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STATEMENT OF

ELMER B. STAATS

COMPTROLLER GENERAL OF THE UNITED STATES

BEFORE THE

SUBCOMMITTEE ON INTERGOVERNMENTAL RELATIONS

COMMITTEE ON GOVERNMENTAL AFFAIRS /502

UNITED STATES SENATE

ON

REAUTHORIZING THE REVENUE SHARING PROGRAM

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Mr. Chairman, we are pleased to appear today to discuss several issues relating to the Revenue Sharing Program.

Two major issues surrounding renewal of the Revenue Sharing Program are the States' fiscal need for revenue sharing funds and the potential modifications to the distribution formula to better target funds to local governments. Also of interest is the degree to which State and local governments are complying with the more stringent audit requirements enacted in the 1976 amendments to the Revenue Sharing Act. These issues are very appropriate areas for close scrutiny by the Congress in the current era of large Federal deficits and increasing fiscal pressures on some local governments.

I will also briefly discuss the Office of Revenue Sharing's administration of the citizen participation and nondiscrimination provisions of the Revenue Sharing Act.

REVENUE SHARING AND THE STATES

Whether State governments should continue to receive revenue sharing funds has become a central and controversial issue surrounding the renewal of the Revenue Sharing Program. Some Members of the Congress have pointed to the States' improved fiscal health and questioned whether the Federal Government, with its deficits, should continue to distribute revenue sharing funds to the States.

To assist the Congress in considering this issue, we visited nine States to assess the impact if State governments were eliminated from the program. We gathered financial data and talked with officials of both the executive and legislative branches of the States.

The States were selected with a view to obtaining geographic dispersion as well as a good mix of such variables as the amount of revenue sharing money received, aid provided to local governments, surpluses, and fiscal stress. The States we visited were Arkansas, California, Idaho, Mississippi, New York, North Carolina, Vermont, Wisconsin, and West Virginia. In calendar year 1979, two of these States, California and New York, received about 22 percent of the total revenue sharing payments made to the 50 States.

It may be helpful to put revenue sharing assistance to State governments in some perspective. What we are talking about is a form of Federal aid which, although large in dollars, represents a very small percentage of the States' total revenues. While revenue sharing entitlements have remained relatively constant over the years, States' revenues have increased. Therefore, each year the significance of revenue sharing as a source of State revenue has diminished. For example, Bureau of the Census data shows that in fiscal year 1974, revenue sharing receipts constituted about 1.4 percent of total State revenues, while in fiscal year 1978 they constituted about 1.0 percent. The significance of revenue sharing in relation to total Federal aid to States has also declined over the years. In fiscal year 1974, it represented about 6.5 percent of total Federal aid to State governments; in 1978, about 4.5 percent.

Because the fiscal condition of the States provides insight into both the extent of their continued need for revenue sharing assistance and their capacity for absorbing its loss, we examined the fiscal health of each of the nine States. As shown in attachment 1 to my statement, State officials' perceptions of the fiscal health of their States ranged from "reasonable" to "excellent". Indicators of fiscal condition generally supported all nine States' perception of sound health. There were, however, signs of a leveling off of fiscal growth.

Three major findings emerged from our study of the States' revenue patterns:

--Consistent with the national trend, general operating fund revenues in the nine States rose during the past five years. Although there were annual fluctuations, with the exception of two of the States, New York and Vermont, revenue growth generally kept pace with or was ahead of inflation.

--The eight States which provided us with revenue projections expected continued revenue growth. Four States--Arkansas, California, Mississippi, and New York--expected a greater rate of revenue growth in fiscal year 1980 than in 1979, while four expected a slower rate.

--While all the States experienced revenue growth, since fiscal year 1977 all have enacted tax cuts or other tax relief measures. Four States--Arkansas, California, Vermont, and West Virginia--also increased certain taxes. Such tax actions parallel the national trend. According to the Tax Foundation, in calendar year 1979, 33 States enacted some kind of tax relief, and the net tax relief, nationwide, amounted to at least $2 billion.

During the most recent 5-year period for which data is available, expenditures rose in the nine States as well as overall in the 50 States. In the nine States, in 1978, general operating fund expenditures were 44 percent greater than in 1974. Although aggregate data on general operating fund expenditures in the 50 States is not available, their 1978 total expenditures exceeded 1974 total expenditures by 54 percent.

In fiscal year 1979, the expenditure growth rate of most of the nine States accelerated. In the eight States with actual 1979 expenditure data, expenditures were less than revenues except in California, Mississippi, and Wisconsin. In these three States, general operating fund unrestricted surpluses were sufficient to absorb these differences. In 1980, expenditures in three States--California, Mississippi, and North Carolina--are expected to exceed revenues, and similarly, the differences are expected to be absorbed by surpluses.

General operating fund unrestricted surpluses, that is, funds available for appropriation or expenditure in the next or subsequent years, have fluctuated greatly from year to year in the States we visited. Over the past five years, eight of the nine States had average unrestricted surpluses ranging from Vermont's low of 1.1 percent of general operating fund revenues to California's high of 15.8 percent. The ninth State, New York, had an average deficit of 1 percent. Five of the States had average surpluses of at least 5 percent.

In seven States, general operating fund unrestricted surpluses, as a percentage of general operating fund revenues, declined from fiscal year 1978 to 1979. Of the seven States making projections of their fiscal year 1980 surpluses, five projected surplus decreases from 1979 amounts. Five States--California, Mississippi, North Carolina, West Virginia, and Wisconsin--had made projections beyond 1980. Four of the five forecasted declining surpluses during the early 1980's.

California has forecasted a sizeable fiscal year 1982 deficit. According to State officials, this bleak outlook is attributable primarily to Proposition 13, which drastically reduced local revenues and resulted in the State government assuming the burden of funding programs formerly financed by local governments. California is also forecasting a deficit in fiscal year 1981 if Proposition 9 (also known as the "Jarvis II Initiative") is passed in June 1980. Proposition 9 would result in an estimated 50 percent reduction in California's personal income tax revenues.

Of the eight States which had general obligation bond ratings, six had excellent Moody's or Standard and Poor's bond ratings. The ratings for New York and West Virginia were good-to-excellent. Such ratings are important indicators of fiscal health.

In general, the nine States we visited were fiscally healthy and, for most, the prospects for continued health would have to be considered good. However, fiscal year 1979 saw some leveling off, which may continue into the early 1980's. The States are guardedly optimistic about their ability to keep pace with inflation and weather a recession. California is a notable exception to this guarded optimism.

Attachment 2 to my statement identifies general operating fund revenues, expenditures, and surplus balances for the nine States visited for fiscal years 1974 through 1980.

Because of the uncertainties inherent in any attempt to predict the future, assessing specific impacts on the States were they to lose revenue sharing is difficult. Some proponents of retaining State governments in the Revenue Sharing Program have argued that loss of revenue sharing funds would result in cuts in State assistance to local governments for such functions as education and public welfare.

