

Local Government Organization and Taxes in Allegheny County

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October 1, 1998

Introduction

Local government in Allegheny County is in the middle of some of the biggest changes in its history. Recent implementation of a county sales tax and the passing of the Home Rule Charter referendum mean that future local government in Allegheny County will unlikely look like it does now. This is important because the structure of local government and taxation play a major role in the local economy. Public services provided at the county and municipal level have a major impact in the functioning of commerce and the daily lives of all citizens. Even with the large growth of the federal government in the last 50 years the role of local government has not been diminished. A large part of federal spending is channeled through local government in the form of grants and transfer programs. Local taxes and public services are some of the biggest elements determining the local business climate which is crucial to attracting and retaining new firms and jobs to the region. The balancing of fiscal taxation and expenditure policies may determine the level of future growth of the region and the rate growth of individual counties or municipalities within the region.

Allegheny County is unique in many aspects. There are more local governments per capita here than any other similar region in the country. This produces local municipalities that are on average much smaller than elsewhere and overall a highly fragmented public sector. Future County government will have to balance how much consolidation or fragmentation is desired and how local jurisdictions

are organized. An unanswered question is whether or not fragmentation in the public sector leads to less or more efficiency on the part of government. One theory holds that more governments lead to unneeded and costly duplication of services and difficulty in coordination of public policy. On the other hand more and smaller jurisdictions give individual citizens a greater level of choice in how their government is run. If unsatisfied they are free to 'vote with their feet' and move to other jurisdictions. This should induce a competition among local governments that will bring greater efficiency and lower costs. Which theory is more applicable to Allegheny County is a difficult question.

This paper will first look at some of the history of local government in Allegheny County to try and explain how and why we have reached this point of change. The current state of local government will be studied with an emphasis on the fragmented state of local government. Comparisons of taxation in both the county and the City of Pittsburgh to other regions are examined. Comparisons like these are key factors used by people and businesses when choosing where to locate and bring new income and capital investment into the region. The conclusion will discuss some of the most recent changes that have already taken place in local public finance in Allegheny County and the implications of anticipated changes in the future.

Some History: An evolution of local government in Allegheny County

The Pittsburgh region has several unique characteristics that directly impact the structure of local government. The region is still not at the end of a long run decline in American heavy manufacturing industries. The steel industry has suffered a disproportionate part of this decline, resulting in the loss of firms, jobs and population from the region. Allegheny County lost over 10% of its population during the 1980's. Before this downturn came an equally impressive growth in population and industry beginning before the turn of the century and reached a peak after World War

I. Regional growth was more spread out in the Pittsburgh region than in other major urban centers. The nature of primary metal production caused a concentration of industry and population not at the city center but along the rivers both near and far from Pittsburgh. Numerous towns were created throughout Western Pennsylvania, often centered around large individual plants. This physical and industrial geography lead to the creation of a myriad of local municipalities each with a strong, if narrow, economic base. By 1951, just before the downturn in the steel industry, the number of political decision making organizations in the county numbered 251.

One strategy that has been used by other regions to deal with growth is the expansion of large city jurisdictions though merging or outright annexation of smaller communities. This process came to an end earlier in Allegheny County than elsewhere in the county. The last major merger was the annexation of Allegheny City by Pittsburgh in 1907. There was much political opposition to this merger and several political coalitions were formed including the League of Boroughs and Townships of Allegheny County with to prevent the further expansion of Pittsburgh. These efforts were successful at slowing the rate of annexations and the expansion of Pittsburgh.

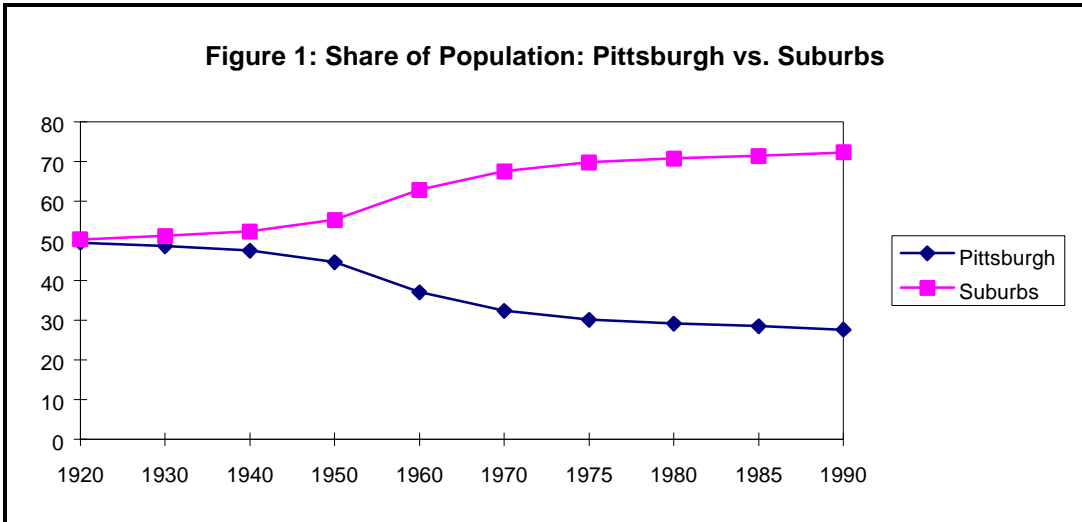
Allegheny County Reorganization: The Rebirth of the Home Rule Charter Movement

Existing Pennsylvania legislation limits the scope of power of local county and municipal governments. The lack of a 'home-rule' charter for Allegheny county has been seen as a major inhibitor of expanding the scope of county government. The desire to devolve some political authority from the state to county level created the Home-Rule Charter movement over the last several decades. The idea of a home rule charter was first recommended by a "Blue-Ribbon" Metropolitan Commission looking at County Government in 1955. (Lonich, 1991) A major overhaul of the Pennsylvania Constitution in 1968 set about a procedure for Counties and Municipalities gaining

Home-Rule status that included a requirement for general elections in support of both an initial study and final approval of any Home-Rule charter. Elections supported such studies in 1974 and 1978 but both times the measures failed final approval.

In 1996 the President of Duquesne University, Dr. John Murray, chaired what became known as the COMPAC21 committee which issued a report on the future of Allegheny County. This report put forward the idea of a major reorganization of County government. Included in its recommendations was the idea of a single county executive and larger legislative to replace the existing three commissioner system. This report was in many ways a catalyst for the latest Home Rule Charter movement. Less than 2 years later, in May of 1998, the Home Rule Charter Referendum passed a general plebiscite by a margin of under 1%. This has set in place a series of events that will lead to the most comprehensive reorganization of county government in the history of Allegheny County. Gone will be a 3 member commission that has formed the core of executive leadership in the County since its incorporation in 1788. The replacement is slated to be a single county executive with broad powers and larger 11 member council composed of part-time legislators.

The final success of the Home Rule Charter may represent an inevitable shift in the center of political power within Allegheny County. For most of its history the City of Pittsburgh represented a dominant force in the county. However the shift in population and industry out of the city and into the suburbs has affected Pittsburgh much like other American Cities. Figure 1 shows the percentage share of Allegheny County's population made up by the city. Early in the century and through the 1950's the county was roughly evenly split between the city and the suburbs. Since then the split has diverges with the city making up an ever decreasing share of the County's total population.

