

SIGNIFICANT FEATURES OF FISCAL FEDERALISM (1995)

	Volume 1 / Section	Budget Processes and Tax Systems (1993)	Currently available information / analysis (2019)
1.1	Budget Processes and Tax and Expenditure Limits	Federal budget process State budget processes State budget features (limitations, stabilization, veto) Restrictions on local tax and expenditure powers	State budget processes (NASBO, 2015): https://nasbo.connectedcommunity.org/mainsite/reports-data/budget-processes-in-the-states
1.2	Federal taxes	Federal Individual Income Tax Federal Corporate Income Tax Federal Excise Tax Rates Social Security Taxes Federal Death Taxes and the State Pick-Up Credit	
1.3	State and Local Taxes: Overview	Major state taxes: date of adoption Major state taxes Major tax changes	
1.4	State and Local Tax Rates and Basis	Individual Income Taxes Corporate Income Taxes General Sales Taxes Excise Taxes and Fees Property Taxes Transfer Taxes	Property taxes: https://www.lincolnst.edu/research-data/data-toolkits/significant-features-property-tax
	Volume 2 / Section	Revenues and Expenditures	
2.1	Economy and population	State Population State Personal Income	https://www.census.gov/programs-surveys/popest/data/tables.html https://www.bea.gov/data/income-saving/personal-income-by-state
2.2	Federal, State and Local Government: National Income and Budget Basis	Federal receipts and expenditures, 1965-1992 State and local receipts and expenditures, 1965-1992	
2.3	Intergovernmental Fiscal Flows	Federal grants to state and local government State grants to local governments	Federal grants: OMB Analytical Perspectives , Section 14 (annual) Federal Share of State Revenue (2001-2016): https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2014/fiscal-50#ind1
2.4	Federal, State and Local Government Revenue and	Total Government Revenues Total Government Expenditures	State revenues (2006-2018): https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2014/fiscal-50#ind0 State spending (1993-2012):

	Expenditures: Census Basis	Federal, State and Local Revenues and Expenditures Federal Revenues and Expenditures State and Local Revenues and Expenditures State General Revenues Local General Revenues State General Expenditures Local General Expenditures	https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2014/fiscal-50#ind2 State & Local Government Snapshot https://www.census.gov/library/visualizations/interactive/state-local-snapshot.html Tax Policy Center State and Local Finance Data Query System https://sfdqs.taxpolicycenter.org/pages.cfm
2.5	State by State Revenues	State and Local General Revenues State General Revenues State Lottery Revenues Local General Revenues State and Local Tax Revenues Property Taxes	Property taxes: https://www.lincolnst.edu/research-data/data-toolkits/significant-features-property-tax
2.6	State by State Expenditures	State Expenditures Local Expenditures	NASBO State Expenditure Report (annual): https://www.nasbo.org/mainsite/reports-data/state-expenditure-report
2.7	Public Employment and Public Employee Retirement System	Public employment in the U.S. Public employees by state State and local employees State and local employee retirement systems	
2.8	Federal, State and Local Debt	Federal debt State debt Local debt	State Debt (Pew, 2019): https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2019/a-tool-for-better-debt-comparisons
2.9	Special Features		
	Other relevant reports/ information		
	Government Organization (Census, 2017)		https://www.census.gov/library/publications/2019/econ/2017isd.html
	County Government Structure: A State by State Report (NACo, 2009)		https://www.pfw.edu/dotAsset/98216b7d-e66c-4da6-a78b-1871b6c1f439.pdf
	County Administration (NACo, 2015)		https://www.naco.org/sites/default/files/documents/Overview%20of%20County%20Administration%20-%20Full%20Report_updated.pdf
	City rights in an era of preemption (NLC, 2017)		http://nlc.org/sites/default/files/2017-02/NLC%20Preemption%20Report%202017.pdf
	National Profile of Local Health Departments (NACCHO, 2016)		http://nacchoprofilestudy.org/chapter-2/