While most State officials could not predict with any certainty where the impact of losing revenue sharing would be felt, officials of five States told us they would expect no reduction or minimal reduction in State aid to local governments although some thought growth in State aid might be curtailed. Of the four remaining States, officials from Wisconsin had differing views concerning the degree to which State aid might be cut. California officials said that, depending on the outcome of several unknowns, the loss of revenue sharing funds could result in severe cuts in State aid or only minimal cuts. Officials of New York told us that the full impact of the loss of revenue sharing funds would probably fall on State aid to localities, which would mean that, effective in the State's fiscal year 1982, State aid would be reduced by about 4 percent. Idaho officials believed that the impact of the loss of revenue sharing funds would be spread "across the board" and would cause some reductions in State aid. However, they could not estimate the extent of the reductions.

State officials mentioned a number of other potential effects resulting from the loss of revenue sharing, such as cuts in State services, tax increases, and reductions in States' participation in Federal grant programs because of their inability to meet Federal matching or maintenance-of-effort requirements. However, no strong patterns developed, and most of these impacts were considered only possibilities.

Difficulties would obviously be created for the State and local sector should the Congress decide to eliminate State governments from the Revenue Sharing Program. It would appear, however, that the sound current and short-term projected fiscal health of most of the States we visited would enable them to withstand the loss of revenue sharing funds.

Views of executive and legislative officials of all but two States--California and New York--supported this conclusion. However, officials were almost unanimous in the view that State governments should be retained in the Revenue Sharing Program. In addition to noting that the States make effective use of revenue sharing funds, they pointed to the program's greater flexibility, lack of red tape, and lower administrative cost which act as a counterbalance to the rigid requirements of the categorical grant programs that still dominate the assistance system.

INTRASTATE FORMULA MODIFICATIONS

Because of the extensive concern and discussion about possible modifications to the present revenue sharing formula to better target funds to local governments within each State, we are currently analyzing the distributional patterns produced by the present formula and the effects of various modifications to the formula. While there has been much discussion and study of the current formula, no consensus calling for fundamental changes has emerged which meets the dual standard of being conceptually sound and having appropriate data available for the 39,000 recipient governments.

We think the revenue sharing formula is basically sound and provides a reasonable approach in allocating funds. However, various formula constraints and allocation procedures used in making payments to local governments lead to widespread inequities which appear correctable. By inequities we mean that similar governments within a State have wide disparities in per capita revenue sharing payments.

As you know, revenue sharing funds are distributed to local governments using a three factor formula which considers population, income, and tax effort. The basic formula rewards lower income local governments and those governments which help themselves through tax effort.

An advantage of the formula is the interaction of the income and tax effort factors. For example, a low income government with an extremely low tax effort receives less per capita revenue sharing funds than a higher income government with high tax effort. Or, in another illustration, if the tax effort factors are the same for two local governments, the government with the lowest income receives the higher per capita revenue sharing payments.

In our ongoing study of the revenue sharing formula, we refer to this interaction, or combined effect, of the income and tax effort factors as "fiscal effort". If the formula worked equitably, governments with the same fiscal effort would get the same per capita revenue sharing payments.

Our analyses show, however, that there are widespread differences in per capita revenue sharing payments to governments within a State which have similar fiscal efforts. For illustrative purposes we can compare two towns in one State that have populations of 8,000 and nearly identical fiscal efforts; yet in 1979 one town received $19.92 per person compared to $13.34 for the other town. This amounted to a difference in their annual revenue sharing allocations of about $55,000.

These inequities are created by the tiering allocation process and, to a lesser extent, by the formula constraints. In general, the "tiering" allocation process works as follows: within each State, revenue sharing funds are first allocated to county areas using the three factor formula. Once the county area allocation is established it is subdivided, on the basis of taxes collected, into as many as three allocations--an amount for the county government, an amount for distribution to municipalities located in the county area, and an amount for distribution to townships (if any) located in the county area. Amounts established for distribution to the municipalities and townships are then allocated using the three factor formula.

Current formula constraints provide that no county area or local government, except county governments, shall receive

--less than 20 percent, or more than 145 percent, of the Statewide per capita entitlement payment for local governments;

--a total entitlement payment which represents more than 50 percent of its budget for local tax revenues plus intergovernmental transfers; and

--less than $200 in total annual entitlement payments.

Some of our analyses involve modifying these constraints at different levels without eliminating the tiering. For example, in "Modification A" we decreased the 20 percent lower constraint to 10 percent, raised the 145 percent upper constraint to 175 percent, and lowered the 50 percent budget constraint to 25 percent. These modifications would generally result in some improvement, but most of the inequities in revenue sharing payments would remain. In some cases, the inequity would increase because more "unconstrained" funds come into the county area and then are reallocated from the constrained medium and high fiscal effort governments to low fiscal effort governments within the county.

Our analyses show that eliminating the tiering process has the greatest and most consistent impact in minimizing the inequities in revenue sharing payments. Attachments 3 and 4 to my statement show the impacts of constraint changes and untiering under two alternatives: the current formula and "Modification A".

Attachment 3 shows, by State, the more extreme differences in per capita revenue sharing allocations to unconstrained local governments with equal fiscal efforts. For example, under the existing formula, North Carolina cities have an extreme difference of $13.77 per capita. Under "Modification A", this extreme difference decreases slightly to $13.02 per capita. But it is eliminated when the tiering process is removed for both the current formula and "Modification A".

Extreme differences can be misleading. I therefore have included attachment 4 which shows by State the average differences in revenue sharing allocations for governments which have similar fiscal efforts. Under the existing formula, the unconstrained local governments in 25 States have average differences of at least $3.00 per capita. Under "Modification A", this problem is reduced somewhat, but it is eliminated in 48 States when tiering is removed for both the current formula and "Modification A".

Attachments 3 and 4 also show the impact of one of the changes being considered by the Department of the Treasury. This change includes a 15 percent lower constraint, a 175 percent upper constraint, and a 25 percent budget constraint.

Changes are also proposed in the income and tax effort factors of the basic formula to limit the amount of funds going to wealthy communities and tax enclaves. Such changes under the Treasury's proposal, however, result in many cases where the inequities in revenue sharing payments increase. However, most of these inequities are substantially reduced when tiering is removed.

Attachments 3 and 4 apply to unconstrained governments with the same fiscal efforts but different per capita revenue sharing payments. Not shown in these attachments, but included in our analyses, is another type of inequity whereby governments with the same per capita revenue sharing payments have wide variations in fiscal efforts. This occurs in those governments directly affected by the upper and lower constraints. Inequities of this type will be reduced only if formula constraints are modified.

