

**Municipal Revenue Sources For General Fund Expenditures:
A Review Of Texas Cities**

An Applied Research Project

By:

Daniel J. O'Leary

Submitted To:

**The Faculty Of Southwest Texas State University
In Partial Fullfillment Of The
Requirments For Political Science 5397
Spring, 1995**

Accepted and Approved By:

TABLE OF CONTENTS

I. CHAPTER I.: INTRODUCTION.....	1
Research Purpose	
Order of Presentation	
II. CHAPTER II.: LITERATURE REVIEW.....	3
Criteria to Assess Taxation.....	4
Benefit Principle.....	5
Ability to Pay Principle.....	6
Efficiency Values.....	9
The Property Tax.....	10
The Sales Tax.....	17
The Utility Transfer.....	21
Intergovernmental Transfers.....	25
The User Fee.....	27
Other Revenue Sources.....	30
III. CHAPTER III: LEGAL SETTING.....	34
Property Tax.....	34
Sales Tax.....	35
Utility Transfers.....	36
User Fees.....	37
Other Revenue Sources.....	38
IV. CHAPTER IV: RESEARCH SETTING.....	39
Texas City Government Structure.....	39
City Categorization.....	40
Texas Cities in the 1980s and 1990's.....	40
City Budget Document.....	40
The General Fund.....	41
General Fund Revenue Categories.....	41
Hypotheses for Research.....	43
V. CHAPTER V: METHODOLOGY.....	46
Research Method.....	46

Sample Selection.....	47
Data Collection.....	48
Variables and Variable Measurement.....	49
Statistical Analysis of Data.....	49
 VI. CHAPTER VI: RESULTS	50
Cities of 100,000-500,000 Population.....	50
Cities of 75,000-99,999 Population.....	53
Cities of 50,000-74,999 Population.....	55
Cities of 25,000-49,999 Population.....	57
Results Summary.....	59
VII. CHAPTER VII: DISCUSSION.....	61
Questions for Further Research.....	62
Success of Research.....	63
VIII.BIBLIOGRAPHY.....	64
IX. APPENDICES.....	69
Individual City Data.....	69-100
City Database.....	100-111

LIST OF TABLES AND CHARTS

TABLE 1.1: MUNICIPAL GOVERNMENT REVENUE SOURCES	31
TABLE 4.1: HYPOTHESES TABLE.....	44
TABLE 5.1: STUDY SAMPLES.....	58
FIGURE 6.1: DISTRIBUTION OF REVENUE SOURCES 1982-1992	
TEXAS CITIES POPULATION 100,000-500,000.....	52
TABLE 6.1: COMPARISON OF PROPORTION OF REVENUE 1982-1983	
AND 1992-1993-(100,000-500,000 CITIES).....	52
FIGURE 6.2: DISTRIBUTION OF REVENUE SOURCES 1982-1992	
TEXAS CITIES POPULATION 75,000-99,999..	54
TABLE 6.2: COMPARISON OF PROPORTION OF REVENUE 1982-1983	
AND 1992-1993-(75,000-99,999 CITIES).....	54
FIGURE 6.3: DISTRIBUTION OF REVENUE SOURCES 1982-1992	
TEXAS CITIES POPULATION 50,000-74,999.....	56
TABLE 6.3: COMPARISON OF PROPORTION OF REVENUE 1982-1983	
AND 1992-1993-(50,000-74,999 CITIES).....	56
FIGURE 6.4: DISTRIBUTION OF REVENUE SOURCES 1982-1992	
TEXAS CITIES POPULATION 25,000-49,999.....	58
TABLE 6.4: COMPARISON OF PROPORTION OF REVENUE 1982-1983	
AND 1992-1993-(25,000-49,999 CITIES).....	58
TABLE 6.5: HYPOTHESES ANALYSIS.....	60
INDIVIDUAL CITY GRAPHS.....	70-101
INDIVIDUAL CITY DATA BASE.....	102-110

CHAPTER I: INTRODUCTION

Research Purpose

The purpose of this study is to determine what the sources of revenue for Texas Municipal government general funds are and, whether there are any trends evident in recent years? An understanding of government revenue sources and their relative importance over time is important to effective city management. The recession of the 1980s, the declining tax bases of the large metropolitan city, sporadic tax revolts of citizens and a declining role of the Federal government in the last fifteen years has created fiscal uncertainty in city management. This fiscal uncertainty challenges the city administrator to maintain the mission of city government in the face of uncertain revenues. The amount of information available to the government administrator about revenue trends in Texas cities is sparse. This project is designed to gather revenue data from a wide cross section of the state and make it available to Texas city government administrators.

Order of Presentation

Including this introduction, this study is organized into seven primary chapters and an extensive appendix containing valuable data. These chapters are: (1) Introduction, (2) Review of the Literature, (3) Legal Setting, (4) Research Setting, (5) Methodology, (6) Results, and (7) Discussion.

The review of the literature chapter explores tax policies in general and begins to develop five broad categories of revenue sources common to municipal government: the property tax, the sales tax, utility taxes and transfers, intergovernmental transfers, and other revenue sources such as user charges.

Chapter three chapter considers the legal environment surrounding municipal revenues. State statutes and relevant court cases are discussed as they apply to these revenue sources. The legal environment is explored for all five groups of revenue types.

CHAPTER II: LITERATURE REVIEW

The role of government in the lives of people has been debated since government's creation. The American version of federalism created a local government that allows people convenient access to local administrators. These administrators pave the streets, provide clean water, carry away waste, and deliver a whole host of services that affect the quality of life of human beings. Unfortunately, it takes money to do these jobs and great debates ensue about "who should pay."

Where do cities get their money to operate? A review of the literature reveals much discussion about the question. It is obvious from the discussion that the American citizen pays the local government bill, but who pays how much is the arena of politics that is played out daily in local City Hall chambers.

The purpose of this chapter is to review the literature concerning municipal government revenue sources. The mix of revenues used by municipal governments varies from city to city. Revenue diversification, however, is what city governments should seek.¹ Drawing funds from one source too heavily can cause an imbalance that makes a city government very vulnerable to revenue shortfalls.² In a changing political environment, states have moved to give municipal governments more flexibility in their ability to raise funds.³ A diverse mix of revenue sources protects the city budget from swings in the business cycle. A heavy reliance on one source can make a city budget vulnerable to these swings.⁴

¹ John L. Mikesell, "The Cyclical Sensitivity of State and Local Taxes," *Public Budgeting and Finance* (Spring 1984): 33.

² John L. Mikesell:33.

³ Steven D. Gold and Sarah Ritchie, "State Actions Affecting Cities and Counties, 1990-1993: De Facto Federalism," *Public Budgeting and Finance* (Summer 1994):40.

⁴ Jack P. Snyderhoud, "State-Local Revenue Diversification, Balance, and Fiscal Performance," *Public Finance Quarterly* (April 1994):170.

The literature is quite silent about what the revenue mix should be for local governments. Each local municipality apparently governs under a different set of circumstances and seems to use a mix best suited for it. The literature, however, warns of the dangers of overreliance on one source or another. Robert Bland does suggest that for every one dollar in sales tax collected by a municipality, at least one dollar of property tax should be collected.⁵ Apart from this rule of thumb, guidance seems to be lacking and the revenue mix cities use is a matter of local choice within statutory limits set by state governments.⁶

The source of revenues for local government is consistent throughout the United States. There exist several groups of revenue sources that are found in all city budgets. Those include property tax, sales tax, income tax, utility transfers, licenses and permit fees, intergovernmental transfers, charges for services and a whole host of minor income generating devices.⁷ The literature deals at length with each form of revenue.

CRITERIA TO ASSESS TAXATION

Joseph M. Dodge submits that there are generally four maxims of material sacrifice used to create tax policy.

1. From each according to the "benefits" received from government(benefit principle)
2. From each according to what he or she "uses up"(consumption approach)
3. From each according to their "material well-being."

⁵ Robert L. Bland, *A Revenue Guide for Local Government*:66.

⁶ Glen Hahn Cope and W. Norton Grubb, "Restraint in a Land of Plenty: Revenue and Expenditure Limitations in Texas," *Public Budgeting and Finance* (Winter, 1982):143.

⁷ Katherine Garcia, "Revenue Accounting-Government Funds" in *Handbook of Governmental Accounting and Finance*: 4-9 and 4-10.

4. From each according to his or her "means"(ability to pay principle)⁸

BENEFIT PRINCIPLE

One value used to assess the quality of a particular tax is referred to as the "benefit principle." This principle views government as a provider of benefits to a public who should pay for such benefits as received.⁹ Musgrave and Musgrave point out that the benefit principle takes into account a taxpayer's demand and the benefit received from a public service.¹⁰ Sharp and Olson submit that in contrast to the ability to pay principle which only considers the tax side of the process, the benefits principle integrates both the tax side as well as the expenditure side.¹¹ A particular revenue meets the "benefit principle" if the user of the service charge is charged an amount equal to the actual cost or provision. Joseph M Dodge points out that some adopt the benefit principle to justify progressive rates.¹² The "well-off" benefit disproportionately more than the rest from government services particularly from security services, rule of law and economic regulation all designed to protect property.¹³ Sharp and Olson criticize the benefit principle as difficult to measure and expensive to users.¹⁴ Shields argues that pricing for services is fair as users of services pay for services received while persons who choose not to use services are not required to pay.¹⁵

⁸ Joseph M. Dodge, *The Logic of Tax, Federal Income Tax Theory and Policy*. (West Publishing Co.:St. Paul Minn.1989):89

⁹ Dodge:90

¹⁰ Richard A. Musgrave and Peggy B. Musgrave, *Public Finance in Theory and Practice* :212.

¹¹ Ansel M. Sharp and Kent W. Olson, *Public Finance*:148.

¹² Dodge:91

¹³ Dodge:91

¹⁴ Sharp and Olson:148.

¹⁵ Patricia M. Shields, "Public Pricing: One Answer to the Human Service Fiscal Dilemma." *New England Journal of Human Services*(Summer 1981):19.

Dodge submits that the benefits principle lacks specificity. He argues that both “who benefits from what” and “what benefits should be chargeable” are subject to debate and that both the political left and right commonly argue both sides of the issue.¹⁶ Dodge also points out that the benefit principle is irrelevant to transfers of wealth functions of tax policy. It would not make sense to ask the poor to pay for welfare received.¹⁷

ABILITY TO PAY PRINCIPLE

Income, Consumption or Wealth

What should a government tax from a population to finance government? Should the government tax a taxpayer's income, consumption or wealth? Musgrave and Musgrave argue that income is the best measure of the ability to pay.¹⁸ They define income as all money received from all sources or consumption plus savings.¹⁹ Musgrave and Musgrave argue that a comprehensive measure of income would negate the need to supplementary tax wealth and consumption.²⁰ They argue that income provides a more comprehensive base than consumption. They illustrate this point by explaining that a

“a person with an income of \$20,000 and consumption of \$18,000 must be as well off as another with the same income and consumption of \$20,000 simply because the first person also could have consumed the whole amount.”²¹

¹⁶ Dodge:91.

¹⁷ Dodge:91.

¹⁸ Richard A. Musgrave and Peggy B. Musgrave, *Public Finance in Theory and Practice*:220

¹⁹ Musgrave and Musgrave:220

²⁰ Musgrave and Musgrave:222

²¹ Musgrave and Musgrave:220

Consumption, they argue, does not consider savings or wealth.

Musgrave and Musgrave also point out that wealth should not be taxed on ability to pay grounds. In another example they argue:

"Suppose that both started out with a wage income, but A saved while B did not. Under the income tax philosophy, A is properly taxed on his interest income derived from his savings, but it would not be correct to add a further tax on his capital, since the same opportunity for accumulation was open to B. Tax capacity was measured adequately when income was taxed to begin with."²²

Income therefore is the best measure of taxing capacity of a taxpayer. Ability to Pay criteria, however, also consider income level differences.

Vertical and Horizontal Equity

Vertical equity is concerned with proper relationships between relative tax burden and differing capabilities to pay.²³ Based on annual income, vertical equity calls for persons of higher income to pay a higher percentage of their income in taxes. Persons with larger incomes should pay higher taxes. This sort of vertical equity issue proposes an equal sacrifice prescription. This ability to pay value asserts that tax policy can achieve equity only if higher income people pay a higher tax rate to achieve equal sacrifice.²⁴ This tax policy is commonly referred to in the literature as "progressive."²⁵

Vertical equity norms are challenged by a regressive tax. A regressive tax rate occurs when the ratio of taxes to income declines as income rises.²⁶ A violation of the ability to pay principle, a regressive rate takes a higher percentage of a poor person's income than upper income taxpayers.

²² Musgrave and Musgrave:222.

²³ Musgrave and Musgrave:216.

²⁴ Musgrave and Musgrave:216.

²⁵ Sharp and Olson:145.

²⁶ Sharp and Olson:145.

Most scholars agree that horizontal equity is desirable in a tax.²⁷ Horizontal equity is the concept that people with equal income levels should pay equal taxes.²⁸ While most taxes do not appear to have a problem with horizontal equity, the property tax has been found to violate this principle as will be discussed below.

Tax Incidence

Musgrave and Musgrave contend that in the end, all taxes are borne by individuals.²⁹ Who will ultimately pay the cost of a particular tax is known as the tax's incidence.³⁰ James Helbrun explains that a tax has two types of incidence. Legal incidence is who must legally pay the tax bill, while economic incidence describes who actually ends up paying the tax bill after the burden has been shifted.³¹ The legal incidence of a property tax would be the property owner, while the economic incidence of a property tax may be a renter who pays higher rents due to taxes shifted by the owner. Musgrave and Musgrave point out that the incidence of a tax is difficult to ascertain, especially the corporate profits tax and the property tax.³² The property tax incidence will be discussed below.

The ability to pay principle encompasses wealth, consumption and income. Vertical and horizontal equity are important values used to judge a tax's fairness. Both the ability to pay and the benefit principle are equity values precipitating much debate. In addition to equity values, tax policy is often evaluated using efficiency values.

²⁷ Albert Ando, Marshall Blume and Irwin Friend, *The Structure and Reform of the U.S. Tax System*:64

²⁸ Musgrave and Musgrave:216.

²⁹ Musgrave and Musgrave:376.

³⁰ Musgrave and Musgrave:376.

³¹ James Helbrun, "Who Bears The Burden of the Property Tax," *The Property Tax and Local Finance* edited by C. Lowell Harriss (Capital City Press:Monpelier, Vermont):57.

³² Musgrave and Musgrave:377.

Efficiency Values

Two values discussed in the literature affecting local government tax policy are flexibility and productivity. Most of the literature discussion about efficiency deals with the effect on the economy and on individuals by particular tax policies. Local efficiency values should also include the ability of a tax revenue to produce the needed revenue for a local government to operate. The efficiency values of flexibility and productivity relate to local government operations.

FLEXIBILITY

A tax system should be flexible or plastic enough that it can satisfy the changing financial needs of a local government. A flexible revenue source for a local government is one that the officials of local government can change locally. Robert Bland maintains that local government revenues limited by state or federal statute or revenues sensitive to fluctuations in the macro-economy are said to have a problem of flexibility.³³ Changes in the macro-economy affect some revenue sources more than other. A flexible revenue source is one that the local government can quickly change to collect needed revenue.

PRODUCTIVITY

A revenue system should be productive in that it should efficiently generate enough revenue to operate the local government.³⁴ The cost of both administrative compliance and enforcement should be as low as possible.³⁵ A particular revenue source used by a local municipality may be productive or may not produce much revenue at all. Revenue production determines services levels provided by a city.

Equity and Efficiency issues are values that city administrators use to determine tax policies. The following five revenue sources used by municipalities will be studied using the above criteria. The property tax, the sales tax, the utility transfer, the user fee and

³³ Robert Bland, *A Revenue Guide for Local Government*:15.

³⁴ Sharp and Olson:140.

³⁵ Sharp and Olson:149.

the intergovernmental transfer will be analyzed. First, the property tax will be evaluated as it is a fundamental local revenue source.

THE PROPERTY TAX

The property tax or ad valorem tax is common to all fifty states in the United States and is the oldest tax levied in the country.³⁶ It is assessed according to the value of real estate owned by a citizen. It is generally computed at a rate per hundred dollars of value.

EFFICIENCY ISSUES

By far the property taxes greatest advantage is its stability.³⁷ It is found to be insensitive to macro-economic swings.³⁸ It is also easy for local governments to estimate and to derive a workable revenue total for budget preparation. This stability makes it easier to align revenue with future expenditures.³⁹ The property tax is difficult to evade and is able to reach non-resident property owners who benefit from city services.⁴⁰

The literature points out some flexibility problems with the property tax. Bland argues that the tax lags behind economic growth with belated reappraisals of property values.⁴¹ Yet, Raphaelson argues that property taxes are flexible to local government as

³⁶ Robert L. Bland, *A Revenue Guide for Local Government*: 27.

³⁷ Arnold H. Raphaelson, "The Property Tax," in *Management Policies in Local Government Finance*: 227.

³⁸ John Mikesell, 18.

³⁹ Arnold H. Raphaelson: 201.

⁴⁰ Robert Bland, *A Revenue Guide for Local Governments*: 43.

⁴¹ Robert Bland, *A Revenue Guide for Local Governments*: 43.

they are able to change rates at the local level unless limited by state statutes or constitutional limitations.⁴²

Bland finds the property tax to be efficiently administered and easily enforced by local officials making the revenue source productive.⁴³ Raphaelson maintains that the property tax is productive in most cities of the United State.⁴⁴ One of the biggest disadvantages of the property tax is its visibility. It is generally paid in a few large payments. The immediate burden on the taxpayer can be high.⁴⁵ This makes the property tax vulnerable to political pressure and reduces its productive ability to produce needed revenue. A proliferation of taxing districts has caused a great deal of overlapping of special districts over traditional county and city districts. The net result is an erosion of the property tax base for municipalities.⁴⁶

EQUITY ISSUES

The Property Tax and Horizontal Equity

On surface it would appear that property tax levies would also create a horizontally equitable tax system. Each property, in theory, is assessed at market value and applied to a tax rate per hundred dollars of valuation. Bowman, et al, find serious problems in horizontal equity. They point out that assessments of property can vary between actual property valuations of owners. In effect, persons of the same wealth pay differing

⁴² Raphaelson:227

⁴³ Robert Bland, *A Revenue Guide for Local Governments*:44.

⁴⁴ Raphaelson:227.

⁴⁵ Michael Bell and John H. Bowman, "Property Taxes," in *Local Government Finances Concepts and Practices*:87.

⁴⁶ Cope and Grubb:154.

property taxes due to this problem.⁴⁷ They also argue that the exclusion of intangible wealth such as stocks and bonds make the property tax less horizontally equitable.⁴⁸

Dick Netzer points out several horizontal equity problems with the property tax. While uniform assessments of property values are generally required by law, the assessment of property creates several equity problems.⁴⁹ Netzer points out to two major defects of the property tax relevant to horizontal equity. First, Netzer argues that inequalities in assessments relative to property values are the rule rather than the exception.⁵⁰ Persons of equal income may have their property valued differently due to poor assessment efforts. Secondly, Netzer argues that due to taste or other circumstances, people within narrow income groups own property of differing values.⁵¹ Netzer reasons that the consequences of these two factors plus geographic differentials and assessment practices cause the property tax to violate horizontal equity values.

The Coefficient of Dispersion of the Property Tax

Another assessment problem affecting horizontal equity is measured as a coefficient of dispersion. Given that property assessments are required to be uniformly appraised, there are wide variations in actual appraisals. H. Clyde Reeves contends that old archaic methods of assessments are the norm and that the previous assessment of a piece of property is the criterion used for current assessment.⁵² Netzer explains that since the assessment determines the tax, a twenty percent dispersion means that a property owner is faced with a tax liability that is twenty percent more or less than it should be.⁵³ This

⁴⁷ John H. Bowman, George E. Hoffer and Michael D. Pratt, "Current Patterns and Trends in State and Local Intangibles Taxation," *National Tax Journal* (Dec. 1990):150.

⁴⁸ Bowman, Hoffer and Pratt:448

⁴⁹ Dick Netzer, *Economics of the Property Tax* (Brookings Institute, Washington D.C.)179.

⁵⁰ Netzer:165

⁵¹ Netzer:165.

⁵² H. Clyde Reeves, "Leadership For Change," in *The Property Tax and Local Finance*:4

⁵³ Netzer:179.

makes horizontal equity difficult to attain. John O. Behrens asserts that most jurisdictions equate a coefficient of no more than fifteen percent as an attainment of acceptable uniformity.⁵⁴ Such a wide acceptable rate of dispersion means that horizontal equity may be compromised by assessment problems.

Vertical Equity and the Property Tax

The property tax is considered a regressive tax as it taxes homesteads.⁵⁵ Dick Netzer contends that poor people pay a higher proportion of their income in the "consumption" of housing making a property tax regressive.⁵⁶ Intangible property ownership generally found in upper income taxpayers are not taxed. Intangible personal property is not taxed in most areas as it is too difficult to manage.⁵⁷ Intangible property taxes decreased as a portion of the property tax base 1956-1986.⁵⁸ Reduction in taxing intangible property increases the burden on low income real estate property owners and makes the property tax more regressive.

Most of the literature points out the property tax as regressive.⁵⁹ Local government can make the tax less regressive through a number of devices including a circuit breaker and homestead exemptions.⁶⁰ These make the property tax less regressive by targeting the low income taxpayer and elderly. Exemptions reduce the valuation of property and,

⁵⁴ John O. Behrens, "The General Nature of the Property Tax Today," in *The Property Tax and Local Finance*:26.

⁵⁵ Bell and Bowman:85.

⁵⁶ Netzer:165.

⁵⁷ Bowman, Hoffer, and Pratt:448.

⁵⁸ Bowman, Hoffer, and Pratt:439.

⁵⁹ Netzer:42,Phares:55,Bowman, et al:448, Bell and Bowman:85.

⁶⁰ Musgrave and Musgrave:356.

therefore, reduce the tax burden. Circuit-breakers tie property tax burdens to income levels in order to make the property tax less regressive.⁶¹

Property Tax Incidence

Two views about the property tax's incidence are discussed in the literature. The "old" view of property tax incidence is articulated by Dick Netzer. Netzer contends that property taxes are eventually shifted to users of property.⁶² While a change in taxes may immediately be borne by the owner of property, eventually the owner will pass the costs forward to consumers in the form of higher rents or higher prices.⁶³ Mieszkowski questions this older view.

Mieszkowski argues that much of the burden of the property tax remains with the owner in the form of lower net returns on capital.⁶⁴ He bases his argument on his observation that the rate of savings nationwide is unaffected by the net return on capital.⁶⁵ This view holds that the supply and demand of property governs the cost of housing. Given the fact that virtually all jurisdictions levy a property tax, a property tax increase will be borne by the owner in a competitive market.⁶⁶ When supply exceeds demand in the local housing market, owners must lower rents and absorb the property tax. Conversely, when housing supplies are short, owners are more easily able to shift the incidence to the renter.

⁶¹ John L. Mikesell, *Fiscal Administration Analysis and Applications for the Public Sector* third ed.:296 and 301.

⁶² Netzer:36.

⁶³ Netzer:38.

⁶⁴ Peter Mieszkowski, The Property Tax: An Excise Tax or A Profits Tax? *Journal of Public Economics* 1(April 1972):94.

⁶⁵ Mieszkowski:94.

⁶⁶ Mieszkowski:93.

The tax incidence of property tax is not a settled issue. Heibrun argues that the tax incidence on land is always with the owner as it is impossible to shift.⁶⁷ He explains, however, that most of the property tax revenue comes from improvements on the land and points out that a heavy tax on land values have been advocated on grounds of equity.⁶⁸

Property Tax Trends

There has been a growing distaste for the property tax by the American taxpayer.⁶⁹ This growing distaste has resulted in a property tax limitation movement across the United States.⁷⁰ Americans have distrusted their public officials from the beginning and set limits in state constitutions on the maximum rates a municipal government can use for property tax revenues.⁷¹

The late 1970s and early 1980s saw a serious tax revolt against the property tax. Proposition 13 in California and similar measures in other states placed increased limitations on the property tax.⁷² By the end of 1979 in California, only 9 percent of local municipality revenues were derived from property tax, down from 21 percent only three years earlier.⁷³

⁶⁷ Heibrun:58

⁶⁸ Heibrun:59.

⁶⁹ Robert C. Rickards and Takashi Macda, "Taxing and Spending in Japan and Texas: Whose Cities are Better Off?" *Public Budgeting and Finance*(Fall 1992): 77.

⁷⁰ Arnold H. Raphaelson:210.

⁷¹ Patricia S. Florestano, "Revenue-Raising Limitations on Local Government: A Focus on Alternative Responses," *Public Administration Review* (January 1981):122.

⁷² Dennis De Tray and Judith Fernandez, "Distributional Impacts of the Property Tax Revolt," *National Tax Journal* (December 1986):435.

⁷³ De Tray and Fernandez:435.

In Texas, the property tax is also bitterly hated.⁷⁴ The Texas Constitution sets limits on taxing, debt and spending authority of Texas cities.⁷⁵ Texas also joined the property tax limitation movement with limits set by local taxpayers in many city referendum elections. Between 1979 and 1981, over a dozen limits were proposed in Texas cities⁷⁶ including a 50 cent per 100 dollar valuation limit for operational revenue in Houston enacted in 1982.⁷⁷ Further property tax limitations by the public are expected in Texas.⁷⁸ The burden creates a need for Texas municipalities to find alternative sources of revenue. Cities across the country avail themselves to corporate or personal income taxes that is unavailable to Texas cities.⁷⁹ One result in Texas has been a fragmentation of local governments into a myriad of special taxing districts.⁸⁰

The trend in the use by local municipalities of the property tax is decreasing. James Rodgers uses the U.S. Census Bureau data to demonstrate that property tax as a percentage of the revenue mix of U.S. cities fell from 42.7 percent in 1976-77⁸¹ to 32.7 percent in 1981-1982.⁸² Patricia Florestano reported that in Maryland, between 1969 and 1977, the property tax dropped as a percentage of the revenue mix from 33 percent to 26 percent.⁸³

⁷⁴ Cope and Grubb:145.

⁷⁵ Cope and Grubb:143.

⁷⁶ Cope and Grubb:150.

⁷⁷ Cope and Grubb:151.

⁷⁸ Cope and Grubb:145.

⁷⁹ Cope and Grubb:148.

⁸⁰ Cope and Grubb:154.

⁸¹ James D. Rodgers, "Sales Tax, Income Taxes and Other Revenues," in *Management Policies in Local Government Finance*:232.

⁸² Rodgers:231.

⁸³ Patricia S. Florestano, "Revenue-Raising Limitations on Local Government: A Focus on Alternative Responses," *Public Administration Review* (January 1981):129.

The property tax dependence trend in Texas is also decreasing. In 1951, the Texas Legislature reported that 61 percent of municipal revenues were derived from the property tax.⁸⁴ By 1991, Rickards and Maeda report that the percentage had dropped to 24 percent.⁸⁵ The Texas trend seems to be in the same direction as the rest of the United States. This drop in reliance on the property tax has caused city governments to look elsewhere for their revenue sources. The most likely source then becomes the general sales tax.

THE SALES TAX

The local sales tax has become the most important revenue source after the property tax during the decade of the 1980s.⁸⁶ In twenty-seven states, local governments levy sales taxes ranging from 0.25 percent in Albuquerque, New Mexico, to 5 percent in New York City.⁸⁷ In Texas, the legislature allows a municipality to collect 1 1/2 percent sales tax.⁸⁸ The sales tax is levied at the point of purchase of consumer goods and is collected by vendors who then relay the amounts to the state or local governments.

Efficiency Issues

The point of sale method of tax collection is one advantage of the tax. It is easy to collect and easy to transfer to the affected governments. As a part of the transaction at

⁸⁴ *Local Government Part II: Revenues and Expenditures*, A publication of the Texas Legislative Council of the 52nd Legislature 1952:4.

⁸⁵ Rickards and Maeda:76.

⁸⁶ Robert L. Bland, *A Revenue Guide for Local Government*:55

⁸⁷ Rodgers:231.

⁸⁸ Texas Tax Code, Title 3 Subtitle C. Chapter 321: 321.103.

⁸⁹ P. Michael Davis, "Tax and Nontax Revenue Sources--State and Local" in *Handbook of Governmental Accounting and Finance*:33-4.

the point of sale, the tax is also very hard to avoid.⁸⁹ Due to the fact that the tax is only a small percentage of any transaction, it is also considered "painless" for the taxpayer.⁹⁰

The sales tax is added at the cash register to retail sales. A relatively small payment to the consumer generates a great deal of revenue making the tax very productive.⁹¹ Its hidden nature makes the tax less odious to the taxpayer making the tax very productive for local government.⁹²

Irene Rubin finds, however, that the sales tax is also subject to political pressure. In times of fiscal distress, the political pressure mounts on the manager or Council to overestimate the sales tax projections. Conversely, in times of fiscal healthiness, political pressure mounts to underestimate sales tax receipts. This political pressure creates unsound fiscal planning and can make the tax unproductive.⁹³

A flexibility disadvantage of the sales tax as a revenue source of municipal governments is its volatility.⁹⁴ The tax is sensitive to macro-economic swings. As the economy takes a downturn, the sales tax will also take a downturn. A municipality can find itself with a large deficit if it relies on the tax too heavily.⁹⁵ The sales tax also is considered inflexible to the local government as the city is limited in changing the rate. A local municipality is limited by state statutory restraints from changing the sales tax rates. Local municipalities are also limited in their ability to affect retail sales making the tax inflexible.

⁹⁰ Florestano:126.

⁹¹ C. Kurt Zorn, "User Charges and Fees," in *Local Government Finances Concepts and Practices*:145

⁹² Irene S. Rubin, "Estimated and Actual Urban Revenues: Exploring the Gap," *Public Budgeting and Finance* (Winter 1987):91.

⁹³ Irene S. Rubin:91.

⁹⁴ Krmenic:62.

⁹⁵ Robert Bland, *A Revenue Guide for Local Governments*:

Equity Issues

Musgrave and Musgrave contend that the sales tax is horizontally equitable in terms of consumption but violates the principle in terms of income.⁹⁶ Persons of the same income may have differing consumption rates; therefore, persons of the same income pay differing tax amounts.⁹⁷

Musgrave and Musgrave also point out that the sales tax is vertically equitable as related to consumption as the rate is proportional to each consumer.⁹⁸ They assert, however, that the sales tax is regressive in that consumption as a percentage of income declines as income rises.⁹⁹

The sales tax is considered to be regressive.¹⁰⁰ Even with an exemption for food and medicine the tax is found to be regressive.¹⁰¹ David G. Davies finds that in Ohio the sales tax is regressive but is made less so with the exclusion of food as taxable.¹⁰² The regressiveness of the sales tax has been addressed across the United States by excluding food purchases and medicines from the taxable items. These items make up the largest purchase percentage of lower income persons.¹⁰³

⁹⁶ Musgrave and Musgrave:331.

⁹⁷ Musgrave and Musgrave:331.

⁹⁸ Musgrave and Musgrave:331.

⁹⁹ Musgrave and Musgrave:331.

¹⁰⁰ Robert Bland, *A Revenue Guide for Local Governments*:55.

¹⁰¹ Richards and Maeda:78.

¹⁰² David G. Davies, "Progressiveness of a Sales Tax in Relation to Various Income Bases," *The American Economic Review*, (December 1960):994

¹⁰³ P. Michael Davis:33-2

Sales Tax Incidence

The most common assumption is that the sales tax burden is born by the consumer. Musgrave and Musgrave point out that persons who save and accumulate wealth do not pay the sales tax.¹⁰⁴ They argue that a value-added tax at different stages of production could shift the incidence to the owners of capital.¹⁰⁵ In terms of a local sales tax, the tax burden is exportable to non-city residents. Non-resident consumers who buy within a particular city pay the tax even though they do not receive services.¹⁰⁶

Sales Tax Trends

The literature reveals that the sales tax is quickly being used to offset the losses in property tax revenue across the nation and in Texas.¹⁰⁷ Krmenic finds that 69.5 percent of the cities in Illinois substituted sales tax revenue for property tax revenue between 1970 and 1980.¹⁰⁸ James Rogers using U.S. Census data found sales tax as a percentage of total revenue for local municipalities grew from 15.8 percent in 1976-1977¹⁰⁹ to 17.1 percent of total revenues in 1981-1982.¹¹⁰ The U.S. Census Bureau reports that municipal dependency on sales taxes has increased from 22 percent in 1987-1988 to 23% in 1990-1991.¹¹¹

¹⁰⁴ Musgrave and Musgrave:442.

¹⁰⁵ Musgrave and Musgrave; 337-340.

¹⁰⁶ Kremenec:62

¹⁰⁷ Krmenic:61.

¹⁰⁸ Krmenic:63.

¹⁰⁹ Rodgers:232.

¹¹⁰ Rodgers:231.

¹¹¹ U.S. Census Bureau, City Government Finances:1990-1991:Table 1

Texas enacted the sales tax in 1961 and set the rate at 2 percent for state revenues.¹¹² There is a noted lack of research on the effect of the local sales tax on Texas municipal government revenues. Rickards and Maeda report, however, in their 1991 sample that sales tax made up 21 percent of Texas cities' revenue mix.¹¹³ It appears that Texas may be following the trend nationwide in substituting sales tax revenue for declining property tax revenue for municipal governments.

Sales taxes seem to be gaining in popularity among local government officials as a revenue source. Another revenue source gaining popularity seems to be the use of utility funds transferred into the General Fund.

THE UTILITY TRANSFER

An emerging revenue source for local municipalities is the transfer of revenues from private or publicly owned utilities. The theory giving local municipalities authority to receive revenue from private utility companies lie in the street and alley use concept. As a 1951 State of Texas document defines:

"In contemplation of law, cities authorization to collect such charges is based upon the theory of a charge or fee for the use of streets, alleys, and public ways by a public service, corporation, or utility"¹¹⁴

The city receives these direct revenues from private utilities who use city owned streets, alley, rights of way or utility poles. City owned utilities also pay these fees plus are subject to administrative transfers to help balance the General Fund budget.

¹¹² "Fiscal Notes" A publication of Texas Comptroller of Public Accounts (December 1991) 12

¹¹³ Rickards and Maeda:78.

¹¹⁴ *Local Government Part II: Revenues and Expenditures*, A publication of the Texas Legislative Council of the 52nd Legislature 1952:7.

Efficiency Issues

Natural gas companies, electric companies, and telephone companies have all traditionally been tapped by local municipalities for revenue transfers.¹¹⁵ In 1984, the U.S. Congress placed Cable TV companies on the list of utilities susceptible to the utility tax.¹¹⁶ The revenue generated makes the utility a very productive source of funds. As of 1987, over forty states allowed local governments to levy a public utility tax.¹¹⁷ The actual rate is set by the Texas legislature, but a higher amount may be negotiated between the utility and the local government with approval by both.¹¹⁸

Municipally- owned utilities, especially electric utilities, are also sources of municipal revenues in the General Fund.¹¹⁹ Water distribution, wastewater service and power distribution are all subject to the utility tax even though they may be owned by the taxing entity.

The fact that the utility tax is not a very visible tax may be one reason why the tax is so productive. The utility tax is usually added to a monthly utility invoice sent to the customer and paid without much notice. This small incremental tax increases revenue production by making the tax less susceptible to political scrutiny.¹²⁰

The utility transfer is also a very flexible for local governments as they are able to either raise rates locally or renegotiate franchise fees with private utilities taking a share of the monopoly profit. A franchise is granted to a private company to conduct business on

¹¹⁵ Rodgers:256.

¹¹⁶ Robert L. Bland, "Enhancing Local Government Revenues," in *Handbook of Governmental Accounting and Finance*:21-12.

¹¹⁷ Robert Bland, "Enhancing Local Government Revenues," :21-12.

¹¹⁸ Robert Bland, "Enhancing Local Government Revenues," :21-13.

¹¹⁹ Aman Khan and Theodore J. Stumm, "The Tax and Expenditure Effect of Subsidization by Municipal Utility Enterprises," *Municipal Finance Journal* (Summer 1994):77.

