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## LOCAL GOVERNMENT REVENUES AND EXPENDITURES PROJECTIONS TO 2010

BY

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AND EXPENDITURES  
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BY

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WORKING PAPER 4

IN A FOUR-PAPER SERIES ON  
FISCAL SUSTAINABILITY OF THE SOUTH CAROLINA  
REVENUE AND EXPENDITURE SYSTEM  
1998-2010

STROM THURMOND INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS  
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# Local Government Revenues and Expenditures:

## Projections to 2010

This report develops projections for fiscal year 2009-10 of South Carolina local government revenues for school districts, and counties and cities combined. This report updates revenue projections for the same year presented in the Fiscal Sustainability Working Group's 1997 paper, *Local Revenue: Projections to 2010*.<sup>1</sup> These updated projections provide a new baseline for expectations about the fiscal health of local governments in South Carolina.

The focus of the overall Fiscal Sustainability Project is on state budget issues,<sup>2</sup> but it is not possible to examine state government in isolation. Local governments in South Carolina, as in many states, are created by the state and are dependent on the state fiscally, as well as politically. If local governments fail, they look to the state for rescue. If their revenues fall short of their needs, they seek additional state aid from Columbia. In addition, assistance to local governments is a significant ongoing source of demands on the state budget.

Thus, in this report the projected fiscal health of local governments is examined from the perspective of potential future demands on state government over the next 12 years. Such information can help determine whether the needs of local governments are likely to pose a challenge to state budget-makers down the road. In order to determine whether or not the state might anticipate such budgetary demands, it was also necessary to project total future spending by local governments. It appears that the projections in this report indicate that South Carolina's local governments can be expected to remain in relatively good fiscal health through 2009-10.

This report is organized as follows. First, the revenue projections for 1995-96 implicit in the 1997 report are revisited and compared with actual revenues reported for that year. Then, projections of local government revenues to 2009-10 are made using two methods. The first method projects total revenue to 2009-10 using historical growth rates and plausible assumptions about future inflation and income growth. Total local government expenditures are also projected to 2009-10 in this manner. The second method applies historical revenue growth rates to the major components of local revenue—property taxes, intergovernmental aid, and fees, charges, and miscellaneous revenue—in order to generate an alternate revenue projection for 2009-10. Projected future revenues and expenditures are then compared to assess whether the needs of local governments are likely to pose a challenge to state budget-makers down the road.

The base data for these projections are actual revenue and expenditure figures for fiscal years 1989-90 through 1995-96 for school districts and counties and cities combined.<sup>3</sup> Because of lags in receiving and processing data, local government revenue and expenditure figures were not available for the two most recently completed fiscal years (1996-97 and 1997-98). Thus, estimates were made for these years based on the same projection methodology used for years in the future.

## REVENUE PROJECTIONS IN THE 1997 REPORT REVISITED

Because the revenue and expenditure projections for 2009-10 are based on the latest available actual figures, year-to-year changes in the base year can have a significant impact on annual projections, especially in later years. For this reason, it is useful to examine how actual revenue in the current base year—fiscal year 1995-96—compares with projected revenue for that same year implicit in the Fiscal Sustainability Working Group's 1997 *Local Revenue* report. In making these comparisons, a few surprises emerged.

In the 1997 report, total local government revenue (in school districts, counties, and municipalities) was projected from fiscal year 1994-95 to 2009-10 at a growth rate of 5.4 percent per year. That growth rate reflected revenue growth over the preceding six years (1989-90 to 1994-95). A second, more detailed projection was based on realistic assessments of the prospects for each of the major revenue components, which yielded an average annual projected revenue growth rate of between 4.2 and 5.1 percent, depending on the assumptions used. Actual total revenue growth for local governments in 1995-96 was a stunning 11.2 percent.

Unexpectedly high local government revenue growth in 1995-96 was due, in part, to a sharp rise in school district bond and lease revenue, which was up 118 percent over the previous year from \$139 million in 1994-95 to \$304 million in 1995-96.<sup>4</sup> Borrowing is not a regular, recurring revenue source but rather an item that varies greatly from year to year depending on construction needs and scheduling. For this reason, revenue totals net of borrowing are also compared.