Our analyses also show that if the tiering process were eliminated and the formula constraints modified, generally the more fiscally stressed governments will gain, low income governments with average tax effort will gain, and high income governments will lose. For example, attachment 5 shows the changes in total revenue sharing payments for 37 local governments which the Congressional Budget Office ranked by various degrees of fiscal needs. The fiscally needy governments would gain $37.7 million and $39.7 million, respectively, under the tiered and untiered "Modification A". The less fiscally needy governments would gain only $900 thousand and $3.6 million, respectively.

While we have considerable analytical work remaining, including assessing the adequacy of per capita income data, it appears that the tiering should be removed and the constraints should be modified to reduce the inequities in revenue sharing allocations. To do this we see three possible courses of action available.

--First, the Congress could simply reallocate the existing local governments' share with some recipients gaining and others losing.

--Second, the total revenue sharing appropriation could be increased so that no local government would receive less than it has been receiving.

--Third, the Congress could lower the allocations to State governments so that all or most local governments receive at least the same level of funding as in previous entitlement periods.

Changes produced by various modifications to the revenue sharing formula is a very complex subject. We are performing extensive analyses of the formula including other combinations of formula constraints. We would be pleased to share these analyses and provide all the assistance we can to the Subcommittee should you decide to pursue this issue.

AUDIT REQUIREMENTS

Let me now turn to the work we are doing in examining the implementation of the audit requirements of the Revenue Sharing Act.

The 1976 amendments to the Act set more stringent audit requirements for about 11,000 State and local governments.

Beginning January 1, 1977, governments that receive $25,000 or more in annual entitlement payments were required to have independent audits of their entire financial operations. These audits must be conducted in accordance with generally accepted auditing standards at least once every three years.

Although many governments have not yet submitted acceptable audits to the Office of Revenue Sharing, the audit requirements and the Office of Revenue Sharing's quality control efforts have prompted substantial auditing improvements in the State-local sector. The Office of Revenue Sharing reviewed the audit work of all State audit agencies and 217 public accounting firms to determine if they were following generally accepted auditing standards. The Office cited 20 audit agencies in 17 States and 90 of the public accounting firms for material auditing deficiencies. Also, six State audit agencies were not considered independent.

The Office of Revenue Sharing's quality control efforts have led to actual and planned corrective actions which are improving the quality of State and local governments' audits. State agencies and public accounting firms are placing more emphasis on internal control evaluations, audit planning, training, and personnel qualification requirements. Once all corrective action has been taken, six States will obtain their first independent audits by reorganizing their audit functions or by hiring public accounting firms.

Although corrective action has already been taken or planned as a result of the revenue sharing audit requirements, several State audit agencies have much to do before they can fully comply with the act. In many cases, State agencies with auditing standards and independence problems will not be able to complete acceptable audits of their State and local governments in a timely manner.

Because these agencies are making a good faith effort to upgrade their auditing practices; we believe the Congress should amend the Revenue Sharing Act to provide explicit authority for the Secretary of the Treasury to grant waivers to governments audited by unacceptable State agencies. Such waivers should be contingent upon the State audit agencies submitting plans, timetables, and progress reports for taking appropriate corrective actions.

Notwithstanding the significant improvements in audits of State and local governments, there are uncertainties regarding the extent of ultimate compliance with the audit requirements. The first 3-year audit period expired December 31, 1979, and the deadline for submitting audit reports for that period is September 1, 1980. Recent Office of Revenue Sharing statistics show that less than half of the 11,000 governments required to be audited have submitted their audit reports. Many of those submitted are not acceptable due to auditors' failure to meet generally accepted auditing standards.

The extent of compliance with the audit requirements depends in large part on the Office of Revenue Sharing. The Office adopted an aggressive quality control program to enhance the quality of audits. An equally aggressive approach, including temporary suspension of revenue sharing payments, may be necessary to ensure compliance with the audit requirements of the Act. Office of Revenue Sharing officials have informed us that they intend to take such action when appropriate.

As you may know, we and the Office of Management and Budget have been advocating what we call the single audit concept. In essence, this means that instead of making individual audits of each grant a Federal grantee receives, the Federal Government would require one audit of the entire entity which would include all grants. This single audit requirement is found in OMB Circular A-102. The audits of State and local governments (or their subunits) required by both the Revenue Sharing Act and this Circular can be one and the same if properly planned. We favor changes in the Act which would require that these two audit requirements be met by a single audit.

STANDARDIZED ACCOUNTING PRACTICES

You requested my views on whether the Revenue Sharing Program is an appropriate vehicle for effecting standardized accounting practices at the State and local levels of government.

It is generally recognized that the accounting records of many State and local governments and the financial statements prepared from these records simply do not provide needed information, and that actions are needed to improve this situation. My inclination is to give State and local governments an opportunity to develop appropriate standards of their own.

As you may know, there is a proposal being considered for establishment of a separate board much like the Financial Accountin

Standards Board which establishes accounting standards for the private sector. This board would be called the State and local Government Accounting Standards Board or some similar title. If such a board developed the standards, they would be most apt to meet the needs of State and local officials as well as Federal needs.

It seems to me that if such standards were developed, the idea of using the Revenue Sharing Program to promote adherence to the standards has merit. Furthermore, such an effort will require some funding and we believe a reasonable amount of revenue sharing funds should be earmarked to help support that effort. The money would be well spent because good standards could make Federal oversight of its grant and assistance programs much simpler and more effective

You also asked whether it is rational policy to expect the government sector to adhere to the same accounting principles and practices as the private sector.

I think not. The objectives of the two types of entities are different. Private businesses are trying to make money for their shareholders. Governments are trying to protect and promote their citizens' general health and welfare. Further research is needed to identify the specific differences in accounting standards that will be necessary as a result of these differences in objectives but I believe they will be considerable. Consequently, I believe separate accounting principles and practices are necessary.

NONDISCRIMINATION

My concluding comments deal with the nondiscrimination provisions of the Revenue Sharing Act.

Prior studies, including a report we issued in 1976, identified numerous problems in the Office of Revenue Sharing's administration of the nondiscrimination provisions, including extensive delays and lack of followup in discrimination complaint processing. Primarily because of inadequate internal controls and staffing, average processing times varied from 10 to 17 months.

The Office of Revenue Sharing initiated steps to address these problems but little substantive corrective action has been implemented. Processing timeframes continue to be lengthy. For example, our analyses show that average total case processing time is 18 months. The average time to make an investigation and issue a finding letter is 10 1/2 months, exceeding the 90-day legislative requirement by 7 1/2 months.

The number of complaints has been steadily increasing while the number of investigators has declined from 33 in May 1978 to 22--9 below authorization--as of February 1980. Eight investigators have just been hired, but, unless reductions are achieved in processing timeframes, our analysis shows that the present backlog of 882 cases will continue to increase each year.

