

A Cost of Government Study for Northeast Ohio

Report Focus – Mahoning and Trumbull Counties

June, 2008

Prepared for:

**The Samuel H. and Maria Miller Foundation
The George Gund Foundation
Chase 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 Chase 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 duplication¹.”

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 Ohio². Local governments were defined as counties, cities, villages, townships, school districts and special districts and authorities³.

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.

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.

For two reasons⁴, the comprehensive database was built using Census of Government 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. Comparison rankings are generally shown on a per capita basis.

Before making comparisons across governments, however, it is important to understand an important caveat, which is that the data provided in this report can be used for financial comparisons, but not to compare the quality of services being provided. In general, the question of 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

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.

and Minneapolis-St. Paul are both economically vibrant areas with reasonably comparable expectations for government services. More detailed comparisons would be needed to define any important differences in service expectations in Raleigh-Durham. Clearly, the Raleigh-Durham area is experiencing dynamic and sustained growth compared with Ohio, and it is generally recognized that the population in the Raleigh-Durham research triangle is sophisticated, well-educated and metropolitan. However, these factors are not likely to drive substantially different expectations for local government services than Ohioans have.

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 the Twin Cities. 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 2002⁵. The Consumer Price Index (Urban Midwest) rose 29% over the same time period.***

While the data permit comparisons of multi-county regions, it is also possible to analyze smaller groupings of counties, individual counties or individual governments within counties. In order to show how the data can be used to understand local governments, the balance of this report will focus on the Youngstown/Warren region, specifically using data for Mahoning and Trumbull counties as examples.

⁵ Based on those entities that reported in each Census of Governments from 1992 to 2002.

Using Mahoning and Trumbull Counties as Examples

While the cost of government throughout 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. 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.

Mahoning County's expenditures per capita totaled \$2,914, which ranked in the middle of the range for the 16 counties⁶. Trumbull County expenditures per capita totaled \$2,712, still in the middle of the range. A general understanding of the impact of local governments in these counties can be understood from the following facts:

For Mahoning County local governments:

- **The total cost of government in Mahoning County in 2002 was \$737 million, or \$ 2,914 per resident.**
- **The five highest categories of expense in 2002 represented 72.5% of total expenses. These categories were: Elementary and Secondary Education (48.7%), Public Assistance Programs (6.4%), Health⁷ (6.3%), General⁸ (6.2%) and Police Protection (4.9%).**
- **The percentage of the total workforce in the county that worked in local government and education increased between 1992 and 2005, rising from 7.0% to 7.7%.**
- **Total expenditures per capita for local government in Mahoning County rose 83% between 1992 and 2002⁹. The Consumer Price Index (Urban Midwest) rose 29% over the same period.**

⁶ 2002 Expenditures per Capita for counties in Northeast Ohio from low to high were: Carroll - \$1,765; Ashland - \$2,374; Geauga - \$2,429; Columbiana - \$2,442; Wayne - \$2,679; Trumbull - \$2,712; Ashtabula - \$2,773; Stark - \$2,795; Mahoning - \$2,914; Richland - \$3,169; Lorain - \$3,228; Medina - \$3,391; Portage - \$3,490; Summit - \$3,581; Lake - \$3,802; Cuyahoga - \$5,079.

⁷ Census Health – Other category includes all public health expenses except those associated with a public hospital.

⁸ Central service agencies, unallocated insurance and retirement contributions and other miscellaneous categories.

⁹ For those entities that reported in each Census of Governments from 1992 to 2002.

For Trumbull County local governments:

- **The total cost of government in Trumbull County in 2002 was \$605 million, or \$ 2,712 per resident.**
- **The five highest categories of expense in 2002 represented 73.6% of total expenses. These categories were: Elementary and Secondary Education (51.6%), Public Assistance Programs (6.6%), Health (6.1%), General (5.6%) and Police Protection (3.7%).**
- **The percentage of the total workforce in the county that worked in local government and education increased between 1992 and 2005, rising from 6.4% to 7.8%.**
- **Total expenditures per capita for local government in Trumbull County rose 72% between 1992 and 2002¹⁰. The Consumer Price Index (Urban Midwest) rose 29% over the same period.**

While the database provides detailed information about all reporting local governments in the two counties, the database also offers the opportunity to compare Mahoning and Trumbull local governments to other counties and regions. There are many potential comparisons that could be made. However, as a starting point, CGR developed tables to compare Mahoning and Trumbull to the two other relatively comparable counties in Northeast Ohio (Stark and Summit) and a county in each of the three out-of-state regions with a central city and total population that came closest to Mahoning and Trumbull in that region¹¹.

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

¹⁰ For those entities that reported in each Census of Governments from 1992 to 2002.

¹¹ CGR selected counties that were not directly adjacent to the largest central city in the region, so as to more closely replicate the geographic separation between Mahoning, Trumbull and Cuyahoga. The three comparison counties were Cumberland NC, Stearns MN and Tippecanoe IN. Basic comparison information is provided in TABLES 5 and 6.

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 CGR’s observations about what the data say for both regional and county-level 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. 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 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 1 illustrates this problem by showing what was found for Mahoning and Trumbull counties. 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. However, OMAC does not list all the school districts that report to NCES, as NCES also includes charter and special districts.

Data Sources	Government Types				
	County	Municipalities	Townships	Special Dist. & Misc.	School Dist.
1992 Census of Governments	2	21	38	13	36
1997 Census of Governments	2	21	38	18	38
2002 Census of Governments	2	13	22	12	36
2002 Census Non-respondents	0	8	16	6	0
State of Ohio Financial Data for 2005	2	11	15	0	34
Ohio Public Library Information Network	1	14	24	0	0
Ohio Municipal Advisory Council (OMAC)	1	21	38	22	36
Ohio Municipal, Township and School Board Roster: 2006-2007	2	21	38	0	36
National Center for Education Statistics (NCES)	0	0	0	0	53
Highest Total from Any Source	2	22	38	22	53

Observations

TABLE 1 illustrates the challenge for 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. As shown in TABLE 1, the 1997 Census of Governments is the most comprehensive listing and comes closest to the OMAC listing. CGR found that, for all six regions included in the database, 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 reported¹².**

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. Appendix E lists those entities in Mahoning and Trumbull counties that did not provide information to the 2002 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

¹² 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.

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.

Regional and County Comparisons

TABLE 2 summarizes key information about the number of governments reporting expenditures in the comparison regions and comparison counties group.

