

**AN INFORMATION REPORT REVISION:**

**Measuring The Fiscal Capacity  
And Effort Of State And Local Areas**

**Advisory Commission On  
Intergovernmental Relations**

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**M-58R**

**Revised Tables For Appendix A Of ACIR Report M-58**  
**Measuring The Fiscal Capacity And Effort Of State And Local Areas**

As was noted on page 94 of ACIR Report M-58, the accurate computation of per capita measures for sub-county areas was hindered by the lack of data for estimating 1966 city populations. Now that data are available from the 1970 Census of Population, it is possible to develop firmer estimates for cities covered in Appendix A.

The tables that follow reflect the results of these recalculations. Population revisions were carried through for all fifteen of the smaller ones (in Tables A-1) where the revised population estimates differ by at least five percent from the estimates used in the original report. Additional revisions were made in Table A-6 for those instances where revised population data indicated a significant shift from the original estimates in the ratio of the city population relative to that in the balance of the county.

Table A-5 has been revised completely to reflect accurately the measures for each of the consolidated city-counties relative to the balance of its metropolitan area. In addition, Table A-5 contains relative measures for tax capacity, tax revenue and tax effort (as well as the total revenue measures). A new table (A-5a) updates the estimates of relative tax capacity, tax revenue and tax effort to 1969-70 for the nine consolidated city-counties.

**Table A-1**  
**REVENUE CAPACITY AND EFFORT MEASURES FOR 69 SELECTED CITIES OF OVER 100,000 POPULATION: 1966-67**

City	Number of local govts. <sup>1</sup>	Est'd. population, 1966 (000)	Per capita revenue capacity (on U.S.-average-rate basis)						Relative revenue effort		Percent of revenue raised by-			
			Amount			Relative to U.S. average (100)			State and local govts.	Local govts. only	State govt.	City govt.	County govt.	Other local govts.
			State and local sources	All local govt. sources	Local prop. taxes only	State and local sources	All local govt. sources	Local prop. taxes only						
Birmingham, Ala.	5	329	416	179	115	105	89	92	105	94	61.3	20.9	8.1	9.7
Mobile, Ala.†	6	195	376	167	87	95	83	70	106	100	58.0	23.7	5.4	12.9
Phoenix, Ariz.†	32	528	432	217	116	109	108	93	109	103	52.7	20.1	6.5	20.7
Tucson, Ariz.	8	229	380	166	74	96	83	59	123	133	52.6	18.8	5.1	23.5
Little Rock, Ark.	13	133	530	253	163	134	126	131	90	71	62.1	16.2	2.6	19.1
Anaheim, Calif.†	15	138	569	304	177	144	151	142	114	131	38.8	19.6	11.8	29.8
Berkeley, Calif.	10	117	472	242	147	119	121	118	114	131	40.9	18.8	11.8	28.5
Fresno, Calif.	15	158	483	203	90	122	101	72	114	140	48.5	23.9	9.9	17.7
Glendale, Calif.	5	132	589	305	191	149	152	153	96	97	47.5	20.3	16.5	15.7
Long Beach, Calif.	8	366	629	372	186	159	185	149	98	102	38.5	32.2	14.8	14.5
Los Angeles, Calif.†	12	2,672	573	309	185	145	154	149	106	117	40.5	25.2	14.9	19.4
Oakland, Calif.	11	371	547	299	167	138	149	134	107	117	40.4	24.0	12.2	23.4
Pasadena, Calif.	7	122	710	346	206	179	172	165	96	101	48.6	21.3	13.6	16.5
Sacramento, Calif.	22	256	564	312	140	142	155	112	110	121	39.2	19.3	14.6	26.9
San Diego, Calif.†	14	644	412	221	120	104	110	97	105	112	42.5	23.8	12.3	21.4
San Jose, Calif.†	24	330	491	253	155	124	126	124	112	126	42.2	17.8	14.2	25.8
Santa Ana, Calif.	13	139	460	211	139	116	105	112	101	110	50.3	14.8	13.3	21.6
Torrance, Calif.†	8	120	635	296	200	160	147	161	100	110	48.4	13.2	15.5	22.9
Denver, Colo. <sup>2†</sup>	6	506	566	266	160	143	132	128	103	107	51.1	27.5	—	21.3
Washington, D.C. <sup>3</sup>	2	760	485	249	165	122	124	132	85	70	36.6	62.1	—	1.3
Jacksonville, Fla. <sup>4</sup>	13	501	400	203	111	101	101	89	95	102	45.3	35.5	—	19.2
Miami, Fla.	6	310	560	284	180	141	141	145	99	108	44.7	22.1	16.0	17.2
St. Petersburg, Fla.	8	196	421	227	121	106	113	97	107	124	37.7	39.9	6.6	15.8
Atlanta, Ga.	8	514	582	(5)	(5)	147	(5)	(5)	94	(5)	53.4	18.8	11.5 <sup>6</sup>	16.3
Honolulu, Hawaii <sup>2</sup>	4	500	407	201	137	103	100	110	128	72	72.1	27.9	—	—
Chicago, Ill.	9	3,438	478	250	155	120	125	124	85	97	40.3	28.5	4.6	26.6
Peoria, Ill.	12	129	459	214	145	116	107	116	85	98	46.3	16.1	5.6	32.0
Rockford, Ill.	12	136	511	237	160	129	118	128	86	101	45.5	19.1	4.7	30.7
Kansas City, Kans.†	9	125	566	304	182	143	151	146	89	85	48.5	15.0	12.6	23.9
Topeka, Kans.	8	125	458	231	112	116	115	90	104	111	46.3	20.1	7.2	26.4
Wichita, Kans.	7	287	484	224	130	122	112	104	93	93	53.9	18.8	10.0	17.3
Louisville, Ky.	4	386	472	239	125	119	119	100	104	98	51.9	34.0	5.0	9.1
Baton Rouge, La. <sup>2</sup>	6	268	422	179	122	107	89	98	93	88	60.0	19.2	—	20.8
New Orleans, La. <sup>2†</sup>	4	607	553	238	147	140	118	118	91	75	64.8	22.3	—	12.9

