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Center for Governmental Research

A Cost of Government Study for Northeast Ohio

June, 2008

Prepared for:

The Samuel H. and Maria Miller Foundation
The George Gund Foundation
The Greater Cleveland Partnership
The Canton Regional Chamber of Commerce
The Youngstown/Warren Regional Chamber
The Fund for Our Economic Future

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EXECUTIVE SUMMARY

Background

The Center for Governmental Research Inc. (CGR) was engaged by the Samuel H. and Maria Miller Foundation, the George Gund Foundation, the Canton Regional Chamber of Commerce, the Youngstown/Warren Regional Chamber, the Fund for Our Economic Future (the Fund) and The Greater Cleveland Partnership to assess the cost of local government services in Northeast Ohio and compare those costs with peer regions. This issue is one of the six key challenges for the Northeast Ohio region identified in the *Voices and Choices* public engagement initiative undertaken in 2005-2006. Participants in *Voices and Choices* identified a regional goal to "encourage local governments to work together or combine services to reduce duplication[1]."

This report does not take a position on solutions. Rather, it is intended to provide factual information to inform the public discourse on this issue. In so doing, the report establishes a baseline for understanding how the region's governments are funded, what they spend and how they spend it.

What Data are Provided and Why

Our primary objective was to build a comprehensive cost and revenue database for local governments in the 16 counties of Northeast Ohio[2]. Local governments were defined as counties, cities, villages, townships, school districts and special districts and authorities[3].

The primary comprehensive database, as well as other databases and related summary tables, are available online at http://live.cgr.org/NEO/. A User Guide explaining how to access the information is provided in Appendix A and on the website.

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[1] See the Voices and Choices - Report on the Public's Priorities for Northeast Ohio's Future, November, 2006. Also see www.voiceschoices.org.

[2] Ashland, Ashtabula, Carroll, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, Wayne.

[3] These are the categories as defined by the U.S. Census of Governments. Counting all local governments in Northeast Ohio is not simple, as explained later in this report.

For two reasons[4], the comprehensive database was built using Census of Governments information from 1992, 1997 and 2002. While the most recent information is from 2002, the database can be updated with the new 2007 information scheduled to be released early next year.

To our knowledge, comprehensive government revenue and spending data for Northeast Ohio has not been previously compiled with such detail. While the Census data is the **best information available** for Northeast Ohio governments at this time, even Census data is incomplete. As discussed later, it is known that the 2002 Census did not count all local governments. CGR estimates that the 2002 Census under reported local government costs in the Northeast Ohio region by approximately 5%.

Our second objective was to provide a quantitative way to compare local governments in Northeast Ohio with selected peer regions in Ohio and across the country. As such, the comprehensive database provides comparable data for five other metropolitan regions: Columbus and Dayton, for two in-state comparisons; Indianapolis and Minneapolis-St. Paul, as two Midwest regions that are considered to be economically dynamic; and Raleigh-Durham, as a region with a clearly different governance model. (In Raleigh-Durham, counties are the predominant government structure – for example, each county has a single school district). The comparison database was built using Census of Governments data, which allows for high-level functional comparison of costs and revenues. In order to account for differences in size and population, comparisons are provided for both absolute figures and on a per capita basis[5]. Comparison rankings are generally shown on a per capita basis.

Before making comparisons across governments, however, it is important to understand that while the data provided in this report can be used for financial comparisons, it does not provide sufficient information to compare the quality of services being provided. In general, the question of

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[4] First, no comprehensive statewide database exists that reports local government revenues and expenditures on a consistent basis. Second, Census information is the only common database that permits "apples-to-apples" comparisons across states.

[5] Northeast Ohio presents a wide cross-section of regional variables, including high-density urban to rural land-use characteristics with associated demographic and infrastructure variations, as well as having three large-scale urban centers within roughly a 60-mile radius of the regional urban core (Cleveland). To approximate this variation as closely as possible in the five comparison regions, CGR developed regional areas that included one or more cities within a 60-mile radius, had the same range of high to low density development and covered approximately the same land area as Northeast Ohio. Four of the comparison regions met these criteria. Dayton did not - it was a much smaller region, but still included the range of densities and service issues found in Northeast Ohio. Maps of the regions and basic statistics are provided in the database.

comparability of quality has been addressed by the selection of the comparison regions. Ohioans can readily understand and adjust for differences among Columbus, Dayton and Northeast Ohio. Indianapolis and Minneapolis-St. Paul are both economically vibrant areas with expectations for government services that are reasonably comparable to Northeast Ohio. Raleigh-Durham was intentionally selected because of some obvious differences with Northeast Ohio. Clearly, the Raleigh-Durham area is experiencing dynamic and sustained growth compared with Ohio. However, it is generally recognized that the population in the Raleigh-Durham research triangle is sophisticated, well-educated and metropolitan. This suggests that there are not likely to be substantial differences in expectations about the acceptable level of quality of services between the two regions. A more detailed comparison of the regions would help to identify if there are any important differences in service expectations.

Based on the data provided to the Census of Governments, in 2002 the per capita cost of government in the regions studied varied from a low of $3,349 in the Dayton area to a high of $4,336 in Minneapolis-St. Paul. Northeast Ohio's per capita spending of $3,750 was similar to the Columbus, Ohio region ($3,846) and slightly higher than the Indianapolis region at $3,583 and the Raleigh-Durham region at $3,523.

In addition, the 2002 data provided important information from the regional perspective, such as:

- ***656 governmental entities in Northeast Ohio reported spending $15.88 billion,***

- ***Elementary and secondary education spending totaled $6.03 billion, or 38.3% of all local government spending,***

- ***In total, local governments and schools employed 145,779 employees, which represented 7.5% of all employees in Northeast Ohio, and***

- ***Total expenditures per capita for local governments in Northeast Ohio rose 68% between 1992 and 2002[6]. The Consumer Price Index (Urban Midwest) rose 29% over the same time period.***

The data permit comparisons of multi-county regions, or any combination or groupings of counties or individual reporting entities within counties. In order to show how the data can be used to understand local governments, the balance of this report will focus on how different types

[6] Based on those entities that reported in each Census of Governments from 1992 to 2002.

of questions can be asked, from both a regional and local perspective. Further examples of how to use the data can be found in the companion reports to this report that were developed specifically for Cuyahoga, Stark, Mahoning and Trumbull counties.

Some Key Comparisons – An Overview

Before describing in more detail how to use the databases that have been created for this project, a few key comparisons will be presented. These illustrate the depth and breadth of the information available, and the ability that now exists to begin to compare and contrast local governments.

TABLE 1 provides a basic initial comparison among the regions showing expenditures per capita. TABLE 1 provides the very highest level of comparison, thus, it does not reflect important differences among the regions that are the stories behind the numbers.

TABLE 1		
Total and Per Capita Expenditures		
Combined for All Entities Reporting in Each Region		
2002 Census of Governments		
Regions	Total Expenditures (In 1,000's)	$ Per Capita
Northeast Ohio	$15,882,076	$3,750
Columbus	$7,240,108	$3,846
Dayton	$3,620,814	$3,349
Indiana - Indianapolis	$7,904,962	$3,583
Minnesota - Minneapolis-St. Paul	$14,346,751	$4,336
North Carolina - Raleigh-Durham	$9,327,974	$3,523

While the cost of local government in Northeast Ohio as measured by expenditures per capita was not strikingly different from the other regions examined, there were wide variations in the cost of government when comparing individual counties within Northeast Ohio. TABLE 2 shows this variation. For the 16 counties in Northeast Ohio, the expenditures per capita in 2002 ranged from a low of $1,765 in Carroll County to a high of $5,079 in Cuyahoga County.

TABLE 2		
Total and Per Capita Expenditures		
Combined for All Entities Reporting in Each County		
2002 Census of Governments		
County	Total Expenditures (In 1,000's)	$ Per Capita
Ashland	$126,265	$2,374
Ashtabula	$285,672	$2,773
Carroll	$51,701	$1,765
Columbiana	$272,556	$2,442
Cuyahoga	$6,972,196	$5,079
Geauga	$225,087	$2,429
Lake	$875,496	$3,802
Lorain	$933,058	$3,238
Mahoning	$736,570	$2,914
Medina	$537,220	$3,391
Portage	$535,289	$3,490
Richland	$406,872	$3,169
Stark	$1,060,861	$2,795
Summit	$1,955,824	$3,581
Trumbull	$605,079	$2,712
Wayne	$302,330	$2,679
REGION TOTAL	$15,882,076	$3,750

Another level of detail is provided by identifying what services are driving costs for local governments. To illustrate, TABLE 3 shows the five highest categories of expense for all governments in Northeast Ohio in 2002[7]. These five areas represented 61.8% of total expenses in the region.

[7] General-Other includes central service agencies, unallocated insurance and retirement contributions and other miscellaneous categories, Public Assistance Programs combine Census function codes 67, 68, 74, 75, 77 and 79 (various welfare assistance categories), Census Health – Other category includes all public health expenses except those associated with a public hospital.

TABLE 3					
Top 5 Expenditures by Function in the Northeast Ohio Region					
2002 Census of Governments					
Northeast Ohio Region		Expenditures by Function			
Item Code	Spending by Function	Total Expenditures $ In $1,000s ('02)	% of Total Expenditures	Expenditures per Capita	
12	Elementary & Secondary Education	$6,083,182	38.3%	$1,436	
89	General - Other	$1,165,184	7.3%	$275	
**	Public Assistance Programs **	$922,325	5.8%	$218	
32	Health - Other	$897,012	5.6%	$212	
62	Police Protection	$759,568	4.8%	$179	

These three tables provide a quick overview of the types of analyses that can be performed using the databases provided. The database provides detailed information about every reporting local government entity in every region. The next sections demonstrate how the data can be used to better understand local governments in Northeast Ohio.

Mining the Data

With the release of this report, a wealth of information about Northeast Ohio governments is readily available online at the website referenced above. The data permit comparisons to be made among the six regions, or among counties and/or individual governments within or among the regions. There will undoubtedly be many different questions that citizens would like to ask in order to better understand Northeast Ohio governments, and the data can be used in myriad ways. CGR's experience in analyzing how local governments work suggests the following key questions provide a good starting point:

1) How can this data be used?

2) How many governments are there in Northeast Ohio?

3) Who does what – What governments provide what functions?

4) What does local government cost?

5) Are governments changing with changing regional economies?

6) How are local governments funded?

Using these six questions as a framework for this report, we:

- Provide an overview of the data,

- Present some observations about what the data say for regional comparisons,
- Indicate why the questions raised by the data are important, and
- Suggest next steps for using the data to identify opportunities for change.

For each of the six questions we address in this report, we provide summary tables based on information extracted from the comprehensive database. As an aid to those interested in mining the data in more depth, CGR has created a number of summary overview tables that can be used as a starting point for further analysis. These tables are provided on the website in the three drop-down menus shown on the Home Page at http://live.cgr.org/NEO/. The tables included in the appendices of this report are among those available on the website. A list of the drop-down tables is provided in Appendix B.

Question 1- How Can This Data Be Used?

Overview

The Census information provides enough detail on types of revenues and expenditures to gain a very useful initial assessment of each governmental entity. Revenues are reported from a variety of major federal, state and local sources. Local revenue sources are reported by major categories such as property tax, sales tax, income tax and other key locally-imposed taxes and fees. Expenditures are reported in approximately 30 different functional categories for current service costs, capital expenditures and debt payments. Thus, the Census information allows one to ask fundamental questions such as “Where do the funds come from to run each governmental entity?” and “How much does each governmental entity spend in providing a particular function?”

