaching fiscal notes?—recently recommended by this Commission.
- Can the state justify existing and proposed mandates as meeting current statewide policy objectives?

- Under what conditions should the state partially reimburse local governments for state-mandated costs?
- How should state expenditure mandates be treated if the state has also imposed restrictive tax lids on local government?
- How should state expenditure mandates relate to the components of state fiscal policy—revenue diversification, revenue sharing, state aid, channeled federal aid, etc?

Mandating: Determining the Statewide Policy Objective

State mandates are most solidly grounded when there is a clear statewide policy objective to be achieved. This criterion, designed to include what is frequently alluded to as "benefit spillovers" in the literature, however, is difficult to measure and apply operationally. The problem of sorting out functions or functional components where state mandates might be more readily defended is further complicated by the fact that there are few areas that can be considered to be wholly state or wholly local in interest. The differences then are differences of degree—not differences of kind—and such differences are not well articulated by benefit spillover calibrations.

If benefit spillovers are not a sufficiently precise measuring rod for gauging the continuum of functions from highly state to highly local interest, it provides at least one criterion that has been used to assign functional responsibility between governmental levels. This Commission, and others, have concluded that functions such as education, highways, welfare, health-hospitals, and environmental concerns are "intergovernmental" in nature while those such as police, fire and trash removal are of more local rather than of state concern. This division, however, refers to broad functional areas and not by implication to each program area and operation within such functions. It is at the more micro or subprogram level then that the spillover criterion is especially difficult to operationalize. If benefit spillovers are a rather rough and vague measure, most observers agree that it is at least a necessary, if not sufficient, standard to distinguish statewide from purely local matters.

The "Relativist" View

One school of thought, representing a "relativist" point of view, holds that mandates are part, and an important part, of state-local relations. Yet, according to this viewpoint, mandates do not stand alone and are best evaluated in the context of the total state-local legal and fiscal framework. A variety of fiscal and political factors, in addition to benefit spillover considerations, "condition" the appropriateness of any given state mandate. For example.

- the history and tradition of the state regarding home rule provisions with regard to each type of local government—cities, urban and nonurban counties, school districts, villages and New England and New York towns, townships, and special districts;
- the amount of state aid, to whom it is given, the degree of equalization achieved, and its form—categorical aids vs. general revenue sharing;
- irrespective of home rule considerations, the severity of fiscal constraints generally faced by local governments—debt limits, access to nonproperty taxes and service charges, and property tax rate or levy limits;
- the degree of state dominance or centralization of revenue raising responsibilities in the state-local fiscal system; and
- the lack of any precise yardstick to sort out state from local service and funding responsibilities and the variations within and among states in these relationships, all of which make mandating a highly complex area for policy prescription.

The 1970 Illinois Constitution nicely highlights the home rule distinction. According to the state constitution, "a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to insure debt."² Further, "powers and functions of home rule units shall be

construed liberally"³ and a 60% vote of the General Assembly is needed to preempt a subject from local control. By way of contrast, counties and municipalities which are not home rule units have only the authority and powers specifically granted to them by state laws.

Accompanying, but not synonymous with, the relativist viewpoint is the philosophical belief that the state government has the right and the responsibility, at least in certain areas, to set local priorities so as to achieve statewide objectives. In general, the values of home rule and local initiative are downplayed; the viewpoint that local governments are the "creatures" of the state emphasized.

The "Purist" View

A second point of view takes a harder stance on the need to establish criteria to evaluate the appropriateness of state mandates. Relativism, while suggesting various additional factors, is nonetheless objected to because the very multiplicity of factors offered can easily lead to an indeterminate result—albeit one reached by considering various objective measures of state-local relations. If various factors are to be considered, which are the most important? How are they to be determined and weighted in the decisionmaking process?

The crux of this more "purist" view is that a truly statewide concern must be clearly established before the state has a right to impose its mandate on local governments.

Buttressing this position, though again not necessarily synonymous with it, is the belief that cities in general and certain urban counties are *not* simply the administrative arms of the state—that these local jurisdictions should be allowed to exercise a substantial degree of independence. The upward drift of decisionmaking authority—from local government to the states—is felt to be fostered by mandates that are ill-considered and indiscriminate in scope, with the result that locally determined priorities are substantially constrained.

Perhaps the strongest argument in support of the purist view is that of fiscal accountability—that those who want to mandate new programs should also accept the responsibility of meeting at least part of the added costs. In short, there should be a nexus between the pleasure of new expenditures and the pain of additional taxes.

State Reimbursement

Once a statewide policy objective is determined, the question of state reimbursement for mandated costs comes to the fore. On this question, the differences between the two schools of thought are somewhat less sharp. The benefit spillover criterion—applicable mainly to such functions as education, health, highway mandates—suggests that such mandates be financed jointly—part by the state and part by the local sector. Spillover considerations in the main, then, help resolve the financial responsibility question—that is, state reimbursement—for the purists. This, plus additional fiscal and political considerations, leads to a justification of partial state financing for the relativists. Both schools agree, however, that mandates affecting services—either new programs or enhancement of existing services—should not be financed wholly by local governments, as is presently the case in virtually all states.

By way of analogy, state mandates affecting program service levels—education, health, highways, etc.—can be considered as an alternative to grants-in-aid. If a new program or an enrichment of an existing program is the state objective, the grant device recognizes the state financing role; the mandate ignores it.

To be sure, separating out the state from the local interest in a given program or subprogram area is difficult and is unlikely to yield a precise delineation of the statewide interest (to be financed by the state) from the benefits retained locally. Yet, while the division of financial responsibility for state mandates may be no more than rough justice, the principle of partial state financing, say 50%, would work in the direction of removing fiscal inequities that stem from the present pattern of mandating practice that is generally characterized by no state reimbursement.

A Mandating Review Process

When adopted on an ad hoc basis and the infrequent, if not rare, use of a review procedure to determine whether existing mandates are either necessary or desirable, mandates can easily run to excess. Much like state grants-in-aid, mandates have multiplied over the course of time with little systematic attention to their cumulative impact. In such circumstances, a mandating review process is

needed. The goals of this process would be to determine which state mandates continue to serve a statewide policy objective and which mandates should be eliminated.

The Problem of Mandates and Lid Laws

It must be emphasized that state “lids” on local tax and spending powers force state policymakers to face up to the mandate issue. If the lids are tight, the state can either reimburse local governments for state-mandated costs (the California approach); allow local governments to exceed the state taxing or spending limits (the New Jersey approach); or grant additional revenue sources outside the lid.

State-Local Personnel Mandates

Mandates affecting state and local personnel can be broken down into two groups: those affecting working conditions and those relating to retirement systems. Since the Commission has a policy position on mandating in the area of labor-management relations and because it has earlier dealt with retirement systems, albeit in the context of city financial emergencies rather than state mandates, separate recommendations are presented for each.

A TYPOLOGY OF STATE MANDATES

While the scope of state mandates is extensive, five distinct types can be isolated:

- I) “Rules of the game mandates,” relating to the organization and procedures of local governments, such as:
 - a) the form of government,
 - b) the holding of local elections,
 - c) the designation of public officers and their responsibilities,
 - d) the requirement of “due process” with respect, for example, to the administration of justice and the tax law,
 - e) state safeguards designed to protect the public from malfeasance, misfeasance, or nonfeasance by local public officeholders, and

f) provisions of the criminal justice code that define crimes and mandate punishment.

II) "Spillover" or service mandates, dealing with new programs or enrichment of existing local government programs—that is:

- a) education,
- b) health,
- c) hospitals,
- d) welfare,
- e) environment (clean water, clean air programs, and
- f) transportation (nonlocal).

III) "Interlocal equity" mandates, requiring localities to act or refrain from acting to avoid injury to or conflict with neighboring jurisdictions. Mandates of this type would include, but not be restricted to, regulatory and supervisory state roles in such areas as:

- a) local land use regulations,
- b) tax assessment procedures and review,
- c) environmental standards.

IV "Loss of local tax base" mandates, where the state removes property or selected items from the local tax base—excluding tax exempt property. Examples would be:

- a) exemption of business inventories from the local property tax base; and
- b) exemption of food and medicine from the local sales tax.

V) "Personnel" mandates, including (1) personnel standards (educational training, licensing and certification) of those local employees who carry out state-aided programs; (2) mandates affecting personnel benefits where the state sets salary or wage levels, hours of employment, or working conditions; and (3) mandates affecting retirement benefits.

These five categories need not, however, exhaust the spectrum of state mandates. Nor can it be ignored that other classifications using fewer or more categories can be developed. Yet because mandates can be considered to cover virtually any area of local governmental activity, it is fruitless to

attempt to develop an exhaustive classification. For the purpose of this report, the Commission considered "sizable chunks" of, rather than all, state mandates. More specifically, the Commission adopted policy recommendations dealing with mandates affecting:

- 1) service levels,
- 2) retirement systems, and
- 3) wages, hours and terms or conditions of employment and employee qualifications.

Before turning to the recommendations on the state mandate issue, the Commission's previous recommendation dealing with fiscal notes should be recalled:

that states include, with all major state legislation and proposed administrative regulations affecting local government revenues or expenditures, an explicit note setting out the fiscal impact of that legislation on those local governments."⁴

RECOMMENDATIONS

DEVELOPING A "DELIBERATE RESTRAINT" POLICY

It is clear that only a state policy of "deliberate restraint" can reconcile the sharply opposing interests of state and local governments. This restraint policy could consist of one or more of the following recommendations:

1. An inventory of existing mandates to ascertain whether they meet a statewide interest test (p. 7).
2. A review procedure for weeding out unnecessary mandates (p. 8).
3. A statewide policy objective statement to accompany all proposed state mandates (p. 8).
4. Full state reimbursement for state mandates if state-imposed tax lids seriously constrict local revenue raising ability (p. 9).
5. A partial reimbursement procedure to

compensate local governments for those state mandates that prescribe program enhancement in areas of benefit "spillovers"—education, highways, health, hospitals and welfare (p. 9).

6. Full state reimbursement for mandates affecting local employee retirement benefits (p. 10).
7. Full state reimbursement to minimize state intrusion into matters of essentially local concern—employee compensation, hours, and working conditions (p. 12).
8. Procedural safeguards for the reimbursement process—i.e., (a) a fiscal note,⁵ (b) a strict interpretation of state-initiated mandates, and (c) an appeal and adjustment provision to a designated state agency for local governments whose claims to state payments are in dispute. (p. 12).

Each of these recommendations is underpinned by the general doctrine of accountability—both political and fiscal. These recommendations underscore the belief that those who mandate new programs should share in the responsibilities of the costs that these programs impose on local government.

Recommendation 1

DEFINING AND CATALOGING STATE-INITIATED MANDATES

The Commission concludes that a piecemeal, ad hoc process of adopting state-initiated mandates clearly impacts upon the decisionmaking process at local governmental levels. The Commission therefore recommends that the legislative or executive branch, or both jointly, define and then catalogue existing state-initiated mandates originating by legislation, executive order, or administrative rule and regulation. The Commission further recommends that all state-initiated mandates adopted in the future be added to the catalogue and that the estimated costs imposed on local governments by all new mandates be tabulated at the conclusion of each legislative session.

The Commission further recommends that state

mandates which are a result of federal and court initiatives be included in the catalogue with appropriate annotation.

The first step necessary to come to grips with state mandating is a catalogue or inventory of existing state mandates. Several states—New York, Wisconsin and Connecticut to name but three—have already gone through this process. To establish a uniform basis for sifting through the historical record, the term "mandate" must be defined. Several alternative definitions are available and others, of course, can be developed. For the purpose of the questionnaire developed for this report, mandates were defined as a legal requirement—constitutional provision, statutory provision, or administrative regulation—that a local government must undertake a specified activity or provide a service meeting minimum state standards. The catalogue developed by the Wisconsin Department of Local Affairs and Development defined mandates as "those activities and functions that counties, towns, cities and villages are required by state law or administrative rule to do or refrain from doing." A broad rather than narrow definition is preferable in providing a basis for policy-oriented decisionmaking.

The benefits of this catalogue must, of course, be weighed against the costs involved in its preparation. Such costs may be considerable since the time involved in accumulating the existing mandates is anything but negligible. The costs—of cataloging existing mandates—are, however, of a "one-shot" nature since once this task is accomplished only an updating process, at more moderate costs, is required.

The benefits of this process are likely to be substantial in that the catalogue will provide the basis for an overview of state-local decisionmaking authority and to help sort out state from federal and court initiatives. Most important, however, the catalogue provides the indispensable first step for a review process of state mandates—a process necessary to rationalize mandates in terms of current policy concerns rather than objectives more appropriate to the past.

Development of the mandating catalogue can focus attention on the worthiness of the cumulated state mandates and aid legislative deliberation when they come up for review (*Recommendation 2*). In this manner then, the oversight function of state legislatures will be expedited.

Recommendation 2

A MANDATING REVIEW PROCEDURE

The Commission concludes that a review and screening process of past and future mandates is essential to the development of an orderly system of state-local relations. The Commission therefore recommends that the legislative or executive branch, or both jointly, conduct a review of mandates affecting new programs and service levels, retirement systems, and the wages, hours, working conditions, and qualifications of employees initiated by legislation, executive order, and administrative rule and regulation.

The objectives of this mandating review would be to rescind those mandates that no longer meet a current statewide policy objective as well as those that have achieved their intent. At the same time, the review process might uncover mandates that, while justified by current statewide policy, need to be strengthened or changed if they are to be effective. State mandates, like other state programs and grants-in-aid, need to be reviewed to assure that they are pertinent and effective means for dealing with current policy concerns. Mandates adopted on a year-to-year, ad hoc basis over a period of time may easily become outdated if not overlapping and contradictory in nature. Moreover, without a necessarily consistent rationale or justification for enacting the mandate, the accumulated number and range of such directives becomes particularly suspect.

As part of a state effort to achieve a more rigorous state-local policy environment, this mandating review process should encompass a tabulation of new mandates to show the total costs to local governments of state mandates enacted at each legislative session. These steps then would help achieve a more systematic basis for evaluating the effects of proposed legislation, executive orders, and administrative rules and regulations on the state and local sectors. The failure to provide for such procedures is in fact part and parcel of the reason for the lack of information at both governmental levels regarding this critical question of state-initiated mandates.

It cannot be denied that review procedures such as these may prove time consuming and costly to implement. The time involved in reviewing the existing mandates will be substantial. Yet, this process can defuse major frictions resulting

from mandates, and thereby lead to a clearer picture of state-local fiscal and program responsibilities.

Recommendation 3

**STATE-INITIATED MANDATES—
A STATEWIDE
POLICY OBJECTIVE STATEMENT**

The Commission concludes that state-initiated mandates, executive orders, and administrative rules and regulations are an effective and necessary mechanism when restricted to implementing or facilitating achievement of statewide policy objectives. The Commission therefore recommends that the state legislature and executive branch adopt, either by statute or rules of procedure, provisions to assure that the statewide policy objective is clearly specified at an early stage prior to adoption. The Commission further recommends that legislative and executive consideration be deferred on any proposed mandate lacking the statewide policy objective statement.

The premise underlying this recommendation is that a good deal of the irritation and friction concerning state-mandated costs imposed on local governments stems from the failure to clearly articulate the statewide policy objective. The intent of this recommendation is to clarify the statewide concern by providing a mandating counterpart to the statements of legislative findings and/or purpose that are found in well designed grant-in-aid programs.

A statewide policy objective statement would discipline state thinking, and the exercise of trying to write down the statewide interest would illuminate the degree of statewide concern of the proposed mandate. As such, this recommendation would help to achieve a more rational state-local division of powers and responsibilities and would also constitute a logical complement to the Commission's earlier recommendation calling for fiscal notes to be attached to all legislation, executive and judicial mandates that impose costs on local governments. Together, all proposed mandates would specify both the statewide purpose to be served by the mandate—thereby providing a measuring stick to be applied in a review process—and the estimated costs that a proposed mandate would impose on local governments.

Recommendation 4

LID LAWS AND MANDATES

The Commission concludes that unreimbursed state mandates in conjunction with "tight" state-imposed tax or expenditure controls can both disrupt the provision of local services and distort the priority decision process of local government officials. The Commission therefore recommends that those states imposing tax or expenditure limit laws either reimburse local governments for all the direct costs imposed by state mandates or exempt from all state-imposed local levy or expenditure limits those local cost increases mandated by the administrative, legislative, or judicial actions of the state government.

In its recent report, *State Limitations on Local Taxes and Expenditures*, the Commission noted that since 1970, 14 states and the District of Columbia have adopted some form of new control over local taxing and spending powers. Nine of these states—Kansas, Minnesota, Wisconsin, Indiana, California, Washington, Alaska, Iowa and Ohio—have adopted property tax levy limits as opposed to the more traditional rate limitations. New Jersey has adopted an explicit local expenditure limit while Florida, Montana, Hawaii, Virginia and the District of Columbia have enacted a "full disclosure" law setting up a public hearing procedure to affect the property tax levy.

These "lid laws" are designed either to restrain local government growth or, as part of a state-local package, to assure that increased state financing of public sector programs results in reduced reliance on, or reduced growth of, local property tax collections. At the same time, however, unfunded state mandates place local government officials in a simultaneous "stop-go" position; stop, because of lid laws; go, due to mandates. With both policies in effect, the result is a considerable constraint on the use of local revenue resources to meet local priorities.

It must be recognized that not all lid laws and expenditure controls are necessarily "tight" and that different judgments can be reached as to whether a particular law is, in fact, tight. As a general rule, expenditure controls are the most restrictive since they permit no escape hatches. Property levy limits are next in order, somewhat less severe than expenditure controls, because nonproperty tax sources remain available. Property tax rate limits are least restrictive, conceptually,

since no curbs on assessment growth or non-property tax revenues are in effect. Yet in practice, a very restrictive property tax rate limit can be more difficult to live with than a moderate expenditure control. Such judgments on individual limit laws will ultimately have to be rendered in legislative deliberations.

It might be argued that the simplest solution to this situation is the removal of state lid laws. ACIR believes such removal is desirable but recognizes that state legislators may want to keep them for the same reasons they were adopted in the first place—the desire to restrain local government growth and the quid pro quo achieved by increased state sector financial support to assure property tax relief. Given the presence of these lids, the policy conflict with mandates can more expeditiously be resolved either by exempting these state-initiated program objectives from the limitations or by providing full state reimbursement. In this way, the financial bind of local officials will be eased while the state policy will be coordinated in that mandates and the desire to restrain local government tax and expenditure growth will be better reconciled.

Recommendation 5

STATE-INITIATED PROGRAM OR SERVICE LEVEL MANDATES—PARTIAL REIMBURSEMENT*

The Commission concludes that totally unreimbursed state mandates requiring new programs or enhanced service levels in highly intergovernmental or "spillover" functions such as education, health, highways and welfare should be partially financed by the state. The Commission therefore recommends that state legislatures appropriate sufficient amounts either by a partially reimbursed state mandate or by a categorical grant-in-aid program to meet the state share of these additional costs. The Commission acknowledges that the case for partial state financing is most persuasive in those state-local fiscal systems where the local share of state-local expenditures is above average and/or where local revenue powers are relatively restricted and/or where state aid to local government is below average.

*Mayor Jack Maltester of San Leandro, CA, voted against this recommendation.

Where there is a genuine statewide policy to be achieved by mandating a new program or enhanced service level, there is also a clear justification for providing partial state assistance because that same objective could also be implemented by a grant device.

There can be little doubt that a major source of tension precipitated by mandates is the failure by the state to provide either reimbursement or even, in about half the states, information as to locally imposed costs by state mandates. Results of the ACIR questionnaire show, not surprisingly, that state mandates ordinarily become more acceptable if partial or full reimbursement is provided.

State reimbursement is presently provided in California. In Montana, either state reimbursement or state authorization of additional local taxation is called for. A broad array of mandates is encompassed in both states, though there are a number of exceptions (disclaimers) in the California statute. For example, neither federal nor state court-initiated mandates are reimbursable. Also excluded, are those involving only "minor costs" and those that impose no *net* cost increase. Most serious, however, is the disclaimer for unspecified purposes—which has the effect of defeating the purpose of the original legislation.

Any attempt to delineate the statewide share of such costs is bound to prove technically difficult and thus is likely to provoke considerable controversy. While virtually all will agree that the degree of spillovers is necessary to determine the state share, many also agree that this is a difficult concept to apply. Others argue that while spillovers are a necessary part of the quantification process, they are not sufficient to reach a determination. According to this viewpoint, benefit spillover considerations must be conditioned by "fiscal relativism"—that is, allowance also must be made for factors such as the degree of state centralization of revenue raising, the amount of categorical state grants and revenue sharing, and the availability of local revenue sources. In adopting the principle of partial state reimbursement for mandates establishing new programs or enhanced service levels for existing programs, the Commission also recognizes that the case is most persuasive in those state-local fiscal systems characterized by an above average local share of state-local expenditures, by relatively restricted local revenue powers, and by below average state grants-in-aid.

This recommendation will draw fire from the

extremists at both ends of the spectrum. If local governments are *all* viewed as administrative arms of the state, reimbursement is unwarranted. If home rule is the sole criterion, virtually *all* state mandates are to be considered as unwarranted intrusions and nothing less than full reimbursement is sufficient.

Both these positions, however, involve an "all or nothing" attitude. Yet, such attitudes do not necessarily represent the majority of opinions regarding the mandating question. This recommendation attempts to slice off a more middle ground position. Mandates are recognized as a legitimate device of state government if restricted to new programs or enhanced service levels of existing programs where the statewide interest is clearly defined and where the state compensates for part of the costs imposed on local governments.

If the middle of the road position is accepted, a good part of the most irritating aspects of the mandating question to local governments will have been dealt with, without unduly constraining the policymaking powers of the state sector. The call for partial state reimbursement should make the legislature more wary of adopting mandates since it highlights the costs involved in these actions. As such, it will help to achieve one of the standards of good government—policy decisions made in the context of greater awareness of the attendant consequences.

The Commission recommendation, calling for partial state financing is flexible and records the Commission as favoring some degree of state funding. It recognizes the technical difficulties of attempting to precisely measure the state as opposed to the local interest in a given mandated activity. Thus, the obvious pitfall of setting a specific state percentage for all new program or enhanced service level mandates is avoided. The purpose here is to establish the principle of partial state reimbursement and to indicate those state-local fiscal systems where this principle is most applicable. The recommendation thus leaves the specific state share to legislative and executive branch determination.

Recommendation 6

MANDATES AFFECTING LOCAL RETIREMENT SYSTEMS— FULL REIMBURSEMENT

The Commission reiterates its previous policy

conclusion and recommendation: that underfunded, locally administered, retirement systems pose an emerging threat to the financial health of local governments and that such systems should be strictly regulated by the states, or alternatively, be consolidated into a single state-administered system. The Commission further recommends that states fully finance their mandates that increase retirement benefit levels and costs beyond widely accepted tests of reasonableness.

The currency of this recommendation is illustrated by the Pennsylvania situation where the League of Cities has asked for \$50 million to help local governments pay off unfunded liabilities in their retirement systems. The legislative director of the league has stated:

We (the cities) didn't get into this trouble by ourselves; succeeding legislators and Governors all had a hand in liberalizing benefits without knowing the costs and creating abuses in the administration of the pension laws.⁶

In the 1973 report, *City Financial Emergencies: The Intergovernmental Dimension*,⁷ locally administered retirement systems were singled out as one—but one critical—element adversely affecting the future outlook for cities. Citing a general lack of information on the funding of these retirement systems, sporadic signs and disclosures plus the inherent political problems in providing adequate funding led the Commission to recommend a strong state role regarding these retirement systems.

Although no systematic study of retirement systems has since been undertaken, there is reason to believe that the problem has become worse. Such problems can only be heightened, however, by state mandates affecting benefit levels that carry no reimbursement. As the results of the questionnaire reveal, retirement system provisions fall into the "heavily mandated" functional category.

- Minimum year and/or age for eligibility provisions for normal pensions are mandated in 43 states for police, 41 for fire, 44 for education, and 36 for other employees.
- Early retirement provisions at reduced

benefit levels are mandated in 34 states for police, 32 for fire, 36 for education, and 32 for other employees.

- Minimum vesting periods are mandated for police, fire, education and other personnel in 40, 38, 41 and 33 states respectively.
- Normal retirement benefit levels are state mandated for the education and other personnel in 43, 41, 42 and 36 states respectively.
- Disability pension benefit levels are mandated for police in 15 states (heart and lung disability) and for fire personnel in 19 states. For education personnel and other employees, disability pensions are mandated in 40 and 33 states respectively.

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These provisions, of course, refer both to locally administered and state-centralized retirement systems for local government employees. State-mandated benefits are widespread for both types of systems and are extremely costly in too many cases.

Notwithstanding the costs, there is widespread acceptance of retirement system mandates—particularly if fully or partially funded by the state. Virtually all, 19 out of 24, mandates affecting retirement systems are, when reimbursed, held to be appropriate by more than half of the respondents to the ACIR survey and there is a higher than average proportion—but not a majority—who feel such mandates are appropriate even if unreimbursed.

A state mandate to assure the financial soundness of such systems—the requirement that local governments use trained auditors—is necessary to assure that these systems are following accepted financial management practices. This represents an "appropriate" state mandate and does not warrant state reimbursement. The state is well within its rights to insist on such a requirement as a safeguard against more widespread financial difficulties that may spread from local to state government itself.

In calling for states to fully finance increases in benefit levels and costs that go beyond widely accepted tests of reasonableness, it is not implied there is complete agreement on the exact point

where benefit levels became unreasonably high. There is, however, as much consensus concerning what constitutes a reasonable pension objective as there is on most public policy questions. To illustrate, many actuaries and other participants in the pension debate would accept the proposition that a pension, public or private, is adequate if it, in combination with Social Security, provides a long-term employee with a pension equal to 75% to 80% of his final gross pay computed on the basis of his last 3-to-5 years' salary. (Some would contend that this pension should be based on a ten-year or even career average salary, and others would contend that a 75% to 80% replacement objective is only reasonable nowadays if accompanied by a cost-of-living adjustment.) There appears to be even wider agreement that no pension, including Social Security, need ever exceed 100% of net take-home pay, even though many present public systems exceed this liberal objective.

Recommendation 7

**LOCAL EMPLOYEE
WORKING CONDITIONS—
FULL REIMBURSEMENT**

The Commission reiterates its recommendation that states adopt a policy of keeping to a minimum the mandating of terms and conditions of local public employment, which are most properly subject to discussion between employees and employers. To minimize state intrusion into matters of essentially local concern, the Commission recommends that all state-proposed mandates involving employee compensation, hours, working conditions, and employee qualifications require full state reimbursement. The Commission further recommends that state mandates affecting personnel qualifications for local employees in state-aided programs be viewed as appropriate state actions that do not require reimbursement.

In an earlier report the Commission adopted the position that state mandates be kept to a minimum regarding terms and conditions of local public employees—to avoid creating statewide patterns that are inequitable and inferior to local decisions based on local facts. As noted in the earlier report, indiscriminate and continuous state mandating in this area does little to promote a state labor-management relations policy. It

encourages “legislative end runs” by activist employee organizations and can be fiscally irresponsible—to the detriment of local governments. Aside from certain exceptions—limited to the general goal of assuring a reasonable level of competence in administration of state-aided programs by use of educational, training, certification and licensing requirements—there is little reason to presume state mandates of employee working conditions fulfill any statewide purpose.

It must be emphasized that one of the major findings of the Commission's survey was that mandates relating to employee working conditions are widespread and particularly objected to as an unwarranted intrusion into local managerial authority.

Recommendation 8

**THE REIMBURSEMENT PROCESS—
PROCEDURAL SAFEGUARDS**

The Commission concludes that an effective state reimbursement program requires the following safeguards: (a) a fiscal note process, (b) strict interpretation of state-initiated mandates, and (c) an appeal and adjustment provision to a designated state agency for local governments whose claims to state payments are in dispute.

The Commission therefore recommends that a state agency be designated to resolve local government claims arising from inadequate state funding, or misunderstanding, or lack of information about the mandate when adopted.

Excluded from these procedural safeguards are mandates that (a) can be traced to a federal legislative, executive or judicial action, (b) emanate from local government requests, or (c) impose only minor increases in net local costs or impose duties of a routine character.

This recommendation builds heavily on the California experience with state reimbursement. The California legislation provides for several types of disclaimers—i.e., bills or executive orders which for various reasons are to be exempt from the reimbursement provision. Most of these disclaimers are, in fact, justified either to assure that the mandate is state-initiated or to make the legislation administratively feasible—by exempting “minor” costs or new but “routine” duties to be performed by local governments. Minor costs, for example, are considered to be less than \$50

(changed to \$200 by 1977 legislation) for any individual local government or less than one-tenth of a mill statewide while "routine" duties include such matters as accepting and filing documents or adding new information to an existing form—duties which existing personnel and procedures can be expected to handle.

California experience points up two trouble spots. The first is the "unspecified disclaimer," where no reason for the exception is spelled out. The second difficulty was caused by an incorrect initial specification that the proposed mandate imposed no additional costs on local governments when in fact it did.

This recommendation would make it far more difficult to use an unspecified disclaimer and would permit local governments to pursue reimbursement claims for mandated costs to the appropriate state agency. Specifically included in the local claims to be redressed by this procedure are those resulting from inadequate

state funding and incorrectly specified mandates. Should the state agency uphold the local government claim, the mandate would be considered reimbursable.

Together with the fiscal note process, already recommended by this Commission, and the call for state reimbursement—partial or full—for the different types of mandates analyzed in this report, this recommendation should help to reduce the fiscal pressures that "inappropriate" state mandates impose on local governments.

Taken together, these eight recommendations create a state policy of deliberate restraint. Comprising both procedural and substantive reforms of the mandating practice, the recommendations are designed to ensure fiscal "fair play" by reconciling the local government interest in setting its own fiscal priorities with the right of the state to mandate local expenditures.

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FOOTNOTES

- 1 Copies of the questionnaire are available upon request from the Advisory Commission on Intergovernmental Relations, Suite 2000, Vanguard Building, 1111 20th Street, N.W., Washington, DC 20575.
- 2 *Constitution of the State of Illinois*, Art. VII, Sec. 6(a).
- 3 *Ibid.*, Art. VII, Sec. 6(m).
- 4 Advisory Commission on Intergovernmental Relations, *State Limitations on Local Taxes and Expenditures*, Report A-64,

Washington, DC, U.S. Government Printing Office, Feb. 1977, p. 7.

5 The Advisory Commission has already endorsed this policy.

6 *The Weekly Bond Buyer*, Vol. 206, No. 4379, New York, NY, The Bond Buyer, March 21, 1977, p. 2.

7 Advisory Commission on Intergovernmental Relations, *City Financial Emergencies: The Intergovernmental Dimension*, Report A-42, Washington, DC, U.S. Government Printing Office, July 1973, pp. 6-7.

8 Advisory Commission on Intergovernmental Relations, *Labor-Management Policies for State and Local Government*, Report A-35, Washington, DC, U.S. Government Printing Office, Sept. 1969, p. 110.

The State Mandating Issue

INTRODUCTION

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This report deals with state-mandated costs of local government. Mandating is not, however, uniquely, peculiarly or even predominantly restricted to the state government sector. Mandates can be, and are, initiated by the federal government as well as the federal and state courts. Nor is it true that mandating is, in any sense, a new or recent occurrence.

State mandating is, however, a topic of considerable current concern. At least three reasons can be offered as to why this practice has risen to the forefront of fiscal attention:

- the concern of local officials over “uncontrollable” budgetary expenditures;
- continued fiscal stringency for most local governments, compounded further by relatively high rates of inflation and unemployment; and
- the growing tendency for the state sector to place revenue or mill rate limitations on the property tax.¹

This chapter serves as an introduction to the mandating question. A definition of mandating and a discussion of the arguments and issues raised by this practice is offered. Because mandating is so intertwined with the cost question, state constitutional and statutory provisions concerning curbs on the mandating practice are probed in selected

states. Specific attention is also paid to the results of a questionnaire pertaining to the fiscal note practice and several studies of the dollar costs imposed on local governments by state mandates.

MANDATES DEFINED

State-initiated mandates can be defined to include any constitutional, statutory or administrative action that either limits or places requirements on local governments.² Other definitions of mandates are possible, of course, but the central issue raised, regardless of the definition employed, is that costs are imposed on, or that decision-making authority is restricted for, local government officials.

Mandates can affect either the revenue or expenditure side of local budgets. State actions removing certain types of property from the local property tax or items from the local sales or income tax base are examples of mandates that affect local revenues. Mandates that affect local expenditures include adoption of new programs and the setting of performance standards—either by the issuance of executive orders, administrative regulations, or statute. Mandates, in addition to requiring that an activity be performed, may also specify the amount of local government funds to be spent or set minimum and/or maximum limits on local spending. Where expenditure restrictions are specified, local discretion, of course, is further eroded.

A Classification Scheme

Although the breadth of local government activities covered by state mandates makes an exhaustive classification scheme difficult, at least five major types of state mandates can be distinguished:

- “rules of the game mandates,” relating to the organization and procedures of local governments;
- “spillover” mandates, dealing with new programs or enrichment of existing local government programs;
- “interlocal equity” mandates, requiring localities to act or refrain from acting to avoid injury to, or conflict with, neighboring jurisdictions;

- “loss of local tax base” mandates, where the state removes property or selected items from the local tax base; and
- “personnel benefit” mandates, where the state sets salary, wage levels, working conditions or retirement benefits.

Reasons for Mandates

Five major reasons have been utilized as justifications for a state requirement that local governments provide a service meeting minimum state standards or perform a specified function. First, the state may decide that the activity or service is of sufficient statewide importance that the decision to undertake the activity or provide the service cannot be left to the option of local governments. Second, statewide uniformity in the provision of a service may be deemed essential by the state legislature or the courts. The provision of equal educational opportunity is an illustration of a service deemed essential. Third, tradition may be advanced as a justification for state mandates that historically were justified but are not now. Fourth, state mandates may be supported on the ground that they will promote achievement of a desirable economic or social goal. To cite only one example, a mandate in many states makes senior citizens eligible for a property tax exemption, thereby increasing the financial independence of the senior citizens, who apply for and receive the exemption. Fifth, critics have argued that California Governors in recent years attempted to achieve a state budget surplus by requiring local governments to perform functions that the state formerly performed. It must be pointed out, however, that the shift of functional responsibility downward from the state to the local level may be viewed as an effort to decentralize the provision of governmental services in order to make services more responsive to citizens needs and desires.

STATE-LOCAL RELATIONS: THE LEGAL FOUNDATION

The doctrine of state supremacy over local governments provides the legislature and the courts with authority to issue directives to local governments. For a short period of time, the

courts in Michigan, Indiana, Iowa, Kentucky and Texas followed Judge Thomas M. Cooley's ruling that municipalities possess certain inherent powers of local self-government.

This rule, however, is not followed by any court today.³ At present, state courts adhere to a rule of strict construction—"Dillon's Rule"—as modified by constitutional and statutory home rule provisions, when interpreting the scope of the powers granted to local governments. Judge John F. Dillon in 1868 held that "municipal corporations owe their origin to, and derive their powers and rights wholly from, the legislature. It breathes into them the breath of life, without which they can not exist. As it creates, so may it destroy. If it may destroy, it may abridge and control. Unless there is some constitutional limitation. . .the legislature might, by a single act, if we can suppose it capable of so great a folly and so great a wrong, sweep from existence all municipal corporations of the state, and the corporations could not prevent it."⁴ In 1923 the United States Supreme Court refused to recognize an inherent right of local self-government.⁵

Acting upon the basis of Dillon's Rule, state legislatures in the 19th century enacted numerous special laws affecting individual local governments. Some of these special laws correctly recognized that local communities were different in many respects, including climate, industry, population, topography, and transportation systems. Other special laws represented an abuse of legislative power and were used as a means of arbitrary control.

Abuses of special legislation led many states to adopt constitutional amendments prohibiting enactment of special laws. The New York State Constitution, for example, currently stipulates that the legislature "shall have the power to act in relation to the property, affairs, or government of any local government only by general law, or by special law only (a) on request of two-thirds of the total membership of its legislative body or on request of its chief executive officer concurred in by a majority of such membership, or (b) except in the case of the City of New York, on certificate of necessity from the Governor reciting facts which in his judgment constitute an emergency requiring enactment of such law and, in such latter case, with the concurrence of two-thirds of the members elected to each house of the legislature."⁶

Constitutional prohibitions against special laws

have been circumvented by state legislatures enacting statutes applying to all local governments of a certain class. The most common basis for classification is population and courts have accepted complacently all classifications which appear to be "reasonable." The New York courts have upheld as "general" a law applicable only to cities over 1,000,000 population; New York City is the only city in the state with such a population.⁷

Constitutional Home Rule

The term "home rule" often is defined loosely to refer to relative freedom of action by local governments. In the legal sense, home rule is the privilege granted by the state to local governments to draft, adopt and amend their charters, and generally govern their own affairs without interference by the state legislature. Missouri in 1875 was the first state to adopt a constitutional home rule provision, but it was limited to cities with a population in excess of 100,000 and, consequently, applied only to St. Louis.

Two avenues have been followed by states in granting home rule powers to local governments. The first avenue had been advocated until 1962 by the National Municipal League which in 1921 proposed a model home rule constitutional provision based upon a type of federalism within the state with governmental powers divided between the state and local governments. This model home rule provision would establish an *imperium in imperio*, or an "empire within an empire." Where adopted, the effectiveness of the league's model provision has been limited by narrow judicial interpretation of the scope of local affairs.⁸

The second avenue is based upon the model constitutional home rule provision of the American Municipal Association (now the National League of Cities) drafted by Dean Jefferson B. Fordham, then of the University of Pennsylvania Law School.⁹ The Fordham proposal recognizes that local affairs can not be divorced completely from state affairs. It rejects the traditional division of governmental powers approach and removes from the courts the responsibility for determining the precise dividing line between state and local powers. Under the Fordham proposal, the state legislature would delegate to local governments all powers capable of delegation subject to pre-emption by general law. A special law may be enacted by the state legislature only upon the request of

the governing body of the concerned local government or upon the recommendation of the Governor and approval by an extra-majority vote of the legislature. This approach facilitates the resolution of difficult areawide problems—such as sewage and rubbish disposal, water pollution, water supply, health, transportation—since the legislature may preempt these fields.

