

1960, estimated that related types of institutions under voluntary auspices received about 22 percent of their operating revenues from public funds and about 50 percent from contributions or united funds. Of the remaining 28 percent revenue, it is estimated that user charges accounted for an average of approximately 10 percent with a range of from 2 to 35 percent.

Among the other child welfare institutions, the general pattern of fee charging nationally is to charge for the total service; therefore no special charges are recorded for occupancy or use of facilities or structures.

Fees received in institutions for dependent children in 23 cities in 1960 amounted to 6.5 percent of total receipts. Sources of all income for governmental and voluntary institutions is summarized below:¹⁹

	Percent
Public funds:	
Local.....	33.6
State.....	16.0
Federal.....	1.2
Contributions:	
United fund or chest.....	13.3
Other.....	19.9
Other receipts:	
Fees.....	6.5
Investments.....	7.4
Other.....	2.2

Payments from public funds make up the largest source of income. Governmental institutions were financed about 96 percent from public payments. Institutions under voluntary auspices received about 22 percent from public funds and about 50 percent from contributions or united funds.

(b) *Extent of User Charges*

1. User charges are too negligible to be considered as a source of funds for meeting current operational or planned capital needs for detention facilities.

2. User charges typically contribute only a small proportion of operational and maintenance charges for public and voluntary institutions serving delinquent children. There are no known instances of institutions which set aside operating income to finance capital costs; this is specifically excluded in most united fund agreements with voluntary institutions.

3. Also in regard to other child welfare facilities, there are no known instances of institutions which set aside operating income to finance capital costs. (Again, this is specifically excluded in most united fund agreements.)

There is a wide range in the extent to which public payments to voluntary institutions meet total operating costs. In some areas a flat grant is made which has little relationship to actual costs. In New York City, a complex formula pays up to 90 percent of costs.

(c) *Use of Tax Resources, Public Borrowing*

1. For the construction of large detention homes, government financing probably is supported by sale of bonds; smaller homes may be financed by the government from general tax funds.

¹⁹ *Ibid.*