Baltimore, Md. <sup>2†</sup>	1	918	438	201	117	111	100	94	111	118	51.4	48.6	—	—
Boston, Mass. <sup>2†</sup>	10	758	524	259	122	132	129	98	129	139	44.8	33.3	—	21.9
Kansas City, Mo. <sup>†</sup>	22	494	497	213	158	126	106	127	91	99	45.0	29.1	4.7 <sup>7</sup>	21.2
St. Louis, Mo. <sup>2†</sup>	6	671	539	273	149	136	136	120	93	108	41.3	32.0	—	26.7
Lincoln, Nebr. <sup>†</sup>	7	145	440	240	121	111	119	97	87	110	31.4	30.3	7.3	31.0
Omaha, Nebr.	14	338	507	275	147	128	137	118	83	98	35.8	16.9	9.8	37.5
Albuquerque, N.M.	6	223	474	189	108	120	94	87	102	86	66.3	21.0	3.4	9.3
New York, N.Y. <sup>2†</sup>	3	7,836	532	305	171	134	152	137	133	131	43.3	53.1	—	3.6
Charlotte, N.C. <sup>†</sup>	4	219	545	231	151	138	115	121	109	89	65.5	16.6	17.3	0.6
Greensboro, N.C.	5	132	508	243	152	128	121	122	105	86	60.9	23.2	14.7	1.2
Winston-Salem, N.C. <sup>†</sup>	4	117	599	326	205	151	162	165	100	77	57.9	19.5	21.5	1.1
Akron, Ohio	6	291	425	216	124	107	108	100	94	111	40.0	31.1	6.1	22.8
Canton, Ohio	5	109	414	179	123	105	89	99	87	100	50.2	21.4	4.7	23.7
Cincinnati, Ohio. <sup>†</sup>	6	488	503	256	130	127	127	104	101	133	32.9	44.1	4.5	18.6
Cleveland, Ohio. <sup>†</sup>	9	798	444	246	153	112	122	122	91	103	37.2	30.6	7.7	24.5
Columbus, Ohio	9	507	405	198	122	103	98	98	88	99	45.0	24.7	6.6	23.7
Dayton, Ohio	9	258	466	233	141	118	116	113	96	117	39.1	28.8	5.9	26.2
Toledo, Ohio. <sup>†</sup>	9	378	432	226	144	109	112	116	88	98	41.5	28.1	5.9	24.5
Youngstown, Ohio	7	154	410	200	123	104	100	99	86	93	46.7	22.7	8.3	22.3
Oklahoma City, Okla.	14	359	493	209	131	125	104	105	96	94	58.5	21.8	5.5	14.2
Tulsa, Okla. <sup>†</sup>	8	311	555	235	154	140	117	124	91	86	60.1	16.8	5.8	17.3
Portland, Ore.	10	368	626	301	170	158	150	137	100	101	51.6	21.0	8.0	19.4
Allentown, Pa.	8	111	438	197	132	111	98	106	96	86	59.8	17.4	4.3	18.5
Erie, Pa.	9	137	370	168	106	93	84	85	103	102	54.6	22.4	5.2	17.8
Philadelphia, Pa. <sup>2†</sup>	5	1,970	400	199	113	101	99	91	107	115	46.2	38.9	—	14.9
Pittsburgh, Pa. <sup>†</sup>	11	552	456	234	146	115	116	116	103	103	48.2	24.9	8.3	18.6
Scranton, Pa.	8	105	345	164	117	87	82	94	90	76	59.7	17.5	7.2	15.6
Chattanooga, Tenn. <sup>†</sup>	4	117	655	368	142	165	183	114	95	90	46.6	36.1	15.5	1.8
Knoxville, Tenn. <sup>†</sup>	4	169	472	244	119	119	121	96	101	101	48.0	32.6	16.5	2.9
Memphis, Tenn. <sup>†</sup>	4	539	449	254	117	114	127	93	96	95	44.2	35.1	18.7	2.0
Nashville-Davidson, Tenn. <sup>2†</sup>	13	428	439	231	119	111	115	96	91	85	51.0	46.3	—	2.7
Salt Lake City, Utah	11	187	480	260	128	121	129	103	113	104	60.6	16.4	7.4	15.6
Seattle, Wash. <sup>†</sup>	7	541	638	332	191	161	165	154	110	84	60.2	21.4	4.9	13.5
Spokane, Wash.	2	169	440	198	115	111	99	92	108	83	65.5	15.2	6.0	13.3
Tacoma, Wash.	7	156	539	299	140	136	149	112	112	84	58.2	22.6	4.6	14.6