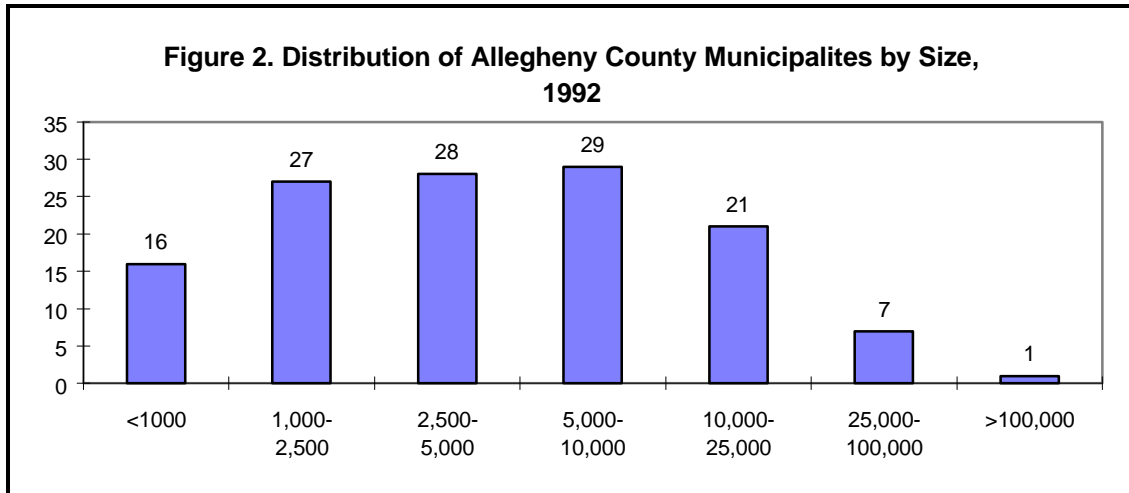


source: Bureau of the Census

The State of Local Government Today

Despite massive shifts in industry and population the number of local governments in Allegheny County has remained at or near the level of the 1950's despite a dramatic drop in population and massive upheaval in the economic core of the region. Table 1. shows the breakdown of local governments by type and county in the Pittsburgh Region. For Allegheny County the number of local governments, including the county government, local municipalities and special districts numbered 241 in 1992. The region as a whole is equally satiated with governments and a comparison to other large metropolitan region is telling. Table 2 show the ratio of the total number of governments to population for all large metropolitan regions of the country. The Pittsburgh region has the single largest number of governments per capita. There is also no distinct pattern in the size of governments in the region. Figure 1. shows the distribution of Allegheny County municipalities by size. There are a fairly equal number of small (<5000 population) municipalities as there are larger (>5000 population) governments.

Apart from size these local municipalities are extremely heterogeneous by almost all demographic or economic categories. Table 3 shows the Allegheny County municipalities with the highest and lowest per capita incomes. It may not be surprising that the per capita income in Sewickly (almost \$70,000/year) is higher than that of Rankin (less than \$7,000.year) but how much higher is striking: over 10 to 1. Since public expenditures must for the most part be paid for from local revenues this disparity will have a direct impact on the range and scope of public services available in these two communities. Federal, state and local intergovernmental aide adjusts for some of these differences but rarely makes up more than 10% of municipal budgets. The appendix highlights fiscal policy for all communities in the region including per capita levels of federal and state aide.



source: Bureau of the Census, Census of Governments, author's calculations

It is unclear how the existing level of public sector fragmentation affects the level of efficiency in local government. Increased fragmentation means that municipal governments are on average smaller. There are both costs and advantages to smaller local level governments. Economic and political theory both have two competing theories on how municipal fragmentation affects local public finance. They can be summarized as follows:

- Increased fragmentation in local government leads to unnecessary duplication of services and difficulty of coordination both of which leads to inefficiency and higher costs in the public sector.
- Smaller government gives the individual greater political influence and control over government spending. If citizens are unsatisfied they can move to other communities which more closely match their needs. This 'competition' among local governments for citizens capable of voting with their feet leads to greater efficiency and lower costs in the public sector.

Case studies of local government organization in Allegheny County were conducted in 1992 by the Advisory Commission on Intergovernmental Relations (ACIR). Along with a study of another highly fragmented county, St. Louis County in Missouri, in 1988, they found little evidence that smaller and more numerous governments induced inefficiencies. For Allegheny County the ACIR concludes that the level of intergovernmental cooperation is fairly high. This same report concluded that the relative strength of county government, in its current form, was a primary contributor to the efficient working of government at all levels. County government facilitated cooperation among local governments as did regional Councils of Governments (COG's) which coordinate some public services among small groups of governments within the County. If the findings of the ACIR report are correct then one conclusion is that forthcoming changes in County government are unneeded and will induce unwanted change.

An opposing argument exists that the level of fragmentation in the county is far too high. It is possible that the proposed changes in county government will be able to expand upon the things that the ACIR highlighted as being positive for the region, namely a strong county government and regional governmental cooperation. It is certainly true that many of the Councils of Governments in the Region have only limited functions that could be expanded if there was a political will to do so. Locally there are powerful political opinions that the level of fragmentation in Allegheny County is excessive and detrimental in many ways. The 1996 COMPAC21 report that was the catalyst for the successful Home Rule Charter referendum was highly critical of the level of fragmentation in local government. The report compared local government organization to several similar counties across the country and found evidence of inefficiencies here. Though a politically unpopular the report even suggested the voluntary disincorporation of some of the county's 130 municipalities.

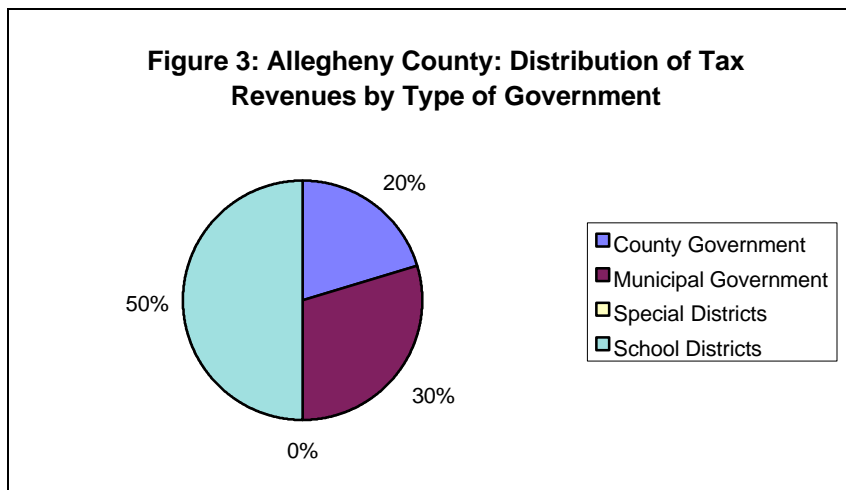
What county government will look like in the future is difficult to predict. Major changes in the national and local economies will continue into the future and it is clear that local governments will have

to react. The Home Rule Charter and new County government will play a major role in shaping the future of county government. The challenge will be to balance the size of future county government with the individual needs of local communities.

Tax Revenues in Allegheny County

Allegheny County government accounts for a relatively large part of total taxes collected in the county. Figure 2 shows the breakdown of total tax revenues by the different levels of government in Allegheny County. It is striking to note that the relative size of school districts exceeds that of the combined county and municipal governments. The impact of school spending and taxation can not be ignored when studying local government finance. However school districts are distinct political entities from county and municipal governments and are also not a part of the forthcoming home rule reorganization. For these reasons the focus of this study will be the organization of the general purpose governments at the county and municipal level. Taxes and expenditures attributed to local school districts are excluded from all subsequent figures and tables.

Of the general purpose governments the county government collects approximately 40% of total local government tax revenues. The apparently non-existent share of special governments in this figure should not be taken as a measure of their size or scope of operation. Many special governments operate in the region and do not receive revenue directly through taxation. Funds can come from intergovernmental transfers at the federal, state or local level. Many special districts impose user fees for services rendered. In the case of sewage or water service charges these funds can be quite large. Many local special districts provide voluntary fire protection services. The fact that these organizations raise money often from fundraising activity and do not have high expenses because of their voluntary nature does not diminish their impact on the local communities.