The Fordham proposal has not been adopted in toto by any state. The Massachusetts constitutional home rule amendment, for example, contains the following limitations on local powers:

Nothing in this article shall be deemed to grant to any city or town the power to (1) regulate elections other than those prescribed by sections three and four; (2) to levy, assess, and collect taxes; (3) to borrow money or pledge the credit of the city or town; (4) to dispose of park land; (5) to enact private or civil law governing civil relationships except as an incident to an exercise of an independent municipal power; or (6) to define and provide for the punishment of a felony or to impose imprisonment as a punishment for any violation of law.¹⁰

Only three state constitutions—Alaska, Louisiana and Pennsylvania—presently limit the power of the state legislature to impose mandates upon local governments. The constitution of Alaska provides that “local acts necessitating appropriations by a political subdivision may not become effective unless approved by a majority of the qualified voters voting thereon in the subdivision affected.”¹¹ The constitution also forbids a political subdivision to contract a debt “unless authorized for capital improvements by its governing body and ratified by a majority vote of those qualified to vote and voting on the question.”¹²

Although municipalities are authorized by law to exempt themselves by local ordinance from a state mandated police training program, only one or two municipalities have enacted an exclusionary ordinance.¹³ The Louisiana Constitution, adopted in 1974, contains the following restrictions on the power of the state legislature to impose mandates upon local governments:

No law requiring increased expenditures for wages, hours, working conditions,

pension and retirement benefits, vacation, or sick leave benefits of political subdivision employees, except a law providing for civil service, minimum wages, working conditions, and retirement benefits for firemen and municipal policemen, shall become effective until approved by ordinance enacted by the governing authority of the affected political subdivision or until the legislature appropriates funds for the purpose to the affected political subdivision and only to the extent and amount that such funds are provided.¹⁴

The Pennsylvania Constitution, adopted in 1968, authorizes the state legislature to grant exemptions from sales and use taxes and real estate taxes only if the general assembly reimburses local taxing authorities for the revenue losses resulting from the exemptions.¹⁵

In Oklahoma and Oregon, courts have held that home rule charter provisions supersede state law provisions. The Oklahoma Supreme Court in 1975 ruled that the home rule charter of Midwest City superseded the *Oklahoma Firefighters' and Policemen's Arbitration Law*.¹⁶ The Oregon Court of Appeals in 1976 ruled that the state's collective bargaining law cannot prevail if it is in conflict with a local enactment authorized by a city or county home rule charter.¹⁷

The principal argument advanced in favor of financial home rule is based upon the proposition that the unit mandating a public expenditure should be responsible for financing the expenditure.¹⁸ Proponents also object to state mandates on the ground that local governments lose control over a significant part of their budgets, and such mandates pose a serious threat to the foundation of the local government system. Furthermore, proponents contend that constitutional home rule is being undercut by legislative mandates as local governments are deprived of funds needed to implement programs capable of being carried out under their home rule powers. In Massachusetts, fear has been expressed that state financial mandates will force smaller municipalities “into regional arrangements which submerge their identities and place their fortunes in the hands of regional bodies, some of which are allegedly less responsive to the wishes of the townspeople and

more responsive to special interest groups associated with the service provided.”¹⁹

Opponents of the inclusion of a financial home rule provision in the state constitution stress the dangers associated with introducing rigid constitutional provisions relating to state-local relations and local government finance in an age when swift and decisive action is essential if the needs of the citizenry are to be met. Agreeing with the concern of the proponents relative to the failure of the state legislature to finance state mandates, the opponents argue that this problem can be solved through reform of the state’s tax structure, revision of state aid programs, and restructuring of county government.

A third position in this controversy has been adopted by individuals and organizations favoring a constitutional provision allowing the state legislature to mandate local government expenditures without offsetting state financial aid only upon a two-thirds vote of both houses of the legislature. This provision is supported in some states on the ground that the proposed procedure is in conformity with the authorization procedure contained in the existing home rule amendment allowing the state legislature by a two-thirds vote to pass a special law provided the Governor has recommended passage of the law.

STATE-MANDATED TRANSFERS OF FUNCTIONAL RESPONSIBILITY

Responding to pressures generated by the urbanization process during the last 30 years, many state legislatures have enacted statutes mandating the transfer of responsibility for functions and/or components of functions from municipalities to counties, regional special districts, and the state. The upward transfer of functional responsibility to the county level obviously imposes an additional burden upon counties while providing financial relief for cities, towns and villages. State-mandated functional transfers, as reported by officials of municipalities over 2,500 population who responded to a 1975 questionnaire on functional transfers, are presented in *Figure II-1*.

Both Florida and Minnesota shifted responsibility for seven functions or functional components from the municipal level to higher levels of government. Michigan and Ohio shifted responsibility for six functions or functional components from the municipal level to higher levels; Cali-

fornia, Connecticut, Iowa and Kansas took similar action relative to five functional components. The most commonly shifted functions were solid waste collection and disposal (15 states), taxation and assessment (ten states), social services (ten states), law enforcement (ten states), public health (eight states), and building and safety inspections (eight states).

Several of the reported upward functional transfers resulted in the state assuming complete responsibility for a function, thereby according local governments considerable financial relief. Delaware, Massachusetts and Vermont shifted public welfare to the state level, and Rhode Island shifted public health to the state level.²⁰

THE MANDATING DEBATE

Loss of Local Autonomy

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By its very nature, the mandating issue is distinctly intergovernmental and, as one observer notes, can be traced to the Dillon’s rule interpretation of state-local relations.

The result of the rejection of inherent self-government and Dillon’s Rule was extensive legislative control over the details of local government. At its peak, this resulted in a situation where state legislatures passed innumerable special acts governing the mundane affairs of individual municipalities and counties. Although state constitutional amendments limiting the legislature’s prerogative to pass such special legislation and granting home rule. . . have significantly curtailed the legislature’s power over municipalities and to a lesser extent counties, much of the power remains—particularly with respect to finances and to matters of statewide concern.

The exercise or nonexercise of this state power over local government has direct and sometimes dramatic effects on county and municipal budgeting, expenditures, and allocation. The most direct and dramatic effect is mandating certain activities. The state legislature or constitution may require a local unit of government to provide a certain ser-

Figure II-1

State-Mandated Functional Transfers

Function	States	Function	States
Administrative and Legal	Florida, Georgia, Illinois, Michigan, New Hampshire, Oregon, and Virginia	Sewage Collection and Treatment	Connecticut, Kansas, Minnesota, Ohio, and Texas
Taxation and Assessment	California, Florida, Georgia, Missouri, New Jersey, New Mexico, Oklahoma, Pennsylvania, Tennessee, and Wisconsin	Solid Waste Collection and Disposal	California, Delaware, Florida, Idaho, Iowa, Kansas, Minnesota, New Jersey, New York, Ohio, Oregon, Pennsylvania, South Carolina, Tennessee, and Texas
Elections	Florida, Iowa, Kansas, Minnesota, North Carolina, North Dakota, and Washington	Water Supply	Michigan
Social Services	California, Delaware, Hawaii, Massachusetts, Michigan, Minnesota, New York, Ohio, Rhode Island, and Vermont	Transportation	New York, Ohio, and Wisconsin
Planning	Iowa, Minnesota, and Oregon	Education	Connecticut, Hawaii, and Wisconsin
Law Enforcement	California, Florida, Hawaii, Illinois, Minnesota, Nebraska, Nevada, South Dakota, and Virginia	Public Health	California, Connecticut, Florida, Hawaii, Illinois, Kansas, Pennsylvania, and Rhode Island
Fire Protection and Civil Defense	Florida and Iowa	Housing and Community Renewal	Connecticut
Environmental Protection	Michigan, Minnesota, New Hampshire, Ohio, Pennsylvania, and Virginia	Building and Safety Inspection	Iowa, Kansas, Michigan, Ohio, Oregon, Texas, Virginia, and Washington

Source: Joseph F. Zimmerman, 1975 Functional Transfer Questionnaire.

vice regardless of local interest or local finances.²¹

Yet, local governments are also viewed as laboratories of experimentation, being the governmental level closest to the people and their public sector problems and thus in the best position to respond in flexible and diverse ways to these

multifaceted problems. To the extent that local expenditure and/or revenue decisions are mandated—that is, beyond the control of local elected officials—this flexibility is constrained—a constraint that becomes binding, as mandating becomes more extensive, and divisive, when state initiatives are not concurred in by the local sector. Coupled with inadequate state funding or non-

funding of such initiatives, an intergovernmental friction point is established.

This loss of local control argument is probably the most frequently voiced criticism of mandating. For example, the Wisconsin Council on Local Affairs has stated:

. . .the state is continually pressured by various interest groups, large and small, to mandate that certain procedures be followed by all cities and villages in the state. The state must carefully consider the extent to which state intervention in such matters—reasonable as it may appear in many instances—undermines the concept of home rule, impedes the fixing of responsibility, and frustrates the goal of local accountability.

It would be highly desirable if the state could achieve a reasonable degree of equity in financial resources among the various communities of the state and then expect that mandated statewide services be financed by state revenues and strictly local services be financed by local revenues.

Unless such an effort is made, it appears, likely that the concept of home rule will become increasingly meaningless in the future.²²

Cost Unawareness

Opponents of mandating also stress a second point—that mandated programs are frequently adopted with little or no information as to the costs being passed on to others or the tax burden necessary to provide these services. Lacking this cost-consciousness and an awareness of the attendant effects on local property tax rates, sponsors of mandated programs are ill-equipped to balance off benefits against costs. State-mandated programs appearing reasonable and worthy to their proponents can, at the same time, be viewed as too expensive or of lesser priority, at least to some local officials. Facing some combination of unmet needs, restricted revenues, differing priorities and public hostility to government in general, locally elected officials are increasingly reluctant to take on mandated programs, initiated by a different

governmental level, which they consider to be less informed regarding the particular local situation.

Mandating—A State Prerogative

Resistance to these arguments, however, is strong. The claim of local autonomy or the erosion of local control is held to be more of a slogan than a considered assessment of contemporary problems of the public sector. Those holding to a Dillon's Rule viewpoint look upon mandating as a perfectly legitimate tool for meeting public sector problems, particularly those where there is a statewide impact or interest.

Mandates are initiated to spur governmental activity and are defended as a mechanism to stimulate actions that, because of benefit spill-overs, may not be fully perceived by representatives of particular jurisdictions. Mandating then, is held preferable, at least by some, to a "do-nothing" or "do-less" philosophy of government. While the mandated program may not be in accord with the priorities of affected governmental officials, it is precisely the desire to provide more, or more uniform, levels of service over broader geographical areas that leads to state mandates.

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Imposed Local Costs

Acknowledging that local governments face continuing—or even worsening—fiscal problems, few proponents of mandating concede that this is traceable purely and simply to state mandated costs. This pro-mandating argument is further supported by pointing out that there are few functions that are the exclusive concern of one governmental sector. Mandates for such functions as fire, police, sanitation and sewage disposal—generally considered to be "heavily local" in terms of benefits received—are justified on the grounds that such services do result in benefits to property owners. Thus, they are viewed as a reasonable charge against the local property tax even though the statewide interest in the particular mandated program is not clearly apparent. Mandates in the areas traditionally considered intergovernmental—education, welfare, highways, health-hospitals—are deemed appropriate because of the statewide interest. Since such programs fall squarely within the bounds of the state prerogative, at least in the view of their advocates, there is little compunction involved if local financial stress necessitates a reordering of local priorities.

STATE REIMBURSEMENT

State reimbursement of mandated local costs is the exception rather than the rule. Reimbursement in this context refers to statutory or constitutional provisions requiring state compensation for those state actions—legislative or administrative—that require additional local spending. At present, four states either by statute (California and Montana) or by constitutional provisions (Louisiana and Pennsylvania) require either state compensation for mandated local costs or revenue losses, or both; Alaska has a constitutional restriction on the state's "right" to mandate. Although presently not enacted in Michigan, Governor William G. Milliken has indicated his support of state reimbursement by giving what was described by the Michigan Association of Counties as an "unqualified pledge,"

There will be no more state programs designed for county implementation without sufficient fiscal assistance. . . . I promise to do better from now on and if it is possible, to rectify some of the errors of the past.²³

THE CALIFORNIA MANDATING-REIMBURSEMENT PRINCIPLE

To date, the California statutes are the most comprehensive of the existing state laws on state reimbursement for mandated costs to local government. Due to the pioneering nature and scope of the California legislation, greater attention is given to an examination of its reimbursement provisions than of the legislation developed by the other states.

Under the terms of Chapter 1406, *Statutes of 1972*, better known as S.B. 90, California adopted the principle of reimbursing local governments for the costs incurred in providing state-mandated services. Novel as the reimbursement feature was at the time of adoption, it was but one part—and not the most prominent part—of comprehensive legislation dealing with property tax reform and educational finance—the latter issue having surfaced as a result of the landmark California Supreme Court ruling in *Serrano vs. Priest*.

Indeed, at the time of passage of S.B. 90, the property tax was the prime focus of legislative and gubernatorial interest. Consequently, the legisla-

tion was entitled *The Property Tax Reform Act of 1972*.

Property tax reform and relief were topics of near continuous concern in California prior to 1972 but aside from a state-financed program of relief for senior citizens and state reimbursement for the removal of certain—but not all—types of property from the assessment rolls, little had been done to provide reform of, and relief from, the property tax for middle income individuals. Spurred by the need to comply with the *Serrano vs. Priest* decision, which necessitated a restructuring of school finance responsibilities, issues relating to the property tax dominated attention.

The Intergovernmental Tradeoff: Limits and Reimbursement

Aside from the educational finance shift, the major change in the property tax enacted by S.B. 90, from an intergovernmental perspective, was the adoption of property tax limits for local governments. Cities, counties and special districts were now faced with rate limits while a revenue limit was placed on school districts.

As a quid pro quo, the state committed itself to reimburse local governments for any revenue losses stemming from new exemptions to the property, and sales and use taxes. More importantly for the purpose of this report, the state adopted the principle of reimbursing local governments for state-mandated programs. This reimbursement was viewed as a further feature to reduce local government dependency on the property tax. The League of California Cities argued strongly for this "tradeoff"—imposition of property tax limits in exchange for reimbursement of state-mandated local costs. In their view, "It is safe to say that the enactment of the mandated cost reimbursement law in 1972 could not have been achieved without cities accepting state-imposed maximum property tax rates."²⁴

The Scope of the Reimbursement Provision

The reimbursement provision is broad in scope and intent. The state government commitment to reimburse is not limited to specific areas of governmental activities; rather, it encompasses local costs that result from (1) new state-mandated

programs, (2) increased service levels mandated for existing programs, and (3) by amendment, costs previously incurred at local option that have subsequently been mandated by the state. Administrative or executive orders²⁵ leading to mandated local costs are also reimbursable. These provisions are applicable to cities, counties, special districts, and school districts. The intent of the legislation is clear—the legislature is committed to a comprehensive reimbursement policy for increased local costs that result from state-mandated programs, including executive orders.

Disclaimers or Exceptions

Comprehensive as the scope of the legislation is, it nonetheless does not provide reimbursement for all increases in local costs, nor increases in all mandated local costs, or even all state-mandated increases in local costs. More accurately, the reimbursement principle is restricted to those state mandates that would necessitate a *net* increase in property tax rates to finance the additional costs to local government.

Several types of mandates fall beyond the scope of the provisions for state reimbursement. These mandates are held to be nonreimbursable by the use of different types of predetermined language included at the end of legislative bills, better known as “disclaimers.” In using a “disclaimer” an author identifies the nonreimbursable nature of a bill while jointly offering a rationale for the nonreimbursable status claimed. Included in the predetermined disclaimer language is a reference to the portion of the state statute which is disclaimed.

The various types of disclaimers used by the California Legislature can be grouped into three major categories. The first of these categories includes bills which affect local government expenditures for reasons outside the scope of the reimbursement provision. That is, local government costs mandated, for example, either by the federal government, by the courts, or by initiative enactments²⁶ are not reimbursable by the state simply on the grounds that these costs are not mandated by the state.

Also considered beyond the scope of the reimbursement provision, and therefore disclaimed, is legislation that

- accommodates a local request, such legis-

lation being considered to be enabling legislation rather than a state mandate;

- results in no new local government duties, which includes legislation that is permissive or authorizing in nature or which may ultimately result in a state mandate that could not be identified at the time the bill was under consideration;
- leads to revenue losses from exemptions to taxes other than sales, use or property taxes;
- provides only clarifying or conforming, nonsubstantive changes on local governments, or
- affects local expenditures but which is disclaimed for unspecified reasons.

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A second category of exclusions is applied to those bills that do impose some new or additional duties on local entities but do not create any additional net costs to be funded from the property tax. Legislation beyond the scope of reimbursement in this regard is legislation that:

- recognizes that a variety of changes to laws relating to crimes and infractions may cause both increased and decreased costs which do not result in a significant cost change;
- imposes an additional duty of a routine nature which can be carried out by existing staff and procedures at no additional net cost;
- creates additional costs but also accrues a savings, which in the aggregate, does not result in additional net costs; or
- imposes additional costs that can be funded by a legitimate source other than the property tax, thereby appropriating a “self-financing” ability.

The third category of “disclaimed” legislation encompasses bills which for policy or other reasons, are exempt from reimbursement even

though they pose additional local government costs. This category includes legislation that:

- imposes additional net local costs which are held to be minor (less than \$50—raised to \$200 by 1977 legislation—for a single local government or less than one-tenth of a mill state-wide) and thus not cause any financial burden on local government; or
- contains no appropriation for new municipal court judgeships because the legislature has determined that this cost is the sole responsibility of the affected local agencies.

There is also a special group of legislation which is disclaimed in certain, particular circumstances. Uniquely, these disclaimers paraphrase or combine a number of typical disclaimers to accommodate their special requirements. In particular instances, the legislature will design a specific disclaimer to strictly accommodate the needs of a bill, rather than using a predetermined “standard” disclaimer. Although this approach is uncommon, it has become a necessary option for use with unique legislation and requires special review by the local mandate unit for appropriateness.

The reimbursement principle is a statutory enactment, not a constitutional requirement. The statute is subject to modification by subsequent legislatures and regarded, at least by some, as expressing a policy statement or intention by one legislature—an intention that is not binding on future legislatures. As one observer has noted

The reimbursement law required reimbursement but does not itself provide it. That can only be accomplished by a subsequent legislative appropriation. A statutory mandated cost which is not accompanied by an appropriation for reimbursement is nevertheless a valid mandate under the California law. The mandated cost reimbursement law, insofar as statutory mandates are concerned, has the same legal effect as a statement of legislative policy with respect to subsequent legislative acts. Therefore, the legislature is not legally bound by the reimbursement law to fund all future statutory mandates and the validity of

any mandate is not affected by the absence of reimbursement. Because of the nonbinding nature of the reimbursement commitment, the League of California Cities and the County Supervisors Association of California have been required to closely monitor the legislative progress of literally hundreds of statutory mandates since 1973 to be assured that a reimbursement appropriation was included.²⁷

The Role of the Local Mandated Program Unit

The key to the reimbursement principle is the development of a cost estimate that is attached to the proposed legislation early in the legislative deliberations. The cost estimate is the prime responsibility of the Local Mandated Program Unit (LMPU) in the California Department of Finance.

This unit is presently staffed by ten analysts and three supervisors who are collectively responsible for analyzing all legislation introduced in the legislative session which contains a locally mandated program. An average legislative session will produce 1,500-1,600 bills, 1,000 of which would contain a state-mandated local program. The office of the state legislative counsel makes a determination prior to the publication of all legislative bills as to whether they include a locally mandated program. This determination is listed in every bill enabling those bills which have a state-mandated local program to move directly from their introduction to the Local Mandate Program Unit for an analysis of cost.

Each cost estimate provided by the LMPU includes:

- 1) identification of the mandate(s), implicit or explicit;
- 2) estimate of the total annual cost of the implementation of the mandated program, as well as future operational costs;
- 3) explanation of existing law directly associated with the bill;
- 4) explanation of what the bill creates and a presentation of some of the associated implications it has;
- 5) support information for the analysis such as pertinent data, assumptions and calculations;

- 6) identification of a proper disclaimer, if needed; and
- 7) conclusion, which identifies the proper section of state statute for reimbursement.

After completion of the analysis of the effect on local government, and review within the LMPU for policy considerations, copies of the analysis are moved to the fiscal committees of the legislature. According to one observer:

...these estimates are objective and as far as we can tell completely independent of policy restraints. The sampling techniques employed by the unit are similar to those used by our office and consist of interrogating a number of local agencies classified by size and metropolitan complexity. Where the impact is statewide, sample information is expanded using an average unit cost of the agencies surveyed.²⁸

The fiscal and policy committees review the analyses prior to the scheduled date of public hearings.

The LMPU must also review and approve the estimates of cost implications made by agency regulations. Regulations containing no costs or disclaimed costs, however, are not received by the California Department of Finance.

Additionally, the Local Mandated Program Unit is responsible for:

- serving as a repository of information center for data on local government costs;
- serving as the focal point for contact with and from units of local government for the Department of Finance;
- compiling and preparing reports and summaries of legislative and executive actions related to local mandated costs;
- providing consultation and technical assistance to budget line analysis, the legislature, agency secretaries, the state controller, and departments as requested;
- preparing the annual budget for all mandated legislation having an appropriation for each legislative session; and
- preparing a report of all chaptered legislation for each legislative session.

As with any new operation, certain administrative difficulties cropped up in the course of implementing these activities. California Legislative Analyst Alan Post mentioned several in his 1974 testimony to the legislature: unit cost standards, necessary to evaluate local reimbursement claims, are not widely agreed upon; local governments have not been supplied with uniform accounting procedures to develop their claims for reimbursable mandated costs; an adequate flow of information from state agencies to legislative committees on bills affecting the mandated costs is lacking; there is no single central state agency in existence that is responsible for gathering information as to the impact of unfunded mandates; further, local authorities are not yet fully aware of which state agencies they should be dealing with in regarding state executive regulations that increase their costs.

Some of these troublespots may, in fact, have been resolved since the time of Post's testimony. Others may be expected to diminish, and possibly disappear, as experience and familiarity are gained. Still others may necessitate legislative modifications such as the 1975 Assembly Ways and Means Committee action establishing new guidelines regarding what constituted "minor costs."

One difficulty of a more permanent or long-run nature is the large number of cost estimates that the staff must prepare. Many of these are perhaps "routine" but owing to a short turnaround time, the workload, at least at certain times, may be excessive.

The Reimbursement Procedure

Each local government submits a claim for reimbursement to the state controller within 45 days of the operative date of the mandate as well as the estimated costs for the current fiscal year. In subsequent fiscal years, these claims must be submitted by October 31st. The controller may

audit or reduce such claims if he judges them excessive. If the legislative appropriation is insufficient to pay all claims approved by the controller, this officer must prorate the claims with such prorated claims being adjusted when supplementary funds are made available.

Reimbursement procedures for executive orders containing local mandated costs are essentially the same as those regarding statutory mandates. Administrative mandates, if determined by the state agency, may not however be issued unless a funding authorization is approved by the legislature and signed by the Governor. Should a state agency issue an order in which it determines that no mandated cost exists and a local government disagrees, the locality can make a claim for reimbursement to the California Board of Control. To evaluate such claims—covering administrative but not legislative mandates—the membership of the board is expanded from three to five, the two additional members being appointed by the Governor as local agency representatives.

The Impact of the Reimbursement Principle

The impact of the California legislation is best evaluated in two steps—first, as providing additional money for local governments to compensate for state mandates and second, as an example of the fiscal note process. In terms of reimbursement, the legislation has resulted in \$85 million being provided to local governments for the four-year period 1972-1976.

Prior to fiscal 1976, legislative adherence to the reimbursement principle was rather spotty. Of the 1,284 bills chaptered during the 1975 legislative session, for example, 244 involved the reimbursement issue. Nearly 90% of these—213—were disclaimed for one reason or another; 17 contained appropriations; five were considered to have future but not first-year costs; while nine had neither an appropriation nor a disclaimer. The 22 bills that carried funding (five of which were for future years only) involved \$1.4 million to compensate for state-mandated local costs.

Evaluated as a fiscal note process, the impact of the legislation is judged favorably. The cost estimates do seem to have acted as a brake to forestall proposed legislation in the judgment of several observers. Most enthusiastic is the

appraisal of the California League of Cities:

It is the view of the legislative staff of the League of California Cities that the mandated cost reimbursement has caused the defeat of millions and perhaps hundreds of millions of dollars in mandated costs in the areas of mandated public safety, employee retirement benefits, collective bargaining, mandated general plan elements, mandated police and fire training requirements, and many expensive sales and property tax exemptions.²⁹

The County Supervisors Association of California, while supporting the legislation, offers a less ringing endorsement. California counties, which provide welfare and health services, are affected by approximately 70% of all state mandates. Yet, according to one observer, the lack of reimbursement for such programs suggests that the intent of the principle of reimbursement is either not binding or readily evaded. This interviewee did, however, indicate that the fiscal note process had a positive effect in that it made the legislature more cautious, more cost conscious and more aware of the effects of its actions on local governments.

Two organizations representing local government in California obviously differ in their assessment of the legislation. In part, this reflects differences in personal judgements and vantage point. Yet part must also be attributed to the slipperiness of the issue itself—there is no precise way to determine that proposed legislation was defeated either solely or primarily because of the cost figures provided by the fiscal note process.

Both organizations agree that the cost estimates of the Local Mandated Program Unit are objective, and therefore help to clarify the legislative debates. The provisions regarding administrative regulations or executive orders and their reimbursement are seen as less satisfactory than the reimbursement for state legislative mandates. While the procedures necessary to make the legislation operative may continue to be refined, there is virtually nothing in the way of organized efforts to have the legislation either repealed or made more permanent by adding it to the state constitution.

SB 90— The 1977 Amendments

Recently the California State Legislature enacted a "new" SB 90 to deal with the problems that have arisen since passage of the original property tax reform legislation (SB 90) of 1972. Although reimbursement of state-mandated local costs was only part of the 1972 legislation, the new update is specifically directed to a comprehensive "tightening" of the reimbursement process. This tightening is accomplished by substantive and procedural amendments. Additionally, schools have been granted greater revenue raising flexibility to accommodate costs mandated by initiative statute, constitutional amendments, federal and state court decisions, and federal regulations and legislation.

The new legislation requires the state's "fiscal watchdog," the California Department of Finance, to review all nonreimbursed statutes adopted after 1972. This comprehensive review and subsequent one-time report to the legislature will, among other things, specify those statutes that have mandated local cost increases but were not reimbursed by the state. The department is also required to include in its annual report a review of all disclaimed statutes each year. These changes, then, acknowledge that errors have occurred in the analysis and reimbursement of state statutes imposing mandated local government cost increases—errors that the review process (both comprehensive and annual) will help to identify.

The "new" SB 90 also makes a procedural change that aids the reimbursement process. A local government or state government may appeal a decision of the board of control to the courts on the grounds that "no substantial" evidence supported the board's initial decision. The claimant is thus entitled to another hearing on the claim, or to reimbursement, both of which are subject to the judgement of the court. This clarification identifies the legislature's explicit intent to improve the appeal process, providing greater latitude for reimbursement.

The new legislation also expands the claims that may be filed with the board of control to include legislation found to impose mandated costs but contains either a disclaimer or does not attend to these costs by the use of a disclaimer or an appropriation. Again, explicit legislative intent is evidenced by the provision of enhanced remedial procedures for local government claims.

The 1977 legislation also changed the minimum threshold for the submission of claims by local governments. This was raised from the present \$50 to \$200, to reduce the number of claims filed and the associated administrative costs.

The last of the major changes instituted by the "new" SB 90 legislation gives school districts, community college districts, and county superintendents of schools the same flexibility in raising their revenue limits that cities and county governments have had since 1972. This flexibility allows public schools to raise their revenue limits (and property taxes) to cover costs arising from nonreimbursable mandates.

Through the addition of substantive changes in reimbursement measures and the expansion and facilitation of local claims to the courts, the California Legislature has substantially updated its program of providing state reimbursement for local mandated costs.

OTHER STATE PROVISIONS

Montana

The 1974 Montana Legislature also committed itself to the reimbursement principle. Financial responsibility as assumed in Montana differs from that of California in that *either* state funding of mandated costs *or* authorization to increase local tax levies is required. Local governments can veto any law if that law requires the local government to exceed its statutory levy authority—a provision that is absent in California. The law is limited to direct expenditures—it does not apply to required expenditure of additional local funds if the expense is incidental to the main purpose of the law.

This legislation is comparable in spirit and intent to the California legislation. Success will hinge on the ability of the legislature to develop effective administrative provisions for its implementation; a court determination as to when required local expenditures are the main purpose rather than incidental effects of proposed legislation; and a curbing of the tendency to supercede or modify the law, which can be done—but only expressly—by new legislation.

Experience with reimbursement in Montana is, thus far sketchy but, to date, seems mixed. The legislation is held to be "positive" for those municipalities using the single purpose mill levy method of financing. A problem, however, has arisen with regard to municipalities where the

all-purpose levy approach is pursued. A majority (as of February 4, 1976) of the legislation mandating local costs has included the following language:

In compliance with Section 43-517, the administration of this act is declared a public purpose of a city or town which may be paid out of the general fund of the governing body and financed by a levy on the taxable value of property within the city or town.

This has been interpreted by several municipalities using the all-purpose levy to mean that additional taxing authority has been conferred—beyond the 65 mill limit. In March 1976, however, the Montana attorney general ruled that no such additional taxing authority was conferred. With reference to policemen and firemen, the attorney general held

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. . . it is my opinion that these cities utilizing the all-purpose levy cannot exceed the 65 mill limit in order to meet increased obligations. If the 65 mill limit is not sufficient to meet increased responsibilities, the city should abandon the all-purpose levy and utilize separate levies until such time as the legislature either raises the limit or exempts additional functions from inclusion in the all-purpose levy.

With specific reference to the increased responsibilities of the cities in regard to policemen and firemen, I can find no language which would exempt those areas from inclusion in the all-purpose levy. Therefore I must conclude that these responsibilities cannot be financed with a levy exceeding the 65 mill limit.³⁰

It seems then that the legislature has not as yet worked out an adequate response regarding state mandates and those municipalities using the all-purpose limit. What is clear by this ruling is that the all purpose limit cannot be considered to be automatically raised to incorporate the additional costs of state-mandated programs. Whether the state puts up the money to meet these mandated program costs, or authorizes additional

financing remains unresolved for those cities using the all-purpose limit.

RELATED REIMBURSEMENT ISSUES

As indicated by this discussion of state statutory and constitutional provisions, if a state government is to reimburse local governments for the costs incurred by state-mandated programs, the legislature must consider both the means of providing this assurance and the extent of this financial commitment. Three issues thus come to the fore:

- Should this commitment be enacted by statute or by constitutional amendment?
- Should this commitment be restricted to certain reasonably well defined areas or broadly focused in scope?
- Should this commitment be made retroactive as well as prospective?

Statutory Vs. Constitutional Implementation

The statutory vs. constitutional amendment approach to implementation of state reimbursement involves a tradeoff: while the former is quicker, the latter is surer. The state legislature can adopt a statute in the course of its normal deliberations. A constitutional amendment, however, requires approval by the electorate and, therefore, cannot be implemented until after ratification.

A constitutional amendment is favored by those who fear that a state statute will not be binding—that the actions of one legislative session are not binding on a future legislature. In this viewpoint, a statutory commitment is not really regarded as a commitment; it may express only an intent but need not set a pattern or a rule for the future.

The use of a constitutional amendment raises the further contention that this approach is rigid—it is, in fact, binding and binding in such a way as to seriously circumscribe the flexibility of the legislature to deal with future, unforeseen problems. For this reason then, even some advocates of state reimbursement for mandated costs regard the constitutional amendment approach as extreme.

Broad Vs. Narrow Scope

Those favoring a financial commitment by the state government may also differ as to how inclusive this responsibility should be. Some favor a narrow scope—covering only specific areas where reimbursement for mandated costs would be applicable. This is considered to be a more practical way to introduce a new approach to state-local fiscal relations. Once the “safer” or “surer” areas are dealt with—perhaps employee compensation or reimbursement for state exemptions from local taxes—experience can be relied on to reveal further possible applications.

A broad scope is favored by those who feel that the areas of safe application of the financial responsibility principle are really too small to make much difference and that the areas of reimbursement of state-mandated tax exemptions, for example, need not produce relevant experience for dealing with the gamut of potential state-mandated new programs or performance standards. More relevant information is likely to come from states such as California and Montana where broad application of the reimbursement principle is already established. Both the strengths and the weaknesses of these two states' experience are held to be more relevant than a narrow gauged home-state approach.

Retroactive Application

Although a retroactive application of the state financial responsibility may seem both logical and symmetrical, prospective application only is seemingly far less chaotic—in that it does not require a reanalysis of all existing laws and estimation of their costs. Purely as a practical consideration, it is far less expensive and therefore more feasible.

MEASURING THE COSTS OF STATE MANDATES

Given the concern generated by the mandating issue, it is not surprising that research has recently been spurred to estimate the costs imposed on local governments by state mandates. At present, however, no comprehensive data exist on a nationwide basis of the costs mandated by state or federal governments. Yet there are some such estimates, albeit of a piecemeal and fragmentary nature. Local governments in Colorado, Oregon and Wyoming have been studied with

regard to mandated costs in several program areas.

While these studies are fragmentary and not sufficient to reach generalizations applicable nationwide, they can be illustrative, if not definitive, of the magnitudes involved in the mandated costs issue.

Total Vs. Marginal Costs

Quantitative studies of mandated costs encounter difficulties at the very outset—the definitional stage. Mandated costs can be measured as those costs imposed in a jurisdiction that would not otherwise have been undertaken. This is the marginal definition of mandated costs—only those costs over what the locality would have provided on its own or in response to intergovernmental aid flows, are considered as being mandated.

This definition is obviously difficult, if not impossible, to use in quantitative studies. To be operative, a marginal definition of mandated costs would necessitate considerable effort to determine what the jurisdiction would have spent in the absence of mandated programs. Under this definition, only the difference between what a jurisdiction actually spends and what it would have spent if there were no mandates, would be considered as a mandated cost. Thus, a performance standard that was already being provided would be excluded by this marginal definition of mandated costs. Partly because of the difficulties in applying this marginal definition, many studies have considered all costs of a particular program to be the result of mandates.

Clearly then, the choice of how to measure mandated costs is critical in evaluating the quantitative studies. For the present purpose, the point to be emphasized is simply that at the very beginning—the definitional level—the complexity of the mandated cost issue is encountered.

OREGON

An analysis conducted by the League of Oregon Cities³¹ covered nine program areas affected by state and federal mandates. This study concluded that mandated costs in these nine programs added \$6.1 million to city budgets for the two-year period 1972-73 and 1974-75. State-mandated person-

nel program increases (including the costs of providing retirement, life insurance, workmen's compensation, and unemployment insurance) accounted for \$3.1 million of the additional mandated costs while \$3 million were added by five program areas affected by state and federal mandates.

These statewide estimates were projected from questionnaire returns of 62 Oregon cities which provided sufficiently complete data. For these 62 cities—but not statewide—mandated costs are broken down by the initiating level of government, federal or state, as well as by program area. For these 62 cities, an additional \$2.9 million in local government expenditures represented mandates in the nine program areas. Mandates originating at the state level accounted for approximately \$2 million (retirement, \$900,000; life insurance, \$100,000; workmen's compensation, \$400,000; unemployment benefits, \$300,000; ambulance and emergency medical technician standards, \$100,000; and jail standards, \$200,000). Mandates stemming from the Federal government added \$900,000 to local government costs—*Occupational Safety and Health Act* (1970), \$100,000; *Fair Labor Standards Act* (1974), \$100,000; Social Security, \$700,000.

COLORADO

Mandated costs to local governments have also been estimated in Colorado.³² Defining mandated costs "as an expenditure made by a local government which would not have been made had the state not passed a law or regulation which seemed to require that expenditure," mandated costs were estimated for each year, 1970 through 1974, for six program areas—water and air pollution laws and regulations, regulations concerning land fills, laws affecting subdivision, zoning, and land use regulation, decriminalization of alcoholism legislation, and certain aspects of local government employee pension programs. Because state laws in the water and air quality programs in some cases exceed and in others parallel federal regulations in these program areas, no attempt was made to sort out the costs of state as opposed to federal mandates for these two programs. Cost estimates are provided, however, for all of the six program areas, except employee pensions, by type of locality affected—city, county, special district.

The study also estimates the mandated costs of one local jurisdiction—the Metropolitan Denver

Sewage Disposal District No. 1—a single-function special district that is affected by mandated costs (state and federal) in at least five different areas of governmental interest. While this special district is not held to be representative of general purpose or even other single-purpose jurisdictions, the study states that the analysis "does show to good effect the budget trends that nearly every local government has encountered."³³

Local Mandated Costs

Statewide estimates of local mandated costs were derived by a survey of local government officials covering more than 50% of the population for both counties and municipalities. Mandated costs for five program areas—water quality regulation; air quality regulation; sanitary land fill regulation; decriminalization of alcoholism; and subdivision, planning and land use regulation—totalled \$16.9 million in 1974. This 1974 figure, however, need not be indicative of future mandated costs because of the inclusion of capital outlays, a discontinuous expenditure for local governments. Indeed, more than \$12 million of the \$16.9 million in local mandated costs incurred in 1974 represented capital outlays—outlays that fluctuated sharply over the five-year period studied.

Including mandated capital outlays, total mandated costs for these five program areas jumped from \$700,000 in 1970 to \$4.4 million in 1971 and then to \$9.6 million in 1972. For 1973, however, total mandated costs fell back to \$7.2 million before hitting the \$16.9 million marker registered in 1974. A steadier increasing trend in mandated costs is indicated by mandates affecting only operational costs. These expenditures—that is, excluding capital outlays—rose from approximately half a million dollars in 1970 to more than \$4 million in 1974.

In addition to the above mandated costs, public employee pension benefits have also shown a continuous increase, from \$200,000 in 1970 to \$1 million in 1974. For this program area, however, there is some question as to whether these are mandated costs as this term was defined for the study purpose. While the state has acted to increase benefits, the study notes:

Employer contribution increases have acted to change the conditions of their

Table II-1
**Mandated Costs for Colorado Local Governments,
 Selected Programs, 1970-74**
 (in millions)

Government	Water Quality	Air Quality	Sanitary Land Fill ¹	Decrimi- nalization of Alcoholism ²	Subdivision, Zoning and Land Use Reg- ulation ¹	Total
Total Costs						
Counties	2.0	3.2	2.7	0.2	2.0	10.1
Cities	14.5	6.5	2.6	0.2	0.2	24.0
Special Districts	4.4	0.3	—	—	—	4.7
Total	20.9	10.0	5.3	0.4	2.2	38.8
Current Costs						
Counties	2.0	1.0	1.3	0.2	2.0	6.5
Cities	1.0	0.4	1.2	0.2	0.2	3.0
Special Districts	0.5	0.2	—	—	—	0.7
Total	3.5	1.6	2.5	0.4	2.2	10.2

¹ Mandated costs for 1971 through 1974.

² Mandated costs for 1973 and 1974.

Source: Lynn P. Behrns, *Mandated Costs for Colorado Local Governments*, Colorado Division of Local Governments, Denver, CO, February 1975.

membership and are not voluntary. In this sense the increases fit our definition of mandated costs. However, the *burden* of these costs appears debatable. For the smaller members the increase might not have been made had the local government not been part of the PERA (Public Employees' Retirement Association). In the case of the largest members, Pueblo and Colorado Springs, contributions would likely have reached the same level. Several other cities have contributions in the same range as the PERA requirements. The "mandate" in this case appears to be at least partially a technicality of definition.³⁴

Metropolitan Denver Sewage Disposal District No. 1

The analysis of the mandated costs incurred by the Metropolitan Denver Sewage Disposal District No. 1 (MDSDD) provides a case study approach to this topic. The five program areas where mandated

costs were estimated for this single function district are—state air pollution control regulations, federal and state safety standards, the *National Environment Policy Act*, the *1973 Federal Water Quality Act*, and state water quality standards. These costs totalled \$700,000 in 1974, \$400,000 of which were for capital outlays, or 11.4% of the total annual charges for the district.

Mandated costs for the MDSDD—both current and capital—fell between 1970-71 and 1971-72, but have risen sharply in each of the two succeeding years.

Mandated Costs by Type Of Jurisdiction

Mandated costs will affect cities, counties and special districts within a state differently, depending on the governmental structure and assignment of functional responsibilities among local jurisdictions. The Colorado study throws only limited light on this subject since it estimates mandated costs for only six program areas—programs that may differ sharply in their functional assignments

from those where mandates are not estimated. For the six program areas where estimates are provided, however, cities bear the major share of mandated costs—\$24 million for the years 1970-74, while county governments and special districts had mandated costs of \$10.1 million and \$4.7 million respectively. (See *Table II-1*.) When capital outlays are excluded, however, county governments incur the greatest mandated current costs—\$6.5 million, as opposed to cities, \$3 million, and special districts, \$700,000. Capital outlays for air and water pollution equipment constitute the largest component of local government mandated costs for these six programs.

