CHARTING THE BEST COURSE FOR HOME RULE IN ALLEGHENY COUNTY

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KEY FINDINGS

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The Allegheny Institute has surveyed officials in Pennsylvania home rule counties with single executive systems about the effects of those changes and examined data relating to their economic performance. It has also examined the economic performance of elected executive-led counties relative to commissioner-governed counties nationwide.

- Three Pennsylvania counties—Erie, Lehigh and Northampton—adopted elected executive models in the 1970s. Population growth in two of the three counties was faster than the state average in the decade prior to the switch to home rule. In the twelve years immediately following the change, all three had population growth rates ***slower*** than the state average rate.
- After changing government structure, per capita tax collections accelerated in all three counties (as did such collections at the state level), but the accelerations in Lehigh and Northampton were two percentage points greater than the state average growth.
- Based on survey results, it is not possible to conclude whether or not one form of county government is superior to the other. Several officials felt that decisions were made more slowly under the elected executive-council system. Most surveyed officials believe that the process is more inclusive, resulting in better long-run policymaking.
- A national comparison of 20 elected executive and 20 commissioner counties found that the form of government is not an important explanatory variable of population or job growth. Elected executive counties do not perform better economically than commissioner counties.

II. A "TAXPAYER BILL OF RIGHTS" FOR ALLEGHENY COUNTY

Taxpayers provide the wherewithal through which any community governs itself. In recognition of this, it is necessary that the Allegheny County Home Rule Charter provide explicitly for their rights under the new system of government. Therefore, the Allegheny Institute recommends that the Home Rule Charter contain 10 provisions, collectively known as a "Taxpayer Bill of Rights," to be prominently posted in County offices and made known to every taxpayer through mailings and publications. While all ten are important, a few deserve special attention.

- Taxpayers have the right to pay the lowest possible taxes. Toward that end, the County government shall be required to explore and utilize all available methods, including competitive bidding, outsourcing, and benchmarking, to achieve the lowest cost service delivery.
- Taxpayers have the right to require that the County use "zero-based budgeting" for all departments and that measures be adopted to prevent annual growth in outlays from ever exceeding personal income gains for County residents.
- Taxpayers have the right to have all County-controlled departments, agencies and authorities be subject to a "sunset provision," which would require that the County explicitly renew any affected entity every four years.
- Taxpayers have the right to a mandatory referendum on tax increases, as is done in Colorado, Ohio and California.
- Taxpayers have the right to a mandatory tax refund whenever the County's general fund surplus balance is above five percent of general fund appropriations for the given year. The general fund surplus would then not be allowed to fall below three percent of fund outlays.

Taken together, the Bill of Rights provisions put the County on a tight leash and should lead to a smaller and more efficient government.

Introduction

In May of 1998, Allegheny County voters will have the opportunity to decide whether or not to change their form of government from the three-commissioner setup to a home rule system with a single elected executive and county council. As of this writing, the Allegheny County Home Rule Charter Drafting Committee is in the process of finalizing what will become, in effect, the County's "constitution." Proponents of the home rule/elected executive system claim that it leads to more efficient government and helps to facilitate economic development, while skeptics fear that a single strong executive will dominate a part-time, unpaid council.

The Institute has conducted research focusing on ways to ensure that an Allegheny County home rule government serves the taxpayers' interests. We surveyed officials in Pennsylvania home rule counties with single executive systems about the effects of such changes and examined data relating to their economic performance. We also examined the economic performance of elected executive-led counties relative to commissioner-governed counties nationwide. Finally, we have developed a "Taxpayer Bill of Rights" which would put the County on a tight leash and lead eventually to a smaller and more effective government.

Part I: A Survey of Officials in Pennsylvania's Elected Executive Counties

The Institute has surveyed officials in Pennsylvania home rule counties with single executive systems about the effects of those changes and examined data relating to their economic performance. It has also examined the economic performance of elected executive-led counties relative to commissioner-governed counties nationwide.

Overview of Officials' Comments

The overall picture gleaned from interviews with several elected officials in elected executive counties concerning the executive form of government is mixed. There are no strong conclusions to be drawn that would support one form of government over the other. The elected officials in the executive form counties generally support the system but most could point to downside elements as well. Most tend to agree that the form of government at the local level is not as important as getting good leaders and that developments, positive or negative, that have occurred since the adoption of the Executive/Council format could have just as well happened under another form of government.