¹²⁰ Ruth Hoogland Dehoog and Bert E. Swanson, "Tax and Spending Effects of Municipal Enterprises: The Case of Florida Electric Utilities," *Public Budgeting and Finance* (Spring 1988):49

city owned property in return for this fee. Such local control makes the utility an attractive source of revenue.

Equity Issues

An attractive advantage to the utility tax is its ability to generate revenue from non-property taxpaying consumers.¹²¹ Many cities have large property owners in their city limits that are tax-exempt organizations who pay no property tax. These organizations are subject to the utility tax and contribute to the local municipality revenues in this manner. Non-residents who commonly use city services are taxed through this mechanism.

Utility consumers generally have no idea they are purchasing city services through such a tax.¹²² The hidden nature of the tax means that the consuming public is unaware of the revenue stream entering the municipal General Fund. Nevertheless, municipal governments are using the utility transfer handily. The utility transfer would be considered a regressive tax. The poor spend more of their income on utilities making reliance on this source of revenue regressive.

Utility Transfer Trends

Most cities tap the utility to transfer funds into their General Fund.¹²³ Dehhoog and Swanson show that in Florida, cities the utility transfer is used widely to offset lowering property taxes.¹²⁴ Strauss and Wertz's study in North Carolina show that cities that own their own electric utilities have lower property taxes than cities that do not own their own electric utility. The study also shows that in North Carolina other revenues are less for electric cities vs. non-electric cities.¹²⁵

¹²¹ Rickards and Maeda:83.

¹²² Rickards and Maeda:83.

¹²³ Rickards and Maeda:82.

¹²⁴ Dehoog and Swanson:53.

¹²⁵ Robert P. Strauss and Kenneth L. Wertz, "The Impact of Municipal Electric Profits on Local Public Finance," *National Tax Journal* (June 1976):24.

In Texas, a 1951 government document states that the transfer of funds from a utility to the General Fund was already common.¹²⁶ Khan and Stumm study sixty -seven Texas cities and find that cities who make large transfers from the utility fund into the General Fund have lower property taxes.¹²⁷

A large portion of utility transfers appears unrelated to the utility tax. The use of internal service funds and administrative transfers seems to be another way utility funds are transferred into the General Funds of municipalities.¹²⁸ Administrative transfers are made by the chief executive of the city from a utility to the General Fund for the sole purpose of balancing the budget. Internal service funds are a device used to transfer money into the General Fund from a utility based on the premise that the utility uses General Fund support areas. The use of costing centers allow the municipal government to transfer funds from a Utility to the General Fund. The justification for internal service funds and costing centers is the benefit principle. The utility uses General Fund services such as Human Resources, Finance, Information services, or legal services.¹²⁹ There is very little discussion in the literature about this type of transfer, and there are no guidelines or legal statutes to govern the transfer of monies for this purpose.

The trend is toward greater use of the utility transfer as a method of revenue generation for a municipal government.¹³⁰ Forty states currently allow a tax on public

¹²⁶ *Local Government Part II: Revenues and Expenditures*, A publication of the Texas Legislative Council of the 52nd Legislature 1952:19.

¹²⁷ Khan and Stumm:80.

¹²⁸ Charles K. Coe and Elizabethann O'Sullivan, "Accounting for the Hidden Costs: A National Study of Internal Service Funds and Other Indirect Costing Methods in Municipal Governments," *Public Administration Review*(January/February 1993):60.

¹²⁹ Patricia Shields, "Controlling Local Government Expenditures," in *Handbook of Governmental Accounting and Finance*:3.22-3.15

¹³⁰ Khan and Stumm:77.

¹³¹ Robert Bland,"Enhancing Local Government Revenues,"in *Handbook of Governmental Accounting and Finance*:21-12.

utilities in the United States.¹³¹ which is predicted to be a major source of municipal General Fund revenue in the future.¹³²

INTERGOVERNMENTAL TRANSFERS

Intergovernmental transfers are the shifting of revenues from the federal government or state government to a local municipality. These sorts of transfers to local municipalities once dominated the fiscal scene.¹³³

Efficiency Issues

Most intergovernmental transfers to local governments were from the federal government. John Bowman reports that intergovernmental revenues increased from 26.3 percent to 39.7 percent of local government revenues from 1966 to 1977.¹³⁴ This made the revenue source very productive for local government. Thai and Sullivan show that the federal revenue intergovernmental transfer ended in 1986 during the Reagan era.¹³⁵ This loss of revenue reversed the productive value of the intergovernmental transfer.

The change in use of intergovernmental transfers from the federal government points out the flexibility problems related to this source of revenue by a city. A city has little control over the supply of these funds. In fact, in many cases local governments became too dependent on the flow of funds from the federal government which encouraged local government officials to engage in irresponsible fiscal behavior.¹³⁶

¹³² Dehoog and Swanson:55.

¹³³ James E. Kee and John J. Forrer, "Intergovernmental Revenues" in *Local Government Finances Concepts and Practices*:153

¹³⁴ John H. Bowman, "Urban Revenue Structures: An Overview of Patterns, Trends, and Issues," *Public Administration Review* (January 1981):133.

¹³⁵ Khi V. Thai and David Sullivan, "Impact of Termination on General Revenue Sharing on New England Local Government Finance," *Public Administration Review* (January/February 1989):61

¹³⁶ Thai and Sullivan:61

Equity Issues

Most of the intergovernmental transfers to local government are from the federal government. The primary source of revenue for the Federal government is the income tax. Musgrave and Musgrave argued in the 1970s that the income tax met the criteria for horizontal and vertical equity.¹³⁷

Joseph Pechman demonstrated that the individual federal income tax became less progressive in the 1980s due to bracket creep, growth of incomes, inflation and Federal tax cuts enacted in 1981.¹³⁸ Pechman also argued that horizontal equity has also suffered in the 1980s. Special exclusions, deductions, and credits arbitrarily granted under pressure by Congress have eroded confidence in an equitable system.¹³⁹ Nevertheless, Pechman agrees with Musgrave and Musgrave that the income tax is widely regarded as the fairest tax system yet devised and is the major component of progressivity in present tax systems.¹⁴⁰

Some discussion disputes the equity of the income tax. Several weaknesses of the income tax system have been recognized. Mikesell points out that defining income is difficult and that many wealthy people do not pay income taxes on income received from investments such as stocks and tax-free bonds.¹⁴¹ Secondly, current income tax laws differentiate between earned and unearned income.¹⁴² A middle-class factory worker has taxes deducted from his paycheck throughout the year. A wealthy person can receive a large gift of unearned money from a family member and pay no taxes at all. The definition of income is steeped in equity issues.

¹³⁷ Musgrave and Musgrave:283

¹³⁸ Joseph A. Pechman, *Tax Reform, The Rich and the Poor* (Brookings Institute:Washington D.C.,1989):36

¹³⁹ Pechman:43.

¹⁴⁰ Pechman:41.

¹⁴¹ John I. Mikesell:248.

¹⁴² John L. Mikesell:248.

A nationwide tax system like the federal income tax assists local governments in funding expenditures that may extend outside their jurisdiction. Intergovernmental transfers are also used to stimulate private sector growth.¹⁴³ Intergovernmental transfers are commonly used to redistribute wealth and to equalize wealth throughout the nation.¹⁴⁴

Intergovernmental Transfer Trends

As mentioned above, the intergovernmental transfer has almost ceased to be an available option to cities. Thai and Sullivan find that over half the cities in their survey used Revenue Sharing funding to finance day to day operations of the city.¹⁴⁵ Many cities placed Revenue Sharing funds directly into their General Fund. The loss of this revenue has caused cities to look elsewhere for their funding. Most of the intergovernmental transfers today involve some sort of matching requirement by the local government. An even worse scenario for local governments is a transfer of responsibility to the local government without funding, commonly referred to as "unfunded mandates."¹⁴⁶

THE USER FEE

One of the fastest growing revenue sources for city governments is the user fee.¹⁴⁷ The user fee is a charge imposed upon a consumer by a government provider for services rendered. A local government can use a variety of strategies with the user fee. Municipalities can recover the full cost of providing a service, recover only a partial amount, or municipalities can offer a competitive price within the free market or even make a profit.

¹⁴³ Thai and Sullivan:61

¹⁴⁴ Kee and Forrer:155.

¹⁴⁵ Thai and Sullivan:61

¹⁴⁶ Kee and Forrer:165 and 166.

¹⁴⁷ Jay H. Abrams, "Local Government Finance:Realities and Directions," Public Budgeting and Finance(Spring 1982):5

Efficiency Issues

Municipalities have found user fees to be a productive source of funding for services provided. The user charge provides several advantages to local governments. As a market device, the user charge will allow price to determine the level of service provided by the local government.¹⁴⁸ The requirement for the user to pay a fee also reduces wasteful use of the government provided service.¹⁴⁹

One attraction of the user fee to local governments is its flexibility.¹⁵⁰ Municipalities can locally make decisions about user fee charges. Many are employing user fees in face of other declining revenues. Florestano finds that U.S. cities are employing user fees to offset losses from property tax limitations.¹⁵¹ Stanfield reports that cities will have to go to a user fee system to offset the losses of intergovernmental transfers from the federal government.¹⁵² Netzer also believes the trend will be towards more user charges in the face of declining intergovernmental transfers.¹⁵³

Equity Issues

Uniform user fees can achieve the test of horizontal equity.¹⁵⁴ If user fees are structured so that every person pays the same for services provided then the fee is horizontally equitable. If the user fee, however, is a partially subsidized fee or establishes different rates for different consumption levels, then horizontal equity problems are

¹⁴⁸ Patricia Shields:3.22-13.

¹⁴⁹ Robert L. Bland, *A Revenue Guide for Local Government*:107.

¹⁵⁰ Robert L. Bland, *A Revenue Guide for Local Government*:129.

¹⁵¹ Patricia Florestano:126.

¹⁵² Rochelle L. Stanfield, "The Users May Have to Foot the Bill To Patch Crumbling Public Facilities," *National Journal* (November 1982):2016.

¹⁵³ Dick Netzer, "Differences in Reliance on User Charges by American State and Local Governments," *Public Finance Quarterly*(October 1992):501

¹⁵⁴ Patricia M. Shields, "Freud, Efficiency and Pragmatism," *Transaction/Society* (January/February 1989):70.

evident. User fees can be structurally created to make person's of lower income finance the service for users of higher income or vice-versa.¹⁵⁵ Vertical equity is is a problem for user fees as they generally considered to be regressive.¹⁵⁶ Poorer people pay a greater share of their income for government services than do richer people in a user fee system.

The user charge does meet the equity issue of the benefit principle. The user charge

"represents an approach to government services which emphasizes charging only for those services utilized by the citizen, so long as the recipient is clearly identifiable, and the amount of services received is measurable."¹⁵⁷

Shields argues that the user fee is fair as it charges the user of the service and solves the problem of cross-subsidization that can have lower income groups subsidizing upper income services(such as golf courses).¹⁵⁸ Zorn sees the user charge as equitable. Those who use the service more are required to pay for the service.¹⁵⁹

User Charge Trends

Netzer finds that in cities with higher income levels, reliance on user fees is less.¹⁶⁰ This inverse relationship suggests that poorer communities are forced to rely heavily on user charges. Zorn agrees and states that the user fee is excluding people from using government services.¹⁶¹

The trend on reliance of the user charge as a revenue source for the United States has been rising. Downing reports that in U.S. cities between 1967 and 1987, user fees

¹⁵⁵ Robert Bland, *Financing City Government in Texas*:131.

¹⁵⁶ Phillip G. Joyce and Daniel R. Mullins, "The Changing Fiscal Structure of the State and Local Public Sector: the Impact of Tax and Expenditure Limitations," *Public Administration Review* (May/June, 1991):243.

¹⁵⁷ Jay H. Abrams:5

¹⁵⁸ Patricia M. Shields, "Freud, Efficiency and Pragmatism," :70.

¹⁵⁹ C. Curt Zorn, "User Charges and Fees," in *Local Government Finances Concepts and Practices*:145.

increased as a percentage of local revenues from 18 percent to 26 percent.¹⁶² He believes that most city governments can finance up to 85 percent of their budgets employing user fees as their primary source of revenue.¹⁶³ Pagano reports that over half of all cities in his survey raised user fee amounts in 1992.¹⁶⁴

The trend in Texas is not evident in the literature. A 1951 state document put the user fee revenues for city governments at about 9%.¹⁶⁵ Rickards and Maeda combine utility transfers and user fees for a total of 30% of local revenues in 1990.

OTHER REVENUE SOURCES

A myriad of other revenue sources for local municipalities are found in the literature. Some have been combined into sales tax or user fee categories but many do not fit easily. The income tax is not an option available in Texas. The personal income tax is limited to mostly states east of the Mississippi. Texas, however, is only one of four states that does not impose a personal or corporate income tax.¹⁶⁶

Other minor sources of revenue often included in the above major categories include Hotel/Motel taxes, license and permit fees, and other small taxes on occupations and

¹⁶⁰ Dick Netzer, "Differences in Reliance on User Charges by American State and Local Governments": 506

¹⁶¹ Kurt Zorn:146

¹⁶² Paul D. Downing, "The Revenue Potential of User Charges in Municipal Finance," *Public Finance Quarterly* (October 1992):513

¹⁶³ Paul Downing:512

¹⁶⁴ Michael Pagano, "Balancing City Books in 1992: An Assessment of City Fiscal Conditions" *Public Budgeting and Finance*(Spring 1993):26.

¹⁶⁵ Local Government Part II: Revenues and Expenditures, A publication of the Texas Legislative Council of the 52nd Legislature 1952:32.

¹⁶⁶ Glen H. Cope and Norton Grubb:143.

liquor sales.¹⁶⁷ The use of capital recovery fees and special assessment districts are also a potential source of revenue.

The “special assessment” district is a technique used by local governments to improve infrastructure that enhances the value of surrounding property. A property of a special area is taxed for specific improvements apart from the community at large. The form of the tax is a property tax in addition to city-wide property taxes. The advantage to the property owner is improved infrastructure that improves the value of the owner’s property.¹⁶⁸

Another revenue source which emphasizes a relationship between beneficiaries of public services and cost is the capital recovery fee. This technique forces new growth and development to bear the burden of the cost of infrastructure improvements and services. The fee is based on the impact the new growth or development has on municipal services. For example, a newly developed area may have to pay the cost of extending water lines to an area by paying a pre-determined fee when purchasing property. Cities use a variety of methods to assess the capital recovery fee.¹⁶⁹

Local Municipal governments derive their most of their resources from only a few sources. The property tax, sales tax, utility transfer, intergovernmental transfers, and the user charge are the primary sources of municipalities General Funds. Values of efficiency and equity are considered at the local level in Council Chambers each budget year. The following table summarizes the above discussion.

167 P. Michael Davis:33-9.

168 Robert L. Bland, *Financing City Government in Texas: A Revenue Manual for City Officials*:137.

169 Robert L. Bland, *Financing City Government in Texas: A Revenue Manual for City Officials*:153

TABLE 1**MUNICIPAL GOVERNMENT REVENUE SOURCE**

VALUES	PROPERTY TAX	SALES TAX	UTILITY TRANSFER	GOVERNMENT TRANSFERS	OTHER
HORIZONTAL EQUITY	Uncertain	Yes	Yes	Yes	Yes
VERTICAL EQUITY	Uncertain	Regressive	Regressive	Progressive	Regressive
TAX INCIDENCE	Property Owner or User	Consumer	Utility Consumer	Income Taxpayer	Service User
FLEXIBILITY	YES	NO	YES	NO	NO
PRODUCTIVE	YES	YES	YES	NO	YES

Most of the revenue sources utilized by municipal government achieve income-based horizontal equity. The exception is the property tax that may or may not achieve horizontal equity dependent upon local policy decisions. Most of the revenue sources are regressive. The property tax can be progressive or regressive as policy-makers desire. The intergovernmental transfer is a progressive revenue source as it is generally a federal revenue source derived from a more progressive income tax.

In most cases the revenue sources are derived from consumers. Housing consumers in many cases pay the property tax; consumers pay sales taxes; consumers pay utility taxes and transfers; and consumers pay user fees for services rendered. Since intergovernmental transfers have been unproductive for local governments, income taxes play a small role in Texas city governments.

From the local administrator's perspective, the property tax, the utility transfer and user fees are the most flexible revenue sources as they can be controlled at the local level. The sales tax and intergovernmental transfers are revenues dependent upon macro-economic conditions and federal fiscal policy respectively. Changing local conditions require flexibility for the city administrator.

All but the intergovernmental transfer have been productive revenue sources for city government. The lack of control(flexibility) over several of these sources makes productive revenue sources unstable and can cause volatile revenue streams for the city manager. The "best" revenue source for the local manager is one that is considered fair and is productive and flexible. The utility transfer seems to be one source that meets most of these values the best.

Chapter III: Legal Setting

This chapter's purpose is to acquaint the reader with key legal characteristics of municipal General Fund revenue sources. Texas legal authority and important court cases will be discussed as a background for the research of this project.

Article VIII of the Texas State Constitution considers taxation and revenues. Only four types of taxes are enumerated-poll taxes, property taxes, income taxes and occupation taxes. The article also requires that taxation be equal and uniform.¹ The poll tax was declared unconstitutional in 1964 and, the property tax was repealed by constitutional amendment in 1982 as a state revenue source. The Income tax has never been enacted by any Texas legislature.² Provisions have been made, however, for revenue generation for both state government and municipalities.

Property Tax

Article XI of the Texas Constitution establish municipal governments in Texas in sections 4,5 and 11.³ Municipalities are created under charters as "General Law" cities pursuant to Section 4 or "Home Rule" charters pursuant to section 5. Municipalities under 5,000 population must operate under the "General Law" provisions.⁴ Municipalities with more than 5,000 population may create its own charter and operate within restrictions placed upon it by the legislature.⁵ These sections of the state constitution allow home rule and general law cities to levy, assess and collect taxes as well as incur debt.⁶

Section 4 and 5 do set taxation and debt limitations municipalities may use. Cities of less than 5,000 population may set property tax rates only as high at \$1.50 per \$100 assessed valuation. Cities with population greater than 5,000 have a \$2.50 per \$100 assessed valuation property tax limit.⁷ These limitations

¹ Vernon's Annotated State Constitution Article VIII.

² Robert W. Bland, Alfred B. Sullivan, Robert E. Biles, Charles P Elliot Jr. and Beryl Pettus, *Texas Government Today* fifth edition:348.

³ Vernon's Annotated State Constitution Article XI.

⁴ Vernons's Annotated State Constitution Article XI, Section 5.

⁵ Vernons's Annotated State Constitution Article XI, Section 4 and 5.

⁶ Vernon's Annotated State Constitution Article XI, Section 5.

⁷ Vernon's Annotated State Constitution Article XI, Section 4 and 5

were affirmed in 1887 by the Texas Supreme Court which held that municipalities had no authority to tax beyond the constitutional limits nor was the legislature empowered to grant property tax authority beyond that which is granted in the constitution.⁸ Cities whose charters set property tax limitations lower than the Texas Constitution may not exceed those limits.⁹ The courts have also clearly stated that municipalities have no inherent power of taxation but only that granted by the constitution and the legislature.¹⁰

In 1979, the Texas legislature enacted a new State Property Tax Code that created countywide appraisal districts and unitary tax rolls.¹¹ This provided for central appraisal of property values, an appeal system for dissatisfied property owners, public hearings for tax rate increases, and roll back provisions for levy increases of 8 percent or more by taxing jurisdictions.¹² Property tax revenues are regulated by the State Property Tax Code, but individual municipalities still set their own tax rate and collect their own taxes.

Sales Tax

A sales tax is not enumerated in the Texas constitution as an allowed taxation device. Yet it is the major source of revenue for Texas government today.¹³ The legislature has defined sales taxes as an "occupation tax" that is allowed by the constitution.¹⁴ In 1961, the legislature passed the Limited Sales, Excise and Use Tax that was a General sales tax. This statute specifically lists all retail items that may be taxed. In Texas, all sales would be exempt from sales tax unless specifically listed. The rate was set at two percent, and groceries and prescriptions were not taxed.¹⁵

In 1967, the Texas legislature extended to municipalities the ability to raise revenue by a sales tax.¹⁶ Today, the Comptroller of Public Accounts administers,

⁸ Gould v. Paris 68 Tex. 511.

⁹ San Antonio v. Raley 32 SW 180.

¹⁰ Anderson v. San Antonio 67 SW2nd 1036

¹¹ *Handbook for Administrators in Smaller Texas Cities*, published by Texas Municipal League, 1983:18.

¹² *Handbook for Administrators in Smaller Texas Cities*:18.

¹³ *Handbook for Administrators in Small Texas Cities*:19.

¹⁴ Randall W. Bland et.al.:349.

¹⁵ Randall W. Bland et.al.:351.

¹⁶ *Handbook for Administrators in Smaller Texas Cities*:18.

collects and enforces local sales taxes. The local tax is collected with the state sales tax and disbursed to the local municipalities by the Comptroller.¹⁷ In 1986, the legislature allowed municipalities to adopt an additional half-cent sales tax to provide property tax relief. This brought the tax rate as high as one and one-half percent sales tax for General Fund revenues.¹⁸

Cities are also allowed to charge a “use” tax on retailers outside the state who sell goods inside the state. The “use tax” is aimed at discouraging Texas residents from purchasing out of state to avoid the sales tax. It also solves the problem of unfair competition available to retailers outside the state who are not sales taxed.¹⁹

Utility Transfers

The Texas legislature has given incorporated cities the right to transfer funds from city owned utilities to the General Fund. Article 1113A of Vernon’s Texas Civil Statutes permits cities to “transfer to the General Fund of the city, town or village and use for general or special purposes revenues of any municipally owned system.”²⁰ Transfers are a local decision where funds are transferred from the operating funds of water, wastewater, sanitation, and electric utilities to the General Fund. Transfers seem only limited by revenue bond covenants used to purchase utilities in whole or to build infrastructure.²¹ The courts have upheld a municipality’s right to divert funds from a utility to the General Fund.²²

Most cities charge a “franchise fee” to private utilities that use municipally owned streets, alley, power poles or rights of way. This is commonly referred to as a “street and alley fee.”²³ These include enterprises such as electric utilities, water utilities, natural gas utilities, taxi services, telephone and cable television services. Chapter 182 of the Texas Tax Code gives municipalities the authority to levy a fee on utilities.

¹⁷ Texas State Tax Code, Title 3 Chapter 321: 321.301 and 322.201.

¹⁸ Texas State Tax Code, Title 3 Chapter 321: 321.101.

¹⁹ Robert L. Bland, *Financing City Government in Texas: A Revenue Manual for City Officials*:68.

²⁰ Vernon’s Revised Statutes Article 1113a.

²¹ Vernon’s Revised Statutes Article 1113a.

²² Crockett v. McKinney 104 SW 518.

²³ *Handbook for Administrators in Smaller Texas Cities*:19.

"An incorporated city or town may make a reasonable lawful charge for the use of a city street, alley, or by a public utility in the course of its business."²⁴ public way

A city may unilaterally charge a private utility two percent of the utilities gross receipts for street and alley use. A higher charge may be agreed upon by both the city and the utility if both desires.²⁵ In *Fleming v. Houston Lighting and Power Co.*, the court upheld a city's authority to levy a four percent franchise fee on gross receipts of the electric utility through mutual agreement.²⁶

User Fees

User fees are charges for the use of city services.²⁷ A municipality's right to charge a user fee has been challenged in the courts as an unconstitutional tax. In the case of *City of Corpus Christi v. Texas Driverless Co.*, the court decided that a user fee was not a tax and upheld the city's right to charge a user fee for services rendered.²⁸ A lack of Texas legislature oversight of user fees has forced the courts to hear cases on unreasonable charges.

The Texas courts have upheld a city's right to charge a user fee but have required that the fee be "reasonable."²⁹ The courts have reserved the right to determine the "reasonableness" of a user charge with the burden is on the complainant.³⁰ The courts have also decided that different user fee structures may be established by a city for different users if the rate is based on a reasonable basis. The courts have found that cost of delivering the service is a reasonable basis for charging different user fees for different people.³¹ On the other hand, the courts have found that location of users is not a reasonable basis for differing rate structures. In *City of Texarkana v. Wiggins*, the court held as unreasonable the city of Texarkana's differing rate structure for people who live in the city versus

²⁴ Texas State Tax Code, Title 3 Chapter 182: 182.025.

²⁵ *Handbook for Administrators in Smaller Texas Cities*:19.

²⁶ *Fleming v Houston Lighting and Power Co.* 138 SW 2nd 520.

²⁷ *Handbook for Administrators in Smaller Texas Cities*:19.

²⁸ *City of Corpus Christi v Texas Driverless Co.* 1905 SW2nd 484.

²⁹ Robert Bland:131.

³⁰ Robert Bland:131.

³¹ *Caldwell v. City of Abilene* 260 SW 2nd. 712.

those who live outside the city.³² The test for differing rates is whether a reasonable basis is present for separate rate structures as decided by the courts.

Other Revenue Sources

Hotel/Motel Tax

Cities were given the authority to levy a tax on the use of a Hotel/Motel room within their city limits in 1965. The rate was originally set at two percent but grew to eleven percent in the early eighties.³³ The tax rate is currently thirteen percent in Texas.³⁴ The tax is a local option for city governments and is collected directly by the cities.³⁵

Mixed Drink Gross Receipts Tax

Chapter 202 of the Alcoholic Beverage Code authorizes a gross receipts tax for municipal governments on mixed beverages consumed on the premise of a permittee.³⁶ The total rate is ten percent of gross sales of liquor sales. The state reimburses municipalities fifteen percent of the total tax revenue collected in that city.³⁷

Summary

The purpose of this chapter was to explore the statutory basis for various revenue sources available to municipal governments in Texas. It also reviewed relevant court cases that defined the boundaries of state legislation for revenue production by cities. The next chapter will explore the research setting for the study and set forth several hypotheses for studying Texas city municipal revenue sources.

³² City of Texarkana v. Wiggins. 246 SW2nd 622.

³³ Robert Bland:95.

³⁴ Bill White, Director of Finance of the City of San Marcos, Interview on April 13, 1995.

³⁵ Robert Bland:95.

³⁶ Alcoholic Beverage Code. Vernon's Tax Code Annotated Section 202: 202.02.

³⁷ Robert Bland:114.

CHAPTER IV: RESEARCH SETTING

The purpose of this chapter is to acquaint the reader with the understanding of Texas city government budget setting and to describe a conceptual framework for studying Texas city revenue sources. To this end, this chapter discusses basic Texas city government structures and budget documents. This chapter will also describe the budget revenue categories that compose the General Fund. Finally, this chapter will state several hypotheses about Texas city revenue sources.

Texas City Government Structure

Texas municipalities are general-purpose local governments that are distinguished from other local governments namely counties, school districts, and special districts.¹ Texas municipalities are commonly classified by either government form or by leadership structure. In Texas, cities take the form of either a general-law city or a home rule city. Cities of population of two hundred to five thousand must operate under the general law city form of government while cities over five thousand in population take the home rule form of government. Both forms are creations of the Texas state government.²

General law cities have only the authority granted explicitly to it from specific state statutes prescribing their powers and duties. Home rule cities on the other hand have more autonomy and many inherent powers described in their own created charters. Some of these inherent powers include unilateral annexation, initiative and referendum, recall and form of leadership.³

Municipal governments generally use one of three forms of leadership to carry out the functions of government. The commission form utilizes each commission member as an administrative head of a city department. It is an uncommon form as it is difficult for commissioners to hold the legislative function as well as the executive function.⁴

The Mayor-Council form of government utilizes the mayor as the chief executive of the city. This form can operate with a weak mayor form, strong mayor form or a mayor with a chief executive officer.⁵ In each case the mayor acts as the chief executive officer along with his or her legislative functions. The different forms are attempts to curb control of the executive authority of the mayor.

¹ Robert W. Bland, Alfred B. Sullivan, Robert E. Biles, Charles P Elliot Jr. and Beryl Pettus, Texas Government Today fifth edition:269-270.

² Robert W. Bland et.al.:271.

³ Handbook for Administrators in Smaller Texas Cities, Published by Texas Municipal League:2

⁴ Robert W. Bland et.al.:273.

⁵ Robert W. Bland et.al.:273.

The Council-Mayor form of government is the most common form of leadership used in middle-size and large Texas cities.⁶ In this form of leadership, the mayor and City Council perform the legislative functions while a city manager performs the executive functions. Most home rule cities in Texas utilize this form of leadership. The city manager creates and submits the budget to the city council for approval.⁷

City Categorization

The Texas Municipal League is an organization created by Texas cities to network city officials and study common problems. It regularly publishes studies on tax rates, city indebtedness, utility rate studies, salary and fringe benefits of city employee studies as well as other studies across the state. In most cases, the Texas Municipal League categorizes cities in population cohorts. The League recognizes that cities face differing circumstances in revenue production and expenditure demands according to the size of the city's population. The International City Management Association also publishes annual statistical reports on municipal revenues and expenditures. The cities are usually categorized in population cohorts for study.

Texas Cities in the 1980's and 1990's

This study reviews the budgets of cities from 1982 to 1992. The primary reason for this review period is the availability of data. This ten year period is the most recent data available at the conveniently located LBJ School of Public Affairs in Austin, Texas. There is also reason to suspect substantial changes for city government revenue streams during this period.

Under the Reagan administration (1980-1988), there was a virtual halt to federal funds transferred to Texas cities under the Reagan administration.⁸ The years of 1984 and 1986 were years of economic crisis in Texas, stressing the fiscal resources of Texas cities.⁹ The Texas legislature responded somewhat by allowing an additional half-cent sales tax for property tax relief as a local option in 1987.

City Budget Document

The annual budget document is a publication of every municipality in Texas. It is created by the chief executive officer of the city that is either a city manager or a mayor. It contains all the revenues the city generates as well as all the expenditures the city plans to spend in the next fiscal year. The annual budget document usually contains revenues

⁶ Robert W. Bland et.al.:273.

⁷ Handbook for Administrators in Smaller Texas Cities, Published by Texas Municipal League:3

⁸ Robert W. Bland et.al.:294.

⁹ Robert W. Bland et.al.:294.

and expenditures for the General Fund, municipally owned utility funds, and debt servicing. The document is a local publication and is only sent to any state agency, university or municipal bonding company that requests a copy. Comparing city budget documents is difficult for the researcher unless he or she can find an agency unilaterally collecting these important documents.

Most Texas cities use the same budgeting format in their budget document. The Government Finance Officers Association(GFOA) create program criteria for city budget documents that results in a policy document and financial plan. Most Texas cities use the GFOA standards creating budget documents across the state that look very much alike.¹⁰

This study utilizes these annual budget documents from Texas cities. Specifically, the researcher used the General Fund Revenue detail provided in the annual documents.

The General Fund

The purpose of this study is to compare the General Fund revenues for Texas cities. The General Fund is the accounting fund in city budgets which describes the revenues and expenditures for most of the functions of city government. These include expenditures for police and fire protection, city street construction and maintenance, city libraries, city parks and recreation programs, city health departments, city inspections as well as general government functions. These general government functions include, city management, human resources, city secretary office, finance and accounting offices, computer services office, city attorney's office, environment and engineering offices, and planning offices.¹¹

Revenue for the General Fund is the focus of this study. All General Fund revenues were combined into five categories for study. These Five revenue categories are listed below.

General Fund Revenue Categories

In this study of the General Revenue funds of Texas cities, all revenues are combined into one of five groups. These groups are:

1. PROPERTY TAX

This category includes all property taxes collected by the local government including past due charges for late payments of the tax. This category will also include collected property taxes not paid in previous years. It will also include what some cities call "industrial tax payments"¹²

¹⁰ This budget document information was derived from an interview with Bill White, Director of Finance, of the City of San Marcos on January 30, 1995.

¹¹ Bill White interview, January 30, 1995.

¹² During the course of research, an interesting revenue technique was discovered in the coastal cities of Baytown, Beaumont, Port Arthur and Texas City. These cities have contracted with large industrial complexes outside their city limits not to annex the

2. SALES TAX

This category includes the one or one and a half percentage local option general sales taxes collected from the Texas State Comptroller's office. This category will also include liquor sales taxes collected for local governments.

3. UTILITY TRANSFER

This category includes all funds derived from privately or publicly owned utility services. This will include privately paid franchise fees and/or gross receipts taxes. Franchise fees and gross receipts taxes are included here as they both are collected from private utility customers as part of their monthly bill. It will also include publicly owned transfers into the General Fund from water and wastewater utilities, electric utilities and sanitation collections.

This category also includes a concept of transfer from utilities that includes "administrative transfers, "indirect costs," or "transfers in lieu of taxes." These administrative transfers are done by local governments to offset expenses for internal services provided to the publicly owned utility or simply to balance the budget. They also represent funds transferred to the General Fund that the private sector would call "profits."

4. INTERGOVERNMENTAL TRANSFERS

This category includes all monies transferred from federal or state programs for local government use in the General Fund. It does not include funds transferred from other local governments. Not all intergovernmental transfers are located in the General Fund. Most of the funds are located in Public Utility funds particularly in Water and Wastewater Funds. Only those funds specifically used by General Fund activities or transferred to the General Fund for budget shortfalls are included in this category.

5. OTHER

This catch-all category includes all other sources of revenue available to municipal government. Major revenue sources from user fees are included in this category. Minor revenue sources such as permits and fees, clerk fees, map fees, interest, sales of assets, donations, animal licenses, and traffic and library fines are also included in this category. This category may consist of funds better located in one of the above categories. All funds not expressly evident to the researcher as belonging in one of the previous four categories are placed in this category. In many cases this category also includes use of "savings" commonly called "fund balance" from the previous year budget and money provided

industry in return for ad valorem taxes paid to the city. In some cases this amount of revenue is substantial. See discussion in the summary section of this study.

through the taking on of debt to fund some General Fund capital acquisition. This category also includes collected capital recovery fees that may have appeared in a General Fund.

HYPOTHESES FOR RESEARCH

The literature on municipal revenue sources suggests that the following hypotheses can be drawn about Texas cities.

HYPOTHESIS #1: The trend in Texas cities is a reduced reliance on the property tax as a source of revenue for the General Fund.

HYPOTHESIS #2: The trend in Texas cities is an increased reliance on sales tax as a source of revenue for the General Fund.

HYPOTHESIS #3: The trend in Texas cities is a reduced reliance on intergovernmental transfers as a source of revenue for the General Fund

HYPOTHESIS#4: The trend in Texas cities is an increased reliance on the use of utility transfers as a source of revenue for the General Fund.

HYPOTHESIS #5: The trend in Texas cities is an increased use of other revenue sources for the General Fund.

The following table displays the above hypotheses for each of four population cohorts.

TABLE 4.1
HYPOTHESES CHART

REVENUE TYPE	TEXAS CITIES 100,000 -500,000 POPULATION TEN YEAR TREND 1982-1992	TEXAS CITIES 75,000-99,999 POPULATION TEN YEAR TREND 1982-1992	TEXAS CITIES 50,000-74,999 POPULATION TEN YEAR TREND 1982-1992	TEXAS CITIES 25,000-49,999 POPULATION TEN YEAR TREND 1982-1992
PROPERTY TAX	LESS RELIANCE	LESS RELIANCE	LESS RELIANCE	LESS RELIANCE
SALES TAX	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE
UTILITY TRANSFER	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE
INTERGOVERN -MENTAL TRANSFERS	LESS RELIANCE	LESS RELIANCE	LESS RELIANCE	LESS RELIANCE
OTHER REVENUE	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE	MORE RELIANCE

The literature suggests several trends in city government revenue streams. Less reliance on property taxes and intergovernmental transfers is one trend suggested. More reliance on sales taxes, utility transfers and other revenue sources is the opposite trend. The above hypotheses are drawn to test these trends against differing city sizes in recent years. Cities with similar populations have similar experiences and problems. The above groupings attempt to disaggregate cities into sets of similar size to determine if there are any differences. These population groupings are commonly used by the Texas Municipal League in other studies to analyze Texas city governments. The International City Management Association publishes an annual publication with aggregate statistical data from municipalities across the United States. Their primary criteria for grouping cities for study is population size. The population groupings are the same for this study.