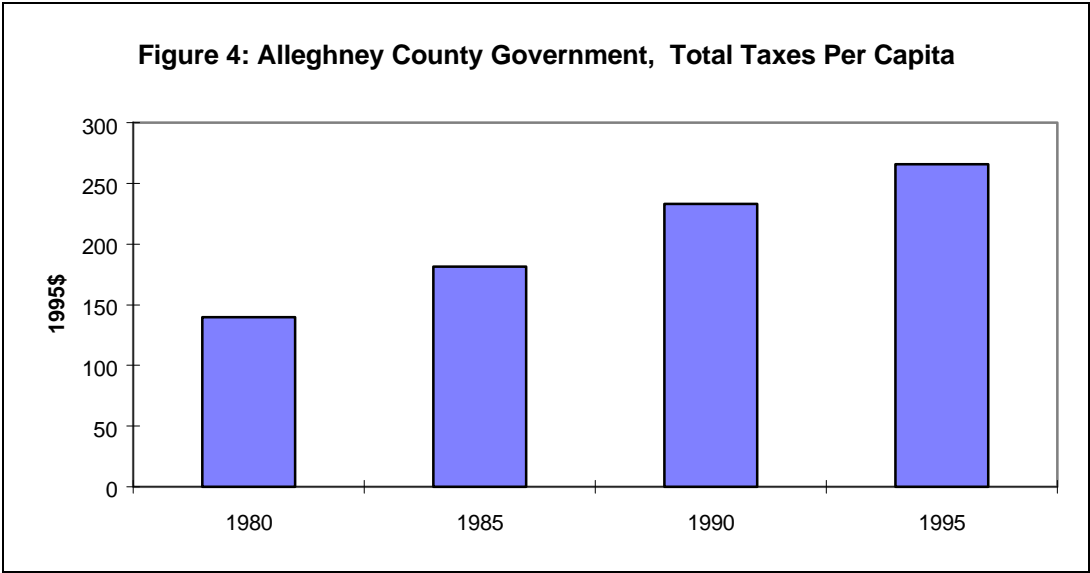


Source: Bureau of the Census, Census of Governments, author's calculations

A complete picture of the Allegheny County budget would include revenues other than taxes. In particular it is the county that operates the Greater Pittsburgh Airport. The operation of a major airport is distinct from other aspects of government finance and is self-financing. The costs of operating the airport are supported directly from user fees imposed on airport operations. For 1997 the amount of fees and expenses directly related to aviation exceeded \$134 million for the county. The inclusion of airport related finances distorts any comparison of Allegheny County to other counties within the region. For this reason total tax collections are used as primary means of comparison between counties. Also it should be noted that the inclusion of aviation finances and intergovernmental funding from state and federal sources would give the county government an even greater proportion of total government expenditures in the region.

Taxes imposed by Allegheny County government are almost entirely derived from property taxes. Other misc. taxes account for less than 5% of total tax revenues for any year in the last decade. Adjusting for inflation the total taxes collected per capita has been gradually increasing over time. Figure 4 shows this trend over the last 2 decades. A 20% rollback in property tax rates was implemented in the County in 1996 and will likely affect this trend into the future.

Figure 4: Alleghney County Government, Total Taxes Per Capita



Allegheny County vs. the region:

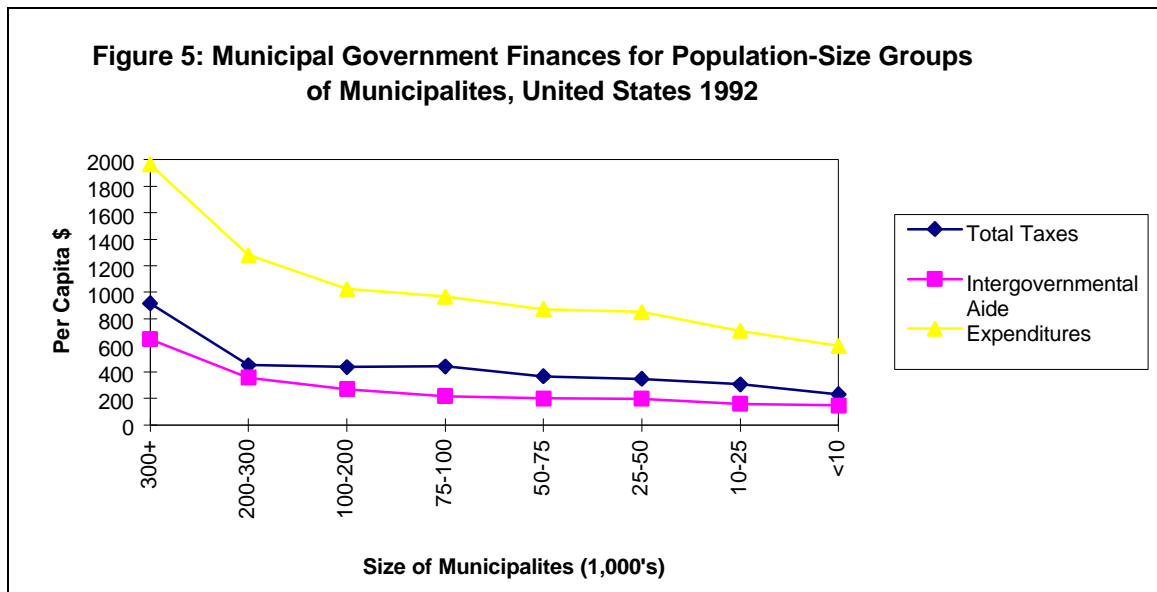
Allegheny County must compete with other counties in the metropolitan region. Difference in taxation and public services play a major role in attracting new firms, jobs and people to the region and to particular counties within the region. Table 4 highlights the differences in taxation and expenditure levels between Allegheny County and the other counties in the metropolitan region. What is obvious is that the per capita taxation rate is highest in Allegheny County. It is important to note that the expenditures are also higher in Allegheny County. The higher taxation and spending pattern in Allegheny county may represent a preference for higher levels of public services among the citizens of Allegheny County. If this is the case then an individual in Allegheny County may not find the lower tax rates in the outlying counties advantageous. A more likely explanation is that the costs associated with providing public services in an urban area are much higher than for outlying regions. A particular example is the funding of fire protection services. In the Pittsburgh region only Wilkesburg, McKeesport and the City of Pittsburgh rely on a full time professional fire departments. All other suburbs rely on volunteer organizations with far lower costs. Urban areas can not duplicate this level of fiscal efficiency because the increased density and value of urban real estate requires full time fire departments. The result is that urban and suburban citizens are both equally satisfied with the level of fire protection that they receive but there is no way to get around the higher costs of living in an urban area. Similar arguments extend to a range of public services. All things being equal the tax incidence-public service tradeoff favors the outlying counties vs. Allegheny and as will be pointed out in the next section the Suburban Allegheny County Municipalities over Pittsburgh.

All other considerations are not equal and there are other definite advantages to living in Allegheny County vs. the outlying regions. The large part of the jobs in the region are in Allegheny

County which forces commuters to spend time traveling each day. Other amenities of living in Allegheny County can be enumerated but not easily quantified.

Pittsburgh and its suburbs:

Like most urban cities, Pittsburgh is faced with a range of fiscal challenges. A comparison of taxation and expenditure levels in Pittsburgh compared to its Allegheny County Suburbs is show in table 5. Per capita tax collections for city residents are almost 3 times as high as those collected in the suburbs. Pittsburgh does receive a far greater rate of state and federal aide than do the suburbs but it is not enough to equalize the taxation rates needed to support the greater spending of the city. The contrast between city and suburban taxes is not unique to the Pittsburgh Region. Figure 5 summarizes municipal government finances across the United States by groups of similarly sized municipalities. Across the United States the cost of running a large city is far higher in large urban cities than in smaller suburban communities.