Summary of Negative Opinions

- Judith Lynch, the Erie County Executive, suggested that the Executive/Council format is more partisan. People have developed their own political agendas. She also said that the system is much more contentious and decisions are made more slowly.
- Joy Greco, a Erie Council member for six years, feels that the part-time council has too little control over spending. They cannot deal with issues on a timely basis because they are not in their offices all the time.
- In Northampton County, council member Wayne Grube said that the executive form necessitates for too many people involved in the process and therefore not everyone can be satisfied or heard. This slows down the decision making process.
- Lehigh County Executive Jane Baker pointed out that the executive form takes a little getting used to. It took ten years or so to iron out the details and for everyone to understand the system.

Summary of Supportive Opinions

Several positive aspects were also mentioned. Judith Lynch of Erie felt that once the direction is set it is pretty easy to accomplish the goal. They have been able to consolidate operations into a department of finance, making it easier to understand their financial position at any given point. Home rule has made it possible for different opinions to be brought together resulting in better conclusion. There is much more community involvement. Erie Council member Joseph Giles said that the executive form is more expensive in the short run but in the long run it is more cost effective. And, somewhat at odds with other Erie officials, Giles asserts that politics plays a smaller role in the Executive/Council model.

Northampton County Council member Wayne Grube indicated that the county has become more responsive to economic development and that Home Rule provides a better system of checks and balances.

Finally, Lehigh County Executive Jane Baker argues that the executive system is less expensive to operate, partisanship is not a large issue, and it is more open to the general public.

Conclusion: Based on our survey of county officials in elected executive counties, there is insufficient concrete evidence to prove clearly that one system is better than the other.

TAX AND POPULATION CHANGES IN PENNSYLVANIA ELECTED EXECUTIVE/HOME RULE COUNTIES

The Institute has compared population and per capita tax collections from Pennsylvania's elected executive-home rule counties, Erie, Lehigh and Northampton, to the average performance of all Pennsylvania counties. Data for the Pennsylvania counties do not demonstrate that elected executive counties outperform commissioner counties either in governance or in economic development.

Each of the three Pennsylvania counties adopted elected executive models in 1976. Population growth in two of the three counties was faster than the state average in the decade prior to the switch to home rule. In the twelve years immediately following the change, all three had population growth rates slower than the state average rate.

Table I

Population Growth Rates for PA Elected Executive Counties

	Population Growth Rate 1968-1975	Population Growth Rate 1976-1988
Erie County	0.96%	-0.10%
Lehigh County	-0.99%	0.44%
Northampton County	0.70%	0.45%
PA County Average	***0.40%***	***1.10%***

Following 1976, per capita tax collections accelerated in all three counties (as did such collections at the state level), but the accelerations in Northampton and Lehigh were two and three percentage points, respectively, greater than the state average growth.

Table II

Tax Growth Rates for PA Elected Executive Counties (based on per capita taxes)

	Growth Rate of Taxes 1968-1975	Growth Rate of Taxes 1976-1988
Erie County	7.30%	8.40%
Lehigh County	6.60%	9.60%
Northampton County	5.20%	7.30%
PA County Average	***6.30%***	***7.30%***

Part II: Commissioner Vs. Elected Executive Form Of Government: A Statistical Analysis

Introduction

To be able to claim that the single elected executive form of government leads to superior economic performance compared to the commissioner form, it is necessary to test the hypothesis using a large sample of counties, examining those with a single elected executive and those with the commissioner structure. The economic performance of each type can be compared, and estimates made of the influence of form of government on that performance.

There are 3,042 county governments in the U.S., of which only 392 have a single elected executive structure. Of those 392 counties, 302 are in Alaska, Arkansas, Kentucky and Tennessee where all counties in each state have elected executives. Louisiana, Maryland, New York and Wisconsin each have 9 or more counties with elected executives. The remainder are scattered throughout the country.

The Allegheny Institute has looked at 40 large counties (to maintain comparability with Allegheny County), 20 with elected executives and 20 with commissioners. The counties were selected so as to have as a great a geographical dispersion as possible. Population and employment data for 1970, 1980 and 1990 were obtained and analyzed for the 40 counties.