CGR suggests that the best way to use the data is to start by analyzing governments on a function-by-function basis. Or put another way, the data can be used to determine which governments spend money on which specific functions. A functional approach quickly identifies how many governmental entities are involved in making expenditures on the same types of services and how much is being spent. **This is a good indicator of opportunities to work together or combine services.**

In addition to the primary Census-derived database for local governments, CGR prepared a database that provides detailed information about public school districts in each county and region, using information available from the National Center for Education Statistics (NCES). This data will allow a detailed comparison of each district to identify how much each district is spending on various public school functions and categories. The NCES data also provide detail (which is not available in the Census data) about populations being served (e.g., number of students by grade, income characteristics of the student body) and school staffing figures. From this information, key quality indicators can be developed, such as pupil/teacher ratios. **This data, like the Census data, can identify a wide range of potential collaboration and improvement opportunities.**

Observations

In subsequent questions, CGR illustrates how comparing government entities can identify a wide range of improvement opportunities. To illustrate this approach, CGR presents tables that include comparisons among the six regions, and among the six largest counties or county pairs. Similar comparisons can be made for any groups.

Why This is Important

An initial review of a functional analysis of local governments focused on "who does what" can help to identify how many governments are involved in functions that could or should be managed by thinking beyond the boundaries imposed by local jurisdictions.

Next Steps

Examples of how to use the data to identify opportunities are provided in the questions that follow.

Question 2 – What Local Governments Are Included in the Analysis?

Overview

It is difficult to assess local governments and their finances in Northeast Ohio because a comprehensive listing of all local governments does not exist. CGR conducted extensive interviews with local, regional, academic and statewide agencies seeking to determine and count the number of local governments and the functions they provide. We created a large database for the major counties in Northeast Ohio that listed the number and type of government entities reported by various sources within Ohio and the government entities reported in the Census of Governments. There were significant inconsistencies among these sources. Even the Census of Governments showed wide variations of counts between 1992, 1997 and 2002. The Census Bureau told CGR that the 1997 Census of Governments was the most comprehensive listing, and that many governments did not respond to the 2002 Census. For Northeast Ohio, the total count of governments was 852 in 1997 and 656 in 2002.

TABLE 4 illustrates this problem by comparing the number of entities reporting to the 2002 Census to the best database from the state. The most comprehensive listing of local government entities is available from the Ohio Municipal Advisory Council (OMAC), which is a private statistical reporting service organized in 1931 to provide municipal bond industry participants and underwriters with statistical data on Ohio municipal securities.

TABLE 4
Different Counts of Government Entities from Two Data Sources
In the Northeast Ohio Region

Entity Type[1]	# Reporting in 2002 Census	# Reported in OMAC[2]
County	16	16
Municipal	169	238
Township	164	254
Special District	99	193
Independent School District	208	208
TOTAL REPORTING	656	909

1. As defined by the Census. Municipal includes cities and villages
2. Ohio Municipal Advisory Council as of May, 2008

Observations

TABLE 4 illustrates the challenge of identifying all forms of local government in Northeast Ohio. Differences in counting local governments were also found in the comparison regions. As a consequence, CGR chose to use the Census of Governments as the standard for reporting. The 1997 Census of Governments is the most comprehensive listing and comes closest to the OMAC listing. CGR found, for all six regions included in the database, that the number of entities reported in 2002 was less than in 1997, so this was not just a Northeast Ohio phenomenon. As a result, in making comparisons of regions or between groups across time, it is important to only use entities that consistently reported in each time period.

Why This is Important

The absence of a comprehensive database that identifies all governments and includes cost and revenue data reported on a consistent basis makes it challenging for the public to monitor and evaluate the performance of local governments in Northeast Ohio. The databases and summary tables prepared by CGR contain cost and revenue measures for all local governments reported in the Census of Governments. We cannot include information from the governmental units that don't provide data to the Census. **As a result, while fair comparisons can be made among**

Census respondents, our data tabulations are conservative since the expenditures of non-respondents would only drive spending totals higher if they had been reported[8].

Next Steps

CGR strongly suggests that every effort should be made to ensure that all local government entities in Northeast Ohio complete and submit the 2007 Census of Governments. Census officials indicated to CGR that, as of May 1, 2008, response rates to the 2007 Census of Governments have been worse than 2002. The 2007 Census information must be provided to the Census Bureau by July 1, 2008. We also suggest that the state of Ohio initiate a program to systematically collect cost and revenue information from every governmental entity, and make that data available to the general public. Two states that collect and report data in this way are New York and Virginia.

Question 3 – Who Does What – What Governments Provide What Functions?

Overview

A good starting point for understanding and comparing local governments is to identify how many governments provide the same function. As noted above, the 1997 Census provides the most comprehensive count of local governments in Northeast Ohio, thus CGR suggests using the 1997 data for an initial assessment of who does what.

TABLE 5 summarizes key information about the number of governments reporting expenditures in the comparison regions.

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[8] CGR used Census population estimates for 1992, 1997 and 2002, however, in many cases, Census does not provide estimates for smaller entities below the county level. Thus, CGR could not adjust total population figures downward to account for entities that did not respond. Accordingly, all per capita figures reported throughout are based on total population estimates for the region, sub-region or county as shown in the tables. As a result, per capita figures shown under report what actual per capita figures would be to the extent that reported expenditure and revenue information under counts true total figures because some entities did not report.

TABLE 5								
Number of Government Entities Reporting in Total								
(1997 Population Data & 1997 Census of Governments)								
Regions	Population	County	Municipal	Township	Special Dist.	School Dist.	Total Entities	Persons/Entity
Northeast Ohio	4,205,212	16	234	249	130	223	852	4,936
Columbus	1,748,572	12	114	195	82	87	490	3,569
Dayton	1,097,330	7	88	87	49	69	300	3,658
Indiana	2,031,494	15	122	179	226	76	618	3,287
Minnesota	3,036,525	16	233	209	98	114	670	4,532
North Carolina*	2,311,407	16	93	0	63	16	188	12,295
*School districts in North Carolina are run by county governments.								

Observations

TABLE 5 provides an overview of the variations in the number of local governments in the comparison regions and counties. For example, it shows that North Carolina's local governance structure, where major functions including local schools are managed at the county level, has far fewer local government structures. TABLE 5 also highlights that Indiana has more special districts than the other regions. However, as an example of the line of questioning that would be initiated by looking at the results of TABLE 5, CGR researched why Indiana reported so many special districts. The answer is because school capital costs are managed by special districts. Thus, backing out 76 capital fund special districts would have shown Indiana with 150 special districts – somewhat higher than other regions but far from being an obvious outlier. The adjusted persons/entity ratio for Indiana backing out the capital funding districts would be 3,748.

Why This is Important

TABLE 5 is a starting point for developing a contextual understanding of local government costs. Examining how many governments are involved in providing specific functions, and the associated cost differences, will prove very useful, as discussed in Question 4. Continuing with that line of questioning, it is possible to use the database to create tables that show the number of governmental entities and the associated expenditure, on a function-by-function basis. Appendix C presents a set of tables derived from the database for the six regions.

Expenditure information does not in-and-of itself indicate how a government entity provides a function[9]. It does, however, indicate when a

[9] The Census data are not refined enough to indicate whether or not a reporting entity has personnel costs in the functional area, i.e., uses its own employees, or contracts for that service with another entity.

government is involved in making budget decisions about what services to provide.

By examining the tables in Appendix C, it is possible to make at least an initial determination about making fair apples-to-apples comparisons. For example, one immediately apparent anomaly is that the North Carolina region has a very high cost for Electric Utilities (Census function 92), which represents 13% of total expenditures. The region that is next highest is Indiana at 4.6% of total expenditures, with the remaining four regions (including the three in Ohio) at under 2%. Thus, a fair comparison of total expenditures among the regions would adjust for that clear regional difference. Backing out the Electric Utilities expenditures to the percentage level of Indiana, (say 5% for sake of comparison), North Carolina’s total per capita expenditures for local governments would have been reduced to approximately $3,220. Thus, the gap between North Carolina and the other regions is likely greater than appears in the initial comparison shown in TABLE 1.

Next Steps

TABLE 5 and the tables in Appendix C could be used to initiate more research into specific regional cost differences and why they exist.

Question 4 – What Does Local Government Cost?

Overview

The tables shown in Appendix C provide two different groups of information. The number of entities providing the function within the selected area (such as a region or a county) is shown on the left-hand side. On the right-hand side, comparative cost information is provided. The comprehensive comparison tables show which different types of governments provide the various functions and how the costs for each function are different among the groups.

Observations

The tables in Appendix C clearly indicate that there are differences in costs among regions for providing local government functions. As a general statement, the primary variables that affect the cost of delivery of services are employee costs, service (i.e., quality) expectations, demand differences (created by demographics or geographic differences), structural differences, and, in some cases, differences in what functions are provided by local governments in the various regions. Clearly, the largest component of costs for all except the most capital intensive functions are personnel costs. These are driven by both the number of employees and the salaries and benefits of those employees.

The Census data do not provide the level of detail necessary to assess the extent to which these different components explain the cost differences shown in the data. This is why CGR suggests that the comparisons that can be made from the data are only a starting point for identifying opportunities. **Further analysis of the causes for the cost variations will uncover areas where changing the structure of local governments ("who does what") could yield worthwhile cost efficiencies.**

It is also important to note that aggregate cost differences need to be adjusted for different functions provided by different governments. For example, as noted in the previous question, a fair comparison among counties would adjust for the fact that North Carolina includes in its costs of governments municipal electric functions to a much greater extent than other regions in the comparison. Similar regional differences can explain some of the other cost differentials, although on a smaller scale.

Why This is Important

Although regional cost drivers need to be accounted for, after making those adjustments, this methodology provides a systematic way to compare the costs of local governments.

Next Steps

A reasonable way to proceed is to examine costs across functions where the regional cost drivers are likely to be similar, and drill down into those areas to identify more specific reasons for the cost differentials. Examples are presented in the next question.

Question 5 – Are Governments Changing With Changing Regional Economies?

Overview

Some observers have noted that the cost of local governments has continued to increase in Northeast Ohio while the population has remained relatively static. **A reasonable question to ask is whether individual governments within Northeast Ohio, and governments across the region, have adjusted over time in the same way as governments in comparison regions.**

Observations

In order to understand how local government expenditures changed over time, CGR identified every entity that reported in each Census of

Governments (i.e., reported in 1992, 1997 and 2002) and compared expenditures across time for both Total Expenditures and by types of government[10]. The percentage change in the Consumer Price Index as reported by the U.S. Bureau of Labor Statistics for the same time periods was also identified[11]. Changes over time are shown below on a per capita basis matching 1992, 1997 and 2002 population estimates with the corresponding Census of Governments information[12].

TABLE 6 shows changes over each of the five-year periods in both total local government expenses and population. FIGURE 1, based on TABLE 6, summarizes TABLE 6 information graphically. FIGURE 1 shows that local government expenditures per capita increased 68% for local governments in Northeast Ohio from 1992 to 2002, or more than 2.3 times the rate of inflation[13]. Further comparisons of the data in TABLE 6 show that there are interesting regional variations in changes over time. For example, although the per capita change in the North Carolina region grew only 31% compared with 68% in NEO, overall total costs in the North Carolina region grew 65% compared with 70% in NEO. The substantial difference in the per capita growth rates is explained primarily by the fact that the North Carolina region experienced a 27% population growth over 10 years, compared with a 1% population growth in Northeast Ohio.