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
Selected Counties	Population	County	Municipal	Township	Special Dist.	School Dist.	Total Entities	Persons/Entity
Mahoning (NEO)	257,272	1	10	14	8	16	49	5,250
Stark (NEO)	373,830	1	19	17	9	19	65	5,751
Summit (NEO)	536,663	1	21	10	10	19	61	8,798
Trumbull (NEO)	227,235	1	11	24	10	22	68	3,342
Cumberland (NC)*	286,252	1	8	0	2	1	12	23,854
Stearns (MN)	128,112	1	29	35	10	14	89	1,439
Tippecanoe (IN)	138,607	1	6	13	12	3	35	3,960

*School districts in North Carolina are run by county governments.

Observations

TABLE 2 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 model, where major functions including local schools are managed at the county level, has far fewer local government structures. TABLE 2 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 2, 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.

Why This is Important

TABLE 2 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 even more useful, as discussed in Question 4. For example, TABLE 2 shows that Tippecanoe IN and Cumberland NC have far fewer public school districts than Mahoning or Trumbull counties, both in absolute terms and adjusted on a per capita basis. Seeing this difference could lead to asking whether or not there are corresponding cost and service differences among the regions.

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 two sets of tables derived from the database, one set for the six regions and one set for the selected small counties. Information in the Detailed School Information database allows for an even more detailed comparison of the public school systems across the regions. This contains data about the number of students and teachers in 2004 in the districts in each county, from which CGR calculated student/teacher ratios for the seven comparison counties. Putting all of this information together, CGR created TABLE 3, which is a good starting point for comparing regions.

TABLE 3						
Spending by Census Function 11						
Elementary and Secondary Information						
Reported in 2002 Census of Governments						
County	Number of Districts Reporting in Census	Total Expenditures (In 1000s)	Population (2002)	Expenditures per Capita	% of Total Local Expenditures ²	Teacher to Student Ratio ¹
Mahoning	16	\$358,528	252,790	\$1,418	48.7%	15.1
Stark	19	\$550,853	379,540	\$1,451	51.9%	15.7
Summit	19	\$743,132	546,138	\$1,361	38.0%	13.8
Trumbull	22	\$312,303	223,126	\$1,400	51.6%	15.5
Cumberland	1	\$347,755	304,519	\$1,142	29.3%	15.3
Stearns	14	\$204,207	138,228	\$1,477	41.6%	15.9
Tippecanoe	3	\$154,728	149,933	\$1,032	45.4%	16.1

1. Based on NCES 2004 data

2. Based on tables in Appendix C

Expenditure information does not in-and-of itself indicate how a government entity provides a function¹³. It does, however, indicate when a 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 Cumberland County had an extremely high expenditure of \$1,050 per capita in the Own Hospitals category. This represented 26.9% of total local government expenditures¹⁴. The county with the next highest expenditures in this function was Stark, at \$1 per capita. Thus, a fair comparison of Cumberland to the other counties should adjust for that anomaly. By backing out expenditures in the Own Hospitals category from the Total Expenditures, the amount spent on Education would have been 40.0% in Cumberland, rather than the 29.3% shown in TABLE 3.

Next Steps

TABLE 2 could be used to initiate more research into specific regional cost differences and why they exist. Or, more directed questioning of differences at the functional level, as illustrated by the data in TABLE 3, may prove even more useful, as described below.

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.

The tables in Appendix C clearly indicate that there are differences in costs both among regions and among counties 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,

¹³ 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.

¹⁴ The Cumberland County Hospital System supports acute care, rehabilitation and psychiatric care hospitals in the region.

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 Cumberland County in North Carolina includes a major hospital system in its expenditure totals. Thus, while the initial reading of the county comparisons indicates that the total expenditure per capita for Mahoning in 2002 was \$2,914 and Trumbull was \$2,712 compared with Cumberland at \$3,902, in fact, after subtracting hospital system costs, Cumberland’s per capita expenditures would have been \$2,852.

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 several specific functions¹⁵. 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 identified¹⁶. Changes over time are shown below in a per capita basis matching 1992, 1997 and 2002 population estimates with the corresponding Census of Governments information¹⁷.

¹⁵ As reported in current dollars in each Census.

¹⁶ For this comparison, Annual C.P.I. - Midwest Urban was used.

¹⁷ 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.

TABLE 4 shows changes over each of the five-year periods in both total local government expenses and population. FIGURE 1, based on TABLE 4, shows that local government expenditures per capita increased 83% for local governments in Mahoning County from 1992 to 2002, or more than 2.8 times the rate of inflation, and local government expenditures per capita increased 72% for local governments in Trumbull County from 1992 to 2002, or more than 2.5 times the rate of inflation¹⁸.

¹⁸ 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.

TABLE 4							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Total Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$418,023	\$509,371	22%	\$728,849	43%	74%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$1,578	\$1,980	25%	\$2,883	46%	83%
Stark (NEO)	Total Exp.	\$612,465	\$757,689	24%	\$1,047,652	38%	71%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$1,650	\$2,027	23%	\$2,760	36%	67%
Summit (NEO)	Total Exp.	\$1,157,268	\$1,438,038	24%	\$1,905,097	32%	65%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$2,211	\$2,680	21%	\$3,488	30%	58%
Trumbull (NEO)	Total Exp.	\$354,235	\$453,908	28%	\$593,779	31%	68%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$1,546	\$1,998	29%	\$2,661	33%	72%
Cumberland (NC)*	Total Exp.	\$530,487	\$724,112	36%	\$868,291	20%	64%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$1,915	\$2,530	32%	\$2,851	13%	49%
Stearns (MN)	Total Exp.	\$286,825	\$369,002	29%	\$484,039	31%	69%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$2,357	\$2,880	22%	\$3,502	22%	49%
Tippecanoe (IN)	Total Exp.	\$177,688	\$223,685	26%	\$328,400	47%	85%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$1,334	\$1,614	21%	\$2,190	36%	64%