WYOMING

32 Although relatively limited in the number of jurisdictions covered—four counties and 11 municipalities—a study of mandated costs in Wyoming provides a firmer base for distinguishing the effect of state mandates on cities and counties because it includes all expenditures by the affected localities.³⁵ For the four counties included in the study, mandated costs were estimated to be two-thirds of total expenditures—ranging from a low of 60% to a high of 78%. As might be expected, public assistance constituted “the single most important mandatory expenditure. . . .” It accounts for almost one-fifth of the average county budget and is in a class all by itself due to its unique history.³⁶ Despite the heavy share of mandated costs, the author of this study concludes

Notwithstanding this lack of any significant discretion, mandating did not appear to have an important impact on county allocation. The interviews failed to uncover material concern in the counties that expenditures were greatly affected. With few exceptions, officials seem to want to support what they are required to support. With the exception of refuse disposal and liability insurance where there was no feeling of lack of authority, there was no desire to engage in unauthorized functions. Perhaps this is due to the static character of the areas studied; perhaps it is due to a tendency for county government to at-

tract leadership that is satisfied with existing patterns of activity.³⁷

By way of contrast, mandated costs for the 11 Wyoming municipalities averaged 22% of total expenditures—ranging from a low of 9.5% to a high of 37%.

FISCAL NOTES FOR LOCAL GOVERNMENTS

Fiscal notes, estimating the cost of state legislation on local governments, have become an increasingly popular—and widely used—device to help curb the state mandating practice. While the fiscal note has long been in use regarding the effect of proposed legislation on state government expenditures and revenues, this is generally less true for bills affecting cities and counties. At least in part because of state mandates, however, representatives and officials of local governments have become increasingly concerned that fiscal notes be attached to such legislation so that the cost implications of proposed state actions become an early part of the legislative debate.

Despite this interest in fiscal notes for local governments, no comprehensive information covering the 50 states is presently available. To fill this gap, the Commission surveyed the league of municipalities, the county association and the state department of community affairs in each state. Of a total of 144 questionnaires,³⁸ 91 responses were received; 35 from cities, 29 from counties, and 27 from community affairs departments. Highlights of this survey indicate that

- 22 states have instituted the fiscal note process generally in both houses. In Alabama fiscal notes are used only in the Senate while in Minnesota and Washington the Governor's office has initiated the process (see *Figure II-2*).
- nine states have established the process by state statute, though in Virginia this requirement has never been implemented.
- With but three exceptions, the fiscal note process covers all state legislation affecting local governments. In Florida, however, the fiscal note is required only for state agency rules while the legislature is directed only to consider this practice. In Georgia, the

Figure II-2

Fiscal Notes for Local Governments

State	Does State Require Fiscal Notes		Source		Effort to Adopt in Foreseeable Future?		State	Does State Require Fiscal Notes		Source		Effort to Adopt in Foreseeable Future?	
	Yes	No	Statute	Legislative Rules	Yes	No		Yes	No	Statute	Legislative Rules	Yes	No
Alabama	x			x	x		Montana	x		x	x		
Alaska ¹						x	Nebraska	x			x		
Arizona		x			x		Nevada	x		x			
Arkansas		x			x		New Hampshire		x				x
California	x		x				New Jersey ⁶				x		
Colorado	x			x			New Mexico		x				x
Connecticut		x			x		New York		x				x
Delaware ²				x			North Carolina		x				x
Florida ³	x			x	x		North Dakota	x			x		
Georgia	x				x		Ohio ⁷						x
Hawaii		x			x		Oklahoma		x				x
Idaho	x			x			Oregon	x			x		
Illinois		x			x		Pennsylvania	x			x		
Indiana	x			x			Rhode Island		x				x
Iowa	x			x			South Carolina		x				x
Kansas	x		x				South Dakota ⁸	x					x
Kentucky ⁴				x	x								
Louisiana		x			x		Tennessee	x		x			
Maine		x			x		Texas	x			x		
Maryland	x		x				Utah	x			x		
Massachusetts		x				x	Vermont		x				x
Michigan		x			x		Virginia ⁹			x			x
Minnesota ⁵					x		Washington ¹⁰	x					x
Mississippi		x				x	West Virginia		x				x
Missouri		x			x		Wisconsin	x		x			
							Wyoming		x				x

NOTE: Not all respondents answered all questions.

¹ Unstated policy in both houses to have a fiscal note.

² Informal procedure; information readily available.

³ Legislature is to consider using fiscal notes.

⁴ Can be requested by any legislator.

⁵ There is a Governor's rule to this effect but legislative adherence is spotty.

⁶ Permissive but not required nor strictly complied with.

⁷ Leadership in general assembly attempts to provide comparable information.

⁸ Bills with local impact are noted but this is not required.

⁹ On books, but not implemented.

¹⁰ Process not required; carried out in Governor's office.

Source: ACIR, 1977 fiscal note questionnaire.

fiscal note is required only on state legislation dealing with pensions while in Minnesota the legislative adherence to the process (initiated by the Governor's office) is not systematic—despite the fact that such notes are required for all legislation.

- In 24 states, at least one respondent indicated that there was an organized effort to adopt the fiscal note process in the foreseeable future.

Although there are sporadic exceptions to each of the following statements, the responses indicate a substantial degree of agreement that: fiscal notes for local government do not extend to agency rules or Governor's orders and are not tabulated at the end of the fiscal year. The estimates provided by the fiscal note process are considered to be reasonably accurate and no organized effort to repeal the fiscal note procedure was reported.

The popularity of the fiscal note practice is further attested to by the fact that there was virtually unanimous agreement with the statement: "The fiscal note helps to make the state legislature more cost conscious and aware of the effects of its actions on local governments." Virtually unanimous disagreement was expressed regarding the statement: "The fiscal note tends to be too restrictive in curbing the prerogative of legislatures to pass legislation dealing with local governments."

Costing Out the Fiscal Note Process

What does it cost to provide a fiscal note process for state legislation affecting local governments? No firm answer can be provided to this question because of the complexity and variety of ways in which this process is carried out and, equally important, because there are little data available. Yet conversations with officials in five states involved in providing fiscal notes (Colorado, Montana, Pennsylvania, Tennessee and Wisconsin) as well as an illustrative—and hypothetical—example suggest the "direct" personnel costs to the "average" state government should be in the \$50,000 range.

It should be emphasized that these are the costs of the fiscal analysts solely. They do not include the time of those people and organizations that the analyst contacts to derive or check his figures. Nor does it include overhead expenses—office space, machines, typing, etc. Moreover, while there is some reason to expect that costing out state agency executive orders and administrative regulations is more difficult than general legislation and that the quality of the analysis can vary considerably—depending on whether a jurisdiction-by-jurisdiction analysis is provided—there is no present analysis available to incorporate these considerations into the cost figures.

Recognizing then that the cost figures can vary considerably depending on the quality and comprehensiveness of the analysis performed, the \$50,000 figure in direct costs can be derived from the following set of assumptions.

- Each analyst can prepare 100 fiscal notes per session. In California, ten analysts prepare 1,500-1,600 notes (average 150); in Colorado, ten analysts prepare roughly 1,500 notes (average 150).
- The analyst devotes half his time to preparing such notes and the legislative session is half a year.
- 1,000 notes are needed for a given session.

These assumptions are, of course, hypothetical yet not far from the prevailing practice in the five states contacted. As such, ten analysts would devote one-fourth of their time (half a day for half a year) to preparing fiscal notes—or 2.5 full-time equivalent employees. According to the August 1976 *State Salary Survey*,³⁹ the mean minimum salary for an entry level economist position, was \$11,170 per annum; the mean maximum salary for the comparable position was \$14,629 per annum. Using the higher figure for three full-time equivalent positions, results in salaries of \$43,887.

Obviously, this is a rough "ball-park" estimate of direct costs of providing fiscal notes for local governments. Yet discussions with the state officials in Wisconsin, Montana and Colorado indicate that the full-time equivalent figure of 2-to-3 positions is close to their experience.

FOOTNOTES

- 1 See Advisory Commission on Intergovernmental Relations, *State-Limitations on Local Taxes and Expenditures* (Report A-64), Washington, DC, U.S. Government Printing Office, February 1977.
- 2 This definition differs from that used in the questionnaire discussed in *Chapters 3 and 4*. The present definition includes as mandates what may better be considered to be state restraints. The purpose here is to provide a general definition—applicable both to the expenditure and revenue side of local government budgets—while the questionnaire was concerned only with the local expenditure implications of state mandates.
- 3 *People vs. Hurlbut*, 24 Michigan 44 (1871).
- 4 *City of Clinton vs. Cedar Rapids and Missouri Railroad Company*, 24 Iowa 455 (1868).
- 5 *City of Trenton vs. New Jersey*, 262 U.S. 182 (1923).
- 6 *Constitution of the State of New York*, Art. IX, § 2 (b) (2).
- 7 *Farrington vs. Pinckney*, 1 N.Y. 2d 74 (1956). There has been no New York Court of Appeals ruling on the subject of classified legislation since the current constitutional home rule provision became effective in 1963.
- 8 The 1935 New York State Legislature enacted a special law creating a Buffalo Sewer Authority and transferred to it the sewer system of the City of Buffalo. The city challenged the constitutionality of the act on the ground the act violated the state constitution which forbade the legislature to enact special law affecting "the property... of cities." The court of appeals, the highest state court, ruled in favor of the state on the ground the act "was designed to eliminate a serious menace to the health of the people. . . ." See *Robertson vs. Zimmermann*, 268 N.Y. 52, 196 N.E. 742 (1935).
- 9 Jefferson B. Fordham, *Model Constitutional Provisions for Municipal Home Rule*, American Municipal Association, Chicago, IL, 1953.
- 10 *Constitution of the Commonwealth of Massachusetts*, Art. LXXXIX, § 7 of the Articles of Amendment.
- 11 *Constitution of the State of Alaska*, Art. II, § 19.
- 12 *Ibid.*, Art. IX, § 9.
- 13 *Alaska Statutes*, § 18.65.280.
- 14 *Constitution of the State of Louisiana*, Art. VI, § 14.
- 15 *Constitution of the Commonwealth of Pennsylvania*, Art. VIII, § 2(b).
- 16 *Midwest City vs. Cravens*, 532 P. 2d 829 (1975).
- 17 *City of Hermiston vs. Erb*, 27 OR. App. 755 (1976).
- 18 For a full discussion of the views of the proponents and opponents of financial home rule, see *Restricting the Application of State Laws Adding to Local Government Costs*, Boston, MA, Massachusetts Legislative Research Bureau, 1975, pp. 97-124.
- 19 *Ibid.*, p. 104.
- 20 *Delaware Code Annotated*, tit. 29, § 7901. *Massachusetts Laws of 1967*, Chap. 658. *Massachusetts General Laws*, Chap. 117-19. *Vermont Acts of 1967*, Act. 147. *Vermont Statutes Annotated*, tit. 33, § 2501-3075.
- 21 David Minge with the collaboration of Audie L. Blevins, Jr., *Effect of Law on County and Municipal Expenditures, as Illustrated by the Wyoming Experience*, Laramie, WY, Wyoming Law Institute, University of Wyoming, 1975, p. 16.
- 22 Policy Paper on State-Local Government Relations, Prepared by The Council on Local Affairs, *Wisconsin Counties*, December 1975, pp. 5, 17.
- 23 "Governor Promises: 'We'll Fund It'," *Michigan Counties*, Vol. 8, No. 2, February 1977, p. 3.
- 24 Kenneth J. Emanuels, *California Mandated Cost Reimbursement Law*, paper presented at the Annual Convention of the Michigan Municipal League, September 8, 1976, p. 1.
- 25 These executive orders are defined to include any rule, regulation, order, plan or requirement issued by the Governor, any officer serving at the Governor's pleasure, or any state agency, department, board or commission other than the state water resources control board.
- 26 Initiative enactments brought by interested parties and, if approved by a vote of the people, are not therefore held to represent a state government action.
- 27 Emanuels, op. cit., p. 3.
- 28 Alan Post, California Legislative Analyst, *Statement to Assembly Ways and Means Committee re State Reimbursement of Local Mandated Costs*, Sacramento, CA, November 7, 1974.
- 29 Emanuels, op. cit., p. 10-11.
- 30 Volume No. 36, Opinion No. 61 of the Attorney General of the State of Montana, March 12, 1976.
- 31 League of Oregon Cities, *The City Budget Squeeze: An Update*, excerpts from testimony presented before the Oregon Legislative Interim Committee on Intergovernmental Affairs, October 1975, and *The City Budget Squeeze*, Salem, OR, 1974.
- 32 Lynn P. Behrns under the direction of J.D. Arehart, "Mandated Costs for Colorado Local Governments," Colorado Division of Local Government, Denver, CO, February 1975.
- 33 *Ibid.*, p. 3.
- 34 *Ibid.*, p. 50.
- 35 Minge, op. cit.
- 36 *Ibid.*, p. 19.
- 37 *Ibid.*, p. 33.
- 38 City organizations in Hawaii and New York and county leagues in Connecticut, Delaware, Rhode Island and Vermont were excluded from the survey.
- 39 U.S. Civil Service Commission, Bureau of Intergovernmental Personnel Programs, *State Salary Survey*, August 1, 1976.

State Mandate Survey

DESCRIPTION OF SURVEY

Information on the existence of state mandates and attitudes of state-local officials towards mandates in 77 functional areas were obtained by means of four questionnaires of varying length distributed during the summer and autumn of 1976. The longest questionnaire was sent to the Governors, legislative research bureaus, and community affairs departments. A shorter questionnaire was posted to state municipal leagues as they would be most qualified to respond to questions relating to municipalities. County associations received a still shorter questionnaire since many local government functions are not performed by counties in most states.¹ A fourth questionnaire was posted to the chairmen of the state boards of education, state commissioners of education, and state school boards associations.²

To obtain the highest possible response rate, the Advisory Commission on Intergovernmental Relations secured the cooperation of several national associations of state and local officials—National Governors' Association, National Conference of State Legislatures, National League of Cities, National Association of Counties, Council of State Community Affairs Agencies, and National School Boards Association—who urged their members to complete and return the state mandate questionnaires. In addition, the Commission posted a

Table III-1
**Questionnaire Returns Classified
 By Region and Respondent,
 1976-77**

	Questionnaires Distributed	Questionnaires Returned	Response Rate
Region	Number	Number	Percent
Northeast	75	39	52
Midwest	96	49	51
South	126	68	53
West	105	54	51
Total	402	210	52
Respondent (Noneducational)			
Governor	50	21	42
Community Affairs Department	50	14	28
Legislative Research Bureau	50	29	58
Municipal League	50	35	70
County Association	49	25	51
Total	249	124	50
Respondent (Educational)			
State Commissioner of Education	50	40	80
State Board of Education	47	16	34
State School Boards Association	50	29	58
Municipal League in New England	6	1	17
Total	153	86	56

Source: ACIR-Zimmerman state mandating survey questionnaire.

second request and a copy of the questionnaire to officials and organizations who had not returned the original questionnaire by the requested return date, and a third request and copy of the questionnaire to officials and organizations who had not responded to the first and second requests.

Returns were received from 21 Governors,³ 29 legislative research bureaus, 14 community affairs departments, 35 state municipal leagues, 25 state county associations, 16 chairmen of state boards of education, 40 state commissioners of education, and 29 state school boards associations (See *Table III-1*).⁴ Overall, the response rate was 52%; 50% for noneducational respondents and 56% from the educational groups.

Mandating Defined

Since the questionnaire was concerned with mandated local expenditures, a state mandate was defined, with one exception, as a legal requirement—constitutional provision, statutory provision, or administrative regulation⁵—that a local government must undertake a specified activity or provide a service meeting minimum state standards. The exception involved retirement systems where respondents were asked also to include “acceptance” statutes (mandates that become binding upon local government voluntary acceptance). Services or standards mandated by federal law, judicial decision, or regulations and implemented by the state were excluded. If a state

administers and enforces state regulations identical to federal occupational safety regulations, the mandate properly should be classified as a federal, rather than a state, mandate.

State mandates should be, but often are not, distinguished from state restraints. For example, the lack of constitutional or statutory authority for local governments to levy a major tax other than the general property tax is sometimes cited as a "state mandate" on the ground that local governments are required to rely upon the general property tax as their principal source of locally raised revenue. Other examples of "state restraints" include requirements for formal competitive bidding on local government contracts, preference for local and/or "in-state" bidders, dedication of revenue from a locally levied tax for certain functions, tax and debt limits, and approval of a proposed bond issue by a state official or by an extra majority affirmative referendum vote.

A simple reading of the state constitution, statutes and administrative regulations does not necessarily reveal all state mandates because courts have interpreted a statutory "shall" as "may" and a statutory "may" as "shall." The New York State Temporary State Commission on State and Local Finances provided a number of examples of court decisions incorporating an interpretation which is the reverse of the literal meaning of the word "shall" or the word "may."⁶

Functional Scope

The questionnaire probed in total 77 functional subcomponents in five broad areas: state personnel, other than police, fire and education (15 components), public safety (31), environmental protection (8), social services and miscellaneous (10), and education (13).

Each questionnaire contained two types of questions. The first (discussed in this chapter) sought to determine the presence or absence of state mandates. A state is listed as having a mandate if the mandate applies to at least one class of local government. A mandate, for example, may apply to counties but not cities. In several states, a mandate does not apply to home rule cities although it does apply to all other cities. Similarly, home rule counties may have fewer mandates than counties which have not adopted home rule charters, the latter usually being considered administrative arms of the state.

The second type of question (presented in the following chapter) sought attitudinal responses to the appropriateness of state mandates under three conditions of state financial assistance—full state reimbursement of additional costs imposed by a mandate, partial reimbursement, and no reimbursement.

Although the principal reason for sending questionnaires to multiple officials and organizations in each state was to obtain a wide perspective of views on state mandates, the return of questionnaires by two or more officials and organizations in a single state revealed considerable discrepancies as to the existence of state mandates. Thus, followup correspondence was required to reconcile these differences. In a number of instances, one official or organization listed "acceptance" statutes as state mandates in areas other than retirement systems. In others, respondents indicated there was a state mandate simply because all local governments were performing a given function. To cite only one example, a state commissioner of education reported that there was a state law requiring local school districts to provide pupil transportation; the executive director of the state school boards association reported there was no such mandate. The latter proved to be accurate. There is no state law or regulation compelling local school districts to transport pupils, but all districts provide this service since the cost is fully reimbursed by the state.

Respondents in two states were unable to reach agreement on the existence of certain noneducational mandates and suggested that the existence of a mandate should be based upon majority view.

MANDATES: THEIR FREQUENCY

This section addresses two questions: are state mandates related to selected fiscal, geographic or political factors? What are the most and least frequently mandated functional components of local government expenditures? The remainder of this chapter deals with these two questions; first, on a national basis and then by five categories of mandates. *Appendix Tables III-A through III-E* present state listings of the individual mandates in various functional categories. *Appendix Tables III-F through III-0* present regional and the state-local fiscal partnership results for the five categories of state mandates: local personnel (other than police, fire and education); public

safety; environmental protection; social services; and education.

MANDATES: AN OVERVIEW

Statistical Findings

To determine whether state mandating has any relationship with selected characteristics of the state-local system, all 77 mandates and all 64 noneducational mandates were classified by state, region of the nation,⁷ respondent, restrictions on the length of the session of the state legislature,

population change between 1960 and 1970, and extent of state dominance of the state-local fiscal partnership.⁸

The most striking findings of this analysis⁹ were:

- the relatively small number of mandated functional components in the south; and
- the strong tendency for locally dominated state fiscal systems (where local governments contribute more than 50% of state-local tax revenue) to have more mandates.¹⁰

On a regional basis, only 37% of all and 33% of

Table III-2

State Mandates Classified by Region, State Dominance of the Fiscal System, Population Change, And Restrictions on Length of Legislative Session, 1976

Region	Functional Components Mandated		Functional Components Not Mandated		Total	
	Number	Percent	Number	Percent	Number	Percent
Northeast	357	59	248	41	605	100
Midwest	451	54	392	47	843	100
South	424	37	713	63	1,137	100
West	534	55	442	45	976	100
Total	<u>1,762</u>	<u>50</u>	<u>1,799</u>	<u>50</u>	<u>3,561</u>	<u>100</u>
State Dominance of the Fiscal System						
Local Dominance	414	61	261	39	675	100
Strong State Role	994	51	968	49	1,962	100
State Dominance	358	39	566	61	924	100
Total	<u>1,762</u>	<u>50</u>	<u>1,799</u>	<u>50</u>	<u>3,561</u>	<u>100</u>
Population Change: 1960-70						
Decline to 10% Increase	747	47	828	53	1,575	100
10% to 20% Increase	581	50	573	50	1,154	100
20% or Greater Increase	438	53	394	47	832	100
Total	<u>1,762</u>	<u>50</u>	<u>1,799</u>	<u>50</u>	<u>3,561</u>	<u>100</u>
Legislative Sessions						
Annual Unlimited	696	54	599	46	1,295	100
Annual Limited	715	45	876	55	1,591	100
Biennial	355	53	320	47	675	100
Total	<u>1,762</u>	<u>50</u>	<u>1,799</u>	<u>50</u>	<u>3,561</u>	<u>100</u>

Source: ACIR-Zimmerman state mandating survey questionnaire.

Table III-3

**State Mandates in 64 Noneducation Functional Areas
Classified by Region, State Dominance of the Fiscal System
Population Change, and Restrictions on Length of Legislative Session,
1976**

Region	Functional Components Mandated		Functional Components Not Mandated		Total	
	Number	Percent	Number	Percent	Number	Percent
Northeast	281	57	214	43	495	100
Midwest	367	51	347	49	714	100
South	320	33	641	67	961	100
West	437	53	386	47	823	100
Total	1,401	47	1,592	53	2,993	100
State Dominance of the Fiscal System						
Local Dominance	339	60	227	40	566	100
Strong State Role	795	48	858	52	1,653	100
State Dominance	271	35	503	65	774	100
Total	1,401	47	1,592	53	2,993	100
Population Change:						
1960-70						
Decline to 10% Increase	608	46	725	54	1,333	100
10% to 20% Increase	457	47	508	53	965	100
20% or Greater Increase	340	49	355	51	695	100
Total	1,401	47	1,592	53	2,993	100
Legislative Sessions						
Annual Unlimited	554	51	535	49	1,089	100
Annual Limited	556	42	782	58	1,338	100
Biennial	295	52	271	48	566	100
Total	1,401	47	1,592	53	2,993	100

Source: ACIR-Zimmerman state mandating survey questionnaire.

the noneducational functional components were mandated in the south (see *Tables III-2 and III-3*). The next lowest proportion was found in the midwest (54% and 51% respectively) followed closely by the western states (55% and 53%) and the northeast (59% and 57%).

States characterized by locally dominated fiscal systems had 61% of all and 60% of the noneducational subfunctions mandated. States where the state sector was characterized as strong (the state providing 50% to 65% of the state-local tax total) had mandates in 51% and 48% of the

functional components surveyed while state-dominated systems (where the state share is at least 65% of the total) had the lowest ratio of mandates (39% and 35%, respectively).

There was some tendency for mandates to be relatively less important in states having annual legislative sessions, where the length of the session is curtailed, than in those states marked either by unlimited annual sessions or biennial sessions. There was little difference, however, between the latter two categories regarding either all or all noneducational mandates. Mandating was

not found to be related in any systematic manner to the rate of population change between 1960 and 1970.

Frequency of Occurrence

For the nation as a whole, there is a considerable difference in the frequency of mandates both among the states and among the 77 functional components studied. Four states, New York (60), California (52), Minnesota (51), and Wisconsin (50), mandate in 50 or more of the 77 areas studied. At the other extreme, Alabama (11) and West Virginia (8) were found to have the least number of state mandates (see *Table III-4*).

Provisions relating to retirement systems tend to dominate the "heavily mandated" areas (those mandated in 35 or more states). These are the functional components, arranged by category, falling into this heavily mandated classification.

42

State Mandates Governing Local Personnel Matters (Other than Police, Fire and Education)

- workmen's compensation, 42 states;
- minimum years and/or age for eligibility for normal pension, 36 states; and
- normal retirement benefit levels, 36 states.

Public Safety Mandates

- minimum years and/or age for eligibility for normal police and fire pension, 43 and 41 states respectively;
- normal police and fire retirement benefit levels, 43 and 41 states respectively;
- police training standards, 41 states; and
- minimum police or fire vesting period, 40 and 38 states respectively.

Environmental Protection Mandates

- solid waste disposal standards, 45 states.

Education

- special education programs, 45 states;
- minimum years and/or age of eligibility for normal pension, 44 states;
- normal retirement benefit levels, 42 states;
- minimum vesting period, 41 states;
- disability pension benefit levels, 40 states; and

- early retirement at reduced benefit levels, 36 states.

Functional components that are least widely mandated by the states (in 15 or less states) tend to be dominated by public assistance provisions. The reasons for this are readily apparent—the federal role in this functional area and the presence of state-administered welfare systems. Here are the functional components mandated in 15 or less states, arranged by category.

State Mandates Governing Local Personnel Matters (Other than Police, Fire, and Education)

- unemployment compensation, 11 states;
- regulation of working conditions (other than hours and wages), 11 states; and
- compulsory binding arbitration of impasses, seven states.

Public Safety Mandates

- police "heart" and/or "lung" law disability provision, 15 states;
- police salary levels, 15 states;
- fire departments required to provide service, 15 states;
- compulsory binding arbitration of police or fire impasses, 14 states;
- police hours of work, 13 states;
- police other working conditions, 12 states;
- fire training standards, nine states;
- fire salary levels, nine states; and
- fire level of service, four states.

Environmental Protection Mandates

- regulation of wetlands use by local units, 15 states;
- state environmental impact statement on local unit projects operations, 15 states; and
- comprehensive local land use planning requirements, 13 states.

State Social Services and Miscellaneous Mandates

- local share of payment costs for general assistance or relief programs, 15 states;
- local share of administrative costs for general assistance or relief programs, 12 states;

- local share of payment costs (nonfederal share of aid to families with dependent children), nine states;
- local share of administrative costs (non-federal share of AFDC), nine states;
- local share of program costs (e.g., premium payments, service provision) for medicaid, 11 states;
- local share of administrative costs for medicaid, nine states;
- park and recreational programs, three states;
- public library hours, two states; and
- local payment for regional public transit system, two states.

Education

- preschool programs, 14 states;
- local benefits increased if state benefits increased, 13 states;
- bilingual education, 12 states; and
- compulsory binding arbitration of impasses, one state.

STATE MANDATES: SPECIFIC CATEGORIES

State Mandates Governing Local Personnel (Other than Police, Fire and Education)

This category of state mandates conforms to the two patterns found for the broader mandating aggregations. That is, state mandates in this functional area tend generally: (1) to be of lesser relative frequency in the south and (2) more frequent in locally dominated state-local fiscal systems. *Appendix Table III-A* presents a state-by-state listing of the individual mandates.

In terms of their frequency, mandates affecting retirement system provisions tend to be more widespread than those relating to salaries, hours of employment, and other working conditions. The major exception is workman's compensation, mandated in 42 states, the most prevalent mandate of the 15 found in this category (see *Appendix Table III-F*). At the opposite end of the spectrum, mandates affecting unemployment compensation, the regulation of other working conditions, and compulsory binding arbitration of impasses were least frequent—occurring in 11, 11, and seven states, respectively.

The tendency for mandating to be less frequent in the southern states held for 12 of the 15 subfunctions surveyed. The three exceptions were mandates pertaining to local benefits being increased if state benefits are increased, the salary levels of elected officials, and regulation of other working conditions. Only with mandates affecting the salary levels of elected officials did the southern proportion exceed the national average. Noticeably absent in the south is a mandate requiring compulsory binding arbitration of impasses of salaries and/or working conditions. All states in the midwest and west report the existence of a mandate requiring workman's compensation, and all states in the northeast report the existence of a mandate requiring collective bargaining with employee organizations.

State mandates governing local personnel also conform to the second general pattern for all mandates—that is, states characterized by locally dominant fiscal systems tend to have a greater frequency of mandates. This held true for all six of the retirement system subfunctions and all but three mandates affecting salaries, hours and other working conditions—the exceptions being salary levels of elected officials, unemployment compensation, and compulsory binding arbitration of impasses. To make the same point, in a slightly different manner, state-dominated fiscal systems (as opposed to those characterized by a strong state role) had the fewest mandates in relative terms, for the great majority of these 15 components (see *Appendix Table III-G*).

Public Safety Mandates

This category, consisting of mandates mainly affecting police and firemen, also conforms to the two general patterns established for state mandates. That is, for 24 of the 31 subfunctions surveyed, mandating was relatively least frequent in the south (see *Appendix Table III-H*) and (again in 24 cases) most frequent in states characterized by locally dominant fiscal systems (see *Appendix Table III-I*). These mandates are listed individually, by state, in *Appendix Table III-B*.

Public safety mandates also reveal a great range in terms of frequency. Seven such components fall in the heavily mandated category, and six of these seven relate to retirement systems. Fully one-third of these 31 subfunctions fall in the least frequently mandated category—that is, they were mandated in 15 or fewer states—and these relate to the

Table III-4
The State Mandating Practice in 77 Specific Program Areas

States	Total Report- ed Man- dates	Local Employees Retirement and Working Conditions ¹ (15 man- dates)	Police (14 Man- dates)	Fire (14 Man- dates)	Environ- mental Protection (8 Man- dates)	Social Ser- vices (6 Man- dates)	Miscel- laneous (7 Man- dates)	Educa- tion (13 Man- dates)	No Mandate Reported	Number of Man- dates With No Response
United States Average	35	7	7	6	4	1	3	7	36	6
New England Average	35	8	7	7	3	1	3	8	27	14
Maine	39	11*	6*	7*	3	1	3*	8	22	16
New Hampshire	40	10	7	9	5	1	4	4*	32	5
Vermont	31	6	7	6	4	0	2	6	46	0
Massachusetts	46	8	10	10	3	0	5	10	30	1
Rhode Island	11	NR	NR	NR	NR	NR	NR	11	0	66
Connecticut	45	11	9	9	4	2	2	8	32	0
Mideast Average	37	6	7	6	4	1	2	10	38	1
New York	60	10	11	11	7	6	5	10	16	2
New Jersey	45	11	9	7	6	0	2	10	32	0
Pennsylvania	41	5	9	9	7	0	2	9	35	1
Delaware	21	2	4*	3	0	0	2	10	52	4
Maryland	20	2	1	1	2	1	2	11	57	0
District of Columbia	—	—	—	—	—	—	—	—	—	—
Great Lakes Average	37	5	5	7	3	2	4	7	27	12
Michigan	25	1*	3*	2*	5	1	4*	9	15	37
Ohio	49	13	10	10	1	2	4	9	28	0
Indiana	26	3	5*	8	6	1*	3	NR	27	24
Illinois	37	8	7	7	1	2	3	9	40	0
Wisconsin	50	11	10	10	3	2	4	10	27	0
Plains Average	38	8	8	6	3	2	3	7	37	3
Minnesota	51	12	7	5	8	6	4	9	26	0
Iowa	33	9	10	8	2	2	2	NR	31	13
Missouri	32	8	6	6	3	0	2	7	45	0
North Dakota	38	8	7	4	1	6	4	8	38	1
South Dakota	39	9	8	7*	3	0	3	9	35	3
Nebraska	36	5	8	6	5	1	4	7	40	1
Kansas	35	8	9	6	2	0	3	7	41	1

Southeast Average	27	5	5	4	3	1	2	6	43	7
Virginia	46	10	7	6	8	4	3	8	31	0
West Virginia	8	1	2	1	1	0	3	NR	56	13
Kentucky	28	5	9	9	1	0	2	2	49	0
Tennessee	23	8	9	0	4	0	2	NR	40	14
North Carolina	32	6	5	4	1	4	3	9	44	1
South Carolina	27	7	6	5	0	NR	3	6	43	7
Georgia	25	3	1	4*	7	0	2	8	49	3
Florida	43	5	9	7	8	1	3	10	33	1
Alabama	11	0*	1*	0*	4	0	0*	6	27	39
Mississippi	29	6	3	5	2	0	4	9	48	0
Louisiana	20	3	8	4	1*	0	0	4*	46	11
Arkansas	33	7	5	6	4	0	4	7	44	0
Southwest Average	33	7	7	6	2	0	3	9	44	0
Oklahoma	25	3	8	6	1	0	0	7	51	1
Texas	33	9	6	6	1	0	4	7	44	0
New Mexico	36	7	7	5	4	0	4	9	41	0
Arizona	39	10	8	5	2	0	3	11	38	0
Rocky Mountain Average	36.8	9	7	6	5	3	2	5	36	4
Montana	48	13	10	9	5	2*	1	8*	22	7
Idaho	41	9	7	6	6	4	3	6	36	0
Wyoming	37	8	7	7	4	4	2	5	40	0
Colorado	23	6	4	4	4	4	1	NR	41	13
Utah	35	8	7	5	5	0	2	8	42	0
Far West Average	46	6	5	9	5	1	3	8	30	1
Washington	46	12	8	8	6	0	3	9	31	0
Oregon	45	12	9	10	3	0	4	7	32	0
Nevada	44	11	9	8*	3	2*	3	8	28	5
California	52	10	10	7	7	6	4	8	25	0
Alaska	39	8	9	8	3	0	2	9	38	0
Hawaii	49	13	10	10	6	0	1	9	28	0

N.R. = No response to any specific mandate within the category.

* = No response to two or more specific mandates within the category.

¹ Other than police, fire and education.

Source: ACIR-Zimmerman state mandating survey questionnaire.

provision of police and/or fire services or working conditions related to these two functions.

All states in the northeast report state mandates dealing with police training standards, minimum years and/or age for eligibility for normal police and fire pensions, minimum vesting period for policemen and firemen, normal police and fire retirement benefit level, and collective bargaining with police and firemen's organizations. There is a pronounced regional pattern to police "heart" and/or "lung" law disability provisions with 63% of the states in the northeast reporting such mandates compared to 40% of the states in the next highest region (midwest). A similar pattern prevails with respect to fire "heart" and/or "lung" law disability provisions with 75% of the northeastern states reporting such mandates compared to only 39% of the states in the next highest region (west).

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Environmental Protection Mandates

Geographical differences in the existence of state environmental protection mandates are slightly less discernible than the regional differences revealed by state personnel and public safety mandates (see *Appendix Table III-J*).

Southern states in relative terms have the fewest mandates, i.e., six (see *Appendix Table III-J*). State environmental mandates also were generally related, in five cases, to the local dominance of the state-local fiscal system (see *Appendix Table III-K*). Interestingly, only one state with a state-dominated fiscal system reported a mandate relating to comprehensive solid waste planning requirements, regulation of wetlands use by local units, state environmental impact statement on local unit projects or operations, and comprehensive local land use planning requirements. The individual environmental protection mandates are listed state-by-state in *Appendix Table III-C*.

A mandate affecting solid waste disposal standards was by far the most frequent state directive in this category—occurring in 45 states. Regulation of wetlands use, state environmental impact statements, and comprehensive local land use planning requirements were all found in 15 or less states.

Social Services and Miscellaneous Mandates

The small number of state mandates in the

social service category is explained chiefly by the extensive federal involvement in this functional area, including federal mandates and state centralization of functional responsibility. In the northeast, for example, Massachusetts and Vermont have shifted responsibility for public welfare to the state level. Jail facility standards, however, commonly are mandated and no region reported less than 57% of the states with such mandates. State distributions for each of these mandates are presented in *Appendix Table III-D*.

Because of federal mandates and state assumption for this functional responsibility, the two general patterns found for mandates may be of lesser significance for this category. Yet, both patterns hold. The southern states once again have relatively fewer mandates (see *Appendix Table III-L*) and states where the fiscal system is dominated by local governments have relatively the most (see *Appendix Table III-M*). Mandates relating to jail facility standards, the most common in this category, exist in 88% of the states with a fiscal system dominated by local governments.

Again reflecting federal and state involvement, at least in the social services aspect of this grouping, none of the ten individual mandates is found in 35 or more states. Indeed, nine of the ten—all but jail facility standards—are found in the least frequently mandated classification system, 15 states or less.

Education Mandates

Generally, mandates relating to retirement system provisions were more frequent than those requiring services or affecting working conditions. Regional differences in the 13 state education mandates were generally less pronounced than for the other categories analyzed—thereby indicating a greater degree of homogeneity regarding state mandating in this functional area. Moreover, even for those mandates where state directives were less uniform, southern states did *not* consistently have the fewest mandates (see *Appendix Table III-N*). The individual education mandates are listed, by state, in *Appendix Table III-E*.

The fiscal system pattern, however, did hold. That is with only three exceptions—early retirement at reduced benefit levels, local benefits increased if state benefits are increased, and compulsory binding arbitration of impasses—the largest relative number of educational mandates was again found to be in states with a fiscal

system dominated by local governments (see *Appendix Table III-O*). In relative terms, there are significantly more mandates requiring collective bargaining with teacher organizations in states with a fiscal system dominated by local governments (78%) than in states with a fiscal system dominated by the state governments (33%). A similar but less dramatic pattern is to be noted with respect to mandates requiring pupil transportation.

Representative of this greater homogeneity is the fact that all states in the northeast, midwest, and west report the existence of mandates relating to special education programs, minimum years and/or age for eligibility for normal pensions, normal retirement benefit levels, and a minimum vesting period. In the northeast and midwest, all reporting states indicated there were mandates for disability pension benefit levels. These, plus the mandate affecting early retirement at reduced benefit levels, were found in more than 35 states. Least frequently found among educational mandates were those requiring preschool programs, local benefits to be increased if state benefits were increased, bilingual education, and compulsory binding arbitration of impasses.

SUMMARY

The survey data indicate that, among state mandates governing local personnel, a workmen's compensation mandate (42 states) is the most common. Other mandates—affecting local personnel other than police, fire and education—that are

frequently found are: provisions regarding minimum years and/or age for eligibility for normal pension (36 states); normal retirement benefit levels (36 states); minimum vesting period (33 states); disability pension benefit levels (33 states); and early retirement at reduced benefit levels (32 states). There is a pronounced regional distribution of mandates, with the number generally being smallest in the southern states. Completely absent in the south is a state mandate requiring compulsory binding arbitration of impasses of salaries and/or working conditions.

Public safety mandates reveal a similar pattern with southern states again generally having the fewest mandates. Geographical differences are not as pronounced in the environmental protection category although southern states have the fewest mandates in six of the eight functional components.

The small number of state social service mandates is explained chiefly by the extensive federal involvement in this functional area. Also accounting for the small number of state social service mandates imposed by states on local governments in the northeast is the fact that Massachusetts and Vermont have shifted responsibility for public welfare to the state level.

All 45 responding states report existence of a mandate for special education programs. The south was the only region not to report that all states had mandates relating to minimum years and/or age for eligibility for a normal pension, minimum vesting period, and normal retirement benefit levels.

FOOTNOTES

- 1 A questionnaire was posted to each of the two county associations in Illinois and Washington. There is no county association in Vermont, and organized county governments do not exist in Connecticut and Rhode Island.
- 2 There is no state board of education in Mississippi, Tennessee and Wisconsin.
- 3 A questionnaire was classified as prepared by the Governor if completed at his direction by another state official.
- 4 A response from the Rhode Island League of Cities and Towns is included in the state-by-state tables presented in *Appendix Tables III-A to III-E*. The response was received too late to be included in the other tabular material presented in this report.
- 5 For an example, see *Regulations for Kindergartens*, Boston, MA, Massachusetts State Board of Education, 1967.
- 6 *Report of the Temporary State Commission on State and Local Finances*, Volume 3: *State Mandates*, Albany, NY, The

Commission, March 31, 1975, pp. 114-16. For a list of New York State mandates on local governments, see pp. 117-57 of that report.