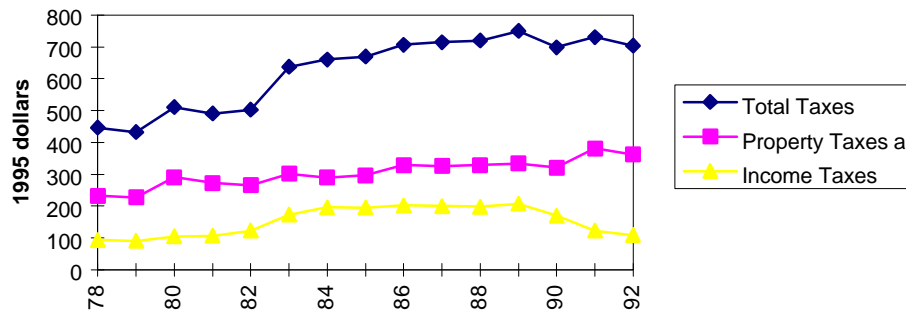


Source: Bureau of the Census, 1992 Census of Governments, Volume 4. Government Finances

The inter-county differences in fiscal policies highlighted earlier and the differences within Allegheny County pose some stark choices for the citizen. As a consumer of public services each citizen has the option of choosing where to live and may base that decision on the level of public services and taxes required to support them. In this light Allegheny County and the City of Pittsburgh are at a relative disadvantage in the region as a whole.

One significant challenge to local municipalities and Pittsburgh in particular is how to maintain a sufficient tax base with an older population. The elderly rely more on retirement benefits instead of earnings which greatly reduces the level of revenues generated by income taxes. Chapter ?? of this report discusses the impact of this large elderly population in the local economy. Allegheny County has a significantly higher percentage of elderly compared to the US as a whole. (18 vs 12% of total population in 1990). One direct impact is that the elderly, being retired for the most part, can not be expected to generate the same level of income tax revenues as would a younger population. If the level of public services required per capita is the same for younger and older citizens then this poses a growing challenge to financing local government. The appendix lists some demographics of Allegheny County Municipalities including the percentage of the population made up by those over 65. One issue is that the distribution of the elderly is as varied as other demographic characteristics across jurisdictions. The percentage of the elderly ranges from under 8% (Franklin Park) to almost 30% (Braddock Hills). One possible effect of the regions age-demographics would be a growing reliance on property vs. income taxes over time. This has been the case in Pittsburgh looking over the last 2 decades. Figure 6 shows the per capita taxation levels in Pittsburgh by type of tax after adjusting for inflation. The long run trend is clear but the apparent decrease in income tax revenue early in the 1990's is the result of lowered tax rates and not a decreased income base.

Figure 6. City of Pittsburgh Taxes Per Capita 1978-1992



Source: Bureau of the Census, Annual Survey of Governments, author's calculations

In recent years the City of Pittsburgh has had to deal with ever increasing fiscal problems. Fiscal problems often are portrayed as resulting from short term or recent policy decisions. However the fundamental demographics of the city and region are at the core of fiscal policy over the long run. Given the continuing decline in overall population the imbalance between revenues and expenses should not be surprising. Pittsburgh has an additional disadvantage because of its inability to export its tax requirements to the large commuting population that works in Pittsburgh but lives and is taxed in the suburbs. It is a common complaint among city constituents throughout the US is that their taxes are being used to pay for a variety of public services that are being used by suburban residents whose taxes go to other municipalities. Some cities have authority to levy taxes on income based on where the income is earned and not where the individual resides. Pittsburgh has only a limited version of this tax in the form of a \$10 annual occupation tax levied on all workers in the city. For 1995 this raised only \$3.1 million in revenue which is less than 2% of total tax revenue.

What is more unusual is that the City of Pittsburgh also levies a tax on corporate gross revenues called the business privilege tax. For 1995 the amount collected was just over \$35 million making it one of the biggest single tax sources for the City. A more usual method of taxation is to tax corporate net revenues which are comparable to profits. A gross revenues tax means that a business that merely breaks even or incurs a loss will still be taxed on the total amount of sales in a given year.

This type of taxation would seem to be a major disincentive for the creation of high revenue, low profit businesses in the city. It has also been argued that this type of tax inhibits small businesses from starting up by increasing tax burdens early in a corporate life-cycle when profits are low. For this reason Pittsburgh implemented in 1997 an exemption covering the first \$20,000 in business revenue, the intention being to spur small business economic development. Actual research on the impact of this unique taxation policy and the new exemption is limited at this point. Once historical data becomes available to study changes that may have resulted from the \$20,000 exemption a more complete analysis can be completed.

Pittsburgh vs. other cities

How does Pittsburgh compare to other similarly sized cities. Tables 6 and 7 highlight the breakdown of tax revenues and expenditures respectively for a group of cities similar in size to Pittsburgh. Cities that also functioned as counties were excluded. Pittsburgh is typical in many aspects of fiscal policy to these cities. The relatively large part of total tax revenues accounted for by misc. types of taxes is explained by the unusual gross revenues and flat occupation tax described earlier. Total tax revenues per capita are on the high side of this group but most of the low tax cities are in warm climates. The higher than average total tax burden is typical of cities that incur a large amount of costs due to inclement weather, especially in winter.

Comparisons of expenditures across regions are difficult for several reasons. It is easy to measure public expenditure levels but much more difficult to measure the actual public services provided. Local costs are different across the country which means that even equal levels of public services may have higher or lower costs. Other local differences most importantly differences in weather have a large impact on how much local public services cost. Expenditures in Pittsburgh are typical as compared to the group of cities in tables 6 and 7. Expenditures for police services are near the average for this group. Fire service expenditures are 18% higher but well within the range of expenditures for other cities. Again, the set of cities with the lowest per capita spending on fire service are in warm climates.

An alternative method of comparing public expenditures is the number of public employees per capita in various job categories. Table 8 calculates the total employees per capita in police, fire

fighting and road maintenance departments for the set of cities compared earlier. Pittsburgh does exceed the average of these cities in each category.

Conclusions: Looking Toward the Future:

Several factors lead to the conclusion that County government will play a much larger role in the region in the future than it does now. The anticipated overhaul in County could more easily facilitate an expansion of County government. The existence of a single powerful County Executive or 'super-mayor' may have the political clout to bring about a transfer of responsibilities from local to county government or further the cooperation of local governments in the provision of local public services.

At the same time the County has already implemented a county sales tax. This tax is administered through the state sales tax program but the funds received are administered through a new and separate government entity, the Regional Asset District (RAD). The boundaries of the RAD district are identical to that of the county and for all intents and purposes it represents a large expansion in county level tax revenues and public expenditures. Started in 1994 the RAD anticipates to collect over \$61 million dollars in tax revenue in 1998. In terms of tax revenues this makes the RAD the third largest government in the county behind only the City of Pittsburgh and Allegheny County Government. If it is considered merely an expansion of county government then it represents approximately a 20% expansion of total county tax revenues.

Whether or not future consolidation will lead to greater efficiency in local government is even less clear. The existence of overlapping or fragmented public service providers may create duplication and added cost which a more consolidated government will be able to reduce. It must be pointed out that a widely held theory of public economics holds that multiple local governments give individual citizens greater choice in where to live and thus greater choice in the level of public goods provided.

What is interesting is that the forces of political fragmentation are increasing at the same time as the regional government is anticipated to consolidate. A major development in local public finance both locally and nationally is the creation of sub-city level special assessment districts with taxing

authority. In 1997 Pittsburgh created its first BID, or Business Improvement District, covering most of the downtown area. This organization evolved out of the Pittsburgh Downtown Partnership and is expected to have an annual budget of over 1 million dollars. The name of this organization may mislead one to believe it is much like any of a number of other voluntary business groups that promote local economic development. In fact these organizations are much more extensive in other states and represent a new form of private government. Once created all businesses in a specified area become members whether they choose to or not and most importantly must pay BID assessed taxes. These taxes most often assessed on the size of local businesses then pay for a range of services chosen by the BID members and not any other government entity. Typical services included additional local sanitation or public safety services but almost any type of expenditure is possible. There has already been talk of creating additional BID's in several areas of the City. If BID's in Pittsburgh follow the pattern of other cities they can be expected to grow in both number and size.