This chapter explored the research environment of city governments and city budget documents. It also offered hypotheses for research based on the literature on municipal revenue sources. The next chapter shifts from the research setting to the research methods used to study the above hypotheses.

CHAPTER V: METHODOLOGY

The purpose of this chapter is to present the research methodology. The research method, sample selection, variable selection, measurement and operationalization, and statistical analysis of the data will be discussed as relevant to this project.

Research Method

This study is descriptive in nature. The unit of analysis is municipal governments. Annually produced budget documents display the revenue producing policies enacted by local governments. This study employs the research method of document analysis to study past decisions made by local governing bodies.

Document analysis as a research method carries several strengths and weaknesses. Its strengths make the method appropriate for this project. Babbie describes document analysis as unobtrusive because it does not affect the subjects being studied.¹ Content analysis also allows for studying processes that occur over long periods of time.² This study looks at a ten year period of budget documentation for the sample cities.

In terms of validity and reliability, Babbie argues that document analysis as a research method has both strengths and weaknesses.³ City budget documentation contains both past actual revenue collections as well as expected future revenues. Future revenue projection may have validity problems that past revenue collections do not. Past actual revenue collections were used in this study. As this study attempts to scrutinize the composition of General Fund revenues for city governments, past actual revenues as recorded in budget documents is the best possible measure, giving this research a high degree of validity.

One of the strongest advantages of this particular research is its reliability. Babbie argues that document analysis strengthens the likelihood of reliability.⁴ The budget documents can be viewed and reviewed for accuracy making this particular research reliable.

There are several disadvantages to using document analysis for this study. First, Babbie argues that document analysis is limited to written documentation produced by document authors that may have made mistakes or inaccuracies.⁵ This weakness is minimized in this study as municipalities undergo annual third party audits. In addition, the

¹ Earl Babbie, *The Practice of Social Research*, fifth edition:309.

² Earl Babbie:309.

³ Earl Babbie:309.

⁴ Earl Babbie:309.

⁵ Earl Babbie:309.

incremental nature of municipal revenue changes makes the possibility of large errors very visible.

The reliance on the researchers sole analysis of existing documents is also a weakness of this research method. This disadvantage is minimized in this study through the availability of most of the budget documents at the LBJ School of Public Affairs Library in Austin, Texas. The reader can scrutinize the data through review of the budget documents at that location. In addition, the relative incremental nature of revenue changes makes large changes very visible serving as a check against mistakes because revenue amounts that appeared to be out of the ordinary are easily cross-checked.

Sample Selection

The Texas Municipal League divides the state of Texas into sixteen regions for management purposes. The League publishes an annual list of cities within each region with population according the 1990 U.S. Census. All the cities were grouped into one of four categories. Samples were drawn at random from these populations for the study. The random sample was drawn by placing all the city names into a hat and drawn to make up the sample. The Cities of Houston, San Antonio, Dallas and Fort Worth were not included in the sample frame. This decision was made due to the sheer size of these city budget documents and the probability that accurate data would be hard to obtain. These cities were also excluded as the focus of this study is on individual cities and not large metropolitan areas. The City of San Marcos was also specifically chosen due to the fact of curiosity in that it is the current organization for which the researcher is employed. San Marcos is also the location of Southwest Texas State Univerisity. A sample size of seven for each group was chosen due to manageability of time and data. The group containing the City of San Marcos contains a sample of eight. The following chart displays the sample selection.

TABLE 5.1

STUDY SAMPLES

STUDY GROUP	# of Cities	Sample Size	SAMPLES SELECTED
25,000-49,999	30	8	City of Bedford(45,700); City of Temple(46,150); City of Texas City(41,500); City of Texarkana(31,656); City of Farmer's Branch(25,000); City of Weslaco(26,455); City of Big Spring(25,864) City of San Marcos(28,743)
50,000-74,999	10	7	City of Bryan(55,102); City of Baytown(63,850); City of Galveston(59,070); City of Killeen(68,000); City of Port Arthur(58,724); City of Victoria(55,076); City of Longview(70,311)
75,000-99,999	8	7	City of Tyler(75,450); City of Wichita Falls(96,259); City of San Angelo(84,462); City of McAllen(84,021); City of Midland(91,430); City of Odessa(89,695); City of Richardson(75,451)
100,000-PLUS	20	7	City of Amarillo(157,615); City of Austin(465,622); City of Benumont(113,252); City of Brownsville(102,000); City of Corpus Christi(257,453) City of Lubbock(186,206); City of Waco(102,271)

The city of Longview was dropped from the sample due to unavailability of data.

Data Collection

Data were collected from the various city budget documents collected at the Lyndon Baines Johnson School of Public Affairs Library in Austin, Texas. Data was obtained all the data from budgets at this location with the exceptions of McAllen, Temple, Farmer's

Branch, Killeen, Bryan and San Marcos. These cities were visited the cities and obtained budget documents from either the public library or the City Secretary's office.

Data were collected on a data sheet created for this research. A copy of this data sheet is provided in Appendix 9 at the end of this study. One data sheet was used for each budget year for each city. Each city had ten data sheets prepared for the ten budget years.

Variables and Variable Measurement

City budgets contain actual dollar amounts of revenue obtained from various sources. The variables are collected and grouped into one of five revenue categories. A percentage is obtained from the ratio of each revenue group total compared to the total revenue for a particular year. This percentage is a good measurement of reliance on a particular revenue source.

Statistical Analysis of Data

Dileonardi and Curtis argue that graphical representation is the best way to communicate the meaning of data.⁶ This study will use two dimensional charts with time on the X-axis to present the revenue source trends. Percentage of budget is on the Y-axis.

A mean score is obtained from all the sample cities in each group and charted for each group. A t-test was performed comparing the mean proportion in the first and last year of the study. The t-test was performed to supplement the trend lines. T-tests were performed to determine whether there was a significant difference in the mean proportion.

Summary

The purpose of this chapter was to describe the method of research used and discuss the strengths and weaknesses of the method. This chapter also described the sample selection process and variables used. Finally, a discussion of the statistical analysis of the data was presented. The next chapter will discuss the findings of the research.

⁶ Joan W. Dilconardi and Patrick A. Curtis, What to Do When the Numbers Are In: 44.

CHAPTER VI: RESULTS

This chapter describes the results and findings of the study and determines whether the research hypotheses are supported. Raw data and graphical representations for each city are provided in the Appendix. Aggregate mean scores are graphed for each study group and discussed below.

CITIES OF 100,000 TO 500,000 POPULATION

Cities of over 100,000 population showed several trends during the study period. During this period, sales taxes became the leading revenue source replacing property tax. This change occurred gradually since 1986-1987 and equaled property tax collections in 1989-1990. The following year, sales taxes composed 6 percent more than property taxes for these large cities. This change in sales tax dependency coincides with state legislation allowing municipal governments to charge an extra half-cent sales tax in 1987. The trend in dependence on sales tax began, however, before this new legislation.

The results for these cities are summarized in Figure 6.1 and in Table 6.1. The first and last years of the time line are compared to see if the change is significant. Property taxes showed no significant trends during this study period. There is a perceptible hump in property taxes, however, in 1986-1987 and 1987-1988. This hump levels out to 1985-1986 level after these two years. Figure 6.2 shows that there was no significant change between the 1982 and 1992 level.

Utility transfers slightly increased over the ten year period as shown in Figure 6.1, but no significant trend is evident. The largest increase seems to be in the 1986-1987 budget year. The increase mirrors the increase in property tax use for that year. Unlike, property taxes however, the utility transfer did not decrease at the same rate as property taxes after the 1987-1988 property tax peak. Table 6.1 demonstrates no significant change in the first and last year levels.

Intergovernmental transfers showed a significant decrease over the ten year period as corroborated by Figure 6.1 and Table 6.1. Transfers seem to bottom out in the 1988-1989

and 1989-1990 budget years and then began to appear again in the last two years.

Intergovernmental transfers were virtually non-existent throughout the study period, amounting to no more than 4 percent of total General Fund revenues in 1982-1983.

FIGURE 6.1
DISTRIBUTION OF REVENUE SOURCE 1982-1992
AVERAGE PECENTAGE (N=7)

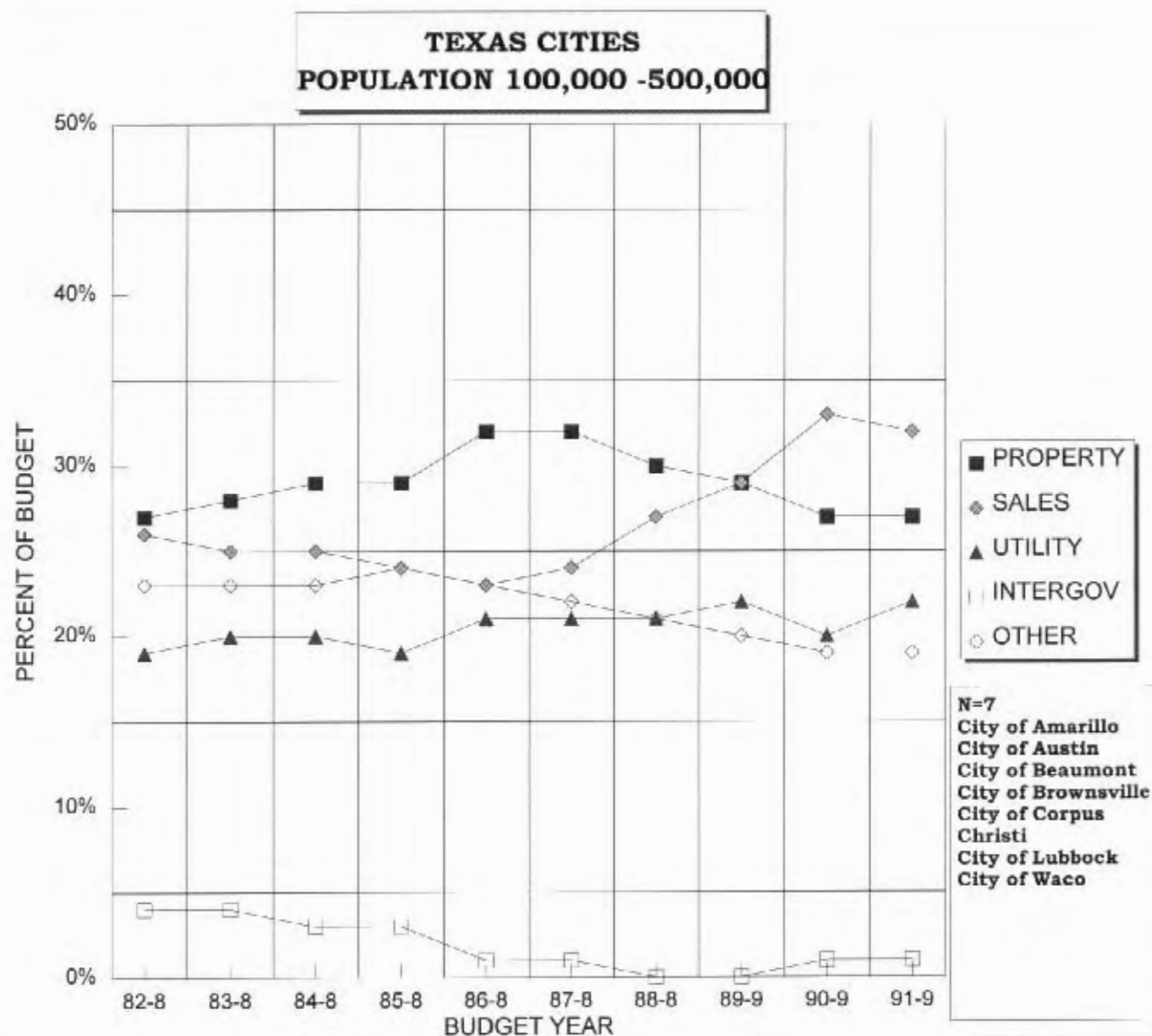


TABLE 6.1
COMPARISON OF PROPORTION OF REVENUE-1982-83 AND 1992-93

TYPE	1982-83	1991-92	SIGNIFICANT DIFFERENCE**
PROPERTY	27%	27%	NO
SALES	26%	32%	YES
INTERGOV	4%	1%	YES
UTILITY	19%	22%	NO
OTHER	23%	19%	NO

****t-test**

CITIES OF 75,000 TO 99,999 POPULATION

Cities in this group showed several trends during the study period. This group consisted of cities in the 75,000 to 99,999 population range. Property taxes remain the leading revenue source for these cities. In fact, property taxes remained a stable revenue source for these cities hovering around the 35 percent mark throughout the period. Like previous group cities, property taxes seemed to peak during the 1987-1988 budget year and then began to settle back down to early 1980s levels. No significant difference between the property tax dependency from the beginning of the period to the end was detected.

Sales tax dependency did increase, as evident in Table 6.2, during the study period. Sales taxes began to dip in 1985-1986 and did not begin to rise again until 1987-1988. As property tax dependency declined in the last four years of the study, sales tax dependency increased. A t-test performance, however, demonstrates that the changes from the beginning of the period to the end were not significant(see Table 6.2)

The t-test(see Table 6.2) did demonstrate that utility transfers dependency increased significantly during the study period for this group. Utility transfers went from the fourth highest revenue source to the third in 1988-1989 and were still climbing at the end of the period.

Figure 5.2 appears to show a significant decrease in other revenue dependency. A t-test performance shows in Table 6.2 , however, that no significant change occurred in this revenue source over the ten year period.

Intergovernmental transfers again significantly decreased in this study group. By 1987-1988, intergovernmental transfers virtually disappeared in the General Funds of these cities. Intergovernmental transfers were never more than 3 percent of the General Fund revenue source in the study period.

FIGURE 6.2
DISTRIBUTION OF REVENUE SOURCE 1982-1992
AVERAGE PECENTAGE (N=7)

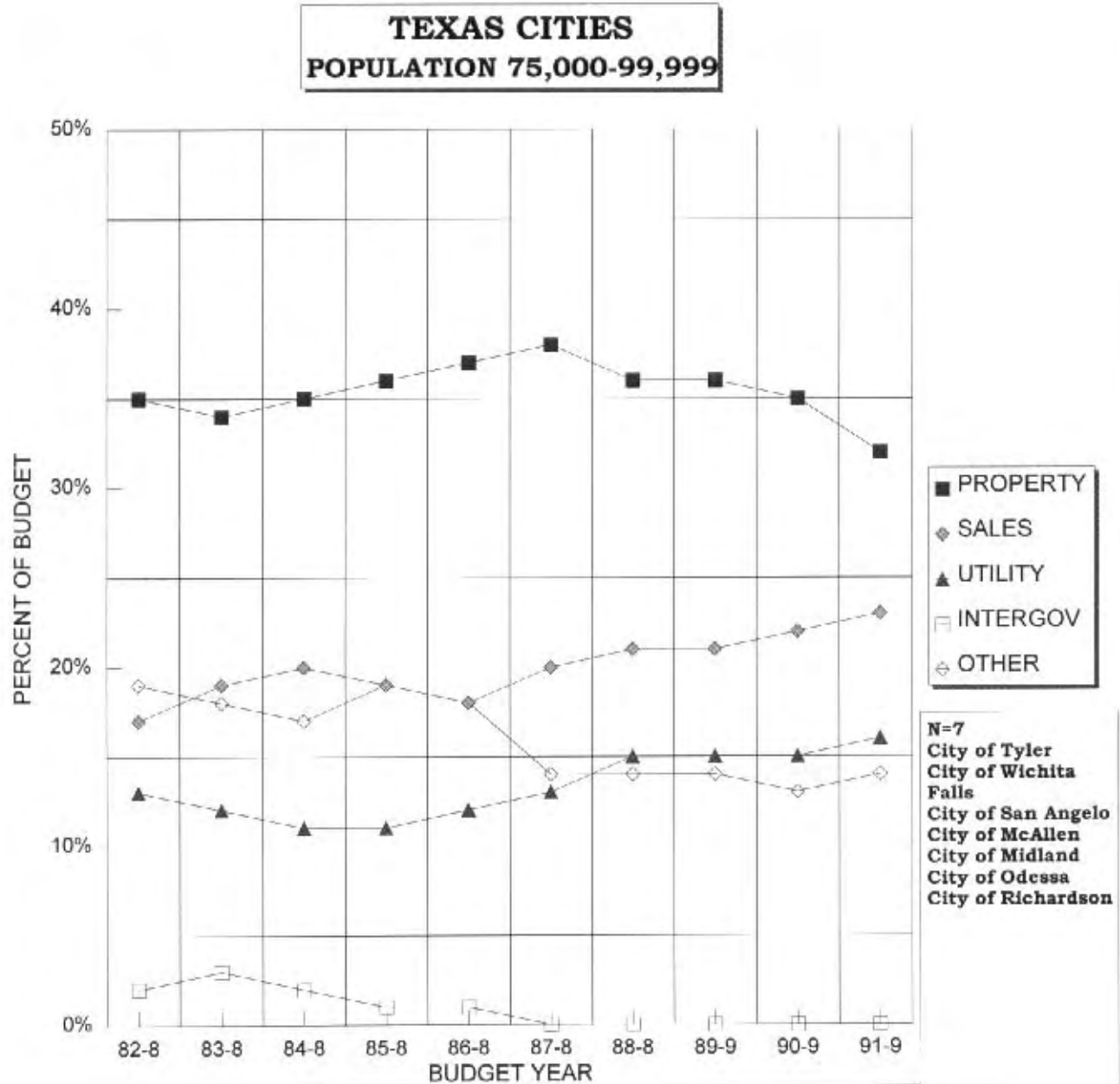


TABLE 6.2
COMPARISON OF PROPORTION OF REVENUE-1982-83 AND 1992-93

TYPE	1982-83	1991-92	SIGNIFICANT DIFFERENCE**
PROPERTY	35%	32%	NO
SALES	17%	23%	NO
INTERGOV	2%	0%	YES
UTILITY	13%	16%	YES
OTHER	19%	14%	NO

****t-test**

CITIES OF 50,000 TO 74,999 POPULATION

This group proved to be the most stable of all three groups in terms of revenue source changes. This group consisted of cities with populations of 50,000 to 74,999. Property taxes remained the leading revenue source for the cities throughout the period. At no time did any revenue source overtake another in revenue dependency as seen in Figure 6.3.

Property tax and sales taxes did seem to mirror each others movements throughout the period. When property tax dependency was high, sales tax dependency was at its lowest. Utility transfers also appeared to make a steady climb throughout the period as seen in Figure 6.3, but a t-test comparison shown in Table 6.3 suggests that no significant trend was apparent from the beginning of the period to the end. Unlike the previous two groups, intergovernmental transfers for this group remained about 2 percent of the budget throughout the period.

FIGURE 6.3
DISTRIBUTION OF REVENUE SOURCE 1982-1992
AVERAGE PECENTAGE (N=6)

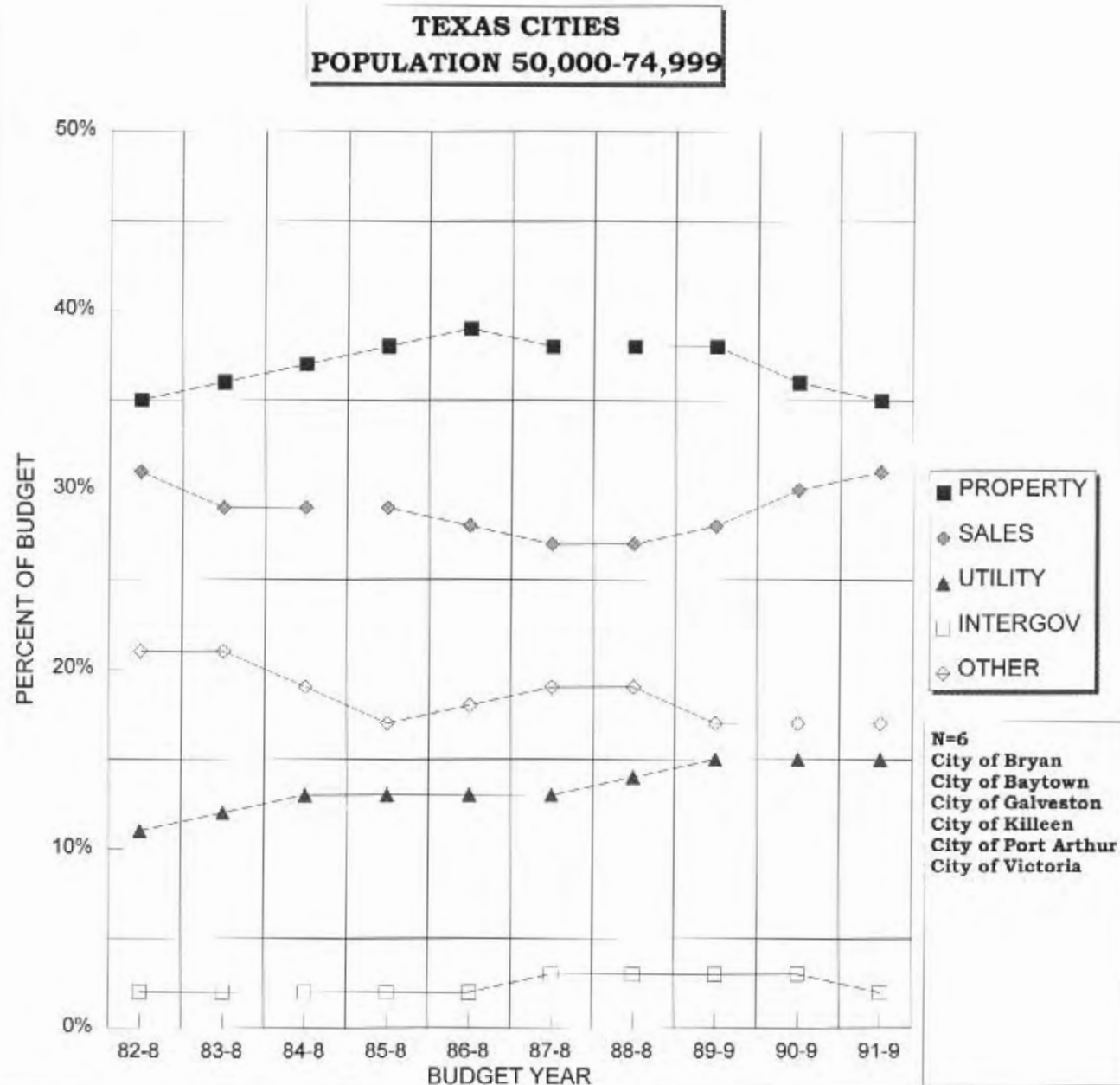


TABLE 6.3
COMPARISON OF PROPORTION OF REVENUE-1982-83 AND 1992-93

TYPE	1982-83	1991-92	SIGNIFICANT DIFFERENCE**
PROPERTY	35%	35%	NO
SALES	31%	31%	NO
INTERGOV	2%	2%	NO
UTILITY	11%	15%	NO
OTHER	21%	17%	NO

**t-test

CITIES OF 25,000 TO 49,999 POPULATION

This group represents the largest number of Texas city governments. This group consists of cities with populations of 25,000 to 49,999. This group had two very significant trends in their revenue dependencies as shown in both Figure 6.4 and Table 6.4.

Property taxes fell to the number two position for revenue sources for these cities. Property tax dependency peaked during the study period in the 1986-1987 budget year and steadily decreased in importance each year afterward. A t-test(see Table 6.4) suggests that the trend for the beginning of this study period to the end is significant.

Figure 6.4 and Table 6.4 illustrate that the sales tax trend for this group proved to be the most significant of all. The sales tax dependency was at its lowest point in 1986-1987 and steadily increased each year afterward. In 1990-1991, the sales tax surpassed property taxes as the number one revenue source for cities in this group. In 1991-1992, the difference grew even more.

Utility transfers seem to be climbing steadily throughout the study period but tailed off in the final year. The utility transfer ended up not significantly different from the beginning of the period as a revenue source.

Both intergovernmental transfers and other revenue sources did not prove to significantly change throughout the study period either. Other revenue sources seem to mirror the movement of the utility transfer. As one rose the other fell as seen in Figure 6.4.

FIGURE 6.4
DISTRIBUTION OF REVENUE SOURCE 1982-1992
AVERAGE PECENTAGE (N=8)

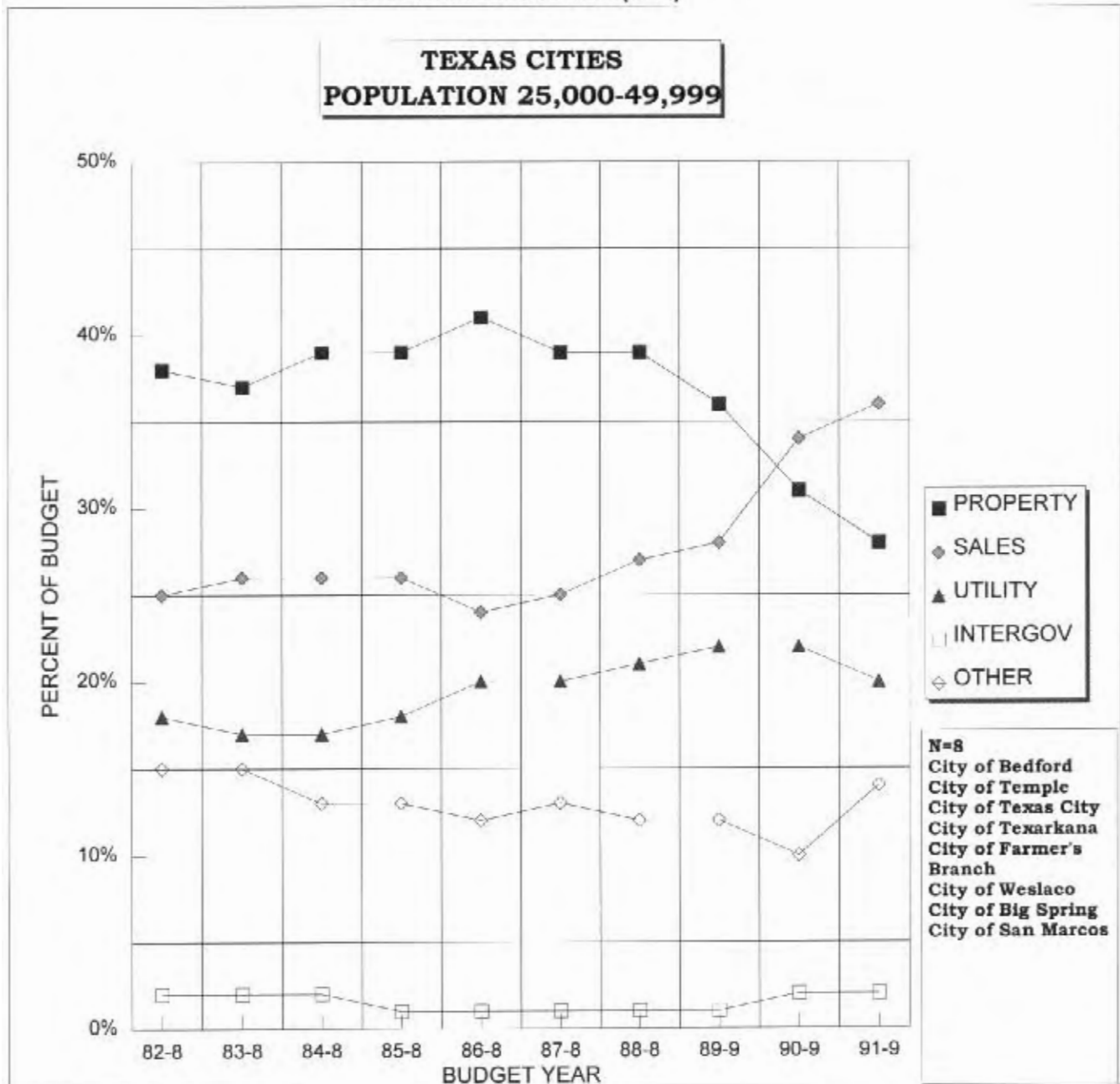


TABLE 6.4
COMPARISON OF PROPORTION OF REVENUE-1982-83 AND 1992-93

TYPE	1982-83	1991-92	SIGNIFICANT DIFFERENCE**
PROPERTY	38%	28%	YES
SALES	25%	36%	YES
INTERGOV	2%	2%	NO
UTILITY	18%	20%	NO
OTHER	15%	14%	NO

****t-test**

RESULTS SUMMARY

The data support some of the hypotheses made earlier in this study. For 100,000-500,000 cities, trends were detected in sales tax and intergovernmental revenues consistent with the hypotheses #2 and #3 for this group. For 75,000-99,999 cities, the utility transfer and intergovernmental transfers data supported the hypotheses #3 and #4 for this group. For 50,000-74,999 cities, the data did not support any of the hypotheses for this group. For the smaller 25,000-49,999 cities, the data supported trends in property taxes and sales taxes. Hypotheses #1 and #2 were supported for the 25,000 to 49,999 group. The hypotheses and their support are charted in the following table.

TABLE 6.5

HYPOTHESES ANALYSIS

HYPOTHESES	CITIES 100,000- 500,000	CITIES 75,000- 99,999	CITIES 50,000- 74,999	CITIES 25,000- 49,999
#1 The trend in Texas cities is a reduced reliance on the property tax as a source of revenue for the General Fund.	not supported	not supported	not supported	strong support*
#2 The trend in Texas cities is an increased reliance on sales taxes as a source of revenue for the General Fund.	strong support**	weak support	not supported	strong support***
#3 The trend in Texas cities is a reduced reliance on intergovernmental transfers as a source of revenue for the General Fund	strong support****	strong support****	not supported	not supported
#4 The trend in Texas cities is an increased reliance on the use of utility transfers as a source of revenue for the General Fund.	weak support	strong support*****	weak support	weak support
#5 The trend in Texas cities is an increased use of other revenue sources for the General Fund.	not supported	not supported	not supported	not supported
t-test performance and examination of trend line strong support = significant t-test and visual trend line weak support = no significant t-test but visual trend * significant at .05 **significant at .025 ***significant at .01 ****significant at .05 *****significant at .05				

CHAPTER VII: DISCUSSION

The purpose of this study was to determine if any trends are evident in the last ten years for Texas municipal government revenue sources for the General Fund. The data provide evidence that changes in revenue structures in Texas are occurring. While many revenue sources remained fairly stable over the period, sales taxes and property tax revenues are headed in opposite directions. In the largest cities and in smaller cities, sales taxes have overtaken property tax as the single largest revenue source for local government. This phenomenon suggests that local government policy-making may be favoring a more regressive tax policy.

Property taxes and sales taxes mirror each other in all the study groups. When property taxes rose, sales taxes dropped and vice-versa. The macro-economic crisis in Texas in the mid 80s suggests that local governments had to raise property tax rates to offset the decline in sales tax. A booming economy in Texas in the last few years has brought an unprecedented reliance on sales tax as a revenue source. A sudden macro-economic downturn may create the need for severe cutbacks at the local level or unpopular property tax increases or utility increases.

The mid-size cities seem to be in the best shape in terms of revenue stability. Property tax data may have been skewed a bit due to a relatively new property tax-raising technique invented during this research. The cities of Baytown, Beaumont, Port Arthur, and Galveston are all coastal cities with large industrial bases. All these cities contract with large industries outside their city limits to NOT annex the industry in return for large ad valorem based payments. Such an arrangement may appear to be a form of blackmail, but these cities report that the benefits are mutual. No regulation by the city is the value to industry and no provision of service to industry is the city's premium. In Baytown these payments make up 37% of total ad valorem taxes.

The mid-size cities showed a significant increase in the use of utility funds. In all the groups the use of utility funds was stable and slightly increasing throughout the period. In face of growing discontent of the property tax, it appears that raising revenue through transfers of utility money is politically agreeable. The reader will do well in comparing

some of the cities in the appendix and their use of utility funds to supplement General Fund revenues. The utility transfer is the leading revenue source for the General Fund in Austin and, nearly so in Lubbock, Galveston, and Big Spring. In all four groups a rise is perceptible in the use of utility revenues during the economic crisis years of the mid 80s. Unlike the property tax, which rose and then fell during improving economic times, the utility transfer continues to rise. This rise is probably due to the relative hidden nature of the utility tax as opposed to the very visible property tax. Nevertheless, it appears that the utility transfer is now a mainstay in local government finance in Texas and will provide a stable source of funding for city governments. In many cases, the researcher found cities making administrative transfers of large amounts into the General Fund from municipally owned utilities.

The lack of intergovernmental transfers into the General Fund became very evident early in the study. Most of the intergovernmental transfers for city governments happened outside the purview of this study. Water and Wastewater utility funds have received federal funds over this period not reflected in the General Fund.

The literature suggested that cities are looking at other resources for revenue sources particularly in the area of user charges. This research apparently demonstrates that other revenue sources outside the traditional ones did not change over the period. These revenue sources were the only source where no trend was detected in all four groups.

In terms of equity, local government revenues are increasingly being funded by consumers. Sales taxes, utility taxes and other charges are primarily paid by consumers. In Texas, the income tax is still non-existent, and the property tax is declining in importance. Wealth is relatively untouched in Texas for city government revenues, making the whole revenue structure for municipal government increasingly regressive.

Questions For Further Research

As in any quest for knowledge, the answers create more questions. This sort of research is important for any administrator of city government. The focus of this project was General Fund revenue dependency. Further research into the whole revenue structure of local government would be desirable. A study to determine the impact of cities that own their own electric utility would be interesting. Different categories of cities into suburban

or industrial cities may produce different results. Utility funds, enterprise funds and debt management should be studied to get a better picture of total municipal government revenues.

Another question for further research should explore the relationship between revenue sources and macro-economic indicators to see if correlations can be made to assist local governments in revenue projections. This study suggests that some local governments are becoming more macro-economically sensitive. Local administrators will need good information about the macro-economy and its effect on sales taxes to make hard decisions in the future.

In light of suggestions in the literature that intergovernmental transfers provide substantial revenue for local governments and the lack of such funds in Texas suggests a question. Are there significant differences between Texas cities' use of intergovernmental transfers and other states? Current block grant discussions at the Federal level concerning welfare reform could change the impact of intergovernmental transfers. Such reorganization could quickly change the revenue schemes for local municipalities.

Success of Research

The beginning of this study proposed a research question. What is the source of revenue for the municipal government General Fund and, are there any trends evident in the last ten years? This study looked at twenty-eight cities in Texas for a ten year period. The sources of revenue were apparent, and trends or the lack of trends were demonstrated. The data presented in the project can be used by local government administrators to gauge their own city's revenue position. The strength of this project is in the data collected by the researcher. No other study contains such a detailed compilation of this type of data. If the success of the research is based on descriptive research principles, then the success of this project is evident in the following appendices.

BIBLIOGRAPHY

- Abrams, J.H., "Local Government Finances: Realities and Directions," Public Budgeting & Finance 2(Spring, 1982)3-8.
- Ando, Albert, Marshall E. Blume and Irwin Friend, The Structure and Reform of the U.S. Tax System (Cambridge,Mass. The MIT Press,1985)
- Babbie, Earl, The Practice of Social Research, fifth edition (Belmont. Ca. Wadsworth Publishing,1989)
- Bahl, Roy, "The Fiscal Health of State and Local Governments: 1982 and Beyond," Public Budgeting and Finance 2(Winter, 1982) 5-22.
- Bahl, Roy and David L Sjoquist, "The State and Local Fiscal Outlook: What Have We Learned and Where Are We Headed?" National Tax Journal 43(September, 1990) 321-342.
- Bell, Michael E. and John H. Bowman, "Property Taxes," in Local Government Finances: Concepts and Practices. Edited by Dennis R. Strachota and John E. Peterson,(Government Finance Officers Association, Chicago Ill.) 1991.
- Bland, Randall W., Alfred B. Sullivan, Robert E. Biles, Charles P. Elliot,Jr., Beryl E. Pettus, Texas Government Today Fifth Ed.(Pacific Grove, Ca.:Brooks/Cole Publishing Co.)1992.
- Bland, Robert L., A Revenue Guide for Local Government (Washington D.C.: International City Management Association) 1989.
- Bland, Robert L. "Enhancing Local Government Revenues," in Handbook of Governmental Accounting and Finance, Nicholas G. Apostolou and D. Larry Crumbley ed. (John Wiley and Sons, Inc., New York, New York) 1992.
- Bland, Robert L. Financing City Government in Texas: A Revenue Manual for City Officials(Austin, Tx.:Texas Municipal League) 1986.
- Bowman, John H., "Urban Revenue Structures: An Overview of Patterns, Trends, and Issues," Public Administration Review 41(January 1981) 131-143.