***Own Hospital" expenses removed from Cumberland totals.*

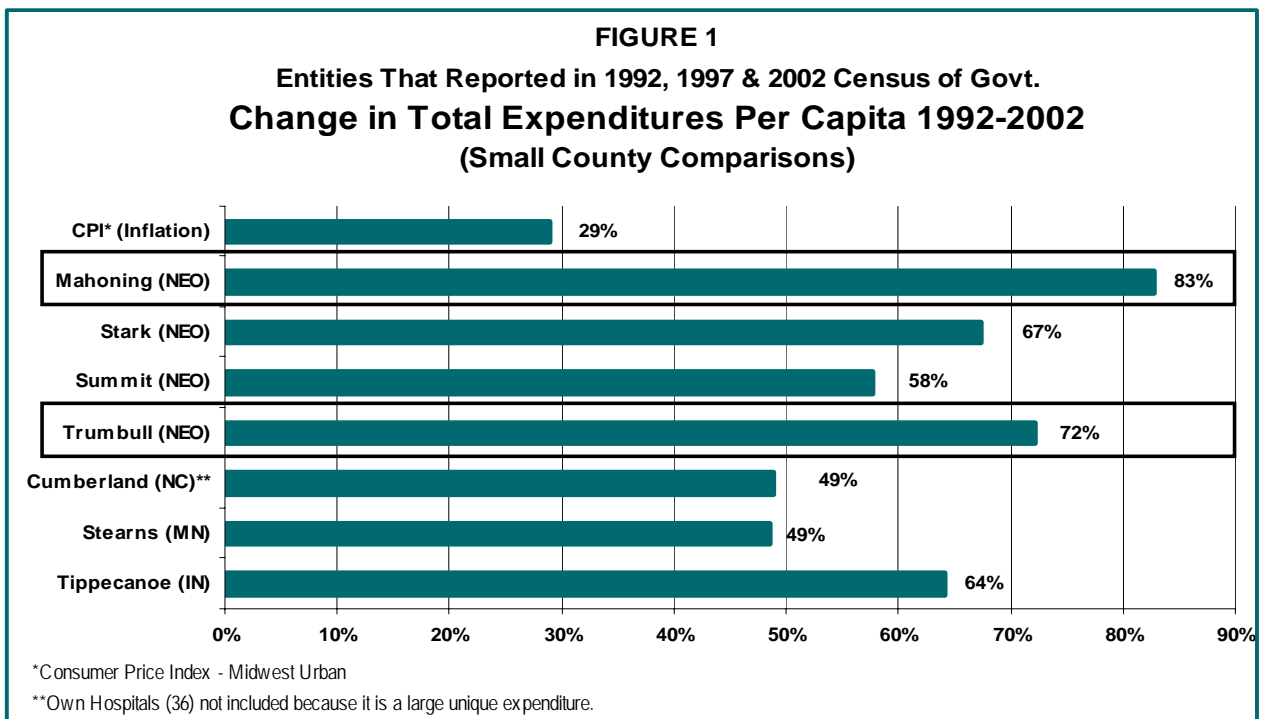


TABLE 4 and FIGURE 1 also show how Mahoning and Trumbull governments compared with local governments of the six other comparison counties. FIGURE 1 also provides a picture of how local government costs and population growth are related. Cumberland, Stearns and Tippecanoe counties all had lower rates of increase in per capita costs, but this partly reflects the fact that those three counties all saw higher growth in their populations compared with Stark.

Comparing costs for functions common to governments in all regions also yields very interesting and useful comparisons. TABLES 5A-E and their corresponding FIGURES 2A-E show changes over time in selected functional areas (Police, Fire, Judicial, Water and Education). Similar comparisons can be made for other functions.

These data show both the relative expenditure differences among Mahoning and Trumbull and the comparison counties and the relative changes over time. It is both fascinating and instructive to see the differences on a function-by-function comparison, especially that expenditures for certain functions in certain counties shrank over time relative to inflation. Are these changes due to absolute changes in demand, changes in some key underlying cost variables (such as a shift from volunteer to career firefighters), outright cuts in service or privatization efforts? These data suggest that there are important stories to be told and lessons that can be learned that could be applied in Northeast Ohio, and Mahoning and Trumbull county local governments.

TABLE 5A							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Police Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$14,891	\$23,117	55%	\$35,914	55%	141%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$56	\$90	60%	\$142	58%	153%
Stark (NEO)	Total Exp.	\$21,625	\$37,029	71%	\$49,100	33%	127%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$58	\$99	70%	\$129	31%	122%
Summit (NEO)	Total Exp.	\$48,309	\$72,497	50%	\$92,864	28%	92%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$92	\$135	46%	\$170	26%	84%
Trumbull (NEO)	Total Exp.	\$10,170	\$26,941	165%	\$19,787	-27%	95%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$44	\$119	167%	\$89	-25%	100%
Cumberland (NC)	Total Exp.	\$25,065	\$43,352	73%	\$49,750	15%	98%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$90	\$151	67%	\$163	8%	81%
Stearns (MN)	Total Exp.	\$10,802	\$13,329	23%	\$19,116	43%	77%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$89	\$104	17%	\$138	33%	56%
Tippecanoe (IN)	Total Exp.	\$8,607	\$11,715	36%	\$18,426	57%	114%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$65	\$85	31%	\$123	45%	90%