County Employment Growth by Government Type
40 Large U.S. Counties

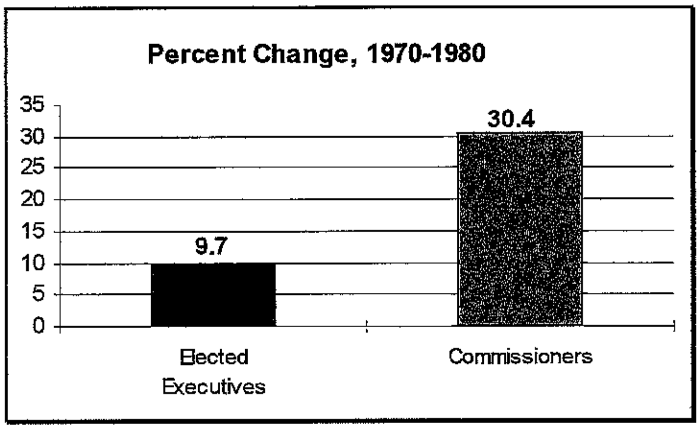

Figure 1

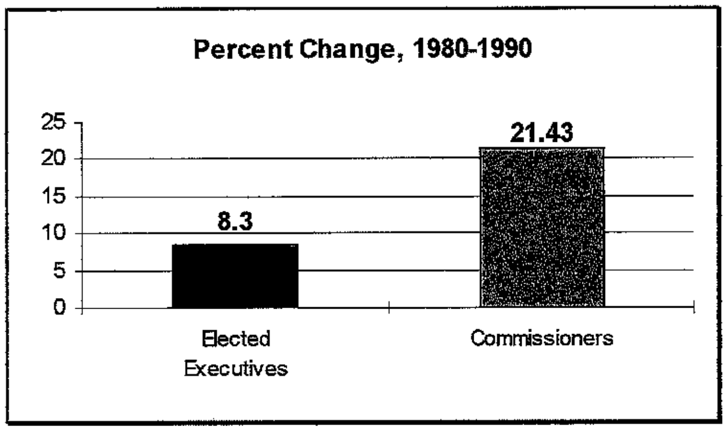

Figure 2

County Population Growth by Government Type
4o Large U.S. Counties

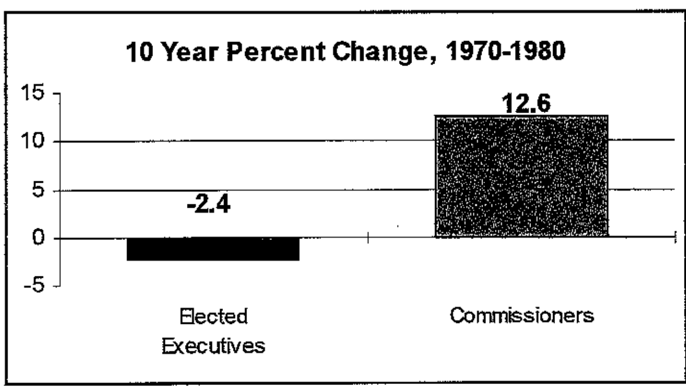

Figure 3

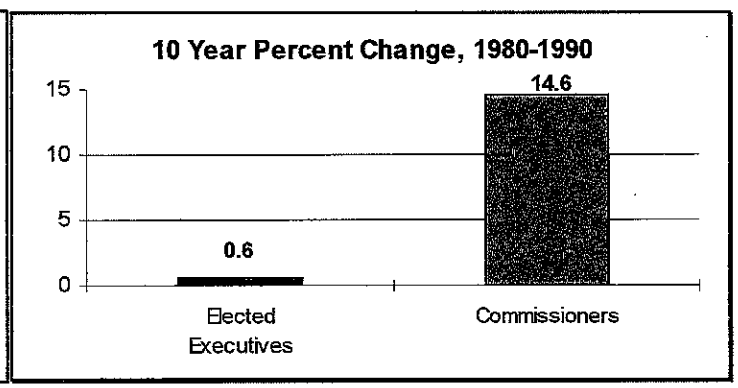

Figure 4

ANALYSIS

Using dummy variables for type of government, regression analyses were performed to test the hypothesis that elected executive counties have outperformed commissioner counties, as measured by economic and population growth. We also used dummy variables to test whether being in the Sunbelt played a significant role in the county's performance.

A dummy variable is a substitution of numbers for a variable that is not quantified. For example, if we wanted to test whether retail sales volumes are greater or smaller in winter than in summer, we would assign winter months a value of one and summer months a value of zero. If sales are greater in winter the dummy for winter will have a positive regression coefficient. If on the other hand, sales in winter are lower, the coefficient will be negative.

Obviously, many more variables than we looked at, or than the ComPAC 21 committee originally looked at, would need to be examined to provide a complete explanation of county performance. However, if the proponents of elected executive structure are correct, the government dummy variable should be positive and significant in a regression analysis. In this test, elected executive counties were assigned a value of one and commissioner counties were assigned a zero. Thus, if the sign on the regression coefficient for the form of government variable is positive and statistically significant, we can conclude that having an elected executive is associated with superior performance.

SUMMARY OF REGRESSION RESULTS

The data from 40 large, geographically dispersed counties show that the single elected executive form of government is negatively and significantly related to both population growth and employment growth in the 1970 to 1980 period. For example, averages of counties in both categories show that employment in the single executive counties rose 20 percent slower than in the commissioner counties (9.7 percent compared to 30.4 percent) percent, while population grew 15 percent more slowly (-2.4 percent compared to 12.6 percent). Tests of statistical significance (i.e. how likely it is that these results are due simply to chance) show that we can be 95% confident, i.e. be virtually certain, that the result of single executive governments across the country not producing superior economic performance is not due to chance.