After removing school district bond and lease revenue from the totals, local government revenues rose 8.4 percent in 1995-96 over the previous year. This higher-than-expected revenue growth cannot be explained by particularly rapid income growth, which was 5.3 percent in 1996—a little less than the 5.5 percent figure used in last year's projections. Instead, unusually high growth in several components of local government revenue combined to push realized totals above their projections.

For school districts, total revenue rose 12.1 percent over the preceding year to \$4,100 million—\$301 million more than the 1997 report's most likely projection of \$3,799. Changes in state data reporting conventions reallocated certain revenues away from the property tax category to the state aid category and consequently caused an increase in state aid to schools at the expense of own-source revenue. In addition, the school property tax relief program lowered reported school district property tax revenue, while raising reported state aid by the amount of the reimbursement. Both of these changes are purely cosmetic, but they make comparisons of current and past property tax and state aid revenues difficult.

The bond and lease revenue mentioned earlier played a significant role in the school district revenue increase. Of the \$301 million difference to be explained, \$162 million was accounted for by bond and lease revenue. Beyond borrowing, revenue from miscellaneous sources contributed an extra \$79 million above projections. Education Improvement Act (EIA) funding grew a very high 14.3 percent over the year, accounting for another \$36 million in additional revenue. Revenue from service charges grew at a rate well above its historic average, and Education Finance Act (EFA) funding came in \$12 million over its projected level.

For counties and cities combined, total revenue in 1995-96 was \$2,005 million—up 9.4 percent over the previous year and \$167 million higher than the 1997 report’s projection of \$1,838 million. Counties and cities saw own-source revenues grow at about the same high rate as total revenue. Rapid growth in local option sales tax revenue, most of which goes to property tax relief, continued to hold down the growth of the property tax to a relatively modest 6.3 percent in 1995-96. Much of this increase in local option sales tax revenue reflects additional counties and cities that approved the tax and began to receive revenue from this source. Although property tax growth was modest in comparison to some of the other categories mentioned, it must be noted that, due to the sheer size of the category, the slightly-higher-than-expected growth rate resulted in \$84 million in revenue over that anticipated by the Fiscal Sustainability Working Group in last year’s report.

State-shared revenue to counties and cities grew at rates that were substantially higher than historic averages, coming in \$16 million above predicted. State grants and federal aid to cities increased 137 percent and 49 percent, respectively, from 1994-95 to 1995-96. Even though the county figures were below expectations, these two categories accounted for \$13 million and \$16 million in unanticipated funds. The total revenues from licenses, permits, service charges, miscellaneous, and other local governments also contributed \$18 million to the above average growth in combined county and city revenues.

<sup>1</sup> Holley H. Ulbrich, *Local Revenue: Projections to 2010* (Clemson, S.C.: The Strom Thurmond Institute of Government and Public Affairs, Clemson University, October 23, 1997).

<sup>2</sup> Holley H. Ulbrich, *The Fiscal Sustainability of the South Carolina Revenue and Expenditure System, 1998-2010* (Clemson, S.C.: The Strom Thurmond Institute of Government and Public Affairs, Clemson University, March 15, 1999).

<sup>3</sup> *1997 Local Government Finance Report Fiscal Years 90 to 96* (Columbia, S.C.: Office of Research and Statistics, South Carolina Budget and Control Board, September 1997), pp. 1-6.

<sup>4</sup> Revenue from bonds is reported for school districts only; for counties and municipalities, the proceeds of bond issues are not reported as revenues, but appear only on the expenditure side.

Table 1  
Actual vs. Projected Revenues, 1995-96  
(in millions)

<i>Revenues</i>	<i>1995-96 (Actual)</i>	<i>1995-96 (Projected)</i>
School Districts	\$4,100	\$3,813
Counties and Cities	\$2,005	\$1,972
All Local Governments	\$6,105	\$5,785

PROJECTIONS BASED ON TOTAL REVENUES AND TOTAL EXPENDITURES

The simplest way to estimate future local government revenues and expenditures is to apply a constant growth rate to current-year totals. More detailed revenue projections that examine the major components of local government revenues—property taxes, fees and charges, and intergovernmental aid—are examined in the next section.