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[10] As reported in current dollars in each Census.
[11] For this comparison, Annual C.P.I.- Midwest Urban was used.
[12] Thus, expenditures per capita is a way to account for changes in the size of the population being served as well as changes in expenditures.
[13] CGR used total (i.e., county or regional) population for the calculation of per capita comparisons. This approach is appropriate for expenditures that are clearly distributed across the entire regional population--for example, county and school district costs--and which were fully reported to the Census of Governments. For those services not fully reported to the Census or those only paid by certain municipal jurisdictions, in the interest of consistency, CGR chose to calculate per capita figures using the same entire population estimates. Certain municipal costs show up as costs only to some municipal taxpayers. For example, only some municipalities have fire or police costs. Although these costs might be assigned to specific municipal populations rather than the entire population in the region, it can be argued that the services provided have some regional benefit, and their related costs are still part of the regional government cost mosaic. To assess the precision of this approach, CGR conducted a sensitivity analysis on the per capita calculations for a sample of specific services using only population figures for those local governments that reported (i.e., excluding population for non-reporting governments). Although per capita costs using this methodology were somewhat higher, the relative ranking of government costs across the peer regions was not dramatically different. Our conclusion is that the tables presented in this report using total populations of counties or regions to derive per capita costs for specific functions provide a fair picture of the relative differences in costs between the regions, but it needs to be recognized that the absolute per capita costs are subject to error in the range of +/- 10% due to problems of non-reporting inherent in the Census of Governments information.

The data can also be used to identify how costs have changed over time for various types of governments. TABLES 7A-7C and the corresponding FIGURES 2A-2C show changes for the Census government types reported in each region. For example, TABLE 7A shows that for the 16 county governments in Northeast Ohio, total reported expenditures increased by 77% on a per capita basis between 1992 and 2002. TABLE 7A also shows that, by comparison, the 16 counties in the North Carolina region saw a 46% increase in expenditures per capita. It is important to note that the county expenditures in North Carolina included school district costs, since there are county school districts in North Carolina. This is also reflected in TABLE 7C and FIGURE 2C, where school district costs are not shown separately for North Carolina at this summary level (although the data do permit direct comparisons with more detailed analysis).

TABLE 6

Change in Total Expenses ($ in 1000s) & Population Over Time - REGIONAL Comparisons

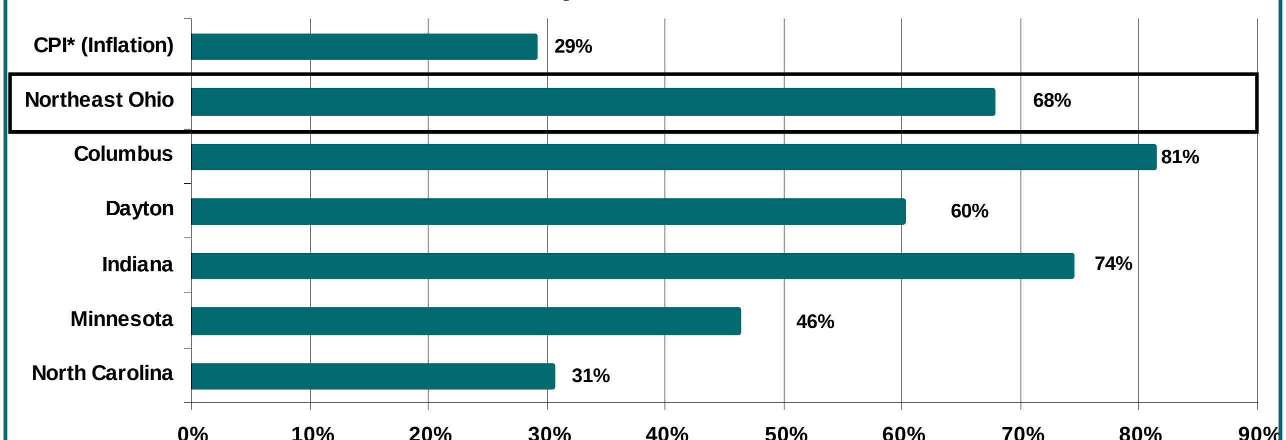
Entities That Reported in 1992, 1997 & 2002 Census of Governments

	# Total Entities Reporting in 2002 Census		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
NEO	**656**	**Total Exp.**	$9,249,295	$11,413,858	23%	$15,730,335	38%	70%
		Population	4,175,050	4,205,212	1%	4,235,623	1%	1%
		$ Per Capita	$2,215	$2,714	23%	$3,714	37%	68%
Columbus	**343**	**Total Exp.**	$3,461,694	$4,488,915	30%	$7,101,222	58%	105%
		Population	1,663,326	1,748,572	5%	1,882,525	8%	13%
		$ Per Capita	$2,081	$2,567	23%	$3,772	47%	81%
Dayton	**216**	**Total Exp.**	$2,188,077	$2,653,388	21%	$3,461,275	30%	58%
		Population	1,094,659	1,097,330	0%	1,081,244	-1%	-1%
		$ Per Capita	$1,999	$2,418	21%	$3,201	32%	60%
Indiana	**560**	**Total Exp.**	$3,670,946	$4,662,691	27%	$7,299,347	57%	99%
		Population	1,933,318	2,031,494	5%	2,206,019	9%	14%
		$ Per Capita	$1,899	$2,295	21%	$3,309	44%	74%
Minnesota	**604**	**Total Exp.**	$8,229,819	$10,305,936	25%	$13,933,491	35%	69%
		Population	2,856,514	3,036,525	6%	3,309,131	9%	16%
		$ Per Capita	$2,881	$3,394	18%	$4,211	24%	46%
North Carolina	**154**	**Total Exp.**	$5,442,016	$6,781,012	25%	$8,986,983	33%	65%
		Population	2,092,681	2,311,407	10%	2,647,519	15%	27%
		$ Per Capita	$2,600	$2,934	13%	$3,394	16%	31%

FIGURE 1

Entities That Reported in 1992, 1997 & 2002 Census of Govt.

Change in Total Regional Government Expenditures Per Capita 1992-2002



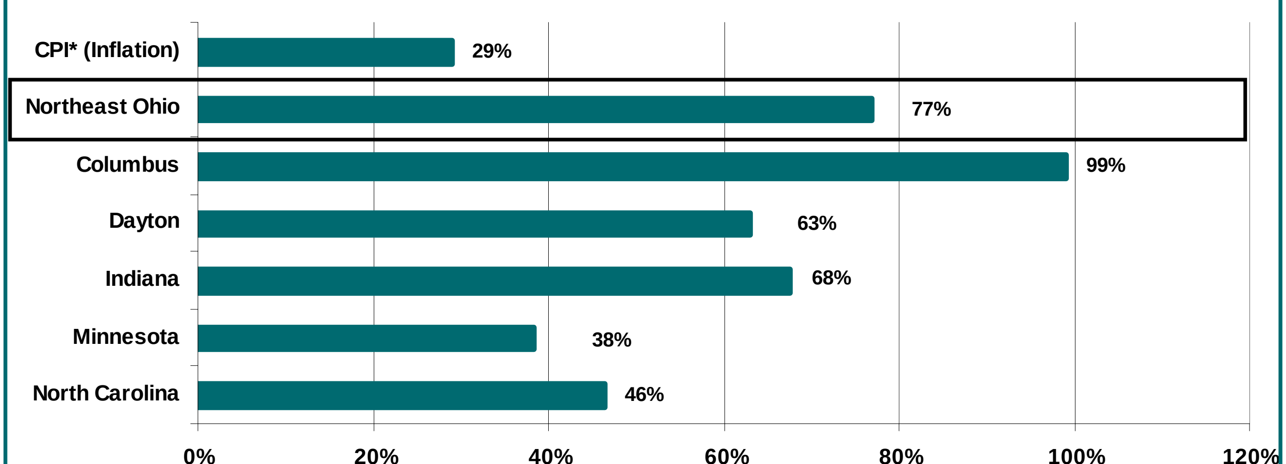
*Consumer Price Index - Midwest Urban

TABLE 7A								
Change in Total Expenses ($ in 1000s) & Population Over Time - COUNTY Governments within the Regions								
Entities That Reported in 1992, 1997 & 2002 Census of Governments								
	# Total Counties Reporting in 2002 Census		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
NEO	16	Total Exp.	$2,288,361	$2,784,195	22%	$4,104,357	47%	79%
		Population	4,175,050	4,205,212	1%	4,235,623	1%	1%
		$ Per Capita	$548	$662	21%	$969	46%	77%
Columbus	12	Total Exp.	$765,586	$992,149	30%	$1,724,108	74%	125%
		Population	1,663,326	1,748,572	5%	1,882,525	8%	13%
		$ Per Capita	$460	$567	23%	$916	61%	99%
Dayton	7	Total Exp.	$548,874	$648,633	18%	$883,389	36%	61%
		Population	1,094,659	1,097,330	0%	1,081,244	-1%	-1%
		$ Per Capita	$501	$591	18%	$817	38%	63%
Indiana	15*	Total Exp.	$537,671	$685,659	28%	$1,027,977	50%	91%
		Population	1,933,318	2,031,494	5%	2,206,019	9%	14%
		$ Per Capita	$278	$338	21%	$466	38%	68%
Minnesota	16	Total Exp.	$1,976,535	$2,279,099	15%	$3,167,550	39%	60%
		Population	2,856,514	3,036,525	6%	3,309,131	9%	16%
		$ Per Capita	$692	$751	8%	$957	28%	38%
North Carolina	16**	Total Exp.	$2,952,279	$3,965,388	34%	$5,470,290	38%	85%
		Population	2,092,681	2,311,407	10%	2,647,519	15%	27%
		$ Per Capita	$1,411	$1,716	22%	$2,066	20%	46%
*Marion County is not included in this count because it was consolidated with the city of Indianapolis.								
**North Carolina counties also run public schools, thus school costs are also included in the North Caorlina figures but not in figures in the other regions.								

FIGURE 2A

Entities That Reported in 1992, 1997 & 2002 Census of Govt.

Change in Total County Government Expenditures Per Capita 1992-2002 (within regions)



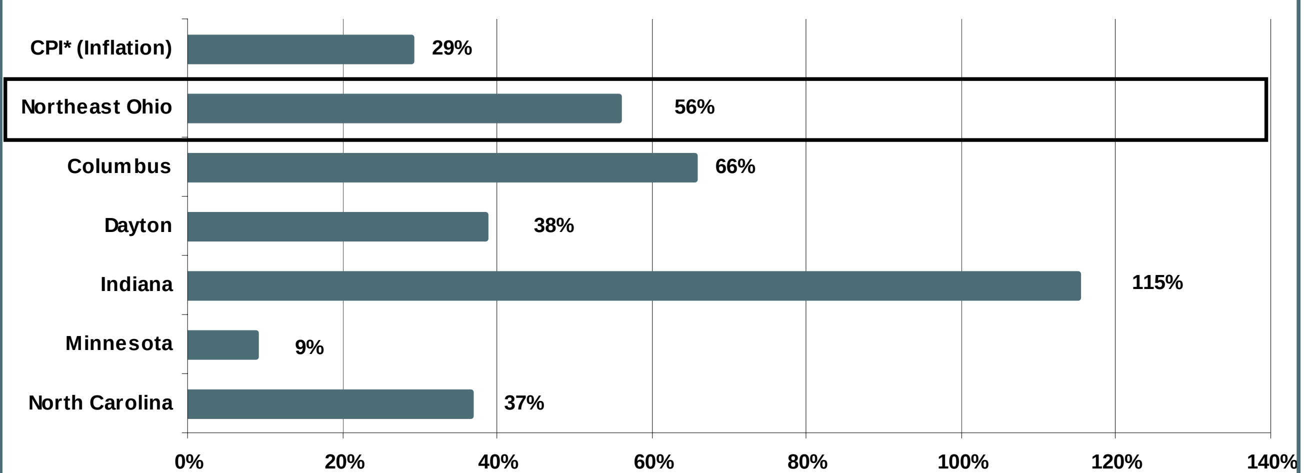
*Consumer Price Index - Midwest Urban

TABLE 7B									
Change in Total Expenses ($ in 1000s) & Population Over Time - MUNICIPAL & TOWNSHIP Govts within the Regions									
Entities That Reported in 1992, 1997 & 2002 Census of Governments									
	# Total Municipals Reporting in 2002 Census		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
NEO	333	Total Exp.	$2,600,630	$3,197,264	23%	$4,107,189	28%	58%
		Population	4,175,050	4,205,212	1%	4,235,623	1%	1%
		$ Per Capita	$623	$760	22%	$970	28%	56%
Columbus	198	Total Exp.	$1,084,807	$1,464,738	35%	$2,032,279	39%	87%
		Population	1,663,326	1,825,886	10%	1,882,525	3%	13%
		$ Per Capita	$652	$802	23%	$1,080	35%	66%
Dayton	112	Total Exp.	$641,338	$686,135	7%	$877,195	28%	37%
		Population	1,094,659	1,097,330	0%	1,081,244	-1%	-1%
		$ Per Capita	$586	$625	7%	$811	30%	38%
Indiana	262	Total Exp.	$1,457,412	$1,941,377	33%	$3,575,417	84%	145%
		Population	1,933,318	2,031,494	5%	2,206,019	9%	14%
		$ Per Capita	$754	$956	27%	$1,621	70%	115%
Minnesota	433	Total Exp.	$3,169,021	$3,260,148	3%	$3,999,473	23%	26%
		Population	2,856,514	3,036,525	6%	3,309,131	9%	16%
		$ Per Capita	$1,109	$1,074	-3%	$1,209	13%	9%
North Carolina	96	Total Exp.	$1,396,844	$1,814,344	30%	$2,415,373	33%	73%
		Population	2,092,681	2,311,407	10%	2,647,519	15%	27%
		$ Per Capita	$667	$785	18%	$912	16%	37%