- Bowman, John H., George E. Hoffer, and Michael D. Pratt, "Current Patterns and Trends in State and Local Intangibles Taxation," National Tax Journal 43(December, 1990) 439-450.
- Coe, Charles K. and Elizabethann O'Sullivan, "Accounting for the Hidden Costs: A National Study of Internal Service Funds and Other Indirect Costing Methods in Municipal Governments," Public Administration Review 53(January/February 1993) 59-63.
- Cope, Glen Hahn and W. Norton Grubb, "Restraint in a Land of Plenty: Revenue and Expenditure Limitations in Texas," Public Budgeting and Finance 2(Winter, 1982)4 143-156.
- Davies, David G., "Progressiveness of a Sales Tax in Relation to Various Income Bases," American Economic Review 50 (December, 1960) 987-995.
- Davis, Michael P., "Tax and Non-Tax Revenue Sources" in Handbook of Governmental Accounting and Finance edited by Nicholas G. Apostolou and D. Larry Crumbley. (John Wiley and Sons Inc. New York, New York) 1992.
- Deehoog, Ruth Hoogland and Bert E. Swanson, "Tax and Spending Effects of Municipal Enterprises: The Case of Florida Electric Utilities," Public Budgeting and Finance 8(Spring 1988)1 48-57
- De Tray, Dennis and Judith Fernandez, "Distributional Impacts of the Property Tax Revolt," National Tax Journal 39(December, 1986) 435-450.
- Dileonardi, Joan and Patrick Curtis, What to Do When the Numbers Are In. (Chicago, Ill., Nelson-Hall,1992.
- Dodge, Joseph M., The Logic of Tax, Federal Income Tax Theory and Policy (St. Paul Minn.,West Publishing Co.,1989).
- Downing, Paul B., "The Revenue Potential of User Charges in Municipal Finance," Public Finance Quarterly 20(October 1992) 512-527.
- Fiscal Notes. A publication of the Texas Comptroller of Public Accounts 91-12(December 1991)

- Florestano, Patricia S., "Revenue-Raising Limitations on Local Government: A Focus on Alternative Responses," Public Administrative Review 41 (January, 1981) 122-131.
- Garcia, Katherine, "Revenue Accounting-Revenue Funds," in Handbook of Governmental Accounting and Finance edited by Nicholas G. Apostolou and D. Larry Crumbley. (John Wiley and Sons Inc. New York, New York) 1992.
- Gold, Steven D. and Sarah Ritchie, "State Actions Affecting Cities and Counties, 1990-1993: De Facto Federalism," Public Budgeting and Finance 14(Summer 1994)2 26-51.
- Harberger, Arnold C., "The Incidence of the Corporation Income Tax," The Journal of Political Economy 70(June 1962)3:215-237.
- Heilbrun, James, "Who Bears the Burden of the Property Tax?" in The Property Tax and Local Finance edited by C. Lowell Harliss(New York, New York, Montpelier Press)1983:57-71.
- Joyce, Phillip G. and Daniel R. Mullins, "The Changing Fiscal Structure of the State and Local Public Sector: The Impact of Tax and Expenditure Limitations," Public Administration Review 51 (May/June, 1991) 240-253.
- Kee, James Edwin and John J. Forrer, "Intergovernmental Revenues," in Local Government Finances: Concepts and Practices. Edited by Dennis R. Strachota and John E. Peterson,(Government Finance Officers Association, Chicago Ill.) 1991.
- Khan, Aman and Theodore J. Stumm, "The Tax and Expenditure Effects of Subsidization by Municipal Utility Enterprises," Municipal Finance Journal 15(Summer, 1994) 68-81.
- Krmenic, Andrew J., "Sales Tax Property Tax Relief? The Shifting Onus of Local Revenue Generation," The Professional Geographer 43(February, 1992) 60-67.
- Mieszkowski, Peter, "The Property Tax: An Excise Tax or a Profits Tax?" Journal of Public Economics 1(April 1972)73-96.
- Mikesell, John L. Fiscal Administration Analysis and Applications for the Public Sector Third Ed.(Pacific Grove, Ca.:Brooks/Cole Publishing)1991.

- Mikesell, John L., "Cyclical Sensitivity of State and Local Taxes," Public Budgeting & Finance 4(Spring, 1984) 32-39.
- Musgrave, Richard A. and Peggy B., Public Finance in Theory and Practice 2nd ed.(New York,N.Y.,McGraw-Hill, 1976).
- Netzer, Dick, Economics of the Property Tax(Washington D.C., The Brookings Institute,1966).
- Netzer, Dick, "Differences in Reliance on User Charges by American State and Local Governments," Public Finance Quarterly 20(October, 1992) 499-511.
- Pagano, Michael A., "Balancing Cities' Books in 1992: An Assessment of City Fiscal Conditions" Public Budgeting and Finance 13(Spring 1993) 19-39.
- Pechman, Joseph A., Tax Reform, The Rich and the Poor 2nd ed.(Washington D.C.,The Brookings Institute,1989).
- Raphaelson, Arnold H., "The Property Tax," in Management Policies in Local Government Finance J. Richard Aronson and Eli Schwartz ed.(International City Management Association, Washington D.C.) 1987.
- Reeves H. Clyde, "Leadership for Change," in The Property Tax and Local Finance edited by C. Lowell Hariss(New York, New York, Montpelier Press)1983:1-13.
- Rickards, Robert C. and Takashi Maeda, "Taxing and Spending in Japan and Texas: Whose Cities Are Better Off?" Public Budgeting and Finance 12(Fall 1992) 66-85.
- Rodgers, James D., "Sales Taxes, Income Taxes, and other NonProperty Revenues," in Management Policies in Local Government Finance J. Richard Aronson and Eli Schwartz ed.(International City Management Association, Washington D.C.) 1987.201-286.
- Rubin, Irene, "Estimated and Actual Urban Revenues: Exploring the Gap," Public Budgeting and Finance 7(Winter 1987)4 83-91.
- Rubin, Laura S., "The State and Local Government Sector: Long-Term Trends and Recent Fiscal Pressures," Federal Reserve Bulletin (December, 1992) 892-901.

Sharp, Ansel M. and Kent W. Olson, Public Finance (St. Paul, Mn.: West Publishing Co., 1978).

Shields, Patricia, "Controlling Local Government Expenditures" in Handbook of Governmental Accounting and Finance edited by Nicholas G. Apostolou and D. Larry Crumbley. (John Wiley and Sons Inc. New York, New York) 1992.

Shields, Patricia, "Freud, Efficiency and Pragmatism," Transaction/Society (January/February 1989) 67-72

Shields, Patricia, "Public Pricing: One Answer to the Human Service Fiscal Dilemma," New England Journal of Human Services (Summer 1981) 18-24.

Stanfield, Rochelle L., "The Users May Have to Foot the Bill to Patch Crumbling Public Facilities," National Journal 14(27 November, 1982) 2016-2021.

Strauss, Robert P. and Kenneth L. Wertz, "The Impact of Municipal Electric Profits on Local Public Finance," National Tax Journal 22(June 1976) 22-29.

Snyderhoud, Jack P., "State-Local Revenue Diversification, Balance, and Fiscal Performance," Public Finance Quarterly 22(April 1994) 168-193.

Texas Legislative Council of the 52nd Texas Legislature, Local Government Part II. Revenues and Expenditures. Austin, Texas. November 1952.

Thai, Khi V. and David Sullivan, "Impact of Termination of General Revenue Sharing on New England Local Government Finance," Public Administration Review 49(Jan/Feb. 1989) 1 61-67.

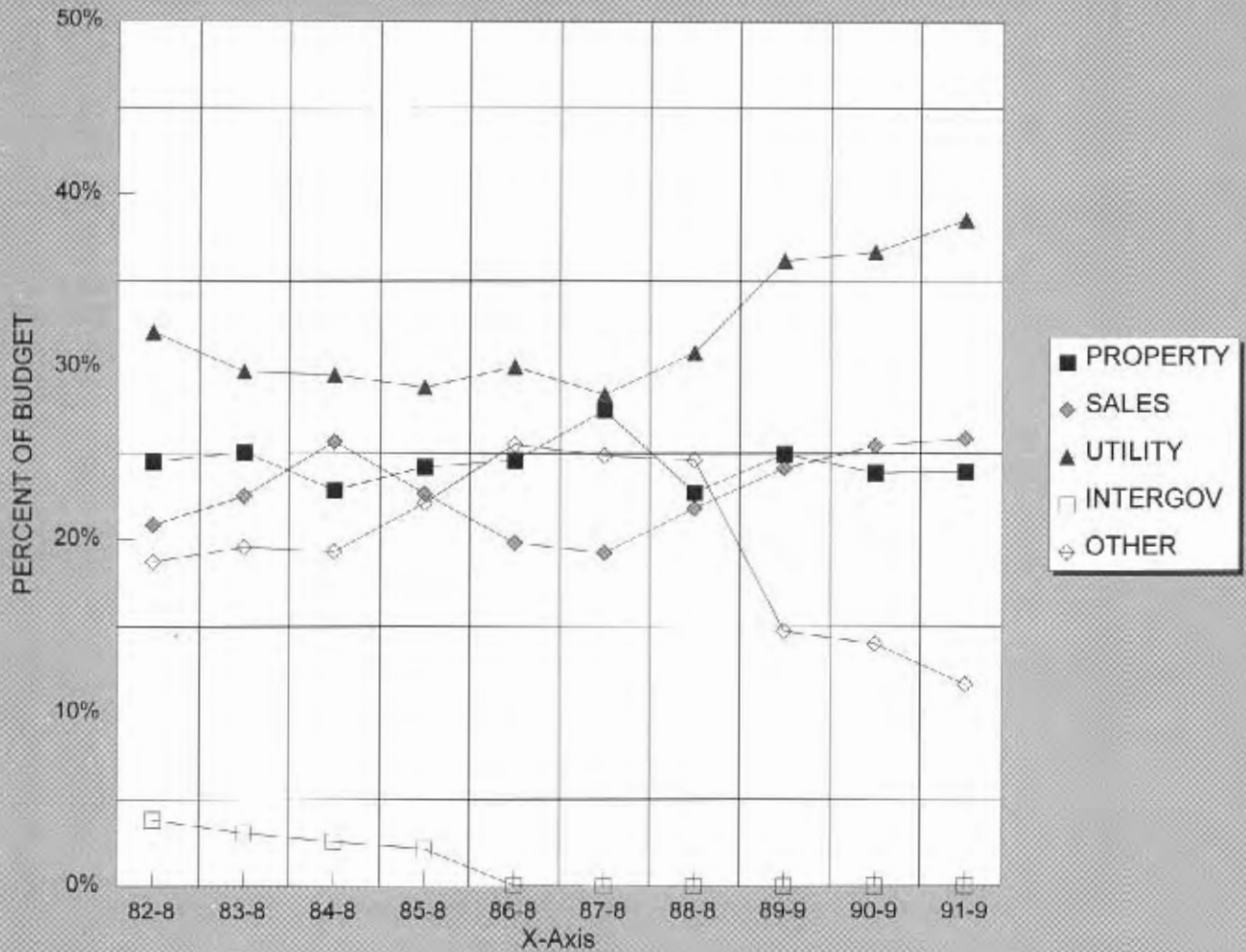
U.S. Census Bureau, City Government Finances 1990-1991 (U.S. Department of Commerce) 1992.

Zorn, Kurt C., "User Charges and Fees" in Local Government Finances: Concepts and Practices. Edited by Dennis R. Strachota and John E. Peterson, (Government Finance Officers Association, Chicago Ill.) 1991

INDIVIDUAL CITY CHARTS

100,000-500,000

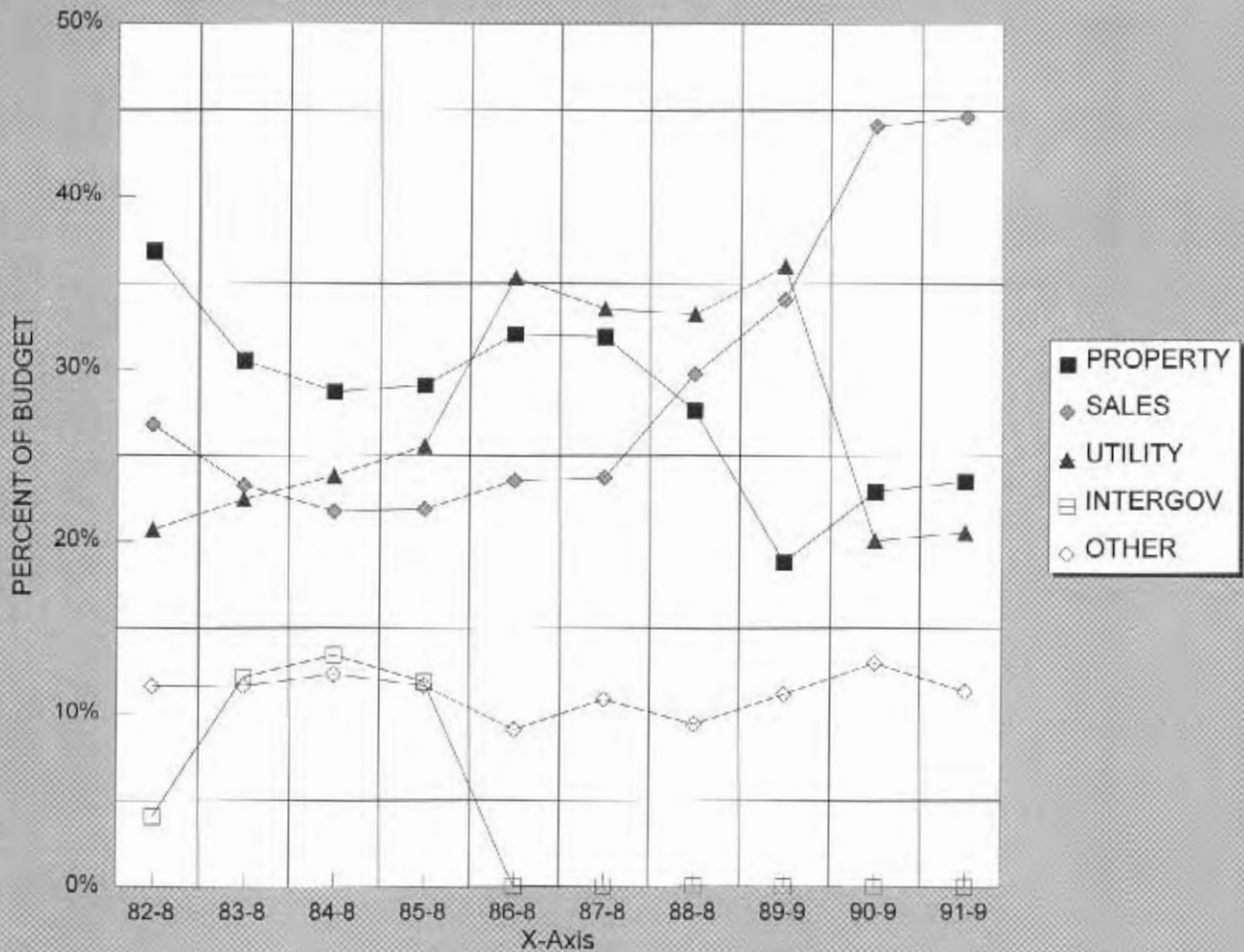
AUSTIN



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

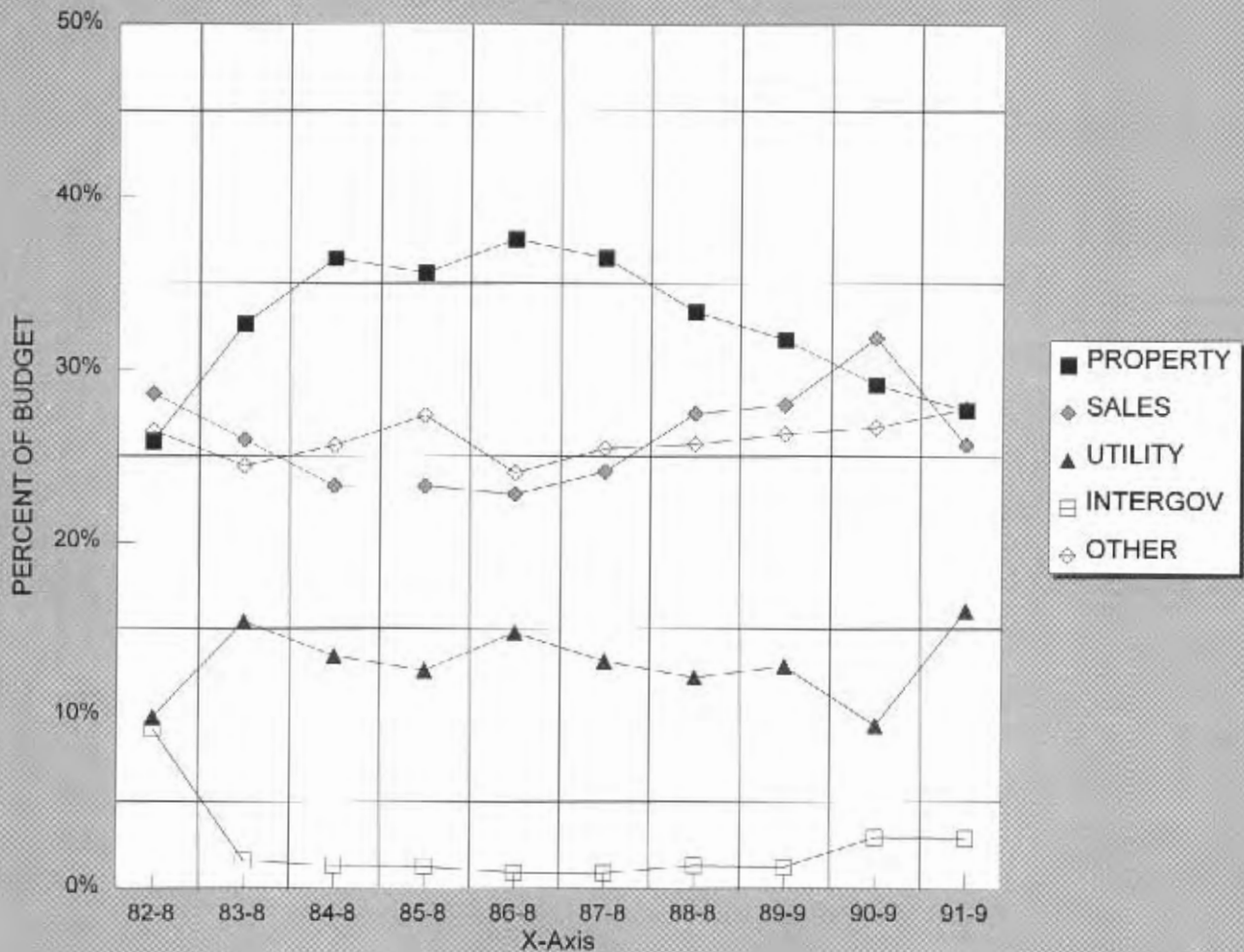
82-83	24.5%	20.9%	32.0%	3.8%	18.7%
83-84	25.1%	22.5%	29.7%	3.1%	19.6%
84-85	22.9%	25.7%	29.5%	2.6%	19.3%
85-86	24.2%	22.7%	28.8%	2.2%	22.1%
86-87	24.6%	19.8%	30.0%	0.1%	25.5%
87-88	27.5%	19.2%	28.4%	0.0%	24.9%
88-89	22.7%	21.8%	30.8%	0.0%	24.6%
89-90	25.0%	24.1%	36.2%	0.0%	14.7%
90-91	23.9%	25.4%	36.7%	0.0%	14.0%
91-92	23.9%	25.9%	38.5%	0.0%	11.7%

BEAUMONT



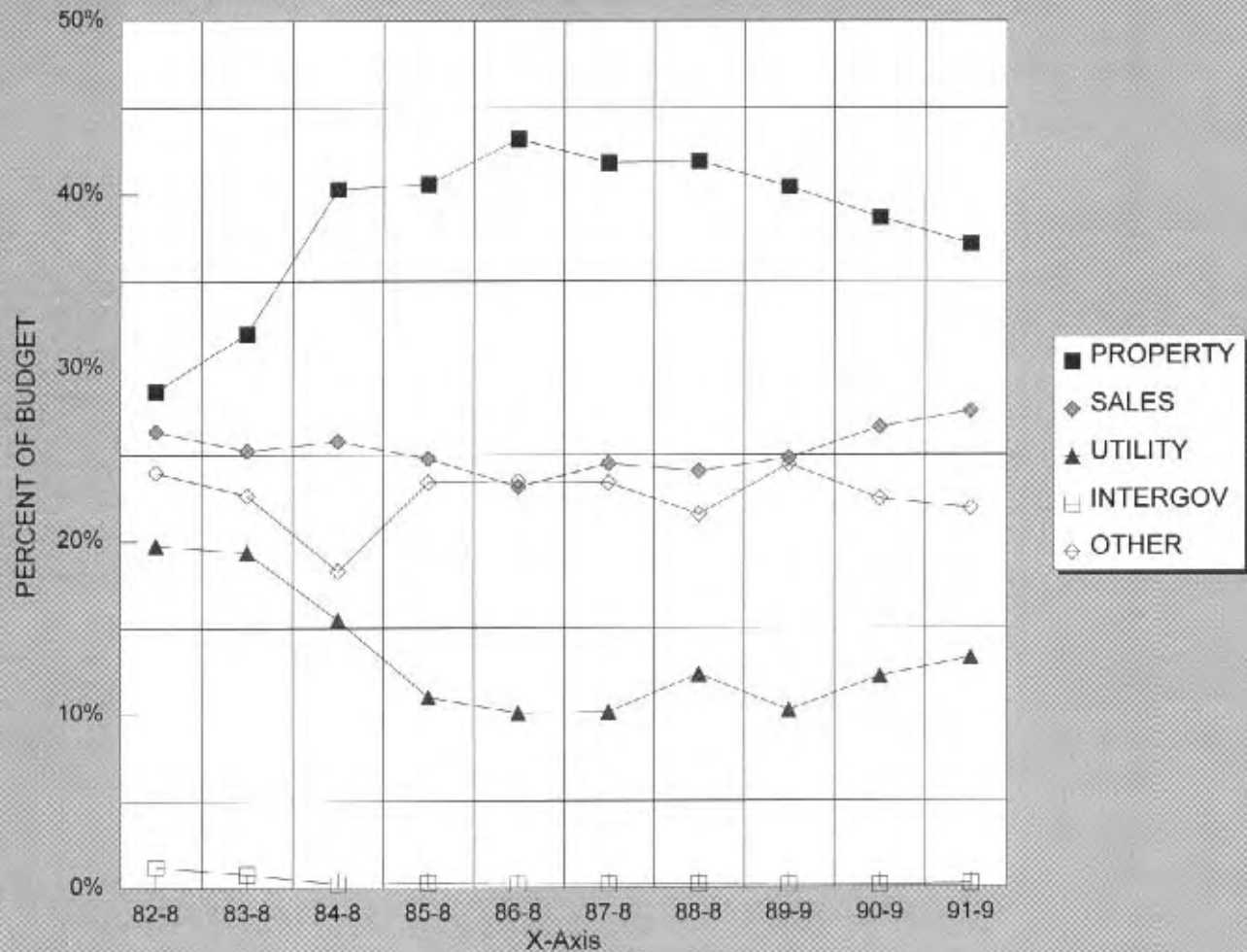
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	37%	27%	20.7%	4%	12%
83-84	31%	23%	22%	12%	12%
84-85	29%	22%	24%	13%	12%
85-86	29%	22%	26%	12%	12%
86-87	32%	24%	35%	0%	9%
87-88	32%	24%	34%	0%	11%
88-89	28%	30%	33%	0%	9%
89-90	19%	34%	36%	0%	11%
90-91	23%	44%	20%	0%	13%
91-92	24%	45%	21%	0%	11%

BROWNSVILLE



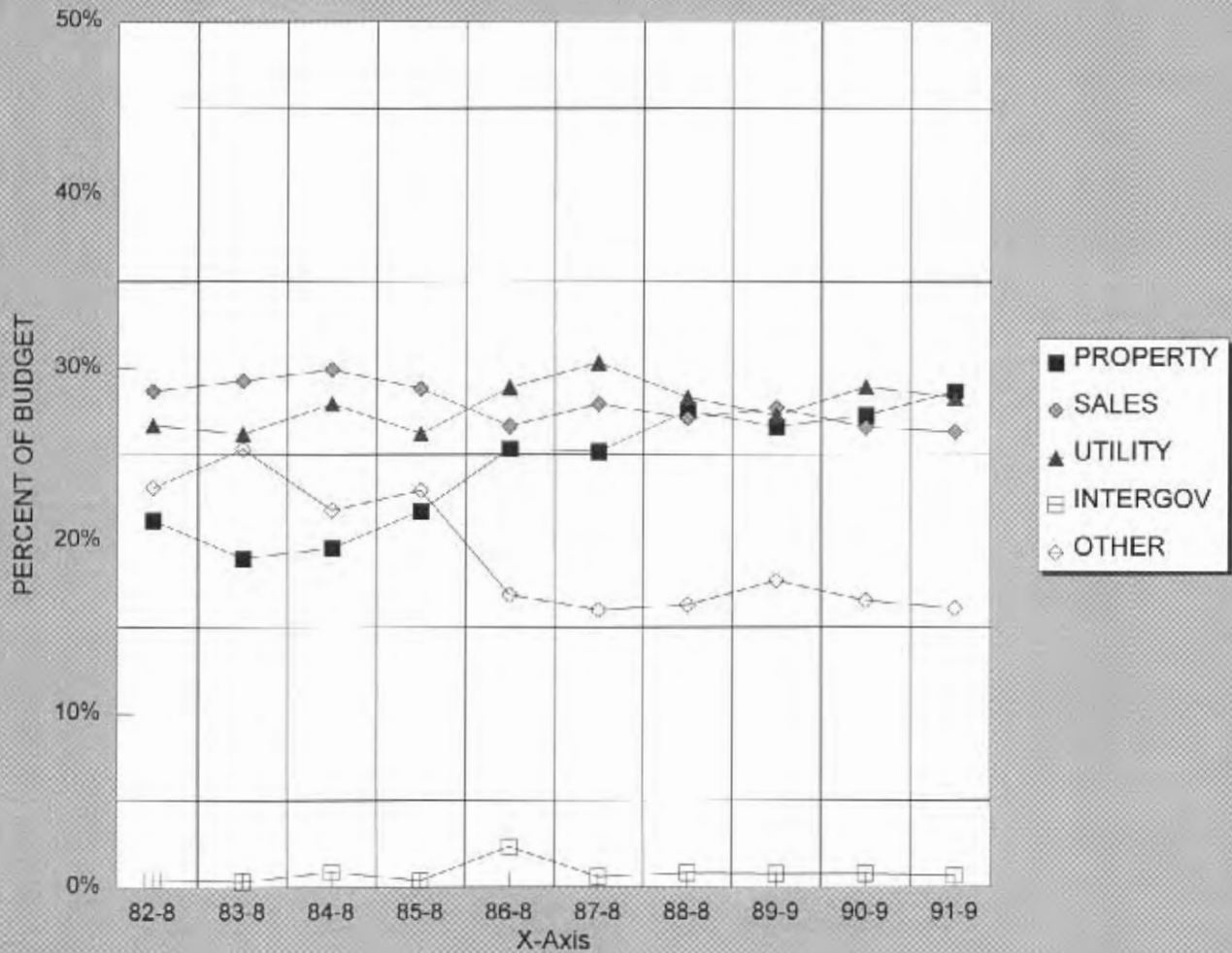
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	25.9%	28.6%	9.9%	9%	26%
83-84	32.6%	25.9%	15.4%	2%	24%
84-85	36.4%	23.2%	13.4%	1%	26%
85-86	35.6%	23.2%	12.6%	1%	27%
86-87	37.6%	22.8%	14.8%	1%	24%
87-88	36.5%	24.1%	13.1%	1%	25%
88-89	33.4%	27.5%	12.2%	1%	26%
89-90	31.7%	28.0%	12.8%	1%	26%
90-91	29.1%	31.8%	9%	3%	27%
91-92	27.6%	26%	16%	3%	28%

CORPUS CHRISTI



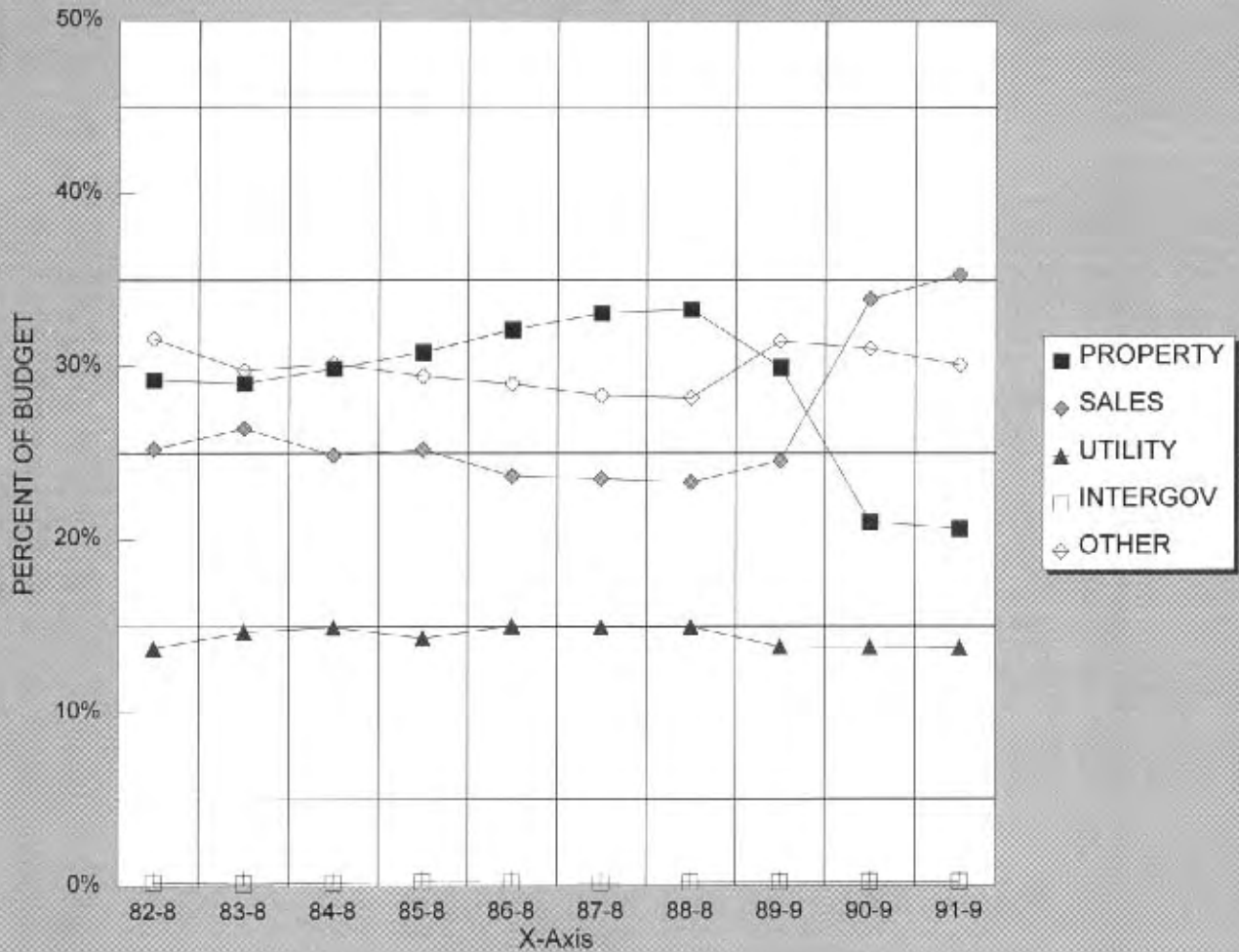
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	28.7%	26.3%	19.8%	1%	24%
83-84	32.0%	25.2%	19.4%	1%	23%
84-85	40.3%	25.8%	15.5%	0%	18%
85-86	40.6%	24.8%	11.0%	0%	23%
86-87	43.2%	23.1%	10.1%	0%	23%
87-88	41.8%	24.5%	10.1%	0%	23%
88-89	41.9%	24.0%	12.3%	0%	22%
89-90	40.4%	24.8%	10.2%	0%	24%
90-91	38.7%	26.6%	12%	0%	22%
91-92	37.1%	28%	13%	0%	22%

LUBBOCK



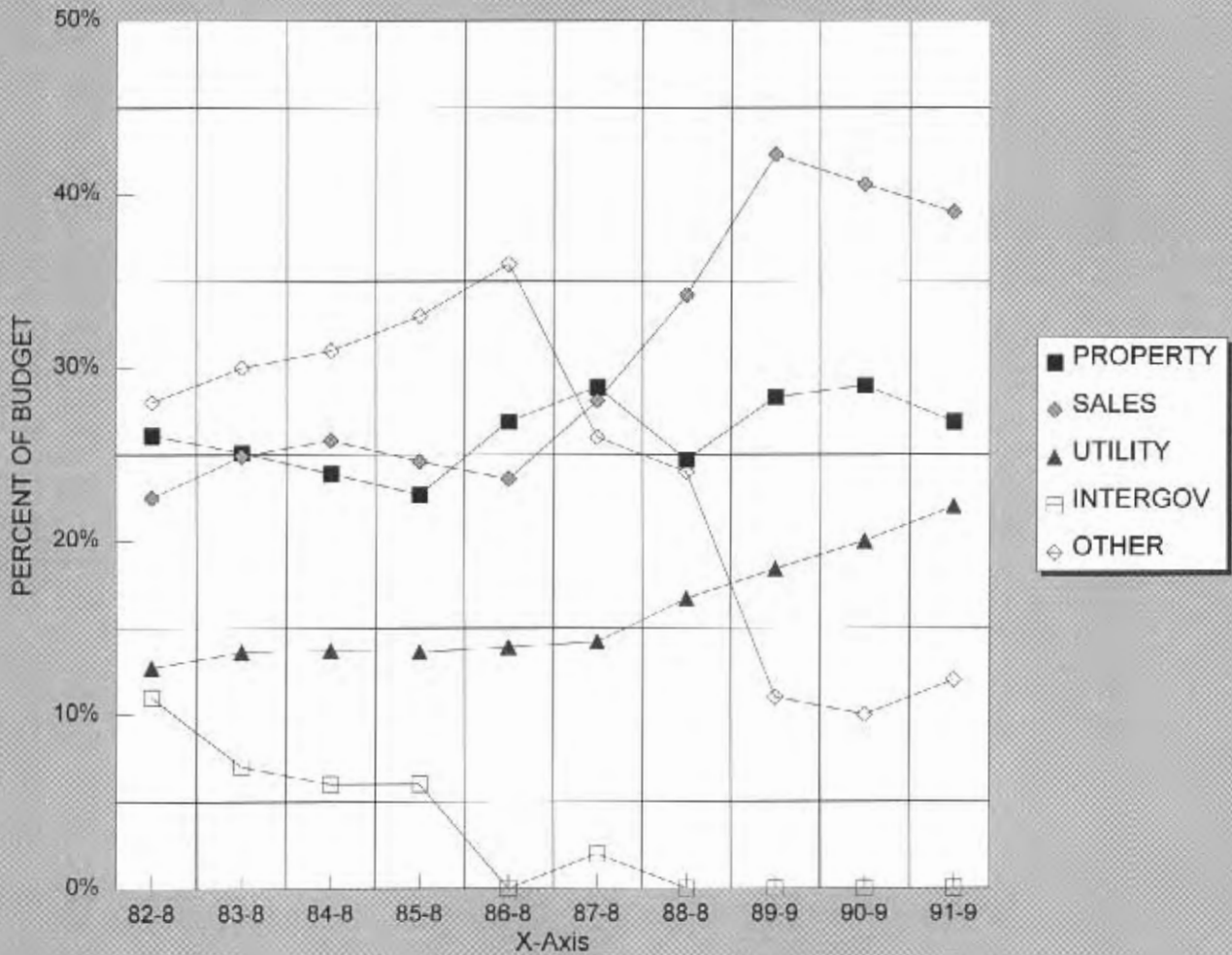
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	21.2%	28.6%	26.7%	0%	23%
83-84	19.0%	29.3%	26.2%	0%	25%
84-85	19.6%	29.9%	27.9%	1%	22%
85-86	21.7%	28.8%	26.2%	0%	23%
86-87	25.3%	26.6%	28.9%	2%	17%
87-88	25.2%	27.9%	30.3%	1%	16%
88-89	27.5%	27.1%	28.3%	1%	16%
89-90	26.6%	27.7%	27.3%	1%	18%
90-91	27.2%	26.6%	29%	1%	17%
91-92	28.7%	26%	28%	1%	16%