For revenues, this analysis uses the historical annual rate of growth of total revenues calculated over the six-year period from 1989-90 through 1995-96: 5.5 percent for school districts, and 8.2 percent for counties and cities combined. Totals for all local governments are the sums of the school district and county and city projections throughout this paper. Borrowing was included in the base as a revenue source, because year-to-year variations in borrowing have less impact on the revenue growth rate when averaged over a long time period. Using the above growth rates, total revenue in 2009-10 is projected to be \$8.7 billion for school districts and \$6.1 billion for counties and cities combined (Table 2).

Expenditure projections require assumptions about population growth and inflation. A very conservative estimate of expenditure growth would have it just keeping pace with inflation (at 2.5 percent per year) and population growth (about 1 percent per year), for a total increase of 3.5 percent per year. However, this assumption allows for little increase in the quality or variety of services as incomes and population densities increase. For this reason, other assumptions about expenditure growth were used considered.

A projection of expenditures on the basis of actual spending growth rates over the past six years would call for annual increases of 5.8 percent for all local governments, 5.3 percent for school districts, and 7 percent for counties and cities combined. The overall and school district spending growth rates are very close to past growth rates for personal income, while expenditures by counties and cities combined have grown faster than personal income.

Table 2  
Current and Projected Local Government Revenues  
Projection Based on Total Revenue  
(in millions)

<i>Revenues</i>	<i>1995-96 (Actual)</i>	<i>2009-10 (Projected)</i>
<b>School Districts</b>		
Revenues @ 5.5 percent	\$4,100	\$8,665
Expenditures @ 5.3 percent	\$3,993	\$8,228
<b>Counties and Cities</b>		
Revenues @ 8.2 percent	\$2,005	\$6,051
Expenditures @ 5 percent	\$1,833	\$3,629
Expenditures @ 7 percent	\$1,833	\$4,727
<b>All Local Governments</b>		
Revenues	\$6,105	\$14,716
Expenditures	\$5,826	\$11,857-\$12,955

A third method for projecting future expenditures is to allow them to keep pace with personal income. This method suggests an annual spending growth rate of 5 percent. Personal income growth is a useful measure of appropriate growth rates because it reflects increases in not only population and inflation, but also growth in real demand for goods and services, including those provided by the public sector. In this analysis, both the historical and the income-based spending growth rates are used to make expenditure projections for counties and cities. The 5.3 percent rate is used for school districts because of the small difference between that figure and the projected personal income growth rate.

While the fiscal picture in Table 2 appears to allow little leeway for improvements in the quality and variety of school district services, counties and cities appear to be in considerably better shape. However, there is reason to believe that the rate of growth of certain revenue sources in past years cannot be expected to be sustained into the future. For this reason, projections based on these individual revenue sources are discussed in the next section.

#### PROJECTIONS BASED ON REVENUE COMPONENTS

The components method uses historical growth rates and other assumptions to develop projections to 2009-10 for specific revenue sources, which are then added together to derive a projection of future total revenue. The revenue components examined in this report include the property tax, state and federal aid, and licenses, permits, fees, and charges.

## THE PROPERTY TAX AND THE LOCAL OPTION SALES TAX

The property tax is a significant revenue source for South Carolina local governments. In 1995-96, the property tax generated just over \$2.0 billion in revenue for cities, counties, and school districts combined. This figure includes current real and personal property tax revenue, special tax district revenue, and revenue from fee-in-lieu-of-tax (FILOT) agreements. Local option sales tax revenue, which amounted to \$65 million, is also included in this total as most of these funds are used to roll back property taxes. State reimbursements to all local governments for the homestead exemption and to school districts for school property tax relief are treated as state aid in this analysis to maintain consistency with state data reporting conventions.

Property tax revenue to local governments comes from eight different classifications of property. These classifications are: owner-occupied residential; agricultural (private); agricultural (corporate); commercial, rental, and all other real property; manufacturing (real and personal property); utilities (real and personal property); personal property; and railroads, airlines, and pipelines (real and personal property). These classifications of property are assessed at different rates, ranging from 4% to 10.5% of fair market value. Local millage is then applied to the assessed value to generate tax revenue. Because the eight components of the property tax base have been growing in value at different rates, a detailed projection of property tax revenue in 2009-10 was made based on projected growth of assessed value by category of property.

To project property tax revenue by category, the 1995 assessed value of property in each category (the base for 1995-96 property tax revenue) was projected to 2009<sup>1</sup> using its historical growth rate. In 1995, total assessed property value in the state was \$10.1 billion. Average millage for cities, counties, and school districts combined was then applied to each property category to generate projected revenue for 2009-10.