FIGURE 2B

Entities That Reported in 1992, 1997 & 2002 Census of Govt.

Change in Total Municipal &Township Government Expenses Per Capita '92-'02 (within regions)



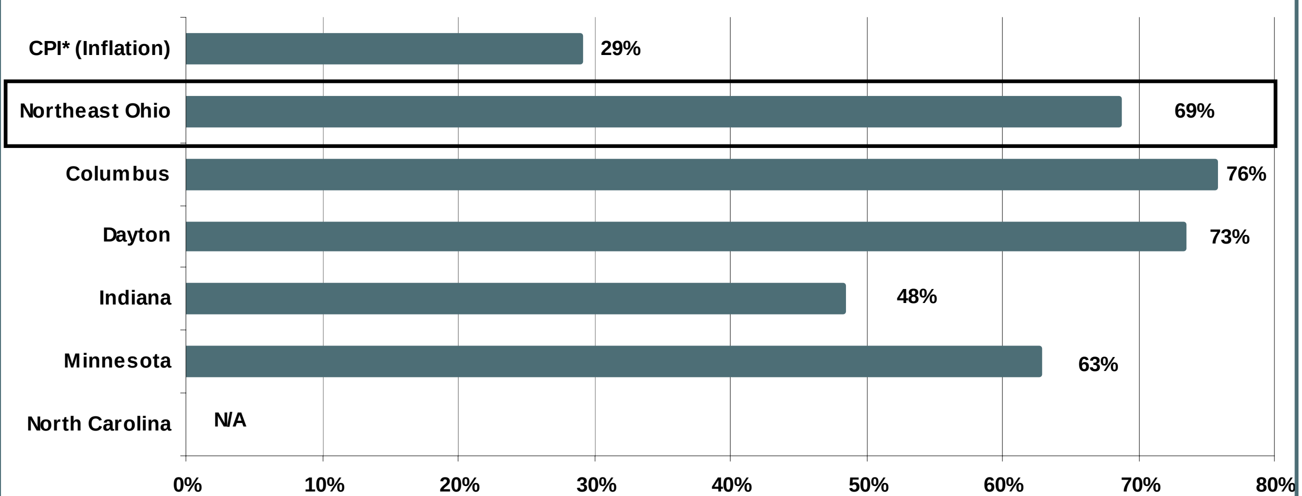
*Consumer Price Index - Midwest Urban

TABLE 7C								
Change in Total Expenses ($ in 1000s) & Population Over Time - INDEPENDENT SCHOOL DISTRICTS within the Regions								
Entities That Reported in 1992, 1997 & 2002 Census of Governments								
	# Total Ind. Sch. Districts Reporting in 2002 Census		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
NEO	208	Total Exp.	$3,813,797	$4,755,649	25%	$6,524,286	37%	71%
		Population	4,175,050	4,205,212	1%	4,235,623	1%	1%
		$ Per Capita	$913	$1,131	24%	$1,540	36%	69%
Columbus	79	Total Exp.	$1,481,010	$1,883,215	27%	$2,943,610	56%	99%
		Population	1,663,326	1,748,572	5%	1,882,525	8%	13%
		$ Per Capita	$890	$1,077	21%	$1,564	45%	76%
Dayton	62	Total Exp.	$902,087	$1,174,068	30%	$1,543,889	31%	71%
		Population	1,094,659	1,097,330	0%	1,081,244	-1%	-1%
		$ Per Capita	$824	$1,070	30%	$1,428	33%	73%
Indiana	71	Total Exp.	$1,462,282	$1,861,463	27%	$2,475,300	33%	69%
		Population	1,933,318	2,031,494	5%	2,206,019	9%	14%
		$ Per Capita	$756	$916	21%	$1,122	22%	48%
Minnesota	94	Total Exp.	$2,845,381	$4,131,536	45%	$5,362,365	30%	88%
		Population	2,856,514	3,036,525	6%	3,309,131	9%	16%
		$ Per Capita	$996	$1,361	37%	$1,620	19%	63%
North Carolina[1]	0	Total Exp.	N/A					
		Population	2,092,681	2,311,407	10%	2,647,519	15%	27%
		$ Per Capita	NA					

FIGURE 2C

Entities That Reported in 1992, 1997 & 2002 Census of Govt.

Change in Independent School District Expenses Per Capita '92-'02 (within regions)



*Consumer Price Index - Midwest Urban

Why This is Important

This approach provides another systematic way of comparing cost drivers by focusing on expenditures across types of local governments. The companion detailed county-level reports for Cuyahoga, Stark, Mahoning and Trumbull counties describe what can be found by using an approach that compares expenditures by types of functions across local governments.

Next Steps

Once significant cost differences have been identified, pursuing a series of "why" questions can potentially lead to identification of opportunities.

Question 6 – How Are Local Governments Funded?

Overview

While one critical perspective for evaluating governments is to understand what services are being provided at what cost, the flip side is to understand how local governments are funded. The database provides very useful insights into differences in the sources of revenues for local governments. The principal differences are driven by state and regional policy differences in laws that govern taxing authority. **Thus, making major changes to revenue sources for local governments in Northeast Ohio will likely require significant policy shifts.**

TABLE 8 provides an overview of the major revenue sources for the local governments in the different regions, based upon the Census of Governments revenue categories[14]. Additional details about specific revenue categories provided by the Census are contained in the master database. TABLE 9 provides an example of the level of detail available, focusing on just the specific types of local tax revenues in each region.

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[14] The percentages shown in the table below apply to all local government entities within each respective county. Detailed information about federal, state and local revenues is available in the database for each individual entity, which can be used to determine variations in funding and how funding streams (e.g. federal or state funding) are related to local expenditures.

TABLE 8			
Sources of Revenue ($ in 1000s) in the Six Regions			
Source: 2002 Census of Governments			
Sources of Revenue in Northeast Ohio			
Account Code	Account Description	Total	% of Total
A	Current Charges Total	$1,863,172	11.7%
A91-A94	Utility Revenue	$719,661	4.5%
B	Federal Intergov. Revenue Total	$561,033	3.5%
C	State Intergov. Revenue Total	$5,422,677	34.0%
D	Local Intergov. Revenue Total	$211,596	1.3%
T	Tax Revenue Total	$6,086,233	38.1%
U	Miscellaneous Revenue	$1,102,869	6.9%
Total Revenues		*$15,967,241*	
Sources of Revenue in Columbus Region			
Account Code	Account Description	Total	
A	Current Charges Total	$807,654	11.3%
A91-A94	Utility Revenue	$273,046	3.8%
B	Federal Intergov. Revenue Total	$456,504	6.4%
C	State Intergov. Revenue Total	$2,115,753	29.7%
D	Local Intergov. Revenue Total	$99,929	1.4%
T	Tax Revenue Total	$2,895,782	40.6%
Total Revenues		*$7,124,781*	
Sources of Revenue in Dayton Region			
Account Code	Account Description	Total	
A	Current Charges Total	$440,649	11.8%
A91-A94	Utility Revenue	$153,336	4.1%
B	Federal Intergov. Revenue Total	$138,335	3.7%
C	State Intergov. Revenue Total	$1,309,666	35.0%
D	Local Intergov. Revenue Total	$51,009	1.4%
T	Tax Revenue Total	$1,351,213	36.1%
U	Miscellaneous Revenue	$302,543	8.1%
Total Revenues		*$3,746,751*	
Sources of Revenue in Indiana Region			
Account Code	Account Description	Total	
A	Current Charges Total	$1,312,356	15.6%
A91-A94	Utility Revenue	$998,125	11.8%
B	Federal Intergov. Revenue Total	$125,627	1.5%
C	State Intergov. Revenue Total	$2,215,592	26.3%
D	Local Intergov. Revenue Total	$596,946	7.1%
T	Tax Revenue Total	$2,562,197	30.4%
U	Miscellaneous Revenue	$579,304	6.9%
X	Employment Retirement	$48,442	0.6%
Total Revenues		*$8,438,589*	
Sources of Revenue in Minnesota Region			
Account Code	Account Description	Total	
A	Current Charges Total	$2,209,086	15.7%
A91-A94	Utility Revenue	$543,348	3.9%
B	Federal Intergov. Revenue Total	$515,456	3.7%
C	State Intergov. Revenue Total	$5,270,452	37.4%
D	Local Intergov. Revenue Total	$333,452	2.4%
T	Tax Revenue Total	$3,865,263	27.5%
U	Miscellaneous Revenue	$1,458,129	10.4%
X	Employment Retirement	($121,239)	-0.9%
Total Revenues		*$14,073,947*	
Sources of Revenue in North Carolina Region			
Account Code	Account Description	Total	
A	Current Charges Total	$1,620,863	17.4%
A91-A94	Utility Revenue	$1,432,182	15.4%
B	Federal Intergov. Revenue Total	$222,531	2.4%
C	State Intergov. Revenue Total	$2,941,955	31.7%
D	Local Intergov. Revenue Total	$271,445	2.9%
T	Tax Revenue Total	$2,374,759	25.6%
U	Miscellaneous Revenue	$429,818	4.6%
X	Employment Retirement	$106	0.0%
Total Revenues		*$9,293,659*	