AMARILLO



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	29.2%	25.2%	13.7%	0.2%	31.6%
83-84	29.0%	26.4%	14.7%	0.1%	29.8%
84-85	29.9%	24.9%	14.9%	0.2%	30.2%
85-86	30.8%	25.2%	14.3%	0.2%	29.4%
86-87	32.1%	23.7%	15.0%	0.2%	29.0%
87-88	33.1%	23.5%	14.9%	0.1%	28.3%
88-89	33.3%	23.3%	15.0%	0.2%	28.2%
89-90	30.0%	24.6%	13.8%	0.2%	31.5%
90-91	21.0%	33.9%	13.8%	0.2%	31.0%
91-92	20.6%	35.3%	13.8%	0.2%	30.1%

WACO



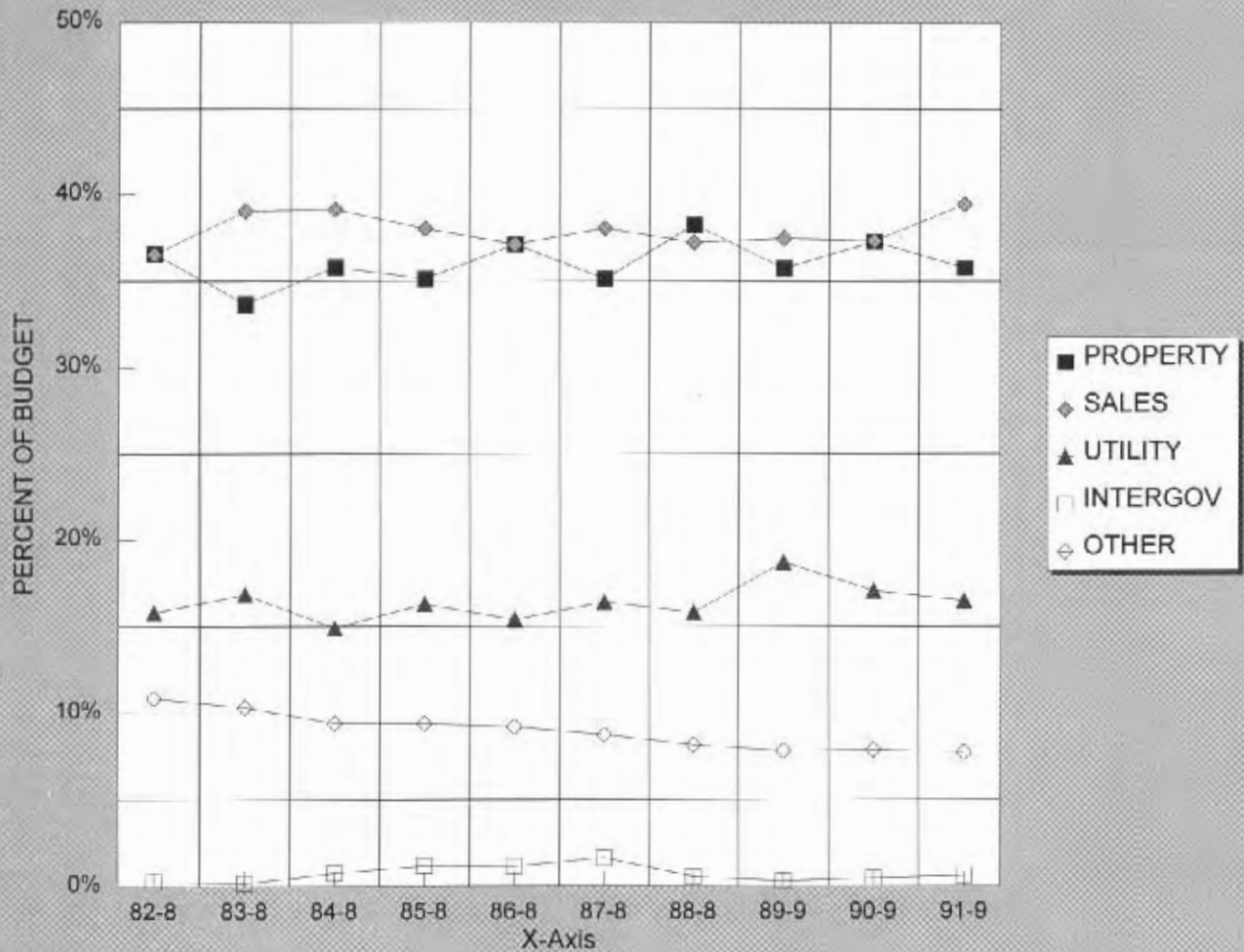
YEAR PROPERTY SALES UTILITY INTERGOV OTHER

82-83	26%	23%	13%	11%	28%
83-84	25%	25%	14%	7%	30%
84-85	24%	26%	14%	6%	31%
85-86	23%	25%	14%	6%	33%
86-87	27%	24%	14%	0%	36%
87-88	29%	28%	14%	2%	26%
88-89	25%	34%	17%	0%	24%
89-90	28%	42%	18%	0%	11%
90-91	29%	41%	20%	0%	10%
91-92	27%	39%	22%	0%	12%

INDIVIDUAL CITY CHARTS

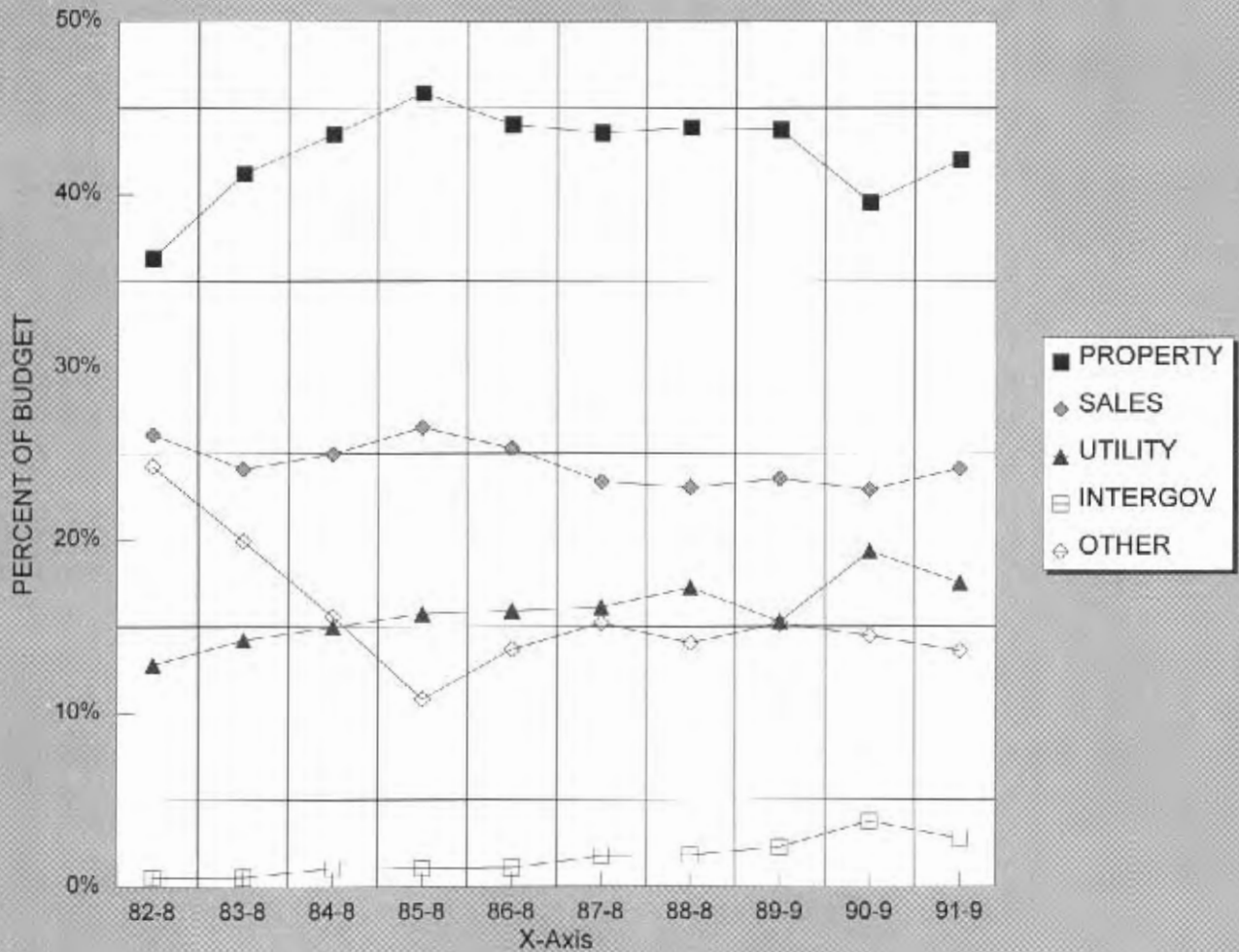
75,000-99,999

TYLER



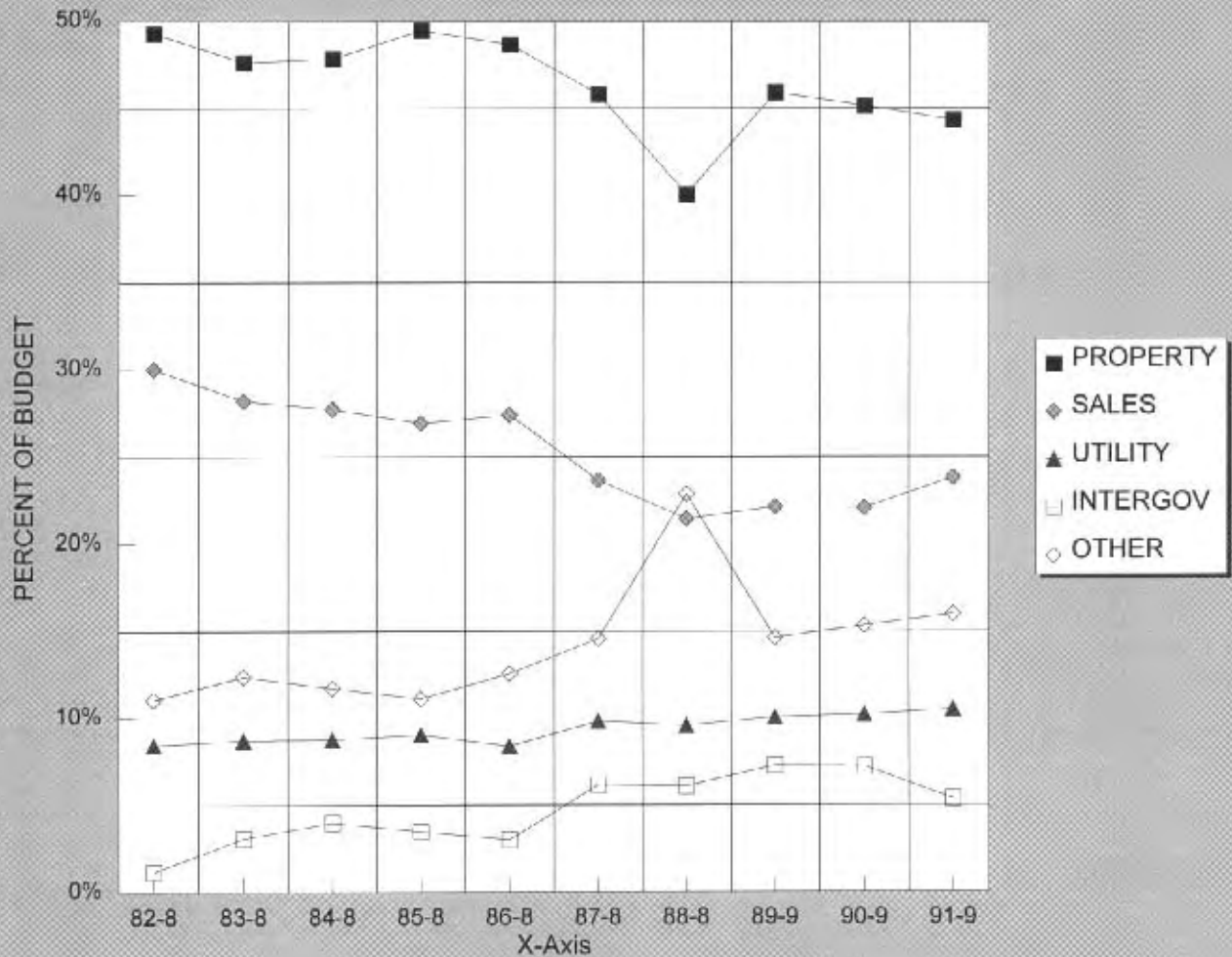
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	36.6%	36.5%	15.8%	0.3%	10.8%
83-84	33.6%	39.0%	16.8%	0.1%	10.3%
84-85	35.8%	39.1%	14.9%	0.7%	9.4%
85-86	35.1%	38.0%	16.3%	1.2%	9.4%
86-87	37.1%	37.1%	15.4%	1.1%	9.2%
87-88	35.1%	38.1%	16.4%	1.6%	8.8%
88-89	38.3%	37.2%	15.8%	0.5%	8.2%
89-90	35.7%	37.5%	18.7%	0.3%	7.8%
90-91	37.3%	37.3%	17.1%	0.5%	7.9%
91-92	35.8%	39.4%	16.5%	0.6%	7.7%

WICHITA FALLS



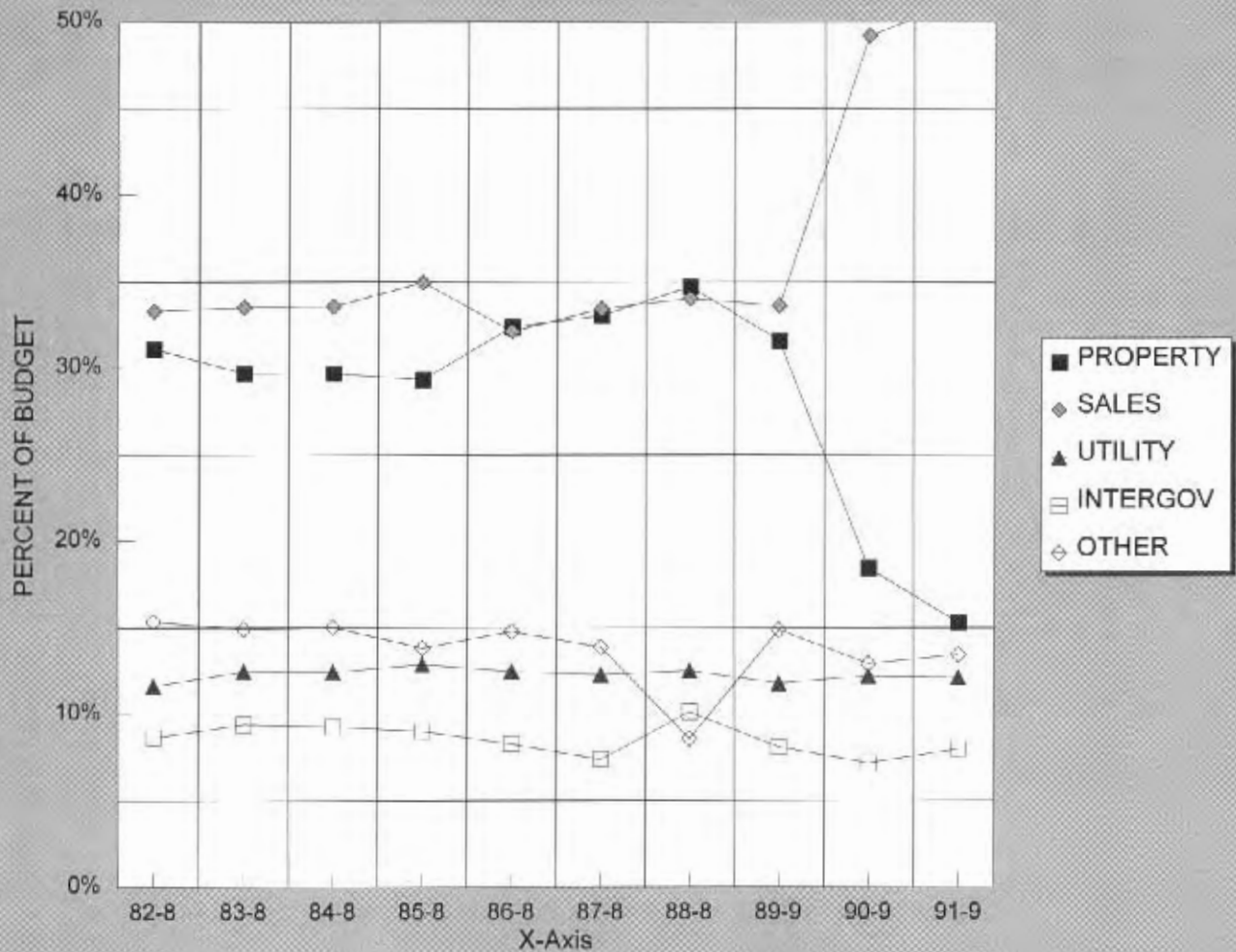
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	36.3%	26.1%	12.8%	0.5%	24.3%
83-84	41.2%	24.1%	14.2%	0.5%	19.9%
84-85	43.5%	25.0%	15.0%	1.0%	15.6%
85-86	45.9%	26.5%	15.7%	1.1%	10.8%
86-87	44.0%	25.3%	15.9%	1.1%	13.7%
87-88	43.6%	23.4%	16.1%	1.8%	15.2%
88-89	43.9%	23.0%	17.2%	1.8%	14.1%
89-90	43.7%	23.5%	15.3%	2.3%	15.2%
90-91	39.6%	22.9%	19.3%	3.8%	14.5%
91-92	42.0%	24.1%	17.5%	2.7%	13.6%

SAN ANGELO



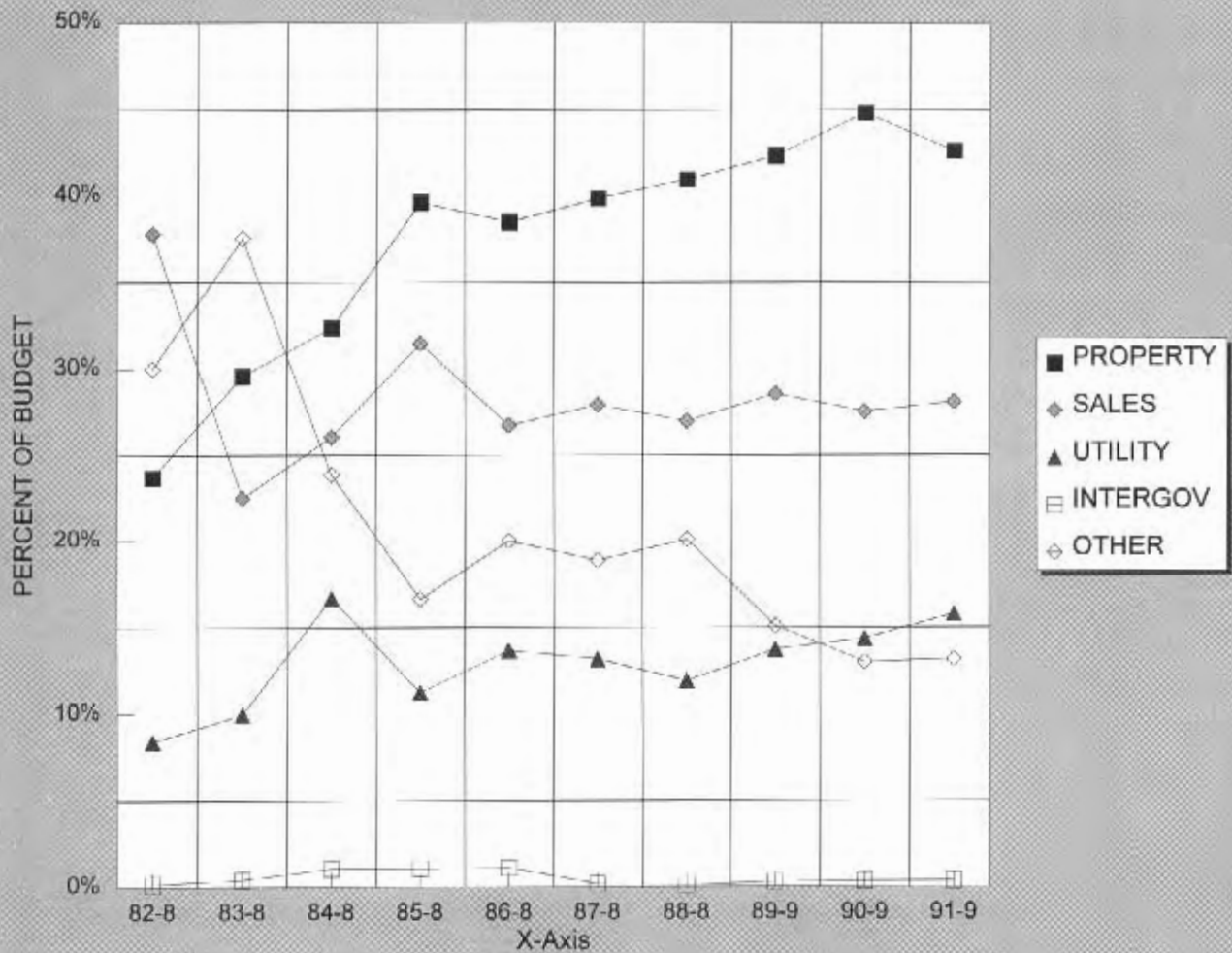
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	49%	30%	8.5%	1%	11%
83-84	48%	28%	9%	3%	12%
84-85	48%	28%	9%	4%	12%
85-86	49%	27%	9%	3%	11%
86-87	49%	27%	8%	3%	13%
87-88	46%	24%	10%	6%	15%
88-89	40%	21%	10%	6%	23%
89-90	46%	22%	10%	7%	15%
90-91	45%	22%	10%	7%	15%
91-92	44%	24%	11%	5%	16%

MCCALLEN



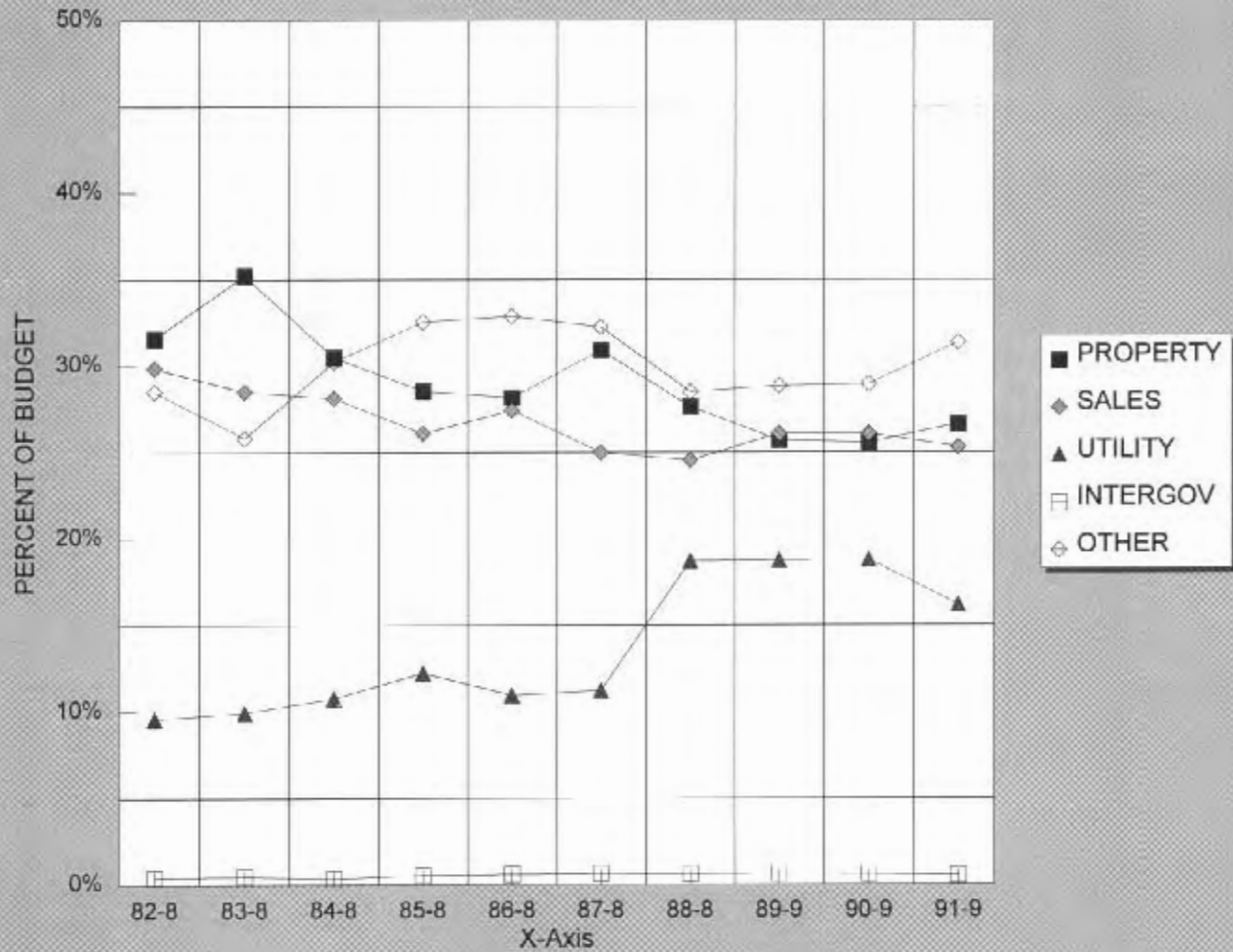
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	31.1%	33.3%	11.6%	9%	15%
83-84	29.7%	33.5%	12.5%	9%	15%
84-85	29.7%	33.6%	12.4%	9%	15%
85-86	29.3%	34.9%	12.9%	9%	14%
86-87	32.4%	32.1%	12.5%	8%	15%
87-88	33.0%	33.4%	12.3%	7%	14%
88-89	34.7%	34.0%	12.5%	10%	9%
89-90	31.6%	33.6%	11.8%	8%	15%
90-91	18.4%	49.2%	12%	7%	13%
91-92	15.3%	51%	12%	8%	13%

MIDLAND



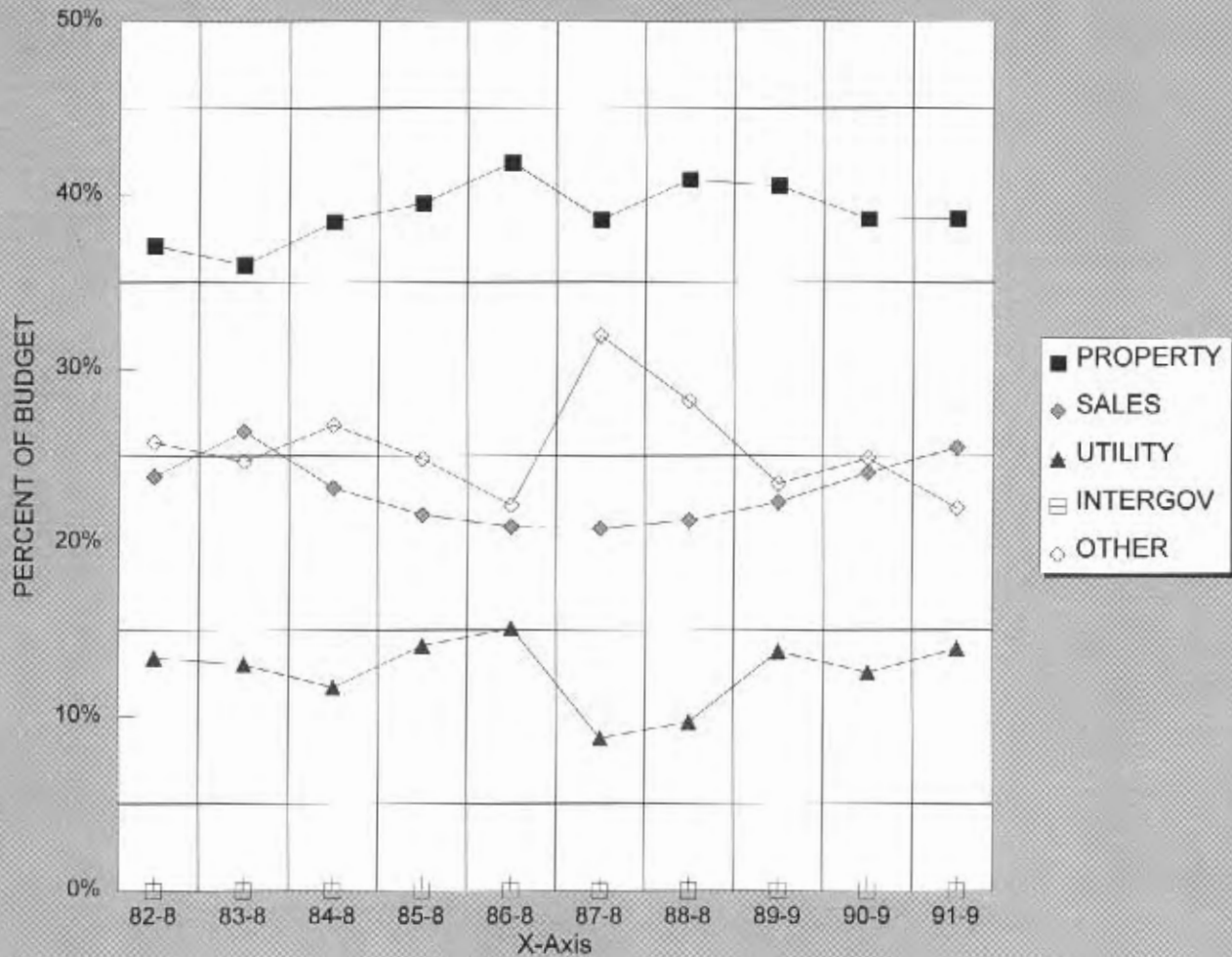
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	23.7%	37.8%	8.4%	0%	30%
83-84	29.6%	22.5%	10.0%	0%	38%
84-85	32.4%	26.0%	16.7%	1%	24%
85-86	39.6%	31.5%	11.2%	1%	17%
86-87	38.5%	26.7%	13.7%	1%	20%
87-88	39.9%	27.9%	13.2%	0%	19%
88-89	40.9%	27.0%	11.9%	0%	20%
89-90	42.3%	28.6%	13.7%	0%	15%
90-91	44.8%	27.5%	14%	0%	13%
91-92	42.6%	28%	16%	0%	13%

ODESSA



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	31.6%	29.9%	9.6%	0%	29%
83-84	35.2%	28.5%	10.0%	0%	26%
84-85	30.5%	28.1%	10.8%	0%	30%
85-86	28.5%	26.1%	12.2%	1%	33%
86-87	28.2%	27.4%	10.9%	1%	33%
87-88	30.9%	25.0%	11.2%	1%	32%
88-89	27.7%	24.5%	18.7%	1%	28%
89-90	25.7%	26.1%	18.7%	1%	29%
90-91	25.6%	26.1%	19%	1%	29%
91-92	26.6%	25%	16%	1%	31%

RICHARDSON

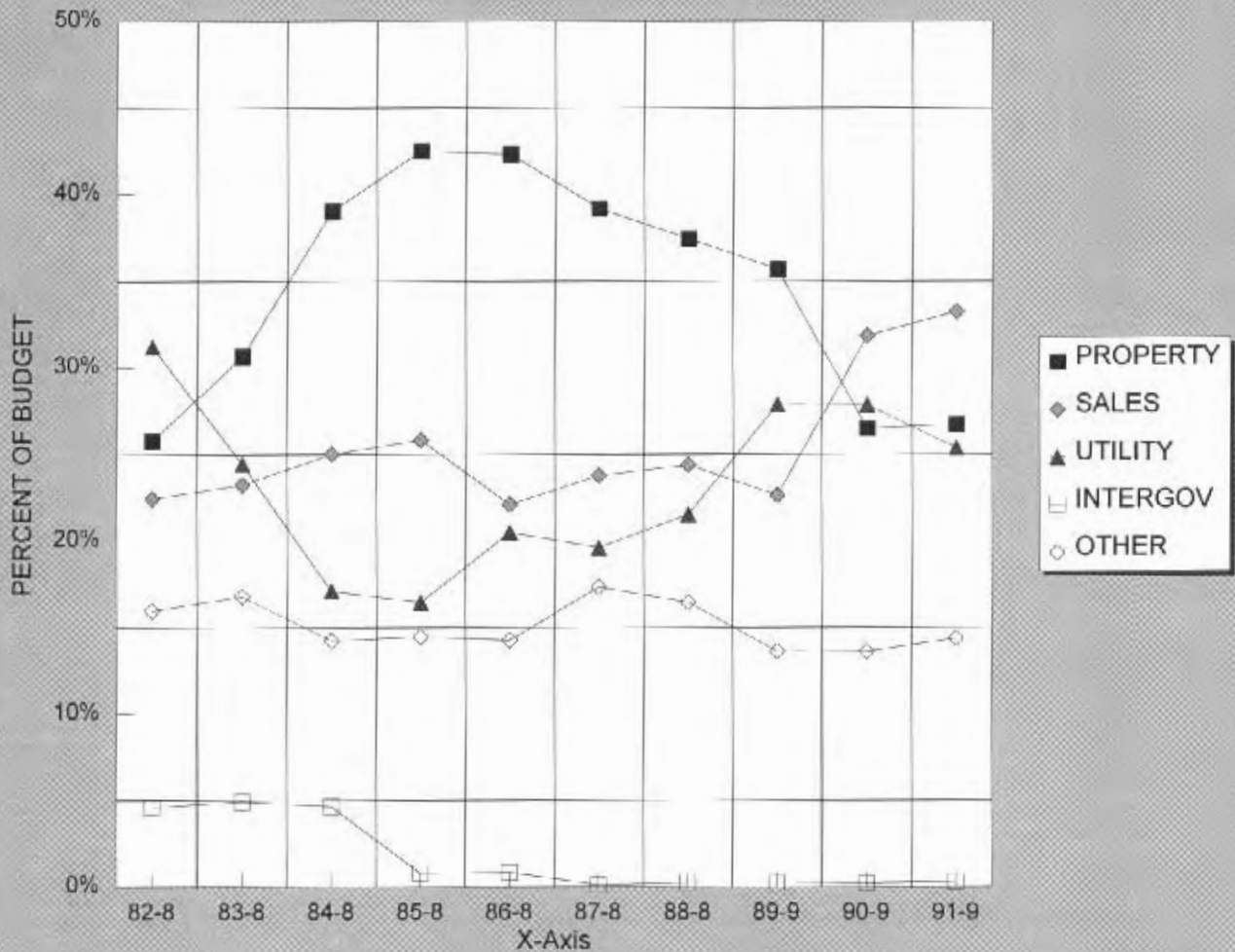


YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	37.1%	23.8%	13.4%	0%	26%
83-84	36.0%	26.4%	13.0%	0%	25%
84-85	38.4%	23.2%	11.7%	0%	27%
85-86	39.5%	21.6%	14.1%	0%	25%
86-87	41.9%	20.9%	15.1%	0%	22%
87-88	38.6%	20.8%	8.8%	0%	32%
88-89	40.9%	21.3%	9.7%	0%	28%
89-90	40.5%	22.3%	13.8%	0%	23%
90-91	38.6%	24.0%	13%	0%	25%
91-92	38.6%	25%	14%	0%	22%