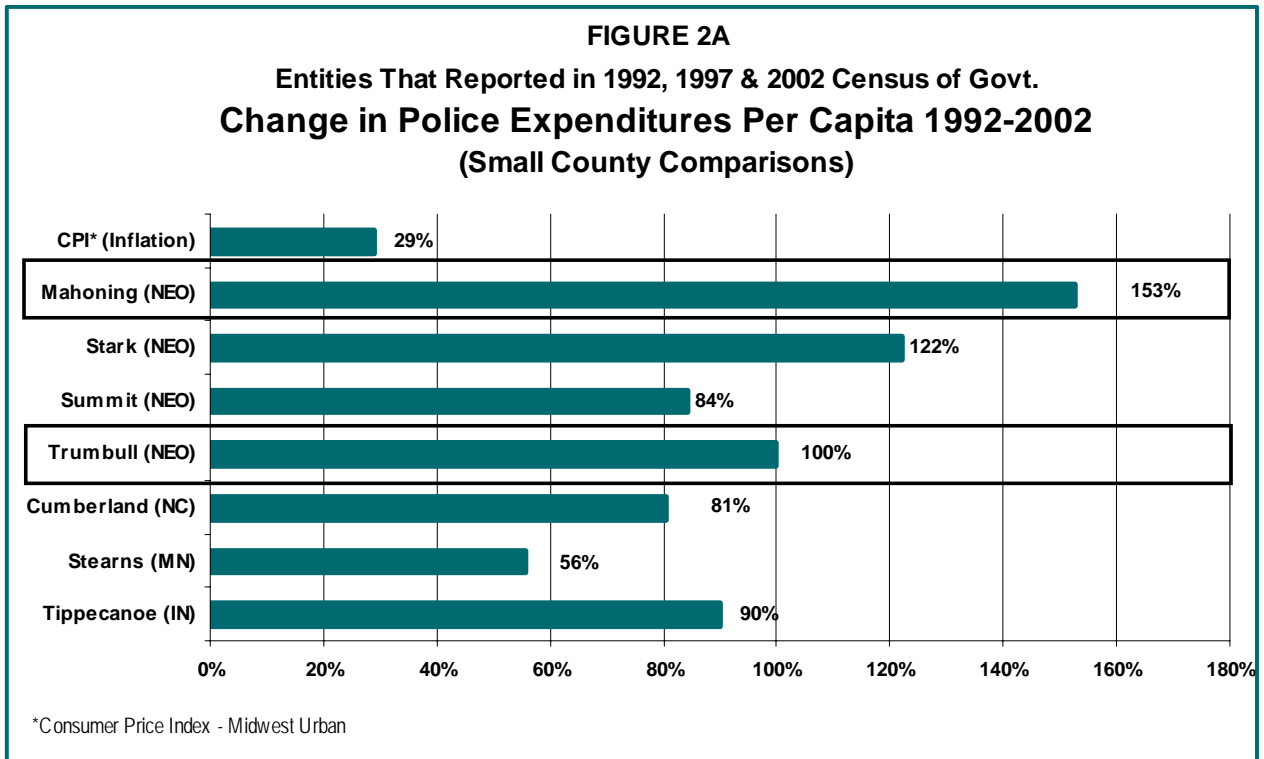


TABLE 5B							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Fire Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$10,893	\$13,522	24%	\$12,665	-6%	16%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$41	\$53	28%	\$50	-5%	22%
Stark (NEO)	Total Exp.	\$14,861	\$23,201	56%	\$28,362	22%	91%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$40	\$62	55%	\$75	20%	87%
Summit (NEO)	Total Exp.	\$27,628	\$34,816	26%	\$45,919	32%	66%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$53	\$65	23%	\$84	30%	59%
Trumbull (NEO)	Total Exp.	\$7,054	\$10,108	43%	\$10,715	6%	52%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$31	\$44	45%	\$48	8%	56%
Cumberland (NC)	Total Exp.	\$10,580	\$15,448	46%	\$19,379	25%	83%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$38	\$54	41%	\$64	18%	67%
Stearns (MN)	Total Exp.	\$5,355	\$6,723	26%	\$9,196	37%	72%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$44	\$52	19%	\$67	27%	51%
Tippecanoe (IN)	Total Exp.	\$5,576	\$8,247	48%	\$12,965	57%	133%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$42	\$59	42%	\$86	45%	107%

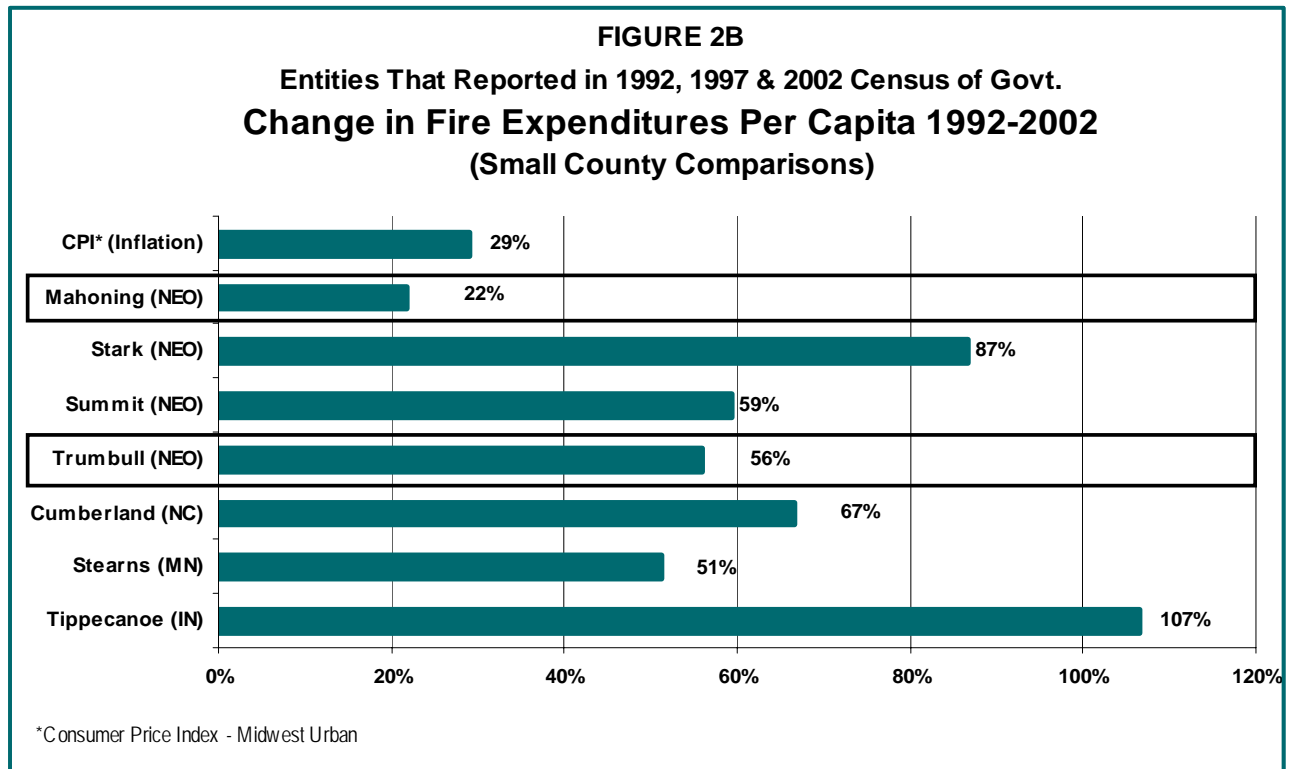


TABLE 5C							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Judicial Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$8,229	\$17,066	107%	\$30,626	79%	272%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$31	\$66	114%	\$121	83%	290%
Stark (NEO)	Total Exp.	\$8,336	\$12,737	53%	\$20,447	61%	145%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$22	\$34	52%	\$54	58%	140%
Summit (NEO)	Total Exp.	\$25,515	\$28,759	13%	\$53,766	87%	111%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$49	\$54	10%	\$98	84%	102%
Trumbull (NEO)	Total Exp.	\$5,983	\$6,367	6%	\$15,884	149%	165%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$26	\$28	7%	\$71	154%	173%
Cumberland (NC)	Total Exp.	\$769	\$811	5%	\$1,054	30%	37%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$3	\$3	2%	\$3	22%	25%
Stearns (MN)	Total Exp.	\$10,013	\$3,589	-64%	\$3,195	-11%	-68%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$82	\$28	-66%	\$23	-17%	-72%
Tippecanoe (IN)	Total Exp.	\$3,458	\$2,975	-14%	\$4,297	44%	24%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$26	\$21	-17%	\$29	34%	10%