TABLE 9 2002 Revenue from Local Taxes in Each Region (2002 Census of Governments & 2002 Population Data)				
Census Category	Function Description	Total (in $1000s)	$ Per Capita	% of Total Revenues
	NORTHEAST OHIO			
T	**Tax Revenue Total**	**$6,086,233**	**$1,437**	**38.1%**
T01	Tax - Property	$4,077,005	$963	25.5%
T40	Tax - Individual Income	$1,251,096	$295	7.8%
T09	Tax - Total General Sales	$516,245	$122	3.2%
T99	Tax - Not Elsewhere Classified	$153,428	$36	1.0%
T19	Tax - Other Selective Sales	$36,738	$9	0.2%
T24	Tax - Motor Vehicle License	$34,705	$8	0.2%
T10	Tax - Alcoholic Beverage Sales	$9,782	$2	0.1%
T16	Tax - Tobacco Sales	$4,450	$1	0.0%
T15	Tax - Public Utilities	$2,645	$1	0.0%
T13	Tax - Motor Fuels Sales	$139	$0	0.0%
	COLUMBUS			
T	**Tax Revenue Total**	**$2,895,782**	**$1,538**	**40.6%**
T01	Tax - Property	$1,819,975	$967	25.5%
T40	Tax - Individual Income	$742,806	$395	10.4%
T09	Tax - Total General Sales	$206,924	$110	2.9%
T99	Tax - Not Elsewhere Classified	$76,015	$40	1.1%
T19	Tax - Other Selective Sales	$31,066	$17	0.4%
T24	Tax - Motor Vehicle License	$12,631	$7	0.2%
T15	Tax - Public Utilities	$6,358	$3	0.1%
T16	Tax - Tobacco Sales	$7	$0	0.0%
T10	Tax - Alcoholic Beverage Sales	$0	$0	0.0%
T13	Tax - Motor Fuels Sales	$0	$0	0.0%
	DAYTON			
T	**Tax Revenue Total**	**$1,351,213**	**$1,250**	**36.1%**
T01	Tax - Property	$890,747	$824	23.8%
T40	Tax - Individual Income	$283,421	$262	7.6%
T09	Tax - Total General Sales	$140,479	$130	3.7%
T99	Tax - Not Elsewhere Classified	$21,114	$20	0.6%
T24	Tax - Motor Vehicle License	$9,813	$9	0.3%
T19	Tax - Other Selective Sales	$5,403	$5	0.1%
T15	Tax - Public Utilities	$236	$0	0.0%
T10	Tax - Alcoholic Beverage Sales	$0	$0	0.0%
T13	Tax - Motor Fuels Sales	$0	$0	0.0%
	INDIANA			
T	**Tax Revenue Total**	**$2,562,197**	**$1,161**	**30.4%**
T01	Tax - Property	$2,191,104	$993	26.0%
T40	Tax - Individual Income	$264,563	$120	3.1%
T99	Tax - Not Elsewhere Classified	$52,529	$24	0.6%
T19	Tax - Other Selective Sales	$47,479	$22	0.6%
T15	Tax - Public Utilities	$3,751	$2	0.0%
T24	Tax - Motor Vehicle License	$2,771	$1	0.0%
T09	Tax - Total General Sales	$0	$0	0.0%
T13	Tax - Motor Fuels Sales	$0	$0	0.0%
	MINNESOTA			
T	**Tax Revenue Total**	**$3,847,057**	**$1,163**	**27.5%**
T01	Tax - Property	$3,583,224	$1,083	25.6%
T99	Tax - Not Elsewhere Classified	$143,630	$43	1.0%
T15	Tax - Public Utilities	$60,729	$18	0.4%
T19	Tax - Other Selective Sales	$35,192	$11	0.3%
T09	Tax - Total General Sales	$21,646	$7	0.2%
T24	Tax - Motor Vehicle License	$2,636	$1	0.0%
	NORTH CAROLINA			
T	**Tax Revenue Total**	**$2,374,759**	**$897**	**25.6%**
T01	Tax - Property	$1,862,528	$703	20.0%
T09	Tax - Total General Sales	$343,315	$130	3.7%
T99	Tax - Not Elsewhere Classified	$116,111	$44	1.2%
T19	Tax - Other Selective Sales	$42,173	$16	0.5%
T24	Tax - Motor Vehicle License	$7,751	$3	0.1%
T10	Tax - Alcoholic Beverage Sales	$2,881	$1	0.0%

Observations

TABLES 8 and 9 point out important and potentially significant differences in how local governments are funded when comparing Northeast Ohio with other regions. For example, as shown in TABLE 8, state revenues provided to local governments range from a low of 26.3% in the Indiana region to a high of 37.4% in the Minnesota region, with Northeast Ohio at 34%. Local taxes were notably higher in the three Ohio regions than in the other three comparison regions, with Northeast Ohio at the second highest level (38.1%), compared with the lowest local tax burden, which was in the North Carolina region (25.6%). TABLE 9 shows that income taxes represent an important source of local tax income in Ohio, ranging from 7.6% to 10.4% of all revenues received by local governments, whereas in two of the three regions outside Ohio, local income taxes were not a revenue source at all.

Why This is Important

Local tax burdens are a function of two components: costs and revenues. To the extent that local governments can address the cost side of the equation by becoming more efficient, that can directly affect local tax burdens. A complementary strategy that many governments undertake is to obtain additional revenues from non-local sources to help support expenditures. Raising additional revenues in this way represents a cost shift. However, to the extent that decisions about the level of service to be provided drive service delivery costs that have to be funded, seeking non-local tax revenues is a time-honored strategy.

Next Steps

Governments in Northeast Ohio may wish to consider possible options and implications of changing sources of local government revenues as a result of comparing revenue strategies with other governments shown in the database.

Summary

In conclusion, the comprehensive database created by CGR has two objectives. First, it seeks to inform the public discourse on local governments – to provide facts about what they are spending, what they are spending it on, and how they are paying for it. Second, it seeks to provide a way to compare local governments in communities and regions - both inside and outside the state of Ohio – to enable identification of differences in local governments. CGR emphasizes that more detailed research should be undertaken to understand *the causes* of differences that are identified in any comparisons among individual entities, counties or regions. Going down that path of discovery will inevitably identify ways to address the challenge of local government costs identified in *Voices and Choices*.

APPENDIX A

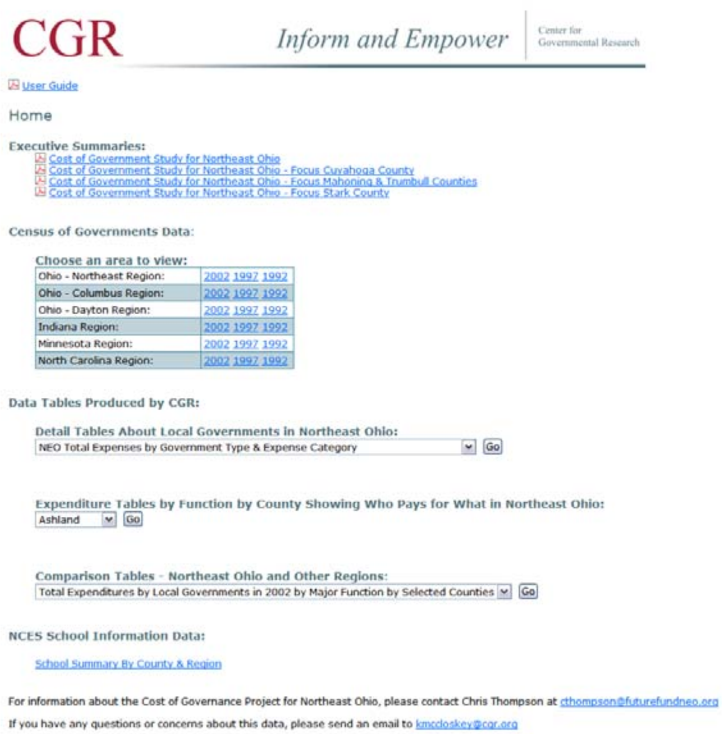
User Guide for Northeast Ohio Local Government Information

TABLE OF CONTENTS

INTRODUCTION

The Government Cost Diagnostic Regional Information for Northeast Ohio is available at this link http://live.cgr.org/NEO. The website can be viewed in both Internet Explorer and Firefox. The website is best viewed at 1280 x 1024 or higher.

Below is a screen shot of the Home page of the website. This user guide is available for download or online viewing by clicking the “User Guide” link on the Home page.



For the Northeast Ohio project, CGR has created database information for Northeast Ohio and five comparison regions. For each region, three data sets from the Census of Governmentsare available for the years 2002, 1997 and 1992.

In addition, basic information about Northeast Ohio and comparison regions has been summarized into table format. These tables are viewable by clicking on the down arrow and then clicking on “Go.” Each table opens in a new window.

Also available on this page is school data for the six regions viewed by clicking on “School Summary By County & Region.” See School Data section below for more information.

USING THE WEBSITE

To begin, choose a region and then the year for which you wish to view data. In the example below, Northeast Ohio Region and 2002 have been selected.

CGR Inform and Empower Center for Governmental Research

Home << Northeast Ohio Region

Please select a county to view: ASHLAND

Please select the type of finance to view: Expenditures

Submit

Summary:

Northeast Ohio - Source: 2002 Census of Governments					
Government Type	County	Municipal	Township	Special District	Independent School District
ASHLAND	1	6	12	3	5
ASHTABULA	1	8	13	7	8
CARROLL	1	4	12	5	2
COLUMBIANA	1	12	10	6	12
CUYAHOGA	1	48	2	7	34
GEAUGA	1	4	11	7	7
LAKE	1	14	3	6	11
LORAIN	1	11	13	7	16
MAHONING	1	8	6	4	15
MEDINA	1	9	12	5	8
PORTAGE	1	5	15	6	12
RICHLAND	1	5	11	4	10
STARK	1	11	12	7	18
SUMMIT	1	12	6	11	18
TRUMBULL	1	5	16	8	21
WAYNE	1	7	10	6	11
TOTAL	**16**	**169**	**164**	**99**	**208**

The Summary screen that appears (shown below) displays the counties within the region and how many government entities have reported. Below this summary table is a map of the region.

The first option is to choose a county and then choose a type of finance. The finance choices are Expenditures, Revenues and Debts & Assets[1].

Once the county and the finance type have been chosen click “Submit.”

[1]Census expenditures and revenues are shown by Census account code and function code. The Classification Manual provides detail about what the Census includes in each account and function codes. See: http://www.census.gov/govs/www/class.html. Once there click on Revenue or Expenditure next to Code Definitions for the definitions and examples of what the Function codes entail.

Basic View

Once the user clicks “Submit,” the following screen will appear, displaying summary data related to the county and type of expenditure (in the example below, Cuyahoga County was selected).

CGR Inform and Empower Center for Governmental Research

Home << Northeast Ohio Region << CUYAHOGA County Expenditures Basic View

Click here to see detailed view

Source: 2002 Census of Governments							
Account Code	Account Description	Total	County	Municipal	Township	Special District	Independent School District
E, F, G, I	Total Expenditures	$6,972,196	$1,787,507	$2,222,979	$3,735	$657,825	$2,300,150
E	Current Charges Total	$5,769,420	$1,555,887	$1,678,429	$3,605	$437,148	$2,094,351
E01	Current Operations - Air Transportation	$61,279	$1,002	$60,277	$0	$0	$0
E03	Current Operations - Miscellaneous Commercial Activities, NEC	$2,216	$0	$2,216	$0	$0	$0
E05	Current Operations - Corrections - Other	$99,457	$88,120	$11,337	$0	$0	$0
E12	Current Operations - Elementary & Secondary Education	$1,930,570	$0	$0	$0	$0	$1,930,570
E18	Current Operations - Other Higher Education	$163,781	$0	$0	$0	$0	$163,781
E23	Current Operations - Financial Administration	$81,049	$36,381	$44,245	$423	$0	$0
E24	Current Operations - Fire Protection	$187,183	$0	$186,196	$987	$0	$0
E25	Current Operations - Judicial and Legal Services	$228,824	$171,000	$57,824	$0	$0	$0
E29	Current Operations - Central Staff Services	$56,847	$16,928	$39,919	$0	$0	$0
E31	Current Operations - General Public Buildings	$31,166	$0	$31,166	$0	$0	$0
E32	Current Operations - Health Services - Other	$343,188	$300,260	$42,894	$34	$0	$0
E36	Current Operations - Own Hospitals	$437,533	$437,533	$0	$0	$0	$0
E44	Current Operations - Regular Highways	$118,434	$17,141	$100,380	$913	$0	$0
E50	Current Operations - Housing & Community Development	$289,067	$4,343	$137,470	$0	$147,254	$0
E52	Current Operations - Libraries	$47,067	$0	$0	$0	$47,067	$0
E59	Current Operations - Natural Resources - Other	$52	$52	$0	$0	$0	$0
E60	Current Operations - Parking Facilities	$5,201	$1,399	$3,802	$0	$0	$0
E61	Current Operations - Parks & Recreation	$105,204	$0	$105,202	$2	$0	$0
E62	Current Operations - Police Protection	$361,440	$24,623	$335,578	$1,239	$0	$0
E66	Current Operations - Protective Inspection and Regulation, NEC	$10,701	$659	$10,042	$0	$0	$0
E68	Current Operations - Welfare, Cash Assistance - Other	$4,185	$4,140	$45	$0	$0	$0
E74	Current Operations - Welfare, Vendor Payments for Medical Care	$32,620	$32,620	$0	$0	$0	$0
E75	Current Operations - Welfare, Vendor Payments for Other Purposes	$126,308	$126,240	$68	$0	$0	$0
E77	Current Operations - Welfare Institutions	$12,437	$12,437	$0	$0	$0	$0
E79	Current Operations - Welfare - Other	$246,760	$242,510	$4,250	$0	$0	$0
E80	Current Operations - Sewerage	$129,355	$8,891	$62,074	$0	$58,390	$0
E81	Current Operations - Solid Waste Management	$66,725	$2,292	$64,427	$6	$0	$0
E87	Current Operations - Sea and Inland Port Facilities	$3,730	$0	$0	$0	$3,730	$0
E89	Current Operations - General - Other	$145,882	$27,316	$118,565	$1	$0	$0
E91	Current Operations - Water Utilities	$154,583	$0	$154,583	$0	$0	$0
E92	Current Operations - Electric Utilities	$98,586	$0	$98,586	$0	$0	$0