To help reduce this backlog, it is important that the Office of Revenue Sharing make greater use of State and Federal agencies in coordinating discrimination investigations and monitoring of communities' corrective activities. Athough the Revenue Sharing Act calls for the Secretary to endeavor to enter into agreements with State and other Federal agencies to investigate noncompliance with the civil rights provisions, the Office has made little progress in establishing and implementing cooperative agreements with such agencies.

Cooperative agreements were established with 14 States during 1975 and 1976 but none since then. Although there were some informal working relationships between Office of Revenue Sharing investigators and some of these 14 State agencies, most States view the agreement as an inactive document. Cooperative agreements were also established with the Office of Personnel Management and the Law Enforcement Assistance Administration in 1979, but one agreement has not been implemented and the other has been only partially implemented. The Office of Revenue Sharing has communicated with other Federal agencies such as the Departments of Housing and Urban Development and Health, Education and Welfare, to establish or renegotiate agreements but none have been finalized and no followup action has been taken.

Although it is difficult to quantify, the Office has successfully effected changes in communities' employment and service delivery practices. These changes included influencing communities to hire minorities, develop plans for recruiting, training, and promoting women and minorities, establishing grievance procedures, and making public buildings accessible for handicapped persons.

However, the Office must take corrective action to expand its accomplishments. We believe the Office of Revenue Sharing needs to place greater emphasis in establishing and implementing effective working agreements with State and Federal agencies.

Mr. Chairman, that concludes my prepared statement. My associates and I will be happy to respond to any questions you may have.

ATTACHMENT I

OFFICIALS' PERCEPTIONS OF CURRENT AND FUTURE FISCAL HEALTH FOR THE NINE STATES

Current Health

State	Reasonable to good	Fair to good	Strong to good	Good to excellent
Arkansas			X	
California				X
Idaho				X
Mississippi				X
New York	X			
North Carolina				X
Vermont				X
West Virginia		X		
Wisconsin				X

Near Future Health

State	Questionable	Good to excellent	Optimistic	Continued growth/healt
Arkansas				X
California	X			
Idaho		X		
Mississippi			X (guarded)	
New York				
North Carolina		X		
Vermont				X
West Virginia		X		
Wisconsin		X		

NINE STATE GOVERNMENTS' GENERAL OPERATING FUND REVENUES, EXPENDITURES, AND UNRESTRICTED SURPLUS BALANCES, FISCAL YEARS 1974 THROUGH 1980

ATTACHMENT II

General operating fund at close of States' fiscal years	Arkansas Amount	Arkansas Percentage change from prior year b/	California Amount	California Percentage change from prior year b/	Idaho Amount	Idaho Percentage change from prior year b/	Mississippi Amount	Mississippi Percentage change from prior year b/	New York a/ Amount	New York a/ Percentage change from prior year b/	North Carolina Amount	North Carolina Percentage change from prior year b/	Vermont Amount	Vermont Percentage change from prior year b/	West Virginia Amount	West Virginia Percentage change from prior year b/	Wisconsin Amount	Wisconsin Percentage change from prior year b/
	(Amounts rounded to nearest million)																	
1974																		
Revenues	$438	17.8%	$ 6,978	16.8%	$177	15.0%	$520	13.4%	$ 8,635	3.7%	$1,482	12.5%	$144	4.6%	$ 479	9.6%	$2,688	8.3%
Expenditures	374	(note d)	7,299	30.0	153	(note d)	535	22.4	8,631	4.0	1,625	42.6	146	10.0	456	13.8	2,730	18.9
Surplus balances c/	31	(note d)	187	(69.8)	16	(note d)	89	(14.4)	4	(note d)	181	(44.1)	1	(86.6)	40	125.4	241	11.0
1975																		
Revenues	481	9.9	8,630	23.7	210	18.7	575	10.5	9,658	11.8	1,597	7.7	149	3.4	603	26.0	2,967	10.4
Expenditures	427	14.1	8,349	14.4	191	25.0	604	13.0	9,676	12.1	1,721	5.9	162	11.0	461	1.0	3,149	15.4
Surplus balances c/	13	(57.2)	554	196.2	23	47.2	59	(33.6)	(19)	(562.5)	57	(68.6)	(10)	(1,383.5)	99	145.7	78	(67.7)
1976																		
Revenues	540	12.1	9,639	11.7	231	10.2	645	12.2	10,204	5.7	1,711	7.1	162	8.5	676	12.2	3,477	17.2
Expenditures	501	17.4	9,518	14.0	240	26.0	674	11.6	10,651	10.1	1,699	(1.3)	162	0.3	560	21.5	3,439	9.2
Surplus balances c/	9	(32.3)	732	32.1	(note e)	(98.8)	29	(50.3)	(447)	(2,315.1)	68	20.9	(2)	76.4 f/	126	27.4	67	10.8
1977																		
Revenues	610	12.9	11,381	18.1	253	9.6	722	12.0	11,279	10.5	2,018	18.0	182	12.5	749	10.8	3,808	9.5
Expenditures	569	13.5	10,467	10.0	251	5.0	689	2.2	11,370	6.8	1,936	14.0	165	1.6	771 g/	37.7 g/	3,713	8.0
Surplus balances c/	3	(66.4)	1,713	134.0	3	1,028.3	62	110.9	(92)	79.5 f/	151	120.4	17	863.6	66	(47.7)	167	92.5
1978																		
Revenues	713	16.9	13,695	20.3	283	11.7	805	11.5	11,273	(0.1)	2,197	8.8	184	0.9	811	8.3	4,240	11.4
Expenditures	645	13.4	11,686	11.6	278	11.0	762	10.5	11,268	(0.9)	2,162	11.7	192	16.3	696	(9.7) g/	3,994	7.6
Surplus balances c/	28	832.8	3,686	115.2	4	30.0	105	69.9	5	104.9	185	22.6	5	(70.9)	55	(16.9)	409	144.8
1979																		
Revenues	777	9.0	15,219	11.1	325	15.2	854	6.2	11,987	6.3	2,487	13.2	219	19.5	951 h/	17.3 k/	4,623	9.0
Expenditures	717	11.2	16,251	39.1	315	13.0	888	16.6	11,933	5.9	2,484	14.9	209	9.2	951 h/	36.6 k/	4,696	17.6
Surplus balances c/	9	(66.5)	2,582	(30.0)	10	169.0	72	(31.6)	5	11.1	188	1.4	(note e)	(96.0)	32 h/	(44.1)k/	281	(31.2)
1980																		
Revenues	651 h/	9.5 k/	17,781 h/	16.8 k/	368 h/	13.0 k/	920 h/	7.6 k/	13,318 h/	11.1 k/	2,686 h/	8.0 k/	230 h/	5.1 k/	1,004 h/	5.6 k/	(note d)	—
Expenditures	823 h/	14.7 k/	18,706 h/	15.1 k/	361 h/	14.0 k/	982 h/	10.7 k/	13,015 h/	9.1 k/	2,845 h/	14.5 k/	223 m/	6.3 k/	1,004 h/	5.6 k/	(note d)	—
Surplus balances c/	10 h/	2.2 k/	1,835 h/	(28.9)k/	17 h/	68.1 k/	14 h/	(80.8)k/	(note d)	—	4 h/	(97.6)k/	(note e)	(18.9)k/	13 h/	(59.1)k/	(note d)	—

a/According to the New York State Comptroller, financial information reported by the State is distorted because that information is derived from a cash accounting system. State officials are in the process of developing a modified accrual system for budgeting, accounting, and reporting in accordance with generally accepted accounting principles. The State's unrestricted surplus balance is defined as year-end excess of income over other expenditures and other payments.