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Table 1: Number of Local Governments in the Pittsburgh Region, 1992

	County	Municipalities	Special Districts	School Districts	Total
Allegheny	1	128	122	43	294
Beaver	1	53	50	16	120
Butler	1	57	26	8	92
Fayette	1	42	38	6	87
Washington	1	67	43	14	125
Westmoreland	1	65	53	18	137
Total	6	412	332	105	855

Source: Bureau of the Census, Census of Governments

Table 2: Average Government Size: MSA's with populations over 1 million, 1992

Rank	MSA	Total # of Governments	Population	Ratio of Population to Governments
1	Pittsburgh--Beaver Valley PA	661	2,242,798	3,393
2	St. Louis MO—IL	596	2,444,099	4,101
3	Denver--Boulder CO	438	1,848,319	4,220
4	Kansas City MO—KS	371	1,566,280	4,222
5	Indianapolis IN	290	1,249,822	4,310
6	Houston—Galveston TX	835	3,711,043	4,444
7	Rochester NY	181	1,002,410	5,538
8	Columbus OH	237	1,377,419	5,812
9	Sacramento CA	254	1,481,102	5,831
10	Minneapolis--St. Paul MN	375	2,464,124	6,571
11	Cincinnati—Hamilton OH-KY	249	1,744,124	7,005
12	Chicago—Gary--Lake Count IL	1135	8,065,633	7,106
13	Philadelphia--Wilmington PA-DE	783	5,899,345	7,534
14	Detroit--Ann Arbor MI	608	4,665,236	7,673
15	Portland—Vancouver OR—BC	176	1,477,895	8,397
16	Salt Lake City--Ogden UT	121	1,072,227	8,861
17	Seattle—Tacoma WA	268	2,559,164	9,549
18	Cleveland-Akron-Lorain OH	278	2,759,823	9,927
19	Milwaukee—Racine WI	147	1,607,183	10,933
20	Buffalo—Niagara Falls NY	100	1,189,288	11,893
21	San Francisco--Oakland CA	489	6,253,311	12,788
22	Dallas--Fort Worth TX	273	3,885,415	14,232
23	Charlotte—Gastonia—Rock NC	74	1,162,093	15,704
24	Atlanta GA	176	2,833,511	16,099
25	New York—Northern New Jersey	1017	18,087,251	17,785
26	Baltimore MD	124	2,382,172	19,211
27	Providence—Pawtucket RI MA	59	1,141,510	19,348
28	San Diego CA	128	2,498,016	19,516
29	Washington DC—MD—VA	188	3,923,574	20,870
30	Los Angeles—Anaheim CA	634	14,531,529	22,920
31	San Antonio TX	55	1,302,099	23,675
32	Orlando FL	42	1,072,748	25,542
33	Phoenix AZ	79	2,122,101	26,862
34	Tampa--St. Petersburg FL	72	2,067,959	28,722
35	Miami—Fort Lauderdale FL	93	3,192,582	34,329
36	Norfolk—Virginia Beach VA	21	1,396,107	66,481

Source: Bureau of the Census, *Census of Governments*¹, authors calculations
Number of Governments Includes all sub county Jurisdictions with Tax Authority.
Including Cities, Boroughs, Townships, and certain special districts (for example
water authorities) but does not include school districts.

Table 3: Allegheny County Municipalities with Highest and Lowest Per Capita Incomes

Highest Per Capita Incomes	<i>Per capita Income</i>	<i>Population 1996</i>	<i>Percent Non-White</i>
Sewickley Heights Borough	69,699	952	0.4
Fox Chapel Borough	63,063	5,406	4.4
Thornburg Borough	47,110	475	0.2
Edgeworth Borough	42,679	1,576	2.9
Rosslyn Farms Borough	39,279	455	0.0
Osborne Borough	37,137	535	1.8
Ben Avon Heights Borough	35,506	350	1.6
Bradfordwoods Borough	31,464	1,280	0.2
Bell Acres Borough	28,923	1,381	0.0
Upper St. Clair Township	28,666	19,326	3.9
Churchill Borough	28,639	3,683	4.9
Mount Lebanon Township	26,355	31,879	1.6
Sewickley Hills Borough	25,741	639	1.9
O'Hara Township	25,159	8,946	3.7
Pennsbury Village Borough	24,633	773	1.4

Lowest Per Capita Incomes	<i>Per capita Income</i>	<i>Population 1996</i>	<i>Percent Non-White</i>
Rankin Borough	6,805	2,332	57.7
Homestead Borough	7,564	3,918	45.5
Duquesne City	8,404	7,907	32.6
Braddock Borough	8,411	4,262	47.1
McKees Rocks Borough	8,701	7,235	14.0
Wall Borough	8,831	798	1.9
McKeesport City	9,024	23,343	18.1
West Elizabeth Borough	9,356	608	4.3
Glenfield Borough	9,445	189	0.0
East Pittsburgh Borough	9,466	2,120	7.5
Turtle Creek Borough	9,632	6,226	2.6
Glassport Borough	9,766	5,263	1.8
Mount Oliver Borough	9,898	12,401	2.8
Wilmerding Borough	9,911	2,186	3.0

Table 4: Pittsburgh Region Municipal Government - Per Capita Taxation and Expenditure Levels
Average for all levels of local government: County, Municipal and Special Districts, 1992

	Total	Property	Individual			Health	Housing	and
	Tax Collection	Tax	Income Tax	Police	Fire	Services	Comm.	
							Development	
Allegheny	560.2	389.1	78.4	110.6	44.3	94.9	89.7	
Beaver	220.7	163.5	41.9	49.4	15.4	59.7	40.0	
Butler	188.3	113.1	46.4	27.8	11.7	56.0	38.9	
Fayette	117.2	75.2	31.1	16.8	12.2	48.5	39.3	
Washington	183.9	120.6	42.2	36.1	11.0	1.9	65.0	
Westmoreland	215.8	151.5	46.0	31.3	9.2	41.4	54.8	

source: Bureau of the Census, Census of Governments

Table 5: Differences Between Pittsburgh and Suburbs in Per Capita Taxation and Expenditure Levels, 1992

	Taxes			Intergovernmental Aide		Expenditures			
	Total	Property	Income	State	Federal	Police	Fire	Housing	De
City of Pittsburgh	640	329	99	58	56	156	122	17	1,
Average of Allegheny County Suburbs	215	113	70	24	2	75	14	2	13

source: source: Bureau of the Census, Census of Governments, authors calculations

Table 6: Tax Revenues and Other Revenues Per Capita - Medium Sized Cities - 1995¹¹

	Population	Taxes						Intergovernmental Aide	
		All Taxes	Property	Income	Sales	License	Misc.	Federal	State
BUFFALO	328,123	345	278	0	0	0	19	151	1264
TOLEDO	332,943	448	38	375	0	7	28	38	79
OMAHA	335,795	496	206	0	205	16	22	20	89
FRESNO	354,202	285	112	0	117	0	39	49	86
MIAMI	358,548	537	337	0	28	0	27	81	93
CINCINNATI	364,040	735	132	527	8	4	51	91	134
TULSA	367,302	532	55	0	421	0	12	83	18
MINNEAPOLIS	368,383	842	587	0	89	0	29	65	353
SACRAMENTO	369,365	435	165	0	112	0	54	4	99
PITTSBURGH	369,879	739	329	104	81	0	144	61	68
OAKLAND	372,242	636	296	0	84	0	131	116	163
ALBUQUERQUE	384,736	457	133	0	254	0	22	106	350
ATLANTA	394,017	670	320	0	128	0	90	51	26
CHARLOTTE	395,934	472	307	0	43	24	50	26	134
ST LOUIS	396,685	904	112	321	271	4	29	106	112
TUCSON	405,390	413	68	0	284	0	18	112	272
LONG BEACH	429,433	410	131	0	79	0	38	44	83
KANSAS	435,146	909	147	267	261	12	37	111	40
PORTLAND	437,319	610	366	0	21	0	135	59	73
OKLAHOMA	444,719	613	62	0	492	0	13	45	60
FORT WORTH	447,619	494	286	0	116	0	69	32	50
AUSTIN	465,622	517	246	0	192	0	24	23	108
NEW ORLEANS	496,938	682	271	0	256	6	38	181	112
CLEVELAND	505,616	600	103	444	12	4	24	135	149
EL PASO	515,342	322	166	0	112	0	10	28	21
SEATTLE	516,259	821	258	0	210	0	181	50	193
BOSTON	574,283	1312	1184	0	49	0	30	75	1401
Average:	414,977.9	623.28	260.59	70.28	160.6	3.48	50.41	69.21	214.31