The link “Click here to see detailed view” brings up the detailed expenditure data for each type of entity (i.e. County, Municipal, Township, Special District and School District). Scroll bars allow the user to scroll across as well as up and down. The screen shot below displays detailed expenditure data for Cuyahoga County.

Detailed View

For visual clarity, Total, Municipal, and Special District numbers are all shown in black while County, Township, and School District are shown in blue.

The Key, pictured at right, appears on the page.

At any time the user can return to the previous pages by clicking on “Home” or “Northeast Ohio Region.”

Key
Total
County
Municipal
Township
Special District
School District

CGR Inform and Empower Center for Governmental Research

Home << Northeast Ohio Region << CUYAHOGA County Expenditures Basic View << CUYAHOGA County Expenditures Detailed View

Source: 2002 Census of Governments
**Dollars in 1,000s*

Account Code	Total	CUYAHOGA	BAY VILLAGE	BEACHWOOD
E Current Charges Total	**$5,769,420**	**$1,555,887**	**$13,798**	**$19,694**
E01 Current Operations - Air Transportation	$61,279	$1,002	$0	$0
E03 Current Operations - Miscellaneous Commercial Activities, NEC	$2,216	$0	$0	$0
E05 Current Operations - Corrections - Other	$99,457	$88,120	$0	$0
E12 Current Operations - Elementary & Secondary Education	$1,930,570	$0	$0	$0
E18 Current Operations - Other Higher Education	$163,781	$0	$0	$0
E23 Current Operations - Financial Administration	$81,049	$36,381	$811	$1,239
E24 Current Operations - Fire Protection	$187,183	$0	$2,410	$3,736
E25 Current Operations - Judicial and Legal Services	$228,824	$171,000	$232	$463
E29 Current Operations - Central Staff Services	$56,847	$16,928	$703	$449
E31 Current Operations - General Public Buildings	$31,166	$0	$626	$1,540
E32 Current Operations - Health Services - Other	$343,188	$300,260	$284	$0
E36 Current Operations - Own Hospitals	$437,533	$437,533	$0	$0
E44 Current Operations - Regular Highways	$118,434	$17,141	$2,126	$1,314
E50 Current Operations - Housing & Community Development	$289,067	$4,343	$0	$0
E52 Current Operations - Libraries	$47,067	$0	$0	$0
E59 Current Operations - Natural Resources - Other	$52	$52	$0	$0
E60 Current Operations - Parking Facilities	$5,201	$1,399	$0	$0
E61 Current Operations - Parks & Recreation	$105,204	$0	$979	$1,192
E62 Current Operations - Police Protection	$361,440	$24,623	$2,309	$4,856
E66 Current Operations - Protective Inspection and Regulation, NEC	$10,701	$659	$302	$868
E68 Current Operations - Welfare, Cash Assistance - Other	$4,185	$4,140	$0	$0

Key
Total
County
Municipal
Township
Special District
School District

Click here to view a format for copying and pasting.

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If you have any questions or concerns about this data, please send an email to kmccloskey@cgr.org

DATA ANALYSIS

We have provided a link that can be used to copy and paste data from the site into a spreadsheet (such as Excel). This link is shown below the key (see screen shot above).

To capture the entire data set shown, place the cursor at " Source" in the top left-hand corner of the table and select all the data in the table through the bottom row, which reads**Dollars in 1,000s*. Once all the data is selected, left-click and select Copy, then in your spreadsheet, left click and select Paste.

Once pasted into the spreadsheet, the data will look like the table shown below. (Graphics won't appear in the spreadsheet.)

CGR Inform and Empower Center for Governmental Research

Home << Northeast Ohio Region << CUYAHOGA County Expenditures Basic View << CUYAHOGA County Expenditures Detailed View

Source: 2002 Census of Governments			County												
Account Code	Account Description	Total	CUYAHOGA	BAY VILLAGE	BEACHWOOD	BEDFORD	BEDFORD HEIGHTS	BEREA	BROADVIEW HEIGHTS	BROOK PARK	BROOKLYN	BROOKLYN HEIGHTS	CLEVELAND	CLEVELAND HGHTS	CU HE
E	**Current Charges Total**	**$5,769,420**	**$1,555,887**	**$13,798**	**$19,694**	**$18,189**	**$15,397**	**$15,416**	**$13,110**	**$21,326**	**$13,978**	**$4,740**	**$934,687**	**$46,844**	**$7**
E01	Current Operations - Air Transportation	$61,279	$1,002	$0	$0	$0	$0	$0	$0	$0	$0	$0	$60,277	$0	$0
E03	Current Operations - Miscellaneous Commercial Activities, NEC	$2,216	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,216	$0	$0
E05	Current Operations - Corrections - Other	$99,457	$88,120	$0	$0	$0	$0	$148	$104	$0	$110	$0	$5,711	$0	$0
E12	Current Operations - Elementary & Secondary Education	$1,930,570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E18	Current Operations - Other Higher Education	$163,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E23	Current Operations - Financial Administration	$81,049	$36,381	$811	$1,239	$897	$676	$353	$923	$673	$458	$1,678	$6,515	$1,820	$3
E24	Current Operations - Fire Protection	$187,183	$0	$2,410	$3,736	$2,080	$2,166	$1,877	$1,512	$2,926	$2,282	$454	$76,908	$6,083	$2
E25	Current Operations - Judicial and Legal Services	$228,824	$171,000	$232	$463	$240	$253	$1,234	$313	$403	$247	$0	$35,369	$1,616	$0
E29	Current Operations - Central Staff Services	$56,847	$16,928	$703	$449	$434	$737	$306	$2,812	$812	$625	$0	$14,007	$1,324	$0
E31	Current Operations - General Public Buildings	$31,166	$0	$626	$1,540	$317	$1,547	$581	$658	$1,870	$1,022	$0	$651	$2,999	$0
E32	Current Operations - Health Services - Other	$343,188	$300,260	$284	$0	$98	$209	$191	$41	$0	$35	$120	$33,328	$219	$0
E36	Current Operations - Own Hospitals	$437,533	$437,533	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E44	Current Operations - Regular Highways	$118,434	$17,141	$2,126	$1,314	$1,299	$449	$2,012	$1,278	$1,852	$656	$386	$33,615	$2,284	$3
E50	Current Operations - Housing & Community	$289,067	$4,343	$0	$0	$631	$466	$49	$484	$2,379	$0	$0	$114,416	$1,495	$0

Working with the Data

Once the data has been pasted into a spreadsheet, the user can manipulate it as needed. Note that the data includes subtotals for each Account Code – the user should keep this in mind to avoid double-counting when working with the data (highlighted in grey).

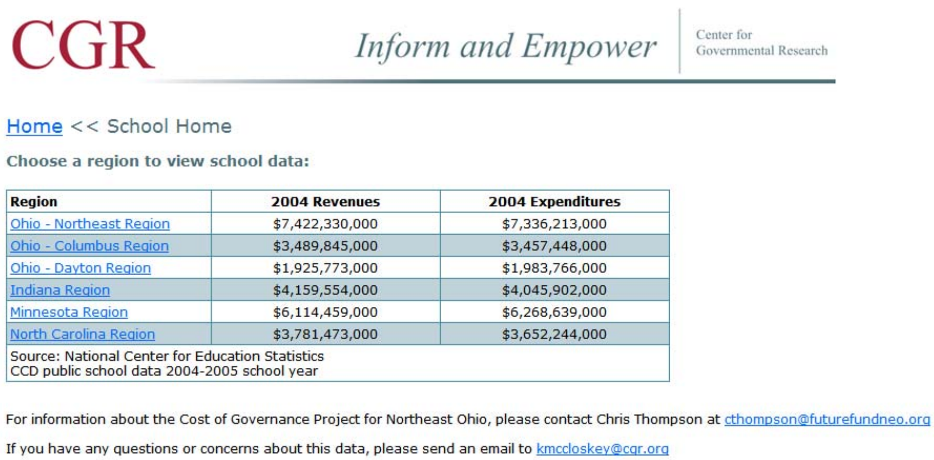
The Grand Total is the sum of the letters **E, F, G** and **I.**

Letters **K, X** and **Z** are already in the totals and including them in the Grand Total would cause double counting. Furthermore, "Intergovernmental" items **(L**, **M, N** and **Q)** are excluded from the totals because they represent flow of money between governments rather than expenditures on particular functions/services.

SCHOOL DATA

School data are available for all regions. The most recent full year of data from the National Center for Education Statistics (NCES) is shown. In some cases, data are not available. For more detail, refer to the NCES website. See section on NCES below.

On the Home page, a link below the table of regions allows the user to access this data (shown below).


CGR Inform and Empower Center for Governmental Research

Home << School Home

Choose a region to view school data:

Region	2004 Revenues	2004 Expenditures
Ohio - Northeast Region	$7,422,330,000	$7,336,213,000
Ohio - Columbus Region	$3,489,845,000	$3,457,448,000
Ohio - Dayton Region	$1,925,773,000	$1,983,766,000
Indiana Region	$4,159,554,000	$4,045,902,000
Minnesota Region	$6,114,459,000	$6,268,639,000
North Carolina Region	$3,781,473,000	$3,652,244,000
Source: National Center for Education Statistics CCD public school data 2004-2005 school year		

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If you have any questions or concerns about this data, please send an email to kmccloskey@cgr.org

Once a region is selected, it brings the user to the screen below where a county can be selected. Click “Submit” after choosing the county to view the County detail.