Tax revenue is equal to the millage times the assessed value of taxable property. For 1995, an *average* millage of 216.3<sup>2</sup> was computed. This average millage was then used to calculate projected revenue in 2009-10, first at 1995 tax rates (constant millage), and then by assuming two percent annual millage growth. For each of these two scenarios, the projected property tax revenue was then allocated to school districts and counties and cities combined on the basis of historical proportions, with school districts receiving 69 percent and counties and cities receiving 31 percent of the total in each year. Because the property tax revenue projections discussed below are derived from projections of assessed values, they implicitly include revenue from the homestead exemption reimbursement and school property tax relief. Projected local option sales tax revenue is added to the property tax projections.<sup>3</sup>

The base period used to calculate the historical growth rate in assessed value, 1990 through 1995, was a time of fairly rapid industrial expansion for the state. In 1995, the tax base grew faster than earlier years, up 5.3 percent compared to an average annual growth rate of 4.2 percent between 1989 and 1994. Most of this growth in the tax base was accounted for by increases in the value of personal vehicles (up 11.2 percent) and owner-occupied housing (up 7.14 percent).

As noted in the working paper on business tax incentives,<sup>4</sup> future property tax revenue will be impacted by the Fee-in-Lieu-of-Tax (FILOT) program, which is expected to reduce property tax revenue by \$35 million in 1998-99, and by \$59 million in 2009-10. In this analysis, projected property tax revenue in 2009-10 is adjusted to reflect an estimate of the value of FILOT agreements in that year.

Projected property tax revenue in 2009-10 is \$1.8 to \$2.3 billion for counties and cities and \$3.2 to \$4.2 billion for school districts, for a total of \$5.0 to \$6.4 billion (Table 3). These figures include projected local option sales tax revenue in all 46 counties of \$354 million. They also implicitly include state funds for the homestead exemption reimbursement and school property tax relief, which are projected to be \$77 million and \$521 million, respectively, in 2009-10.

## INTERGOVERNMENTAL REVENUE

Intergovernmental revenue consists of state and federal aid, plus payments between local governments (interlocal revenue). In this year's report, interlocal revenue is treated separately. In the 1997 report, it was included in the miscellaneous revenue total.

Total state aid to schools for 1995-96 came to \$1,827 million. In addition to state-shared revenues, EFA and EIA funds, and state grants, revenue for school property tax relief and the homestead exemption reimbursement were included in the computation of total state aid. Previously, these two revenue sources were reflected in the property tax revenue total. However, this year they are considered state aid to more accurately reflect state Budget and Control Board data reporting conventions. Total state aid to schools in 2009-10 is projected to be \$3,187 million using historical revenue growth rates. Federal aid to school districts in 1995-96 was \$299 million. It is projected to be \$704 million in \$2009-10.<sup>5</sup>

<sup>1</sup> The value in 2009 is the basis for property tax revenues in fiscal year 2009-10.

<sup>2</sup> This figure was calculated by increasing the 1994 millage by two percent, the average annual millage growth over the period since 1989-90. This method was used instead of computing a 1995 millage by dividing 1995-96 property tax revenue by 1995 assessments because the 1995-96 reported revenue from own-occupied residential property was unusually low. The research team used this alternate method to avoid underestimating the millage.

<sup>3</sup> Property tax revenues are projected by applying a computed millage to projected assessed property values. The computed millage reflects rollbacks due to the existence of the local option sales tax, which is largely used to offset property taxes. To the extent that the computed millage accurately reflects the existence of this alternate revenue source, property tax revenue projections will be lower by an amount approximately equal to projected local option sales tax revenues. Because the computed millage in this analysis only captures the rollback effect in the sixteen counties that used this tax in 1995, future millage may be lower than projected as more counties adopt this tax. If this is the case, then actual future property tax revenues may be somewhat lower than are projected here.

<sup>4</sup> Daniel V. Rainey, *Impact of Business Incentives on General Revenue: Projected Fiscal Costs* (Clemson, S.C.: Strom Thurmond Institute of Government and Public Affairs, Clemson University, December 31, 1998).

<sup>5</sup> Projections of federal aid to schools and counties and cities were made by projecting total federal aid to the state, and then allocating that between schools and counties and cities according to historical proportions.