Meanwhile, over the same decade, the region of the country in which a county is located is positively and significantly related to population and employment growth. That is, unsurprisingly, counties in the Sunbelt have done better than counties in the rest of the country.

In the 1980 to 1990 period all the regression results were qualitatively similar to the 1970 to 1980 period results, that is, a negative relationship between single executive and economic and population growth and a positive relationship between region and those factors. All told, employment in the commissioner counties rose 21.4 percent compared to 8.3 percent in the elected executive counties.

Growth variations among counties became even more difficult to explain in the 1980s--probably because of things such as the severe problems in the oil producing states, the rapid gains in high tech, and the S&L crisis in the late 1980s. In any event, the results of the analysis of the 1980 to 1990 period provide clear evidence that the elected form of government is not superior to the commission form in promoting economic growth.

GOVERNMENT TYPE AND REGION TOGETHER

To test whether the regional effect is overwhelming the effect of the type of county government, a regression was performed using both explanatory variables in one equation. And while there is evidence of a small degree of collinearity (codependency in the two variables), the conclusion still holds: adjusted for the effects of region, large counties with elected executive government do not perform any better than large commissioner counties across the country.

1970 To 1990 Results

Analysis of the full 20-year period, 1970 to 1990, produces results similar to the sub-periods. Population and employment growth are weaker in elected executive counties than in commissioner governed counties.

Comment On the Results and The Methodology

It is important to note that the tests of determination (how well the variables are correlated) for all these regressions are generally low, less than 0.25. The low correlation results confirms the common sense view that a host of factors impact the performance of a specific county, not the least of which would be its proximity to strong or weakly growing areas, having ascending or declining industries, and specific state and local policies toward business.

A complete study would include a number of explanatory variables in addition to the dummies chosen for this analysis. Moreover, the test would examine different sets of commissioner and elected executive counties to test for the effects of variations in size and other potentially important factors. A random sample of counties would normally be preferred, but the concentration of elected executive counties in three states makes that procedure inappropriate for this type of analysis. A truly random sample would almost always include a preponderance of commissioner counties.

Conclusions and Comments

Despite the minor caveats alluded to above, the statistical results are clear. This look at 40 large counties around the country, with 20 in each government type category fails to show that having an elected executive form of county government is superior to the commissioner form in producing economic and population growth.

PART III: A TAXPAYER BILL OF RIGHTS FOR ALLEGHENY COUNTY

In recognition of the fact that taxpayers are the bedrock of a community and provide the wherewithal for any community's ability to govern itself, it is of the utmost importance that taxpayers have explicit protections and rights enumerated in the Home Rule Charter.

Therefore, it is recommended that the Allegheny Home Rule Charter contain the following provisions.

I) Taxpayers have the right to expect that the County will perform only basic, necessary government functions such as public safety and road maintenance or those expressly mandated by the state.

II) Taxpayers have the right to pay the lowest possible taxes and to require the County government to explore and utilize all available methods, including competitive bidding, outsourcing, and benchmarking to achieve the lowest cost delivery of County services. County government is forbidden to give up though collective bargaining agreements the right to engage in competitive bidding or outsourcing.

III) Taxpayers have the right to require the County to adopt zero based budgeting for all departments, agencies, functions and grant recipients of the County and to require that expenditure limitation measures be adopted to prevent annual growth in outlays from ever exceeding personal income gains in the County.

IV) Taxpayers have the right to have all departments, agencies, and authorities under the control of County government be subject to a Sunset Provision. The Council must explicitly renew each department's, agency's and authority's continuation every four years. Therefore, all County controlled entities must be intensively evaluated every four years in terms of the benefits they produce for the County's residents and the cost they represent to taxpayers. On a staggered basis, one fourth of all affected entities would be reviewed each year. Any department, agency, or authority under County control which fails to deliver benefits equal to or greater than its cost will be discontinued.

V) Taxpayers have the right to a guarantee that there will be no increase in tax rates without a voter referendum.

VI) Taxpayers have the right to have the Elected Executive's salary tied to the County's economic performance with raises or reductions based on the percentage annual rate of growth household income relative to the latest five-year average.

VII) Taxpayers have the right to a reduction in taxes whenever the General Fund Surplus balance rises above 5 percent of general fund appropriations for any fiscal year. Any excess will be returned to taxpayers as a tax rate reduction or rebate in the first quarter of the next fiscal year. The General Fund Surplus balance will not be allowed to fall below three percent of general fund outlays.