CGR Inform and Empower Center for Governmental Research

Home << School Home << NEO Region

Please select a county to view: ASHLAND

Submit

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Once the county is selected the user can view:

- School Districts in the selected county (listed alphabetically)
- Number of Schools in the school district
- Number of Teachers in the district
- Number of Students in the district

CGR Inform and Empower Center for Governmental Research

Home << School Home << NEO Region << STARK County

County	NCES Reporting District	Schools	Teachers	Students		
STARK	ALLIANCE CITY	6	215.2	3175	View Schools	View Financials
STARK	ASPIRE ACADEMY, THE	1	2	47	View Schools	View Financials
STARK	CANTON ARTS ACADEMY	1	5.4	81	View Schools	View Financials
STARK	CANTON CITY	28	722.6	11144	View Schools	View Financials
STARK	CANTON CITY SCH DIGITAL ACDMY	1	1	105	View Schools	View Financials
STARK	CANTON LOCAL	5	166.2	2298	View Schools	View Financials
STARK	CANTON LOCAL DIGITAL ACADEMY	1	10	37	View Schools	View Financials
STARK	CARDINAL DIGITAL ACADEMY, INC	1	14	27	View Schools	View Financials
STARK	EAST CANTON DIGITAL ACAD, INC	1	11	26	View Schools	View Financials
STARK	FAIRLESS DIGITAL ACADEMY	1	30	29	View Schools	View Financials
STARK	FAIRLESS LOCAL	5	120.7	1908	View Schools	View Financials
STARK	GOLDEN EAGLE DIGITAL ACADEMY	1	0.5	21	View Schools	View Financials
STARK	HOPE ACADEMY CANTON CAMPUS	1	26.8	432	View Schools	View Financials
STARK	JACKSON LOCAL	6	318.2	5786	View Schools	View Financials
STARK	LAKE LOCAL	5	197.1	3538	View Schools	View Financials
STARK	LIFE SKILLS CENTER CANTON	1	15.8	235	View Schools	View Financials
STARK	LITTLE EAGLE KINDERGARTEN PGM	1	1.3	25	View Schools	View Financials
STARK	LOUISVILLE CITY	6	191.5	3335	View Schools	View Financials
STARK	MARLINGTON LOCAL	5	156.6	2645	View Schools	View Financials
STARK	MASSILLON CITY	8	284.9	4576	View Schools	View Financials
STARK	MASSILLON DIGITAL ACADEMY, INC	1	1	39	View Schools	View Financials
STARK	MINERVA LOCAL	4	130.3	2176	View Schools	View Financials
STARK	NORTH CANTON CITY	7	289.1	4892	View Schools	View Financials
STARK	NORTHWEST LOCAL	5	159.8	2459	View Schools	View Financials
STARK	OSNABURG LOCAL	3	55.5	923	View Schools	View Financials
STARK	PERRY LOCAL	9	266.8	4806	View Schools	View Financials

View Schools

The View Schools link provides a demographic table for the schools in the selected school district (shown below).

CGR Inform and Empower Center for Governmental Research

Home << School Home << NEO Region << STARK County << JACKSON LOCAL District

County	NCES Reporting District	School	Grade	Charter	Teachers	Student Teacher Ratio	Students	Male	Female	Unknown	Native American	Asian	Black	Hispanic	White	Free Lunch	Reduced Lunch
STARK	JACKSON LOCAL	AMHERST ELEMENTARY SCHOOL	PK - 05	No	25.9	19.4	503	258	241	0	1	9	26	2	461	84	40
STARK	JACKSON LOCAL	JACKSON HIGH SCHOOL	09 - 12	No	106.8	17.6	1875	945	922	0	1	43	41	7	1775	75	30
STARK	JACKSON LOCAL	JACKSON MEMORIAL MIDDLE SCHOOL	06 - 08	No	74.8	18.1	1354	625	722	0	0	42	30	13	1262	86	51
STARK	JACKSON LOCAL	LAKE CABLE ELEMENTARY SCHOOL	PK - 05	No	28.9	18.4	531	267	255	0	0	24	10	9	479	37	23
STARK	JACKSON LOCAL	SAUDER ELEMENTARY SCHOOL	PK - 05	No	35.9	19.5	701	371	313	0	0	24	6	0	654	31	18
STARK	JACKSON LOCAL	STRAUSSER ELEMENTARY SCHOOL	PK - 05	No	42.3	19.4	822	412	395	0	0	28	12	9	758	34	21

Source: National Center for Education Statistics CCD public school data 2005-2006 school year

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This table displays information by school on:

- Grade Span
- Charter School
- Total Teachers
- Student/Teacher Ratio
- Total Students
- Male , Female, Unknown
- Race/Ethnicity
- Number of Students Receiving Free Lunch
- Number of Students Receiving Reduced Lunch

View Financials

The Financial link provides district information and financial details. A screen shot is shown below.

CGR *Inform and Empower* Center for Governmental Research

Home << School Home << NEO Region << STARK County << JACKSON LOCAL District

District Information

Region	NEO
County	STARK
District	JACKSON LOCAL
Number of Schools	6
Number of Students	5574
Number of Staff	626
Number of FTE Teachers	317
Student Teacher Ratio	17.6

Financial Details

	Amount	Amount Per Student
Total Revenue	$66,009,000	$11,842
Revenue by Source		
Federal	$1,415,000	
State	$10,730,000	
Local	$53,864,000	
Total Expenditures	$61,739,000	$11,024
Total Current Expenditures	$45,743,000	
Instructional Expenditures	$25,944,000	
Student and Staff Support	$5,243,000	
Administration	$5,934,000	
Operations, Food Service, other	$8,622,000	
Total Capital Outlay	$6,503,000	
Construction	$5,771,000	
Interest on Debt	$8,739,000	

Source: National Center for Education Statistics
CCD public school data 2004-2005 school year

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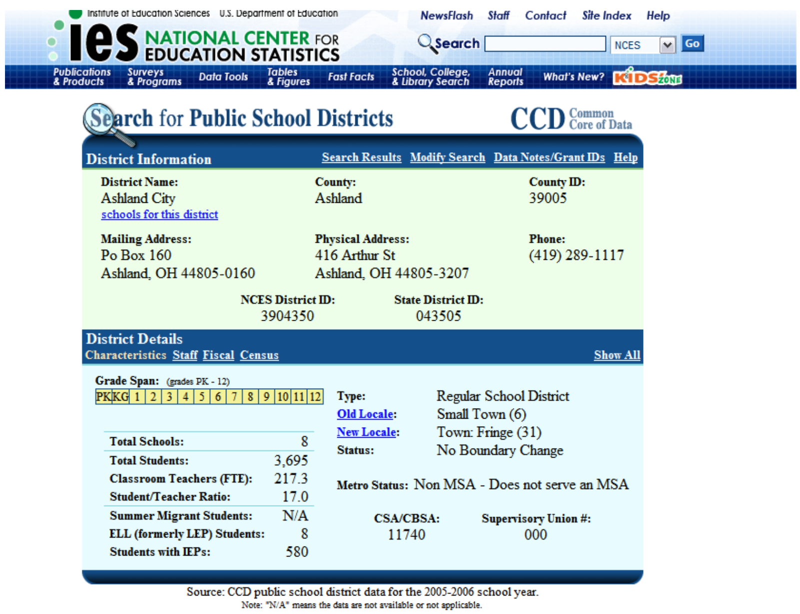
USING NCES

A user can access detailed school information by district at this link http://www.nces.ed.gov/ccd/districtsearch/.

At this page, a user can pick a state and county and click "Search" (see screenshot above). After clicking "Search" the user is brought to a website showing all the school districts in the county. A user can click on a school district and the information will be displayed as shown below.

The information is separated into:

- District Information
- District Details
  - Staff
  - Fiscal
  - Census



APPENDIX B

Tables Available in Drop-Down Menu:

Detail Tables About Local Government in Northeast Ohio:

- NEO Total Expenses By Government Type & Expense Category
- NEO Expenses Per Capita By Expense Category
- NEO Per Capita Expenses By Government Type & Expense Category
- NEO Local Government & School Employment Comparison by County
- NEO Local Government & School Employment Per Capita Comparison by County
- NEO Detailed 2002 Expenditures Per Capita & As Percent of Total by Account Code
- NEO Detailed 2002 Revenues Per Capita & As Percent of Total by Account Code

Tables Available in Drop-Down Menu:

Expenditure Tables by Function by County Showing Who Pays for What in Northeast Ohio:

- Ashland
- Ashtabula
- Carroll
- Columbiana
- Cuyahoga
- Geauga
- Lake
- Lorain
- Mahoning
- Medina
- Portage
- Richland
- Stark
- Summit
- Trumbull
- Wayne

Tables Available in Drop-Down Menu:

Comparison Tables – Northeast Ohio and Other Regions:

- Total Expenditures by Local Governments in 2002 by Major Function by Selected Counties
- Total Expenditures By Government Type & Expense Category in Six Regions
- Total Expenditures by Local Governments in 2002 by Major Function in Six Regions
- Per Capita Expenditure By Government Type & Expense Category in Six Regions
- Local Government & School Employment Comparison by County in Six Regions
- Total Expenditures by Local Governments in 2002 by Major Function in Six Regions
- Total Expenditures by Local Governments in 2002 by Major Function by Selected Large Counties
- Total Expenditures by Local Governments in 2002 by Major Function by Selected Small Counties
- Detailed 2002 Expenditures Per Capita by Account Code in Six Regions
- Detailed 2002 Revenues Per Capita by Account Code in Six Regions
- Total Revenues by Local Governments in 2002 by Major Function by Selected Counties

APPENDIX C

Expenditure Analysis by Region
2002 Census of Governments

Item Code	Northeast Ohio Region (2002 Population - 4,235,623)										
		Number of Entities Spending in Each Function							Expenditures by Function		
	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
12	Elementary & Secondary Education	0	1	1	0	200	**202**	20,968	$6,083,182	38.3%	$1,436
89	General - Other	16	159	117	30	162	**484**	8,751	$1,165,184	7.3%	$275
36	Own Hospitals	4	0	0	1	0	**5**	847,125	$647,436	4.1%	$153
**	Public Assistance Programs **	16	12	7	0	0	**35**	121,018	$922,325	5.8%	$218
62	Police Protection	16	161	42	0	0	**219**	19,341	$759,568	4.8%	$179
32	Health - Other	16	110	89	4	0	**219**	19,341	$897,012	5.6%	$212
50	Housing & Community Development	15	51	0	14	0	**80**	52,945	$516,972	3.3%	$122
94	Transit Utilities	2	4	0	6	0	**12**	352,969	$358,495	2.3%	$85
25	Judicial/Legal	16	82	7	0	0	**105**	40,339	$481,493	3.0%	$114
80	Sewers & Solid Waste	15	120	1	2	0	**138**	30,693	$511,447	3.2%	$121
91	Water	9	80	1	3	0	**93**	45,544	$451,842	2.8%	$107
44	Highways/DPW	16	162	140	0	0	**318**	13,320	$572,854	3.6%	$135
24	Fire Protection	0	127	113	10	0	**250**	16,942	$403,064	2.5%	$95
18	Higher Education	0	0	0	0	19	**19**	222,928	$382,203	2.4%	$90
1	Air Transportation	2	5	0	9	0	**16**	264,726	$164,281	1.0%	$39
61	Parks and Recreation	2	142	50	16	0	**210**	20,170	$268,753	1.7%	$63
92	Electric Utilities	0	17	2	0	0	**19**	222,928	$231,853	1.5%	$55
5	Corrections	15	26	0	0	0	**41**	103,308	$196,521	1.2%	$46
23	Financial Administration	16	167	135	0	0	**318**	13,320	$227,281	1.4%	$54
29	Central Staff Services	16	84	32	0	0	**132**	32,088	$172,443	1.1%	$41
52	Libraries	1	2	1	12	0	**16**	264,726	$117,431	0.7%	$28
	All Other Functions								$350,436	2.2%	$83
	Total of all Expenditures								$15,882,076	100.0%	$3,750