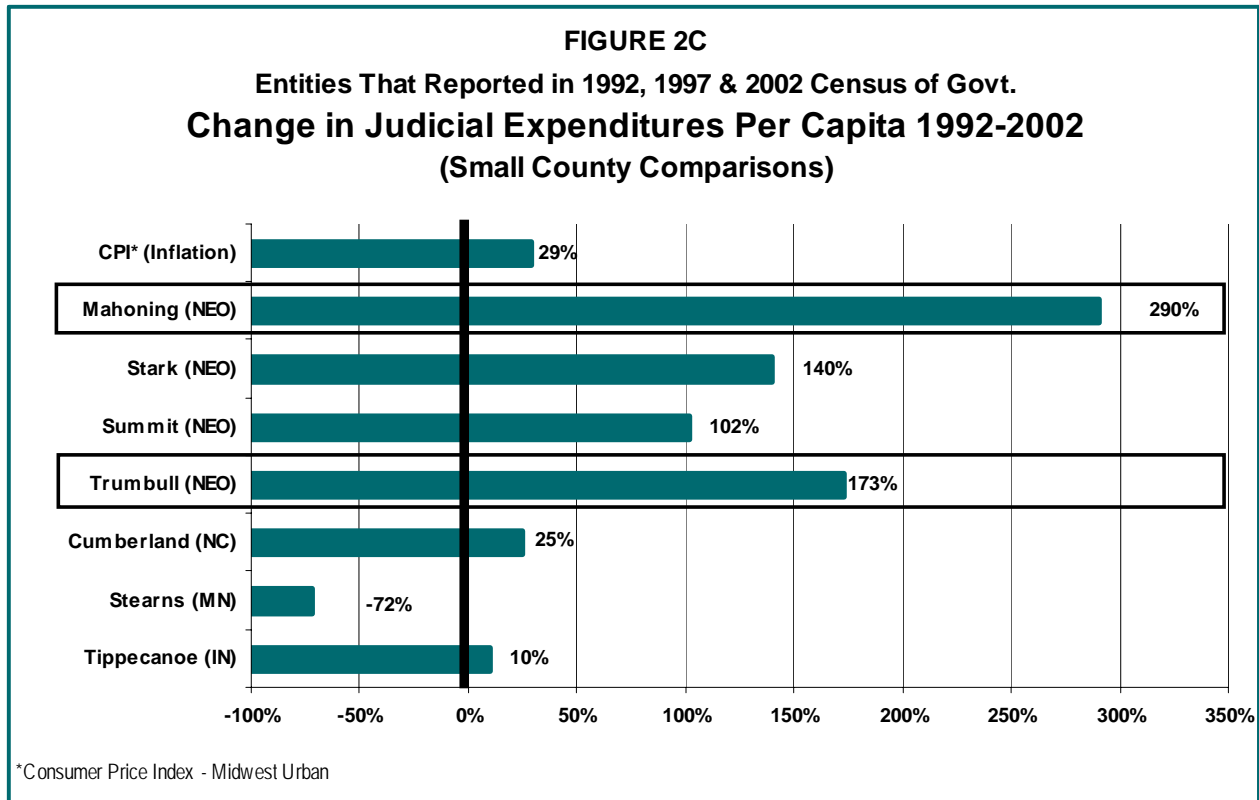


TABLE 5D							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Water Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$12,957	\$16,719	29%	\$18,964	13%	46%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$49	\$65	33%	\$75	15%	53%
Stark (NEO)	Total Exp.	\$11,716	\$20,933	79%	\$21,716	4%	85%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$32	\$56	77%	\$57	2%	81%
Summit (NEO)	Total Exp.	\$40,770	\$51,842	27%	\$51,749	0%	27%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$78	\$97	24%	\$95	-2%	22%
Trumbull (NEO)	Total Exp.	\$10,255	\$13,694	34%	\$15,729	15%	53%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$45	\$60	35%	\$70	17%	58%
Cumberland (NC)	Total Exp.	\$38,835	\$33,785	-13%	\$22,475	-33%	-42%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$140	\$118	-16%	\$74	-37%	-47%
Stearns (MN)	Total Exp.	\$5,472	\$11,041	102%	\$26,824	143%	390%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$45	\$86	92%	\$194	125%	332%
Tippecanoe (IN)	Total Exp.	\$3,416	\$3,504	3%	\$13,558	287%	297%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$26	\$25	-1%	\$90	258%	253%