- 7 *Northeast*: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island and Vermont.
Midwest: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota and Wisconsin.
South: Alabama, Arkansas, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia.
West: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.
- 8 Advisory Commission on Intergovernmental Relations, *Local Revenue Diversification: Income, Sales Taxes & User Charges* (Report A-47), Washington, DC, U.S. Government Printing Office, 1974, pp. 16-17.
- 9 Analysis was hindered by the failure of many respondents to answer all factual and/or attitudinal questions. A related

problem involved the use of the same number twice in rank ordering factors and/or failure to use consecutive numbers in rank ordering the factors.

10 These two state classifications, however, are interrelated.

For example, northeastern states have locally dominant and strong state fiscal systems and have substantially larger numbers of mandates than southern states which primarily have state-dominant fiscal systems.

Attitudes Toward State Mandates

A second set of questions in the survey probed respondents attitudes to the appropriateness of state mandates under varying conditions of state financial assistance. For each of the 77 functional components included, respondents were asked to choose one of six designations:

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- 1) appropriate mandate, without reimbursement;
- 2) appropriate mandate, partial reimbursement;
- 3) appropriate mandate, full reimbursement;
- 4) inappropriate mandate, even if fully reimbursed;
- 5) inappropriate mandate, reimbursement not applicable; or
- 6) no opinion.

To summarize this information, an index was constructed by assigning weights to each of the six designations. The response indicating that the mandate was considered appropriate without reimbursement was scored .5; if held appropriate with partial reimbursement, a weight of .3 was assigned; if judged appropriate only when fully reimbursed, a factor of .1 was used. A negative value of -.3 was applied to those responses holding that the individual mandates were judged inappropriate because reimbursement was held inapplicable and a weight of -.5 was used when the respondent indicated that the mandate was inappropriate even if fully reimbursed.

Respondents were also asked to express their opinion on specific aspects of state-local relations:

- the four mandates with the greatest fiscal significance;
- the relative importance of state mandates as a contributing factor to rising local government expenditures and tax levels;
- the preferable way to reduce the fiscal impact of noneducational mandates on local governments;
- the quality of state technical assistance;
- the review and comment process on proposed regulations implementing state mandates.

This chapter presents the results of this attitudinal aspect of the state mandating issue. Initially, summary data covering all 77 functional components are presented. This summary is followed by a discussion of each of several categories of mandates. Both for the summary and the various categories of mandates, regional and respondent groupings are assessed as is the relative degree of "appropriateness," measured by the index, for each of the individual mandates in each category. Appendix tables set out the attitudinal results for the various categories of mandates by region and respondent and, for each of the 77 mandates, by respondent group. The chapter concludes with respondents attitudes to the selected state-local relations issues.

NATIONAL SUMMARY

As might be anticipated, local officials expressed the strongest negative sentiments on state mandating. For example, one state municipal league executive director wrote:

Mandates are one side of the coin in establishing priority expenditure programs. Lack of discretionary taxes is the other side—often joined by limitations on revenue capacity. Our greatest problem is the lack of revenue authority, but don't give us revenue and then spend it through state mandates. Give us the revenue authority for *our* priorities—and reimburse us for *your* priorities. That's about as clear as I can say it.

State mandates were less of a problem than federal directives, at least for one executive director of a state school boards association:

Our real problem is not with state mandates—they tend to fund their directives. It's all the help we get from the Federal Congress without corresponding financial help: *i.e.*, increases in Social Security, O.S.H.A., handicapped children act, and now the unemployment compensation program for public employees. Add free lunches and the myriad of paper work and the cost is tremendous. I'm not sure schools can afford all the federal help we are getting and I might add that I'm not entirely conservative in my approach.

Perhaps the most important findings of this attitudinal survey are that:

- unfunded state mandates are considered appropriate by only 15% of the respondents; and
- with partial and/or full state reimbursement the 77 mandates, as a group, are regarded as appropriate by exactly 50% of the respondents.

Nationally, and for the 77 mandates combined, there is a virtual "dead-heat" regarding the appropriateness of state mandates. Counterpoised to the 15% who felt state mandates were appropriate without reimbursement were 14% who indicated they were inappropriate even if fully reimbursed (see *Table IV-1*). While half of the respondents felt mandates were appropriate under various state reimbursement options (14% if fully funded, 21% if partially funded, plus the 15% who felt reimbursement was not necessary), 50% felt mandates were either inappropriate even if fully funded by the state (14%), that reimbursement was not applicable (21%), or had no opinion (15%).

Regionally, state mandates with the three reimbursement options (full, partial and zero) were most acceptable to respondents in the northeast, where 62% considered such mandates—particularly if partially or fully funded—as appropriate. Only 44% and 45% in the midwest and west, however, regarded these 77 mandates as appropriate, even if reimbursed by the state. Slightly more than a majority—52% of southern respondents, where mandates are generally less frequent, indicated acceptance—particularly with full or partial reimbursement. For each region of the nation and thus for the nation as a whole, state mandates become much more acceptable when

Table IV-1

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates in 77 Functional Areas
Under Varying Conditions of State Financial Reimbursement,
by Region, 1976**

Region	Appropriate Mandate with Full Reim- bursement		Appropriate Mandate with Partial Reimbursement		Appropriate Mandate with- out Reim- bursement		Inappropriate Mandate Even with Full Reimbursement		Inappropriate Mandate: Reim- bursement In- applicable		No Opinion		Total	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	141	14	318	30	189	18	123	12	164	16	109	11	1,044	100
Midwest	184	13	276	19	177	12	252	12	254	17	288	20	1,431	100
South	394	18	462	21	270	13	309	14	515	24	210	10	2,160	100
West	156	9	299	17	327	19	229	13	392	22	345	20	1,748	100
Total	875	14	1,355	21	963	15	913	14	1,325	21	952	15	6,383	100

financed in whole or in part by the state.

Attitudes differed also among the various respondent groups. For example, Governors most commonly held that mandates were appropriate without reimbursement by the state for any resulting cost increases (28%). The strongest opposition was expressed by state municipal league representatives, 26% of whom felt state mandates were inappropriate even if fully reimbursed. Yet, mandates do *not* neatly divide state from local representatives. Only 7% of the county association respondents felt mandates were inappropriate even if fully reimbursed, far less than their municipal counterparts, and half the rate registered by the Governors (see *Table IV-2*).

Compared to state municipal leagues and state county associations, representatives of educational organizations—state commissioners of education, state board chairmen, and state school board Associations—are considerably more willing to accept state mandates, provided there is full or partial state funding. Yet, even among the educational organizations, there is some—albeit mild—division in the ranks. While 43% of the state commissioners of education indicated that educational mandates were appropriate with *partial* state reimbursement for resulting local government cost increases, 37% of the school boards associations held that state educational mandates are appropriate only with *full* state reimbursement.

Personnel Mandates (Other than Police, Fire and Education)

This category included 15 subfunctions relating to retirement benefits and conditions of employment. All of the individual retirement system mandates are regarded as appropriate, as indicated by the positive total score, according to the index of respondents' attitudes (see *Table IV-3*). These individual retirement system mandates are also generally regarded as appropriate without state reimbursement by comparatively large numbers—but less than a majority—of the respondents (see *Appendix Table 4-A*). In addition to mandates affecting retirement benefits, regulations relating to unemployment and workman's compensation also received a positive score, though the former just barely. The remaining state mandates in this category—relating to hours, wages and conditions of employment other than

collective bargaining—are regarded as inappropriate, as indicated by the negative total score.

Considering these 15 personnel mandates as a group, 24% of the respondents felt such state mandates were appropriate without reimbursement. Only 11% and 6%, however, were added to those indicating acceptance with partial and full state reimbursement (see *Appendix Table 4-B*). Thus taken together, these mandates were considered as appropriate under the three state reimbursement options by only 41% of the respondents.

Some regional variations emerge in that 22% of the southern respondents believe that such mandates are appropriate with full or partial reimbursement of resulting local government cost increases compared to only 13% of the respondents in the midwest and west. Yet, officials in the west (38%) as well as in the northeast (32%) are more favorably disposed towards these mandates without state reimbursement. With the three state reimbursement options, a majority in the west and northeast held such personnel mandates to be appropriate.

Among respondent groups, a significantly higher percentage of the state municipal leagues (25%) held this category of state mandates to be appropriate with full or partial reimbursement (see *Appendix Table 4-C*). At the other extreme, only 11% of the Governors held a similar view. Sixty-three percent of the county associations and 52% of the state municipal leagues, however, are convinced that these state mandates are inappropriate under any condition, compared to 39% of the Governors. The relatively higher percentage (38%) of no opinions reported by legislative research bureaus is a reflection of the policy of many bureaus to conduct only factual research without an expression of opinion.

The attitudes of each respondent group toward the 15 state personnel mandates other than police, fire and education under varying conditions of state reimbursement are presented in *Appendix Table 4-A*. County associations were not requested to express their opinion relative to six of the mandates.

Police Protection Mandates

State mandates affecting police protection, aside from those relating to retirement systems,

Table IV-2

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates in 77 Functional Areas
Under Varying Conditions of State Financial Reimbursement,
by Respondent, 1976**

	Appropriate Mandate with Full Reim- bursement		Appropriate Mandate with Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even with Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		No Opinion		Total	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Governor	38	4	154	16	258	28	135	14	243	26	105	11	938	100
Legislative Research Bureau	41	3	173	15	281	24	92	8	149	13	454	38	1,190	100
Community Affairs Department	89	13	150	21	126	18	104	15	153	22	90	13	712	100
State Municipal League	309	20	282	18	138	9	417	26	292	19	141	9	1,579	100
State County Association	171	18	204	22	94	10	60	7	339	36	62	7	939	100
State Commissioner of Education	82	18	194	43	41	9	31	7	38	8	64	14	450	100
State Board Chairman	18	11	93	56	10	6	5	3	21	13	18	11	165	100
State Board Association	117	37	102	32	15	5	36	11	35	11	10	3	316	100
Total	865	14	1,352	22	963	15	889	14	1,275	20	944	15	6,289	100

Table IV-3

**Attitudes of State and Local Officials Toward State Mandates
That Govern Local Personnel Matters Other Than
Police, Fire and Education
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>Total Score</u>	<u>“Appropriateness” Rating</u>	
			<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Disability Pension Benefits	33	21.0	26.4	- 5.4
Minimum Years and/or Age for Eligibility for Normal Pension	36	19.8	26.1	- 6.3
Workman’s Compensation	42	19.3	26.6	- 7.3
Normal Retirement Benefit Levels	36	17.7	25.3	- 7.6
Minimum Vesting Period	33	17.0	24.7	- 7.7
Early Retirement at Reduced Benefit Levels	32	13.9	22.8	- 8.9
Local Benefits Increased if State Benefits Increased	19	6.3	18.7	-12.4
Collective Bargaining with Employee Organizations	22	2.6	15.9	-13.3
Unemployment Compensation	11	.2	17.2	-17.0
Regulation of Other Working Conditions	11	-13.5	9.7	-23.3
Employee Qualifications	24	-14.2	8.4	-22.6
Salary and Wage Levels of Elected Officials	26	-16.2	7.4	-23.6
Compulsory Binding Arbitration of Impasses	7	-18.0	7.0	-25.0
Employee Hours	20	-19.7	6.9	-26.6
Salary and Wage Levels of Appointed Officials	20	-25.1	4.0	-29.1

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were generally regarded as inappropriate. Of the eight mandates relating to police service, only two—a state requirement to provide service and a mandate to set police training standards—received positive scores when measured by the index of attitudes (see *Table IV-4*). By way of contrast, five of the six mandates affecting police retirement systems were considered appropriate—the exception being “heart” and/or “lung” disability provisions.

Taken together, these 14 police subfunctions were considered “appropriate” by 44% (9%, if fully state reimbursed; 16%, if partly reimbursed;

19%, without reimbursement) and inappropriate by 41% (see *Appendix Table 4-D*). On a regional basis, a majority of officials in both the northeast (55%) and south (51%) favored this group of mandates under the three state reimbursement options; least acceptance was found in the mid-west, 33%.

County associations and municipal leagues, 52% and 51% respectively, voiced the strongest opposition to state police protection mandates. Thirty-four percent of the state municipal leagues and 25% of the county association, however, felt that such mandates were appropriate with full or

Table IV-4

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates That Deal with Local Police Matters
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>“Appropriateness” Rating</u>		
		<u>Total Score</u>	<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Police Training Standards	41	17.7	20.5	- 2.8
Minimum Years and/or Age for Eligibility for Normal Police Pension	43	16.8	23.8	- 7.0
Normal Police Retirement Benefit Levels	43	16.2	23.3	- 7.1
Police Minimum Vesting Period	40	15.2	22.9	- 7.7
Early Police Retirement at Reduced Benefit Levels	34	12.3	21.7	- 9.4
Police Required to Provide Service if State Benefits Increased	27	11.4	22.3	-10.9
Local Police Benefits Increased if State Benefits Increased	20	2.3	17.1	-14.8
Collective Bargaining with Police Employee Organizations	25	- 3.9	13.9	-17.8
Police “Heart” and/or “Lung” Law Disability Provision	15	- 4.1	11.4	-15.5
Level of Police Service	5	-10.9	8.0	-18.9
Compulsory Binding Arbitration of Police Impasses	14	-14.9	9.4	-23.6
Other Police Working Conditions	12	-17.8	7.8	-25.6
Hours of Police Work	13	-20.6	6.4	-27.0
Police Salary Levels	15	-24.9	3.9	-28.8

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partial state reimbursement. The Governor’s indicated a mixed response—41% felt such mandates were inappropriate; 33%, however, felt that such mandates required no reimbursement. The attitudes of each class of respondent toward the 14 police protection mandates under varying conditions of state reimbursement are presented in *Appendix Table 4-E*. County associations were not requested to express their opinions relative to seven of the mandates.

Fire Protection Mandates

A state mandate to set fire training standards was the only one of eight such mandates relating to fire protection services judged appropriate according to the attitudinal index (see *Table IV-5*). Five of the six state mandates relating to

retirement benefits, however, were considered appropriate, the exception here, as in the case of police, being “heart” and/or “lung” law disability pensions. As a group, these 14 state mandates relating to fire protection were considered appropriate by only 39% of the respondents, even with partial or full reimbursement, and opposed by 45% (see *Appendix Table 4-F*). Regionally, the northeast registered the greatest acceptance of these mandates (57%), the only region to indicate a majority—with partial or full state reimbursement. Just under half the officials in the midwest (47%) and south (49%) regard these mandates as inappropriate, even if fully reimbursed.

State county associations and municipal leagues again registered the most frequent objections to fire protection mandates (58% and 54%

Table IV-5

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates That Deal with Local Fire Department Matters
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>"Appropriateness" Rating</u>		
		<u>Total Score</u>	<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Minimum Years and/or Age for Eligibility for Normal Fire Person	41	19.4	25.0	- 5.6
Fire Minimum Vesting Period	38	17.1	24.4	- 7.3
Normal Fire Retirement Benefit Levels	41	12.2	23.1	-10.9
Early Fire Retirement at Reduced Benefit Levels	32	10.8	20.9	-10.1
Fire Training Standards	9	10.4	18.6	- 8.2
Local Fire Benefits Increased if State Benefits Increased	20	.6	14.9	-14.3
Fire "Heart" and/or "Lung" Law Disability Provision	19	- 2.3	12.3	-14.6
Collective Bargaining with Fire Employee Organizations	29	- 5.6	12.3	-17.9
Fire Department Required to Provide Service	15	- 5.7	13.7	-19.4
Compulsory Binding Arbitration Fire Impasses	14	-13.2	9.3	-22.5
Other Fire Working Conditions	17	-14.3	8.9	-23.2
Hours of Fire Work	18	-19.2	7.1	-26.3
Level of Fire Service	4	-20.8	7.2	-28.0
Fire Salary Levels	9	-24.8	4.1	-28.9

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respectively). They were joined by nearly half of the Governors (47%).

The attitudes of each class of respondent toward each of the 14 state fire protection mandates under varying conditions of state reimbursement are presented in *Appendix Table 4-G*. State county associations were not requested to express their opinion relative to seven of the mandates.

Environmental Protection Mandates

Each of the eight state environmental protection mandates received a positive rating on the appropriateness index, though the requirement of an environmental impact statement barely did so

(see *Table IV-6*). As a group, such mandates were considered appropriate by nearly 70% of the respondents, only 11% of whom felt, however, that state reimbursement was not necessary (see *Appendix Table 4-H*). All of the four regions registered majority approval of these mandates, though support was far stronger in the northeast (91%) than in west (61%) or midwest (62%). Among respondents, each group indicated approval although departments of community affairs (24%), Governors (23%) and county associations (22%) most frequently felt that this group of environmental protection mandates were inappropriate. The attitudes of respondents to each of the mandates in this category are presented in *Appendix Table 4-I*.

Table IV-6

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates for Environmental Protection
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>Total Score</u>	<u>“Appropriateness” Rating</u>	
			<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Solid Waste Disposal Standards	45	21.4	23.4	- 2.0
Enforcement of State Waste Water Standards	26	16.7	20.0	- 3.3
Comprehensive Solid Waste Planning Requirements	19	16.0	20.0	- 4.0
Enforcement of State Water Supply Standards	24	15.0	19.1	- 4.1
Enforcement of State Air Quality Standards	25	9.6	16.6	- 7.0
Comprehensive Local Land Use Planning Requirements	13	9.6	18.3	- 8.7
Regulation of Water Land Use by Local Units	15	8.2	16.5	- 8.3
State Environment Impact Statement on Local Unit Projects or Operations	15	.3	13.0	-12.7

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Social Service Mandates

Each of the six social service directives dealing with local financial shares of program and administrative costs received negative ratings when measured by the index (see *Table IV-7*). Northeastern states were the only region where social service mandates, under the three reimbursement options, were accepted by a majority of respondents; southern states most frequently held such mandates inappropriate—45% (see *Appendix Table 4-J*). A majority of the representatives of county associations regard such mandates as acceptable if fully funded (41%) or partially funded (23%). Somewhat surprisingly, a majority of the Governors (54%) regard such mandates as inappropriate.

Attitudes of each class of respondent toward the six social service mandates are presented in *Appendix Table 4-K*. The mandates most frequently held inappropriate related to the local share of program costs for aid to families with dependent children and medicaid—interestingly, with representatives of municipal leagues being

more critical than their county counterparts.

Miscellaneous Mandates

Seven state mandates—setting of jail facility standards, public library hours, parks and recreation programs, local payment for regional public transit systems, requirements for ambulance employees, standards for operation of ambulances, and salary levels for judicial officials—are too heterogeneous to group together meaningfully. As might be expected, attitudes of state and local officials differ considerably to these individual mandates. A positive rating was registered for the setting of jail facility standards, training requirements for ambulance employees, standards for operation of ambulances and salary levels for judicial officials (see *Table IV-8*). Mandates of public library hours and park-recreational programs, however, were viewed quite negatively. The attitudes, by respondent group, to each of these mandates is presented in *Appendix Table 4-L*.

Table IV-7

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates That Deal with Social Services
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>“Appropriateness” Rating</u>		
		<u>Total Score</u>	<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Local Share of Administrative Costs for General Assistance or Relief Programs	12	- 5.2	9.5	-14.7
Local Share of Payment Costs for General Assistance or Relief Programs	15	- 5.8	9.1	-14.9
Local Share of Administrative Costs of Aid to Families with Dependent Children	9	- 7.5	8.1	-15.6
Local Share of Administrative Costs for Medicaid	9	-10.1	6.7	-16.8
Local Share of Payment Costs of Aid to Families with Dependent Children	9	-10.5	7.2	-17.7
Local Share of Program Costs for Medicaid	11	-10.9	6.5	-17.4

Table IV-8

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates on a Variety of Miscellaneous Matters
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>“Appropriateness” Rating</u>		
		<u>Total Score</u>	<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Standards for Operation of Ambulances	32	16.7	22.4	- 5.7
Jail Facilities Standards	32	14.4	21.2	- 6.8
Training Requirements for Ambulance Employees	32	12.4	18.8	- 6.4
Salary Levels of Judicial Officials	31	1.7	11.3	- 9.6
Local Payment for Regional Public Transit Systems	2	- 4.9	11.1	-16.0
Park and Recreation Programs	3	-26.1	2.0	29.0
Public Library Hours	2	-27.7	2.0	-29.7

Table IV-9

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates on Local Educational Matters
and the Number of States Mandating These Activities**

<u>Type of Mandate</u>	<u>Number of States</u>	<u>“Appropriateness” Rating</u>		
		<u>Total Score</u>	<u>Degree of Appropriateness</u>	<u>Degree of Inappropriateness</u>
Disability Pension Benefit Levels	40	24.0	24.0	0
Normal Retirement Benefit Levels	42	22.1	22.9	– .8
Minimum Vesting Period	41	20.6	22.4	– 1.8
Minimum Years and/or Age for Eligibility for Normal Pension	44	20.1	21.5	– 1.4
Special Education	45	18.5	20.0	– 1.5
Pupil Transportation	30	18.3	22.2	– 3.9
Early Retirement at Reduced Benefit Levels	NA	16.7	19.9	– 3.2
Pre-School Programs	14	10.1	19.0	– 8.9
Local Benefits Increased if State Benefits Increased	13	6.7	14.2	– 7.5
Bilingual Education	12	6.6	16.5	– 9.9
Mandatory Testing Program	18	1.7	14.8	–13.1
Collective Bargaining with Teacher Organizations	25	– 4.1	13.9	–18.0
Compulsory Binding Arbitration of Impasses	1	–20.6	6.4	–27.0

NA—Not Available.

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Education Mandates

A positive rating is achieved for 11 of the 13 educational mandates—including six that relate to retirement systems (see *Table IV-9*). The two exceptions are mandates of collective bargaining and compulsory binding arbitration. The 13 educational mandates as a group are viewed appropriate by 72% of the respondents (23% if fully reimbursed, 42% if partially reimbursed, 7% without reimbursement). There is some, but relatively little, regional variation as more than two-thirds of the respondents judged these mandates appropriate in each geographic area—ranging from 76% in the midwest and south to 65% in the west (see *Appendix Table 4-M*).

More than 40% of the state commissioners of education and 56% of the state board chairmen hold that state educational mandates are appropriate provided there is partial state reimburse-

ment. Another 18% of the commissioners and 11% of the board chairmen hold that educational mandates with full reimbursement of additional costs are appropriate. Among the three respondent groups, the state school board associations were much more in favor of full state reimbursement for state educational mandates although 22% of their responses hold that such mandates are inappropriate.

The strongest objections of the school boards were registered to state mandates requiring collective bargaining with teacher organizations and compulsory binding arbitration of impasses. Sixty-two percent of the school board association responses term the former mandate inappropriate and 95% of their responses term the latter mandate inappropriate (see *Appendix Table 4-N*). Relatively strong opposition also was expressed towards mandates providing for local benefits to be

Table IV-10

**The Four Most Important Municipal Fiscal Mandates,
by Region and Respondent,
1976**

Overall Ranking	Region				Respondent			
	Northeast	Midwest	South	West	Governor	Legislative Research Bureau	Community Affairs Department	Municipal League
Normal Retirement Benefit Levels (Other Personnel) 1.25	Normal Retirement Benefit Levels (Other Personnel) 2.00	Police Retirement Benefits 1.36	Solid Waste Disposal Standards 1.11	Normal Retirement Benefit Levels (Other Personnel) 1.81	Normal Retirement Benefit Levels (Other Personnel) 2.21	Normal Retirement Benefit Levels (Other Personnel) 1.50	Solid Waste Disposal Standards 1.95	Police Retirement Benefit 0.96
Solid Waste Disposal Standards 0.94	Collective Bargaining (Other Personnel) 1.84	Solid Waste Disposal Standards 1.36	Police Required to Provide Service 0.80	Police Retirement Benefits 1.17	Police Retirement Benefits 0.94	Police Required to Provide Service 1.50	Police Retirement Benefits 0.98	Normal Retirement Benefit Levels (Other Personnel) 0.82
Collective Bargaining (Other Personnel) 0.86	Binding Arbitration (Other Personnel) 1.15	Normal Fire Retirement Benefits 1.28	Waste Water Standards 0.67	Solid Waste Disposal Standards 0.69	Collective Bargaining (Other Personnel) 0.94	Collective Bargaining (Other Personnel) 1.06	Normal Retirement Benefit Levels 0.80	Solid Waste Disposal Standards 0.82
Normal Police Retirement Benefits 0.81	Solid Waste Disposal Standards 0.54	Normal Retirement Benefit Levels (Other Personnel) 1.14	Water Supply Standards 0.62	Waste Water Standards 0.69	Solid Waste Disposal Standards 0.60	Waste Water Standards 0.62	Collective Bargaining (Other Personnel) 0.80	Collective Bargaining (Other Personnel) 0.79

increased if state benefits are increased, mandatory testing programs, and bilingual education.

MANDATES WITH GREATEST FISCAL SIGNIFICANCE

Each respondent was asked to "list the four mandated functions which, in your judgment, after deducting state reimbursement have the most *substantial* fiscal impact on" specified local governments. This information was collected for municipalities (cities, towns, townships and villages), counties, and school districts. Rankings were assigned to the individual responses with "4" being assigned to the function or functional component viewed as having the most substantial fiscal impact and "1" being assigned to the fourth most important.* Respondents, in their rankings, were not confined to the functions and functional components listed in the questionnaire and, as a consequence, the average municipal and county rankings were lowered by the listing of functions and functional components not included.

Municipal Results

At the municipal level, the four most fiscally significant mandates were:

- normal retirement benefit levels (for personnel other than police, fire and education),
- solid waste disposal standards,
- collective bargaining (for personnel other than police, fire, and education), and
- normal police retirement benefit levels.

This overall pattern held for nearly all regional and respondent groupings. Nonetheless, exceptions were found—midwestern and municipal league respondents ranked police retirement benefits as having the greatest fiscal impact while southern and community affairs department respondents ranked solid waste disposal standards first (see *Table IV-10*).

Regional responses further reveal that southern respondents ranked the first three most important municipal fiscal mandates, on average, consistently

* Data presented in the following three tables reflect the views of survey respondents only to the extent to which they ranked the functions or functional components. Some respondents ranked fewer than four functions or functional components and other respondents ranked no functions or components. The latter respondents were eliminated from the calculation of the average rankings.

lower than respondents in each of the other three regions. Rankings by respondents reveal that Governors assigned a much greater significance (an average weight of 2.21) to normal retirement benefit levels for personnel other than policemen, firemen and education than did municipal league executive directors (0.96), who nonetheless also ranked it as first. Governors assigned a relatively low ranking to each of the other three functions considered to be most important in terms of fiscal impact. Community affairs departments also assigned a high average weight to only one function—solid waste disposal standards. Although legislative research bureaus agreed with Governors by assigning the highest ranking to normal retirement benefit levels for personnel other than policemen and firemen, the bureaus assigned an equal ranking to the requirement that police provide service. Collective bargaining for personnel other than policemen and firemen also was assigned a relatively high average ranking. Municipal league executive directors' rankings tended to be lower since they ranked a larger number of functions and functional components.

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County Results

At the county level, the four most significant mandates were:

- judicial mandates,
- general assistance, local share of payment costs,
- solid waste standards, and
- police required to provide service.

If the rankings had been controlled for states which have transferred responsibility for public welfare to the state level (Delaware, Massachusetts and Vermont), local payment costs for general welfare assistance would have been ranked higher. Interestingly, only the county association executive directors ranked judicial mandates as most important (see *Table IV-11*). Judicial mandates were not included among the four most important fiscal mandates by community affairs departments and were tied for fourth place with solid waste standards in the rankings of the legislative research bureaus. Governors ranked judicial mandates third.

In terms of regions, southern respondents assigned lower average weights to the first three most important mandates than were assigned by

Table IV-11
**The Four Most Important County Fiscal Mandates,
 by Region and Respondent,
 1976**

Overall Ranking	Region					Respondent		
	Northeast	Midwest	South	West	Governor	Legislative Research Bureau	Community Affairs Department	County Association
Judicial 1.12	Judicial 1.91	Judicial 1.51	Solid Waste Standards 0.99	Police Required to Provide Service 0.93	Solid Waste Standards 0.89	Normal Retirement Benefit Levels (Other Personnel) 0.78	Solid Waste Standards 1.70	Judicial 2.12
General Assistance: Local payments 0.87	General Assistance: Local Payments 1.91	Solid Waste Standards 1.16	Judicial 0.94	Judicial 0.84	General Assistance: Local Payments 0.89	Collective Bargaining (Other Personnel) 0.68	Collective Bargaining (Other Personnel) 0.90	General Assistance: Local Payments 1.04
Solid Waste Standards 0.72	Mental Health 1.04	Normal Retirement Benefits (Other Personnel) 1.07	Roads 0.89	Normal Retirement Benefits (Other Personnel) 0.80	Judicial 0.80	Police Required to Provide Service 0.68	Land Use Planning 0.90	Roads 0.74
Police Required to Provide Service	Jail Standards and Aid to Dependent Children 0.52	Mental Health 0.98	Police Required to Provide Service and General Assistance 0.85	Collective Bargaining (Other Personnel) and General Assistance 0.76	Roads 0.71	Judicial and Solid Waste Standards 0.68	General Assistance: Local Payments 0.90	Mental Health 0.69

Table IV-12
**The Four Most Important Education Fiscal Mandates,
 by Region and Respondent,
 1976**

Overall Ranking	Region				Respondent		
	Northeast	Midwest	South	West	Commissioner	State Board Chairman	School Board Association
Special Education 3.00	Special Education 3.10	Special Education 3.55	Special Education 3.03	Normal Retirement Benefits 2.51	Special Education 2.95	Special Education 3.28	Special Education 2.93
Collective Bargaining 1.52	Collective Bargaining 2.29	Pupil Transportation 2.06	Normal Retirement Benefits 0.97	Special Education 2.33	Pupil Transportation 1.61	Pupil Transportation 1.85	Collective Bargaining 1.65
Pupil Transportation 1.44	Pupil Transportation 1.79	Collective Bargaining 0.97	Collective Bargaining 0.92	Collective Bargaining 2.09	Normal Retirement Benefits 1.61	Collective Bargaining 1.23	Normal Retirement Benefits 1.36
Normal Retirement Benefits 1.32	Normal Retirement Benefits 1.03	Teachers' Salaries and Benefits (Other than Retirement) 0.86	Teachers' Salaries and Benefits (Other than Retirement) 0.92	Pupil Transportation 1.50	Collective Bargaining 1.52	Teachers' Salaries and Benefits (Other than Retirement) 0.92	Pupil Transportation 1.28

Table IV-13

Reasons for Increases in Local Government Expenditures and Tax Levels, by Respondent and Region, 1976 Average Rankings¹

Respondent	Growing Service Demands	Salary Increases	State Service Mandates	Federal Grant-in-Aid Conditions	State-Mandated Salary Increases
Governor	2.38 (16)	2.77 (17)	5.14 (14)	4.71 (17)	6.38 (13)
Legislative Research Bureau	2.37 (27)	2.44 (27)	4.42 (24)	4.80 (25)	6.11 (19)
Community Affairs Department	2.54 (13)	2.85 (13)	4.08 (12)	4.55 (11)	5.00 (8)
Municipal League	3.00 (33)	2.88 (32)	3.49 (32)	5.48 (31)	6.15 (26)
Total²	2.63 (89)	2.83 (89)	4.17 (82)	5.00 (84)	6.03 (67)
Region					
Northeast	2.93 (14)	2.31 (13)	4.21 (14)	5.71 (14)	6.56 (9)
Midwest	3.05 (19)	2.35 (20)	4.21 (19)	4.50 (20)	6.26 (19)
South	2.16 (32)	3.53 (32)	4.48 (27)	5.03 (29)	5.88 (24)
West	2.80 (25)	2.12 (25)	3.74 (23)	4.95 (22)	5.75 (16)
Total²	2.64 (90)	2.70 (90)	4.17 (83)	5.01 (85)	6.04 (88)

¹ Respondents were requested to rank the importance of seven reasons in contributing to increases in local government expenditures.

² The Ns are not equal for region and respondent because one of the respondents was not identifiable. Ns also are not equal within each category because not all respondents ranked all seven reasons.

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respondents in the other three regions. Judicial mandates were ranked as most important in the northeast and midwest; southern and western respondents placed judicial mandates second.

School Districts

Special education, by a large margin, is ranked by all respondents, except those in the west, as the state education mandate that has the most substantial fiscal impact (see *Table IV-12*). Western respondents ranked special education second, after mandates affecting normal retirement benefits. Although collective bargaining is assigned second place overall, only respondents in the northeast and school board association executive directors ranked this mandate as the second most important one. Pupil transportation, ranked third overall, was placed second by midwestern respondents, state commissioners of

education and state board of education chairmen.

**MANDATES,
EXPENDITURE INCREASES AND
RISING TAX LEVELS**

Respondents were asked to assess the relative importance of state mandates as a contributing factor in increasing local government expenditures and tax levels. Five choices were provided:

- growing service demands,
- salary increases,
- state service mandates,
- federal grant-in-aid conditions, and
- state-mandated salary increases.

On a national basis, state service mandates ranked third out of the five choices—following growing service demands, and salary increases—while mandated salary increases ranked last (see *Table IV-13*). In no region of the country did state

service mandates place higher than third; mandated salary increases placed last in each of the regions. Among respondent groups, state service mandates generally placed third, while all groups scored mandated salary increases last.

Since the south and the west have been experiencing the most rapid growth during the past three decades, it is not surprising to discover that these two regions ranked growing service demands as a major reason for the rise in local government expenditures and tax levels. The south rated this reason the most important whereas western respondents rated salary and fringe benefit increases as the most important reason.

A similar analysis was undertaken regarding school districts. In contrast to the reasons assigned for noneducational increases in local government spending, state educational service mandates are ranked as the second most important factor for increased school district spending, though state-mandated salary increases are placed next to last. With the exception of the response by one municipal league in New England, all respondent groups agree that locally granted salary and fringe benefit increases are the most important reason for the rise in school district expenditures and tax levels (see *Table IV-14*). The state board of education chairmen gave this reason a significantly higher ranking than did the state commissioners of education.

Respondents in all four regions are in agreement that locally granted salary and fringe benefits increases are the most important factor accounting for rising school district expenditures and tax levels. State mandates were ranked second in importance by all regions. Mandated salary increases were regarded as the third most important reason for rising school district expenditures and tax levels in the south but last in the midwest, west and northeast.

REDUCING THE FISCAL IMPACT OF MANDATES

Respondents were requested to rank on a scale of 1 for most preferable to 5 for least preferable, the importance of five approaches to reducing the fiscal impact of noneducational mandates on local governments.

State reimbursement of mandated costs affecting programs traditionally locally performed and financed was the preferred approach among

respondents to deal with the fiscal impact of state mandates (see *Appendix Table 4-0*). State municipal leagues and county associations both rated this approach their first choice. Not surprisingly, the Governors ranked it next to last. On a regional basis, northeastern and southern respondents rated as most important state reimbursement of mandated costs their first choice. The fiscal note approach was rated lowest in all regions and by virtually all respondent groups—such notes estimate the costs of state-mandated programs prior to their enactment but there is no state commitment to provide reimbursement.

QUALITY OF STATE TECHNICAL ASSISTANCE

Although 58% of the Governors feel that the quality of state technical assistance provided to local governments is satisfactory and 11% rate it as highly satisfactory, only 13% of the state municipal leagues hold similar perceptions (see *Appendix Table 4-P*). Two thirds of the municipal league respondents rated the quality of state technical assistance as less than satisfactory.

On a regional basis, only 31% of the respondents in the west rated the quality of state technical assistance satisfactory compared to 44% of the midwestern and southern respondents. Fifty percent of the state and local respondents in the west perceive state technical assistance to local governments as less than satisfactory in quality.

LOCAL REVIEW OF STATE REGULATIONS

Governors, legislative research bureaus, and municipal leagues are convinced that local governments are afforded the opportunity to review and comment on proposed regulations implementing state mandates (see *Appendix Table 4-Q*). The responses of county associations were more mixed with 44% holding that an opportunity is not provided and 56% that it is. On a regional basis, 94% of the state and local respondents in the west indicate that local officials are provided an opportunity to review and comment on proposed state regulations implementing mandates compared to only 63% of the southern respondents.

As to the adequacy of the state agency's consideration of local government comments on

Table IV-14

**Reasons for Increases in School District Expenditures and Tax Levels,
by Respondent and Region,
1976 Average Rankings**

Respondent	Salary Increases	State Service Mandates	Growing Service Demands	State-Mandated Salary Increases	Federal Grant-in-Aid Conditions
State					
Commissioner	2.34 (38)	3.28 (40)	3.53 (40)	4.86 (28)	5.00 (36)
State Board					
Chairman	1.60 (15)	3.81 (16)	3.88 (16)	4.44 (9)	4.33 (15)
School Board					
Association	1.93 (38)	3.18 (28)	4.39 (28)	4.89 (18)	5.27 (26)
New England					
Municipal					
League	4.00 (1)	3.00 (1)	6.00 (1)	—	5.00 (1)
Total	2.09 (82)	3.34 (85)	3.96 (85)	4.80 (55)	4.96 (78)
Region					
Northeast	1.84 (19)	3.32 (19)	4.53 (19)	5.83 (6)	5.26 (19)
Midwest	1.90 (21)	3.67 (21)	4.05 (21)	5.50 (14)	4.43 (21)
South	2.87 (23)	3.46 (24)	3.71 (24)	3.70 (23)	5.35 (20)
West	1.58 (19)	2.95 (21)	3.76 (21)	5.58 (12)	4.83 (18)
Total	2.09 (82)	3.34 (85)	3.96 (85)	4.80 (55)	4.96 (78)

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proposed regulations implementing state mandates, however, state municipal leagues and county associations felt that state agencies consideration of local governments' comments was less than satisfactory (see *Appendix Table 4-R*). On a regional basis, the most dissatisfaction with state agencies' consideration of local comments was in the midwest. Only 20% of the southern respondents expressed a similar viewpoint.

Regarding the descriptive information accompanying the state budget document—which apprises local governments of the fiscal impact of the budget on their operations—the consensus of the state and local respondents is that the budget either contains less than satisfactory information or no information at all (see *Appendix Table 4-S*). On a regional basis, 58% of the northeastern respondents and 55% of the western respondents indicated that the state budget contains no such information.

SUMMARY AND CONCLUSIONS

More than one-third of the respondents held that state mandates were appropriate provided

there is full or partial reimbursement of additional costs resulting from the mandates. An additional 15% felt no reimbursement was necessary. A regional pattern is discernible. Nearly 44% of the state and local officials in the northeast hold that state mandates are appropriate (provided there is full or partial reimbursement) and 18% feel that no reimbursement is necessary. In the west, only 26% feel that state mandates are appropriate (with full or partial reimbursement) while 19% hold that no reimbursement is necessary.

A large number of unreimbursed state mandates impose a serious financial burden on local governments and makes more serious the problem of tax equity if local governments must finance the mandated activities principally by the general property tax. With opposition to unreimbursed state mandates growing, states increasingly will turn to one or more of the following approaches to removing or reducing the state mandate as a major irritant in state-local relations:

- 1) a constitutional prohibition of all state mandates upon local governments;

- 2) a constitutional provision authorizing the legislature to enact only "acceptance" statutes as local government bills;
- 3) a constitutional provision authorizing state mandates only if the legislature fully or partially reimburses local governments for the resulting cost increases;
- 4) a constitutional provision authorizing the legislature to grant tax exemptions only if local governments are reimbursed fully or partially for resulting revenue losses;
- 5) a constitutional or statutory provision allowing a local government to disregard a state mandate if its implementation would necessitate an expenditure requiring the local government to exceed its constitutional or statutory tax limit;
- 6) a statute providing for full or partial state reimbursement of mandated local government cost increases;
- 7) a constitutional or statutory requirement that all local government bills imposing mandates carry fiscal impact notes;
- 8) a constitutional requirement that the state legislature review all mandates on local governments every five years to determine whether there still is a need for a mandate or whether a better alternative to a mandate exists; and
- 9) a constitutional or statutory provision transferring responsibility for an important governmental function or functional component from the local level to the state level.