b/Figures may not divide due to rounding.

c/Unrestricted surplus balances available for appropriations and/or expenditures in the next or subsequent fiscal years.

d/Not available.

e/Less than one million dollars.

f/Decrease in deficit position.

g/Figures may be incorrectly inflated by about $158 million due to possible accounting error in FY 1977.

h/Estimated.

k/Based on estimated or appropriations data.

m/Appropriation figure.

ATTACHMENT III

Extreme Differences in Per Capita Revenue Sharing Payments to Local Governments with Equal Fiscal Efforts

ATTACHMENT III

State	Current Formula (tiering) Range	Modification A (tiering) Range	Treasury Proposal (tiering) Range	Current Formula (untiered) Range	Modification A (untiered) Range	Treasury Proposal (untiered) Range
ALABAMA						
Counties	3.30	3.97	4.57	0.00	0.00	0.66
Cities	11.88	11.46	13.88	0.00	0.00	2.33
ALASKA						
Counties	39.47	23.82	25.96	0.00	0.00	0.00
Cities	51.04	49.26	49.70	6.28	3.91	9.01
Towns	13.89	5.27	*	*	*	*
ARIZONA						
Counties	10.45	7.11	7.11	0.00	0.00	0.0[illegible]
Cities	13.21	16.21	16.27	0.00	0.00	1.0[illegible]
ARKANSAS						
Counties	3.79	1.68	2.13	0.00	0.00	0.94
Cities	6.43	4.37	5.16	0.01	0.00	2.70
CALIFORNIA						
Counties	14.66	13.14	13.59	0.00	0.00	1.16
Cities	5.75	5.62	7.28	0.00	0.00	5.32
COLORADO						
Counties	8.93	8.63	11.07	0.00	0.00	10.82
Cities	8.78	6.57	10.66	0.01	0.00	7.57
CONNECTICUT						
Cities	9.94	10.05	11.32	0.00	0.00	1.68
Towns	4.81	4.64	8.26	0.00	0.00	4.18
DELAWARE						
Counties	2.81	*	*	0.00	0.00	*
Cities	21.05	21.50	17.72	0.00	0.00	0.47
FLORIDA						
Counties	2.03	0.56	1.00	0.00	0.00	0.82
Cities	7.32	7.04	8.88	0.00	0.00	4.16
GEORGIA						
Counties	6.41	4.44	5.46	0.00	0.00	1.47
Cities	12.32	10.97	12.46	0.00	0.00	1.77
HAWAII						
Counties	0.00	0.00	0.00	0.00	0.00	0.00
Cities	*	*	*	*	*	*
IDAHO						
Counties	12.03	10.66	10.82	0.00	0.00	0.69
Cities	7.42	6.55	6.26	0.00	0.00	2.51

ATTACHMENT III

State	Current Formula (tiering) Range	Modification A (tiering) Range	Treasury Proposal (tiering) Range	Current Formula (untiered) Range	Modification A (untiered) Range	Treasury Proposal (untiered) Range
ILLINOIS						
Counties	0.01	0.23	0.28	0.00	0.00	0.13
Cities	4.99	4.74	5.28	0.00	0.00	1.76
Towns	2.84	2.69	2.73	0.00	0.00	0.29
INDIANA						
Counties	0.02	0.23	0.27	0.00	0.00	0.13
Cities	4.57	4.01	4.12	0.00	0.00	0.87
Towns	1.10	0.62	0.60	0.00	0.00	0.00
IOWA						
Counties	5.15	3.14	3.21	0.00	0.00	0.14
Cities	4.30	4.43	4.55	0.01	0.01	1.09
KANSAS						
Counties	6.65	5.02	8.59	0.00	0.00	7.50
Cities	9.06	7.75	8.07	0.01	0.00	0.60
Towns	5.91	5.39	5.51	0.01	0.01	0.39
KENTUCKY						
Counties	6.71	3.68	4.92	0.00	0.00	1.21
Cities	14.84	13.22	18.60	0.00	0.00	7.91
LOUISIANA						
Counties	12.46	10.47	10.84	10.84	6.99	7.45
Cities	12.86	11.20	11.82	0.72	0.77	1.37
MAINE						
Counties	0.09	1.16	1.79	*	*	0.00
Cities	13.18	15.06	20.65	0.00	0.00	11.73
Towns	5.07	5.04	8.58	0.00	0.01	7.99
MARYLAND						
Counties	14.55	11.50	8.57	0.00	0.00	3.42
Cities	10.75	6.77	9.33	0.00	0.01	0.82
MASSACHUSETTS						
Counties	0.91	0.32	0.18	*	*	*
Cities	9.39	5.86	6.81	0.00	0.00	3.46
Towns	7.25	5.43	7.75	0.00	0.00	4.05
MICHIGAN						
Counties	7.17	4.80	5.00	0.00	0.00	0.28
Cities	8.89	7.51	8.51	0.00	0.00	2.23
Towns	8.17	4.40	4.53	0.00	0.00	0.59
MINNESOTA						
Counties	4.87	2.87	3.25	0.00	0.00	0.51
Cities	5.51	5.58	6.01	0.01	0.01	1.07
Towns	6.18	4.39	4.51	0.01	0.01	0.17
MISSISSIPPI						
Counties	14.95	10.83	12.60	0.00	0.00	3.89
Cities	17.79	17.53	17.56	0.00	0.00	4.35