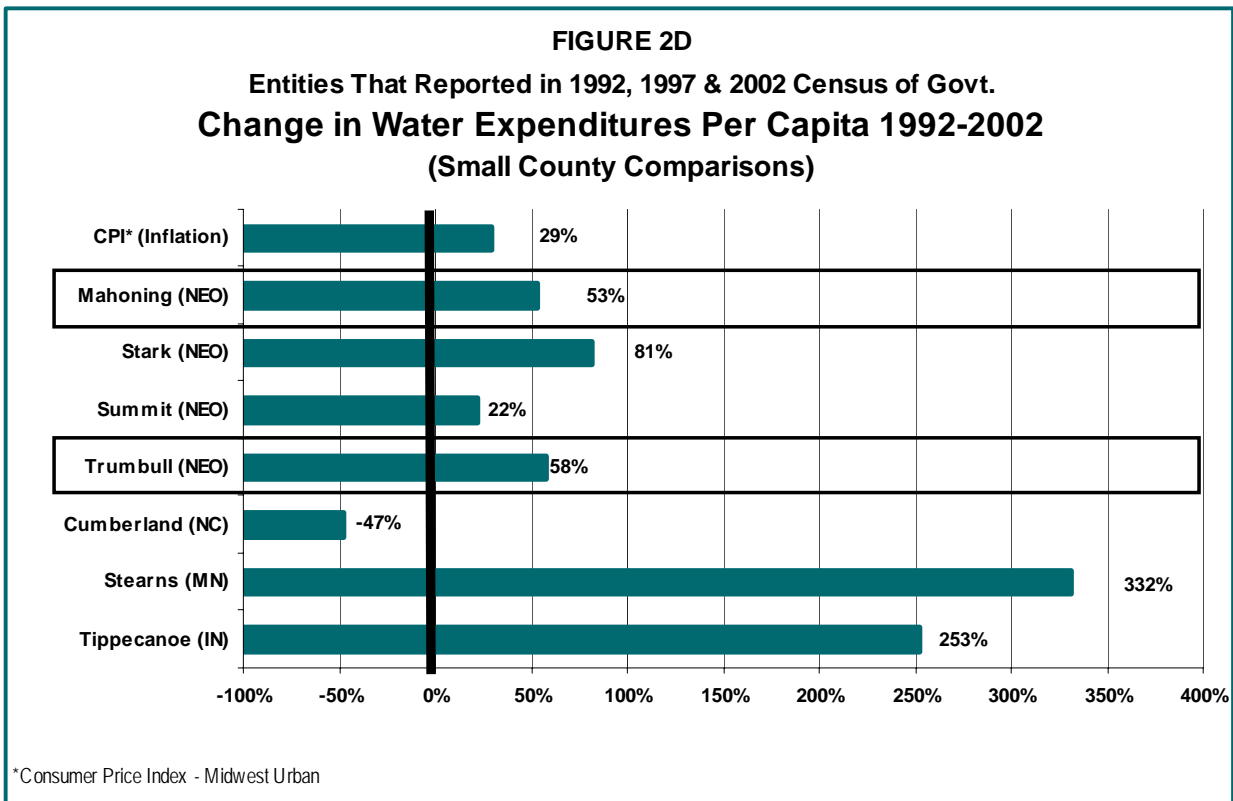
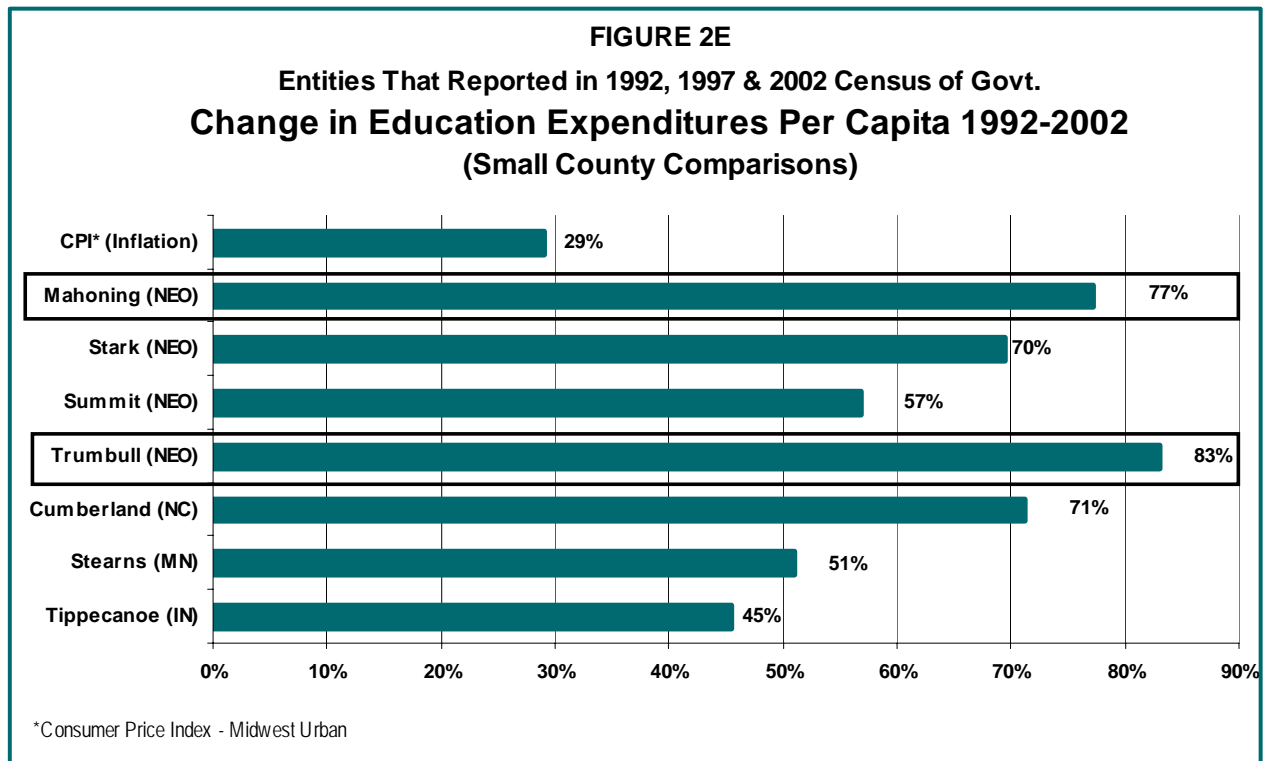


TABLE 5E							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Education Expenses (\$ in 1000s) & Population Over Time (Small County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Mahoning (NEO)	Total Exp.	\$212,114	\$251,642	19%	\$358,528	42%	69%
	Population	264,919	257,272	-3%	252,790	-2%	-5%
	\$ Per Capita	\$801	\$978	22%	\$1,418	45%	77%
Stark (NEO)	Total Exp.	\$317,791	\$384,388	21%	\$550,853	43%	73%
	Population	371,156	373,830	1%	379,540	2%	2%
	\$ Per Capita	\$856	\$1,028	20%	\$1,451	41%	70%
Summit (NEO)	Total Exp.	\$454,084	\$558,237	23%	\$743,125	33%	64%
	Population	523,322	536,663	3%	546,138	2%	4%
	\$ Per Capita	\$868	\$1,040	20%	\$1,361	31%	57%
Trumbull (NEO)	Total Exp.	\$175,212	\$216,491	24%	\$312,303	44%	78%
	Population	229,166	227,235	-1%	223,126	-2%	-3%
	\$ Per Capita	\$765	\$953	25%	\$1,400	47%	83%
Cumberland (NC)	Total Exp.	\$184,715	\$242,740	31%	\$347,755	43%	88%
	Population	277,060	286,252	3%	304,519	6%	10%
	\$ Per Capita	\$667	\$848	27%	\$1,142	35%	71%
Stearns (MN)	Total Exp.	\$119,012	\$164,295	38%	\$204,207	24%	72%
	Population	121,701	128,112	5%	138,228	8%	14%
	\$ Per Capita	\$978	\$1,282	31%	\$1,477	15%	51%
Tippecanoe (IN)	Total Exp.	\$94,487	\$122,132	29%	\$154,728	27%	64%
	Population	133,166	138,607	4%	149,933	8%	13%
	\$ Per Capita	\$710	\$881	24%	\$1,032	17%	45%

*Elementary & Secondary Education



Why This is Important

This approach provides another systematic way of comparing cost drivers across local governments.

Next Steps

Once cost differences have been verified, 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.**

Appendix D provides a review of the major revenue sources for the comparison counties in the different regions. TABLE 6 is an extract of the data in Appendix D for Mahoning County and Trumbull County. In Mahoning, for example, TABLE 6 shows that 5.4% of the revenue reported by local governments in 2002 came from federal funding, whereas 30.6% of local government funding came from local tax revenue. By comparison, federal funding constituted 2.4% of revenues for local governments in 2002, and 31.5% came from local tax revenues¹⁹.