INDIVIDUAL CITY CHARTS

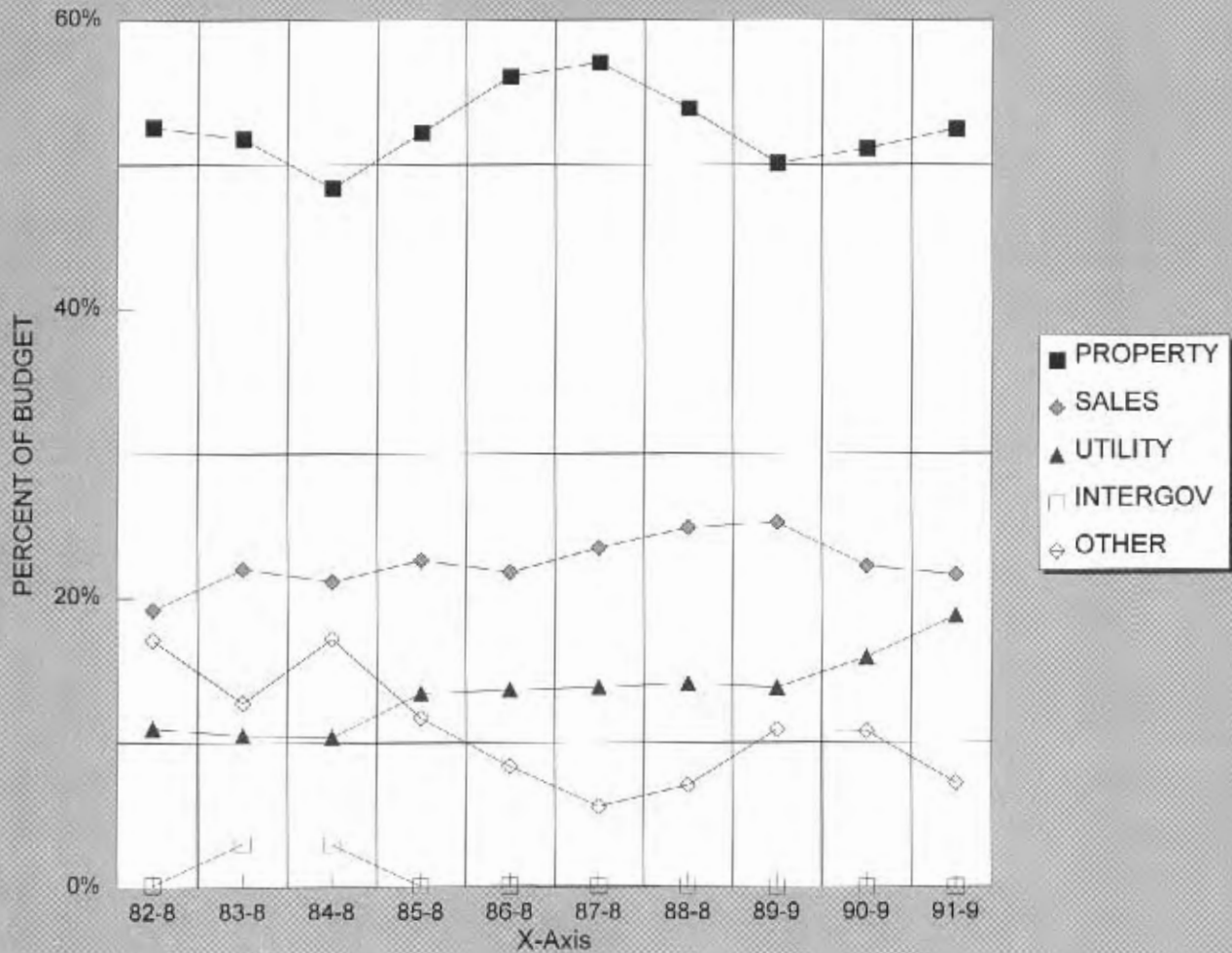
50,000-74,999

BRYAN



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	25.8%	22.4%	31.2%	4.6%	16.0%
83-84	30.7%	23.2%	24.4%	4.9%	16.8%
84-85	39.0%	25.0%	17.1%	4.6%	14.2%
85-86	42.5%	25.8%	16.4%	0.8%	14.5%
86-87	42.3%	22.1%	20.5%	0.8%	14.3%
87-88	39.2%	23.8%	19.6%	0.1%	17.3%
88-89	37.4%	24.4%	21.5%	0.2%	16.4%
89-90	35.7%	22.6%	27.9%	0.2%	13.6%
90-91	26.5%	31.8%	27.9%	0.2%	13.6%
91-92	26.7%	33.2%	25.4%	0.3%	14.4%

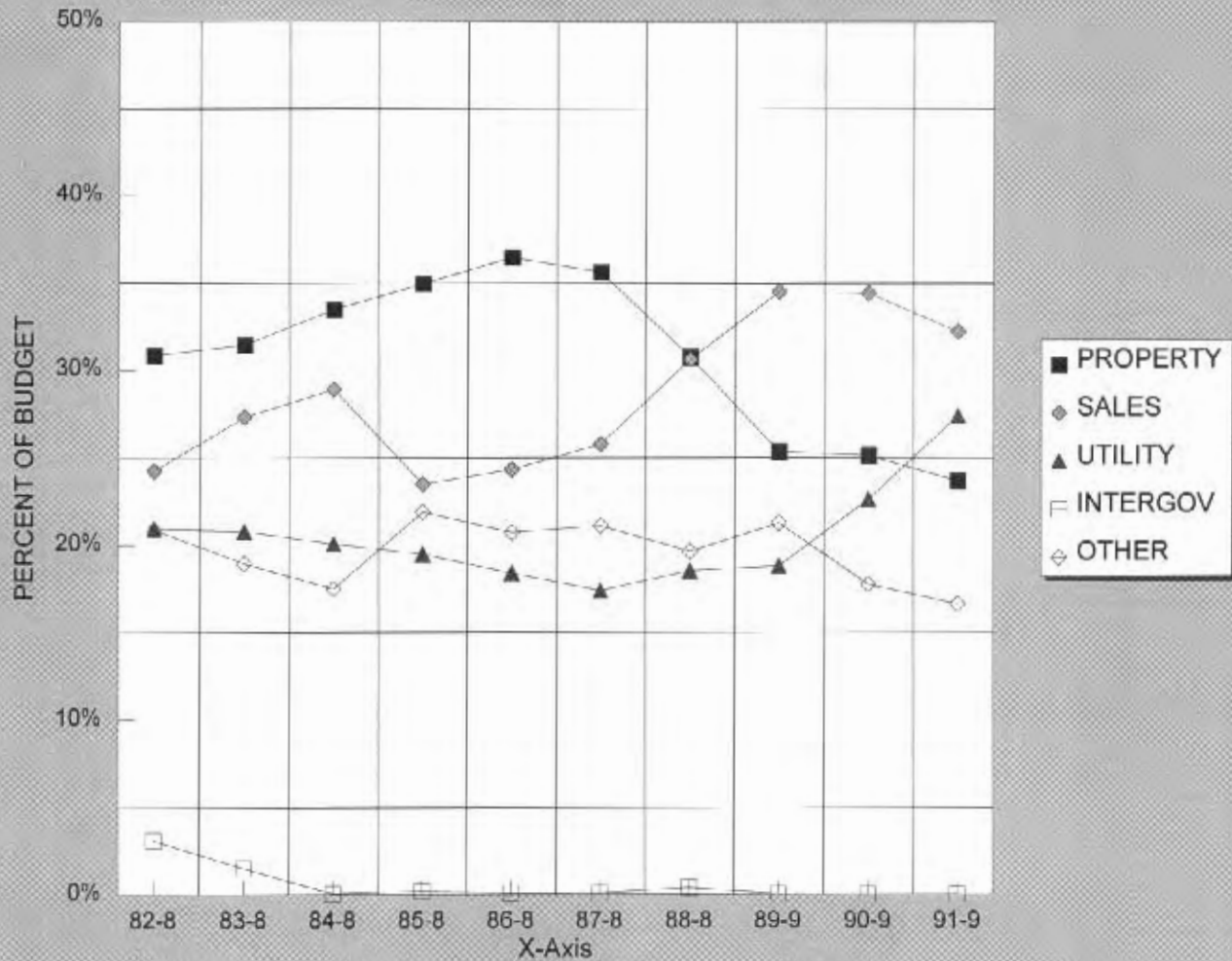
BAYTOWN



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

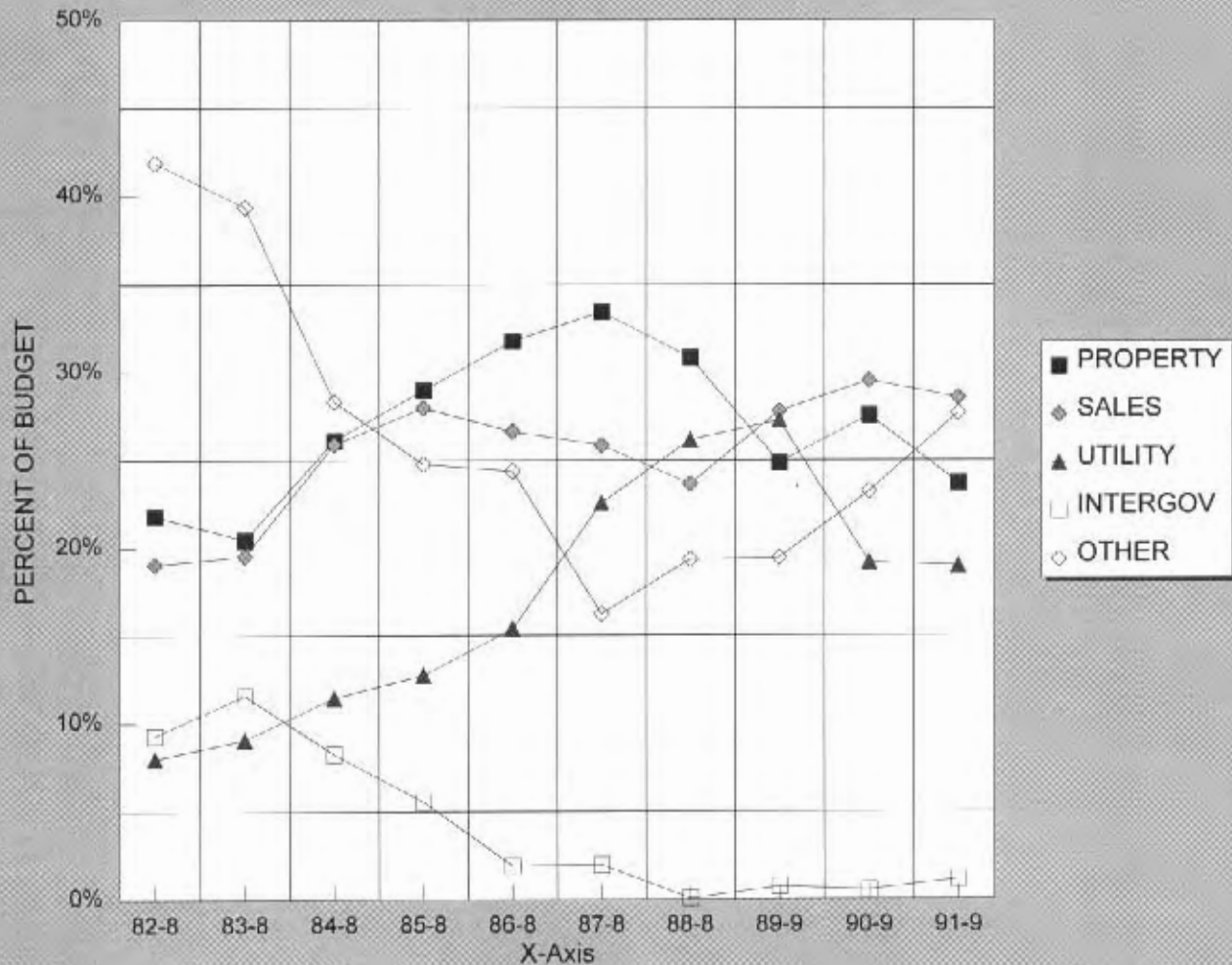
82-83	52.6%	19.2%	11.0%	0.1%	17.1%
83-84	51.8%	22.0%	10.5%	3.0%	12.8%
84-85	48.4%	21.1%	10.4%	2.9%	17.2%
85-86	52.2%	22.6%	13.4%	0.1%	11.7%
86-87	56.1%	21.8%	13.6%	0.1%	8.4%
87-88	57.1%	23.5%	13.8%	0.1%	5.6%
88-89	53.9%	24.9%	14.1%	0.1%	7.1%
89-90	50.1%	25.2%	13.8%	0.0%	10.9%
90-91	51.1%	22.2%	15.9%	0.0%	10.8%
91-92	52.5%	21.6%	18.8%	0.0%	7.2%

GALVESTON



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	31%	24%	20.9%	3%	21%
83-84	31%	27%	21%	2%	19%
84-85	33%	29%	20%	0%	17%
85-86	35%	23%	19%	0%	22%
86-87	36%	24%	18%	0%	21%
87-88	36%	26%	17%	0%	21%
88-89	31%	31%	19%	0%	20%
89-90	25%	34%	19%	0%	21%
90-91	25%	34%	23%	0%	18%
91-92	24%	32%	27%	0%	17%

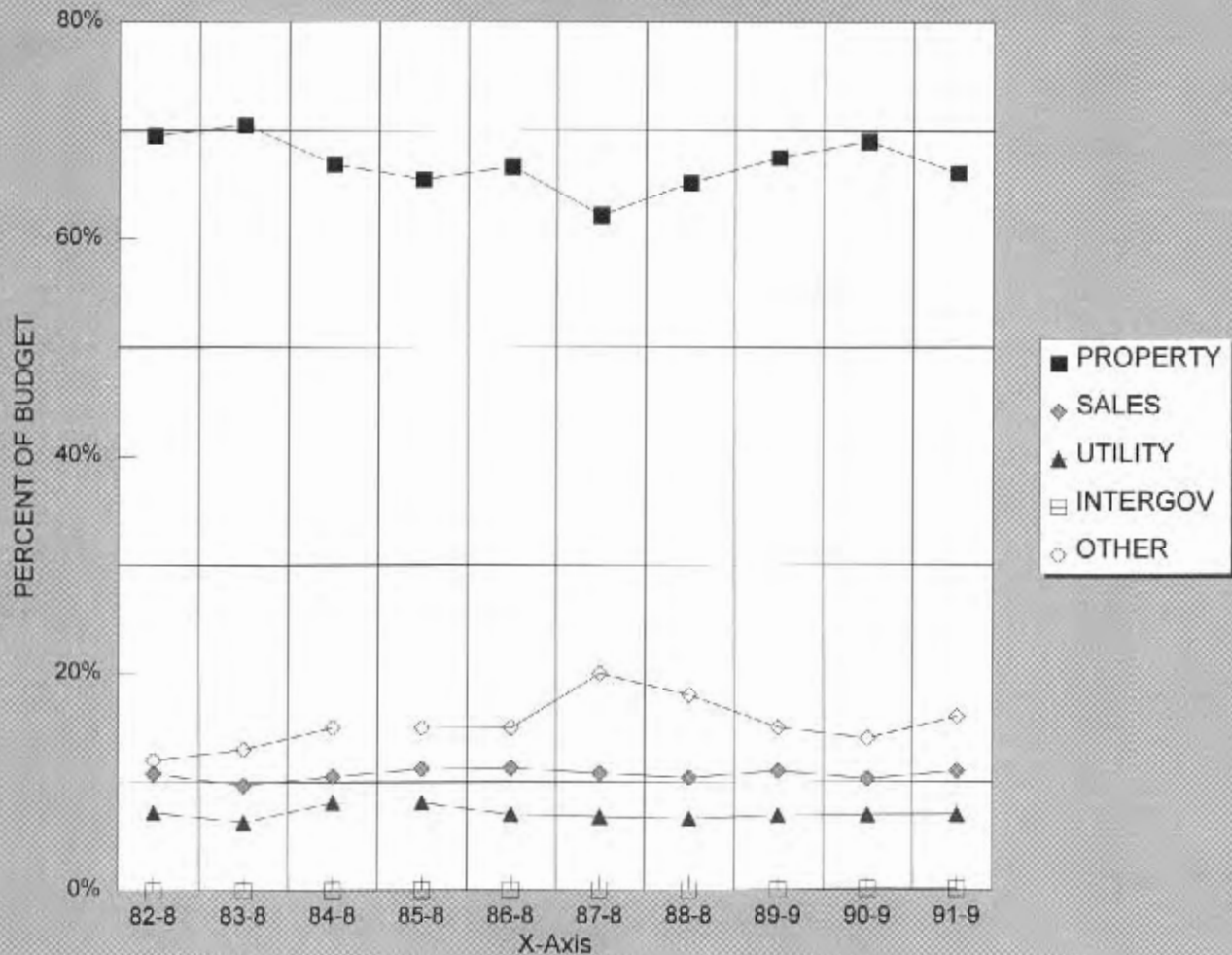
KILLEEN



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

82-83	21.8%	19.0%	8.0%	9%	42%
83-84	20.4%	19.5%	9.1%	12%	39%
84-85	26.1%	25.9%	11.5%	8%	28%
85-86	29.0%	28.0%	12.8%	6%	25%
86-87	31.8%	26.6%	15.4%	2%	24%
87-88	33.4%	25.8%	22.5%	2%	16%
88-89	30.8%	23.6%	26.1%	0%	19%
89-90	24.8%	27.8%	27.2%	1%	19%
90-91	27.5%	29.5%	19%	1%	23%
91-92	23.7%	29%	19%	1%	28%

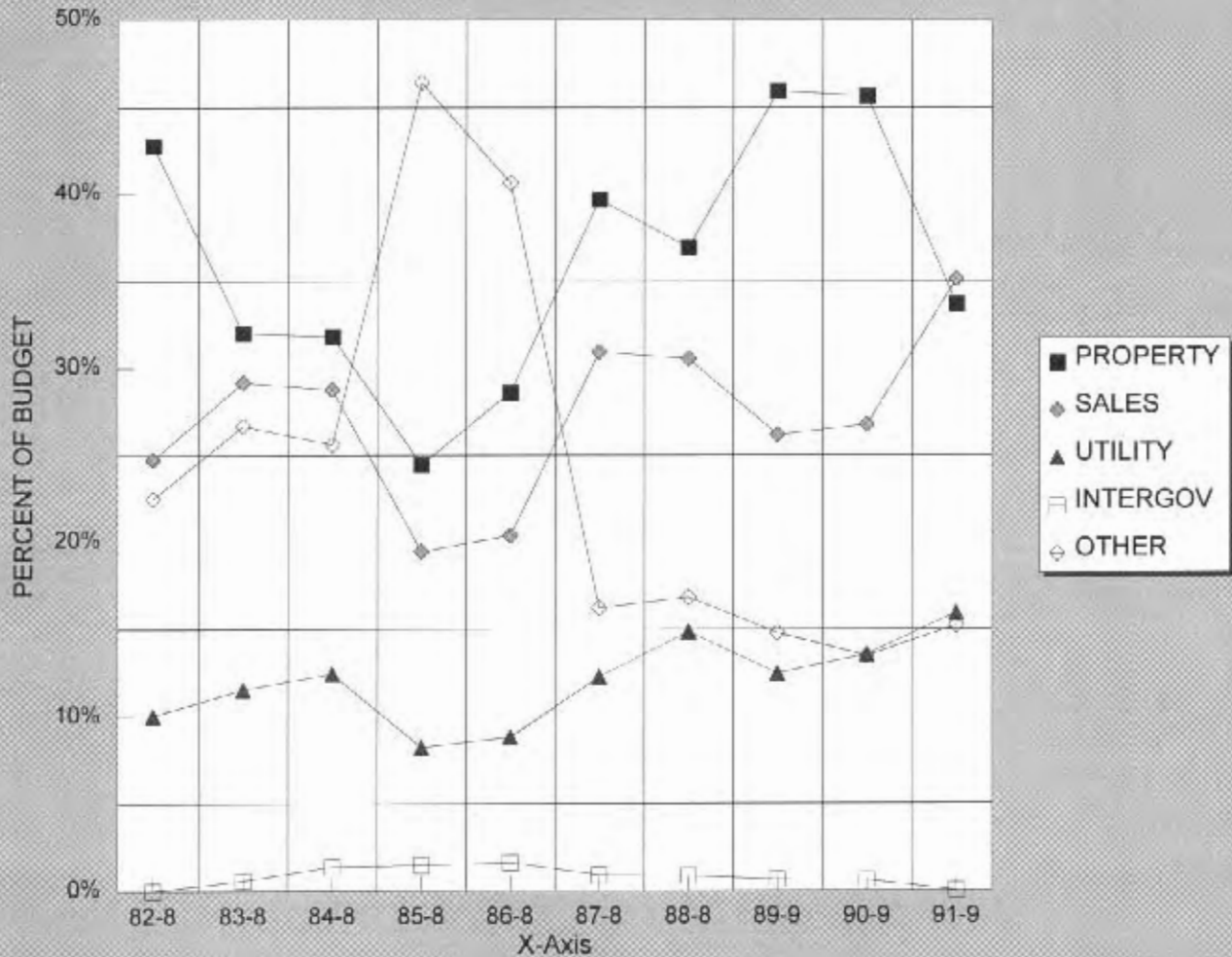
PORT ARTHUR



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

82-83	70%	10.8%	7.2%	0%	12%
83-84	71%	9.7%	6.3%	0%	13%
84-85	67%	10.5%	8.1%	0%	15%
85-86	66%	11.2%	8.1%	0%	15%
86-87	67%	11.3%	7.0%	0%	15%
87-88	62%	10.8%	6.8%	0%	20%
88-89	65%	10.4%	6.6%	0%	18%
89-90	68%	11.0%	6.9%	0%	15%
90-91	69%	10.3%	7%	0%	14%
91-92	66%	11%	7%	0%	16%

VICTORIA

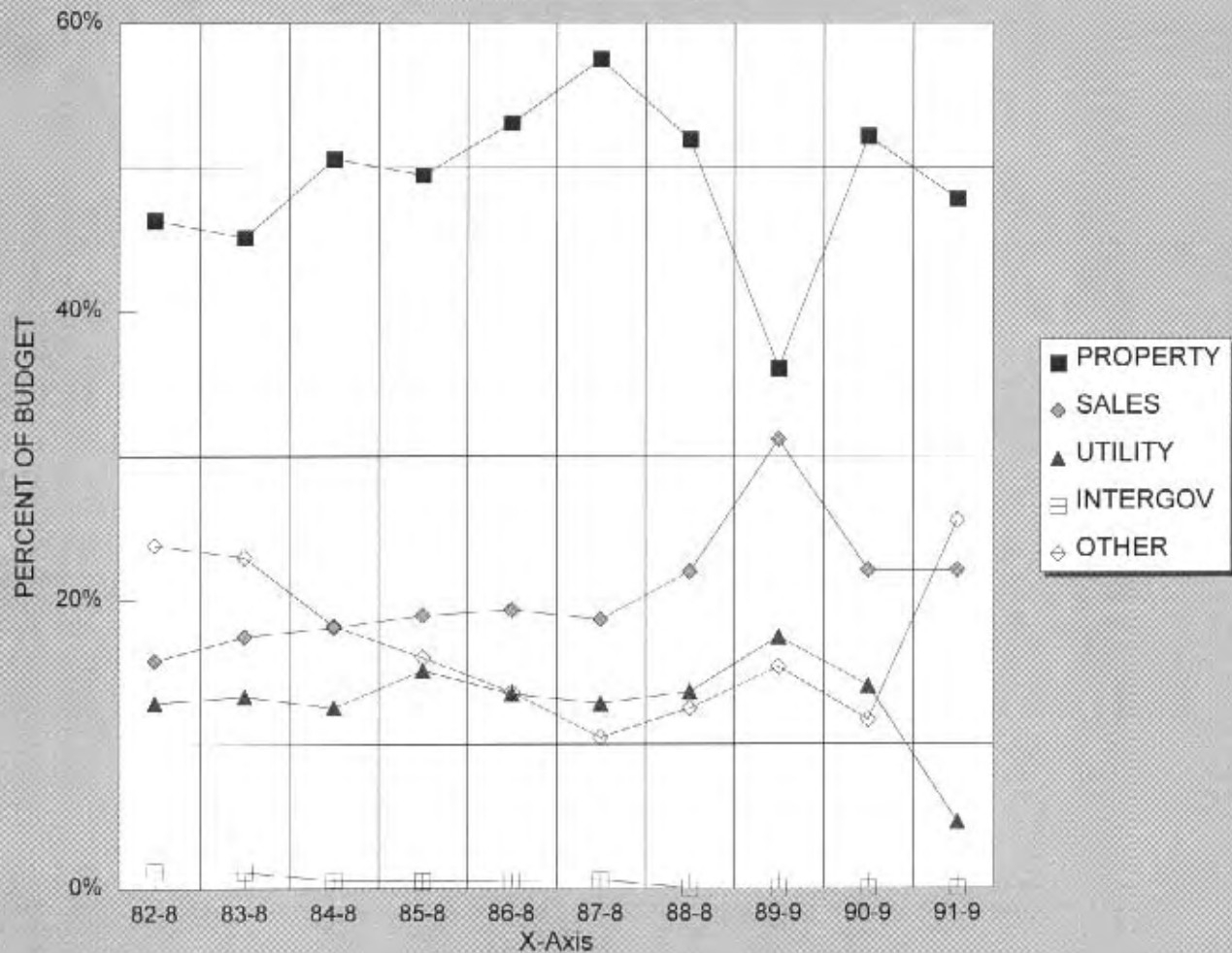


YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	42.8%	24.7%	10.1%	0%	22%
83-84	32.0%	29.2%	11.6%	1%	27%
84-85	31.8%	28.8%	12.5%	1%	26%
85-86	24.4%	19.4%	8.2%	1%	46%
86-87	28.6%	20.4%	8.8%	2%	41%
87-88	39.7%	30.9%	12.3%	1%	16%
88-89	36.9%	30.5%	14.9%	1%	17%
89-90	45.9%	26.1%	12.5%	1%	15%
90-91	45.7%	26.7%	14%	1%	13%
91-92	33.7%	35%	16%	0%	15%

INDIVIDUAL CITY CHARTS

25,000-49,999

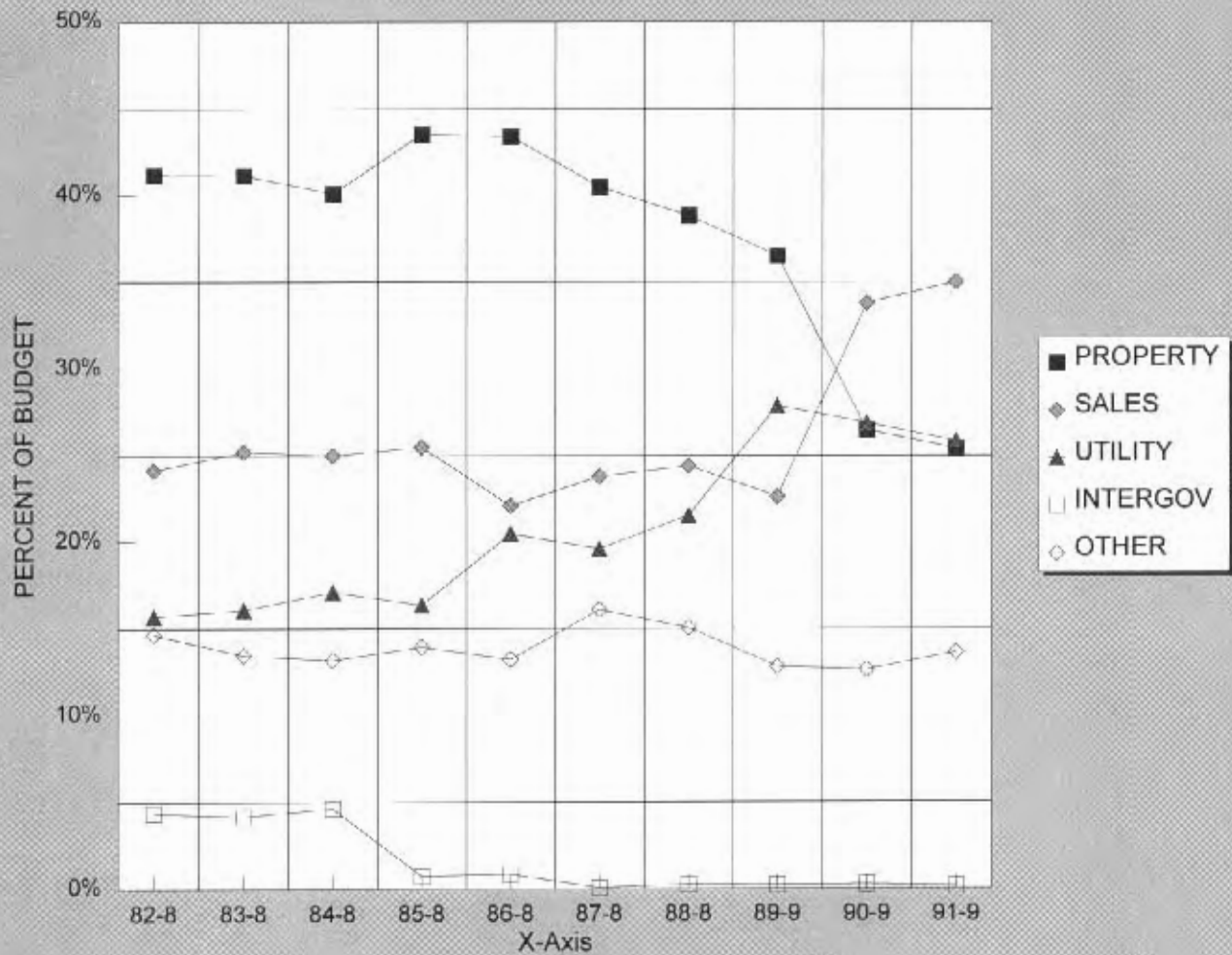
BEDFORD



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

82-83	46.3%	15.8%	12.9%	1.2%	23.8%
83-84	45.1%	17.5%	13.3%	1.1%	23.0%
84-85	50.6%	18.1%	12.5%	0.6%	18.2%
85-86	49.5%	18.9%	15.1%	0.5%	16.0%
86-87	53.1%	19.3%	13.5%	0.5%	13.6%
87-88	57.5%	18.6%	12.8%	0.6%	10.5%
88-89	51.9%	22.0%	13.6%	0.0%	12.5%
89-90	36.0%	31.1%	17.4%	0.0%	15.4%
90-91	52.2%	22.1%	14.1%	0.0%	11.7%
91-92	47.8%	22.1%	4.6%	0.0%	25.5%

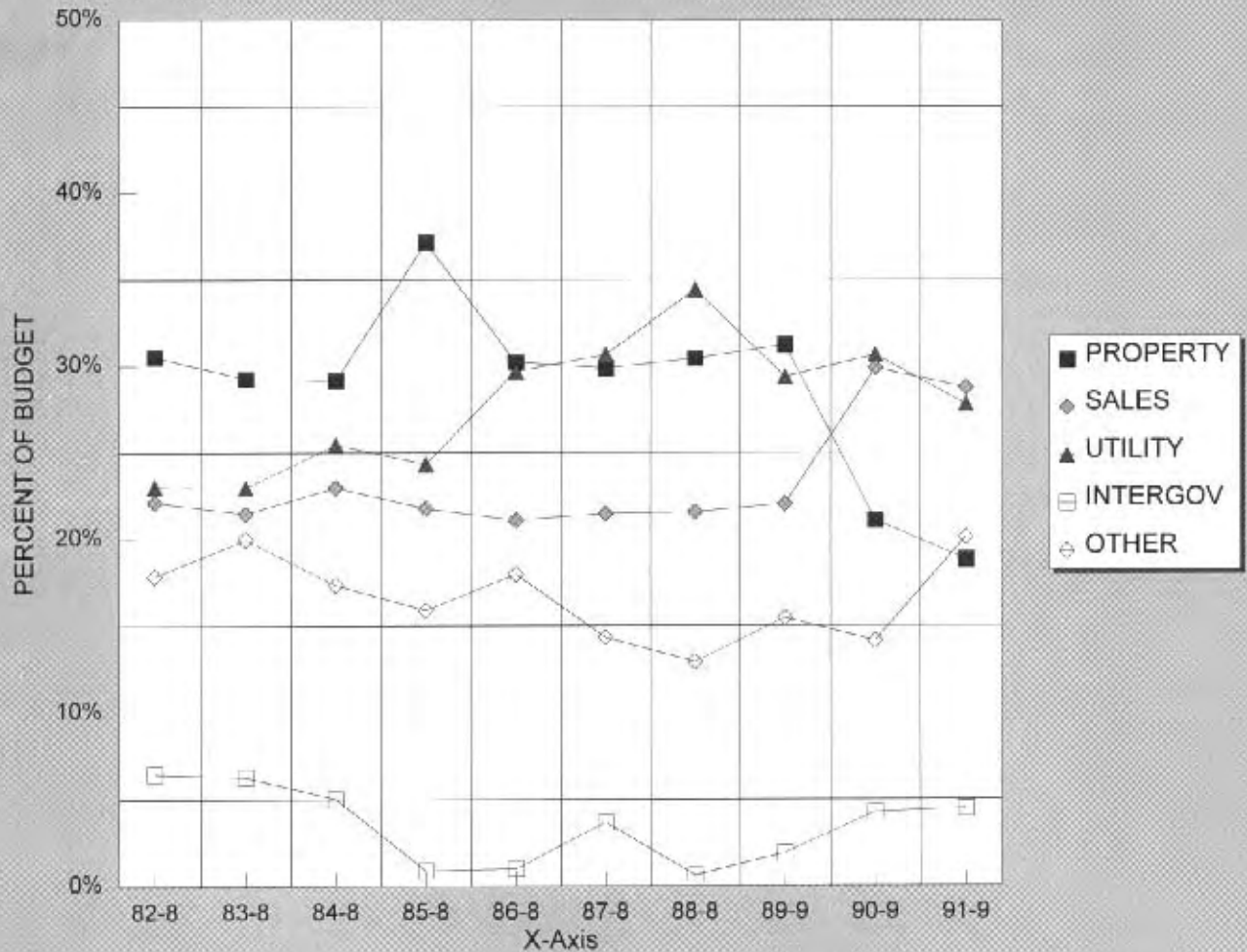
FARMER'S BRANCH



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

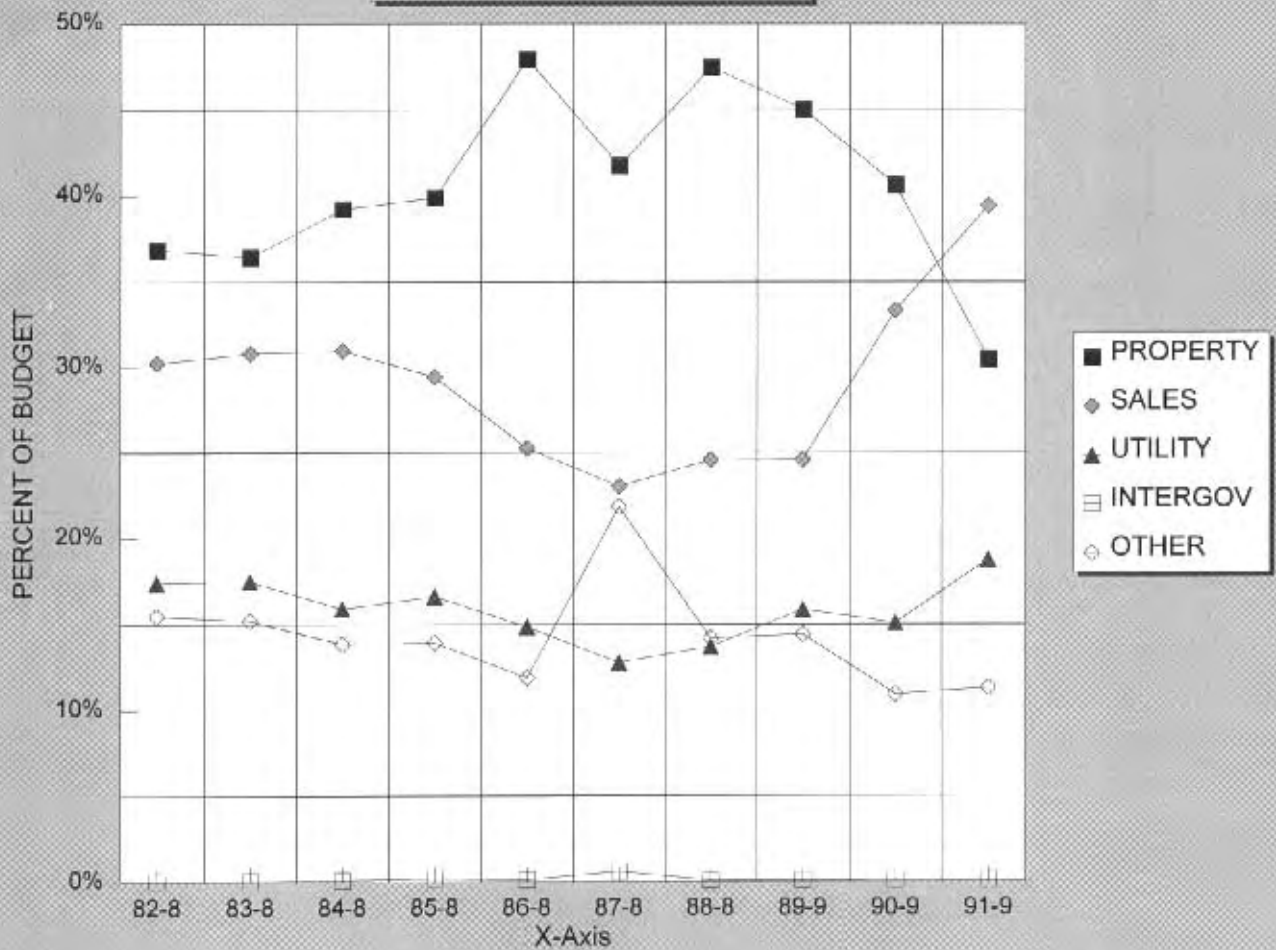
82-83	41.2%	24.1%	15.7%	4.4%	14.7%
83-84	41.1%	25.2%	16.1%	4.2%	13.5%
84-85	40.1%	25.0%	17.1%	4.6%	13.2%
85-86	43.5%	25.5%	16.3%	0.7%	13.9%
86-87	43.4%	22.1%	20.5%	0.8%	13.2%
87-88	40.5%	23.8%	19.6%	0.1%	16.1%
88-89	38.8%	24.4%	21.5%	0.2%	15.1%
89-90	36.5%	22.6%	27.9%	0.2%	12.8%
90-91	26.5%	33.8%	26.9%	0.2%	12.6%
91-92	25.4%	35.0%	25.8%	0.2%	13.6%

