

## **Revenue Composition, Fiscal 2011**

Cities collect revenue from a variety of sources, including taxes, charges and fees, grants, and transfers from other governments (federal, state, and local). State and local laws often place limitations on the types and amounts of revenue that cities can generate that are reported in the governmental fund. For example, many states do not allow their cities to levy a personal income tax, and 47 states place limits on the level of property tax a city can collect.

	Property Tax	Intergovernmental Aid	Sales Tax	Income Tax	Other Taxes	Charges and Fees	Other Nontax Revenue
Atlanta	42%	8%	12%	-	22%	13%	3%
Baltimore	41%	29%	-	12%	7%	6%	5%
Boston	58%	27%	-	-	5%	7%	4%
Chicago	15%	23%	10%	-	34%	9%	10%
Cincinnati	8%	23%	-	49%	1%	13%	6%
Cleveland	8%	34%	-	44%	-	12%	2%
Dallas	45%	9%	15%	-	-	12%	19%
Denver	19%	15%	32%	-	9%	19%	6%
Detroit	15%	35%	-	13%	18%	15%	5%
Houston	38%	17%	22%	-	10%	11%	3%
Kansas City, MO	12%	11%	14%	20%	9%	27%	6%
Las Vegas	17%	51%	-	-	1%	19%	13%
Los Angeles	26%	15%	5%	-	23%	26%	5%
Miami	38%	34%	-	-	7%	20%	2%
Minneapolis	40%	24%	4%	-	9%	15%	8%
New York	25%	31%	9%	22%	3%	5%	5%
Orlando, FL	23%	49%	-	-	-	17%	11%
Philadelphia	9%	45%	4%	20%	14%	4%	4%
Phoenix	13%	42%	32%	-	0%	9%	4%
Pittsburgh	24%	23%	2%	25%	16%	8%	2%
Portland, OR	40%	28%	-	-	2%	27%	3%
Riverside, CA	34%	20%	15%	-	11%	11%	9%
Sacramento, CA	26%	24%	9%	-	14%	22%	4%
San Antonio	24%	19%	14%	-	6%	9%	28%
San Diego	33%	8%	14%	-	17%	16%	11%
San Francisco	34%	27%	4%	-	23%	7%	5%
Seattle	27%	12%	11%	-	29%	19%	3%
St. Louis	10%	18%	21%	24%	14%	10%	3%
Tampa, FL	29%	47%	-	-	0%	21%	3%
Washington	18%	36%	11%	17%	7%	5%	6%

Note: Figures may not add to 100 percent due to rounding. Less than .05 percent rounded to 0 percent. Source: Pew calculations from the 30 city Comprehensive Annual Financial Reports for fiscal 2011. © 2013 The Pew Charitable Trusts