¹⁹ These percentages 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 6									
Revenue Analysis by Selected Small Counties									
2002 Census of Governments									
Mahoning (Northeast Ohio) (2002 Population - 252,790)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (\$ in 1000s)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$32,153	\$33,095	\$419	\$1,624	\$13,778	\$81,069	10.4%	\$321
A91-94	Utility Revenue	\$258	\$17,058	\$0	\$714	\$0	\$18,030	2.3%	\$71
B	Federal Intergov. Revenue Total	\$12,619	\$6,942	\$377	\$22,041	\$158	\$42,137	5.4%	\$167
C	State Intergov. Revenue Total	\$74,757	\$15,277	\$1,705	\$405	\$252,063	\$344,207	44.2%	\$1,362
D	Local Intergov. Revenue Total	\$0	\$429	\$1,643	\$236	\$1,994	\$4,302	0.6%	\$17
T	Tax Revenue							0.0%	\$0
T01	Tax - Property	\$35,639	\$5,567	\$9,012	\$3,888	\$119,794	\$173,900	22.3%	\$688
T09	Tax - Total General Sales	\$25,170	\$0	\$0	\$0	\$0	\$25,170	3.2%	\$100
T40	Tax - Individual Income	\$0	\$35,561	\$0	\$0	\$1,102	\$36,663	4.7%	\$145
T	Tax - All Other	\$381	\$1,920	\$1,160	\$14	\$19	\$3,494	0.4%	\$14
U	Miscellaneous Revenue	\$24,558	\$7,233	\$1,631	\$428	\$16,527	\$50,377	6.5%	\$199
	Total of all Revenue	\$205,535	\$123,082	\$15,947	\$29,350	\$405,435	\$779,349	100.0%	\$3,083
Trumbull (Northeast Ohio) (2002 Population - 223,126)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (\$ in 1000s)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$17,230	\$18,181	\$1,042	\$4,142	\$13,740	\$54,335	8.7%	\$244
A91-94	Utility Revenue	\$3,216	\$21,036	\$0	\$0	\$0	\$24,252	3.9%	\$109
B	Federal Intergov. Revenue Total	\$762	\$2,632	\$489	\$10,642	\$535	\$15,060	2.4%	\$67
C	State Intergov. Revenue Total	\$77,305	\$7,088	\$4,037	\$5,642	\$189,903	\$283,975	45.5%	\$1,273
D	Local Intergov. Revenue Total	\$0	\$2,227	\$304	\$1,310	\$3,403	\$7,244	1.2%	\$32
T	Tax Revenue								
T01	Tax - Property	\$25,684	\$2,619	\$13,782	\$1,116	\$111,883	\$155,084	24.9%	\$695
T09	Tax - Total General Sales	\$9,836	\$0	\$0	\$0	\$0	\$9,836	1.6%	\$44
T40	Tax - Individual Income	\$0	\$20,123	\$2	\$0	\$681	\$20,806	3.3%	\$93
T	Tax - All Other	\$4,683	\$2,613	\$3,273	\$0	\$278	\$10,847	1.7%	\$49
U	Miscellaneous Revenue	\$11,435	\$20,102	\$3,006	\$505	\$7,092	\$42,140	6.8%	\$189
	Total of all Revenue	\$150,151	\$96,621	\$25,935	\$23,357	\$327,515	\$623,579	100.0%	\$2,795

A further breakdown of the local tax revenue components is available from the Census of Governments. TABLE 7 identifies the sources of revenue that come from locally imposed taxes²⁰.

²⁰ Slight total differences between TABLE 6 and TABLE 7 due to rounding.

TABLE 7				
Analysis by Selected SMALL Counties				
2002 Revenues from Local Taxes				
(2002 Census of Governments & 2002 Population Data)				
Census Code	Major Function of Expense	Total (in \$1000s)	\$ Per Capita	% of Total Revenues
MAHONING (NEO)				
T	Tax Revenue Total	\$239,227	\$946	30.7%
T01	Tax - Property	\$173,900	\$688	22.3%
T09	Tax - Total General Sales	\$25,170	\$100	3.2%
T10	Tax - Alcoholic Beverage Sales	\$0	\$0	0.0%
T13	Tax - Motor Fuels Sales	\$0	\$0	0.0%
T15	Tax - Public Utilities	\$843	\$3	0.1%
T16	Tax - Tobacco Sales	\$2	\$0	0.0%
T19	Tax - Other Selective Sales	\$192	\$1	0.0%
T24	Tax - Motor Vehicle License	\$187	\$1	0.0%
T40	Tax - Individual Income	\$36,663	\$145	4.7%
T99	Tax - NEC	\$2,270	\$9	0.3%
STARK (NEO)				
T	Tax Revenue Total	\$375,995	\$991	34.1%
T01	Tax - Property	\$280,142	\$738	25.4%
T40	Tax - Individual Income	\$70,168	\$185	6.4%
T09	Tax - Total General Sales	\$11,536	\$30	1.0%
T99	Tax - Not Elsewhere Classified	\$11,380	\$30	1.0%
T24	Tax - Motor Vehicle License	\$1,559	\$4	0.1%
T15	Tax - Public Utilities	\$705	\$2	0.1%
T19	Tax - Other Selective Sales	\$504	\$1	0.0%
T16	Tax - Tobacco Sales	\$1	\$0	0.0%
T10	Tax - Alcoholic Beverage Sales	\$0	\$0	0.0%
T13	Tax - Motor Fuels Sales	\$0	\$0	0.0%
SUMMIT (NEO)				
T	Tax Revenue Total	\$823,319	\$1,508	42.5%
T01	Tax - Property	\$541,152	\$991	27.9%
T40	Tax - Individual Income	\$204,260	\$374	10.5%
T09	Tax - Total General Sales	\$48,148	\$88	2.5%
T99	Tax - Not Elsewhere Classified	\$22,070	\$40	1.1%
T24	Tax - Motor Vehicle License	\$6,503	\$12	0.3%
T19	Tax - Other Selective Sales	\$738	\$1	0.0%
T15	Tax - Public Utilities	\$448	\$1	0.0%
TRUMBULL (NEO)				
T	Tax Revenue Total	\$196,573	\$881	31.5%
T01	Tax - Property	\$155,084	\$695	24.9%
T09	Tax - Total General Sales	\$9,836	\$44	1.6%
T10	Tax - Alcoholic Beverage Sales	\$8	\$0	0.0%
T13	Tax - Motor Fuels Sales	\$0	\$0	0.0%
T15	Tax - Public Utilities	\$3	\$0	0.0%
T16	Tax - Tobacco Sales	\$1	\$0	0.0%
T24	Tax - Motor Vehicle License	\$431	\$2	0.1%
T40	Tax - Individual Income	\$20,806	\$93	3.3%
T99	Tax - NEC	\$10,404	\$47	1.7%
CUMBERLAND (NORTH CAROLINA)				
T	Tax Revenue Total	\$210,017	\$690	17.2%
T01	Tax - Property	\$161,610	\$531	13.2%
T09	Tax - Total General Sales	\$37,212	\$122	3.0%
T10	Tax - Alcoholic Beverage Sales	\$315	\$1	0.0%
T19	Tax - Other Selective Sales	\$4,265	\$14	0.3%
T24	Tax - Motor Vehicle License	\$448	\$1	0.0%
T99	Tax - NEC	\$6,167	\$20	0.5%
STEARNS (MINNESOTA)				
T	Tax Revenue Total	\$114,107	\$825	23.9%
T01	Tax - Property	\$104,962	\$759	22.0%
T15	Tax - Public Utilities	\$2,646	\$19	0.6%
T19	Tax - Other Selective Sales	\$2,739	\$20	0.6%
T24	Tax - Motor Vehicle License	\$15	\$0	0.0%
T99	Tax - NEC	\$3,745	\$27	0.8%
TIPPECANOE (INDIANA)				
T	Tax Revenue Total	\$154,703	\$1,032	40.2%
T01	Tax - Property	\$132,177	\$882	34.4%
T15	Tax - Public Utilities	\$309	\$2	0.1%
T19	Tax - Other Selective Sales	\$1,289	\$9	0.3%
T40	Tax - Individual Income	\$19,811	\$132	5.2%
T99	Tax - NEC	\$1,117	\$7	0.3%