ATTACHMENT III

State	Current Formula (tiering) Range	Modification A (tiering) Range	Treasury Proposal (tiering) Range	Current Formula (untiered) Range	Modification A (untiered) Range	Treasury Proposal (untiered) Range
MISSOURI						
Counties	1.75	1.21	1.46	0.00	0.00	0.60
Cities	8.17	7.19	6.50	0.01	0.01	1.85
Towns	3.58	2.70	2.73	0.00	0.00	0.25
MONTANA						
Counties	20.67	21.89	22.63	0.00	0.00	4.98
Cities	8.40	10.33	8.21	0.00	0.01	1.21
NEBRASKA						
Counties	11.00	11.30	11.61	0.00	0.00	2.40
Cities	6.23	5.77	5.86	0.01	0.01	0.51
Towns	6.11	4.65	4.67	0.01	0.01	0.41
NEVADA						
Counties	13.74	13.93	1.46	0.00	0.00	0.00
Cities	8.56	8.54	8.90	0.00	0.00	0.54
NEW HAMPSHIRE						
Counties	0.00	0.00	0.00	*	*	0.00
Cities	9.37	9.51	9.52	0.00	0.00	0.16
Towns	2.46	2.46	3.24	0.00	0.00	2.00
NEW JERSEY						
Counties	4.59	3.12	2.27	0.00	0.00	0.21
Cities	8.72	8.47	10.26	0.00	0.00	6.48
Towns	11.69	9.59	10.17	0.00	0.00	2.16
NEW MEXICO						
Counties	7.72	9.01	9.37	0.00	0.00	5.84
Cities	9.56	10.23	9.29	0.00	0.00	4.96
NEW YORK						
Counties	6.80	5.86	3.73	0.00	0.00	1.32
Cities	7.61	6.54	7.21	0.00	0.00	2.07
Towns	6.84	5.36	6.83	0.00	0.00	6.53
NORTH CAROLINA						
Counties	6.41	4.23	4.56	0.00	0.00	0.79
Cities	13.77	13.02	14.15	0.00	0.00	6.39
NORTH DAKOTA						
Counties	13.12	14.50	14.63	0.00	0.00	0.96
Cities	6.40	4.99	5.10	0.01	0.01	0.94
Towns	9.73	8.12	8.30	0.02	0.02	2.21
OHIO						
Counties	0.34	0.27	0.27	0.00	0.00	0.00
Cities	5.50	5.03	7.94	0.00	0.00	5.35
Towns	2.29	1.66	1.80	0.00	0.00	0.27
OKLAHOMA						
Counties	0.63	2.04	2.26	0.00	0.00	0.38
Cities	7.24	6.23	5.77	0.00	0.00	0.94

ATTACHMENT III

State	Current Formula (tiering) Range	Modification A (tiering) Range	Treasury Proposal (tiering) Range	Current Formula (untiered) Range	Modification A (untiered) Range	Treasury Proposal (untiered) Range
OREGON						
Counties	4.85	2.50	2.47	0.00	0.00	0.65
Cities	8.36	7.15	6.15	0.00	0.00	0.54
PENNSYLVANIA						
Counties	0.01	0.79	0.97	0.00	0.00	0.41
Cities	8.46	7.24	7.24	0.00	0.00	2.23
Towns	3.31	3.05	3.67	0.00	0.00	1.24
RHODE ISLAND						
Cities	2.52	2.38	2.38	0.00	0.00	0.00
Towns	3.41	3.45	4.55	0.00	0.00	3.07
SOUTH CAROLINA						
Counties	5.33	7.28	7.11	0.00	0.00	0.33
Cities	13.86	16.01	15.08	0.00	0.00	17.47
SOUTH DAKOTA						
Counties	21.84	24.23	23.67	0.00	0.00	0.78
Cities	7.01	6.70	6.89	0.01	0.01	0.74
Towns	8.06	5.93	6.28	0.02	0.02	0.65
TENNESSEE						
Counties	0.86	1.17	1.21	0.00	0.00	0.03
Cities	13.66	12.12	12.78	0.00	0.00	2.45
TEXAS						
Counties	13.47	14.98	13.91	0.00	0.00	0.90
Cities	8.85	7.26	8.33	0.00	0.00	2.82
UTAH						
Counties	18.15	19.70	19.76	0.00	0.00	0.00
Cities	6.76	5.08	5.13	0.00	0.00	4.07
VERMONT						
Counties	0.27	*	*	*	*	*
Cities	12.08	12.83	11.63	0.00	0.00	6.86
Towns	8.86	8.13	15.73	0.00	0.00	16.49
VIRGINIA						
Counties	2.81	0.72	4.68	0.00	0.00	5.11
Cities	14.29	13.27	14.74	0.00	0.00	1.17
WASHINGTON						
Counties	0.89	0.63	0.94	0.00	0.00	0.72
Cities	3.89	3.84	5.55	0.00	0.00	3.80
WEST VIRGINIA						
Counties	5.57	*	*	0.00	*	*
Cities	12.99	20.73	23.37	0.00	0.00	25.74

ATTACHMENT III

State	Current Formula (tiering) Range	Modification A (tiering) Range	Treasury Proposal (tiering) Range	Current Formula (untiered) Range	Modification A (untiered) Range	Treasury Proposal (untiered) Range
WISCONSIN						
Counties	15.35	15.61	15.70	0.00	0.00	0.25
Cities	6.83	6.73	7.26	0.00	0.00	1.81
Towns	7.19	6.78	6.80	0.00	0.00	0.14
WYOMING						
Counties	12.69	11.77	15.19	0.00	0.00	14.19
Cities	6.70	3.73	4.55	0.00	0.00	1.22

* IN THESE STATES, THERE WERE INSUFFICIENT NUMBERS OF GOVERNMENTS TO COMPLETE THE ANALYSIS

ATTACHMENT IV

Average Differences in Per Capita Revenue Sharing Payments to Local Governments with Equal Fiscal Efforts

State	Current Formula (tiering) Mean	Modification A (tiering) Mean	Treasury Proposal (tiering) Mean	Current Formula (untiered) Mean	Modification A (untiered) Mean	Treasury Proposal (untiered) Mean
ALABAMA						
Counties	0.82	0.99	1.14	0.00	0.00	0.16
Cities	2.97	2.87	3.47	0.00	0.00	0.58
ALASKA						
Counties	9.87	5.95	6.49	0.00	0.00	0.00
Cities	12.76	12.31	12.42	1.57	0.98	2.25
Towns	3.47	1.32	*	*	*	*
ARIZONA						
Counties	2.61	1.78	1.78	0.00	0.00	0.00
Cities	3.30	4.05	4.07	0.00	0.00	0.26
ARKANSAS						
Counties	0.95	0.42	0.53	0.00	0.00	0.23
Cities	1.61	1.09	1.29	0.00	0.00	0.68
CALIFORNIA						
Counties	3.67	3.28	3.40	0.00	0.00	0.29
Cities	1.44	1.40	1.82	0.00	0.00	1.33
COLORADO						
Counties	2.23	2.16	2.77	0.00	0.00	2.71
Cities	2.19	1.64	2.66	0.00	0.00	1.89
CONNECTICUT						
Cities	2.49	2.51	2.83	0.00	0.00	0.42
Towns	1.20	1.16	2.06	0.00	0.00	1.04
DELAWARE						
Counties	0.70	*	*	0.00	0.00	*
Cities	5.26	5.37	4.43	0.00	0.00	0.12
FLORIDA						
Counties	0.51	0.14	0.25	0.00	0.00	0.21
Cities	1.88	1.76	2.22	0.00	0.00	1.04
GEORGIA						
Counties	1.60	1.11	1.37	0.00	0.00	0.37
Cities	3.08	2.74	3.12	0.00	0.00	0.44
HAWAII						
Counties	0.00	0.00	0.00	0.00	0.00	0.00
Cities	*	*	*	*	*	*
IDAHO						
Counties	3.01	2.67	2.70	0.00	0.00	0.17
Cities	1.86	1.64	1.56	0.00	0.00	0.63