VIII) Taxpayers have the right to fair and equitable treatment in the assessment of taxes. Property tax assessments will be based on a uniform system of benchmarked market valuations and cannot be based on individual reassessment except where major changes in the property warrant.

IX) Taxpayers have the right to review all information and to have a full explanation of procedures used in determining their tax liability and access to all information in the possession of the County relevant to their filing an appeal and they have the right to a full and reasonable explanation of the County's authority to collect delinquent taxes, including procedures and notices that are required to protect the taxpayer.

X) Taxpayers have the right to a guarantee that the County is prohibited from interfering with the rights of municipalities and is expressly forbidden to plan, recommend or coerce any consolidation or other jointure of municipalities. The County may not accrue or arrogate to itself any powers or functions granted to municipalities.

Supporting Arguments and Documentation for Allegheny County's Taxpayer Bill of Rights

The following is a brief description of the rationale behind the individual rights contained in the Bill of Rights.

I. The County will perform only basic functions and those mandated by the state.

The expansion of County government into the provision of services that are not core government functions should be stopped and reversed for two reasons. First, in order to keep government as small and as unobtrusive as possible, it must not be allowed to venture into providing services that can be provided by the private sector. Golf courses and recreational "how-to" courses at community colleges hardly qualify as necessary government functions. The rule must be "Is the private sector already providing this service and if not, is it capable of doing so better than government? Does this program displace voluntary community or neighborhood networks?"[1] And it could be added, "Does the government activity justify taking money from the individuals who must work to earn it?"

Second, the government rarely performs its functions as efficiently or as inexpensively as does the private sector. Thus, money taken from the private sector to finance government will usually have a lower return to the taxpayers than money that remains in the private sector. Oft times, market signals are distorted and resources are misallocated. For example, taxpayer support of arts or performing groups can protect mediocrity while creating competition for privately produced, unsubsidized entertainment.

II. Taxpayers should pay the lowest possible taxes.

It is a given that citizens should pay no more taxes than absolutely necessary. In order for that to occur the government must spend no more than the minimum amount to achieve the appropriate level of services. To ensure that the minimum possible is being expended, the government must utilize proven methods to reduce expenditures. In those cases where the private sector offers the service, there should be a competitive bidding process, including bids from county employees, to determine how to most efficiently provide the service.

There is a vast number of examples of outsourcing and competitive bids from around the country which have resulted in enormous savings for taxpayers. Mayor Goldsmith of Indianapolis has turned more than 60 services from government monopolies into services that compete in an open market. In Indianapolis it is assumed that all services should be competitively bid. Between 1991 and 1994, the City cut payroll from 5,140 to 4,329 employees. Other cities across the a country have used the process of competitive bidding to save millions of dollars each year. For instance, Philadelphia saves $16.4 million per year from 13 competitively bid services.

This taxpayer right also precludes the County from bargaining away the right to outsource or competitively bid County services. Known as the "public prerogative" this concept has been upheld in a Massachusetts court case by the United States Court of Appeals.[2] Specific legislation can be drafted that forbids restrictions on competitive contracting and specifies that the right of the citizenry to obtain public services for no more than the market rate cannot be the subject of labor bargaining.

III. Require that the County adopt zero-based budgeting and expenditure limiting measures.

To assist in the process of slowing and eventually reversing the level of government spending, zero-based budgeting and annual limits on increase of spending must be imposed.

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[1] Eggers, William D. and O' Leary, John, *Revolution at the Roots,* Free Press, 1995.

[2] Competitive Contracting of Transit Services; Love, Cox and Gulibon, Allegheny Institute for Public Policy, 1995.

Expenditure limits have been gaining acceptance since 1976, when New Jersey placed a cap on spending to hold it at or below the annual increase in per capita income. Other states have since followed that lead. Studies have demonstrated unambiguously that spending limit measures have been successful in reigning in the expansion of government.[3] There is every reason to believe that similar results can be achieved at the county level.

Zero-based budgeting imposes a strong discipline on department head and those seeking funding to examine all their activities to ensure their worthiness to be continued.

IV. Require a Sunset Provision for all departments, agencies and authorities under the County's control.

Sunset provisions are a widely used tool designed to bring about an end to regulations and government functions that have ceased to be relevant or cost effective. In many cases, these activities or rules have continued out of sheer inertia or because a vocal interest group has brought enough pressure and influence to bear to prevent the demise of the activity. The general public, meanwhile, often has little direct knowledge of, or interest in, the particular activity and as a result there is no public clamoring to discontinue a particular department, function or regulation.

A classic example is the Federal Helium Reserve. Formed in the 1920s to supply army zeppelins, the reserve has enough inventory to last 100 years. Why does it continue in an era of plentiful private sector supply? If a sunset provision were invoked, it would be unlikely to garner enough votes to be maintained.