Mandating in New York State

Relations between New York State and its local governments over the years have been characterized by cooperation and conflict—the natural products of any division of governmental power. The root cause of state-local conflicts is the legal doctrine of state supremacy over local governments and a principal manifestation is the state mandate.

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THE DEVELOPMENT OF CONSTITUTIONAL HOME RULE

Abuse of the legislature's plenary powers to control local governments in the 19th century generated a movement to amend the state constitution to grant local governments substantial powers and to limit legislative interference in the affairs of local governments.

The power of the legislature to enact a special law—a statute affecting only one local government—first was limited in 1874.¹ In 1894, the electorate ratified a new constitution containing a stipulation that all “special city” acts were subject to a suspensory veto by the concerned cities.² Prior to transmittal to the Governor, a “special act” had to be sent to the Mayor and/or city council of the concerned city for its action.³

The first constitutional home rule amendment, adopted in 1923, limited state intervention in city affairs by forbidding the enactment of a law concerning the “property, affairs or government” of a city if the law was “special or local either in its terms or effects,” and granted cities general power

to enact local laws in the nine specified areas provided the local laws were not inconsistent with the constitution or general laws.⁴

The constitutional grant of power to cities was not self-executing as the amendment directed the legislature to enact a general law implementing the grant. The following year, the legislature enacted the *City Home Rule Law* implementing this constitutional provision by authorizing cities to draft, adopt and amend charters, and by local law to supersede existing special acts.⁵ The act, however, limited a city's power to supersede a state law by forbidding the enactment of a local law which:

- 1) Removes or raises any limitation of law on the amount in which the city may become indebted, or on the amount to be raised in any one year by tax for city purposes, or for any city purpose.
- 2) Removes restrictions of law as to issuing bonds or other evidences of debt.
- 3) Applies to, or affects the maintenance, support or administration of the educational system in such city, or a teachers' pension or retirement system in such city.
- 4) Changes the number or term of office of the members of the county board of supervisors chosen as such in such city under the official title of supervisors.
- 5) Applies to, or affects any provision of, the labor law or the workmen's compensation law.
- 6) Changes any provision of the tenement house law.
- 7) Applies to, or affects any provision of, the state comptroller in relation to auditing or examining municipal accounts or prescribing forms of municipal accounting.
- 8) Applies to, or affects any provision of, law providing for regulation or elimination of railroad crossings at grade or terminal facilities within the city.
- 9) Applies to, or affects any provision of, law relating to the property, affairs, or government of a county or counties.⁶

In 1928, the legislature amended the *City Home Rule Law* by authorizing cities to enact local laws relating to "property, affairs, or government" provided the local laws were consistent with general laws.⁷

The 1923 constitutional amendment embodied the *imperium in imperio* model of home rule and in theory the legislature could interfere with the

"property, affairs, or government" of cities only by general law or pursuant to an emergency message from the Governor provided two-thirds of the members of each house approved the special act.⁸

The home rule amendment, however, was emasculated by the court of appeals which applied Dillon's Rule, or the rule of strict construction, and decreed that the legislature might intervene in the "property, affairs, or government" of a city.⁹ The court held that the people had placed these words in the constitution "with a court of appeals' definition and not that of Webster's Dictionary."¹⁰ The case involved a multiple dwelling law¹¹ applicable only to cities with a population exceeding 800,000; i.e., New York City.

In the same decision, Judge Benjamin N. Cardozo accorded recognition to the impossibility of placing governmental functions in a strictly "state" or a "local" government category. He developed a "state concern" doctrine by ruling that the legislature may act in a functional area if there is a substantial state concern even "though intermingled with it are concerns of the locality."¹² Cardozo in effect ruled that the courts would determine when the legislature could interfere with a municipality and thereby effectively nullified the constitutional prohibition of special legislation.

Judge Cuthbert W. Pound, in a concurring opinion, held that the law in question was a general law even though New York City was the only municipality with a population exceeding 800,000 because the law dealt with a matter of statewide concern; i.e., the multiple dwelling law was designed to protect the health and welfare of citizens.¹³

Six years later, the court of appeals, in *Robertson vs. Zimmermann*, utilized the state concern doctrine to uphold a law transferring control of the City of Buffalo's sewage system to a state sewage authority by ruling the act was "designed to remedy conditions affecting the public generally. . . ."¹⁴

A 1935 constitutional amendment extended protection from legislative interference to counties by stipulating that special laws relating to "property, affairs, or government" of a county could not be enacted by the legislature unless requested by the county or enacted by a two-thirds vote of each house upon the receipt of an emergency message from the Governor.¹⁵ The amendment also directed the legislature to provide for alternative forms of government for counties.¹⁶ An alternative form of government would become effective in a county only if adopted in a referendum by a majority vote in the

county, "every city containing more than 25 per centum of the population of the county according to the last preceding federal census," and the "part of the county, if any, outside of such cities."¹⁷ The 1937 legislature enacted the *Optional County Government Law* providing for four alternative forms of government: the county mayor form, the county manager form, the county director form, and the county board form.¹⁸

The new state constitution, ratified by the voters in 1938, provided that a special city law could be enacted only upon the request of the concerned city and eliminated the earlier provision authorizing the legislature by a two-thirds vote of each house to enact a special city law upon the receipt of an emergency message from the Governor.¹⁹ In addition, the 1938 constitution authorized a city, with a few exceptions, to supersede a special law enacted by the legislature following receipt of an emergency message from the Governor in the period 1894-1938.²⁰

The 1938 constitution restricted the power of the legislature to enact a special village law affecting "property, affairs, or government" if the population of the concerned village exceeded 5,000 by requiring a request for the law from the village or an emergency message from the Governor.²¹ The legislature also was directed by the 1938 constitution to adopt a general law conferring upon each village with a population exceeding 5,000 the power to adopt and amend local laws dealing with "property, affairs, or government" provided the local laws did not conflict with the constitution or a general law.²² The constitutional grant of power was implemented by a 1940 law.²³

The legislature occasionally has attempted to circumvent the constitutional prohibition of special laws by enacting statutes applying to all local governments of a certain class. The most common basis for classification is population, and courts usually have accepted complacently all classifications appearing to be "reasonable." However, the court of appeals in 1944 struck down as violative of the prohibition of special legislation a law,²⁴ applicable to counties with a population of 200,000 to 250,000 and containing a city with a population exceeding 125,000, on the ground the law applied only to Albany County.²⁵ Nevertheless, the state supreme court in 1953 rejected New York City's contention that Chapters 200-08 of 1953 violated the constitutional prohibition of special legislation by transferring the city's transit facilities to the New York City Transit Authority by citing the court's

ruling in *Adler vs. Deegan* that a rapid transit law is outside "the property, affairs, or government" of a city.²⁶ The ruling was affirmed by the court of appeals.²⁷ Three years later, the court of appeals upheld as "general" a law applicable only to cities over one million population; New York City was the only city with a population exceeding the specified figure.²⁸

In 1958, voters ratified a proposed constitutional amendment granting home rule powers to counties and villages.²⁹ The legislature was allowed to enact only general laws applicable to counties or villages unless the governing body of a county or a village requested enactment of a special law or the Governor sent a certificate of necessity to the legislature justifying the need for a special law which thereafter could be enacted by a two-thirds vote of the total membership of each house.³⁰

The 1963 Constitutional Amendment

Promoters of the *imperium in imperio* approach to home rule were spurred into action by the 1959 report of the Temporary Commission on the Revision and Simplification of the Constitution calling for a constitutional amendment embodying the substance of the "Fordham" approach to home rule with the legislature, and not the courts, determining the scope of local government powers.³¹ Led by former State Comptroller and former Lieutenant Governor Frank C. Moore, supporters of the *imperium in imperio* approach—the New York Office for Local Government and its Advisory Committee on Home Rule—initiated efforts to draft a new constitutional home rule article which subsequently was proposed by the legislature and ratified by the electorate in November 1963. The new article became effective on January 1, 1964.

The amendment continues the *imperium in imperio* doctrine by retaining the phrase "property, affairs, or government" and the prohibition of special legislation, but does grant local governments a "bill of rights," directs the legislature to enact a "statute of local governments" expanding the powers of local governments, grants local governments authority to act relative to ten specific matters beyond the scope of "property, affairs, or government," and declares that the grants of power are to be interpreted liberally.³²

Writing in 1965, Associate Counsel Robert W. Marshlow of the New York State Office for Local Government maintained that the constitutional "amendment was a really dramatic step in the long,

arduous history of home rule in that it embodied some wholly new concepts."³³ The consensus of other observers is that the amendment has made no substantial change in the legal position of local governments.³⁴ The Temporary State Commission on State and Local Finances in 1975 reached the following conclusion relative to the meaning of the phrase "property, affairs, or government":

The court of appeals understanding of the term will define the parameters of the general grant of power to local governments to adopt local laws; at the same time, the court's decision will also inform the state legislature when the special procedures of Article IX, § 2 (b) (2) are required for "special" legislation, and the state legislature will know that its special law is subject to local supersession.³⁵

72 This review of the development of constitutional home rule in New York State reveals that the state constitution clearly reserves complete power over certain subjects to the legislature and grants the legislature plenary power to impose "mandates" on local governments by general law. Furthermore, the legislature's use of special laws to impose mandates in the areas of "property, affairs, or government" of local governments is apt to be upheld by the court of appeals under its "state concern" doctrine. One also should be aware that the legislature can employ a general law to require local governments to seek a special law to establish a local government agency. To cite only one example, the *General Municipal Law* provides that an urban renewal agency can be established only by means of a special act of the legislature.³⁶

THE MANDATE PROBLEM

Measured by the number of functional mandates revealed by the national survey, the State of New York, with mandates in 60 of 77 listed functional areas, apparently has the largest problem with mandates. The survey, it must be pointed out, did not attempt to measure the importance of mandates in each of the 77 functional areas contained in the questionnaire and recorded a state as having a mandate in a given area if the mandate applied to at least one class of government.

The constitutional home rule movement, originating in the 19th century, may be viewed in part as a reaction against state mandates because inherent in proposed home rule provisions were

prohibitions against special legislation and formal assignment of complete power in specified areas to local governments. By 1938, the state mandate problem in New York State had reached a "crisis" stage in the view of many local officials and resulted in the constitutional convention devoting an entire chapter of its report to "The Problem of Mandatory Expenditures and State Financial Supervision."³⁷

In its report, the convention points out that organizations of local officials maintain that the enactment of legislative mandates increases "the burden on real estate, which in many municipalities is taxed almost to its full capacity, and" narrows "considerably the control by the localities over their own budgets."³⁸ The convention quoted estimates of the cost in dollars to local governments of state mandates, but recognized that many of these expenditures would have been made by local governments in the absence of state mandates. The convention also was aware that cities under the *1924 City Home Rule Law* could supersede existing special acts by local laws adopted by means of a referendum.

The convention described as "probably the strongest one" the following argument of municipal officials:

Many of the laws which increase the costs of local government are initiated and supported by groups of local citizens or municipal employees who have substantial influence and vote-producing power. Being unable to procure approval of their local governments to the increased expenditures proposed by them, these groups go to the legislature whose consent to these expenditures, they believe, can be more easily obtained. Most of the members of the legislature who vote upon the bills introduced by such groups do not represent the localities involved and are not concerned over the fact that these bills will increase the expenditures of these localities.³⁹

The 1938 convention did not include in its proposed constitution the recommendation of the New York State Conference of Mayors and Municipal Officials that the power of the legislature to enact mandates imposing additional costs upon local governments be restricted unless the legislature "either empowers the localities concerned to levy additional taxes, other than upon real estate, to

defray these expenditures, or provides for a distribution to the localities of additional state funds.”⁴⁰ The convention did propose, however, a new state constitution restricting the power of the legislature to enact special city and village laws, and authorized cities to supersede a special law enacted by the legislature following receipt of an emergency message from the Governor in the period 1894-1938.

The next major effort to deal with the mandate problem occurred at the 1967 constitutional convention. Mayor John V. Lindsay in 1966 stressed that the “Big Six Cities,” an organization affiliated with the New York Conference of Mayors and Municipal Officials, would insist that the constitution be amended to prohibit the state legislature from mandating benefits for municipal employees unless the state assumed the additional cost.⁴¹

Fourteen propositions relating to state mandates were introduced at the convention. Two propositions would have eliminated the constitutional authorization for the legislature “to regulate and fix the wages or salaries and the hours of work or labor, and make provisions for the protection, welfare and safety, of persons employed by the state or by any county, city, town, village, or other civil division of the state, or by any contractor or subcontractor performing work, labor, or services for the state or for any county, city, town, village, or other civil division thereof.”⁴² A third proposal would have eliminated the above quoted section of the constitution and simply authorized the legislature to regulate the compensation and working considerations of employees of the state and contractors employed by the state. The remaining proposals would have required partial or full state reimbursement of the additional costs resulting from mandates.

While avoiding the use of the term “state mandate,” Governor Nelson A. Rockefeller in his January 3, 1973, “State of the State” message stressed that “the time has come for the state to assume more responsibility for some of those functions of local governments with which the state is in a better position to cope—functions which long since have passed from local governments to states elsewhere in the country, or which, in many states, never were local functions.”⁴³ He specifically recommended that the state should assume responsibility for administering Medicaid and public assistance payments, and gradually take over responsibility for “the local share of the costs of the court system.”⁴⁴

The Governor has acted on occasion as a check on

the legislature’s proclivity for imposing mandates on local governments. Gov. Rockefeller vetoed a number of acts imposing mandates on local governments during his nearly 15 years in office. To cite only two examples, he disallowed Assembly Bill Number 4680 of 1967 requiring New York City to pay election inspectors a minimum of \$15 a day and Assembly Bill Number 1406 providing a real property tax exemption up to a maximum valuation of \$25,000 on property owned by an individual at least 100 years old who has used the property as his residence for a minimum of 25 years.⁴⁵ Relative to the election inspector’s bill, Rockefeller wrote that “the Mayor of the City of New York has stated that the effect of the bill would be to mandate upon the City of New York an estimated increased cost of \$366,000. Since there has been no demonstrated justification for the bill, the bill should be disapproved.”⁴⁶

More recently, Governor Hugh L. Carey disallowed acts imposing mandates on local governments. In 1976, he vetoed Senate Bill Number 7911 amending the *General Municipal Law* and providing that “any heart disease resulting in disability is presumptive evidence that it was incurred in the performance of duty.”⁴⁷ Gov. Carey also rejected Assembly Bill Number 9105-C requiring “that the salaries of police chiefs who are not members of collective bargaining units be increased by at least the same dollar amount as the increase negotiated for the police chief’s immediate subordinate police officer” in all police departments with the exceptions of the departments in Buffalo, Nassau County, New York City, Rochester, and Suffolk County.⁴⁸ The Governor expressed his support for the objective of the bill, “which is to assure that police chiefs’ salaries remain sufficiently in excess of their subordinates’ to attract the highest calibre individuals to fill this critical management and supervisory position. But that is a matter of local concern, for the local government to determine in keeping with the particular circumstances in the particular locality.”⁴⁹

A controversy over an educational mandate in 1976 led to the first gubernatorial veto in 104 years being overridden by the legislature. The *Stavisky-Goodman Law* requires the City of New York to appropriate a fixed proportion of its expense budget for education.⁵⁰ The bill was vetoed by Gov. Carey, but the veto was overridden by the Assembly and by a second controversial vote in the Senate. A roll call vote in the Senate resulted in a failure to override, but a motion to reconsider was approved and the

veto was overridden by the necessary two-thirds majority five days later.⁵¹ Following the Senate override, Governor Carey released a statement declaring that "at the time this bill was presented to me for action I said that it was an unworkable statute that did not belong on the books of the State of New York. The proof of that will soon be evident when the authors rush to amend it to see if they can make it work."⁵²

Opponents of the bill maintained that the constitution requires a single reconsideration by a House of a vetoed bill⁵³ and the bill violates the constitutional home rule provision. Justice Abraham J. Gellinoff of the supreme court invalidated the law because it "dictates the expenditure priorities and programs for the city and thereby directly interferes with its property, affairs, and government."⁵⁴ The court of appeals, however, on April 5, 1977, reversed the lower court decision by upholding the constitutionality of the law and the legislative override of the veto.⁵⁵

The Temporary State Commission on the Powers of the Local Government, popularly known as the Wagner Commission, on March 31, 1973, released a report containing sections on "Mandated Expenditures" and "Fiscal Home Rule."⁵⁶ The commission offered the following recommendations:

- With respect to those localities which have joined the New York State Retirement System, any action by the state which increases such costs for the local governments concerned should be accompanied by increased financial aid from the state to such localities sufficient to pay for the increased cost of such pension benefits.
- The state should play no role with respect to the approval or disapproval of local pension or retirement plans for public employees of New York City.
- The state legislature [should] grant all local governments the power to impose any non-property tax, without limitation as to rate or subject matter, subject to disapproval by the state legislature.⁵⁷

The commission also recommended that the existing law relating to competitive bidding be amended to increase from \$2,500 to \$7,500 the threshold amount necessitating competitive bidding for all public works contracts by local governments and "revision of the constitution to provide more flexibility for local

governments in expenditures of public funds for public purposes."⁵⁸

The Local Viewpoint

Citizens, as well as local government officials, have protested state mandates. The most dramatic citizen protest of mandates involved the ordination of in excess of 50% of the 236 Hardenburgh residents as ministers of the Universal Life Church, an organization that mails divinity degrees to applicants who pay the requisite fee.⁵⁹ The newly ordained residents were protesting the current state law⁶⁰ granting real property tax exemptions to "religious" institutions, including Transcendental Meditationists and Zen Buddhists, and other tax exempt groups, such as the Boy Scouts, which have purchased large parcels of land in the area.

The differing perspectives of state and local officials towards state mandates is illustrated by the following quotation which also makes reference to "back-door" mandates:

Local government officials have been hiding behind a "state mandate" screen for years, blaming their budget costs on items they incorrectly say are demanded by the state, said John Feeney, deputy director of the Department of Audit and Control.

Not so, say several area officials.

"If they can document that these things are not mandates, I'll go up and kiss every one of them," said Albany Mayor Corning.

State mandates are the most frequently mentioned problem by local officials in defending their budgets. They can't cut their budgets, local officials say, because nearly everything in it is required by the state as a minimum basic function of local government.

Feeney, who headed the Temporary State Commission on State and Local Finances, heard the same story from public officials when he held public hearings on state mandates a few years ago. His commission published a four-volume report which, in part, points out that "mandates" are almost impossible to define.

For example, the state allows a local municipality to give certain tax exemptions to senior citizens living on a certain income. The municipality does not have to grant the exemption and many don't. . . .

"Here the legislature gives a municipality

an opportunity to help senior citizens so you're damned if you do and damned if you don't," said Corning. "It's not a mandate, but you look like a bum if you don't do it."⁶¹

Local government officials are upset by what they consider to be unwarranted state intrusion in local affairs and the failure of the state to reimburse fully local governments for the additional costs attributable to state mandates. A single state mandate may not add greatly to the financial problems of a local government, but a series of mandates may have a burdensome cumulative effect. State mandates imposing costs upon local governments obviously reduce their financial discretion and may make the local governments less responsive to the needs of the citizenry. Local officials also are perturbed if the state reduces the amount of financial support provided to local governments for mandated activities. Rensselaer County Executive William Murphy has pointed out that "the state says we have to have a probation department and they used to pay 50% of the cost. Then they dropped it to 47% and now to 42½%. They didn't tell us where to get the money. They only said we have to have a probation department."⁶² Objections also have been raised to the proposal of the Governor's Task Force on Mental Health that local governments pay 70% rather than 50% of the operating costs of community-based mental health programs.⁶³ Mr. Murphy estimated that mandates are responsible for approximately 53% of the cost of operating the Rensselaer County Social Service Department.⁶⁴ Schenectady County Manager Carl F. Sanford attributes more than \$4 million of the \$7.6 million increase in the county's 1977 operating budget to welfare.⁶⁵

Although some local government officials oppose state mandates under any circumstance, other local officials hold that certain mandates have worthy goals, yet, the standard for the initiation of a state action should be local desuetude; i.e., the failure of local governments to act in critical areas will lead to state mandates or state preemption of functional responsibility. The New York Conference of Mayors and Municipal Officials has sponsored a bill requiring a fiscal note on bills mandating local governments to initiate or expand a program or service, or reducing the revenue of local governments.⁶⁶ The conference believes that legislators will be reluctant to approve bills imposing mandates on local governments if the legislators are aware of the additional fiscal burden which would be imposed on local governments by the mandates. The bill,

however, is opposed by a number of city and village Mayors who fear that the bill will increase local expenditures because of the need to prepare fiscal notes for bills their cities and villages sponsor in the legislature.⁶⁷

THE MOST IMPORTANT FISCAL MANDATES

Representatives of various local government organizations were requested in the national survey to "list the four mandated functions which, in your judgment, after deducting state reimbursement, have the most substantial fiscal impact."

The Views of Local Government

The Association of Towns listed traffic control, property tax exemptions, and court-ordered reassessment of real property.

County representatives selected welfare, highways, health and mental health, and the judicial system.

The Conference of Mayors and Municipal Officials, representing cities and villages, placed compulsory binding arbitration of disputes with organizations of policemen and firemen first, followed by real property tax exemptions, required payment of prevailing wages by firms contracting for public works projects with municipalities,⁶⁸ and support of overlapping county government from the standpoint of cities and support of overlapping town and county governments from the standpoint of villages.

The School Boards Association listed, in order of fiscal importance, collective bargaining with teacher organizations, retirement benefits, special education, and subjects of instruction mandates.

The difference in the perceptions of the respondents reflect in part the different functional responsibilities of the governmental units. Since only counties have responsibility for welfare other than minor home relief functions, it is not surprising that counties would list welfare as the state mandate having the most substantial fiscal impact. The fact that cities and villages view compulsory binding arbitration of impasses with organizations of policemen and firemen as the fiscally most important state mandate was to be anticipated since these two types of local governments are the only local governments employing firemen and they also employ most of the policemen in the state. The bitter disputes between local school boards and teacher

organizations and the rash of strikes by teacher organizations, in violation of state law, undoubtedly account for the view of local school boards that collective bargaining with teacher organizations is the most fiscally important state mandate.

The State Viewpoint

Mandates are viewed in a different light by state officials who maintain that there is a tendency by local officials to perceive the fiscal implications of state mandates only in terms of the mandates, completely overlooking the fact that the state is meeting its obligations to local government through general revenue sharing totalling nearly \$900 million in fiscal year 1978 compared to \$287 million in fiscal year 1969.

According to one high state official, local officials in some instances want a state mandate to enable them to provide a service they favor that may be politically unpopular and they want to shift the blame or criticism relative to the service to the state. One local official informed a state official "we are not going to do this voluntarily, but we will do it if you mandate that all local governments must do it." A second state official indicated he favors the use of mandates because it is politically difficult for local elected officials voluntarily to make a decision that currently is mandated by the state.

State Organization Responses

The Governor's office listed the following as the four most fiscally important mandates for cities, towns and villages: public employee retirement system and other fringe benefits, real estate property exemptions, compulsory arbitration of salary impasses involving organizations of policemen and firemen, and maximum hours of work for policemen and firemen.

Relative to counties, the Governor's office listed social services, property tax administration, environmental regulations, and employee benefits.

The chancellor of the State Board of Regents listed the education foundation program, salaries, special education programs, and pupil transportation as the four most fiscally important mandates imposed by the state on local school districts.

Thus, representatives of state and local governments frequently differ in their assessment of the four most important mandates. The Governor listed public employee retirement system and other fringe benefits as the most important fiscal mandate

imposed by the state on cities, towns and villages; associations representing these units did not include this mandate in their list. The Association of Towns and the Conference of Mayors and Municipal Officials agreed with the Governor's listing of real estate tax exemptions as being the second most important fiscal mandate. The Governor listed compulsory binding arbitration of impasses with organizations of policemen and firemen as the third most important fiscal mandate; the Conference of Mayors and Municipal Officials placed this mandate first, and the Association of Towns did not include this mandate in its list. The function listed by the Governor as the fourth most important—maximum hours of work for policemen and firemen—was not included among the four most important mandates by the organizations representing cities, towns and villages.

The County Officers Association agreed with the Governor's listing of social services as the most important fiscal mandate, but disagreed with his listing of the other three most important state mandates.

PERSONNEL MANDATES

A review of questionnaire returns and available literature identifies state mandates relative to local government personnel as the most troublesome. Interviews with key local and state officials confirmed that these mandates are the most irritable to local officials because of the mandates' fiscal impact upon local governments. The Conference of Mayors and Municipal Officials expressed its opinion relative to the promoters of mandates and the ability of local employees to "go over the heads" of their superiors and obtain benefits from the state legislature.

More often than not, bills which deal with the terms and conditions of employment of public employees are introduced and supported by legislators whose main concern is the currying of favor with employee groups or unions and not with the serious fiscal problems faced by many municipalities in this state.

The practice of the state legislature of mandating additional costs by passing bills relating to the terms and conditions of employment of public employees is an unnecessary and unreasonable interference with

local affairs in the light of the *Taylor Law*. Today public employees have the right to and, in fact, are organizing and negotiating with their public employers on matters relating to the terms and conditions of their employment. Thus we have a dual attack on local officials who are yearly faced with the responsibility of preparing the local budget. If this dual attack of local negotiations and statewide legislative mandating is allowed to continue, local officials are faced with the possibility of granting local public employees some requested benefit and making the necessary budgetary appropriations only to find later that the same employees have received, through the action of the state legislators a greater amount of additional benefits thereby upsetting the entire local budget.⁶⁹

Collective Bargaining

Local governments, especially school districts, have registered strong opposition to the state's *Public Employee's Fair Employment Act*,⁷⁰ popularly known as the *Taylor Law*, on the ground that mandated collective bargaining with organizations of public employees has increased significantly the cost of local government. State officials counter this objection by pointing out that state law mandates only collective bargaining and does not dictate the terms of the negotiated contract. In the view of state officials, local government contracts with employee organizations granting substantial increases in salaries and fringe benefits may be attributable to the failure of negotiators for local governments to bargain effectively with unions.

The strongest local government objections are directed at the provision of the *Taylor Law*, inserted by a 1974 amendment, requiring compulsory binding arbitration of impasses between local governments and organizations representing policemen and firemen.⁷¹ The Conference of Mayors and Municipal Officials registered its oppositions to the 1974 amendment in the strongest possible terms: "an irresponsible sellout of local governments by state government in that it will result in substantial costs being imposed upon the taxpayers of local governments at a time when the state is boasting of cutting state taxes."⁷² The conference also stressed that a negotiated contract, freely arrived at, could provide for compulsory binding arbitration of disputes and that the provision of state law "has contributed to

labor unrest instead of contributing to labor tranquility."⁷³

A study of compulsory binding arbitration of local governments disputes with organizations of policemen and firemen revealed that the procedure was used in those cases where the local government lacked adequate financial resources, the parties in previous years had reached an impasse and had gone to arbitration, "where one or both of the parties felt it was 'rational' to go to arbitration or to factfinding in order to maximize their ability to achieve a favorable settlement," and in situations where one or both parties did not engage in bargaining in good faith.⁷⁴ The authors of the study found the results of the compulsory arbitration requirement to be:

1. A 16% increase in the probability of an impasse occurring in negotiations.
2. A 13% to 18% increase in the probability of settlement in the initial mediation step of the procedure for the impasses that reached this stage.
3. A 15% increase in the probability of going to the terminal step of the dispute settlement procedure.
4. No significant increase or decrease in the amount of movement or compromising behavior of the parties; i.e., bargaining was no more "chilled" under arbitration than under factfinding.
5. No significant increase in wages due to the existence of the arbitration statute—with the average effect estimated to be between zero and 2%. The more important finding was that those units that had the lowest wage increases and the lowest wage levels in the past received higher wage increases under arbitration than would have been expected under factfinding.
6. No significant increase or decrease in wages due to going to the arbitration procedure as opposed to settling prior to the issuance of an arbitration award. The average arbitration award closely approximated the average nonarbitrated settlement.

7. There were no strikes during either the last round of negotiations to date under arbitration and therefore, we can reach no firm conclusions regarding the relative effectiveness of either procedure as a strike deterrent.⁷⁵

The authors also reported that unions favored and local governments opposed compulsory arbitration, and concluded that the abandonment of arbitration in favor of factfinding might "result in eruption of the pressures that appeared to be mounting in previous years. We should caution, however, that this judgment is based more on our general impressions obtained from our interviews than on any hard quantitative evidence."⁷⁶

78 In his 1977 "State of the State" message, Governor Hugh L. Carey proposed a two-year extension of the arbitration mandate with the arbitration determinations subject to legislative review and on June 8, 1977, signed into law an act extending the mandate for two years without providing for the legislative review.⁷⁷ In his approval message, the Governor acknowledged the concern of many local government officials and added that he believed that "legislative review of arbitration determinations would . . . directly address that concern."⁷⁸ The Governor added that he was "not convinced that a statutory structure such as the *Taylor Law*, which envisions a collective bargaining system for public employees, should mandate compulsory arbitration. For that reason . . . I expect that there will be a continuation study of how the system actually works, so that we will have as complete a picture as possible before 1979 when we will again be faced with the decision of whether to continue, modify, or eliminate the experimental arbitration procedures."⁷⁹

Retirement Benefits

The eight public employee retirement systems in the State of New York currently have more than 1.2 million active members and pay benefits to more than 250,000 retirees and beneficiaries.⁸⁰ Concern about runaway costs associated with the pension systems induced the legislature to establish the Temporary Commission on Public Employee Pension and Retirement Systems and later convert it into a permanent commission.⁸¹

The Conference of Mayors and Municipal Officials has been a major proponent of reform of

retirement systems. In 1974, the conference adopted a resolution calling upon the legislature to enact promptly "a pension reform plan which, when coupled with Social Security, will adequately protect and compensate those in public service upon retirement while removing the inequities and unreasonable costs which presently burden the taxpayers of this state. Such revised pension plan should also provide that pension benefits should be removed from the bargaining table and made uniform within reasonable classes statewide."⁸²

On March 9, 1976, the permanent commission proposed a new uniform public employee pension plan for individuals hired after June 30, 1973. The "Coordinated Escalator Retirement Plan" includes three major features:⁸³

Coordination: One-half of the primary Social Security benefit is offset against the total pension benefit, thereby coordinating the retirement plan with federal Social Security benefits.

Escalation: Disability and survivor pensions automatically would be eligible for annual increases of up to 3%.

Contributions: The plan provides that employees will contribute 3% of their salaries to help finance the cost of the plan. The 1976 legislature approved bills implementing the basic commission proposals by creating a new retirement program for public employees hired subsequent to July 1, 1976.⁸⁴

The aspect of the retirement system most irritating to local government officials is the so-called "heart" law containing the presumption that heart ailments developed by policemen and firemen are job related, thereby entitling the employees to retire on disability pensions equaling a minimum of 75% rather than 50% of their salaries.⁸⁵ The heart law, as enacted by the legislature in 1969, applied only to New York City,⁸⁶ but the law was extended by the legislature in 1973 to all local governments with a paid police department or paid fire department. The heart law was scheduled to expire on June 30, 1974, but the legislature extended to July 1, 1977, the heart law and other benefit provisions of law scheduled to expire in 1974 and 1976.⁸⁷

Alleged abuses of this law have been highlighted by taxpayer organizations and the media. The

Citizens Public Expenditure Survey, Inc., has expressed its opposition to the law in strong terms in the following editorial:

For example, if a New York City policeman or fireman has a heart attack while watching television at home or playing tennis, he is eligible to retire on pension. The same holds true if heart disease is detected at any time while he is working for the municipality. The pension, moreover, is exempt from state income tax and partially exempt from federal income tax.

Although occupational stress is a factor in heart disease, we have seen no credible evidence that this is any more true among public safety workers than it is among other working groups. And many other factors, not related to work, contribute to heart disease including obesity, cigarette smoking, drinking, blood cholesterol, and family history. . . .

The state Permanent Commission on Public Employee Pension and Retirement Systems (Kinzel Commission) estimates that this special-interest meatball costs taxpayers \$17 million a year.

The commission cites a dramatic increase in the number of accidental disability pensions since the law went into effect—a whopping 123% in firemen's pensions alone between 1969 and 1974. It also attributes about half of the police disability pensions between 1971 and 1975 to the "heart bill."⁸⁸

The New York Times has labelled the heart law a "ripoff" and reported that the law has been abused by five physicians, formerly employed by the New York City Police Department on a part-time basis, who retired on annual disability pensions of \$21,900 to \$25,600 and continue their private practices.⁸⁹

A bill making the heart law permanent was vetoed by Gov. Carey on May 21, 1976, on the ground "it is inappropriate and unwise to separately enact—on a permanent basis—a particular retirement benefit, for a particular segment of a particular category of public employees" in view of the fact "the Permanent Commission on Public Employee Pension and Retirement Systems and the Mayor's Management Advisory Board (Shinn Commission)

have published extensive recommendations for widespread and far-reaching reform and revision of the state and city public employee retirement systems and pension benefits."⁹⁰ Bills were introduced in the 1977 legislature extending the "heart" law.⁹¹

Other Personnel Mandates

Local government officials register strenuous objections to the following state mandate:

Any paid fireman of a fire company or fire department of a city of less than 1,000,000 population, or town, village or fire district, who is injured in the performance of his duties or who is taken sick as a result of the performance of his duties so as to necessitate medical or other lawful remedial treatment, shall be paid by the municipality or fire district by which he is employed the full amount of his regular salary or wages until his disability arising therefrom has ceased, and, in addition, such municipality or fire district shall be liable for all medical treatment and hospital care furnished during such disability.⁹²

The Knickerbocker News editorialized in 1976 that "typically, a 'disabled' fireman, must be paid his full salary for life, even though his 'disability' may not prevent him from holding another full-time job."⁹³

Another controversial personnel mandate is the provision of state law applicable to first and second class cities, with the exception of New York City, requiring that lieutenants, sergeants and patrolmen be divided into three platoons.⁹⁴ The members of the platoons may not be assigned to more than one eight-hour tour during a 24-hour period or more than 40 hours of duty during a seven-day period except during bona fide emergencies, elections and changes of tours of duty. A number of municipal officials have concluded that a four-platoon system would afford better protection to the public, but have been prevented by the state mandate from instituting the system. Although the New York Supreme Court in 1969 upheld the right of New York City to institute a four-platoon policy system, the court in 1975 held that Buffalo could not.⁹⁵ The Conference of Mayors and Municipal Officials has informed its members that a contract providing overtime pay for policemen and firemen apparently

would violate the state law and "may expose a public official to a lawsuit to seek repayment of those monies illegally expended."⁹⁶

NONPERSONNEL MANDATES AND THEIR CONTROVERSIES

Mandates affecting the local property tax and land use have also sparked considerable local hostility in New York.

The Property Tax

80 Mandates relating to the general property tax encounter strong opposition from local officials and many taxpayers as evidenced by the Hardenburgh residents who were ordained ministers of the Universal Life Church. New York law stipulates that "real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, moral, or mental improvement of men, women, or children, or cemetery purposes . . . shall be exempt from taxation. . . ."⁹⁷

The strongest resentment is directed at the use of mandated tax exemptions to achieve a social purpose. Although local officials do not object to state action designed to help the elderly, the officials are upset by an "acceptance" statute authorizing local governments to grant a partial tax exemption on property owned and occupied by elderly citizens.⁹⁸ Local officials contend that the acceptance statute in effect becomes a mandate and the state does not reimburse the local governments for the loss of tax revenue resulting from the partial tax exemptions.

The Conference of Mayors and Municipal Officials annually calls upon the legislature to refrain from granting additional real property tax exemptions without provision for state reimbursement of local governments for the revenue loss attributable to the exemptions.⁹⁹ On occasion, the Governor will disallow an act granting a real property tax exemption.¹⁰⁰

The *Real Property Tax Law* requires the assessment of all real property at full value, yet underassessment of real property has been the standard practice in New York State.¹⁰¹ Local government officials currently are upset by a judicial mandate that the statutory requirement of assessment at full value be followed.¹⁰² Nassau County officials estimate that the cost of reassessing the county's 402,000 parcels of land, including those in

Islip, will exceed \$10 million and require a minimum of five years to complete.¹⁰³

Land Use

To many local government officials the term "home rule" means the right to regulate or not regulate land use within their jurisdictions. The Joint Legislative Committee on Metropolitan and Regional Areas Study in 1967 wrote that:

. . . [the] issue of the role, function, and powers of county planning boards is sensitive and complex. Because the zoning power resides in cities, towns and villages, the question of the county's role in zoning reaches into the heart of intergovernmental relations. Because the zoning power is viewed by local officials and citizens as a direct control over the nature and rate of change in a community, the issue touches upon feelings held by citizens about all aspects of metropolitan change.¹⁰⁴

The strength of the opposition to proposals to weaken city, town and village control of land use was manifested when the committee proposed a bill in 1970 allowing counties with a comprehensive plan to adopt "county development sector" regulations and requiring city, town and village land use regulations to "be consistent with such development sector regulations."¹⁰⁵

In the minds of numerous local officials and landowners, the creation of the Adirondack Park Agency was the most flagrant violation of home rule in recent years.¹⁰⁶ The state-controlled agency was directed to prepare and submit to the Governor and the legislature a land use and development plan for the Adirondack Park; the plan was adopted by the legislature in 1973.¹⁰⁷ A 1974 law authorized the agency "to review and approve any local land use program proposed by a local government and formally submitted by the legislative body of the local government to the agency for approval."¹⁰⁸ Opponents of the agency charged that economic growth will be hindered in an area with a serious unemployment and underemployment problem. Strong criticism of the provision providing criminal penalties¹⁰⁹ for violations of orders issued by the agency induced the 1976 legislature to substitute civil penalties for the criminal penalties.¹¹⁰

Agitation for the repeal of the Adirondack Park Agency enabling legislation or weakening of the

powers of the agency continues. In addition, opponents of the proposed Catskill Park Agency advance home rule arguments and relate alleged abuses of the powers of the Adirondack Park Agency in efforts to prevent the creation of the Catskill Park Agency.

The *Environmental Quality Review Act* (SEQR), enacted by the 1975 legislature, mandates the preparation of an "environmental impact statement" for each proposed local government project affecting in a significant manner the environment.¹¹¹ Strenuous opposition by local officials, including the Association of Towns, persuaded the 1976 legislature to amend the act to provide for the phased implementation of the preparation of "environmental impact statements" over the period ending on September 1, 1977.¹¹² The Association of Towns argued that the requirement placed a heavy fiscal burden on the smaller towns. On June 13, 1977, Gov. Carey signed into law an act postponing the implementation of a portion of the requirement until September 1, 1978, in order to "provide the necessary time for local governments to develop the resources needed" for the proper administration of the act.¹¹³

Partial preemption by the state of responsibility for regulating mining operations by a 1974 law has provoked many local governments. The *Mined Land Reclamation Law*, effective on April 1, 1975, supersedes all other state and local laws regulating the extractive mining industry, but authorizes local governments to enact zoning ordinances and other local laws imposing more stringent reclamation standards and requirements than those contained in the state law.¹¹⁴ Local governments operate gravel pits and were disturbed in particular by the requirement that an operator of an extractive mine was required to obtain a separate permit from the state Department of Environmental Conservation for each noncontiguous mine. Reacting to this criticism, the 1976 legislature amended the law to allow local governments to file an application for one permit to cover all mines within their respective jurisdictions.¹¹⁵

THE POLITICS OF CHANGE

This discussion of state mandates in New York reveals that the legislature has been willing to modify a number of mandates in response to criticism from local government officials. What are the prospects for legislative and gubernatorial approval of bills designed to reduce the enactment of

mandates, reimburse local governments for additional costs imposed by mandates, and remove mandates?