NOTE: A dagger (†) indicates that the data in the second through eighth columns have been revised.

<sup>1</sup> Municipal government plus other local government units overlying any or all of its territory.

<sup>2</sup> Entire city-county, as reported also in appendix tables G-11, G-12, and G-13.

<sup>3</sup> Entire city-county; treating all nonproperty tax revenue as "State", and all property tax revenue (as well as municipal nontax revenue) as "city".

<sup>4</sup> Treated here as city-county, to reflect post-1967 structure. "City government" proportion refers to total for Jacksonville and (former) Duval County.

<sup>5</sup> Data not available.

<sup>6</sup> Includes amounts for both DeKalb and Fulton Counties.

<sup>7</sup> Includes data for both Clay and Jackson Counties.

**Table A-2.—DISTRIBUTION OF SELECTED CITIES OF OVER 100,000 POPULATION ACCORDING TO PER CAPITA REVENUE CAPACITY: 1966-67**

Index of relative per capita revenue capacity <sup>1</sup> (U.S. average per capita amounts = 100)	All 69 selected cities			57 within-county cities only (excluding 12 city-counties)		
	State and local govt. sources	Local government sources		State and local govt. sources	Local government sources	
		All	Property taxes only		All	Property taxes only
Total . . . . .	69	68 <sup>2</sup>	68 <sup>2</sup>	57	56 <sup>2</sup>	56 <sup>2</sup>
150 or more . . . . .	7	12	5	7	11	5
140 to 149 . . . . .	10	4	5	8	4	5
130 to 139 . . . . .	7	3	5	4	1	3
120 to 129 . . . . .	13	12	10	12	10	8
110 to 119 . . . . .	15	14	12	13	12	10
100 to 109 . . . . .	13	11	7	10	8	7
90 to 99 . . . . .	3	5	18	2	4	13
Less than 90 . . . . .	1	7	6	1	6	5

NOTE: All numbers except totals have been revised.

<sup>1</sup>With capacity for various revenue sources estimated on U.S.-average-rate basis.

<sup>2</sup>Excluding Atlanta, Georgia.

**Table A-3.—DISTRIBUTION OF SELECTED CITIES OF OVER 100,000 POPULATION ACCORDING TO RELATIVE REVENUE EFFORT: 1966-67**

Relative revenue effort (actual revenue as percent of revenue capacity) <sup>1</sup>	All 69 selected cities		57 within-county cities (excluding 12 city-counties)	
	State and local governments	Local governments only	State and local governments	Local governments only
Total . . . . .	69	68 <sup>2</sup>	57	56 <sup>2</sup>
120 or more . . . . .	3 <sup>†</sup>	9 <sup>†</sup>	1	8
110 to 119 . . . . .	10 <sup>†</sup>	12 <sup>†</sup>	8	8
105 to 109 . . . . .	11	3	10	2
100 to 104 . . . . .	12	13	11	12
95 to 99 . . . . .	10	9	9	9
90 to 94 . . . . .	12	5	8	5
80 to 89 . . . . .	10	11	9	9
Less than 80 . . . . .	1	6	1	3

<sup>†</sup>Revised

<sup>1</sup>With capacity for various revenue sources estimated on a U.S.-average-rate basis.