Table 3  
Current and Projected Property Tax Revenue  
(in millions)

<i>Property Category</i>	<i>1995-96 (Actual)</i>	<i>2009-10 (Projected) @ Constant Mills</i>	<i>2009-10 (Projected) @ Increasing Mills<sup>a</sup></i>
<b>Total Revenue<sup>b</sup></b>	<b>\$2,006</b>	<b>\$4,991</b>	<b>\$6,447</b>
Owner-Occupied	251	1,485	1,960
Agricultural <sup>c</sup>	23	27	35
Commercial/Rental	583	942	1,242
Personal Vehicles	381	960	1,266
Manufacturing <sup>d</sup>	361	731	940
Utility	235	360	475
Business Personal	106	132	175
Local Option Sales Tax	65	354	354
School District Share	\$1,166	\$3,192	\$4,194
County/City Share	\$840	\$1,799	\$2,253

<sup>a</sup>Increases average 1995 millage of 216.3 by two percent per year.

<sup>b</sup>For 2009-10, total implicitly includes state funds for homestead exemption reimbursement and school property tax relief.

<sup>c</sup>Includes privately-owned and corporate agricultural land.

<sup>d</sup>Includes estimate of fee-in-lieu-of-tax (FILOT) payments.

Note: Detail may not sum to totals due to rounding.

For counties and cities, state-shared revenues (mainly from the Local Government Fund) are projected to be \$358 million in 2009-10, based on past revenue growth of 3.6 percent per year. Although state grants to counties and cities have risen rapidly in recent years, they are conservatively projected to grow at the same average annual rate as state-shared revenue, rising to \$144 million in 2009-10. Federal aid to counties and cities is projected to be \$246 million in 2009-10.

Interlocal revenue is a relatively minor revenue source for South Carolina local governments. In 1995-96, interlocal revenue was \$28 million, of which all went to counties and cities. Interlocal revenue is projected to be \$49 million in 2009-2010.

Table 4  
Current and Projected Intergovernmental Revenues  
(in millions)

<i>Revenues</i>	<i>1995-96 (Actual)</i>	<i>2009-10 (Projected)</i>
<b>School Districts</b>	<b>\$2,126</b>	<b>\$3,891</b>
State	1,827	3,187
Federal	299	704
Interlocal	0	0
<b>Counties and Cities</b>	<b>\$473</b>	<b>\$838</b>
State	328	543
Federal	117	246
Interlocal	28	49
<b>All Local Governments</b>	<b>\$2,599</b>	<b>\$4,729</b>
State	2,155	3,730
Federal	416	950
Interlocal	28	49

*Note: Detail may not sum to totals due to rounding.*

#### FEES, CHARGES, AND MISCELLANEOUS REVENUES

Fees and charges, which include licenses, permits, and service charges, are an important source of revenue for local governments as well as the state government in South Carolina. In 1995-96, total revenue to local governments from fees and charges was \$774 million.

From 1989-90 to 1995-96, revenue from fees and charges increased from 11 percent to 13 percent of all local government revenue. Fees and charges were only 5 percent of school district revenue in 1995-96 but accounted for 28 percent of city and county revenue in the same year. On average, fees and charges grew at an annual rate of 9 percent a year from 1989-90 to 1995-96, but the growth rate was much higher for counties and cities (12 percent) than for school districts (3 percent). These high growth rates reflect the introduction of solid waste and recreation fees in many counties and cities, as well as increased use of business licenses, building permits and inspection fees during the boom coming out of the 1990-91 recession, Hurricane Hugo, and other factors.

While school districts could sustain a 3 percent rate of growth, it is unlikely that counties and cities will continue to see fees and charges grow at a rate of more than 12 percent a year. This year's report therefore offers two projections for city and county fees and charges in 2009-10. The 'high' estimate simply projects growth at the current rate. The 'low' estimate uses an annual growth rate that just keeps pace with the projected income growth for counties and cities (5 percent). Table 5 summarizes projections for local government revenue from fees and charges and miscellaneous sources in 2009-10.