Item Code	Columbus Ohio Region (2002 Population - 1,882,525)										
		Number of Entities Spending in Each Function							Expenditures by Function		
	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
12	Elementary & Secondary Education	0	1	0	0	79	**80**	23,532	$2,889,743	39.9%	$1,535
89	General - Other	12	68	62	14	71	**227**	8,293	$633,545	8.8%	$337
36	Own Hospitals	3	1	0	0	0	**4**	470,631	$125,412	1.7%	$67
**	Public Assistance Programs **	12	3	5	0	0	**20**	94,126	$395,680	5.5%	$210
62	Police Protection	12	66	11	0	0	**89**	21,152	$374,595	5.2%	$199
32	Health - Other	12	37	50	2	0	**101**	18,639	$435,055	6.0%	$231
50	Housing & Community Development	10	13	1	11	0	**35**	53,786	$304,580	4.2%	$162
94	Transit Utilities	1	2	0	3	0	**6**	313,754	$109,363	1.5%	$58
25	Judicial/Legal	12	23	3	0	0	**38**	49,540	$167,469	2.3%	$89
80	Sewers & Solid Waste	12	61	0	3	0	**76**	24,770	$212,383	2.9%	$113
91	Water	6	51	1	2	0	**60**	31,375	$165,119	2.3%	$88
44	Highways/DPW	12	78	85	0	0	**175**	10,757	$296,483	4.1%	$157
24	Fire Protection	2	34	60	8	0	**104**	18,101	$234,989	3.2%	$125
18	Higher Education	0	0	0	0	6	**6**	313,754	$26,170	0.4%	$14
1	Air Transportation	3	3	0	4	0	**10**	188,253	$62,063	0.9%	$33
61	Parks and Recreation	7	63	19	7	0	**96**	19,610	$190,074	2.6%	$101
92	Electric Utilities	0	4	0	0	0	**4**	470,631	$77,607	1.1%	$41
5	Corrections	11	4	0	0	0	**15**	125,502	$93,997	1.3%	$50
23	Financial Administration	12	81	77	0	0	**170**	11,074	$97,121	1.3%	$52
29	Central Staff Services	12	26	11	0	0	**49**	38,419	$75,466	1.0%	$40
52	Libraries	0	4	0	5	0	**9**	209,169	$10,807	0.1%	$6
	All Other Functions								$262,387	3.6%	$139
	Total of all Expenditures								$7,240,108	100.0%	$3,846

Expenditure Analysis by Region
2002 Census of Governments

Item Code	Dayton Ohio Region (2002 Population - 1,081,244)									Expenditures by Function		
		Number of Entities Spending in Each Function										
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
12	Elementary & Secondary Education	0	0	0	0	61	**61**	17,725	$1,427,651	39.4%	$1,320
89	General - Other	6	50	28	12	44	**140**	7,723	$289,158	8.0%	$267
36	Own Hospitals						**0**				
**	Public Assistance Programs **	6	2	0	0	0	**8**	135,156	$265,750	7.3%	$246
62	Police Protection	6	54	7	0	0	**67**	16,138	$217,499	6.0%	$201
32	Health - Other	6	33	27	2	0	**68**	15,901	$132,069	3.6%	$122
50	Housing & Community Development	5	12	0	6	0	**23**	47,011	$86,099	2.4%	$80
94	Transit Utilities	0	1	0	1	0	**2**	540,622	$71,157	2.0%	$66
25	Judicial/Legal	6	18	0	0	0	**24**	45,052	$107,757	3.0%	$100
80	Sewers & Solid Waste	6	37	0	1	0	**44**	24,574	$114,407	3.2%	$106
91	Water	4	41	0	0	0	**45**	24,028	$120,519	3.3%	$111
44	Highways/DPW	6	55	42	0	0	**103**	10,498	$160,665	4.4%	$149
24	Fire Protection	0	36	35	3	0	**74**	14,611	$98,509	2.7%	$91
18	Higher Education	0	0	0	0	4	**4**	270,311	$132,600	3.7%	$123
1	Air Transportation	0	3	0	1	0	**4**	270,311	$27,964	0.8%	$26
61	Parks and Recreation	3	46	7	7	0	**63**	17,163	$59,582	1.6%	$55
92	Electric Utilities	0	5	0	0	0	**5**	216,249	$24,946	0.7%	$23
5	Corrections	5	2	0	0	0	**7**	154,463	$30,211	0.8%	$28
23	Financial Administration	6	58	38	0	0	**102**	10,600	$67,285	1.9%	$62
29	Central Staff Services	6	21	7	0	0	**34**	31,801	$50,084	1.4%	$46
52	Libraries	0	1	0	5	0	**6**	180,207	$17,394	0.5%	$16
	All Other Functions								$119,508	3.3%	$111
	Total of all Expenditures								$3,620,814	100.0%	$3,349

Item Code	Indiana Region (2002 Population - 2,206,019)									Expenditures by Function		
		Number of Entities Spending in Each Function										
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
12	Elementary & Secondary Education	1	1	0	3	71	**76**	29,027	$2,755,420	34.9%	$1,249
89	General - Other	15	98	27	155	60	**355**	6,214	$778,487	9.8%	$353
36	Own Hospitals	7	2	0	0	0	**9**	245,113	$802,994	10.2%	$364
**	Public Assistance Programs **	15	6	83	0	0	**104**	21,212	$125,179	1.6%	$57
62	Police Protection	15	63	0	0	0	**78**	28,282	$279,348	3.5%	$127
32	Health - Other	15	20	28	0	0	**63**	35,016	$106,716	1.3%	$48
50	Housing & Community Development	6	15	0	8	0	**29**	76,070	$207,735	2.6%	$94
94	Transit Utilities	0	4	0	0	0	**4**	551,505	$59,597	0.8%	$27
25	Judicial/Legal	15	26	0	0	0	**41**	53,805	$92,411	1.2%	$42
80	Sewers & Solid Waste	2	75	0	17	0	**94**	23,468	$365,820	4.6%	$166
91	Water	0	59	0	6	0	**65**	33,939	$93,780	1.2%	$43
44	Highways/DPW	15	97	0	0	0	**112**	19,697	$284,701	3.6%	$129
24	Fire Protection	3	38	77	0	0	**118**	18,695	$237,465	3.0%	$108
18	Higher Education	0	0	0	0	1	**1**	2,206,019	$57,765	0.7%	$26
1	Air Transportation	4	6	0	0	0	**10**	220,602	$80,951	1.0%	$37
61	Parks and Recreation	10	58	21	3	0	**92**	23,978	$158,573	2.0%	$72
92	Electric Utilities	0	20	0	2	0	**22**	100,274	$360,970	4.6%	$164
5	Corrections	15	5	0	0	0	**20**	110,301	$91,529	1.2%	$41
23	Financial Administration	15	30	90	0	0	**135**	16,341	$186,533	2.4%	$85
29	Central Staff Services	15	37	2	0	0	**54**	40,852	$119,124	1.5%	$54
52	Libraries	1	0	1	25	0	**27**	81,704	$30,006	0.4%	$14
	All Other Functions								$629,858	8.0%	$286
	Total of all Expenditures								$7,904,962	100.0%	$3,583

Expenditure Analysis by Region
2002 Census of Governments

Minnesota Region (2002 Population - 3,309,131)

Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
		Number of Entities Spending in Each Function							Expenditures by Function		
12	Elementary & Secondary Education	0	0	0	0	94	**94**	35,204	$5,339,547	37.2%	$1,614
89	General - Other	16	229	157	24	93	**519**	6,376	$1,318,343	9.2%	$398
36	Own Hospitals	2	2	0	3	0	**7**	472,733	$474,085	3.3%	$143
**	Public Assistance Programs **	16	11	0	0	0	**27**	122,560	$870,341	6.1%	$263
62	Police Protection	16	203	0	0	0	**219**	15,110	$593,158	4.1%	$179
32	Health - Other	16	60	0	0	0	**76**	43,541	$347,650	2.4%	$105
50	Housing & Community Development	7	81	0	25	0	**113**	29,284	$460,699	3.2%	$139
94	Transit Utilities	4	12	0	1	0	**17**	194,655	$434,513	3.0%	$131
25	Judicial/Legal	16	45	0	0	0	**61**	54,248	$222,875	1.6%	$67
80	Sewers & Solid Waste	0	191	0	2	0	**193**	17,146	$406,875	2.8%	$123
91	Water	0	189	8	0	0	**197**	16,798	$315,244	2.2%	$95
44	Highways/DPW	16	230	201	0	0	**447**	7,403	$829,184	5.8%	$251
24	Fire Protection	0	229	197	0	0	**426**	7,768	$183,261	1.3%	$55
18	Higher Education						**0**				
1	Air Transportation	0	14	0	1	0	**15**	220,609	$503,541	3.5%	$152
61	Parks and Recreation	16	215	0	1	0	**232**	14,263	$482,714	3.4%	$146
92	Electric Utilities	0	20	0	0	0	**20**	165,457	$216,437	1.5%	$65
5	Corrections	16	5	0	0	0	**21**	157,578	$240,639	1.7%	$73
23	Financial Administration	16	223	0	0	0	**239**	13,846	$184,156	1.3%	$56
29	Central Staff Services	16	219	202	0	0	**437**	7,572	$168,497	1.2%	$51
52	Libraries	11	56	0	3	0	**70**	47,273	$123,243	0.9%	$37
	All Other Functions								$631,749	4.4%	$191
	Total of all Expenditures								$14,346,751	100.0%	$4,336

North Carolina Region (2002 Population - 2,647,519)

Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School Districts	TOTALS	Persons per Unit	Total Expenditures ('02) (In $1,000s)	% of Total Expenditures	Expenditures per Capita
		Number of Entities Spending in Each Function							Expenditures by Function		
12	Elementary & Secondary Education	16	0	0	0	0	**16**	165,470	$3,139,930	33.7%	$1,186
89	General - Other	16	92	0	6	0	**114**	23,224	$673,186	7.2%	$254
36	Own Hospitals	4	0	0	0	0	**4**	661,880	$513,630	5.5%	$194
**	Public Assistance Programs **	16	4	0	0	0	**20**	132,376	$348,905	3.7%	$132
62	Police Protection	16	73	0	0	0	**89**	29,747	$396,236	4.2%	$150
32	Health - Other	16	24	0	0	0	**40**	66,188	$423,953	4.5%	$160
50	Housing & Community Development	11	20	0	15	0	**46**	57,555	$177,362	1.9%	$67
94	Transit Utilities	5	9	0	1	0	**15**	176,501	$62,718	0.7%	$24
25	Judicial/Legal	16	42	0	0	0	**58**	45,647	$22,290	0.2%	$8
80	Sewers & Solid Waste	13	80	0	2	0	**95**	27,869	$224,538	2.4%	$85
91	Water	14	81	0	9	0	**104**	25,457	$368,925	4.0%	$139
44	Highways/DPW	1	88	0	0	0	**89**	29,747	$162,773	1.7%	$61
24	Fire Protection	16	75	0	0	0	**91**	29,094	$214,092	2.3%	$81
18	Higher Education	11	0	0	0	0	**11**	240,684	$293,817	3.1%	$111
1	Air Transportation	5	8	0	4	0	**17**	155,736	$139,912	1.5%	$53
61	Parks and Recreation	14	78	0	0	0	**92**	28,777	$177,871	1.9%	$67
92	Electric Utilities	0	17	0	3	0	**20**	132,376	$1,211,570	13.0%	$458
5	Corrections	15	0	0	0	0	**15**	176,501	$64,859	0.7%	$24
23	Financial Administration	16	57	0	0	0	**73**	36,267	$69,295	0.7%	$26
29	Central Staff Services	16	96	0	0	0	**112**	23,639	$121,525	1.3%	$46
52	Libraries	15	28	0	0	0	**43**	61,570	$49,304	0.5%	$19
	All Other Functions								$471,283	5.1%	$178
	Total of all Expenditures								$9,327,974	100.0%	$3,523

** Public Assistance Programs combine Function Codes 67, 68, 74, 75, 77 and 79