ATTACHMENT IV

State	Current Formula (tiering) Mean	Modification A (tiering) Mean	Treasury Proposal (tiering) Mean	Current Formula (untiered) Mean	Modification A (untiered) Mean	Treasury Proposal (untiered) Mean
ILLINOIS						
Counties	0.00	0.06	0.07	0.00	0.00	0.03
Cities	1.25	1.19	1.32	0.00	0.00	0.44
Towns	0.71	0.67	0.68	0.00	0.00	0.07
INDIANA						
Counties	0.01	0.06	0.07	0.00	0.00	0.03
Cities	1.14	1.00	1.03	0.00	0.00	0.22
Towns	0.28	0.15	0.15	0.00	0.00	0.00
IOWA						
Counties	1.29	0.78	0.80	0.00	0.00	0.03
Cities	1.08	1.11	1.14	0.00	0.00	0.27
KANSAS						
Counties	1.66	1.25	2.15	0.00	0.00	1.87
Cities	2.27	1.94	2.02	0.00	0.00	0.15
Towns	1.48	1.35	1.38	0.00	0.00	0.10
KENTUCKY						
Counties	1.68	0.92	1.23	0.00	0.00	0.30
Cities	3.71	3.31	4.65	0.00	0.00	1.98
LOUISIANA						
Counties	3.11	2.62	2.71	2.71	1.75	1.86
Cities	3.22	2.80	2.96	0.18	0.19	0.34
MAINE						
Counties	0.02	0.29	0.45	*	*	0.00
Cities	3.29	3.76	5.16	0.00	0.00	2.93
Towns	1.27	1.26	2.14	0.00	0.00	2.00
MARYLAND						
Counties	3.64	2.87	2.14	0.00	0.00	0.86
Cities	2.69	1.69	2.33	0.00	0.00	0.21
MASSACHUSETTS						
Counties	0.23	0.08	0.04	*	*	*
Cities	2.35	1.47	1.70	0.00	0.00	0.87
Towns	1.81	1.36	1.94	0.00	0.00	1.01
MICHIGAN						
Counties	1.79	1.20	1.25	0.00	0.00	0.07
Cities	2.22	1.88	2.13	0.00	0.00	0.56
Towns	2.04	1.10	1.13	0.00	0.00	0.15
MINNESOTA						
Counties	1.22	0.72	0.81	0.00	0.00	0.13
Cities	1.38	1.39	1.50	0.00	0.00	0.27
Towns	1.55	1.10	1.13	0.00	0.00	0.04
MISSISSIPPI						
Counties	3.74	2.71	3.15	0.00	0.00	0.97
Cities	4.45	4.38	4.39	0.00	0.00	1.09

ATTACHMENT IV

State	Current Formula (tiering) Mean	Modification A (tiering) Mean	Treasury Proposal (tiering) Mean	Current Formula (untiered) Mean	Modification A (untiered) Mean	Treasury Proposal (untiered) Mean
MISSOURI						
Counties	0.44	0.30	0.36	0.00	0.00	0.15
Cities	2.04	1.80	1.62	0.00	0.00	0.46
Towns	0.90	0.67	0.68	0.00	0.00	0.06
MONTANA						
Counties	5.17	5.47	5.66	0.00	0.00	1.24
Cities	2.10	2.58	2.05	0.00	0.00	0.30
NEBRASKA						
Counties	2.75	2.83	2.90	0.00	0.00	0.60
Cities	1.56	1.44	1.47	0.00	0.00	0.13
Towns	1.53	1.16	1.17	0.00	0.00	0.10
NEVADA						
Counties	3.44	3.48	0.36	0.00	0.00	0.00
Cities	2.14	2.13	2.23	0.00	0.00	0.13
NEW HAMPSHIRE						
Counties	0.00	0.00	0.00	*	*	0.00
Cities	2.34	2.38	2.38	0.00	0.00	0.04
Towns	0.62	0.61	0.81	0.00	0.00	0.50
NEW JERSEY						
Counties	1.15	0.78	0.57	0.00	0.00	0.05
Cities	2.18	2.12	2.57	0.00	0.00	1.62
Towns	2.92	2.40	2.54	0.00	0.00	0.54
NEW MEXICO						
Counties	1.93	2.25	2.34	0.00	0.00	1.46
Cities	2.39	2.56	2.32	0.00	0.00	1.24
NEW YORK						
Counties	1.70	1.46	0.93	0.00	0.00	0.33
Cities	1.90	1.63	1.80	0.00	0.00	0.52
Towns	1.71	1.34	1.71	0.00	0.00	1.63
NORTH CAROLINA						
Counties	1.60	1.06	1.14	0.00	0.00	0.20
Cities	3.44	3.26	3.54	0.00	0.00	1.60
NORTH DAKOTA						
Counties	3.28	3.62	3.66	0.00	0.00	0.24
Cities	1.60	1.25	1.27	0.00	0.00	0.23
Towns	2.43	2.03	2.08	0.00	0.00	0.55
OHIO						
Counties	0.08	0.07	0.07	0.00	0.00	0.00
Cities	1.38	1.26	1.98	0.00	0.00	1.34
Towns	0.57	0.41	0.45	0.00	0.00	0.07
OKLAHOMA						
Counties	0.16	0.51	0.57	0.00	0.00	0.10
Cities	1.81	1.56	1.44	0.00	0.00	0.24