BIG SPRING



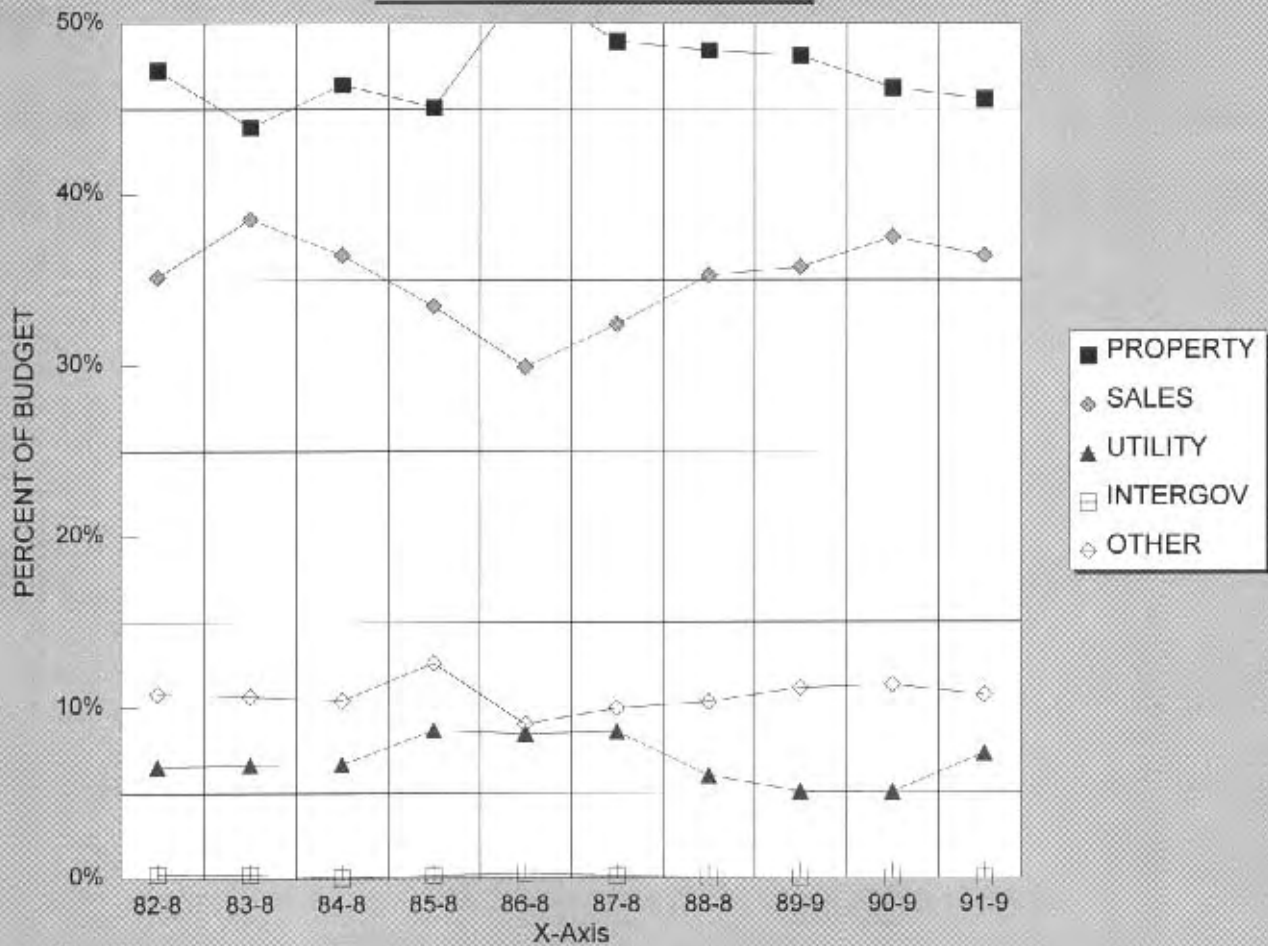
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	31%	22%	23.0%	6%	18%
83-84	29%	21%	23%	6%	20%
84-85	29%	23%	25%	5%	17%
85-86	37%	22%	24%	1%	16%
86-87	30%	21%	30%	1%	18%
87-88	30%	21%	31%	4%	14%
88-89	30%	22%	34%	1%	13%
89-90	31%	22%	29%	2%	15%
90-91	21%	30%	31%	4%	14%
91-92	19%	29%	28%	4%	20%

TEMPLE



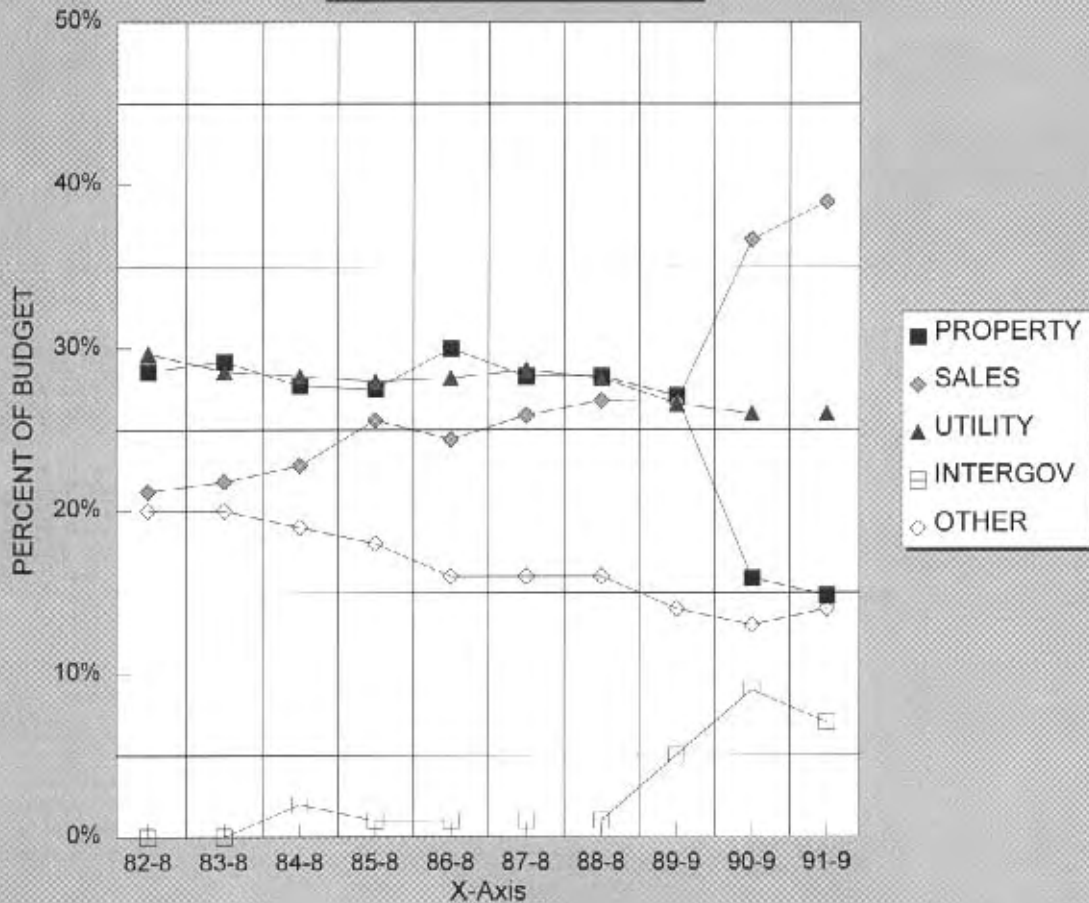
YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	36.9%	30.2%	17.4%	0%	15%
83-84	36.4%	30.8%	17.5%	0%	15%
84-85	39.2%	31.0%	15.9%	0%	14%
85-86	39.9%	29.4%	16.6%	0%	14%
86-87	47.9%	25.2%	14.9%	0%	12%
87-88	41.7%	23.0%	12.8%	1%	22%
88-89	47.5%	24.6%	13.7%	0%	14%
89-90	45.1%	24.6%	15.9%	0%	14%
90-91	40.6%	33.3%	15%	0%	11%
91-92	30.4%	39%	19%	0%	11%

TEXAS CITY



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	47.3%	35.1%	6.6%	0%	11%
83-84	43.9%	38.5%	6.6%	0%	11%
84-85	46.4%	36.5%	6.7%	0%	10%
85-86	45.1%	33.5%	8.7%	0%	13%
86-87	52.3%	29.9%	8.5%	0%	9%
87-88	48.9%	32.4%	8.6%	0%	10%
88-89	48.4%	35.3%	6.0%	0%	10%
89-90	48.1%	35.7%	5.1%	0%	11%
90-91	46.2%	37.5%	5%	0%	11%
91-92	45.6%	36%	7%	0%	11%

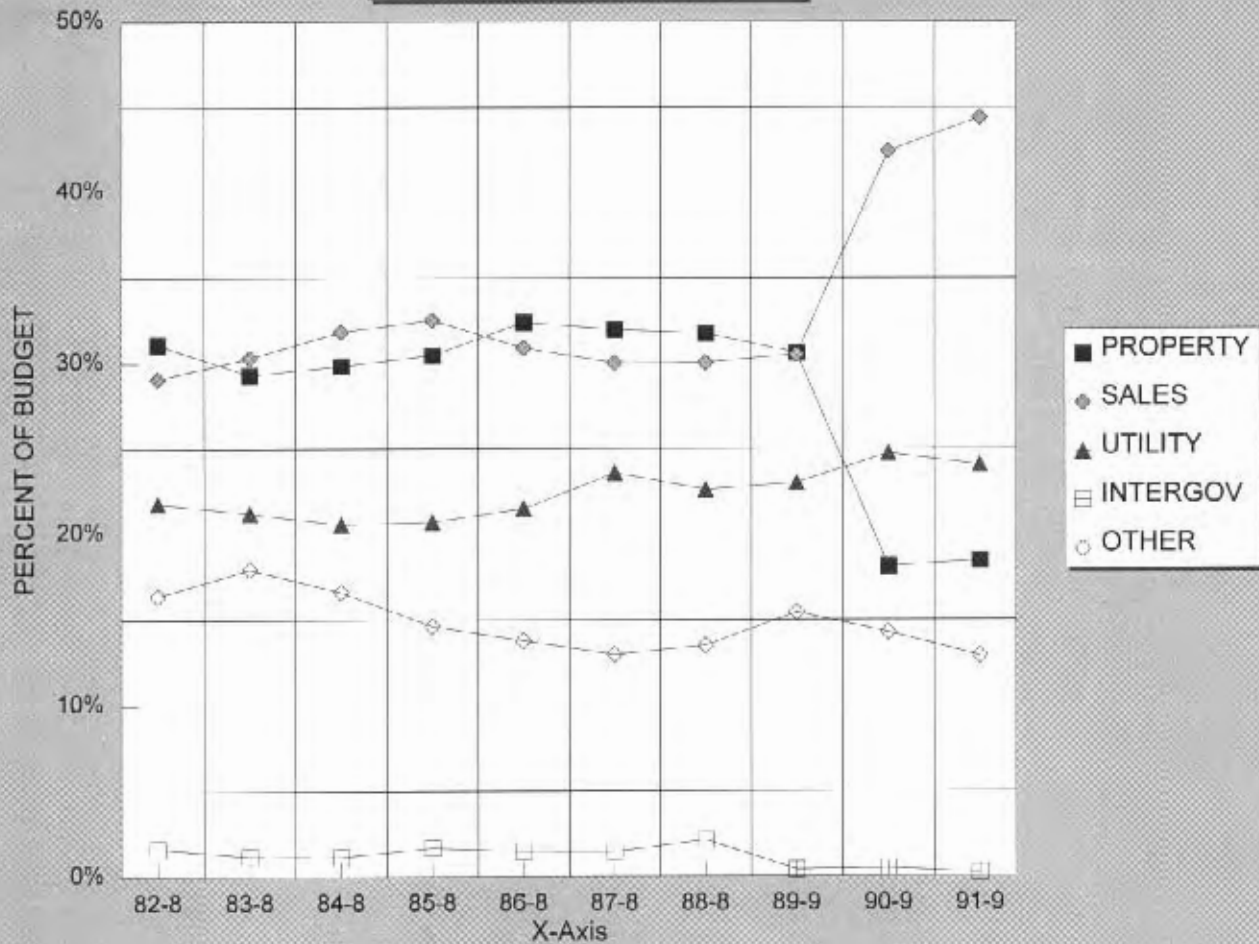
WESLACO



YEAR PROPERTY SALES UTILITY INTERGOV OTHER

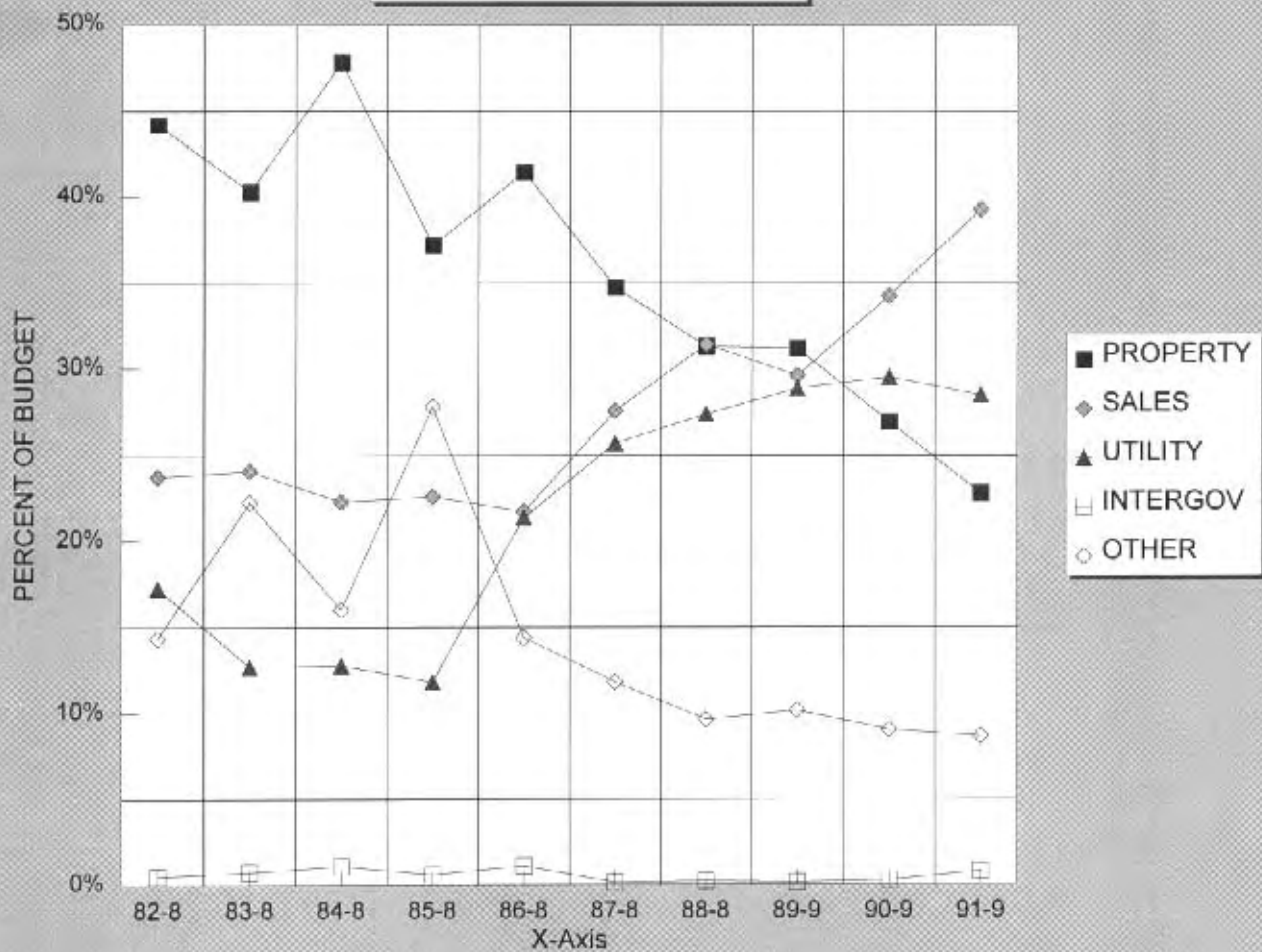
82-83	28.6%	21.2%	29.7%	0.0%	20.0%
83-84	29.2%	21.8%	28.6%	0.0%	20.0%
84-85	27.7%	22.8%	28.3%	2.0%	19.0%
85-86	27.5%	25.6%	28.0%	1.0%	18.0%
86-87	30.0%	24.4%	28.2%	1.0%	16.0%
87-88	28.3%	25.9%	28.7%	1.0%	16.0%
88-89	28.3%	26.8%	28.2%	1.0%	16.0%
89-90	27.1%	26.7%	26.6%	5.0%	14.0%
90-91	15.9%	36.7%	26.0%	9.0%	13.0%
91-92	14.8%	39.0%	26.0%	7.0%	14.0%

TEXARKANA



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	31.1%	29.1%	21.8%	2%	16%
83-84	29.3%	30.3%	21.2%	1%	18%
84-85	29.9%	31.8%	20.5%	1%	17%
85-86	30.5%	32.5%	20.7%	2%	15%
86-87	32.4%	30.9%	21.5%	1%	14%
87-88	32.0%	30.0%	23.6%	1%	13%
88-89	31.7%	30.0%	22.6%	2%	13%
89-90	30.6%	30.5%	23.0%	0%	15%
90-91	18.1%	42.4%	25%	0%	14%
91-92	18.4%	44%	24%	0%	13%

SAN MARCOS



YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER
82-83	44.2%	23.7%	17.3%	0%	14%
83-84	40.3%	24.1%	12.7%	1%	22%
84-85	47.8%	22.3%	12.8%	1%	16%
85-86	37.2%	22.6%	11.8%	1%	28%
86-87	41.4%	21.7%	21.4%	1%	14%
87-88	34.7%	27.6%	25.7%	0%	12%
88-89	31.3%	31.4%	27.4%	0%	10%
89-90	31.2%	29.6%	28.9%	0%	10%
90-91	26.9%	34.3%	30%	0%	9%
91-92	22.8%	39%	29%	1%	9%

CITY DATA BASE

100,000-500,000

GROUP A CITIES

CORPUS CHRISTI

YEAR	PROPERTY	SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$16,868,036	28.7%	\$15,494,759	26.3%	\$11,632,960	19.8%	\$727,631	1%	\$14,108,300	24%	\$58,831,686
83-84	\$20,814,218	32.0%	\$16,433,209	25.2%	\$12,611,120	19.4%	\$523,092	1%	\$14,747,169	23%	\$65,128,808
84-85	\$26,830,958	40.3%	\$17,168,019	25.8%	\$10,293,005	15.5%	\$151,950	0%	\$12,176,419	18%	\$66,620,351
85-86	\$28,373,259	40.6%	\$17,314,720	24.8%	\$7,671,707	11.0%	\$209,309	0%	\$16,349,052	23%	\$69,918,047
86-87	\$29,149,717	43.2%	\$15,616,442	23.1%	\$6,786,823	10.1%	\$138,522	0%	\$15,837,502	23%	\$67,527,006
87-88	\$28,809,345	41.8%	\$16,854,395	24.5%	\$6,981,209	10.1%	\$143,716	0%	\$16,090,781	23%	\$68,879,446
88-89	\$31,154,702	41.9%	\$17,876,274	24.0%	\$9,132,829	12.3%	\$156,554	0%	\$16,020,812	22%	\$74,341,171
89-90	\$31,354,978	40.4%	\$19,220,513	24.8%	\$7,914,982	10.2%	\$116,724	0%	\$18,940,637	24%	\$77,547,834
90-91	\$30,836,325	38.7%	\$21,186,332	26.6%	\$9,698,672	12%	\$115,865	0%	\$17,903,468	22%	\$79,740,662
91-92	\$30,872,298	37.1%	\$22,878,400	28%	\$11,005,409	13%	\$168,100	0%	\$18,219,508	22%	\$83,143,715
92-93		ERR		ERR		ERR		ERR		ERR	\$0

LUBBOCK

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$8,362,361	21.2%	\$11,312,164	28.6%	\$10,538,787	26.7%	\$163,616	0%	\$9,112,316	23%	\$39,489,244
83-84	\$8,268,810	19.0%	\$12,751,145	29.3%	\$11,405,294	26.2%	\$130,371	0%	\$11,032,735	25%	\$43,588,355
84-85	\$9,028,600	19.6%	\$13,795,590	29.9%	\$12,881,791	27.9%	\$398,833	1%	\$10,031,370	22%	\$46,136,184
85-86	\$10,118,505	21.7%	\$13,430,570	28.8%	\$12,212,936	26.2%	\$176,528	0%	\$10,676,556	23%	\$46,615,095
86-87	\$12,330,888	25.3%	\$12,974,575	26.6%	\$14,062,513	28.9%	\$1,126,849	2%	\$8,217,566	17%	\$48,712,391
87-88	\$12,358,810	25.2%	\$13,704,140	27.9%	\$14,890,013	30.3%	\$293,162	1%	\$7,854,084	16%	\$49,100,209
88-89	\$14,519,311	27.5%	\$14,288,334	27.1%	\$14,919,947	28.3%	\$416,549	1%	\$8,592,206	16%	\$52,736,347
89-90	\$15,380,042	26.6%	\$16,009,822	27.7%	\$15,765,642	27.3%	\$436,667	1%	\$10,234,938	18%	\$57,827,111
90-91	\$16,488,669	27.2%	\$16,085,739	26.6%	\$17,503,978	29%	\$450,451	1%	\$10,010,678	17%	\$60,539,515
91-92	\$17,867,086	28.7%	\$16,404,867	26%	\$17,657,001	28%	\$405,329	1%	\$10,027,826	16%	\$62,362,109
92-93		ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	\$0

WACO

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$7,492,117	26.1%	\$6,457,048	22.5%	\$3,630,831	12.7%	\$3,056,358	11%	\$8,030,732	28%	\$28,667,086
83-84	\$7,791,600	25.1%	\$7,727,056	24.9%	\$4,233,915	13.6%	\$2,096,112	7%	\$9,216,359	30%	\$31,065,042
84-85	\$7,802,900	23.9%	\$8,438,318	25.8%	\$4,469,957	13.7%	\$1,840,323	6%	\$10,145,900	31%	\$32,697,398
85-86	\$8,164,188	22.7%	\$8,848,453	24.6%	\$4,901,568	13.6%	\$2,193,704	6%	\$11,811,486	33%	\$35,919,399
86-87	\$9,997,097	26.9%	\$8,744,473	23.6%	\$5,172,808	13.9%	\$0	0%	\$13,185,147	36%	\$37,099,525
87-88	\$11,136,553	28.9%	\$10,860,487	28.1%	\$5,494,654	14.2%	\$874,120	2%	\$10,225,752	26%	\$38,591,566
88-89	\$9,637,510	24.7%	\$13,336,234	34.2%	\$6,488,896	16.7%	\$0	0%	\$9,483,526	24%	\$38,946,166
89-90	\$9,603,142	28.3%	\$14,349,893	42.3%	\$6,226,970	18.4%	\$45,654	0%	\$3,665,995	11%	\$33,891,654
90-91	\$10,224,031	29.0%	\$14,328,012	40.6%	\$7,175,306	20%	\$6,924	0%	\$3,513,463	10%	\$35,247,736
91-92	\$10,261,296	26.9%	\$14,988,696	39%	\$8,245,587	22%	\$0	0%	\$4,703,724	12%	\$38,199,303

GROUP A CITIES

AMARILLO

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$11,969,829	29.2%	\$10,335,447	25.2%	\$5,620,726	13.7%	\$79,868	0.2%	\$12,941,490	31.6%	\$40,947,360
83-84	\$13,194,127	29.0%	\$12,007,641	26.4%	\$6,672,012	14.7%	\$54,359	0.1%	\$13,530,218	29.8%	\$45,458,357
84-85	\$14,309,377	29.9%	\$11,908,572	24.9%	\$7,150,499	14.9%	\$76,697	0.2%	\$14,444,128	30.2%	\$47,889,273
85-86	\$15,331,757	30.8%	\$12,533,455	25.2%	\$7,116,284	14.3%	\$110,909	0.2%	\$14,644,355	29.4%	\$49,736,760
86-87	\$15,727,453	32.1%	\$11,590,547	23.7%	\$7,353,111	15.0%	\$97,167	0.2%	\$14,188,685	29.0%	\$48,956,963
87-88	\$16,230,920	33.1%	\$11,532,340	23.5%	\$7,324,873	14.9%	\$69,688	0.1%	\$13,895,935	28.3%	\$49,053,756
88-89	\$16,375,518	33.3%	\$11,462,000	23.3%	\$7,354,575	15.0%	\$95,000	0.2%	\$13,857,607	28.2%	\$49,144,700
89-90	\$16,400,199	30.0%	\$13,457,060	24.6%	\$7,564,087	13.8%	\$106,141	0.2%	\$17,230,652	31.5%	\$54,758,139
90-91	\$11,331,195	21.0%	\$18,265,000	33.9%	\$7,431,115	13.8%	\$114,545	0.2%	\$16,716,155	31.0%	\$53,858,010
91-92	\$11,248,170	20.6%	\$19,265,000	35.3%	\$7,503,265	13.8%	\$113,000	0.2%	\$16,411,768	30.1%	\$54,541,203

AUSTIN

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$34,306,274	24.5%	\$29,204,683	20.9%	\$44,847,809	32.0%	\$5,377,165	3.8%	\$26,223,770	18.7%	\$139,959,701
83-84	\$42,419,195	25.1%	\$38,104,951	22.5%	\$50,335,022	29.7%	\$5,200,000	3.1%	\$33,149,950	19.6%	\$169,209,118
84-85	\$41,761,754	22.9%	\$46,908,321	25.7%	\$53,950,107	29.5%	\$4,717,364	2.6%	\$35,320,380	19.3%	\$182,657,926
85-86	\$49,295,602	24.2%	\$46,191,939	22.7%	\$58,723,903	28.8%	\$4,383,147	2.2%	\$45,093,280	22.1%	\$203,687,871
86-87	\$51,888,822	24.6%	\$41,862,953	19.8%	\$63,309,746	30.0%	\$114,843	0.1%	\$53,804,560	25.5%	\$210,980,924
87-88	\$63,548,656	27.5%	\$44,482,000	19.2%	\$65,695,362	28.4%	\$0	0.0%	\$57,453,410	24.9%	\$231,179,428
88-89	\$47,957,931	22.7%	\$46,050,000	21.8%	\$65,069,249	30.8%	\$0	0.0%	\$51,903,740	24.6%	\$210,980,920
89-90	\$54,701,835	25.0%	\$52,914,547	24.1%	\$79,264,207	36.2%	\$0	0.0%	\$32,310,327	14.7%	\$219,190,916
90-91	\$51,673,130	23.9%	\$55,040,400	25.4%	\$79,323,790	36.7%	\$0	0.0%	\$30,296,638	14.0%	\$216,333,958
91-92	\$55,792,347	23.9%	\$60,293,400	25.9%	\$89,825,979	38.5%	\$0	0.0%	\$27,176,511	11.7%	\$233,088,237

BEAUMONT

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$12,134,979	37%	\$8,808,649	27%	\$6,806,758	20.7%	\$1,345,330	4%	\$3,829,814	12%	\$32,925,530
83-84	\$12,436,309	31%	\$9,475,697	23%	\$9,143,734	22%	\$4,955,653	12%	\$4,746,255	12%	\$40,757,648
84-85	\$12,532,000	29%	\$9,496,000	22%	\$10,396,340	24%	\$5,859,050	13%	\$5,375,610	12%	\$43,659,000
85-86	\$12,610,470	29%	\$9,490,000	22%	\$11,086,510	26%	\$5,155,950	12%	\$5,063,880	12%	\$43,406,810
86-87	\$12,893,040	32%	\$9,471,000	24%	\$14,218,610	35%	\$15,730	0%	\$3,657,500	9%	\$40,255,880
87-88	\$12,705,420	32%	\$9,442,775	24%	\$13,356,476	34%	\$11,694	0%	\$4,335,518	11%	\$39,851,884
88-89	\$11,869,540	28%	\$12,787,410	30%	\$14,279,600	33%	\$24,700	0%	\$4,045,490	9%	\$43,006,740
89-90	\$8,169,480	19%	\$14,793,910	34%	\$15,641,160	36%	\$12,600	0%	\$4,847,330	11%	\$43,464,480
90-91	\$9,039,516	23%	\$17,405,117	44%	\$7,924,229	20%	\$0	0%	\$5,113,903	13%	\$39,482,765
91-92	\$9,842,000	24%	\$18,300,000	45%	\$8,421,000	21%	\$0	0%	\$4,643,000	11%	\$41,006,000
92-93	\$10,465,000	21%	\$18,750,000	38%	\$16,000,000	32%	\$0	0%	\$4,595,000	9%	\$49,810,000

BROWNSVILLE

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$4,422,839	25.9%	\$4,890,000	28.6%	\$1,689,500	9.9%	\$1,574,807	9%	\$4,527,360	26%	\$17,104,506
83-84	\$4,901,459	32.6%	\$3,893,736	25.9%	\$2,312,296	15.4%	\$241,474	2%	\$3,665,734	24%	\$15,014,699
84-85	\$6,778,515	36.4%	\$4,324,404	23.2%	\$2,495,360	13.4%	\$241,479	1%	\$4,765,898	26%	\$18,605,656
85-86	\$6,590,601	35.6%	\$4,301,720	23.2%	\$2,329,472	12.6%	\$228,356	1%	\$5,059,700	27%	\$18,509,849
86-87	\$6,767,334	37.6%	\$4,102,835	22.8%	\$2,659,307	14.8%	\$159,372	1%	\$4,327,946	24%	\$18,016,794
87-88	\$6,886,956	36.5%	\$4,422,188	24.1%	\$2,406,890	13.1%	\$160,897	1%	\$4,664,786	25%	\$18,341,717
88-89	\$6,726,934	33.4%	\$5,536,502	27.5%	\$2,459,350	12.2%	\$265,555	1%	\$5,178,898	26%	\$20,167,239
89-90	\$7,045,708	31.7%	\$6,209,301	28.0%	\$2,850,129	12.8%	\$269,206	1%	\$5,834,996	26%	\$22,209,340
90-91	\$7,081,297	29.1%	\$7,740,827	31.8%	\$2,288,581	9%	\$715,139	3%	\$6,484,183	27%	\$24,310,027
91-92	\$7,393,517	27.6%	\$6,859,567	26%	\$4,293,994	16%	\$777,683	3%	\$7,418,596	28%	\$26,743,357
92-93	\$5,095,852	18.3%	\$11,643,566	42%	\$3,233,681	12%	\$853,827	3%	\$6,956,665	25%	\$27,783,591

CITY DATA BASE

75,000-99,999

TYLER

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$6,230,646	36.6%	\$8,224,428	36.5%	\$2,689,046	15.8%	\$44,812	0.3%	\$1,847,523	10.8%	\$17,036,455
83-84	\$5,807,472	33.6%	\$6,740,130	39.0%	\$2,907,093	16.8%	\$24,500	0.1%	\$1,781,225	10.3%	\$17,260,420
84-85	\$7,265,367	35.8%	\$7,943,810	39.1%	\$3,022,134	14.9%	\$152,084	0.7%	\$1,911,547	9.4%	\$20,294,922
85-86	\$7,457,437	35.1%	\$8,075,645	38.0%	\$3,459,668	16.3%	\$248,441	1.2%	\$1,995,313	9.4%	\$21,236,504
86-87	\$7,873,873	37.1%	\$7,879,174	37.1%	\$3,265,083	15.4%	\$240,197	1.1%	\$1,956,235	9.2%	\$21,214,562
87-88	\$7,665,540	35.1%	\$8,304,442	38.1%	\$3,582,304	16.4%	\$359,284	1.6%	\$1,913,215	8.8%	\$21,824,785
88-89	\$8,467,698	38.3%	\$8,240,000	37.2%	\$3,498,449	15.8%	\$118,200	0.5%	\$1,807,569	8.2%	\$22,131,916
89-90	\$8,777,709	35.7%	\$9,205,983	37.5%	\$4,594,920	18.7%	\$70,437	0.3%	\$1,921,602	7.8%	\$24,570,651
90-91	\$9,507,265	37.3%	\$9,520,175	37.3%	\$4,351,906	17.1%	\$117,680	0.5%	\$2,010,742	7.9%	\$25,507,768
91-92	\$9,404,484	35.8%	\$10,375,144	39.4%	\$4,334,431	16.5%	\$154,690	0.6%	\$2,035,978	7.7%	\$26,304,727