source: Bureau of the Census, Annual Survey of Governments, authors calculations

Table 7: Fiscal Expenditures by Category Per Capita - Medium Sized Cities - 1995

	Population	Police	Fire Protection	Parks and Recreation
BUFFALO	328,123	165	120	32
TOLEDO	332,943	152	119	25
OMAHA	335,795	111	85	71
FRESNO	354,202	165	59	51
MIAMI	358,548	261	140	107
CINCINNATI	364,040	187	137	144
TULSA	367,302	167	106	74
MINNEAPOLIS	368,383	176	89	157
SACRAMENTO	369,365	187	122	95
PITTSBURGH	369,879	199	128	63
OAKLAND	372,242	271	158	104
ALBUQUERQUE	384,736	178	78	197
ATLANTA	394,017	231	120	131
CHARLOTTE	395,934	138	74	104
ST LOUIS	396,685	277	98	45
TUCSON	405,390	143	75	108
LONG BEACH	429,433	260	90	88
KANSAS	435,146	226	107	138
PORTLAND	437,319	211	134	83
OKLAHOMA	444,719	184	172	84
FORT WORTH	447,619	142	77	54
AUSTIN	465,622	155	100	118
NEW ORLEANS	496,938	125	69	34
CLEVELAND	505,616	299	148	104
EL PASO	515,342	117	57	45
SEATTLE	516,259	216	144	267
BOSTON	574,283	295	178	31
average:		190.24	109.55	94.1

source: source: Bureau of the Census, Annual Survey of Governments, authors calculations

Table 8: City Government Employment - Medium Sized Cities - 1995

	Total Employees per 1,000 population			
	Population	Police	Fire	Streets and Highways
BUFFALO	328,123	3.55	2.72	0.44
TOLEDO	332,943	2.13	1.59	0.73
OMAHA	335,795	2.40	1.70	0.85
FRESNO	354,202	1.96	0.69	0.50
MIAMI	358,548	4.09	1.89	0.30
CINCINNATI	364,040	3.56	2.24	1.40
TULSA	367,302	2.31	1.92	1.10
MINNEAPOLIS	368,383	2.82	1.27	2.36
SACRAMENTO	369,365	2.71	1.28	0.64
PITTSBURGH	369,879	3.82	2.38	1.23
OAKLAND	372,242	2.76	1.31	0.61
ALBUQUERQUE	384,736	2.81	1.48	0.31
ATLANTA	394,017	5.41	2.51	0.81
CHARLOTTE	395,934	3.42	1.94	0.90
ST LOUIS	396,685	5.37	1.88	0.71
TUCSON	405,390	2.44	1.06	0.80
LONG BEACH	429,433	2.58	1.18	0.63
KANSAS	435,146	4.30	1.89	1.27
PORTLAND	437,319	2.76	1.54	1.30
OKLAHOMA	444,719	2.73	2.46	0.92
NEW ORLEANS	496,938	3.48	1.53	0.83
CLEVELAND	505,616	4.26	1.87	0.58
EL PASO	515,342	2.16	1.23	0.81
SEATTLE	516,259	3.41	1.91	1.46
BOSTON	574,283	4.72	2.80	0.67
Average	408,952	3.26	1.77	0.89

source: Bureau of the Census

Appendix:

**Table 9: Population Demographics of Allegheny County Municipalities
1990 Census**

Municipality	Population	Percent Non-White	Percent Over 65	Median Household Income	Per Capita Income
Pittsburgh City	369,879	27.9	17.9	20,747	12,580
Aleppo Township	1,246	5.1	21.5	41,736	20,710
Aspinwall Borough	2,880	1.3	21.4	29,519	22,365
Avalon Borough	5,784	3.2	23.5	22,670	12,262
Baldwin Borough	21,923	1.6	16.8	31,844	13,977
Baldwin Township	2,479	0.4	17.2	34,044	13,802
Bell Acres Borough	1,436	0.0	15.7	35,729	28,923
Bellevue Borough	9,126	3.4	20.4	23,742	16,327
Ben Avon Borough	2,096	2.1	13.8	37,031	16,798
Ben Avon Heights Borough	373	1.6	18.5	72,169	35,506
Bethel Park Borough	33,823	2.1	13.6	41,149	17,603
Blawnox Borough	1,626	3.4	22.6	21,178	13,475
Brackenridge Borough	3,784	1.9	25.7	22,223	11,300
Braddock Borough	4,682	47.1	21.7	17,340	8,411
Braddock Hills Borough	2,026	15.8	28.0	17,462	12,681
Bradfordwoods Borough	1,329	0.2	8.4	68,254	31,464
Brentwood Borough	10,823	0.7	19.6	27,698	13,290
Bridgeville Borough	5,445	5.1	25.1	25,288	13,712
Carnegie Borough	9,278	3.7	22.9	21,684	13,082
Castle Shannon Borough	9,135	0.5	16.4	28,660	13,539
Chalfant Borough	959	0.4	21.6	24,191	12,864
Cheswick Borough	1,971	0.1	20.8	31,767	16,298
Churchill Borough	3,883	4.9	18.6	58,553	28,639
Clairton city	9,656	27.1	23.0	17,396	10,936
Collier Township	4,841	1.3	22.4	29,669	12,853
Coraopolis Borough	6,747	12.7	21.9	21,865	12,126
Crafton Borough	7,188	2.2	15.9	28,186	14,833
Crescent Township	2,490	1.7	14.5	35,391	14,817
Dormont Borough	9,772	1.6	14.7	27,661	13,448
Dravosburg Borough	2,377	0.6	21.0	22,886	11,848
Duquesne City	8,525	32.6	23.0	15,801	8,404
East Deer Township	1,558	1.3	24.5	21,840	11,355
East McKeesport Borough	2,678	1.8	21.7	20,861	11,379
East Pittsburgh Borough	2,160	7.5	22.3	16,150	9,466
Edgewood Borough	3,581	2.7	16.8	33,423	20,807
Edgeworth Borough	1,670	2.9	17.2	69,314	42,679
Elizabeth Borough	1,610	5.6	25.3	21,888	11,563
Elizabeth Township	14,712	2.1	16.6	30,542	13,010
Emsworth Borough	2,892	2.1	15.3	27,883	12,782
Etna Borough	4,200	0.0	19.3	24,850	11,780
Fawn Township	2,712	0.0	14.5	31,312	13,135