ATTACHMENT IV

ATTACHMENT IV

State	Current Formula (tiering) Mean	Modification A (tiering) Mean	Treasury Proposal (tiering) Mean	Current Formula (untiered) Mean	Modification A (untiered) Mean	Treasury Proposal (untiered) Mean
OREGON						
Counties	1.21	0.62	0.62	0.00	0.00	0.16
Cities	2.09	1.79	1.54	0.00	0.00	0.14
PENNSYLVANIA						
Counties	0.00	0.20	0.24	0.00	0.00	0.10
Cities	2.11	1.81	1.81	0.00	0.00	0.56
Towns	0.83	0.76	0.92	0.00	0.00	0.31
RHODE ISLAND						
Cities	0.63	0.60	0.60	0.00	0.00	0.00
Towns	0.85	0.86	1.14	0.00	0.00	0.77
SOUTH CAROLINA						
Counties	1.33	1.82	1.78	0.00	0.00	0.08
Cities	3.46	4.00	3.77	0.00	0.00	4.37
SOUTH DAKOTA						
Counties	5.46	6.06	5.92	0.00	0.00	0.19
Cities	1.75	1.67	1.72	0.00	0.00	0.18
Towns	2.01	1.48	1.57	0.00	0.01	0.16
TENNESSEE						
Counties	0.21	0.29	0.30	0.00	0.00	0.01
Cities	3.42	3.03	3.20	0.00	0.00	0.61
TEXAS						
Counties	3.37	3.75	3.48	0.00	0.00	0.23
Cities	2.21	1.82	2.08	0.00	0.00	0.71
UTAH						
Counties	4.54	4.93	4.94	0.00	0.00	0.00
Cities	1.69	1.27	1.28	0.00	0.00	1.02
VERMONT						
Counties	0.07	*	*	*	*	*
Cities	3.02	3.21	2.91	0.00	0.00	1.71
Towns	2.21	2.03	3.93	0.00	0.00	4.12
VIRGINIA						
Counties	0.70	0.18	1.17	0.00	0.00	1.28
Cities	3.57	3.32	3.68	0.00	0.00	0.29
WASHINGTON						
Counties	0.22	0.16	0.24	0.00	0.00	0.18
Cities	0.97	0.96	1.39	0.00	0.00	0.95
WEST VIRGINIA						
Counties	1.39	*	*	0.00	*	*
Cities	3.25	5.18	5.84	0.00	0.00	6.44

ATTACHMENT IV

State	Current Formula (tiering) Mean	Modification A (tiering) Mean	Treasury Proposal (tiering) Mean	Current Formula (untiered) Mean	Modification A (untiered) Mean	Treasury Proposal (untiered) Mean
WISCONSIN						
Counties	3.84	3.90	3.92	0.00	0.00	0.06
Cities	1.71	1.68	1.82	0.00	0.00	0.45
Towns	1.80	1.70	1.70	0.00	0.00	0.03
WYOMING						
Counties	3.17	2.94	3.80	0.00	0.00	3.55
Cities	1.67	0.93	1.14	0.00	0.00	0.31

* IN THESE STATES, THERE WERE INSUFFICIENT NUMBERS OF GOVERNMENTS TO COMPLETE THE ANALYSIS

37 CENTRAL CITIES RANKED BY FISCAL NEED BY THE CONGRESSIONAL BUDGET OFFICE 1/

ATTACHMENT V

CITIES	CURRENT FORMULA (tiered)	MODIFI- CATION A (tiered)	TREASURY PROPOSAL (tiered)	CURRENT FORMULA (untiered)	MODIFI- CATION A (untiered)	TREASURY PROPOSAL (untiered)
	CHANGE IN TOTAL GRANT FROM CURRENT FORMULA FOR ENTITLEMENT PERIOD 10					
HIGH-						
BOSTON	22,431,185	4,640,934	4,640,934	0	4,640,934	4,640,934
NEW YORK	298,585,303	6,412,388	10,437,117	-2,567,002	3,701,138	7,325,606
NEWARK	9,789,971	1,044,941	1,219,840	0	2,025,490	2,025,490
ST LOUIS	13,255,935	2,742,607	2,742,607	0	2,742,607	2,742,607
PHILADELPHIA	49,039,587	10,146,122	10,146,122	1	10,146,122	10,146,122
BALTIMORE	26,428,369	5,467,938	5,467,938	0	5,467,938	5,467,938
JERSEY CITY	5,956,289	720,243	750,967	678,184	597,212	719,032
BIRMINGHAM	8,087,829	-109,364	-642,560	0	1,673,344	1,673,344
DETROIT	39,905,398	8,256,289	8,256,289	0	8,256,289	8,256,289
NEW ORLEANS	18,652,167	-1,587,983	-13,655	311,733	450,523	766,625
Subtotal	492,031,933	37,734,115	43,005,599	-1,577,084	39,701,597	43,763,987
MEDIUM						
PATTERSON	2,739,000	-117,897	-105,652	273,204	235,979	292,034
BUFFALO	6,653,655	143,000	237,790	1,339,369	1,509,725	1,606,653
CINCINNATI	10,260,626	1,538,757	1,572,013	0	2,124,130	2,124,130
NORFOLK	7,714,729	1,596,151	1,596,151	0	1,596,151	1,596,151
CLEVELAND	14,673,399	244,399	891,077	976,214	3,071,901	3,272,991
SAN FRANCISCO	21,761,326	5,853	-878,482	-241,645	-230,357	-995,104
PITTSBURGH	11,733,600	-692,219	-406,393	514,237	470,973	704,236
ROCHESTER	3,763,092	80,916	134,895	1,270,129	1,376,707	1,438,334
LOUISVILLE	10,512,908	2,007,165	1,492,579	0	2,175,085	2,175,085
EL PASO	7,765,006	-22,608	222,377	-505,369	-324,277	-80,189
DENVER	11,542,530	-110,242	-116,670	-193,246	-212,791	-208,057
GARY	3,342,499	250,531	317,468	507,457	776,113	784,271
MIAMI	7,979,491	-19,064	669,523	298,896	298,119	510,915
TAMPA	4,930,607	11,779	75,709	201,962	201,481	333,413
COLUMBUS	9,233,270	153,787	309,046	756,427	774,209	887,614
SAN BERNADINO	2,227,976	600	7,600	67,622	68,926	99,425
ALBANY	1,512,148	32,474	56,760	135,648	170,540	190,716
Subtotal	138,361,862	5,079,723	6,055,791	5,400,904	14,081,414	14,732,618
LOW-						
AKRON	4,523,729	75,346	103,053	163,552	171,895	225,106
SACRAMENTO	3,965,048	1,065	13,525	80,974	83,096	119,401
MINNEAPOLIS	7,593,868	93,890	281,981	854,557	1,002,023	1,155,323
INDIANAPOLIS	13,171,585	909,799	928,427	68,216	992,113	1,020,166
LOS ANGELES	46,720,506	12,565	1,278,158	1,394,500	1,419,738	1,851,473
PHOENIX	10,417,504	-144,693	-45,622	-425,870	-424,939	-397,432
SAN DIEGO	9,251,977	2,488	43,978	-256,744	-252,025	-171,311
SEATTLE	9,412,933	-18,446	-38,381	-220,917	-242,734	-592,839
SAN JOSE	6,673,122	1,795	211,417	621,690	625,516	690,973
ANAHEIM	2,389,478	643	66,122	222,856	224,226	247,666
Subtotal	114,119,750	934,443	2,278,696	2,502,814	3,598,909	4,148,526
TOTAL	744,513,545	43,748,281	51,340,086	6,326,634	57,381,920	62,645,131

1/ Excludes Washington, D.C. which is treated as a State in the revenue sharing formula.

ATTACHMENT V