<sup>2</sup>Excluding Atlanta, Georgia.

**Table A-4.—MEASURES OF LOCAL GOVERNMENT REVENUE CAPACITY AND EFFORT FOR 15 SELECTED CITIES AND THEIR ASSOCIATED COUNTIES AND METROPOLITAN AREAS: 1966-67**  
(with capacity estimated on U.S.-average-rate basis; U.S. averages = 100)

City <sup>1</sup>	Local government revenue capacity			Local government relative revenue effort		
	City	County area	SMSA <sup>2</sup>	City	County area	SMSA <sup>2</sup>
New York . . . . .	152	(3)	141	133	(3)	130
Chicago . . . . .	125	126	121	85	91	93
Los Angeles . . . . .	154	149	149	117	108	108*
Philadelphia . . . . .	99	(3)	94	107	(3)	107
Baltimore . . . . .	100	(3)	96	111	(3)	104
Cleveland . . . . .	122	126	122	91	96	97
Washington, D. C. <sup>4</sup> . . . . .	124	(3)	116	70	(3)	84
St. Louis . . . . .	136	(3)	102	93	(3)	99
Boston . . . . .	129	(3)	94	93	(3)	99
San Diego . . . . .	110	107	107	112	110	110*
New Orleans . . . . .	118	(3)	110	91	(3)	70
Seattle . . . . .	165	151	144	110	75	75
Pittsburgh . . . . .	116	102	93	103	100	97
Memphis . . . . .	127	115	111	96	93	93
Columbus (Ohio) . . . . .	98	99	96	88	94	94

NOTE: All entries under "Local government revenue capacity" have been revised, except four which required no revision — one for Baltimore, one for St. Louis and two for Pittsburgh.

<sup>1</sup>The 15 most populous cities for which local capacity and effort measures appear in table A-1, shown here in descending order of estimated 1966 population.

<sup>2</sup>An asterisk (\*) denotes single-county SMSA's.

<sup>3</sup>City-county.

<sup>4</sup>Note special treatment of Washington revenue data, as indicated by footnote 3, table A-1.

**Table A-5.—RELATION BETWEEN CITY-AREA AND BALANCE-OF-SMSA MEASURES OF REVENUE CAPACITY, REVENUE, AND RELATIVE REVENUE EFFORT, FOR 9 SELECTED MAJOR CITIES: 1966-67**

City <sup>1</sup>	Percent relation of city-area measure to balance-of-SMSA measure											
	State—local capacity per capita		Local govt. capacity per capita		State—local revenue per capita		Local govt. revenue per capita		State—local relative revenue effort		Local govt. relative revenue effort	
	All revenue sources	Taxes only	All revenue sources	Taxes only	All revenue sources	Taxes only	All revenue sources	Taxes only	All revenue sources	Taxes only	All revenue sources	Taxes only
New York . . . . .	122	112	131	110	131	124	135	119	108	111	104	107
Philadelphia . . . . .	109	105	109	95	121	125	125	131	111	121	115	137
Baltimore . . . . .	124	126	108	104	140	149	141	152	113	118	130	147
Washington, D.C. <sup>2</sup> . . . .	115	115	110	91	101	108	85	77	88	95	77	84
St. Louis . . . . .	157	147	154	126	165	156	178	154	106	106	116	122
Boston <sup>3</sup> . . . . .	152	145	156	129	138	136	125	115	91	94	80	89
New Orleans . . . . .	128	132	122	120	136	148	152	189	106	113	124	158
Denver . . . . .	171	184	165	165	156	160	144	137	91	89	87	83
Nashville-Davidson . . . .	184	189	179	170	192	224	198	268	104	118	110	157

<sup>1</sup>The nine city-counties of more than 100,000, reported in Table A-1, that are located in multi-county SMSA's.

<sup>2</sup>Data reflect treatment of Washington, D.C. nonproperty tax amounts as "State" revenue.

<sup>3</sup>Five-county "SMSA" as defined in the introduction to Appendix G.

NOTE: See text for nature of revisions in this table.