Reference has been made to a perennial bill requiring a fiscal note on bills mandating local governments to initiate or expand a program or service, or reducing the revenue of local governments.¹¹⁶ In view of the opposition of a number of local governments to the bill on the ground that local expenditures will be increased because of the need to prepare fiscal notes for bills their governments sponsor in the legislature, prospects for the enactment of the bill are not good.

A bill also has been introduced requiring the state to reimburse municipalities for one-fourth of the revenue loss caused by real property tax exemptions granted by local governments to homeowners over 65 years of age.¹¹⁷ Since the state law authorizing the partial tax exemption is an "acceptance" statute,¹¹⁸ the law is not a formal mandate even though local officials maintain that the law results in irresistible pressure being applied upon local government officials to grant the exemptions. It appears improbable that the legislature will enact the reimbursement bill for two principal reasons—the property tax exemption law is an acceptance statute and the state is experiencing financial problems.

In his 1977 budget message to the legislature, Governor Hugh L. Carey devoted a section to the "relaxation of state-imposed local government mandates," the first time a Governor devoted a section of a message to the legislature to the problem of state mandates.¹¹⁹ The Governor acknowledged that "local government officials have become increasingly alarmed over the complexity and sheer weight of mandates imposed by the state," and reported that "the state has started to analyze all the mandates it imposes on local governments with the aim of reducing unnecessary administrative and financial burdens."¹²⁰ A survey of state agencies relative to the existence of state mandates, conducted by the state Division of the Budget in 1976, proved to be totally unsatisfactory because several agencies reported that they imposed no mandates on local governments and the division was aware of mandates imposed by these agencies. Currently, the division is working with associations of local governments officials to collect information on the mandate problem.

As an initial step, the Governor proposed the removal of the following mandates: retirement coverage of part-time local government employees,

transportation of pupils to out-of-state schools, appointment of special enumerators to prepare an annual census of dogs, verification by a notary public of local government reports on exempt real property submitted to the state Board of Equalization and Assessment, publication by cities of lists of exempt real property in designated newspapers, maintenance by the city of New York Housing Authority's police department of a detention facility and fingerprint and photographic record operation, and high-backed and padded seats and padded arm rests on school buses.¹²¹ Although listed as mandates by the Governor, his recommendations relative to allowing counties to charge an annual fee for inspecting or testing weight and measuring devices, fixed dog licensing fees, and adjustment of the fee schedule for birth and death record information actually refer to the modification of "state restraints."¹²²

82 The mandates proposed for elimination by the Governor are relatively minor ones as measured by their fiscal impact upon local governments. The Governor did not develop criteria for determining the mandates to be abolished as he simply accepted several recommendations of the Conference of Mayors and Municipal Officials. The Governor made no reference in his message to mandates imposing a heavy fiscal burden upon local governments and it appears most improbable that such mandates will be repealed because of strong political opposition to such action.

The personnel mandates are the most troublesome and expensive ones and any attempt to repeal the mandates will lead to a confrontation in the legislature between organized labor and local governments. Organized labor has demonstrated its strength in the legislature in the past and no doubt will be able to muster sufficient support to defeat attempts to repeal major personnel mandates. Counsel Donald A. Walsh of the Conference of Mayors and Municipal Officials has stated:

. . . the capital building in Albany is crowded with all kinds of groups seeking support for bills designed to give them a special benefit. A major block of denizens of the capital corridors are public employees who in concerted mass press for changes in the law that would enrich their own benefits. It was our hope that when the legislature enacted the *Taylor Law* the senators and assemblymen would reject proposals that attempted to

fix terms and conditions of employment by state law. Instead, bills are multisponsored as legislators eager to seek the favor of public employee unions introduce bills that increase employment benefits at public expense and over the opposition of local government officials.

We are told in response to our cries of protest for continuing laws that permit firemen to be paid for not working, that paid firemen are the best political workers for upstate senators. The fact that a person is receiving public money for not working apparently does not offend in the light of the political support.¹²³

Indicative of the strength of unions representing local government employees is the fact that a bill, sponsored by the Conference of Mayors and Municipal Officials and the chairman of the Assembly Local Government Committee, authorizing the assignment of tours of duty for police officers in upstate cities in accordance with the incidence of crime was defeated by a vote of 21 to three in the committee.¹²⁴ The conference was unable to persuade any senator to sponsor the bill.

Stanley Raub, executive director of the New York State School Boards Association, reports that "every time we initiate a bill for savings that will actually reduce some costs, we can't get it through the legislature."¹²⁵ As one might anticipate, the School Boards Association encounters opposition from teachers unions, including the New York State United Teachers, AFL-CIO, with an annual budget approximately 15 times larger than the budget of the association.

A former New York State association commissioner of education, William L. Bitner, is convinced "there is 'very little opportunity to repeal any mandates' because they are the only things maintaining certain courses."¹²⁶ Mr. Bitner believes that mandated art and music courses would be eliminated by some school boards if the mandates were repealed. In his judgment, state mandates are a "Bill of Rights" for school children.

The evidence is overwhelming that state mandates upon local governments will continue to be a major irritant in state-local relations in New York State. Although the Governor has expressed interest in relaxing such mandates, his recommendations to date have been confined to relatively minor mandates.

Political cynics suggest that the Governor is proposing only "cosmetic" changes which he can utilize in his 1978 re-election campaign as evidence that he is dealing effectively with the state mandate problem. Furthermore, there is no evidence that the state legislature will vote to repeal the major personnel mandates.

FOOTNOTES

- 1 *New York Constitution*, art. III, § 18 (1874). This amendment forbade the legislature to enact a private or local bill in any of the following areas: laying out, opening, altering, working or discontinuing roads, highways or alleys; draining or swamps; locating or changing the location of county seats; incorporating villages; providing for the election of members of county boards of supervisors; designation of voting places; and creating, increasing or decreasing fees, percentages or allowances of public officers during the term the officers were elected or appointed.
- 2 *New York Constitution*, art. XII, § 2 (1894).
- 3 In first class cities, defined as cities with a population exceeding 250,000, the Mayor was authorized to exercise the suspensory veto unless the legislature provided for the concurrent action of the Mayor and the city council. In all other cities, concurrent action by the Mayor and the city council was required. If the Mayor and/or city council accepted the act, it was sent to the Governor for his action. If rejected by the city within 15 days, the act could be repassed by the legislature and transmitted to the Governor for his action.
- 4 *New York Constitution*, art. XII, § 2-3 (1923).
- 5 *New York Laws of 1924*, chap. 363. *New York Consolidated Laws*, chap. 76 (1924).
- 6 *Ibid.*, § 21.
- 7 *New York Laws of 1928*, chap. 670.
- 8 *New York Constitution*, art. XII, § 2 (1923).
- 9 *Adler vs. Deegan*, 251 N.Y. 467, 167 N.E. 705 (1929).
- 10 *Ibid.*, 251 N.Y. at 473, 167 N.E. at 707.
- 11 *New York Laws of 1929*, chap. 713.
- 12 *Adler vs. Deegan*, 251 N.Y. 491, 167 N.E. 714 (1929).
- 13 *Ibid.*, 251 N.Y. at 467 and 483, 167 N.E. at 705 and 711.
- 14 *Robertson vs. Zimmermann*, 268 N.Y. 52, 196 N.E. 740 (1935).
- 15 *New York Constitution*, art. III, § 26 (2) (1935).
- 16 *Ibid.*
- 17 *Ibid.*
- 18 *New York Laws of 1937*, chap. 862, §§ 201-04.
- 19 *New York Constitution*, art. IX, § 11 (1938).
- 20 *Ibid.*, §§ 12-13.
- 21 *Ibid.*, § 16.
- 22 *Ibid.*
- 23 *New York Laws of 1940*, chap. 823.
- 24 *New York Laws of 1944*, chap. 206.
- 25 *Stapleton vs. Pinckney*, 293 N.Y. 330 (1944).
- 26 *Salzman vs. Impellitteri*, 203 Misc. 486 (1953).
- 27 *Salzman vs. Impellitteri*, 305 N.Y. 414 (1953).
- 28 *Farrington vs. Pinckney*, 1 N.Y. 2d 74 (1956).
- 29 *New York Constitution*, art. IX §§ 1-2 and 16 (1958).
- 30 *Ibid.*, §§ 1 and 16.
- 31 New York State Temporary Commission on the Revision and Simplification of the Constitution, *First Steps Toward a Modern Constitution*, Albany, NY, 1959. The report was published as *Legislative Document Number 58* of 1959.
- 32 *New York Constitution*, art. IX (1963). There has been no New York Court of Appeals ruling on the subject of classified legislation since the current constitutional home rule provision became effective.
- 33 Robert W. Marshlow, *Home Rule in New York State: A Brief Survey*, Albany, NY, New York State Office for Local Government, 1965, p. 4.
- 34 Frank P. Grad, "The New York Home Rule Amendment—A Bill of Rights for Local Government," *Local Government Law Service Letter*, June 1964, p. 9, and "Home Rule and the New York Constitution," *Columbia Law Review*, June 1966, p. 1153. There is general agreement that the *Suburban Town Law*, enacted by the 1962 legislature, has increased significantly the powers of suburban towns and has proven to be of greater importance to these towns than the constitutional home rule provision. *New York Laws of 1962*, chap. 1009, *New York Town Law*, §§ 50-58a (McKinney 1976 Supp.).
- 35 *Report of the Temporary State Commission on State and Local Finances*, Vol. 3, *State Mandates*, Albany, NY, 1975, p. 104.
- 36 *New York General Municipal Law*, § 553 (1) (a) (McKinney 1976 Supp.).
- 37 *1938 Reports*, Vol. X, *Problems Relating to Taxation and Finance*, Albany, NY, New York State Constitutional Convention, 1938, pp. 267-83.
- 38 *Ibid.*, p. 267.
- 39 *Ibid.*, pp. 273-74.
- 40 *Ibid.*, pp. 274-75.
- 41 "Lindsay Seeking More Home Rule," *The New York Times*, October 4, 1966, p. 1.
- 42 *New York Constitution*, art. XIV, § 14 (proposed 1967).
- 43 Nelson A. Rockefeller, *Message to the Legislature*, Albany NY, Executive Chamber, 1973, p. 8.
- 44 *Ibid.*, pp. 9 and 11.
- 45 *Public Papers of Nelson A. Rockefeller: 1967*, Albany, NY, State of New York, n.d., pp. 325 and 390.
- 46 *Ibid.*, p. 325.
- 47 *Disapproval Message # 6 of 1976*, Albany, NY, Executive Chamber, May 21, 1976.
- 48 *Disapproval Message # 7 of 1976*, Albany, NY, Executive Chamber, May 26, 1976.
- 49 *Ibid.*
- 50 *New York Laws of 1976*, chap. 132. *New York Education Law*, § 2576 (McKinney 1976 Supp.).
- 51 Russ Pulliam, "State Senate Hands Carey Twin Slaps," *The Knickerbocker News*, Albany, NY, April 14, 1976, pp. 1 and 4, and Linda Greenhouse, "Carey: 'Double Knockout' or a Victory of Sorts?" *The New York Times*, April 15, 1976, p. 22.
- 52 *Statement by Governor Carey on the Senate Over-Ride of the Veto of the Stavisky Bill*, Albany, NY, Executive Chamber, April 14, 1976.
- 53 *New York Constitution*, art. IV, § 7.
- 54 *Board of Education vs. City of New York*, 387 N.Y.S. 2d 195 (1976). See also Steven R. Weisman, "Rise in Spending for Schools Void; 3,500 Face Ouster," *The New York Times*, August 24, 1976, p. 1, and an editorial entitled "Sound Rule on Stavisky," *The New York Times*, August 25, 1976, p. 32.
- 55 *Board of Education vs. City of New York*, 41 N.Y. 2d 535 (1977).
- 56 Temporary State Commission on the Powers of Local Government, *Strengthening Local Government in New York*, Part I: *The Capacity for Change*, New York, NY, March 31, 1973, pp. 55-61.
- 57 *Ibid.*, p. 56-59.
- 58 *Ibid.*, pp. 59-61.
- 59 "Upstaters' Tax-Protest Ordinations May Spur New Laws on Exemptions," *The New York Times*, September 24, 1976, p. B-16.

- 60 *New York Real Property Tax Law*, § 421 (1) (McKinney 1975).
- 61 Arlene Bigos, "State, Local Governments Argue When Mandated Expenses are Mandatory," *The Knickerbocker News*, Albany, NY, February 23, 1976, p. 2A. For the results of a 1976 survey of New York local officials, see "Local Government Survey Report," *Local Government Bulletin*, April 1977, pp. 1-6.
- 62 *Ibid.*
- 63 Paul Vitello, "Plan would Hike Local Cost of Mental Health Programs," *The Knickerbocker News*, Albany, NY, February 1, 1977, p. 3A.
- 64 Bigos, op. cit., p. 2A.
- 65 Mary Cermak, "Top County Outlay Rocks Schenectady," *The Knickerbocker News*, Albany, NY, September 22, 1976, p. 1A.
- 66 *New York State Legislature*, S. 852 and A. 1074 of 1977.
- 67 More generally, however, local officials support the fiscal note process. See *Chapter II* for results of a survey on this issue.
- 68 The labor law stipulates that "the wages to be paid for a legal day's work . . . shall not be less than the prevailing rate for a day's work in the same trade or occupation in the locality within the state where such public work on, about, or in connection with which such labor is performed in its final or completed form is to be situated, erected, or used . . ." See *New York Labor Law*, § 220 (2a) (McKinney 1975 Supp.).
- 69 *1971 Legislative Program*, Albany, NY, New York Conference of Mayors and Municipal Officials, 1971, p. 2.
- 70 *New York Laws of 1967*, chap. 392. *New York Civil Service Law*, §§ 200-14 (McKinney 1973). The Court of appeals has ruled that class size is an educational policy question and not a mandatory bargaining topic under the *Taylor Law*. See *West Irondequoit Teachers Association vs. Helsby*, 35 N.Y. 2d 46, 315 N.E. 2d 775, (1974).
- 71 *New York Laws of 1974*, chap. 724-25. *New York Civil Service Law*, § 209 (4) (c), (McKinney 1976 Supp.).
- 72 *Resolution No. 2* adopted at the Annual Meeting of the New York Conference of Mayors and Municipal Officials, Liberty, NY, June 1974, (Mimeographed).
- 73 *Ibid.*
- 74 Thomas A. Kochan, Ronald G. Ehrenberg, Jean Baderschneider, Todd Jick, and Mordehai Mironi, *An Evaluation of Impasse Procedures for Police and Firefighters in New York State: A Summary of the Findings, Conclusions, and Recommendations*, Ithaca, New York State School of Industrial and Labor Relations, Cornell University, November 1976, p. 8.
- 75 *Ibid.*, pp. 3-4.
- 76 *Ibid.*, pp. 4 and 11.
- 77 *Message to the Legislature*, Albany, NY, Executive Chamber, January 5, 1977, p. 22, *New York Laws of 1977*, chap. 216.
- 78 *Approval Message # 6 of 1977*, Albany, NY, Executive Chamber, June 6, 1977.
- 79 *Ibid.*
- 80 *Recommendation for a New Pension Plan for Public Employees: The 1976 Coordinated Escalator Retirement Plan*, New York, NY, The Permanent Commission on Public Employee Pension and Retirement Systems, 1976, p. 60.
- 81 *New York Laws of 1971*, chap. 733. *New York Executive Law* §§ 800-02 (McKinney 1972).
- 82 *Resolution Relating to Pension Reform* adopted at the Annual Meeting of the New York Conference of Mayors and Municipal Officials, Liberty, NY, June 1973. (Mimeographed).
- 83 *Recommendation for a New Pension Plan for Public Employees*, pp. 1-59.
- 84 *New York Laws of 1976*, chap. 890-91. *New York Retirement and Social Security Law*, §§ 440-51 (McKinney 1976 Supp.).
- 85 *New York Laws of 1973*, chap. 383, § 9 and chap. 1046, § 62. *New York General Municipal Law*, § 207-k (McKinney 1976 Supp.).
- 86 *New York Laws of 1969*, chap. 1106. *New York City Administrative Code*, § B19-4.0.
- 87 *New York Laws of 1974*, chap. 510, § 24. *New York Retirement and Social Security Law*, § 480 (McKinney 1976 Supp.).
- 88 "Hearts—And Flowers, for Taxpayer's Funeral," *CPES Taxpayer*, February 1977, p. 4.
- 89 "Another Pension 'Ripoff,'" *The New York Times*, April 21, 1976, p. 34, and "Active Doctors Get Police Pensions," *The New York Times*, February 9, 1977, pp. 1 and B-7.
- 90 *Disapproval Message # 6 of 1976*, Albany, NY, Executive Chamber, May 21, 1976.
- 91 *New York State Legislature*, S. 1622 and A. 2011, and S. 2252 and A. 2887 of 1977.
- 92 *New York Laws of 1941*, chap. 15, § 2. *New York General Municipal Law*, § 207-a (McKinney 1974).
- 93 "Urban Complaint," *The Knickerbocker News*, Albany, NY, March 5, 1976, p. 8A.
- 94 *New York Unconsolidated Laws*, § 971 (McKinney 1975 Supp.). A similar provision pertains to fire departments with five or more members. *New York Unconsolidated Laws*, § 1015 (McKinney 1975 Supp.).
- 95 *Patrolmen's Benevolent Association vs. City of New York*, 299 N.Y.S. 2d 986 (1969). *Patrolmen's Benevolent Association vs. City of Buffalo*. 376 N.Y.S. 2d 291 (1975).
- 96 "Labor Relations in Local Government," *Across the Table*, November 1976, pp. 135-36.
- 97 *New York Real Property Tax Law*, § 421 (1) (a) (McKinney 1975). See also Advisory Commission on Intergovernmental Relations, *Property Tax Circuit-Breakers: Current Status and Policy Issues*, Report M-87, Washington, DC, U.S. Government Printing Office, 1975.
- 98 *New York Real Property Tax Law*, § 467 (McKinney 1975).
- 99 For example, see *1968 Legislative Program*, Albany, NY, New York Conference of Mayors and Municipal Officials, 1968, pp. 9-10 and 13-14.
- 100 For an example, see *Public Papers of Nelson A. Rockefeller: 1967*, Albany, NY, State of New York, n.d., p. 390.
- 101 *New York Real Property Tax Law*, § 306 (McKinney 1975).
- 102 *Hellerstein vs. Assessor, Islip*, 37 N.Y. 2d 1 (1975).
- 103 "Nassau Ordered by Court to Complete Assessment at Full Values by 1980," *The New York Times*, May 24, 1977, p. 37. The New York State Board of Equalization and Assessment estimates that average assessments within Nassau County are equal to 16.35% of the full value of the real property.
- 104 *Governing Urban Areas: Realism and Reform*, Albany, NY, New York State Joint Legislative Committee on Metropolitan and Regional Areas Study, 1967, pp. 51-52.
- 105 *New York State Legislature*, S. 9028 of 1970. For further details on this bill and local reactions to it, see *Coordinating Governments Through Regionalism and Reform*, Vol. One, *Land Use Control: Modern Techniques for Modern Problems*, Albany, NY, New York State Joint Legislative Committee on Metropolitan and Regional Areas Study, 1971, pp. 16-76.
- 106 *New York Laws of 1971*, chap. 706. *New York Executive Law*, §§ 800-10 (McKinney 1972 and 1976 Supp.).
- 107 *New York Laws of 1973*, chap. 348. *New York Executive Law*, § 805 [1] [McKinney 1976 Supp.].
- 108 *New York Laws of 1974*, chap. 679, § 1. *New York Executive Law*, § 807 (1) (McKinney 1976 Supp.).
- 109 *New York Executive Law*, § 806 (1) (McKinney 1972).

- 110 *New York Laws of 1976*, chap. 898. *New York Executive Law*, § 813 (1) (McKinney 1976 Supp.). See also "Adirondack Park Agency Act," *McKinney's Session Law News*, 1976, Vol. 8, p. A-400. For a progress report on the Agency, see Robert F. Flacke, "The Adirondack Park Agency Comes of Age," *New York State Environment*, February 1977, pp. 5-8.
- 111 *New York Laws of 1975*, chap. 612. *New York Environmental Conservation Law*, § 8-0109 (2) (McKinney 1973). See also Jane Magee, "SEQR: How the Law Works for You," *New York State Environment*, April 1977, pp. 5-8.
- 112 *New York Laws of 1976*, chap. 228. *New York Environmental Conservation Law*, § 8-0117 (2) (McKinney 1976 Supp.). See also "Environmental Impact Statement—Implementation," *McKinney Session Law News*, 1976, Vol. 8, p. A-283.
- 113 *New York Laws of 1977*, chap. 252. *New York Environmental Conservation Law*, § 8-0117 (2) (McKinney 1977 Supp.). See also *Approval Message #10 of 1977*, Albany, NY, Executive Chamber, June 13, 1977.
- 114 *New York Laws of 1974*, chap. 1043, § 2. *New York Environmental Conservation Law*, § 23-2703 (2) (McKinney 1975 Supp.).
- 115 *New York Laws of 1976*, chap. 477, § 1. *New York Environmental Conservation Law*, § 23-2711 (5) (McKinney 1976 Supp.).
- 116 *New York State Legislature*, S. 852 and A. 1074 of 1977.
- 117 *New York State Legislature*, S. 5289 and A. 7700 of 1977.
- 118 *New York Real Property Tax Law*, § 467 (McKinney 1975).
- 119 Hugh L. Carey, *Annual Budget Message: 1977-1978*, Albany, NY, Executive Chamber, January 18, 1977, pp. s10-s12.
- 120 *Ibid.*, p. s10.
- 121 *Ibid.*, pp. s10-s11. In 1978, a bill—S.7151—creating a Temporary State Commission on mandates was introduced in the legislature.
- 122 *Ibid.*, p. s11.
- 123 "Presentation of Donald A. Walsh at the Annual Meeting of the New York Conference of Mayors, on June 6, 1977," (Mimeographed).
- 124 *New York State Legislature*, A. 2395 of 1977.
- 125 John F. Moore, "State School Boards Chief Blames Legislature for High Education Cost," *The Knickerbocker News*, Albany, NY, April 27, 1977, p. 3A.
- 126 "State 'Mandates' Here To Stay, Area School Boards Told," *The Knickerbocker News*, Albany, NY, November 19, 1976, p. 3A.

Appendix Tables

Appendix Table 3-A

State Listing of Mandates That Govern Local Personnel
Other Than Police, Fire, and Education

I. Retirement System Provisions

State	Minimum Years and/ or Age For Eligibility For Normal Pension	Early Retirement at Reduced Benefit Levels	Minimum Vesting Period	Normal Retirement Benefit Levels	Disability Pension Benefits	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	X	X
Arizona	X	X	X	X	X	X
Arkansas	X	X	X	X	X	O
California	X	X	X	X	X	O
Colorado	O	O	O	O	O	O
Connecticut	X	X	X	X	X	O
Delaware	O	O	O	O	O	O
Florida	O	O	O	O	O	O
Georgia	O	O	O	O	O	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	X	X
Illinois	X	O	X	X	X	O
Indiana	O	O	O	O	O	O
Iowa	X	X	X	X	O	X
Kansas	X	X	X	X	X	X
Kentucky	O	O	O	O	O	O
Louisiana	O	O	O	O	O	O
Maine	X	X	X	X	X	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	O
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	X	X	X	X	O
Mississippi	X	X	X	X	NR	X
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	X	X
Nebraska	X	O	O	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	X	X	X	X	X
New Jersey	X	X	X	X	X	O
New Mexico	X	X	X	X	X	X
New York	X	X	X	X	X	O
North Carolina	X	X	X	X	X	O
North Dakota	X	O	X	X	X	O
Ohio	X	X	X	X	X	X
Oklahoma	O	O	O	O	O	O
Oregon	X	X	X	X	X	X
Pennsylvania	O	O	O	O	O	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	X	X
South Dakota	X	X	X	X	X	X
Tennessee	X	X	X	X	X	X
Texas	X	X	X	X	X	O
Utah	X	X	O	X	X	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	X	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	X	O	X	X	X
Wyoming	X	X	X	X	X	O
Total	37	33	34	37	34	19

FOOTNOTES:
X = Mandate.
O = No Mandate.
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-A (continued)

State Listing of Mandates That Govern Local Personnel Other Than Police, Fire, and Education

II. Salaries, Hours, and Other Working Conditions

State	Collective Bargaining with Employee Or- ganizations	Compulsory Binding Arbi- tration of Impasses	Salary and Wage Levels of Elected Officials	Salary and Wage Levels of Appointed Officials	Employee Qualifi- cations	Employee Hours	Workmen's Compensation	Un- employment Compensation	Regulation of Other Working Conditions	Total		
										X	O	NR
Alabama	O	O	NR	NR	NR	NR	NR	NR	NR	0	2	13
Alaska	X	O	O	O	O	O	X	O	O	8	7	0
Arizona	O	O	X	O	X	X	X	O	O	10	5	0
Arkansas	O	O	X	O	O	O	X	O	O	7	8	0
California	O	O	O	X	X	X	X	O	X	10	5	0
Colorado	O	O	X	X	X	X	X	O	X	6	9	0
Connecticut	X	X	O	X	O	X	X	X	O	11	4	0
Delaware	X	O	O	O	O	O	O	X	O	2	13	0
Florida	X	O	X	O	X	O	X	X	O	5	10	0
Georgia	O	O	X	O	X	O	X	O	NR	3	11	1
Hawaii	X	O	O	X	X	X	X	X	X	13	2	0
Idaho	O	O	X	O	X	O	X	O	O	9	6	0
Illinois	O	O	X	O	X	O	X	X	O	8	7	0
Indiana	O	O	X	O	X	O	X	O	O	3	12	0
Iowa	X	X	O	O	X	O	X	O	O	9	6	0
Kansas	O	O	O	O	O	O	X	O	X	8	7	0
Kentucky	O	O	X	X	X	O	X	O	X	5	10	0
Louisiana	O	O	X	O	X	O	X	O	O	3	12	0
Maine	X	X	NR	X	NR	X	X	X	NR	11	1	3
Maryland	O	O	O	O	O	O	X	O	X	2	13	0

Massachusetts	X	X	O	O	X	O	NR	O	O	8	6	1
Michigan	X	O	NR	NR	NR	NR	NR	NR	NR	1	1	13
Minnesota	X	X	O	X	X	X	X	X	O	12	3	0
Mississippi	O	O	X	O	O	O	O	O	O	6	8	1
Missouri	O	O	X	X	O	O	X	O	O	8	7	0
Montana	X	O	X	X	X	X	X	X	O	13	2	0
Nebraska	X	O	X	O	O	O	X	O	O	5	10	0
Nevada	X	O	X	X	O	X	X	O	X	11	4	0
New Hampshire	X	O	X	X	O	O	X	O	O	10	5	0
New Jersey	X	O	X	O	X	X	X	O	X	11	4	0
New Mexico	O	O	O	O	O	O	X	O	O	7	8	0
New York	X	O	O	X	X	X	X	O	NR	10	4	1
North Carolina	O	O	O	O	O	O	X	O	O	6	9	0
North Dakota	O	O	X	X	O	X	X	O	O	8	7	0
Ohio	O	O	X	X	X	X	X	X	X	13	2	0
Oklahoma	O	O	O	O	O	X	X	O	X	3	12	0
Oregon	X	O	O	X	X	X	X	X	O	12	3	0
Pennsylvania	X	X	X	O	X	O	X	O	O	5	10	0
Rhode Island	X	O	O	O	O	O	O	O	O	7	8	0
South Carolina	O	O	O	O	O	O	X	O	O	7	8	0
South Dakota	X	O	O	X	O	O	X	O	O	9	6	0
Tennessee	O	O	X	O	O	O	X	O	NR	8	6	1
Texas	O	O	X	X	O	X	X	O	O	9	6	0
Utah	O	O	O	O	X	X	X	O	O	8	7	0
Vermont	X	O	O	O	O	O	O	O	O	6	4	0
Virginia	O	O	X	X	X	O	X	O	O	10	5	0
Washington	X	X	X	X	X	O	X	O	X	12	3	0
West Virginia	O	O	X	O	O	O	O	O	O	1	14	0
Wisconsin	X	O	O	X	X	X	X	X	O	11	4	0
Wyoming	O	O	X	O	O	X	X	O	O	8	7	0
Total	23	7	26	20	24	19	42	12	11	378	333	34

FOOTNOTES:

X = Mandate.
O = No Mandate.
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-B

State Listing of Public Safety Mandates

I. Police Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Retirement	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Level	Police "Heart" and/or "Lung" Law Disability Revision	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	O	X
Arizona	X	X	X	X	O	X
Arkansas	X	X	X	X	O	O
California	X	X	X	X	X	O
Colorado	X	O	O	X	O	O
Connecticut	X	X	X	X	X	O
Delaware	O	NR	NR	NR	NR	O
Florida	X	X	X	X	O	X
Georgia	O	O	O	O	O	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	O	X
Illinois	X	X	X	X	O	O
Indiana	X	X	X	X	NR	NR
Iowa	X	X	X	X	X	X
Kansas	X	X	X	X	X	X
Kentucky	X	X	X	X	X	O
Louisiana	X	X	X	X	O	O
Maine	X	O	X	X	O	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	X
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	O	X	X	X	O
Mississippi	X	O	X	X	O	O
Missouri	X	X	X	X	O	O
Montana	X	X	X	X	O	X
Nebraska	X	X	X	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	O	X	X	O	X
New Jersey	X	X	X	X	O	O
New Mexico	X	X	X	X	O	X
New York	X	X	X	X	X	O
North Carolina	X	X	X	X	O	O
North Dakota	X	X	X	X	O	O
Ohio	X	X	X	X	X	X
Oklahoma	X	O	X	X	O	O
Oregon	X	X	X	X	O	X
Pennsylvania	X	X	X	X	X	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	O	X
South Dakota	X	X	X	X	O	X
Tennessee	X	X	X	X	X	X
Texas	X	O	X	X	O	O
Utah	X	X	O	X	O	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	O	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	O	O	X	O	X
Wyoming	X	X	X	X	O	O
Total	44	35	40	44	16	20

FOOTNOTES:

X = Mandate.
O = No Mandate.
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-B (continued)

State Listing of Public Safety Mandates

II. Police Services

State	Required to Provide Service	Level of Service	Training Standards	Collective Bargaining With Employee Organizations	Compulsory Binding Arbitration of Impasses	Salary Levels	Hours of Work	Other Working Condition
Alabama	X	NR	NR	O	O	NR	NR	NR
Alaska	O	O	X	X	X	O	O	X
Arizona	X	O	X	O	O	X	O	O
Arkansas	O	O	X	O	O	O	O	O
California	X	X	X	X	O	O	O	X
Colorado	X	O	X	O	O	O	O	O
Connecticut	O	X	X	X	X	O	O	O
Delaware	X	O	X	X	X	O	O	O
Florida	O	O	X	X	X	X	O	O
Georgia	O	O	X	O	O	O	O	O
Hawaii	O	O	O	X	O	X	X	X
Idaho	X	O	X	O	O	O	O	O
Illinois	X	O	X	O	O	X	O	O
Indiana	O	O	X	NR	NR	NR	NR	NR
Iowa	X	O	X	X	X	O	O	O
Kansas	X	O	X	O	O	NR	NR	X
Kentucky	X	O	O	X	O	O	X	X
Louisiana	O	O	X	O	O	X	X	X
Maine	NR	NR	X	X	X	NR	NR	NR
Maryland	O	O	X	O	O	O	O	O
Massachusetts	O	O	X	X	X	X	O	O
Michigan	X	NR	NR	X	X	NR	NR	NR
Minnesota	O	O	X	X	X	O	O	O
Mississippi	O	O	O	O	O	O	O	O
Missouri	X	O	O	O	O	X	O	O
Montana	X	O	X	X	O	X	X	O
Nebraska	X	O	X	X	O	X	O	O
Nevada	X	X	X	X	O	O	O	O
New Hampshire	X	O	X	X	O	O	O	O
New Jersey	O	O	X	X	O	X	X	X
New Mexico	X	O	X	O	O	O	O	O
New York	O	O	X	X	X	X	X	X
North Carolina	O	O	X	O	O	O	O	O
North Dakota	X	O	X	O	O	NR	X	O
Ohio	X	O	X	O	O	O	X	X
Oklahoma	X	O	X	X	O	O	X	X
Oregon	X	O	X	X	X	O	O	O
Pennsylvania	X	O	X	X	X	O	O	O
Rhode Island	O	O	X	X	X	O	O	X
South Carolina	O	O	X	O	O	O	O	O
South Dakota	O	O	X	X	O	X	O	O
Tennessee	X	X	O	O	O	X	O	O
Texas	O	O	X	O	O	X	X	O
Utah	X	O	X	O	O	O	X	O
Vermont	O	O	X	X	O	O	O	O
Virginia	O	O	X	O	O	O	O	O
Washington	X	O	O	X	X	O	O	X
West Virginia	X	O	X	O	O	O	O	O
Wisconsin	X	X	X	X	X	O	X	X
Wyoming	O	O	X	O	O	X	X	O
Total	27	5	42	26	15	15	13	13

FOOTNOTES:
 X = Mandate.
 O = No Mandate.
 NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-B (continued)

State Listing of Public Safety Mandates

III. Fire Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Fire Pension	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Level	Fire "Heart" and/or "Lung" Disability Pension	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	O	X
Arizona	X	X	X	X	O	X
Arkansas	X	X	X	X	O	O
California	X	X	X	X	X	O
Colorado	X	O	O	X	X	O
Connecticut	X	X	X	X	X	O
Delaware	O	O	O	O	O	O
Florida	X	X	X	X	O	X
Georgia	O	O	O	X	X	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	O	X
Illinois	X	X	X	X	O	O
Indiana	X	X	X	X	O	O
Iowa	X	X	X	X	O	X
Kansas	X	X	X	X	X	X
Kentucky	X	X	X	X	X	O
Louisiana	O	O	O	O	X	O
Maine	X	O	X	X	O	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	X
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	O	X	O	O	O
Mississippi	X	O	X	X	O	O
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	O	X
Nebraska	X	X	X	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	X	X	X	X	X
New Jersey	X	X	X	X	O	O
New Mexico	X	X	X	X	O	X
New York	X	X	X	X	X	X
North Carolina	X	X	X	X	O	O
North Dakota	X	O	X	X	O	O
Ohio	X	X	X	X	X	X
Oklahoma	X	O	X	X	O	O
Oregon	X	X	X	X	X	X
Pennsylvania	X	X	X	X	X	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	O	X
South Dakota	X	X	X	X	O	X
Tennessee	O	O	O	O	O	O
Texas	X	O	X	X	O	O
Utah	X	X	O	X	O	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	O	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	O	O	X	X	X
Wyoming	X	X	X	X	O	O
Total	42	33	39	42	20	20

FOOTNOTES: X = Mandate. O = No Mandate. NR = No Response. SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-B (continued)

State Listing of Public Safety Mandates

IV. Fire Services

State	Requirement to Provide Service	Level of Service	Training Standards	Salary Levels	Collective Bargaining	Compulsory Binding Arbitration	Hours of Work	Other Working Conditions
Alabama	0	NR	NR	NR	0	0	NR	NR
Alaska	0	0	0	0	X	X	0	X
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	X	X
California	0	0	0	0	X	0	0	X
Colorado	X	0	0	0	0	0	0	0
Connecticut	0	0	X	0	X	X	0	X
Delaware	0	0	X	0	X	X	0	0
Florida	0	0	X	0	X	0	0	0
Georgia	0	0	X	0	X	0	NR	NR
Hawaii	0	0	0	X	X	0	X	X
Idaho	0	0	0	0	X	0	0	0
Illinois	X	0	0	X	0	0	X	0
Indiana	X	X	0	0	0	0	X	X
Iowa	X	0	0	0	X	X	0	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	X	0	0	0	X	0	X	X
Louisiana	0	0	0	X	0	0	X	X
Maine	X	NR	NR	X	X	X	NR	NR
Maryland	0	0	0	0	0	0	0	X
Massachusetts	X	0	0	X	X	X	0	0
Michigan	0	NR	NR	NR	X	X	NR	NR
Minnesota	0	0	X	0	X	X	0	0
Mississippi	0	0	0	0	0	0	X	X
Missouri	0	0	0	0	X	0	0	0
Montana	X	0	0	X	X	0	X	0
Nebraska	X	0	0	0	X	0	0	0
Nevada	X	X	NR	0	X	0	NR	0
New Hampshire	X	X	0	0	X	0	0	0
New Jersey	0	0	0	0	X	0	X	X
New Mexico	0	0	0	0	0	0	0	0
New York	0	0	X	0	X	X	X	X
North Carolina	0	0	NR	0	0	0	0	0
North Dakota	0	0	0	0	0	0	X	0
Ohio	X	0	X	0	0	0	X	X
Oklahoma	0	0	0	NR	X	0	X	X
Oregon	0	0	0	0	X	X	X	X
Pennsylvania	X	0	0	0	X	X	X	0
Rhode Island	0	0	0	0	X	X	0	0
South Carolina	0	0	0	0	0	0	0	0
South Dakota	0	0	0	X	X	0	NR	NR
Tennessee	0	0	0	0	0	0	0	0
Texas	0	0	X	X	0	0	X	0
Utah	0	0	0	0	0	0	X	0
Vermont	0	0	0	0	X	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	X	0	0	0	X	X	0	X
West Virginia	0	0	X	0	0	0	0	0
Wisconsin	X	X	0	0	X	X	X	X
Wyoming	0	0	0	X	X	X	0	0
Total	15	4	9	9	30	15	18	17

FOOTNOTES:

X = Mandate.
 0 = No Mandate.
 NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-B (continued)

State Listing of Public Safety Mandates

V. Miscellaneous Public Safety Mandates

State	Ambulance- Training Requirements	Ambulance- Operating Standards	Salary- Judicial Officials	Total Public Safety		
				X	O	NR
Alabama	NR	NR	O	1	6	24
Alaska	O	O	X	18	13	0
Arizona	X	X	X	16	15	0
Arkansas	X	X	X	14	17	0
California	X	X	X	20	11	0
Colorado	O	O	O	8	23	0
Connecticut	X	X	O	20	11	0
Delaware	X	X	O	9	18	0
Florida	X	X	X	19	12	0
Georgia	X	O	O	6	23	2
Hawaii	O	O	O	20	11	0
Idaho	X	X	O	15	16	0
Illinois	O	O	X	15	16	0
Indiana	X	X	NR	15	8	8
Iowa	O	O	X	19	12	0
Kansas	X	X	X	18	11	2
Kentucky	O	O	X	19	12	0
Louisiana	O	O	O	12	19	0
Maine	X	X	NR	15	6	10
Maryland	O	O	X	28	3	0
Massachusetts	X	X	X	23	8	0
Michigan	X	X	X	8	1	22
Minnesota	X	X	X	15	16	0
Mississippi	X	X	X	11	20	0
Missouri	X	X	O	14	17	0
Montana	O	O	X	20	11	0
Nebraska	X	X	X	17	14	0
Nevada	X	X	X	20	9	2
New Hampshire	X	X	X	19	12	0
New Jersey	X	X	O	18	13	0
New Mexico	X	X	O	14	17	0
New York	O	O	X	23	8	0
North Carolina	X	X	O	11	19	1
North Dakota	X	X	X	14	16	1
Ohio	X	X	X	23	8	0
Oklahoma	O	O	O	14	16	1
Oregon	X	X	X	22	9	0
Pennsylvania	O	O	X	19	12	0
Rhode Island	X	X	O	18	13	0
South Carolina	X	X	X	14	17	0
South Dakota	X	X	NR	17	11	3
Tennessee	O	O	X	10	21	0
Texas	X	X	X	15	16	0
Utah	X	X	O	14	17	0
Vermont	O	O	O	13	18	0
Virginia	X	X	X	16	15	0
Washington	X	X	X	19	12	0
West Virginia	X	X	X	6	25	0
Wisconsin	X	X	X	23	8	0
Wyoming	O	O	X	15	16	0
Total	34	33	31	792	678	76