In Tennessee, South Carolina and other states, the sunset law has been used to effect meaningful reform in state governments. The same could easily be done at the County level. Indeed, the Allegheny County commissioners approved a sunset law in 1996. That law should be sustained and improved under this charter.

An explicit vote to renew a department, activity or regulation must be required. Passive acquiescence will not be enough to ensure that the sunset provision will be effective in carrying out its intent.

V. No tax increase without a voter referendum.

The best single way to force government to limit its size and force it to focus on its basic, legitimate functions is to constrain its revenues. If the residents of the County must approve any tax increase by secret ballot, the chances of taxes being raised will be extremely low. Only demonstrable emergencies or clear opportunities to improve the County's infrastructure would have much of chance of persuading voters.

This is not a new or untested idea. Colorado passed legislation in 1992 mandating that all levels of government, state, county, municipal, school district, and other bodies with taxing authority may not raise taxes without first getting the approval of the voters through a referendum. Ohio has a requirement that no real estate parcel can be taxed at more than 10 mills of its assessed value without a voter referendum approval. This limit applies to the combined rates of all taxing bodies having jurisdiction over a parcel.

California recently adopted legislation which requires that voters must approve by a two-thirds majority any property tax increase for any taxing body. In Florida, over 900,000 signatures have been collected on a petition calling for the adoption of legislation based on the Colorado model which requires a referendum for any tax increase.

It is noteworthy that since Colorado passed the tax referendum legislation, it has been ranked as the having the best business climate in the country three straight years.

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[3] Lezar, Tex, editor, *Making Government Work: A Conservative Agenda for the States*, Texas Public Policy Foundation, 1992.

VI. Tie the elected executive salary to performance.

Chief executive pay is almost always based on their company's performance. The same should be true for the County executive. Pay should be tied to the County's economic performance. In view of the fact that the principal selling point for switching the county's government structure from commissioner to elected executive has been the claim that the executive offers a much better opportunity to bring about faster economic growth and development, holders of the office should be held accountable for the improvement or lack of improvement in the county's economy. A salary formula that adds to or reduces income based on the county's income and employment gains compared to their performance in the 5 years prior to the government structure change.

While the specific details can be worked out, the formula needs to be generous or punitive enough to create incentive for the executive to pursue meaningful policies and strategies to deal with the County's problems and shortcomings.

VII. Return surplus fund balances to taxpayers.

In North Carolina, the legislature recently enacted a bill to provide governmental accountability and protection to the taxpayers. Among its provisions is a requirement that revenues in excess of a preset general fund expenditure limit be placed in a special trust fund. Appropriations from that fund would require a two-thirds majority of the legislature or a fiscal emergency. At the end of the fiscal year any funds in the special trust in excess of 5 percent of the general fund appropriation would be returned to taxpayers as tax cuts or refunds. To make this provision effective in Allegheny County, a strict adherence to general fund appropriations, once approved, would have to be enforced.

The major salutary effect of this provision is that it prevents political gamesmanship with the surplus. The surplus would not be allowed to build, removing purchasing power from the private sector, and it would reduce the temptation to accrue surpluses in order to be able to make tax cuts in election years.

Large and sustained budget surpluses and a buildup of excess funds are not good public policy. In this regard, the goal of county government should be to maintain adequate reserves to counter emergencies and to meet rating agency guidelines.

VIII. Fair treatment in property assessment.

Taxpayers have the right to a guarantee of equitable treatment. To ensure that outcome, all real estate parcels must be appraised in a uniform, professional manner using best practices and carried out within a sufficiently short time frame to produce reasonably comparable market conditions for all appraisals.

Further, no parcel can be reassessed outside a countywide reappraisal unless substantial structural changes to the property have occurred, e.g., a room addition or fire damage.

There are very few things that arouse the anger of taxpayers faster than the thought that they are paying more than their fair share of taxes. In a situation where widespread inaccuracies occur or where some properties are reappraised and others are not, there is a strong likelihood of taxpayer dissatisfaction.

IX. Access to information and full explanation of procedures in tax assessment and collecting.

While self-explanatory and obvious, taxpayers must have assurances, which are guaranteed by this charter, that their government will make all necessary information regarding their assessment available for purposes of appeal. Moreover, they are guaranteed full explanations of procedure regarding assessments and collections.

X. The County is prohibited from promoting consolidation of municipalities and is forbidden to accrue or arrogate to itself rights or powers granted to municipalities.

To allay the anxieties of citizens and municipal officials who are concerned that Home Rule for Allegheny County is the first step down the road to metropolitan government in the county, there needs to a strong, unequivocal provision in the charter which leaves no opening for any action on part of the County that could take away or diminish the authority vested in the municipalities.