Findlay Township	4,500	2.6	10.6	35,028	14,506
Forest Hills Borough	7,335	1.6	20.3	38,577	18,739
Forward Township	3,877	1.2	17.3	29,115	14,860
Fox Chapel Borough	5,319	4.4	12.1	123,138	63,063
Franklin Park Borough	10,109	2.7	7.4	66,836	24,439
Frazer Township	1,388	0.4	17.9	26,603	12,149
Glassport Borough	5,582	1.8	22.1	20,146	9,766
Glenfield Borough	201	0.0	25.4	18,250	9,445
Green Tree Borough	4,905	3.3	19.2	40,648	18,439
Hampton Township	15,568	0.9	10.5	45,538	19,940
Harmar Township	3,144	0.6	18.6	26,523	16,027
Harrison Township	11,763	2.9	23.4	24,766	12,101
Haysville Borough	100	4.2	20.0	22,679	9,956
Heidelberg Borough	1,238	0.6	22.9	22,056	12,028
Homestead Borough	4,179	45.5	23.4	11,390	7,564
Indiana Township	6,024	1.2	15.1	34,778	15,795
Ingram Borough	3,901	1.8	16.9	26,595	12,358
Jefferson Borough	9,533	2.8	14.4	34,548	15,614
Kennedy Township	7,265	0.4	19.3	35,712	14,522
Kilbuck Township	890	0.7	12.8	41,719	19,951
Leet Township	1,731	1.5	11.8	37,961	19,347
Leetsdale Borough	1,387	5.9	24.2	21,570	12,586
Liberty Borough	2,744	2.0	20.8	25,728	11,234
Lincoln Borough	1,187	1.1	17.4	26,950	11,953
McCandless Township	28,781	2.7	14.2	46,887	21,254
McDonald Borough	443	1.4	18.7	29,205	10,245
McKeesport city	26,016	18.1	23.5	16,427	9,024
McKees Rocks Borough	7,691	14.0	21.1	16,255	8,701
Marshall Township	4,010	1.6	9.3	54,400	22,554
Millvale Borough	4,341	0.4	21.2	20,294	10,302
Municipality of Monroeville	29,169	9.2	14.4	36,422	17,753
Moon Township	19,631	4.7	9.5	42,016	18,134
Mount Lebanon Township	33,362	1.6	18.4	45,801	26,355
Mount Oliver Borough	4,160	2.8	20.5	18,619	9,898
Munhall Borough	13,158	1.4	24.4	23,883	11,635
Neville Township	1,273	0.5	24.5	23,412	13,204
North Braddock Borough	7,036	23.4	20.2	18,550	10,270
North Fayette Township	9,537	2.5	10.0	34,463	15,323
North Versailles Township	12,302	9.7	17.9	25,130	12,118
Oakdale Borough	1,752	2.9	10.6	32,368	13,702
Oakmont Borough	6,961	0.7	25.4	31,539	18,018
O'Hara Township	9,096	3.7	18.0	49,124	25,159
Ohio Township	2,459	1.4	12.2	42,075	16,521
Osborne Borough	565	1.8	14.7	53,543	37,137
Penn Hills Township	51,479	16.1	16.3	32,325	14,082
Pennsbury Village Borough	774	1.4	5.0	39,405	24,633
Pine Township	4,048	2.2	14.5	46,810	20,064
Pitcairn Borough	4,087	0.3	15.0	21,142	10,539
Pleasant Hills Borough	8,884	1.7	16.4	41,577	18,760
Plum Borough	25,609	2.9	7.9	36,782	14,413
Port Vue Borough	4,641	0.1	21.1	24,976	10,808

Rankin Borough	2,503	57.7	20.6	10,872	6,805
Reserve Township	3,866	1.6	17.2	31,472	13,565
Richland Township	8,600	1.3	14.9	38,968	18,078
Robinson Township	10,830	1.8	10.9	38,464	17,750
Ross Township	33,482	2.4	18.5	36,388	17,810
Rossllyn Farms Borough	483	0.0	15.7	73,637	39,279
Scott Township	17,118	1.7	18.6	34,644	18,380
Sewickley Borough	4,134	12.5	22.6	30,402	20,233
Sewickley Heights Borough	984	0.4	14.7	85,219	69,699
Sewickley Hills Borough	622	1.9	8.4	55,961	25,741
Shaler Township	30,533	1.3	15.8	36,972	16,029
Sharpsburg Borough	3,781	4.8	24.1	18,897	10,803
South Fayette Township	10,329	7.8	20.4	35,699	14,211
South Park Township	14,292	3.5	7.8	37,382	15,048
South Versailles Township	515	0.0	15.7	26,719	12,404
Springdale Borough	3,992	0.4	22.8	22,875	11,983
Springdale Township	1,777	0.0	15.2	27,578	12,595
Stowe Township	7,681	2.0	25.1	19,681	10,916
Swissvale Borough	10,637	10.7	20.2	23,773	13,164
Tarentum Borough	5,674	4.5	19.5	19,932	10,211
Thornburg Borough	461	0.2	12.4	85,275	47,110
Trafford Borough	90	0.0	0.0	31,250	9,142
Turtle Creek Borough	6,556	2.6	21.3	18,084	9,632
Upper St. Clair Township	19,692	3.9	10.3	67,657	28,666
Verona Borough	3,260	1.8	15.4	22,047	10,630
Versailles Borough	1,821	3.9	25.5	21,170	11,174
Wall Borough	853	1.9	21.7	17,857	8,831
West Deer Township	11,371	0.6	11.9	31,672	12,999
West Elizabeth Borough	634	4.3	17.0	24,375	9,356
West Homestead Borough	2,495	7.3	16.6	22,298	11,777
West Mifflin Borough	23,644	7.8	19.9	26,867	12,676
West View Borough	7,734	0.8	17.8	28,575	12,929
Whitaker Borough	1,416	1.7	21.6	23,571	11,680
Whitehall Borough	14,451	1.0	22.4	34,183	17,917
White Oak Borough	8,761	2.2	21.7	30,110	15,137
Wilkins Township	7,585	2.5	20.5	33,281	17,942
Wilkesburg Borough	21,080	53.7	16.8	22,709	13,000
Wilmerding Borough	2,222	3.0	26.8	16,185	9,911

Table 10: Allegheny County Municipal Governments: Per Capita Taxation and Expenditure Levels
1992 Census of Governments

	Taxes			Intergovernmental Aide		Expenditures		Debt
	Total	Property	Income	State	Federal	Police	Fire	
Allegheny County Government	226	215	0	231	11	13	0	918
City of Pittsburgh	640	329	99	58	56	156	122	1,585
Average of Allegheny County Suburbs	215	113	70	24	2	75	14	130
<i>Individual Allegheny County Suburbs</i>								
ALEPPO TOWNSHIP	360	217	67	14	0	165	14	0
ASPINWALL BOROUGH	247	167	67	15	0	77	7	0
AVALON BOROUGH	160	106	42	13	0	81	7	31
BALDWIN BOROUGH	179	119	50	24	0	55	9	15
BALDWIN TOWNSHIP	250	159	54	14	0	91	4	0
BELL ACRES BOROUGH	48	45	0	14	0	17	2	0
BELLEVUE BOROUGH	219	120	77	15	0	75	16	101
BEN AVON BOROUGH	211	135	64	16	0	88	2	43
BEN AVON HGTS BOROUGH	399	244	142	27	0	46	24	0
BETHEL PARK MUNICIPALITY	218	63	103	15	0	63	3	0
BLAWNOX BOROUGH	210	159	42	15	0	97	5	276
BRACKENRIDGE BOROUGH	132	88	30	18	0	61	7	60
BRADDOCK BOROUGH	233	66	55	36	0	45	4	115
BRADDOCK HILLS BOROUGH	273	147	38	25	0	91	13	30
BRADFORDWOODS BORO	298	150	134	14	0	53	14	0
BRENTWOOD BOROUGH	206	140	52	25	0	80	17	49
BRIDGEVILLE BOROUGH	221	146	41	23	1	57	10	152
CARNEGIE BOROUGH	169	111	41	19	0	78	15	11
CASTLE SHANNON BOROUGH	197	139	46	30	0	74	7	23
CHALFANT BOROUGH	157	106	43	16	0	32	18	5
CHESWICK BOROUGH	189	128	49	16	0	93	3	141
CHURCHILL BOROUGH	320	196	106	18	0	119	2	0
CLAIRTON CITY	200	93	74	144	0	5	22	90
COLLIER TOWNSHIP	305	198	43	20	0	85	9	290
CORAOPOLIS BOROUGH	166	120	34	20	0	84	3	118
CRAFTON BOROUGH	224	104	60	13	0	75	6	15
CRESCENT TOWNSHIP	155	99	45	22	0	33	7	0
DORMONT BOROUGH	188	130	46	20	0	71	20	83
DRAVOSBURG BOROUGH	137	74	33	20	0	36	9	1
DUQUESNE CITY	138	98	22	28	4	94	47	47
E MCKEESPORT BORO	135	90	32	22	0	45	3	14
E PITTSBURG BOROUGH	144	116	20	14	0	44	14	57
EAST DEER TOWNSHIP	47	38	0	33	0	0	5	0
EDGEWOOD BOROUGH	351	212	86	17	0	147	6	0