FOOTNOTES:
X = Mandate.
O = No Mandate.
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-C

**State Listing
of
Environmental Protection Mandates**

State	Enforcement of Air Quality Standards		Enforcement of Water Quality Standards		Enforcement of Waste Water Standards		Solid Waste Disposal Standards		Comprehensive Waste Planning Requirements		Comprehensive Land Use Planning Requirements		Regulation of Wetlands Use by Local Units		Environmental Impact Statement on Local Units or Operations		Totals		
	X	O	X	O	X	O	X	O	X	O	X	O	X	O	X	O	X	O	NR
Alabama	X		X		X		X		O		O		O		O		4	4	0
Alaska	X		O		O		X		O	X		O		O		O	3	5	0
Arizona	O		O		O		X		X		O		O		O		2	6	0
Arkansas	X		X		X		X		O		O		O		O		4	4	0
California	O		X		X		X		X		X		X		X		7	1	0
Colorado	X		X		X		X		O		O		O		O		4	4	0
Connecticut	O		O		X		X		O		O		X		O		4	4	0
Delaware	O		O		O		O		O		O		O		O		0	8	0
Florida	X		X		X		X		X		X		X		X		8	0	0
Georgia	X		X		X		X		X		O		X		X		7	1	0
Hawaii	X		X		X		X		X		O		O		X		6	2	0
Idaho	X		X		X		X		X		X		O		O		6	2	0
Illinois	O		O		O		X		O		O		O		O		1	7	0
Indiana	X		X		X		X		X		O		O		X		6	2	0
Iowa	X		O		O		X		O		O		O		O		2	6	0
Kansas	O		O		O		X		X		O		O		O		2	6	0
Kentucky	O		O		O		X		O		O		O		O		1	7	0
Louisiana	NR		NR		NR		X		NR		O		O		NR		1	2	5
Maine	O		NR		O		X		O		X		O		X		3	4	1
Maryland	O		O		O		O		X		X		O		O		2	6	0

Massachusetts	O	X	O	X	X	O	X	O	0	0	0	X	X	3	5	0
Michigan	X	X	X	X	X	O	X	X	X	X	O	O	O	5	3	0
Minnesota	X	X	O	X	X	O	X	X	X	X	X	X	X	8	0	0
Mississippi	O	X	X	X	X	O	X	X	X	X	O	O	O	2	6	0
Missouri	X	X	X	X	X	O	X	X	X	X	X	X	X	3	5	0
Montana	X	X	X	X	X	X	X	X	X	X	X	X	X	5	3	0
Nebraska	X	X	X	X	X	O	X	X	X	X	X	X	X	5	3	0
Nevada	O	X	O	X	X	O	X	X	X	X	X	X	X	3	5	0
New Hampshire	X	X	X	X	X	X	X	X	X	X	X	X	X	5	3	0
New Jersey	X	X	X	X	X	X	X	X	X	X	X	X	X	6	2	0
New Mexico	X	X	X	X	X	X	X	X	X	X	X	X	X	4	4	0
New York	X	X	O	X	X	O	X	X	X	X	X	X	X	7	1	0
North Carolina	O	O	O	X	X	O	X	X	X	X	O	O	O	1	7	0
North Dakota	O	O	O	X	X	O	X	X	X	X	O	O	O	1	7	0
Ohio	O	O	O	X	X	O	X	X	X	X	X	X	X	0	8	0
Oklahoma	O	X	X	X	X	O	X	X	X	X	X	X	X	3	5	0
Oregon	O	X	X	X	X	O	X	X	X	X	X	X	X	4	4	0
Pennsylvania	X	X	X	X	X	X	X	X	X	X	X	X	X	1	7	0
Rhode Island	O	X	X	X	X	X	X	X	X	X	X	X	X	5	3	0
South Carolina	O	X	X	X	X	O	X	X	X	X	X	X	X	4	4	0
South Dakota	X	X	O	X	X	X	X	X	X	X	X	X	X	8	0	0
Tennessee	O	X	O	X	X	O	X	X	X	X	X	X	X	6	2	0
Texas	O	X	O	X	X	O	X	X	X	X	X	X	X	1	7	0
Utah	X	X	X	X	X	X	X	X	X	X	X	X	X	3	5	0
Vermont	O	X	X	X	X	O	X	X	X	X	X	X	X	4	4	0
Virginia	X	X	X	X	X	X	X	X	X	X	X	X	X	1	7	0
Washington	O	X	X	X	X	O	X	X	X	X	X	X	X	1	7	0
West Virginia	O	X	O	X	X	O	X	X	X	X	X	X	X	3	5	0
Wisconsin	O	X	O	X	X	O	X	X	X	X	X	X	X	7	1	0
Wyoming	X	X	O	X	X	X	X	X	X	X	X	X	X	4	4	0
Total	25	25	27	46	19	13	16	15	186	208	6					

FOOTNOTES:
X = Mandate.
O = No Mandate.
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-D

State Listing of Social Service and Miscellaneous Mandates

I. Social Service Mandates

State	Local Share of Nonfederal AFDC Payment Costs	Local Share of Nonfederal AFDC Administrative Costs	Local Share of Assistance or Relief Payment Costs	Local Share of General Assistance or Relief Administrative Costs	Local Share of Medicaid Program Costs	Local Share of Medicaid Administrative Costs	X	O	NR
Alabama	0	0	0	0	0	0	0	6	0
Alaska	0	0	0	0	0	0	0	6	0
Arizona	0	0	0	0	0	0	0	6	0
Arkansas	0	0	0	0	0	0	0	6	0
California	X	X	X	X	X	X	6	0	0
Colorado	X	X	0	0	X	X	4	2	0
Connecticut	0	0	X	X	0	0	2	4	0
Delaware	0	0	0	0	0	0	0	6	0
Florida	0	0	0	0	X	0	1	5	0
Georgia	0	0	0	0	0	0	0	6	0
Hawaii	0	0	0	0	0	0	0	6	0
Idaho	0	0	X	X	X	X	4	2	0
Illinois	0	0	X	X	0	0	2	4	0
Indiana	X	0	NR	NR	NR	0	1	2	3
Iowa	0	0	X	X	0	0	2	4	0
Kansas	0	0	0	0	0	0	0	6	0
Kentucky	0	0	0	0	0	0	0	6	0
Louisiana	0	0	0	0	0	0	0	6	0
Maine	0	0	X	0	0	0	1	5	0
Maryland	0	0	0	0	X	0	1	5	0
Massachusetts	0	0	0	0	0	0	0	6	0
Michigan	0	0	X	0	0	0	1	5	0
Minnesota	X	X	X	X	X	X	6	0	0
Mississippi	0	0	0	0	0	0	0	6	0
Missouri	0	0	0	0	0	0	0	6	0
Montana	X	X	NR	NR	NR	NR	2	0	4
Nebraska	0	0	0	0	X	0	1	5	0
Nevada	0	0	NR	NR	X	X	2	2	2
New Hampshire	0	0	X	0	0	0	1	5	0
New Jersey	0	0	0	0	0	0	0	6	0
New Mexico	0	0	0	0	0	0	0	6	0
New York	X	X	X	X	X	X	6	0	0
North Carolina	X	X	0	0	X	X	4	2	0
North Dakota	X	X	X	X	X	X	6	0	0
Ohio	0	0	X	X	0	0	2	4	0
Oklahoma	0	0	0	0	0	0	0	6	0
Oregon	0	0	0	0	0	0	0	6	0
Pennsylvania	0	0	0	0	0	0	0	6	0
Rhode Island	0	0	X	0	0	0	2	4	0
South Carolina	NR	NR	NR	NR	NR	NR	0	0	6
South Dakota	0	0	0	0	0	0	0	6	0
Tennessee	0	0	0	0	0	0	0	6	0
Texas	0	0	0	0	0	0	0	6	0
Utah	0	0	0	0	0	0	0	6	0
Vermont	0	0	0	0	0	0	0	6	0
Virginia	0	X	X	X	0	X	4	2	0
Washington	0	0	0	0	0	0	0	6	0
West Virginia	0	0	0	0	0	0	0	6	0
Wisconsin	0	0	X	X	0	0	2	4	0
Wyoming	X	X	X	X	0	0	4	2	0
TOTAL	9	9	16	13	11	9	67	218	15

FOOTNOTES:
 X = Mandate.
 O = No Mandate.
 NR = No Response.

SOURCE: AC1R-Zimmerman state mandating survey questionnaire.

Appendix Table 3-D (continued)

State Listing of Social Service and Miscellaneous Mandates

II. Miscellaneous Mandates

State	Jail-Facilities Standards	Public Library-Hours	Park and Recreational Programs	Local Payment for Regional Public Transit System	Totals		
					X	O	NR
Alabama	O	NR	NR	O	0	2	2
Alaska	X	O	O	O	1	3	0
Arizona	O	O	O	O	0	4	0
Arkansas	X	O	O	O	1	3	0
California	X	O	O	O	1	3	0
Colorado	X	O	O	O	1	3	0
Connecticut	O	O	O	O	0	4	0
Delaware	O	O	O	O	0	4	0
Florida	NR	O	O	O	0	3	1
Georgia	X	O	O	O	1	3	0
Hawaii	X	O	O	O	1	3	0
Idaho	X	O	O	O	1	3	0
Illinois	X	O	O	X	2	2	0
Indiana	X	O	O	O	1	3	0
Iowa	X	O	O	O	1	3	0
Kansas	O	O	O	O	0	4	0
Kentucky	X	O	O	O	1	3	0
Louisiana	O	O	O	O	0	4	0
Maine	X	NR	O	O	1	2	1
Maryland	X	O	O	O	1	3	0
Massachusetts	X	O	O	X	2	2	0
Michigan	X	NR	NR	O	1	1	2
Minnesota	X	O	O	O	1	3	0
Mississippi	X	O	O	O	1	3	0
Missouri	O	O	O	O	0	4	0
Montana	NR	O	O	O	0	3	1
Nebraska	X	O	O	O	1	3	0
Nevada	O	O	O	O	0	4	0
New Hampshire	X	O	O	O	1	3	0
New Jersey	O	O	O	O	0	4	0
New Mexico	X	O	X	O	2	2	0
New York	X	X	X	X	4	0	0
North Carolina	X	O	O	O	1	3	0
North Dakota	X	O	O	O	1	3	0
Ohio	X	O	O	O	1	3	0
Oklahoma	O	O	O	O	0	4	0
Oregon	X	O	O	O	1	3	0
Pennsylvania	X	O	O	O	1	3	0
Rhode Island	O	O	X	X	1	2	1
South Carolina	NR	O	O	O	0	3	1
South Dakota	X	O	O	O	1	3	0
Tennessee	X	O	O	O	1	3	0
Texas	X	O	O	O	1	3	0
Utah	O	O	O	O	0	4	0
Vermont	X	X	O	O	2	2	0
Virginia	O	O	O	O	0	4	0
Washington	O	O	O	O	0	4	0
West Virginia	O	O	O	O	0	4	0
Wisconsin	X	O	O	O	1	3	0
Wyoming	X	O	O	O	1	3	0
Total	32	2	3	3	40	151	9

FOOTNOTES:
 X = Mandate.
 O = No Mandate.
 NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-E

State Listing of State Mandates on Local Educational Matters

I. Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Pension	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Levels	Disability Pension Benefit Levels	Local Benefits Increased If State Benefits Increased
Alabama	X	X	X	X	X	O
Alaska	X	X	X	X	X	X
Arizona	X	X	X	X	X	X
Arkansas	X	X	X	X	X	X
California	X	O	X	X'	X	X
Colorado	NR	NR	NR	NR	NR	NR
Connecticut	X	X	X	X	X	O
Delaware	X	X	X	X	X	O
Florida	X	X	X	X	X	O
Georgia	X	X	X	X	X	O
Hawaii	X	X	X	X	X	O
Idaho	X	X	X	X	X	O
Illinois	X	X	X	X	X	O
Indiana	NR	NR	NR	NR	NR	NR
Iowa	NR	NR	NR	NR	NR	NR
Kansas	X	O	X	X	X	X
Kentucky	O	O	O	O	O	O
Louisiana	X	NR	NR	NR	NR	NR
Maine	X	X	NR	X	X	X
Maryland	X	X	X	X	X	X
Massachusetts	X	X	X	X	X	O
Michigan	X	X	X	X	X	O
Minnesota	X	X	X	X	X	O
Mississippi	X	X	X	X	X	X
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	X	NR
Nebraska	X	O	X	X	X	O
Nevada	X	X	X	X	X	NR
New Hampshire	X	NR	NR	NR	NR	NR
New Jersey	X	X	X	X	X	O
New Mexico	X	X	X	X	X	X
New York	X	O	X	X	X	X
North Carolina	X	X	X	X	X	X
North Dakota	X	X	X	X	X	O
Ohio	X	X	X	X	X	O
Oklahoma	X	X	X	X	O	O
Oregon	X	X	X	X	X	O
Pennsylvania	X	X	X	X	X	NR
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	X	O
South Dakota	X	X	X	X	X	X
Tennessee	NR	NR	NR	NR	NR	NR
Texas	X	X	X	X	X	O
Utah	X	X	X	X	X	X
Vermont	X	O	X	X	X	O
Virginia	X	X	X	X	X	O
Washington	X	X	X	X	X	O
West Virginia	NR	NR	NR	NR	NR	NR
Wisconsin	X	O	X	X	X	O
Wyoming	X	X	X	X	O	O
Total	44	36	41	42	40	13

FOOTNOTES:
 X = Mandate.
 O = No Mandate.
 NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-E (continued)

State Listing of State Mandates on Local Educational Matters

II. Education Programs

State	Special Education Programs	Preschool Programs	Pupil Transportation	Collective Bargaining With Teacher Organizations	Compulsory Binding of Arbitration	Mandatory Testing Program	Bilingual Education
Alabama	X	O	O	O	O	O	O
Alaska	X	O	O	X	O	O	X
Arizona	X	X	X	O	O	X	X
Arkansas	X	O	O	O	O	O	O
California	X	O	O	O	O	X	X
Colorado	NR	NR	NR	NR	NR	NR	NR
Connecticut	X	O	X	X	O	O	O
Delaware	X	X	X	X	O	X	O
Florida	X	X	X	X	O	X	O
Georgia	X	O	X	O	O	X	O
Hawaii	X	O	X	X	O	X	O
Idaho	X	O	O	O	O	O	O
Illinois	X	X	X	O	O	O	X
Indiana	NR	NR	NR	NR	NR	NR	NR
Iowa	NR	NR	NR	NR	NR	NR	NR
Kansas	X	O	X	O	O	O	O
Kentucky	X	O	X	O	O	O	O
Louisiana	X	O	X	O	O	NR	X
Maine	X	O	X	X	O	O	O
Maryland	X	X	X	X	O	X	O
Massachusetts	X	X	X	X	O	O	X
Michigan	X	O	O	X	O	X	X
Minnesota	X	X	X	X	O	O	O
Mississippi	X	O	X	O	O	X	O
Missouri	X	O	X	O	O	O	O
Montana	X	X	NR	X	O	O	O
Nebraska	X	NR	X	X	O	O	O
Nevada	X	O	X	X	O	O	O
New Hampshire	X	O	X	X	O	O	O
New Jersey	X	O	X	X	O	X	X
New Mexico	X	O	X	O	O	X	O
New York	X	O	X	X	O	X	X
North Carolina	X	X	X	O	O	O	O
North Dakota	X	O	X	X	O	O	O
Ohio	X	X	X	O	O	X	O
Oklahoma	X	X	O	X	O	O	O
Oregon	X	O	O	X	O	O	O
Pennsylvania	X	O	O	X	O	X	X
Rhode Island	X	X	X	X	X	X	O
South Carolina	X	O	O	O	O	O	O
South Dakota	X	O	X	X	O	O	O
Tennessee	NR	NR	NR	NR	NR	NR	NR
Texas	X	O	O	O	O	O	X
Utah	X	O	X	O	O	O	O
Vermont	X	O	O	X	O	O	O
Virginia	X	X	O	O	O	X	O
Washington	X	O	X	X	O	X	O
West Virginia	NR	NR	NR	NR	NR	NR	NR
Wisconsin	X	X	X	X	O	X	X
Wyoming	X	O	O	O	O	O	O
Total	45	14	30	25	1	18	12

FOOTNOTES:
 X = Mandate.
 O = No Mandate.
 NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-F

**State Mandates Governing Local Personnel
Other Than Police, Fire, and Education, by Region
1976**

Retirement System Provisions	Total		Northeast		Midwest		South		West		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Pension	36	77	7	88	10	91	7	47	12	92	47	100
Normal Retirement Benefit Levels	36	77	7	88	10	91	7	47	12	92	47	100
Minimum Vesting Period	33	70	7	88	8	73	7	47	11	85	47	100
Disability Pension Benefit Levels	33	72	7	88	8	73	6	43	12	92	46	100
Early Retirement at Reduced Benefit Level	32	68	7	88	7	64	7	48	11	85	47	100
Local Benefits Increased if State Benefits Increased	19	40	1	13	5	46	4	27	9	69	47	100
Salaries, Hours and Other Working Conditions												
Workman's Compensation	42	91	6	86	11	100	12	80	13	100	46	100
Elected Officials Salary Levels	26	57	3	43	6	55	10	67	7	54	46	100
Employee Qualifications	24	52	4	57	6	55	5	33	9	69	46	100
Collective Bargaining with Employee Organizations	22	45	8	100	6	50	2	13	6	46	49	100
Appointed Officials Salary Levels	20	43	4	50	6	55	3	20	7	54	47	100
Employee Hours	19	40	4	50	4	36	2	13	9	69	47	100
Unemployment Compensation	11	23	2	25	4	36	2	13	3	23	47	100
Regulation of Other Working Conditions	11	26	1	17	2	18	3	23	5	39	43	100
Compulsory Binding Arbitration of Impasses	7	14	4	50	2	17	0	0	1	8	49	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-G

**State Mandates Governing Local Personnel
Other Than Police, Fire, and Education, by
State Dominance of the Fiscal System
1976**

Retirement System Provisions	Total		Local Dominance		Strong State Role		State Dominance		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Pension	36	77	9	100	20	77	7	58	47	100
Normal Retirement Benefit Levels	36	77	9	100	20	77	7	58	46	100
Minimum Vesting Period	33	70	8	89	18	69	7	58	47	100
Disability Pension Benefit Levels	33	72	8	89	19	73	6	55	46	100
Early Retirement at Re- duced Benefit Level	32	68	8	89	17	65	7	58	47	100
Local Benefits Increas- ed if State Benefits Increased	19	40	4	44	10	36	5	42	47	100
Salaries, Hours and Other Working Conditions										
Workman's Compensation	42	91	8	100	25	96	9	75	46	100
Elected Officials Salary Levels	26	57	5	56	16	64	5	42	46	100
Employee Qualifications	24	52	6	67	15	60	3	20	46	100
Collective Bargaining with Employee Organizations	22	45	7	78	12	44	3	23	49	100
Appointed Officials Salary Levels	20	43	6	67	12	46	2	17	47	100
Employee Hours	19	40	5	56	12	46	2	17	47	100
Unemployment Compensation	11	23	2	22	7	27	2	17	47	100
Regulation of Other Working Conditions	11	26	3	38	5	22	3	25	43	100
Compulsory Binding Arbitration of Impasses	7	14	1	11	6	22	0	0	49	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-H
**State Public Safety Mandates,
 by Region
 1976**

Police Retirement System Provisions	Total		Northeast		Midwest		South		West		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Police Pension	43	91	8	100	11	100	11	73	13	100	47	100
Normal Police Retirement Benefit Levels	43	94	8	100	11	100	11	79	13	100	46	100
Minimum Police Vesting Period	40	87	8	100	10	91	11	79	11	85	46	100
Early Police Retirement at Reduced Benefit Level	34	74	6	75	9	82	8	57	11	85	46	100
Local Police Benefits Increased if State Benefits Increased	20	44	2	25	5	50	4	27	9	69	46	100
Police "Heart" and/or "Lung" Law Disability Provision	15	33	5	63	4	40	3	21	3	23	45	100
Police Services												
Police Training Standards	41	87	8	100	10	90	12	80	11	85	47	100
Police Required to Provide Service	27	56	2	29	9	75	6	38	10	77	48	100
Collective Bargaining with Police Employees Organizations	25	52	8	100	6	55	4	25	7	54	48	100
Police Salary levels	15	35	3	43	4	50	4	27	4	31	44	100
Compulsory Binding Arbitration of Police Impasses	14	29	5	63	4	36	2	13	3	23	48	100
Police Hours of Work	13	30	2	29	3	33	4	27	4	31	44	100
Police Other Working Conditions	12	27	2	29	3	30	3	20	4	31	45	100
Police Level of Service	5	11	1	14	1	9	1	7	2	15	46	92

Minimum Years and/or Age for Eligibility for Normal Fire Pension	41	87	8	100	11	100	9	60	13	100	47	100
Normal Fire Retirement Benefit Levels	41	87	8	100	10	91	10	67	13	100	47	100
Minimum Fire Vesting Period	38	81	8	100	10	91	9	60	11	85	47	100
Early Fire Retirement at Reduced Benefit Level	32	68	7	88	8	73	6	40	11	85	47	100
Local Fire Benefits Increased if State Benefits Increased	20	43	3	38	5	46	3	20	9	69	47	100
Fire "Heart" and/or "Lung" Law Disability Provision	19	40	6	75	4	36	4	27	5	39	47	100
Fire Services												
Collective Bargaining with Employee Organizations (Fire)	29	59	8	100	7	58	5	31	9	69	49	100
Fire Hours of Work	18	42	3	43	5	50	6	43	4	33	43	100
Fire Other Working Conditions	17	39	3	43	3	30	6	43	5	39	44	100
Fire Department Required to Provide Service	15	31	4	50	6	50	1	6	4	31	49	100
Compulsory Binding Arbitration of Fire Impasses	14	29	5	63	4	33	1	6	4	31	49	100
Fire Training Standards	9	21	2	29	2	18	5	36	0	0	44	100
Fire Salary Levels	9	20	2	25	2	18	2	14	3	23	46	100
Fire Level of Service	4	9	1	14	2	18	0	0	1	8	46	100
Other Public Safety Services												
Training Requirements for Ambulance Employees	33	69	5	63	10	83	10	67	8	62	48	100
Standards for Operation of Ambulances	32	67	5	63	10	83	9	60	8	62	48	100
Salary Levels for Judicial Officials	31	67	4	57	9	90	10	63	8	62	45	100

SOURCE: AC1R-Zimmerman state mandating survey questionnaire.

Appendix Table 3-1
**State Public Safety Mandates, by State
 Dominance of the Fiscal System
 1976**

Police Retirement System Provisions	Total		Local Dominance		Strong State Role		State Dominance		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Police Pension	43	92	9	100	24	92	10	83	47	100
Normal Police Retire- ment Benefit Levels	43	94	9	100	24	92	10	91	46	100
Minimum Police Vesting Period	40	87	9	100	21	81	10	91	46	100
Early Police Retirement at Reduced Benefit Level	34	74	8	89	18	69	8	73	46	100
Local Police Benefits Increased if State Benefits Increased	20	44	5	56	11	44	4	33	46	100
Police "Heart" and/or "Lung" Law Disability Provision	15	33	4	44	9	36	2	18	45	100
Police Services										
Police Training Standards Police Required to Provide Service	41	87	9	100	23	89	9	75	47	100
Collective Bargaining with Police Employees Organizations	27	56	5	56	16	62	6	46	48	100
Police Salary Levels	25	52	8	89	12	46	5	39	48	100
Compulsory Binding Arbitration of Police Impasses	15	35	6	67	7	32	2	17	43	100
Police Hours of Work	14	29	2	22	10	39	2	15	48	100
Police Other Working Conditions	13	30	4	44	5	22	4	33	44	100
Police Level of Services	12	27	4	44	3	13	5	42	45	100
	5	11	1	11	4	16	0	0	46	100

Minimum Years and/or Age for Eligibility for Normal Fire Pension	41	87	9	100	23	89	9	75	47	100
Normal Fire Retirement Benefit Levels	41	87	9	100	23	89	9	75	47	100
Minimum Fire Vesting Period	38	81	9	100	20	77	9	75	47	100
Early Fire Retirement at Reduced Benefit Level	32	68	9	100	16	62	7	54	47	100
Local Fire Benefits Increased if State Benefits Increased	20	43	6	67	10	39	4	33	47	100
Fire "Heart" and/or "Lung" Law Disabil- ity Provision	19	40	5	56	11	42	3	25	47	100
Fire Services										
Collective Bargaining with Fire Employee Organizations	29	59	8	89	16	59	5	39	49	100
Fire Hours of Work	18	42	4	50	8	35	6	50	43	100
Fire Other Working Conditions	17	39	4	50	6	25	7	58	44	100
Fire Department Required to Provide Service	15	31	5	56	9	33	1	8	49	100
Compulsory Binding Arbitration of Fire Impasses	14	29	2	22	10	37	2	15	49	100
Fire Training Standards	9	21	2	22	5	21	2	18	44	100
Fire Salary Levels	9	20	3	33	4	15	2	18	46	100
Fire Level of Service	4	9	1	11	3	12	0	0	46	100
Other Public Safety Services										
Training Requirements for Ambulance Employees	32	67	7	78	19	70	6	50	48	100
Standards for Operation of Ambulances	32	67	7	78	18	67	7	58	48	100
Salary Levels for Judicial Officials	31	67	7	88	18	72	6	46	46	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-J

**State Environmental Protection Mandates,
by Region
1976**

Functional Component	Total		Northeast		Midwest		South		West		Number of Re- sponding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Solid Waste Disposal Standards	45	92	8	100	12	100	13	81	12	92	49	100
Enforcement of State Waste Water Standards	26	54	5	63	5	42	6	40	10	67	48	100
Enforcement of State Air Quality Standards	25	52	4	50	7	58	6	40	8	62	48	100
Enforcement of State Water Quality Standards	24	51	5	71	5	42	6	40	8	62	47	100
Comprehensive Solid Waste Planning Requirements	19	40	4	50	4	33	4	27	7	54	48	100
Regulation of Wetlands Use by Local Units	15	31	7	88	2	17	4	25	2	15	49	100
State Environmental Impact Statement on Local Unit Projects or Operations	15	31	5	63	3	25	3	20	4	31	48	100
Comprehensive Local Land Use Planning Requirements	13	27	1	13	2	17	3	19	7	54	49	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-K

**State Environmental Protection Mandates, by
State Dominance of the Fiscal System
1976**

Functional Component	Total		Local Dominance		Strong State Role		State Dominance		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Solid Waste Disposal Standards	45	92	9	100	25	93	11	85	49	100
Enforcement of State Waste Water Standards	26	54	7	78	15	56	4	33	48	100
Enforcement of State Air Quality Standards	25	54	6	67	14	52	5	42	48	100
Enforcement of State Water Quality Standards	24	51	5	56	15	58	4	33	47	100
Comprehensive Solid Waste Planning Requirements	19	40	3	33	15	56	1	8	48	100
Regulations of Wetlands Use by Local Units	15	31	5	56	9	33	1	8	49	100
State Environmental Impact Statement on Local Unit Projects or Operations	15	31	4	44	10	37	1	8	48	100
Comprehensive Local Land Use Planning Requirements	13	27	3	33	9	33	1	8	49	100

SOURCE: ACIR—Zimmerman state mandating survey questionnaire.

Appendix Table 3-L

**State Social Service and Miscellaneous Mandates, by Region
1976**

Social Services	Total		Northeast		Midwest		South		West		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Local Share of Payment Costs for General Assistance or Relief Programs	15	33	4	50	7	64	1	7	3	27	45	100
Local Share of Adminis- trative Costs for General Assistance or Relief Programs	12	27	2	25	6	55	1	7	3	27	45	100
Local Share of Program Costs (e.g., Premium Payments, Service Pro- vision) for Medicaid	11	24	1	13	3	27	3	20	4	33	46	100
Local Share of Payment Costs (Nonfederal Share of Aid to Families with Dependent Children)	9	19	1	13	3	25	1	7	4	31	48	100
Local Share of Administra- tive Costs (Nonfederal Share of Aid to Families with Dependent Children)	9	19	1	13	2	17	2	13	4	31	48	100
Local Share of Administra- tive Costs for Medicaid	9	19	1	13	2	17	2	13	4	33	47	100
Miscellaneous												
Jail Facilities Standards	32	70	6	75	10	83	8	57	8	67	46	100
Park and Recreational Programs	2	4	1	13	0	0	0	0	1	8	47	100
Public Library Hours	2	4	2	29	0	0	0	0	0	0	46	100
Local Payment for Regional Public Transit System	3	6	2	22	1	8	0	0	0	0	49	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-M

**State Social Service and Miscellaneous Mandates,
by State Dominance of the Fiscal System
1976**

Social Services	Total		Local Dominance		Strong State Role		State Dominance		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Local Share of <i>Payment</i> Costs for general Assistance or Relief Programs *	15	33	4	50	11	44	0	0	45	100
Local Share of <i>Administrative</i> Costs for General Assistance or Relief Programs	12	27	3	38	9	36	0	0	45	100
Local Share of <i>Program</i> Costs (e.g., Premium Payments, Service Provision) for Medicaid	11	24	3	38	7	27	1	8	46	100
Local Share of <i>Payment</i> Costs (Non-federal Share of Aid to Families with Dependent Children)	9	19	3	33	5	19	1	8	48	100
Local Share of <i>Administrative</i> Costs (Non-federal Share of Aid to Families with Dependent Children)	9	19	3	33	5	19	1	8	48	100
Local Share of <i>Administrative</i> Costs for Medicaid	9	19	2	25	6	22	1	8	47	100
Miscellaneous										
Jail Facilities Standards	32	70	7	88	18	69	7	58	46	100
Park and Recreational Programs	2	4	1	11	0	0	1	12	47	100
Public Library Hours	2	4	1	11	1	4	0	0	46	100
Local Payment for Regional Public Transit System	3	6	2	22	1	4	0	0	49	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-N

**State Education Mandates,
by Region
1976**

Retirement System Provisions	Total		Northeast		Midwest		South		West		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Pension	44	98	9	100	10	100	13	93	12	100	45	100
Normal Retirement Benefit Levels	42	98	8	100	10	100	12	92	12	100	43	100
Minimum Vesting Period	41	98	7	100	10	100	12	92	12	100	42	100
Disability Pension Benefit Levels	40	93	8	100	10	100	11	85	11	92	43	100
Early Retirement at Reduced Benefit Level	36	84	6	75	7	70	12	92	11	92	43	100
Local Benefits Increased if State Benefits Increased	13	33	2	29	2	20	4	31	5	50	40	100
Education Services												
Special Education Programs	45	100	9	100	10	100	14	100	12	100	45	100
Pupil Transportation	30	68	7	78	9	90	8	57	6	55	44	100
Collective Bargaining with Teacher Organizations	25	56	9	100	6	60	4	29	6	50	45	100
Mandatory Testing Program	18	41	4	44	3	30	6	46	5	42	44	100
Pre-School Programs	14	32	2	22	4	44	6	43	2	17	44	100
Bilingual Education	12	27	4	44	3	30	2	14	3	25	45	100
Compulsory Binding Arbitration of Impasses	1	2	1	11	0	0	0	0	0	0	45	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 3-0

**State Education Mandates,
by State Dominance of The Fiscal System
1976**

Retirement System Provisions	Total		Local Dominance		Strong State Role		State Dominance		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Pension	44	98	9	100	24	100	11	92	45	100
Annual Retirement Benefit Levels	42	98	8	100	24	100	10	91	43	100
Minimum Vesting Period	41	98	8	100	23	100	10	91	42	100
Disability Pension Benefit Levels	40	93	8	100	23	96	9	82	43	100
Early Retirement at Reduced Benefit Level	36	84	5	63	21	88	10	91	43	100
Local Benefits Increased if State Benefits Increased	13	33	3	43	5	23	5	46	40	100
Education Services										
Special Education Programs	45	100	9	100	24	100	12	100	45	100
Pupil Transportation	30	68	7	88	16	67	7	58	44	100
Collective Bargaining with Teacher Organizations	25	56	7	78	14	58	4	33	45	100
Mandatory Testing Program	18	41	4	44	10	42	4	36	44	100
Pre-School Programs	14	32	3	38	8	33	3	25	44	100
Bilingual Education	12	27	4	44	6	25	2	17	45	100
Compulsory Binding Arbitration of Impasses	1	2	0	0	1	4	0	0	45	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-A

**Attitudes of State and Local Officials Toward State Mandates
That Govern Personnel Matters Other Than Police, Fire, and Education
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Minimum Years and/or Age for Eligibility for Normal Pension												
Governor	1	5	3	15	11	55	1	5	1	5	20	100
Legislative Research Bureau	0	0	5	19	12	46	1	4	0	0	26	100
Community Affairs Department	0	0	2	17	5	42	0	0	3	25	12	100
Municipal League	3	12	4	16	6	24	3	12	5	20	25	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	5	14	17	34	41	5	6	9	11	83	100
Early Retirement at Reduced Benefit Level												
Governor	1	5	3	16	10	53	2	11	1	5	19	100
Legislative Research Bureau	0	0	6	25	8	33	2	8	0	0	24	100
Community Affairs Department	1	8	2	17	2	17	1	8	4	33	12	100
Municipal League	3	12	4	16	6	24	3	12	5	20	25	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	5	6	15	19	26	33	8	10	10	13	80	100
Minimum Vesting Period												
Governor	1	5	3	16	10	53	2	11	1	5	19	100
Legislative Research Bureau	0	0	5	21	9	38	2	8	0	0	24	100
Community Affairs Department	0	0	2	18	4	36	1	9	2	18	11	100
Municipal League	3	12	4	16	6	24	3	12	4	16	25	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	5	14	18	29	37	8	10	7	9	79	100

Salary and Wage Levels of Elected Officials

Governor	0	0	1	7	1	7	4	27	8	53	15	100
Legislative Research Bureau	0	0	2	9	4	18	2	9	3	14	22	100
Community Affairs Department	0	0	0	0	2	15	3	23	3	23	13	100
Municipal League	1	4	0	0	0	0	12	43	13	46	28	100
County Association	1	4	1	4	5	20	2	8	16	64	25	100
Total	2	2	4	4	12	12	23	22	43	42	103	100

Salary and Wage Levels of Appointed Officials

Governor	0	0	1	7	1	7	5	33	7	47	15	100
Legislative Research Bureau	0	0	0	0	1	5	4	21	5	26	19	100
Community Affairs Department	0	0	0	0	1	10	4	40	5	50	10	100
Municipal League	2	9	0	0	1	4	10	44	10	44	23	100
County Association	0	0	0	0	2	8	2	8	21	84	25	100
Total	2	2	1	1	6	7	25	27	48	52	92	100

Employee Qualifications

Governor	0	0	0	0	2	14	3	21	9	64	14	100
Legislative Research Bureau	0	0	0	0	3	19	2	13	4	25	16	100
Community Affairs Department	0	0	2	20	2	20	1	10	4	40	10	100
Municipal League	5	19	2	8	2	8	8	31	6	23	26	100
County Association	0	0	1	4	2	8	1	4	20	80	25	100
Total	5	6	5	6	11	12	15	17	45	47	91	100

Normal Retirement Benefit Levels

Governor	1	6	3	17	10	56	1	6	1	6	18	100
Legislative Research Bureau	0	0	5	19	12	46	1	4	0	0	26	100
Community Affairs Department	1	8	2	17	5	42	0	0	2	17	12	100
Municipal League	3	13	5	21	5	21	3	13	4	17	24	100
County Association	1	4	5	21	7	29	0	0	11	46	24	100
Total	6	6	20	19	39	38	5	5	18	17	104	100

Disability Pension Benefit Levels

Governor	1	6	3	17	10	56	1	6	1	6	18	100
Legislative Research Bureau	0	0	5	20	12	48	1	4	0	0	25	100
Community Affairs Department	0	0	3	27	4	36	0	0	2	18	11	100
Municipal League	6	24	5	20	5	20	3	12	3	12	25	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	7	9	16	20	31	39	5	6	6	8	79	100

Appendix Table 4-A (continued)

**Attitudes of State and Local Officials Toward State Mandates
That Govern Personnel Matters Other Than Police, Fire, and Education
1976**

Respondent	Appropriate Mandate with Full Reim- bursement		Appropriate Mandate with Partial Reimbursement		Appropriate Mandate with- out Reim- bursement		Inappropriate Mandate Even with Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Local Benefits Increased if State Benefits Increased												
Governor	1	6	1	6	7	44	2	13	2	13	16	100
Legislative Research Bureau	1	5	4	19	6	29	2	10	1	5	21	100
Community Affairs Department	0	0	2	17	3	25	2	17	3	25	12	100
Municipal League	4	17	2	9	4	17	6	26	3	13	23	100
County Association	0	0	0	0	0	0	0	0	0	0	0	100
Total	6	8	9	13	20	28	12	17	9	13	72	100
Unemployment Compensation												
Governor	0	0	1	6	7	39	3	17	5	28	18	100
Legislative Research Bureau	2	12	3	18	5	29	1	6	1	6	17	100
Community Affairs Department	4	36	1	9	2	18	0	0	2	18	11	100
Municipal League	5	20	4	16	2	8	9	36	2	8	25	100
County Association	6	24	3	12	6	24	3	12	6	24	25	100
Total	17	18	12	13	22	23	16	17	16	17	96	100
Collective Bargaining With Employee Organizations												
Governor	0	0	0	0	7	41	2	12	3	18	17	100
Legislative Research Bureau	1	5	1	5	4	21	1	5	3	16	19	100
Community Affairs Department	1	8	1	8	2	17	2	17	3	25	12	100
Municipal League	6	22	4	15	6	22	6	22	4	14	27	100
County Association	2	9	2	9	5	22	3	13	8	35	23	100
Total	10	10	8	8	24	25	14	14	21	21	98	100

Compulsory Binding Arbitration of Impasses

Governor	0	0	0	0	5	29	4	24	6	35	17	100
Legislative Research Bureau	0	0	0	0	2	13	1	6	5	31	16	100
Community Affairs Department	1	9	1	9	1	9	3	27	3	27	11	100
Municipal League	2	8	0	0	1	4	12	46	11	42	26	100
County Association	0	0	3	14	2	9	4	18	12	55	22	100
Total	3	3	4	4	11	12	24	26	37	40	92	100

Employee Hours

Governor	0	0	0	0	4	33	2	17	6	50	12	100
Legislative Research Bureau	0	0	1	6	4	25	1	6	4	25	16	100
Community Affairs Department	0	0	0	0	1	8	4	33	5	42	12	100
Municipal League	1	4	0	0	1	4	11	42	11	42	26	100
County Association	0	0	0	0	2	8	2	8	21	84	25	100
Total	1	1	1	1	12	13	20	22	47	52	91	100

Workman's Compensation

Governor	0	0	3	21	6	43	1	7	4	29	14	100
Legislative Research Bureau	0	0	4	19	8	38	0	0	1	5	21	100
Community Affairs Department	3	25	1	8	7	58	1	8	0	0	12	100
Municipal League	3	12	7	28	7	28	4	16	2	8	25	100
County Association	2	8	5	20	10	40	2	8	4	16	25	100
Total	8	8	20	21	38	39	8	8	11	11	97	100

Regulation of Other Working Conditions

Governor	0	0	1	8	3	25	1	8	5	42	12	100
Legislative Research Bureau	0	0	0	0	3	23	0	0	3	23	13	100
Community Affairs Department	0	0	0	0	2	22	4	44	3	33	9	100
Municipal League	2	10	2	10	0	0	11	52	5	24	21	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	4	3	6	8	15	16	29	16	29	55	100

* Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-B

Attitudes of State and Local Officials Toward Appropriateness of State Personnel Mandates Other Than Police, Fire, and Education, by Region 1976

Region	Appropriate Mandate With Full Reimbursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate Without Reimbursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reimbursement Inapplicable		No Opinion		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	9	4	30	14	69	32	35	16	54	25	19	9	216	100
Midwest	14	5	23	8	57	20	53	18	70	24	72	25	289	100
South	46	10	55	12	90	20	77	17	122	27	57	128	447	100
West	13	3	39	10	107	38	53	14	104	27	66	17	382	100
Total	82	6	147	11	323	24	218	16	350	26	214	16	1,334	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-C

Attitudes of State and Local Officials Toward Appropriateness of State Personnel Mandates Other Than Police, Fire, and Education, by Respondent, 1976

Respondent	Appropriate Mandate With Full Reimbursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate Without Reimbursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reimbursement Inapplicable		No Opinion		Number of Responding States	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Governor	6	2	23	9	94	39	34	14	60	25	27	11	244	100
Community Affairs Department	11	7	20	12	43	25	26	15	44	26	26	15	170	100
Legislative Research Bureau	4	1	41	14	93	31	21	7	30	10	114	38	303	100
Municipal League	49	13	43	12	52	14	104	28	88	24	38	10	374	100
County Association	12	5	20	9	41	19	19	9	119	54	9	4	220	100
Total	82	6	147	11	323	25	204	16	341	26	214	16	1,311	100

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-D

**Attitudes of State and Local Officials, by Region and Respondent,
Toward Appropriateness of State Police Mandates
1976**

Region	Appropriate Mandate With Full Reimbursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate Without Reimbursement		Inappropriate Mandate With Full Reimbursement		Inappropriate Mandate: Reimbursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	19	11	39	22	40	22	33	18	27	15	179	100
Midwest	24	9	22	9	38	15	56	22	58	23	254	100
South	52	13	90	22	67	16	70	17	105	25	415	100
West	14	4	34	10	78	23	44	13	93	28	333	100
Total	109	9	185	16	223	19	203	17	283	24	1181	100
Respondent												
Governor	13	7	29	15	65	33	27	14	54	27	197	100
Legislative Research Bureau	6	2	38	14	71	26	24	9	35	13	276	100
Community Affairs Department	8	5	34	21	34	21	27	17	31	20	159	100
Municipal League	64	18	57	16	33	9	108	30	76	21	361	100
County Association	12	8	27	17	20	13	9	6	73	46	160	100
Total	103	9	185	16	223	19	195	17	269	23	1153	100

* Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-E

**Attitudes of State and Local Officials Toward Appropriateness of
State Mandates That Deal With Local Police Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Police Required to Provide Service												
Governor	0	0	1	8	4	31	3	23	4	31	13	100
Legislative Research Bureau	2	9	1	5	10	46	1	5	0	0	22	100
Community Affairs Department	0	0	3	23	8	62	1	8	0	0	13	100
Municipal League	4	16	2	8	3	12	8	32	4	16	25	100
County Association	4	17	8	35	7	30	0	0	4	17	23	100
Total	10	10	15	16	32	33	13	14	12	13	96	100
Level of Police Service												
Governor	0	0	1	7	2	13	3	20	8	53	15	100
Legislative Research Bureau	0	0	3	20	1	7	2	13	4	27	15	100
Community Affairs Department	0	0	3	27	1	9	4	36	2	18	11	100
Municipal League	4	17	1	4	0	0	10	44	7	30	23	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	6	8	13	4	7	19	30	21	33	64	100
Police Training Standards												
Governor	3	18	9	53	3	18	0	0	1	6	17	100
Legislative Research Bureau	3	14	8	36	3	14	0	0	1	5	22	100
Community Affairs Department	2	17	5	42	2	17	0	0	1	8	12	100
Municipal League	12	39	12	39	2	7	2	7	0	0	31	100
County Association	4	17	13	54	1	4	0	0	3	13	24	100
Total	24	23	47	44	11	10	2	2	6	6	106	100

Minimum Years and/or Age for Eligibility for Normal Police Pension												
Governor	1	6	4	25	8	50	1	6	2	13	16	100
Legislative Research Bureau	0	0	5	20	8	32	1	4	1	4	25	100
Community Affairs Department	1	8	3	25	5	42	1	8	1	8	12	100
Municipal League	7	23	8	26	5	16	4	13	4	13	31	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	9	11	20	24	26	31	7	8	8	10	84	100
Early Police Retirement at Reduced Benefit Level												
Governor	1	7	3	20	7	47	2	13	2	13	15	100
Legislative Research Bureau	0	0	4	17	6	26	2	9	1	4	23	100
Community Affairs Department	1	9	3	27	4	36	1	9	0	0	11	100
Municipal League	4	16	7	28	4	16	5	20	3	12	25	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	8	17	23	21	28	10	14	6	8	74	100
Normal Police Retirement Benefit Levels												
Governor	1	7	3	20	7	47	2	13	2	13	15	100
Legislative Research Bureau	0	0	5	20	7	28	2	8	1	4	25	100
Community Affairs Department	1	8	3	25	5	42	0	0	1	8	12	100
Municipal League	6	23	7	27	4	15	4	15	3	12	26	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	8	10	18	23	23	30	8	10	7	9	78	100
Police Minimum Vesting Period												
Governor	1	7	3	20	8	53	1	7	2	13	15	100
Legislative Research Bureau	0	0	5	20	7	28	2	8	1	4	25	100
Community Affairs Department	1	8	3	25	5	42	0	0	1	8	12	100
Municipal League	7	24	8	28	4	14	5	17	2	7	29	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	9	11	19	23	24	30	8	10	6	7	81	100

Appendix Table 4-E (continued)

**Attitudes of State and Local Officials Toward Appropriateness of
State Mandates That Deal With Local Police Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Police "Heart" and/or "Lung" Law Disability Provision												
Governor	0	0	2	15	4	31	3	23	4	31	13	100
Legislative Research Bureau	0	0	2	13	3	19	2	13	1	16	16	100
Community Affairs Department	2	18	3	27	0	0	2	18	0	0	11	100
Municipal League	4	17	4	17	1	4	8	33	6	25	24	100
County Association	3	14	2	9	1	5	1	5	6	27	22	100
Total	9	10	13	16	9	10	16	19	17	20	86	100
Local Police Benefits Increased if State Benefits Increased												
Governor	0	0	1	8	4	31	2	15	4	31	13	100
Legislative Research Bureau	1	5	4	19	5	24	2	10	0	0	21	100
Community Affairs Department	0	0	3	27	2	18	3	27	1	9	11	100
Municipal League	2	10	3	14	4	19	8	38	2	10	21	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	5	11	17	15	23	15	23	7	11	66	100
Collective Bargaining With Police Employee Organizations												
Governor	1	7	0	0	8	53	2	13	3	20	15	100
Legislative Research Bureau	0	0	1	5	5	25	2	10	4	20	20	100
Community Affairs Department	0	0	1	9	0	0	1	9	6	54	11	100
Municipal League	4	15	2	8	5	19	8	31	6	23	26	100
County Association	1	5	2	9	4	18	3	14	10	46	22	100
Total	6	6	6	6	22	23	16	17	29	31	94	100

Compulsory Binding Arbitration of Police Impasses

Governor	1 7	0 0	6 43	1 7	5 36	14 100
Legislative Research Bureau	0 0	0 0	4 24	2 12	5 29	17 100
Community Affairs Department	0 0	0 0	0 0	2 18	6 55	11 100
Municipal League	3 12	1 4	0 0	11 44	10 40	25 100
County Association	0 0	2 10	4 19	3 14	11 52	21 100
Total	4 5	3 3	14 16	19 22	37 42	88 100

Police Salary Levels

Governor	2 17	1 8	1 8	3 25	4 33	12 100
Legislative Research Bureau	0 0	0 0	2 12	3 18	7 41	17 100
Community Affairs Department	0 0	1 9	1 9	4 36	4 36	11 100
Municipal League	1 4	0 0	0 0	13 52	11 44	25 100
County Association	0 0	0 0	1 4	1 4	20 83	24 100
Total	3 3	2 2	5 6	24 27	46 51	89 100

Hours of Police Work

Governor	1 9	0 0	2 18	2 18	6 55	11 100
Legislative Research Bureau	0 0	0 0	5 31	2 13	4 25	16 100
Community Affairs Department	0 0	2 18	0 0	4 36	5 46	11 100
Municipal League	2 8	0 0	1 4	12 46	10 39	26 100
County Association	0 0	0 0	2 8	1 4	19 79	24 100
Total	3 3	2 2	10 11	21 24	44 50	88 100

Other Police Working Conditions

Governor	1 8	1 8	1 8	2 15	7 54	13 100
Legislative Research Bureau	0 0	0 0	5 33	1 7	5 33	15 100
Community Affairs Department	0 0	1 10	1 10	4 40	3 30	10 100
Municipal League	4 16	1 4	0 0	11 44	8 32	25 100
County Association	0 0	0 0	0 0	0 0	0 0	0 0
Total	5 8	3 5	7 11	18 29	23 37	63 100

• Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-F

**Attitudes of State and Local Officials, by Region and Respondent, Toward Appropriateness of
State Mandates That Deal With Local Fire Department Matters
1976**

Region	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	8	5	43	29	34	23	18	12	24	16	149	100
Midwest	16	7	18	8	34	14	62	26	51	21	241	100
South	32	8	83	21	49	13	74	19	118	30	389	100
West	11	4	29	9	74	23	38	12	98	31	316	100
Total	67	6	173	16	191	17	192	18	291	27	1095	100
Respondent												
Governor	1	1	16	8	56	29	28	14	64	33	195	100
Legislative Research Bureau	2	1	44	17	64	25	21	8	40	16	258	100
Community Affairs Department	9	6	36	24	32	21	23	15	30	20	150	100
Municipal League	46	14	53	16	30	9	109	33	71	21	331	100
County Association	8	5	24	16	9	6	11	7	76	51	150	100
Total	66	6	173	16	191	18	192	18	281	26	1084	100

• Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-G

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates That Deal With Local Fire Department Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Fire Department Required to Provide Service												
Governor	0	0	1	6	2	13	5	31	6	38	16	100
Legislative Research Bureau	1	6	1	6	6	38	1	6	2	13	16	100
Community Affairs Department	0	0	6	55	3	27	2	18	0	0	11	100
Municipal League	3	13	2	8	1	4	10	42	7	29	24	100
County Association	0	0	6	32	1	5	1	5	9	47	19	100
Total	4	5	16	19	13	15	19	22	24	28	86	100
Level of Fire Service												
Governor	0	0	0	0	1	7	4	27	8	53	15	100
Legislative Research Bureau	0	0	3	19	1	6	2	13	7	44	16	100
Community Affairs Department	0	0	5	46	0	0	5	46	1	9	11	100
Municipal League	3	13	1	4	1	4	11	46	7	29	24	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	5	9	14	3	5	22	33	23	35	66	100
Fire Training Standards												
Governor	1	8	3	23	1	8	1	8	5	39	13	100
Legislative Research Bureau	0	0	6	43	3	21	0	0	3	21	14	100
Community Affairs Department	2	17	4	33	4	33	0	0	1	8	12	100
Municipal League	7	27	9	35	1	4	3	12	4	15	26	100
County Association	4	17	13	57	0	0	0	0	4	17	23	100
Total	14	16	35	40	9	10	4	5	17	19	88	100
Minimum Years and/or Age for Eligibility for Normal Fire Pension												
Governor	0	0	3	21	8	57	1	7	1	7	14	100
Legislative Research Bureau	0	0	5	21	8	33	1	4	1	4	24	100
Community Affairs Department	1	8	3	25	5	42	0	0	1	8	12	100
Municipal League	5	19	7	27	5	19	3	12	2	8	26	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	8	18	24	26	34	5	7	5	7	76	100

Early Fire Retirement at Reduced Benefit Level							
Governor	0 0	2 15	6 46	2 15	1 8	13 100	
Legislative Research Bureau	0 0	6 27	5 23	2 9	1 5	22 100	
Community Affairs Department	0 0	4 36	3 27	1 9	0 0	11 100	
Municipal League	3 13	5 22	4 17	6 26	3 13	23 100	
County Association	0 0	0 0	0 0	0 0	0 0	0 0	
Total	3 4	17 25	18 26	11 16	5 7	69 100	
Fire Minimum Vesting Period							
Governor	0 0	2 15	6 46	2 15	1 8	13 100	
Legislative Research Bureau	0 0	5 22	7 30	2 9	1 4	23 100	
Community Affairs Department	0 0	4 33	5 42	0 0	1 8	12 100	
Municipal League	5 21	6 25	6 25	4 17	1 4	24 100	
County Association	0 0	0 0	0 0	0 0	0 0	0 0	
Total	5 7	17 24	24 33	8 11	4 6	72 100	
Normal Fire Retirement Benefit Levels							
Governor	0 0	2 15	7 54	1 8	1 8	13 100	
Legislative Research Bureau	0 0	4 17	8 33	2 8	1 4	24 100	
Community Affairs Department	1 8	3 25	5 42	0 0	1 8	12 100	
Municipal League	5 19	7 26	4 15	5 19	3 11	27 100	
County Association	0 0	0 0	0 0	0 0	0 0	0 0	
Total	6 8	16 21	24 32	9 11	6 8	76 100	
Fire "Heart" and/or "Lung" Law Disability Provision							
Governor	0 0	1 8	5 39	2 15	4 31	13 100	
Legislative Research Bureau	0 0	4 21	4 21	1 5	1 5	19 100	
Community Affairs Department	3 27	3 27	0 0	2 18	1 9	11 100	
Municipal League	3 13	5 22	1 4	8 35	6 26	23 100	
County Association	3 14	1 5	1 5	1 5	7 32	22 100	
Total	9 10	14 16	11 13	14 16	19 22	88 100	
Local Fire Benefits Increased if State Benefits Increased							
Governor	0 0	1 8	3 23	1 8	4 31	13 100	
Legislative Research Bureau	1 5	4 21	4 21	2 10	1 5	19 100	
Community Affairs Department	1 9	2 18	2 18	2 18	1 9	11 100	
Municipal League	1 5	4 20	2 10	7 35	4 20	20 100	
County Association	0 0	0 0	0 0	0 0	0 0	0 0	
Total	3 5	11 18	11 18	12 19	10 16	63 100	
Collective Bargaining With Fire Employee Organizations							
Governor	0 0	0 0	6 40	1 7	6 40	15 100	
Legislative Research Bureau	0 0	2 10	5 24	1 5	4 19	21 100	
Community Affairs Department	0 0	1 9	1 9	1 9	7 64	11 100	
Municipal League	3 12	3 12	4 15	9 35	4 15	26 100	
County Association	1 5	1 5	2 10	3 15	10 50	20 100	
Total	4 4	7 8	18 19	15 16	31 33	93 100	

Appendix Table 4-G (continued)

**Attitudes of State and Local Officials Toward Appropriateness
of State Mandates that Deal With Local Fire Department Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Compulsory Binding Arbitration of Fire Impasses												
Governor	0	0	0	0	5	31	1	6	6	38	16	100
Legislative Research Bureau	0	0	1	6	4	25	1	6	5	31	16	100
Community Affairs Department	0	0	0	0	1	9	2	18	7	64	11	100
Municipal League	2	8	2	8	0	0	12	46	8	31	26	100
County Association	0	0	3	15	2	10	3	15	10	50	20	100
Total	2	2	6	7	12	14	19	21	36	40	89	100
Fire Salary Levels												
Governor	0	0	0	0	1	7	2	13	10	67	15	100
Legislative Research Bureau	0	0	1	7	1	7	3	20	6	40	15	100
Community Affairs Department	0	0	1	13	1	13	2	25	3	38	8	100
Municipal League	1	4	2	8	0	0	13	54	8	33	24	100
County Association	0	0	0	0	1	4	2	9	18	78	23	100
Total	1	1	4	5	4	5	22	26	45	53	85	100
Hours of Fire Work												
Governor	0	0	0	0	3	23	3	23	6	46	13	100
Legislative Research Bureau	0	0	1	6	4	25	2	13	3	19	16	100
Community Affairs Department	0	0	0	0	1	13	2	25	5	63	8	100
Municipal League	2	11	0	0	0	0	9	47	8	42	19	100
County Association	0	0	0	0	2	9	1	4	18	78	23	100
Total	2	3	1	1	10	13	17	22	40	51	79	100
Other Fire Working Conditions												
Governor	0	0	1	8	2	15	2	15	5	39	13	100
Legislative Research Bureau	0	0	1	7	4	27	1	7	4	27	15	100
Community Affairs Department	1	11	0	0	1	11	4	44	1	11	9	100
Municipal League	3	16	0	0	1	5	9	47	6	32	19	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	7	2	4	8	14	16	29	16	29	56	100

*Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-H

**Attitudes of State and Local Officials, by Region and Respondent,
Toward Appropriateness of State Environmental Protection Mandates
1976**

Region	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	30	27	49	45	21	19	5	5	5	5	110	100
Midwest	27	17	62	39	9	6	12	8	22	14	161	100
South	79	30	76	29	32	12	15	6	37	14	266	100
West	35	16	77	35	22	10	10	5	27	12	220	100
Total	171	23	264	35	84	11	42	6	91	12	757	100
Respondent												
Governor	4	3	51	44	19	16	11	10	15	13	116	100
Legislative Research Bureau	14	9	27	18	31	21	2	1	10	7	148	100
Community Affairs Department	27	30	32	36	8	9	6	7	15	17	90	100
Municipal League	75	34	82	38	13	6	14	6	14	6	218	100
County Association	49	28	72	41	13	8	8	5	29	17	174	100
Total	169	23	264	35	84	11	41	6	83	11	746	100

*Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-1

**Attitudes of State and Local Officials Toward Appropriateness of
State Mandates for Environmental Protection
1976**

Respondent	Appropriate Mandate With Full Reimbursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate Without Reimbursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reimbursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Enforcement of State Air Quality Standards												
Governor	0	0	7	47	1	7	3	20	2	13	15	100
Legislative Research Bureau	2	10	2	10	5	24	1	5	2	10	21	100
Community Affairs Department	5	46	1	9	1	9	2	18	2	18	11	100
Municipal League	10	36	11	39	1	4	1	4	2	7	28	100
County Association	7	30	10	44	1	4	1	4	2	9	23	100
Total	24	25	31	32	9	9	8	8	10	10	98	100
Enforcement of State Water Quality Standards												
Governor	0	0	8	37	0	0	2	14	2	14	14	100
Legislative Research Bureau	1	5	4	20	4	20	0	0	1	5	20	100
Community Affairs Department	4	33	4	33	1	8	1	8	2	17	12	100
Municipal League	10	35	14	48	2	7	0	0	0	0	29	100
County Association	7	32	10	45	2	9	1	5	2	9	22	100
Total	22	23	40	41	9	9	4	4	7	7	97	100
Enforcement of State Waste Water Standards												
Governor	0	0	10	67	0	0	1	7	2	13	15	100
Legislative Research Bureau	2	11	3	16	4	21	0	0	1	5	15	100
Community Affairs Department	3	25	5	42	1	8	1	8	2	17	12	100
Municipal League	11	37	15	50	2	7	0	0	0	0	30	100
County Association	8	36	11	50	1	5	1	5	1	5	22	100
Total	24	25	44	45	8	8	3	3	6	6	94	100

Solid Waste Disposal Standards												
Governor	0	0	9	53	5	29	1	6	1	6	17	100
Legislative Research Bureau	1	5	3	14	8	38	0	0	0	0	21	100
Community Affairs Department	2	15	8	62	1	8	0	0	1	8	13	100
Municipal League	13	45	12	41	1	3	0	0	2	7	29	100
County Association	7	30	13	57	1	4	0	0	1	4	23	100
Total	23	22	45	44	16	16	1	1	5	5	103	100
Comprehensive Solid Waste Planning Requirements												
Governor	0	0	8	53	3	20	1	7	1	7	15	100
Legislative Research Bureau	1	5	4	21	4	21	0	0	2	11	19	100
Community Affairs Department	4	36	6	55	0	0	0	0	1	9	11	100
Municipal League	11	41	10	37	1	4	1	4	2	7	27	100
County Association	7	32	10	45	2	9	0	0	3	14	22	100
Total	23	25	33	40	10	11	2	2	9	10	94	100
Comprehensive Local Land Use Planning Requirements												
Governor	1	7	3	21	6	43	1	7	1	7	14	100
Legislative Research Bureau	1	6	5	29	3	18	0	0	1	6	17	100
Community Affairs Department	3	30	3	30	1	10	2	20	1	10	10	100
Municipal League	6	24	9	36	1	4	3	12	2	8	25	100
County Association	4	18	4	18	4	16	2	9	7	32	22	100
Total	15	17	24	27	15	17	8	9	12	14	88	100
Regulation of Wetlands Use by Local Units												
Governor	1	8	4	33	1	8	1	8	3	25	12	100
Legislative Research Bureau	3	19	4	25	1	6	1	6	1	6	16	100
Community Affairs Department	3	27	2	18	3	27	0	0	3	27	11	100
Municipal League	9	33	6	22	3	11	2	7	3	11	27	100
County Association	5	25	7	35	2	10	2	10	4	20	20	100
Total	21	24	23	27	10	12	6	7	14	16	86	100
State Environmental Impact Statement on Local Unit Projects or Operations												
Governor	2	14	2	14	3	21	1	7	3	21	14	100
Legislative Research Bureau	3	20	2	13	2	13	0	0	2	13	15	100
Community Affairs Department	3	30	3	30	0	0	0	0	3	30	10	100
Municipal League	5	22	5	22	2	9	7	30	3	13	23	100
County Association	4	19	7	33	0	0	1	5	9	43	21	100
Total	17	21	19	23	7	8	9	11	20	24	83	100

*Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-J

**Attitudes of State and Local Officials, by Region and Respondent,
Toward Appropriateness of State Social Service Mandates
1976**

Region	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	30	31	26	27	3	3	12	12	25	26	97	100
Midwest	37	28	20	15	8	6	27	20	13	10	134	100
South	48	24	27	13	10	5	28	14	63	31	202	100
West	23	17	22	16	7	5	33	24	13	9	139	100
Total	138	24	95	17	28	5	100	18	114	20	572	100
Respondent												
Governor	2	2	20	21	8	8	19	20	32	34	95	100
Legislative Research Bureau	7	7	10	10	9	9	13	13	13	13	104	100
Community Affairs Department	24	32	8	11	2	3	12	16	19	25	76	100
Municipal League	44	30	23	16	5	4	37	26	18	12	145	100
County Association	61	41	34	23	4	3	19	13	30	20	150	100
Total	138	24	95	17	28	5	100	18	112	20	570	100

*Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-K
**Attitudes of State and Local Officials Toward Appropriateness of
 State Mandates That Deal With Social Services
 1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Local Share of Payment Costs of Aid to Families with Dependent Children												
Governor	0	0	3	21	1	7	3	21	5	36	14	100
Legislative Research Bureau	1	7	1	7	1	7	2	13	2	13	15	100
Community Affairs Department	4	36	0	0	0	0	2	18	3	27	11	100
Municipal League	5	25	2	10	0	0	7	35	3	15	20	100
County Association	9	43	3	14	0	0	3	14	6	29	21	100
Total	19	24	9	11	2	3	17	21	19	24	81	100
Local Share of Administrative Costs of Aid to Families with Dependent Children												
Governor	0	0	2	14	2	14	3	21	5	36	14	100
Legislative Research Bureau	1	7	1	7	1	7	2	13	2	13	15	100
Community Affairs Department	4	36	0	0	0	0	2	18	3	27	11	100
Municipal League	7	35	3	15	0	0	5	25	2	10	20	100
County Association	8	38	4	19	0	0	3	14	6	29	21	100
Total	20	25	10	12	3	4	15	18	18	22	81	100
Local Share of Payment Costs for General Assistance or Relief Programs												
Governor	0	0	3	27	1	9	2	18	3	27	11	100
Legislative Research Bureau	1	6	2	13	1	6	2	13	2	13	16	100
Community Affairs Department	4	36	1	9	0	0	2	18	3	27	11	100
Municipal League	7	37	1	5	1	5	6	32	2	11	19	100
County Association	11	50	4	18	0	0	3	14	4	18	22	100
Total	23	29	11	14	3	4	15	19	14	18	79	100

Local Share of Administrative Costs for General Assistance or Relief Programs

Governor	0 0	2 17	2 17	2 17	4 33	12 100
Legislative Research Bureau	1 7	1 7	1 7	2 13	2 13	15 100
Community Affairs Department	4 36	1 9	0 0	2 18	3 27	11 100
Municipal League	7 37	2 11	1 5	5 26	2 11	19 100
County Association	10 46	5 23	0 0	3 14	4 18	22 100
Total	22 28	11 14	4 5	14 18	15 19	79 100
Local Share of Program Costs for Medicaid						
Governor	0 0	3 20	0 0	4 27	6 40	15 100
Legislative Research Bureau	1 7	2 13	0 0	2 13	2 13	15 100
Community Affairs Department	3 27	1 9	0 0	2 18	3 27	11 100
Municipal League	6 30	1 5	1 5	6 30	3 15	20 100
County Association	10 46	3 14	0 0	3 14	5 23	22 100
Total	20 24	10 12	1 1	17 21	19 23	83 100
Local Share of Administrative Costs for Medicaid						
Governor	0 0	2 13	0 0	4 28	6 40	15 100
Legislative Research Bureau	1 7	1 7	0 0	3 20	2 13	15 100
Community Affairs Department	4 36	1 9	0 0	2 18	2 18	11 100
Municipal League	6 30	3 15	0 0	5 25	3 15	20 100
County Association	9 45	4 20	0 0	3 15	4 20	20 100
Total	20 25	11 14	0 0	17 21	17 21	81 100

* Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-L

**Attitudes of State and Local Officials Toward Appropriateness of
State Mandates on a Variety of Miscellaneous Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Jail Facilities Standards												
Governor	2	14	5	36	2	14	1	7	3	21	14	100
Legislative Research Bureau	1	6	2	12	5	29	0	0	1	6	17	100
Community Affairs Department	1	10	4	40	2	20	0	0	2	20	10	100
Municipal League	6	22	11	41	2	7	3	11	3	11	27	100
County Association	4	18	11	50	4	18	1	5	1	5	22	100
Total	14	16	33	37	15	17	5	7	10	11	90	100
Public Library Hours												
Governor	1	7	2	13	0	0	3	20	7	47	15	100
Legislative Research Bureau	0	0	0	0	0	0	4	29	6	43	14	100
Community Affairs Department	0	0	1	9	0	0	4	36	5	46	11	100
Municipal League	2	8	0	0	0	0	12	50	7	29	24	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	5	3	5	0	0	23	36	25	39	64	100
Park and Recreational Programs												
Governor	1	6	0	0	1	6	4	25	8	50	16	100
Legislative Research Bureau	0	0	1	7	0	0	4	29	5	36	14	100
Community Affairs Department	0	0	3	27	0	0	4	36	4	36	11	100
Municipal League	3	13	0	0	0	0	12	50	6	25	24	100
County Association	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	6	4	6	1	1	24	37	23	35	65	100

Local Payment for Regional Public Transit System												
Governor	2	13	5	33	0	0	2	13	4	27	15	100
Legislative Research Bureau	1	8	4	31	0	0	2	15	2	15	13	100
Community Affairs Department	0	0	5	50	0	0	2	20	2	20	10	100
Municipal League	4	17	3	13	1	4	8	33	4	17	24	100
County Association	3	16	6	32	1	5	0	0	8	42	19	100
Total	10	12	23	28	2	3	14	17	20	25	81	100

Training Requirements for Ambulance Employees												
Governor	2	12	4	24	6	35	2	12	2	12	17	100
Legislative Research Bureau	1	5	3	14	5	24	0	0	3	14	21	100
Community Affairs Department	4	33	4	33	2	17	0	0	1	8	12	100
Municipal League	9	32	8	29	2	7	4	14	1	4	28	100
County Association	9	41	7	32	2	9	2	9	1	5	22	100
Total	25	25	26	26	17	17	8	8	8	8	100	100

Standards for Operation of Ambulances												
Governor	2	12	3	18	7	41	2	12	2	12	17	100
Legislative Research Bureau	1	5	3	15	6	30	0	0	3	15	20	100
Community Affairs Department	3	25	4	33	4	33	0	0	0	0	12	100
Municipal League	8	28	10	35	2	7	3	10	3	10	29	100
County Association	5	23	10	46	4	18	1	5	1	5	22	100
Total	19	19	30	30	23	23	6	6	9	9	100	100

Salary Levels for Judicial Officials												
Governor	4	36	1	9	2	18	3	27	0	0	11	100
Legislative Research Bureau	4	26	2	11	2	11	1	5	2	11	19	100
Community Affairs Department	3	27	3	27	1	9	0	0	2	18	11	100
Municipal League	5	24	3	14	0	0	6	29	4	19	21	100
County Association	12	55	4	18	0	0	0	0	2	9	22	100
Total	28	33	13	16	5	6	10	12	10	12	84	100

• Includes respondents who expressed no opinion.

SOURCES: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-M

**Attitudes of State and Local Officials, by Region and Respondent, Toward Appropriateness of
State Mandates on Local Educational Matters
1976**

Region	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement In- applicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	34	15	108	49	12	5	8	4	18	8	222	100
Midwest	52	22	105	44	24	10	15	6	27	11	239	100
South	95	36	102	38	5	2	28	11	28	11	267	100
West	36	17	77	36	25	12	21	10	22	10	214	100
Total	217	23	392	42	66	7	72	8	95	10	942	100
Respondent												
State Commissioner	82	18	194	43	41	9	31	7	38	8	450	100
State Board Chairman	18	11	93	56	10	6	5	3	21	13	165	100
School Board Association	117	37	102	32	15	5	36	11	36	11	316	100
A New England Municipal League	0	0	3	27	0	0	0	0	0	0	11	100
Total	217	23	392	42	66	7	72	8	95	10	942	100

* Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-N

**Attitudes of State and Local Officials Toward Appropriateness of
State Mandates on Local Educational Matters
1976**

Respondent	Appropriate Mandate With Full Reim- bursement		Appropriate Mandate With Partial Reimbursement		Appropriate Mandate With- out Reim- bursement		Inappropriate Mandate Even With Full Reimbursement		Inappropriate Mandate: Reim- bursement Inapplicable		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Special Education Programs												
State Commissioner	9	24	26	70	0	0	0	0	0	0	37	100
State Board Chairman	6	40	9	60	0	0	0	0	0	0	15	100
School Board Association	21	72	7	24	0	0	0	0	1	3	29	100
Preschool Programs												
State Commissioner	7	21	14	41	4	12	3	9	5	15	34	100
State Board Chairman	2	17	5	42	1	8	0	0	2	17	12	100
School Board Association	5	24	10	48	0	0	4	19	2	10	21	100
Pupil Transportation												
State Commissioner	8	23	23	66	1	3	1	3	1	3	35	100
State Board Chairman	2	14	11	79	0	0	0	0	1	7	14	100
School Board Association	8	35	12	52	0	0	3	13	0	0	23	100
Collective Bargaining With Teacher Organizations												
State Commissioner	1	3	5	14	9	25	3	8	9	25	36	100
State Board Chairman	0	0	2	17	1	8	2	17	5	42	12	100
School Board Association	4	15	3	12	3	12	8	31	8	31	26	100
Compulsory Binding Arbitration of Impasses												
State Commissioner	2	7	3	10	3	10	7	23	11	37	30	100
State Board Chairman	0	0	0	0	2	18	1	9	7	64	11	100
School Board Association	0	0	1	5	0	0	7	33	13	62	21	100
Minimum Years and/or Age for Eligibility for Normal Pension												
State Commissioner	9	24	20	53	3	8	1	3	0	0	38	100
State Board Chairman	0	0	11	79	0	0	0	0	2	14	14	100
School Board Association	14	48	13	45	1	3	0	0	0	0	29	100

Early Retirement at Reduced Benefit Level												
State Commissioner	9	26	15	43	3	9	1	3	2	6	35	100
State Board Chairman	2	17	8	67	0	0	0	0	1	8	12	100
School Board Association	12	44	10	37	1	4	2	7	0	0	27	100
Minimum Vesting Period												
State Commissioner	6	17	19	54	4	11	1	3	0	0	35	100
State Board Chairman	1	8	8	67	0	0	0	0	1	8	12	100
School Board Association	11	41	10	37	3	11	1	4	0	0	27	100
Normal Retirement Benefit Levels												
State Commissioner	7	19	20	54	4	11	1	3	0	0	37	100
State Board Chairman	1	8	9	69	0	0	0	0	1	8	13	100
School Board Association	11	41	12	44	3	11	0	0	0	0	27	100
Disability Pension Benefit Levels												
State Commissioner	5	14	20	56	4	11	0	0	0	0	36	100
State Board Chairman	1	8	10	77	1	8	0	0	0	0	13	100
School Board Association	13	52	9	36	3	12	0	0	0	0	25	100
Local Benefits Increased if State Benefits Increased												
State Commissioner	2	7	9	30	3	10	3	10	3	10	30	100
State Board Chairman	0	0	7	58	0	0	0	0	0	0	12	100
School Board Association	5	31	4	25	0	0	2	13	3	19	16	100
Mandatory Testing Program												
State Commissioner	13	37	6	17	2	6	6	17	5	14	35	100
State Board Chairman	2	17	5	42	3	25	1	8	1	8	12	100
School Board Association	7	29	6	25	1	4	4	17	6	25	24	100
Bilingual Education												
State Commissioner	4	13	14	44	1	3	4	13	2	6	32	100
State Board Chairman	1	8	8	62	2	15	1	8	0	0	13	100
School Board Association	6	29	5	29	0	0	5	24	3	14	21	100

*Includes respondents who expressed no opinion.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-0

**State-Local Attitudes Toward Alternative Approaches to Reducing
The Fiscal Impact of State Mandates, by Region and Respondent
1976 Average Ranking¹**

Region	State Reimbursement: Traditional Local Programs Only	Increased State Aid	Additional Revenue Authority	State Reimbursement: All Mandated Programs	Fiscal Notes
Northeast	2.17 (18)	2.33 (18)	4.11 (18)	3.00 (18)	3.56 (18)
Midwest	2.67 (24)	2.58 (24)	2.88 (24)	2.70 (23)	4.09 (23)
South	2.48 (40)	2.92 (39)	2.98 (40)	2.90 (39)	3.65 (40)
West	2.35 (31)	2.32 (31)	3.06 (31)	3.42 (31)	3.84 (31)
Total	2.43 (113)	2.56 (112)	3.16 (113)	3.02 (111)	3.79 (112)
Respondent					
Governor	3.41 (17)	2.56 (18)	2.33 (18)	3.71 (17)	2.89 (17)
Legislative Research Bureau	2.73 (26)	2.60 (25)	2.77 (26)	3.58 (26)	3.20 (25)
Community Affairs Department	2.92 (13)	2.54 (13)	2.92 (13)	2.92 (18)	3.69 (13)
Municipal League	1.74 (31)	2.87 (30)	3.93 (30)	2.14 (29)	4.32 (31)
County Association	2.12 (25)	2.16 (25)	3.32 (25)	2.96 (25)	4.44 (25)
Total²	2.47 (112)	2.56 (111)	3.15 (112)	3.00 (110)	3.80 (111)

¹ Respondents were requested to rank order the importance of five approaches to reducing the fiscal impact of noneducational state mandates upon local governments.

² The totals are not equal for region and respondent because one of the respondents was not identifiable. Totals also are not equal within each category because not all respondents ranked all five approaches.

Appendix Table 4-P

**State-Local Attitudes Toward the Quality of State Technical Assistance
Provided, by Region and Respondent*
1976**

	Highly Satisfactory		Satisfactory		Less Than Satisfactory		No Technical Assistance		No Opinion		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Region												
Northeast	0	0	7	41	6	35	1	6	3	18	17	15
Midwest	0	0	12	44	9	33	0	0	6	22	27	24
South	2	5	17	44	12	31	2	5	6	15	39	34
West	2	6	10	31	16	50	1	3	3	9	32	28
Total	4	4	45	40	43	37	4	4	18	16	115	100
Respondent												
Governor	2	11	11	58	3	16	0	0	3	17	19	17
Legislative Research Bureau	0	0	11	41	6	22	0	0	10	37	27	24
Community Affairs Department	0	0	8	67	2	17	0	0	2	17	12	11
Municipal League	1	3	4	13	20	67	2	7	3	10	30	27
County Association	0	0	12	48	12	48	1	4	0	0	25	22
Total	3	3	46	41	43	38	3	3	18	16	113	100

*The totals are not equal for region and respondent because two of the respondents were not identifiable. Totals also are not equal within each category because not all respondents ranked all five categories.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table 4-Q

**State-Local Attitudes Regarding Local Review of
Proposed State Regulations, by Region and Respondent*
1976**

Region	Opportunity to Review Provided		No Opportunity to Review		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent
Northeast	15	79	4	21	19	16
Midwest	20	74	7	26	27	22
South	26	63	15	37	41	34
West	32	94	2	6	34	28
Total	93	77	28	23	121	100
Respondent						
Governor	18	90	2	10	20	17
Legislative Research Bureau	25	86	4	14	29	24
Community Affairs Department	5	42	7	58	12	10
Municipal League	29	88	4	12	33	28
County Association	14	56	11	44	25	21
Total	91	77	28	24	119	100

*The totals are not equal for region and respondent because two of the respondents were not identifiable. Totals also are not equal within each category because not all respondents answered the question.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-R

**State-Local Attitudes Regarding State Consideration of Local Comments,
by Region and Respondent
1976**

Region	Highly Satisfactory		Satisfactory		Less Than Satisfactory		No Notice		No Option		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Northeast	0	0	7	47	6	40	1	7	1	7	15	16
Midwest	0	0	7	35	9	45	0	0	4	20	20	22
South	1	4	11	44	5	20	3	12	5	20	25	27
West	1	3	20	63	9	28	0	0	2	6	32	34
Total	2	2	45	49	29	32	4	4	12	13	92	100
Respondent												
Governor	1	6	12	67	3	17	0	0	2	11	14	20
Legislative Bureau	0	0	14	58	2	8	0	0	8	33	24	27
Community Affairs												
Department	0	0	5	100	0	0	0	0	0	0	5	6
Municipal League	0	0	10	36	14	48	3	10	2	7	29	32
County Association	0	0	3	21	10	71	1	7	0	0	14	16
Total	1	1	44	49	29	32	4	4	12	13	90	100

*The totals are not equal for region and respondent because two of the respondents were not identifiable.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

Appendix Table 4-S

**State-Local Attitudes Regarding the Fiscal Impact Upon Local Governments of
The State Budget, by Region and Respondent*
1976**

	Highly Satisfactory		Satisfactory		Less Than Satisfactory		No Information		No Opinion		Number of Respondents*	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Region												
Northeast	0	0	3	16	4	21	11	58	1	5	19	16
Midwest	0	0	4	15	9	33	10	37	4	15	27	23
South	1	2	4	10	9	22	20	49	7	17	41	34
West	3	9	1	3	10	30	18	55	1	3	33	28
Total	4	3	12	10	32	27	59	49	13	11	120	100
Respondent												
Governor	1	5	3	15	6	30	8	40	2	10	20	17
Community Affairs Department	0	0	2	15	6	46	4	31	1	8	13	11
Legislative Research Bureau	2	7	2	7	5	18	10	36	9	32	28	24
Municipal League	0	0	3	9	8	25	20	63	1	3	32	27
County Association	0	0	2	8	6	24	17	68	0	0	25	21
Total	3	3	12	10	31	26	59	50	13	11	118	100

*The totals are not equal for region and respondent because two of the respondents were not identifiable.

SOURCE: ACIR-Zimmerman State Mandating Survey Questionnaire.

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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.