While not a directly taxpayer-related issue, the question of the relationship of the County to the municipal governments is a crucial one. There must be no doubt about the sovereignty of the municipalities and their authority to exercise the powers granted by the state constitution and the legislature.

CONCLUSION

We support home rule, but we have serious reservations about the first draft of the charter—specifically, the fact that a strong elected executive could easily dominate a part-time, unpaid council. Then too, the home rule/elected executive model has been oversold as offering more effective government and as an economic development tool. Much stronger taxpayer protections are needed to counterbalance the potential power of the executive, and Allegheny County's home rule charter should contain such protections.

APPENDIX

Table III					
Pennsylvania County Tax and Expenditure Data					
1968-1988 Averages					
		Total Taxes	Total	Taxes	Expenditures
Year	Population	Collected	Expenditures	Per Capita	Per Capita
1968	9,739,858	$191,410,824	$303,994,293	$19.65	$31.21
1969	9,792,579	$222,481,307	$367,263,009	$22.72	$37.50
1970	9,845,300	$241,613,825	$429,100,123	$24.54	$43.58
1971	9,878,621	$257,629,679	$496,063,278	$26.08	$50.22
1972	9,911,942	$276,044,132	$563,573,711	$27.85	$56.86
1973	9,945,263	$281,222,351	$677,142,332	$28.28	$68.09
1974	9,978,584	$293,554,355	$739,393,068	$29.42	$74.10
1975	10,011,905	$302,677,025	$923,569,137	$30.23	$92.25
1976	***10,045,226***	***$339,561,179***	***$945,573,530***	***$33.80***	***$94.13***
1977	10,078,547	$410,752,182	$1,045,703,576	$40.76	$103.76
1978	10,111,868	$420,295,400	$1,265,200,900	$41.56	$125.12
1979	10,145,189	$407,911,622	$1,310,616,678	$40.21	$129.19
1980	10,178,518	460,682,980	---------	$45.26	---------
1981	10,348,822	$540,328,299	$1,594,944,020	$52.21	$154.12
1982	10,519,134	$587,114,791	$1,713,798,680	$55.81	$162.92
1983	10,689,446	604,964,047	---------	$56.59	---------
1984	10,859,758	$644,242,173	$1,927,783,879	$59.32	$177.52
1985	11,030,070	$697,623,007	$2,153,288,308	$63.25	$195.22
1986	11,200,382	$763,410,931	$2,248,364,314	$68.16	$200.74
1987	11,370,694	$816,899,078	$2,314,455,319	$71.84	$203.55
1988	11,541,006	$878,706,229	$2,561,947,447	$76.14	$221.99

Table IV
Erie County Tax and Expenditure Data
1968-1988 Averages

Year	Population	Total Revenue	Total Taxes Collected	Total Expenditures	Taxes Per Capita	Expenditures Per Capita
1968	261,060	$6,250,116	$4,144,305	$6,655,819	$15.87	$25.50
1969	262,357	$8,452,360	$5,525,831	$7,784,700	$21.06	$29.67
1970	263,654	$9,460,446	$5,492,653	$9,251,577	$20.83	$35.09
1971	268,633	$10,291,753	$5,651,699	$10,135,112	$21.04	$37.73
1972	272,383	$14,323,160	$6,809,675	$12,429,660	$25.00	$45.63
1973	274,508	$16,499,991	$7,062,408	$15,827,513	$25.73	$57.66
1974	275,305	$15,596,104	$7,287,552	$23,738,772	$26.47	$86.23
1975	279,274	$23,838,969	$7,299,813	$30,146,393	$26.14	$107.95
1976	***281,389***	***$25,017,333***	***$8,860,839***	***$25,849,317***	***$31.49***	***$91.86***
1977	280,018	$23,567,800	$9,397,677	$21,855,065	$33.56	$78.05
1978	278,419	$27,433,399	$9,427,124	$26,117,744	$33.86	$93.81
1979	278,781	$27,907,213	$9,646,736	$28,888,906	$34.60	$103.63
1980	279,780	$40,558,390	$10,941,385	---------	$39.11	---------
1981	280,533	$47,560,757	$13,356,759	$47,527,074	$47.61	$169.42
1982	281,314	$53,912,180	$15,274,220	$52,612,814	$54.30	$187.03
1983	281,686	$55,559,259	$17,543,045	---------	$62.28	---------
1984	280,930	$66,775,578	$19,780,331	$59,527,199	$70.41	$211.89
1985	277,591	$71,166,359	$18,076,364	$64,649,001	$65.12	$232.89
1986	277,126	$65,146,799	$17,875,432	$64,075,579	$64.50	$231.21
1987	275,755	$69,284,970	$19,638,647	$70,525,812	$71.22	$255.76
1988	274,732	$78,123,372	$20,657,858	$79,239,871	$75.19	$288.43