EDGEWORTH BOROUGH	701	493	169	40	0	170	6	463
ELIZABETH BOROUGH	145	101	30	26	0	66	8	6
ELIZABETH TOWNSHIP	122	66	48	34	0	50	12	194
EMSWORTH BOROUGH	165	110	45	15	0	61	5	35
ETNA BOROUGH	175	125	33	30	0	64	3	212
FAWN TOWNSHIP	109	55	44	19	0	32	10	4
FINDLAY TOWNSHIP	218	123	61	33	1	194	34	227
FOREST HILLS BOROUGH	257	173	70	21	0	85	10	412
FORWARD TOWNSHIP	89	42	35	22	0	48	10	0
FOX CHAPEL BOROUGH	640	327	264	29	0	94	13	39
FRANKLIN PARK BOROUGH	201	49	116	12	0	44	4	460
FRAZER TOWNSHIP	95	45	36	29	0	0	14	0
GLASSPORT BOROUGH	111	75	25	16	0	32	8	0
GLENFIELD BOROUGH	199	124	65	25	0	174	25	0
GREEN TREE BOROUGH	453	231	74	35	0	135	20	738
HAMPTON TOWNSHIP	194	81	87	29	0	102	15	96
HARMAR TOWNSHIP	250	167	58	30	0	80	7	0
HARRISON TOWNSHIP	208	139	48	27	0	70	11	0
HAYSVILLE BOROUGH	100	60	30	20	0	0	10	0
HEIDELBERG BOROUGH	256	158	58	15	14	123	19	68
HOMESTEAD BOROUGH	138	107	18	20	0	114	3	33
INDIANA TOWNSHIP	174	95	62	22	1	60	7	55
INGRAM BOROUGH	174	119	42	13	0	65	7	0
JEFFERSON BORO	225	148	58	32	0	84	17	796
KENNEDY TOWNSHIP	184	91	56	29	0	51	6	295
KILBUCK TOWNSHIP	187	102	73	18	0	219	24	0
LEET TOWNSHIP	253	160	75	23	0	113	9	26
LEETSDALE BOROUGH	420	250	37	33	0	135	26	0
LIBERTY BOROUGH	98	51	34	15	0	35	7	24
LINCOLN BOROUGH	161	110	35	21	0	77	13	3
MARSHALL TOWNSHIP	311	150	108	31	0	93	29	6
MC CANDLESS TOWN	210	88	87	19	0	56	15	61
MCKEES ROCKS BOROUGH	141	90	28	15	0	65	7	20
MCKEESPORT CITY	219	101	81	25	58	95	52	123
MILLVALE BOROUGH	127	75	30	40	0	53	9	110
MONROEVILLE MUNICIPALITY	410	125	115	35	0	139	11	430
MOON TOWNSHIP	214	98	74	15	0	76	15	21
MOUNT LEBANON TOWNSHIP	372	232	105	18	0	101	40	135
MOUNT OLIVER BOROUGH	143	65	61	13	0	45	9	0
MUNHALL BOROUGH	188	151	34	21	0	71	6	5
N VERSAILLES TOWNSHIP	164	107	33	24	0	34	9	207
NEVILLE TWP	507	449	40	18	0	301	12	770
NORTH BRADDOCK BOROUGH	114	85	22	28	0	38	9	11
NORTH FAYETTE TOWNSHIP	154	70	64	14	0	74	4	316
O HARA TOWNSHIP	405	161	202	35	0	95	23	212
OAKDALE BOROUGH	190	127	57	17	0	78	9	541
OAKMONT BOROUGH	202	126	60	17	0	76	7	104
OHIO TOWNSHIP	182	78	76	17	2	68	0	0
OSBORNE BOROUGH	416	304	103	30	0	73	25	35
PENN HILLS TOWNSHIP	194	64	103	23	10	80	7	432
PENNSBURY VILLAGE BORO	315	198	98	26	0	54	14	97

PINE TOWNSHIP	300	87	112	37	0	61	22	148
PITCAIRN BOROUGH	89	55	28	15	0	47	1	48
PLEASANT HILLS BOROUGH	262	174	62	15	5	119	12	15
PLUM BOROUGH	120	44	65	18	0	55	9	20
PORT VUE BOROUGH	121	86	30	18	0	32	5	13
RANKIN BOROUGH	114	83	24	20	0	62	3	44
RESERVE TOWNSHIP	119	57	52	21	0	56	2	158
RICHLAND TOWNSHIP	161	76	63	27	0	64	15	107
ROBINSON TOWNSHIP	317	223	65	35	0	95	19	476
ROSS TOWNSHIP	178	75	64	22	0	55	11	58
ROSSLYN FARMS BOROUGH	671	538	106	33	0	197	25	124
S FAYETTE TOWNSHIP	185	114	52	35	0	60	8	356
S VERSAILLES TWP	56	29	23	16	0	0	0	0
SCOTT TOWNSHIP	204	116	71	20	0	80	7	200
SEWICKLEY BOROUGH	343	218	72	39	0	157	66	375
SEWICKLEY HGTS BOROUGH	926	625	268	29	0	369	60	0
SEWICKLEY HILLS BOROUGH	151	23	108	8	0	51	14	0
SHALER TOWNSHIP	143	68	64	20	0	73	8	0
SHARPSBURGH BOROUGH	188	105	31	21	0	95	6	474
SOUTH PARK TOWNSHIP	140	65	60	20	0	74	8	0
SPRINGDALE BOROUGH	114	59	38	16	0	42	42	86
SPRINGDALE TOWNSHIP	115	67	42	16	0	29	9	11
STOWE TOWNSHIP	138	86	31	23	0	58	10	0
SWISSVALE BOROUGH	177	124	43	16	0	55	26	46
TARENTUM BOROUGH	126	83	28	14	0	48	16	2
THORNBURG BOROUGH	584	375	171	15	0	128	26	0
TURTLE CREEK BOROUGH	124	88	28	28	0	35	6	16
UPPER ST CLAIR TOWNSHIP	392	148	184	45	0	97	7	208
VERONA BOROUGH	123	29	76	21	0	41	11	0
VERSAILLES BOROUGH	167	107	27	25	0	65	7	0
WALL BOROUGH	75	52	14	6	0	26	15	0
WEST DEER TOWNSHIP	107	48	43	47	3	32	7	19
WEST ELIZABETH BOROUGH	91	49	32	19	0	35	5	0
WEST HOMESTEAD BOROUGH	314	248	40	28	0	133	7	0
WEST MIFFLIN BOROUGH	260	163	43	28	1	65	18	80
WEST VIEW BOROUGH	186	124	44	20	0	71	7	76
WHITAKER BOROUGH	117	88	23	14	0	37	4	0
WHITE OAK BOROUGH	197	110	48	18	0	68	3	71
WHITEHALL BOROUGH	219	93	113	16	0	74	3	21
WILKINS TOWNSHIP	245	120	61	17	0	100	14	129
WILKINSBURG BOROUGH	234	152	53	17	0	82	53	56
WILMERDING BOROUGH	122	85	25	18	0	36	7	0

ⁱ One note on the primary data sources for this paper. The last completed Census of Governments (COG) comes from 1992. This is the last complete enumeration of local government finances in the US. A more recent Annual Survey of Governments (ASG) dataset is also used with data from 1995. The ASG has data on large City and County governments but not the complete set of smaller municipalities. Thus tables and figures that need data on these smaller governments must rely on the older 1992 COG but if information is only needed for larger cities and counties the ASG from 1995 is used.

ⁱⁱ These are all cities with populations between 350K and 600K in 1995.