WICHITA FALLS

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$9,234,226	36.3%	\$6,630,000	26.1%	\$3,252,000	12.8%	\$136,000	0.5%	\$8,166,640	24.3%	\$25,418,866
83-84	\$10,477,153	41.2%	\$6,125,000	24.1%	\$3,615,000	14.2%	\$138,000	0.5%	\$5,065,713	19.9%	\$25,418,866
84-85	\$11,559,052	43.5%	\$6,639,193	25.0%	\$3,978,665	15.0%	\$276,299	1.0%	\$4,139,762	15.6%	\$26,592,971
85-86	\$11,990,556	45.9%	\$6,927,796	26.5%	\$4,116,745	15.7%	\$279,366	1.1%	\$2,829,575	10.8%	\$26,144,038
86-87	\$12,082,885	44.0%	\$6,940,000	25.3%	\$4,360,046	15.9%	\$296,465	1.1%	\$3,757,895	13.7%	\$27,437,291
87-88	\$12,165,401	43.6%	\$6,525,000	23.4%	\$4,500,780	16.1%	\$493,815	1.8%	\$4,245,323	15.2%	\$27,930,319
88-89	\$12,393,770	43.9%	\$6,509,000	23.0%	\$4,870,482	17.2%	\$507,638	1.8%	\$3,970,513	14.1%	\$28,251,403
89-90	\$12,908,755	43.7%	\$6,948,328	23.5%	\$4,508,893	15.3%	\$665,727	2.3%	\$4,479,382	15.2%	\$29,511,085
90-91	\$12,340,778	39.6%	\$7,142,000	22.9%	\$6,030,085	19.3%	\$1,172,291	3.8%	\$4,511,451	14.5%	\$31,196,605
91-92	\$12,320,778	42.0%	\$7,075,000	24.1%	\$5,137,505	17.5%	\$800,719	2.7%	\$3,988,537	13.6%	\$29,322,539

SAN ANGELO

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$8,252,000	49%	\$5,025,800	30%	\$1,414,590	8.5%	\$197,017	1%	\$1,850,904	11%	\$16,740,311
83-84	\$8,483,558	48%	\$5,021,300	28%	\$1,552,772	9%	\$550,296	3%	\$2,206,453	12%	\$17,814,379
84-85	\$9,143,895	48%	\$5,300,000	28%	\$1,674,175	9%	\$760,820	4%	\$2,241,759	12%	\$19,120,649
85-86	\$9,750,000	49%	\$5,310,000	27%	\$1,780,713	9%	\$682,570	3%	\$2,189,050	11%	\$19,712,333
86-87	\$10,085,411	49%	\$5,683,110	27%	\$1,738,122	8%	\$622,382	3%	\$2,606,172	13%	\$20,735,197
87-88	\$10,607,560	46%	\$5,476,871	24%	\$2,276,349	10%	\$1,427,753	6%	\$3,374,941	15%	\$23,163,474
88-89	\$10,863,389	40%	\$5,816,985	21%	\$2,600,126	10%	\$1,650,454	6%	\$6,203,346	23%	\$27,134,300
89-90	\$12,302,216	46%	\$5,930,376	22%	\$2,689,949	10%	\$1,951,815	7%	\$3,920,759	15%	\$26,795,115
90-91	\$12,542,243	45%	\$6,128,811	22%	\$2,835,254	10%	\$2,006,140	7%	\$4,258,548	15%	\$27,770,996
91-92	\$12,468,443	44%	\$6,693,697	24%	\$2,958,154	11%	\$1,502,311	5%	\$4,498,232	16%	\$28,120,837
92-93		ERR		ERR		ERR		ERR		ERR	\$0

MCCALLEN

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$5,473,212	31.1%	\$5,856,345	33.3%	\$2,045,327	11.6%	\$1,523,496	9%	\$2,700,143	15%	\$17,598,523
83-84	\$5,345,849	29.7%	\$6,032,189	33.5%	\$2,245,875	12.5%	\$1,696,944	9%	\$2,687,554	15%	\$18,008,411
84-85	\$5,457,682	29.7%	\$6,170,009	33.6%	\$2,289,044	12.4%	\$1,707,164	9%	\$2,765,026	15%	\$18,388,925
85-86	\$5,374,060	29.3%	\$6,400,000	34.9%	\$2,360,375	12.9%	\$1,653,836	9%	\$2,534,727	14%	\$18,322,998
86-87	\$6,102,755	32.4%	\$6,056,354	32.1%	\$2,351,539	12.5%	\$1,562,780	8%	\$2,788,362	15%	\$18,861,790
87-88	\$6,720,811	33.0%	\$6,801,717	33.4%	\$2,502,736	12.3%	\$1,500,000	7%	\$2,823,330	14%	\$20,348,594
88-89	\$7,423,305	34.7%	\$7,277,837	34.0%	\$2,681,347	12.5%	\$2,170,805	10%	\$1,837,609	9%	\$21,390,903
89-90	\$8,582,280	31.6%	\$9,129,423	33.6%	\$3,205,054	11.8%	\$2,206,664	8%	\$4,048,553	15%	\$27,171,974
90-91	\$5,484,631	18.4%	\$14,646,643	49.2%	\$3,634,143	12%	\$2,128,051	7%	\$3,846,439	13%	\$29,739,907
91-92	\$5,289,911	15.3%	\$17,697,113	51%	\$4,193,144	12%	\$2,755,965	8%	\$4,647,623	13%	\$34,583,756
92-93	\$6,325,000	16.9%	\$19,600,000	52%	\$4,356,461	12%	\$2,607,026	7%	\$4,585,334	12%	\$37,473,821

MIDLAND

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$7,066,575	23.7%	\$11,280,000	37.8%	\$2,507,150	8.4%	\$40,000	0%	\$8,945,954	30%	\$29,839,679
83-84	\$8,830,441	29.6%	\$6,710,000	22.5%	\$2,975,150	10.0%	\$123,000	0%	*****	38%	\$29,839,679
84-85	\$11,195,213	32.4%	\$9,008,228	26.0%	\$5,776,473	16.7%	\$362,579	1%	\$8,257,742	24%	\$34,600,235
85-86	\$11,593,520	39.6%	\$9,205,000	31.5%	\$3,291,344	11.2%	\$300,000	1%	\$4,872,129	17%	\$29,261,993
86-87	\$10,382,785	38.5%	\$7,205,000	26.7%	\$3,689,427	13.7%	\$295,000	1%	\$5,396,244	20%	\$26,968,456
87-88	\$10,691,642	39.9%	\$7,485,000	27.9%	\$3,536,227	13.2%	\$45,000	0%	\$5,066,427	19%	\$26,824,296
88-89	\$11,649,148	40.9%	\$7,675,000	27.0%	\$3,391,243	11.9%	\$30,000	0%	\$5,715,934	20%	\$28,461,325
89-90	\$12,215,331	42.3%	\$8,240,000	28.6%	\$3,962,000	13.7%	\$83,000	0%	\$4,356,086	15%	\$28,856,417
90-91	\$13,738,956	44.8%	\$8,440,000	27.5%	\$4,400,000	14%	\$104,677	0%	\$3,987,577	13%	\$30,671,210
91-92	\$13,871,210	42.6%	\$9,140,000	28%	\$5,138,700	16%	\$105,000	0%	\$4,283,853	13%	\$32,538,763
92-93		ERR		ERR		ERR		ERR		ERR	\$0

ODESSA

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$7,919,046	31.6%	\$7,489,838	29.9%	\$2,408,147	9.6%	\$109,293	0%	\$7,151,050	29%	\$25,077,374
83-84	\$8,642,130	35.2%	\$6,993,996	28.5%	\$2,442,366	10.0%	\$119,818	0%	\$6,333,680	26%	\$24,531,990
84-85	\$8,544,769	30.5%	\$7,879,870	28.1%	\$3,017,781	10.8%	\$103,965	0%	\$8,467,667	30%	\$28,014,052
85-86	\$8,241,985	28.5%	\$7,535,406	26.1%	\$3,535,429	12.2%	\$158,200	1%	\$9,399,467	33%	\$28,870,487
86-87	\$7,744,000	28.2%	\$7,535,386	27.4%	\$3,006,348	10.9%	\$163,200	1%	\$9,032,106	33%	\$27,481,040
87-88	\$8,310,441	30.9%	\$6,715,608	25.0%	\$3,016,389	11.2%	\$170,661	1%	\$8,670,387	32%	\$26,883,486
88-89	\$7,840,162	27.7%	\$6,956,973	24.5%	\$5,299,527	18.7%	\$177,360	1%	\$8,080,316	28%	\$28,354,338
89-90	\$7,490,000	25.7%	\$7,610,000	26.1%	\$5,464,808	18.7%	\$182,693	1%	\$8,412,192	29%	\$29,159,693
90-91	\$7,563,138	25.6%	\$7,716,000	26.1%	\$5,556,255	19%	\$173,700	1%	\$8,572,301	29%	\$29,581,394
91-92	\$8,101,500	26.6%	\$7,700,000	25%	\$4,913,718	16%	\$157,428	1%	\$9,540,552	31%	\$30,413,198
92-93		ERR		ERR		ERR		ERR		ERR	\$0

RICHARDSON

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$9,450,781	37.1%	\$6,066,357	23.8%	\$3,410,835	13.4%	\$0	0%	\$6,566,439	26%	\$25,494,392
83-84	\$10,117,000	36.0%	\$7,418,000	26.4%	\$3,656,998	13.0%	\$0	0%	\$8,929,938	25%	\$28,121,934
84-85	\$12,915,557	38.4%	\$7,780,000	23.2%	\$3,925,000	11.7%	\$0	0%	\$8,985,400	27%	\$33,605,957
85-86	\$16,401,230	39.5%	\$8,965,801	21.6%	\$5,846,782	14.1%	\$0	0%	*****	25%	\$41,521,324
86-87	\$16,930,000	41.9%	\$8,448,600	20.9%	\$6,104,147	15.1%	\$0	0%	\$8,957,933	22%	\$40,440,680
87-88	\$16,618,100	38.6%	\$8,960,000	20.8%	\$3,774,390	8.8%	\$0	0%	*****	32%	\$43,095,591
88-89	\$18,612,310	40.9%	\$9,683,240	21.3%	\$4,421,316	9.7%	\$0	0%	*****	28%	\$45,529,679
89-90	\$20,097,163	40.5%	\$11,073,523	22.3%	\$6,824,318	13.8%	\$0	0%	*****	23%	\$49,598,359
90-91	\$19,811,408	38.6%	\$12,336,619	24.0%	\$6,437,041	13%	\$0	0%	*****	25%	\$51,341,877
91-92	\$19,837,600	38.6%	\$13,076,125	25%	\$7,146,791	14%	\$0	0%	*****	22%	\$51,341,877

CITY DATA BASE

50,000-74,999

BRYAN

YEAR	PROPERTY	SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$3,659,427	25.8%	\$3,184,108	22.4%	\$4,427,297	31.2%	\$654,738	4.6%	\$2,268,029	16.0%	\$14,193,599
83-84	\$4,307,593	30.7%	\$3,264,406	23.2%	\$3,430,362	24.4%	\$690,984	4.9%	\$2,360,011	16.8%	\$14,053,356
84-85	\$5,382,904	39.0%	\$3,446,268	25.0%	\$2,357,168	17.1%	\$640,678	4.6%	\$1,963,060	14.2%	\$13,790,078
85-86	\$5,680,000	42.5%	\$3,448,000	25.8%	\$2,196,463	16.4%	\$103,519	0.8%	\$1,831,296	14.5%	\$13,359,278
86-87	\$5,531,873	42.3%	\$2,888,110	22.1%	\$2,676,508	20.5%	\$110,295	0.8%	\$1,865,582	14.3%	\$13,072,368
87-88	\$4,983,821	39.2%	\$3,022,875	23.8%	\$2,492,487	19.6%	\$15,778	0.1%	\$2,204,287	17.3%	\$12,719,248
88-89	\$4,895,040	37.4%	\$3,188,393	24.4%	\$2,815,613	21.5%	\$31,779	0.2%	\$2,150,117	16.4%	\$13,080,942
89-90	\$5,131,801	35.7%	\$3,252,151	22.6%	\$4,007,566	27.9%	\$31,525	0.2%	\$1,958,340	13.6%	\$14,381,383
90-91	\$3,701,861	26.5%	\$4,446,294	31.8%	\$3,893,078	27.9%	\$31,779	0.2%	\$1,901,016	13.6%	\$13,974,028
91-92	\$4,112,316	26.7%	\$5,112,447	33.2%	\$3,900,391	25.4%	\$46,212	0.3%	\$2,212,691	14.4%	\$15,384,057

BAYTOWN

YEAR	PROPERTY	SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$9,285,666	52.6%	\$3,387,308	19.2%	\$1,941,996	11.0%	\$21,999	0.1%	\$3,018,913	17.1%	\$17,655,882
83-84	\$9,343,844	51.8%	\$3,967,645	22.0%	\$1,897,000	10.5%	\$540,557	3.0%	\$2,303,031	12.8%	\$18,052,077
84-85	\$9,476,722	48.4%	\$4,139,498	21.1%	\$2,034,442	10.4%	\$577,021	2.9%	\$3,372,332	17.2%	\$19,600,015
85-86	\$9,623,414	52.2%	\$4,168,000	22.6%	\$2,471,591	13.4%	\$15,000	0.1%	\$2,159,628	11.7%	\$18,437,633
86-87	\$10,191,175	56.1%	\$3,957,461	21.8%	\$2,479,056	13.6%	\$16,762	0.1%	\$1,520,941	8.4%	\$18,165,395
87-88	\$10,365,056	57.1%	\$4,263,000	23.5%	\$2,512,612	13.8%	\$14,000	0.1%	\$1,010,727	5.6%	\$18,165,395
88-89	\$10,251,285	53.9%	\$4,728,719	24.9%	\$2,684,825	14.1%	\$19,438	0.1%	\$1,341,724	7.1%	\$19,025,991
89-90	\$10,490,049	50.1%	\$5,278,653	25.2%	\$2,890,233	13.8%	0	0.0%	\$2,280,400	10.9%	\$20,939,335
90-91	\$10,998,261	51.1%	\$4,774,000	22.2%	\$3,421,456	15.9%	\$0	0.0%	\$2,321,727	10.8%	\$21,515,444
91-92	\$11,797,629	52.5%	\$4,852,000	21.6%	\$4,218,320	18.8%	\$0	0.0%	\$1,615,848	7.2%	\$22,483,797

ALVESTON

YEAR	PROPERTY	SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$4,461,445	31%	\$3,504,506	24%	\$3,028,057	20.9%	\$448,168	3%	\$3,019,020	21%	\$14,461,196
83-84	\$4,803,706	31%	\$4,173,980	27%	\$3,173,786	21%	\$231,152	2%	\$2,894,342	19%	\$15,276,966
84-85	\$5,328,221	33%	\$4,602,300	29%	\$3,193,315	20%	\$9,700	0%	\$2,785,434	17%	\$15,918,970
85-86	\$5,761,796	35%	\$3,872,522	23%	\$3,212,243	19%	\$34,400	0%	\$3,608,494	22%	\$16,489,455
86-87	\$5,751,145	36%	\$3,839,009	24%	\$2,904,168	18%	\$14,448	0%	\$3,269,910	21%	\$15,778,678
87-88	\$6,343,295	36%	\$4,592,777	26%	\$3,100,613	17%	\$17,328	0%	\$3,758,870	21%	\$17,812,883
88-89	\$5,422,583	31%	\$5,401,840	31%	\$3,269,202	19%	\$73,832	0%	\$3,463,557	20%	\$17,631,014
89-90	\$4,809,480	25%	\$6,540,241	34%	\$3,565,716	19%	\$10,055	0%	\$4,034,439	21%	\$18,959,931
90-91	\$4,712,999	25%	\$6,452,995	34%	\$4,242,562	23%	\$8,760	0%	\$3,329,840	18%	\$18,747,156
91-92	\$4,815,568	24%	\$6,547,787	32%	\$5,572,614	27%	\$9,000	0%	\$3,385,587	17%	\$20,330,556
92-93		ERR		ERR		ERR		ERR		ERR	\$0

KILLEEN

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$2,847,396	21.8%	\$2,483,427	19.0%	\$1,042,666	8.0%	\$1,212,525	9%	\$5,460,780	42%	\$13,046,794
83-84	\$2,980,292	20.4%	\$2,845,000	19.5%	\$1,322,000	9.1%	\$1,691,014	12%	\$5,738,304	39%	\$14,576,610
84-85	\$3,338,544	26.1%	\$3,310,409	25.9%	\$1,464,414	11.5%	\$1,055,685	8%	\$3,619,189	28%	\$12,788,241
85-86	\$3,585,592	29.0%	\$3,460,917	28.0%	\$1,579,735	12.8%	\$687,857	6%	\$3,065,401	25%	\$12,379,502
86-87	\$4,108,000	31.8%	\$3,441,000	26.6%	\$1,987,000	15.4%	\$246,300	2%	\$3,148,740	24%	\$12,931,040
87-88	\$4,499,766	33.4%	\$3,475,680	25.8%	\$3,033,064	22.5%	\$265,601	2%	\$2,182,522	16%	\$13,456,633
88-89	\$4,687,242	30.8%	\$3,593,093	23.6%	\$3,973,209	26.1%	\$10,010	0%	\$2,938,299	19%	\$15,201,853
89-90	\$4,128,000	24.8%	\$4,614,380	27.8%	\$4,527,179	27.2%	\$118,700	1%	\$3,229,026	19%	\$16,617,285
90-91	\$4,967,570	27.5%	\$5,324,733	29.5%	\$3,459,482	19%	\$97,325	1%	\$4,185,843	23%	\$18,034,933
91-92	\$4,787,935	23.7%	\$5,769,308	29%	\$3,835,946	19%	\$230,464	1%	\$5,595,144	28%	\$20,218,797
92-93	\$4,716,018	23.3%	\$6,901,082	34%	\$3,315,853	16%	\$180,955	1%	\$5,089,389	25%	\$20,203,297

PORT ARTHUR

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL
82-83	\$17,874,616	69.5% \$2,764,438	10.8% \$1,857,925	7.2% \$0	0% \$3,213,608	12% \$25,710,587
83-84	\$21,883,381	70.5% \$3,018,175	9.7% \$1,961,580	6.3% \$0	0% \$4,155,793	13% \$31,018,929
84-85	\$18,576,022	66.9% \$2,901,507	10.5% \$2,238,804	8.1% \$0	0% \$4,036,851	15% \$27,753,184
85-86	\$16,847,675	65.5% \$2,876,823	11.2% \$2,092,349	8.1% \$0	0% \$3,895,258	15% \$25,712,105
86-87	\$17,428,782	66.7% \$2,960,501	11.3% \$1,820,314	7.0% \$9,114	0% \$3,907,001	15% \$26,125,712
87-88	\$16,935,000	62.2% \$2,935,000	10.8% \$1,842,000	6.8% \$0	0% \$5,501,500	20% \$27,213,500
88-89	\$20,413,726	65.2% \$3,247,670	10.4% \$2,078,577	6.6% \$12,768	0% \$5,570,286	18% \$31,323,027
89-90	\$20,255,885	67.5% \$3,300,421	11.0% \$2,073,210	6.9% \$16,233	0% \$4,350,953	15% \$29,996,702
90-91	\$21,811,948	69.0% \$3,265,000	10.3% \$2,105,000	7% \$43,505	0% \$4,390,800	14% \$31,616,253
91-92	\$21,763,343	66.1% \$3,510,000	11% \$2,178,000	7% \$35,500	0% \$5,426,250	16% \$32,913,093
92-93	\$20,735,509	74.3% \$3,295,980	12% \$2,086,392	7% \$37,412	0% \$1,770,464	6% \$27,925,757

VICTORIA

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL
82-83	\$6,820,000	42.8% \$3,940,000	24.7% \$1,605,140	10.1% \$0	0% \$3,582,690	22% \$15,947,830
83-84	\$4,981,273	32.0% \$4,540,660	29.2% \$1,802,716	11.6% \$92,634	1% \$4,149,749	27% \$15,567,032
84-85	\$5,341,289	31.8% \$4,828,896	28.8% \$2,092,411	12.5% \$233,664	1% \$4,298,800	26% \$16,795,060
85-86	\$5,621,009	24.4% \$4,473,965	19.4% \$1,891,888	8.2% \$339,638	1% *****	46% \$23,003,056
86-87	\$5,779,351	28.6% \$4,117,360	20.4% \$1,777,714	8.8% \$326,974	2% \$8,217,566	41% \$20,218,965
87-88	\$5,707,941	39.7% \$4,447,636	30.9% \$1,767,137	12.3% \$130,161	1% \$2,329,526	16% \$14,382,401
88-89	\$5,803,536	36.9% \$4,799,256	30.5% \$2,333,555	14.9% \$131,875	1% \$2,642,924	17% \$15,711,146
89-90	\$9,026,603	45.9% \$5,137,422	26.1% \$2,450,424	12.5% \$126,854	1% \$2,906,317	15% \$19,647,620
90-91	\$9,548,000	45.7% \$5,593,000	26.7% \$2,835,000	14% \$122,754	1% \$2,815,237	13% \$20,913,991
91-92	\$6,242,217	33.7% \$6,503,000	35% \$2,948,500	16% \$3,200	0% \$2,814,500	15% \$18,511,417

CITY DATA BASE

25,000-49,999

BEDFORD

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$2,461,783	46.3%	\$838,548	15.8%	\$684,185	12.9%	\$64,970	1.2%	\$1,265,203	23.8%	\$5,314,689
83-84	\$2,811,643	45.1%	\$1,087,844	17.5%	\$828,920	13.3%	\$71,602	1.1%	\$1,430,601	23.0%	\$6,230,610
84-85	\$4,123,723	50.6%	\$1,475,864	18.1%	\$1,021,570	12.5%	\$45,981	0.6%	\$1,483,490	18.2%	\$8,150,628
85-86	\$4,558,119	49.5%	\$1,744,862	18.9%	\$1,392,033	15.1%	\$45,236	0.5%	\$1,474,588	16.0%	\$9,215,838
86-87	\$6,005,000	53.1%	\$2,185,000	19.3%	\$1,525,000	13.5%	\$60,000	0.5%	\$1,539,700	13.6%	\$11,314,700
87-88	\$6,510,000	57.5%	\$2,110,000	18.6%	\$1,453,000	12.8%	\$85,000	0.6%	\$1,183,500	10.5%	\$11,321,500
88-89	\$6,500,175	51.9%	\$2,748,933	22.0%	\$1,707,528	13.6%	\$0	0.0%	\$1,562,303	12.5%	\$12,518,939
89-90	\$3,875,373	36.0%	\$3,347,803	31.1%	\$1,875,767	17.4%	\$0	0.0%	\$1,651,975	15.4%	\$10,750,918
90-91	\$7,045,000	52.2%	\$2,982,500	22.1%	\$1,900,000	14.1%	\$0	0.0%	\$1,579,400	11.7%	\$13,506,900
91-92	\$7,090,000	47.8%	\$3,275,000	22.1%	\$678,000	4.6%	\$0	0.0%	\$3,785,900	25.5%	\$14,828,900

FARMER'S BRANCH

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$5,332,123	41.2%	\$3,123,234	24.1%	\$2,032,111	15.7%	\$565,438	4.4%	\$1,897,568	14.7%	\$12,950,474
83-84	\$5,467,834	41.1%	\$3,349,838	25.2%	\$2,135,929	16.1%	\$554,098	4.2%	\$1,789,452	13.5%	\$13,297,151
84-85	\$5,527,378	40.1%	\$3,446,268	25.0%	\$2,357,168	17.1%	\$640,678	4.6%	\$1,818,607	13.2%	\$13,790,099
85-86	\$5,802,026	43.5%	\$3,396,710	25.5%	\$2,179,315	16.3%	\$97,378	0.7%	\$1,859,556	13.9%	\$13,334,985
86-87	\$5,669,564	43.4%	\$2,888,110	22.1%	\$2,676,508	20.5%	\$110,295	0.8%	\$1,727,891	13.2%	\$13,072,368
87-88	\$5,149,926	40.5%	\$3,022,875	23.8%	\$2,492,487	19.6%	\$8,122	0.1%	\$2,045,838	16.1%	\$12,719,248
88-89	\$5,076,145	38.8%	\$3,188,393	24.4%	\$2,815,433	21.5%	\$31,779	0.2%	\$1,969,192	15.1%	\$13,080,942
89-90	\$5,246,801	36.5%	\$3,252,151	22.6%	\$4,007,576	27.9%	\$31,525	0.2%	\$1,843,330	12.8%	\$14,381,383
90-91	\$3,895,104	26.5%	\$4,970,101	33.8%	\$3,956,006	26.8%	\$36,691	0.2%	\$1,861,785	12.6%	\$14,719,687
91-92	\$3,949,455	25.4%	\$5,440,000	35.0%	\$4,013,024	25.8%	\$23,983	0.2%	\$2,119,012	13.6%	\$15,545,474

BIG SPRING

YEAR	PROPERTY	SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$1,976,546	31%	\$1,432,256	22%	\$1,489,487	23.0%	\$417,386	6%	\$1,156,451	18%	\$6,472,126
83-84	\$1,997,087	29%	\$1,464,953	21%	\$1,566,120	23%	\$428,859	6%	\$1,364,412	20%	\$6,821,431
84-85	\$2,017,300	29%	\$1,590,000	23%	\$1,760,800	25%	\$348,070	5%	\$1,201,800	17%	\$6,917,970
85-86	\$2,762,600	37%	\$1,620,000	22%	\$1,810,745	24%	\$65,300	1%	\$1,183,565	16%	\$7,442,210
86-87	\$2,035,661	30%	\$1,419,216	21%	\$1,998,433	30%	\$67,093	1%	\$1,210,509	18%	\$6,730,912
87-88	\$1,994,913	30%	\$1,432,618	21%	\$2,046,698	31%	\$243,497	4%	\$955,619	14%	\$6,673,345
88-89	\$1,989,437	30%	\$1,409,169	22%	\$2,248,807	34%	\$40,750	1%	\$845,981	13%	\$6,534,144
89-90	\$2,072,420	31%	\$1,462,334	22%	\$1,949,883	29%	\$125,750	2%	\$1,025,628	15%	\$6,636,015
90-91	\$1,511,117	21%	\$2,140,024	30%	\$2,194,739	31%	\$303,624	4%	\$1,013,586	14%	\$7,163,090
91-92	\$1,509,080	19%	\$2,302,203	29%	\$2,224,969	28%	\$357,686	4%	\$1,611,747	20%	\$8,005,685
92-93		ERR		ERR		ERR		ERR		ERR	\$0

TEMPLE

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$3,837,396	36.9%	\$3,145,835	30.2%	\$1,813,234	17.4%	\$4,345	0%	\$1,611,044	15%	\$10,411,854	
83-84	\$3,908,337	36.4%	\$3,304,496	30.8%	\$1,878,950	17.5%	\$4,623	0%	\$1,631,171	15%	\$10,727,577	
84-85	\$4,494,123	39.2%	\$3,549,250	31.0%	\$1,820,000	15.9%	\$10,000	0%	\$1,587,804	14%	\$11,461,177	
85-86	\$5,091,465	39.9%	\$3,755,166	29.4%	\$2,120,453	16.6%	\$22,212	0%	\$1,776,743	14%	\$12,766,039	
86-87	\$6,925,162	47.9%	\$3,646,395	25.2%	\$2,145,992	14.9%	\$13,841	0%	\$1,714,814	12%	\$14,446,204	
87-88	\$6,857,092	41.7%	\$3,785,960	23.0%	\$2,098,650	12.8%	\$96,555	1%	\$3,588,498	22%	\$16,426,755	
88-89	\$7,738,807	47.5%	\$4,006,000	24.6%	\$2,234,590	13.7%	\$9,768	0%	\$2,311,018	14%	\$16,300,183	
89-90	\$7,641,442	45.1%	\$4,171,442	24.6%	\$2,689,091	15.9%	\$10,219	0%	\$2,444,606	14%	\$16,956,800	
90-91	\$7,463,566	40.6%	\$6,119,823	33.3%	\$2,768,891	15%	\$14,000	0%	\$2,002,074	11%	\$18,368,354	
91-92	\$5,045,185	30.4%	\$6,532,138	39%	\$3,108,989	19%	\$14,000	0%	\$1,868,666	11%	\$16,568,978	

TEXAS CITY

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL	
82-83	\$5,374,486	47.3%	\$3,997,492	35.1%	\$745,367	6.6%	\$28,641	0%	\$1,228,249	11%	\$11,374,235	
83-84	\$5,284,657	43.9%	\$4,636,386	38.5%	\$799,884	6.6%	\$28,641	0%	\$1,280,700	11%	\$12,030,268	
84-85	\$5,258,455	46.4%	\$4,128,553	36.5%	\$756,077	6.7%	\$4,983	0%	\$1,178,009	10%	\$11,326,077	
85-86	\$6,104,790	45.1%	\$4,530,200	33.5%	\$1,174,358	8.7%	\$25,554	0%	\$1,703,834	13%	\$13,538,736	
86-87	\$6,855,783	52.3%	\$3,919,871	29.9%	\$1,109,053	8.5%	\$37,933	0%	\$1,184,569	9%	\$13,107,209	
87-88	\$6,391,127	48.9%	\$4,228,764	32.4%	\$1,121,317	8.6%	\$17,433	0%	\$1,299,713	10%	\$13,058,354	
88-89	\$6,484,516	48.4%	\$4,724,282	35.3%	\$804,994	6.0%	\$7,505	0%	\$1,379,823	10%	\$13,401,120	
89-90	\$6,741,827	48.1%	\$5,008,239	35.7%	\$708,733	5.1%	\$0	0%	\$1,558,411	11%	\$14,017,210	
90-91	\$7,079,941	46.2%	\$5,740,684	37.5%	\$768,361	5%	\$0	0%	\$1,726,495	11%	\$15,315,481	
91-92	\$7,905,445	45.6%	\$6,313,493	36%	\$1,265,068	7%	\$0	0%	\$1,856,970	11%	\$17,340,976	
92-93		ERR		ERR		ERR		ERR		ERR	\$0	

WESLACO

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$1,038,581	28.6%	\$770,659	21.2%	\$1,077,975	29.7%	\$16,177	0%	\$723,880	20%	\$3,627,252
83-84	\$1,123,962	29.2%	\$840,443	21.8%	\$1,101,221	28.6%	\$17,621	0%	\$772,339	20%	\$3,855,586
84-85	\$1,155,134	27.7%	\$951,327	22.8%	\$1,181,596	28.3%	\$74,180	2%	\$807,401	19%	\$4,169,638
85-86	\$1,128,410	27.5%	\$1,048,996	25.6%	\$1,146,465	28.0%	\$32,550	1%	\$743,808	18%	\$4,100,229
86-87	\$1,245,361	30.0%	\$1,014,215	24.4%	\$1,168,824	28.2%	\$47,803	1%	\$674,255	16%	\$4,150,458
87-88	\$1,277,129	28.3%	\$1,167,446	25.9%	\$1,295,540	28.7%	\$43,424	1%	\$725,759	16%	\$4,509,298
88-89	\$1,367,311	28.3%	\$1,293,656	26.8%	\$1,361,311	28.2%	\$44,368	1%	\$763,212	16%	\$4,829,858
89-90	\$1,473,871	27.1%	\$1,451,033	26.7%	\$1,449,777	26.6%	\$286,953	5%	\$781,380	14%	\$5,443,014
90-91	\$990,561	15.9%	\$2,294,551	36.7%	\$1,637,000	26%	\$533,054	9%	\$790,125	13%	\$6,245,291
91-92	\$970,025	14.8%	\$2,577,280	39%	\$1,680,964	26%	\$436,011	7%	\$886,861	14%	\$6,551,141
92-93		ERR		ERR		ERR		ERR		ERR	\$0

TEXARKANA

YEAR	PROPERTY		SALES		UTILITY		INTERGOV		OTHER		TOTAL
82-83	\$2,663,349	31.1%	\$2,489,641	29.1%	\$1,863,921	21.8%	\$142,912	2%	\$1,401,768	16%	\$8,561,591
83-84	\$2,745,214	29.3%	\$2,840,771	30.3%	\$1,987,613	21.2%	\$112,434	1%	\$1,680,140	18%	\$9,366,172
84-85	\$3,013,277	29.9%	\$3,214,881	31.8%	\$2,073,936	20.5%	\$116,134	1%	\$1,676,435	17%	\$10,094,663
85-86	\$3,224,002	30.5%	\$3,441,432	32.5%	\$2,192,176	20.7%	\$177,535	2%	\$1,546,898	15%	\$10,582,043
86-87	\$3,736,032	32.4%	\$3,564,887	30.9%	\$2,477,020	21.5%	\$189,845	1%	\$1,588,587	14%	\$11,536,351
87-88	\$3,892,452	32.0%	\$3,653,608	30.0%	\$2,871,812	23.6%	\$177,553	1%	\$1,578,003	13%	\$12,173,428
88-89	\$4,078,418	31.7%	\$3,857,511	30.0%	\$2,904,908	22.6%	\$274,866	2%	\$1,731,465	13%	\$12,847,168
89-90	\$4,127,826	30.6%	\$4,116,460	30.5%	\$3,100,496	23.0%	\$54,321	0%	\$2,079,479	15%	\$13,478,582
90-91	\$2,443,509	18.1%	\$5,722,000	42.4%	\$3,333,880	25%	\$64,842	0%	\$1,923,875	14%	\$13,488,106
91-92	\$2,641,936	18.4%	\$6,358,191	44%	\$3,445,582	24%	\$29,673	0%	\$1,845,032	13%	\$14,320,414
92-93	\$2,627,442	17.9%	\$6,746,000	46%	\$3,850,116	26%	\$46,042	0%	\$1,438,040	10%	\$14,707,640

SAN MARCOS

YEAR	PROPERTY	SALES	UTILITY	INTERGOV	OTHER	TOTAL					
82-83	\$2,384,632	44.2%	\$1,280,501	23.7%	\$931,636	17.3%	\$26,538	0%	\$773,380	14%	\$5,396,687
83-84	\$2,668,539	40.3%	\$1,594,383	24.1%	\$841,091	12.7%	\$48,831	1%	\$1,473,997	22%	\$6,626,841
84-85	\$3,852,791	47.8%	\$1,796,404	22.3%	\$1,028,123	12.8%	\$86,891	1%	\$1,290,404	16%	\$8,054,613
85-86	\$3,163,916	37.2%	\$1,922,842	22.6%	\$1,005,136	11.8%	\$49,544	1%	\$2,368,716	28%	\$8,510,154
86-87	\$3,174,603	41.4%	\$1,664,150	21.7%	\$1,636,674	21.4%	\$84,924	1%	\$1,100,941	14%	\$7,661,292
87-88	\$2,994,435	34.7%	\$2,379,725	27.6%	\$2,217,062	25.7%	\$12,868	0%	\$1,020,278	12%	\$8,624,368
88-89	\$2,942,061	31.3%	\$2,952,954	31.4%	\$2,573,873	27.4%	\$21,831	0%	\$905,776	10%	\$9,396,495
89-90	\$3,168,406	31.2%	\$3,007,052	29.6%	\$2,932,661	28.9%	\$15,163	0%	\$1,030,777	10%	\$10,154,059
90-91	\$2,927,334	26.9%	\$3,722,602	34.3%	\$3,207,510	30%	\$28,600	0%	\$981,412	9%	\$10,867,458
91-92	\$2,718,393	22.8%	\$4,680,937	39%	\$3,398,177	29%	\$93,089	1%	\$1,032,279	9%	\$11,922,875
92-93		ERR		ERR		ERR		ERR		ERR	\$0