Table V						
Lehigh County Tax and Expenditure Data						
1968-1988 Averages						
Year	**Population**	**Total Revenue**	**Total Taxes Collected**	**Total Expenditures**	**Taxes Per Capita**	**Expenditures Per Capita**
1968	249,172	$7,782,854	$5,681,616	$6,304,967	$22.80	$25.30
1969	252,228	$8,198,875	$6,059,368	$7,268,090	$24.02	$28.82
1970	255,304	$9,815,879	$6,536,840	$9,739,725	$25.60	$38.15
1971	258,617	$10,919,382	$6,830,739	$12,753,920	$26.41	$49.32
1972	258,930	$15,393,678	$8,214,403	$14,991,021	$31.72	$57.90
1973	261,738	$18,549,258	$9,107,682	$17,933,254	$34.80	$68.52
1974	264,738	$20,960,719	$10,030,704	$28,827,579	$37.89	$108.89
1975	267,015	$23,286,200	$9,535,092	$31,507,968	$35.71	$118.00
1976	***268,946***	***$30,009,509***	***$13,682,233***	***$32,463,089***	***$50.87***	***$120.70***
1977	269,758	$34,817,440	$14,615,487	$32,214,531	$54.18	$119.42
1978	270,135	$42,023,342	$15,058,652	$43,179,855	$55.74	$159.85
1979	272,757	$45,572,951	$15,448,321	$39,528,786	$56.64	$144.92
1980	272,349	$48,331,756	$15,813,364	--------	$58.06	--------
1981	273,937	$51,921,016	$16,358,584	$47,098,724	$59.72	$171.93
1982	274,582	$52,258,198	$16,850,144	$58,970,150	$61.37	$214.76
1983	274,133	$56,170,260	$17,461,118	--------	$63.70	--------
1984	276,024	$60,919,338	$17,740,453	$63,472,083	$64.27	$229.95
1985	291,130	$68,678,037	$18,043,423	$70,690,115	$61.98	$242.81
1986	278,011	$76,440,560	$23,298,517	$75,663,962	$83.80	$272.16
1987	280,040	$104,716,107	$28,482,725	$101,736,307	$101.71	$363.29
1988	282,990	$95,524,632	$33,517,171	$108,676,522	$118.44	$384.03

Table VI						
Northampton County Tax and Expenditure Data						
1968-1988 Averages						
		Total	Total Taxes	Total	Taxes Per	Expenditures
Year	Population	Revenue	Collected	Expenditures	Capita	Per Capita
1968	212,484	$7,223,954	$5,055,461	$6,580,607	$23.79	$30.97
1969	213,868	$8,124,104	$5,335,364	$7,624,030	$24.95	$35.65
1970	215,252	$9,838,542	$6,320,682	$9,257,231	$29.36	$43.01
1971	218,042	$10,439,051	$6,488,359	$10,734,445	$29.76	$49.23
1972	219,058	$13,377,041	$7,252,414	$13,222,007	$33.11	$60.36
1973	221,074	$15,686,924	$7,002,744	$17,302,929	$31.68	$78.27
1974	222,067	$16,764,232	$7,475,333	$18,319,487	$33.66	$82.50
1975	223,141	$16,042,288	$7,609,685	$19,308,326	$34.10	$86.53
1976	***222,908***	***$22,197,458***	***$9,429,305***	***$25,597,202***	***$42.30***	***$114.83***
1977	223,861	$25,242,391	$10,663,397	$28,891,188	$47.63	$129.06
1978	224,043	$27,868,966	$10,189,336	$28,083,714	$45.48	$125.35
1979	224,542	$34,903,134	$7,640,283	$29,331,799	$34.03	$130.63
1980	225,418	$33,823,406	$8,636,160	--------	$38.31	--------
1981	227,586	$38,294,653	$9,961,118	$38,430,837	$43.77	$168.86
1982	227,964	$43,860,248	$14,498,949	$41,622,777	$63.60	$182.58
1983	228,859	$46,576,676	$14,835,325	--------	$64.82	--------
1984	229,754	$50,622,567	$15,796,439	$46,933,233	$68.75	$204.28
1985	231,922	$54,154,519	$16,012,276	$49,939,049	$69.04	$215.33
1986	232,455	$54,730,237	$16,308,152	$52,319,438	$70.16	$225.07
1987	234,623	$59,087,940	$17,155,799	$56,135,719	$73.12	$239.26
1988	236,791	$65,919,718	$20,251,308	$61,253,003	$85.52	$258.68