Table 5  
Current and Projected Revenue from Fees, Charges, and Miscellaneous  
(in millions)

<i>Revenues</i>	<i>1995-96 (Actual)</i>	<i>2009-10 (Projected)</i>	
		<i>Low Growth</i>	<i>High Growth</i>
<b>School Districts</b>	<b>\$808</b>	<b>\$1,959</b>	<b>\$2,150</b>
Licenses, Permits, Fees & Charges	216	334	334
Bonds & Leases	304	1,018	1,018
Miscellaneous	288	608	799
<b>Counties and Cities</b>	<b>\$693</b>	<b>\$1,526</b>	<b>\$3,406</b>
Licenses, Permits, Fees & Charges	559	1107	2,987
Bonds & Leases	0	0	0
Miscellaneous	134	419	419
<b>All Local Governments</b>	<b>\$1,500</b>	<b>\$3,485</b>	<b>\$5,556</b>
Licenses, Permits, Fees & Charges	774	1,441	3,321
Bonds & Leases	304	1,018	1,018
Miscellaneous	422	1,027	1,218

*Note: Detail may not sum to totals due to rounding.*

Miscellaneous revenues include leases on county and municipal property, interest on financial assets, and other items. For school districts, there was a large jump in miscellaneous revenues in both 1994-95 (up 13 percent) and 1995-96 (up 41 percent). Miscellaneous revenues for school districts are projected at both the average annual growth rate for 1990-96 (7.6 percent)—which the research team believes is unusually high—and at a rate of 5.5 percent, the average rate of growth of all school revenues (including bonds and leases) over the same period. For counties and cities, miscellaneous revenues were projected to 2009-10 at their average annual growth rate of 8.5 percent. For school districts, miscellaneous revenues were projected to range from \$608 million to \$799 million in 2009-10. For counties and cities, they were projected to rise to \$419 million in 2009-10.

Historically, bonds and leases, while somewhat volatile, have comprised a significant amount of school district revenues. In 1995-96 they generated \$304 million in revenue and represented over 7 percent of all total school revenue. Projections of bond and lease revenue into the future use a historical growth rate of 9 percent, and the result is an estimate of \$1,018 million in 2009-10. However, because of the noted volatility, a historical growth rate based on only 7 years of data may be relatively inaccurate, and so some caution is advised when interpreting these figures. Specifically, the researchers believe that it is unlikely that bond and lease revenue will be as high as projected.

SUMMARY OF PROJECTIONS BY COMPONENTS

Table 6 presents the 1995-96 actual and the 2009-10 projected revenues by major categories for local governments, school districts, and counties and cities combined.

Table 6  
Current and Projected Local Government Revenues from All Sources  
(in millions)

<i>Revenues</i>	<i>1995-96 (Actual)</i>	<i>2009-10 (Projected)</i>	
		<i>Low Growth</i>	<i>High Growth</i>
<b>School Districts</b>	<b>\$4,100</b>	<b>\$8,630</b>	<b>\$9,824</b>
Property Tax <sup>a</sup>	1,166	2,780	3,783
Intergovernmental	2,126	3,891	3,891
Fees, Charges & Misc. <sup>b</sup>	808	1,959	2,150
<b>Cities &amp; Counties</b>	<b>\$2,005</b>	<b>\$3,977</b>	<b>\$6,310</b>
Property Tax <sup>a</sup>	840	1,613	2,067
Intergovernmental	473	838	838
Fees, Charges & Misc.	693	1,526	3,406
<b>All Local Governments</b>	<b>\$6,105</b>	<b>\$12,607</b>	<b>\$16,134</b>
Property Tax <sup>a</sup>	2,006	4,393	5,850
Intergovernmental	2,599	4,729	4,729
Fees, Charges & Misc.	1,500	3,485	5,556

<sup>a</sup>Property tax totals do not include the school property tax relief fund or homestead exemption reimbursement because these revenue sources are treated as state aid.

<sup>b</sup>Includes revenues from bonds and leases.

Note: Detail may not sum to totals due to rounding.

Projected revenues for 2009-10 range from \$8.6 billion to \$9.8 billion for school districts and \$3.9 billion to \$6.3 billion for counties and cities. These revenue projections compare to expenditure projections of \$8.2 billion for school districts and expenditures from \$3.6 to \$4.7 billion for municipalities. Overall, it appears that school districts and counties and cities appear to be in the right range of projected revenues and expenditures to maintain fiscal balance, although without a great deal of margin for error, particularly for school districts.