**Table A-5a.—RELATION BETWEEN CITY-AREA AND BALANCE-OF-SMSA MEASURES OF TAX CAPACITY, TAX REVENUE, RELATIVE TAX EFFORT, FOR 9 SELECTED MAJOR CITIES: 1969-70**

City <sup>1</sup>	Percent relation of city-area measure to balance-of-SMSA measure					
	Per capita tax capacity		Per capita tax revenue		Relative tax effort	
	State—local taxes	Local taxes	State—local taxes	Local taxes	State—local taxes	Local taxes
New York . . . . .	109	108	116	109	107	101
Philadelphia . . . . .	96	88	131	136	137	156
Baltimore . . . . .	127	105	138	110	108	105
Washington, D.C. <sup>2</sup> . . . . .	113	90	103	70	90	77
St. Louis . . . . .	144	152	181	164	126	108
Boston <sup>3</sup> . . . . .	153	136	145	124	95	91
New Orleans . . . . .	137	125	143	151	105	121
Denver . . . . .	171	155	162	145	94	94
Nashville-Davidson . . . . .	207	186	233	254	112	137

<sup>1</sup>The nine city-counties of more than 100,000, reported in Table A-1, that are located in multi-county SMSA's.

<sup>2</sup>Data reflect treatment of Washington, D.C. nonproperty tax amounts as "State" revenue.

<sup>3</sup>Five-county "SMSA" as defined in the introduction to Appendix G.

**Table A-6.—RELATION BETWEEN CITY-AREA AND  
BALANCE-OF-COUNTY MEASURES OF LOCAL GOVERN-  
MENT REVENUE CAPACITY, REVENUE, AND RELATIVE  
REVENUE EFFORT, FOR 50 SELECTED CITIES OF OVER  
100,000 POPULATION: 1966-67**

City	Percent relation of city-area measure to balance-of-county measure <sup>1</sup>		
	Revenue capacity per capita	Revenue per capita	Relative revenue effort
Birmingham, Ala. † <sup>1</sup>	103	151	146
Mobile, Ala.	90	147	163
Phoenix, Ariz. †	85	91	107
Tucson, Ariz. †	59*	133*	226
Little Rock, Ark.	166	172	103
Anaheim, Calif.	111**	141**	126
Fresno, Calif.	94	107	114
Los Angeles, Calif. †	106	121	114
Oakland, Calif.	116	127	109
Sacramento, Calif.	141	155	110
San Diego, Calif. †	107	111	104
San Jose, Calif.	88	97	109
Miami, Fla.	112**	134**	120
St. Petersburg, Fla.	112	148	132
Chicago, Ill.	97	116	120
Peoria, Ill.	108	99	92
Rockford, Ill.	164	167	102
Kansas City, Kans. †	371*	237*	64
Topeka, Kans.	106*	156*	148
Wichita, Kans.	97*	107*	110
Louisville, Ky. †	113	169	150
Kansas City, Mo. <sup>2</sup>	103	110	107
Lincoln, Neb. †	105*	163*	156
Omaha, Neb.	(3)	(3)	89
Albuquerque, N.M.	129*	219*	170
Charlotte, N.C. †	134*	223*	166
Greensboro, N.C.	126	153	121
Winston-Salem, N.C. †	129	179	137
Akron, Ohio	102	123	121
Canton, Ohio	97**	118**	122
Cincinnati, Ohio	102	197	193
Cleveland, Ohio †	94	106	113
Columbus, Ohio †	100*	117*	117
Dayton, Ohio	124	168	136
Toledo, Ohio †	94*	116*	124
Youngstown, Ohio †	110	125	113
Oklahoma City, Okla. †	99	125	126
Tulsa, Okla.	73*	135*	184
Portland, Ore.	124*	165*	132
Allentown, Penn.	134	133	99
Erie, Penn. †	124	138	111
Pittsburgh, Penn. †	123	130	106
Scranton, Penn.	62	55	89
Chattanooga, Tenn. †	263	373	143
Knoxville, Tenn. †	257*	517*	202
Memphis, Tenn. †	182*	217*	119
Salt Lake City, Utah	106	136	128
Seattle, Wash. †	121	162	133
Spokane, Wash.	109	165	150
Tacoma, Wash. †	193	278	144

<sup>1</sup> Per capita amounts are based on unofficial estimates of population; see text. Areas where the per capita comparisons may be especially subject to error on this account are annotated: a single asterisk denotes cities with at least twice as much estimated population as the balance of the county; a double asterisk denotes cities with an estimated population less than half that of the balance of the county.

<sup>2</sup> Ratios calculated by reference to both counties (Clay and Jackson) in which Kansas City is located.

<sup>3</sup> Data not available, due to exaggeration of "balance of county" amounts by Census attribution to Douglas County of all pertinent amounts for the 12-county Omaha Public Power District.

NOTE: A dagger (†) indicates that the data in the first and second columns have been revised.