Observations

Appendix D and TABLES 6 and 7 point out important and potentially significant differences in how local governments are funded when comparing Northeast Ohio with other regions. For example, state revenues provided to local governments range from a low of 28.4% in Tippecanoe to a high of 47.6% in Stearns, with Mahoning at 44.2% and Trumbull at 45.5%. Property taxes range from a low of 13.2% of total revenues in Cumberland to a high of 34.4% in Tippecanoe, with Mahoning at 22.3% and Trumbull at 24.9%.

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 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

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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.

CGR *Inform and Empower* Center for Governmental Research

[User Guide](#)

Home

Executive Summaries:

- [Cost of Government Study for Northeast Ohio](#)
- [Cost of Government Study for Northeast Ohio - Focus Cuyahoga County](#)
- [Cost of Government Study for Northeast Ohio - Focus Mahoning & Trumbull Counties](#)
- [Cost of Government Study for Northeast Ohio - Focus Stark County](#)

Census of Governments Data:

Choose an area to view:

Ohio - Northeast Region:	2002 1997 1992
Ohio - Columbus Region:	2002 1997 1992
Ohio - Dayton Region:	2002 1997 1992
Indiana Region:	2002 1997 1992
Minnesota Region:	2002 1997 1992
North Carolina Region:	2002 1997 1992

Data Tables Produced by CGR:

Detail Tables About Local Governments in Northeast Ohio:
 NEO Total Expenses by Government Type & Expense Category

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

Comparison Tables - Northeast Ohio and Other Regions:
 Total Expenditures by Local Governments in 2002 by Major Function by Selected Counties

NCES School Information Data:

[School Summary By County & Region](#)

For information about the Cost of Governance Project for Northeast Ohio, please contact Chris Thompson at cthompson@futurefundneo.org
 If you have any questions or concerns about this data, please send an email to kmcdoskey@cgr.org


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 Governments are 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.



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[Home](#) << Northeast Ohio Region
 Please select a county to view:
 Please select the type of finance to view:

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 & Assets¹.

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

¹Census 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).



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



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[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.)



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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	CL 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 Development	\$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).

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[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.

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[Home](#) << [School Home](#) << NEO Region

Please select a county to view:

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

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



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[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).



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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**

For information about the Cost of Governance Project for Northeast Ohio, please contact Chris Thompson at cthompson@futurefundneo.org

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

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.

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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/>.

The screenshot shows the 'Search for Public School Districts' page on the NCES CCD website. The page has a blue header with the NCES logo and navigation links. The main content area is a search form with the following fields and options:

- District Information:**
 - District Name: [text input]
 - NCES District ID: [text input]
 - Street Address: [text input]
 - City: [text input]
 - State: [dropdown menu, currently showing 'Ohio']
 - Zip Code: [text input]
 - Distance: [dropdown menu, currently showing 'Miles from Zip']
 - County: [dropdown menu, currently showing 'Ashland']
 - Phone #: [text input]
- Additional Characteristics:**
 - District Types:
 - regular
 - component
 - supervisory union
 - regional
 - state
 - federal
 - other
 - Number of Students: [dropdown menu, currently showing 'or more']
 - Number of Schools: [dropdown menu, currently showing 'or more']

There are two 'SEARCH TIP' boxes on the right side of the form. The first tip states: 'SEARCH TIP: Searches are conducted based on all information you enter. You do not need to enter information for all fields. More specificity yields fewer results.' The second tip states: 'SEARCH TIP: Use the additional characteristics fields in conjunction with any of the District Information. Additional Characteristics should not be used if you have already entered the name of a school district.'

At the bottom of the page, there is a small text source: 'Source: CCD public school district data for the 2005-2006 school year.'

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

The screenshot shows the NCES website interface. At the top, there is a navigation bar with links for NewsFlash, Staff, Contact, Site Index, and Help. Below this is a search bar with the text "Search for Public School Districts" and a "Go" button. The main content area is titled "Search for Public School Districts" and "CCD Common Core of Data". It displays search results for Ashland City, Ohio. The results are organized into two main sections: "District Information" and "District Details".

District Information		Search Results	Modify Search	Data Notes/Grant IDs	Help
District Name: Ashland City schools for this district	County: Ashland	County ID: 39005			
Mailing Address: Po Box 160 Ashland, OH 44805-0160	Physical Address: 416 Arthur St Ashland, OH 44805-3207	Phone: (419) 289-1117			
	NCES District ID: 3904350	State District ID: 043505			

District Details		Show All	
Characteristics	Staff	Fiscal	Census
Grade Span: (grades PK - 12) PK KG 1 2 3 4 5 6 7 8 9 10 11 12	Type: Regular School District		
Total Schools: 8	Old Locale: Small Town (6)		
Total Students: 3,695	New Locale: Town: Fringe (31)		
Classroom Teachers (FTE): 217.3	Status: No Boundary Change		
Student/Teacher Ratio: 17.0	Metro Status: Non MSA - Does not serve an MSA		
Summer Migrant Students: N/A	CSA/CBSA: 11740	Supervisory Union #: 000	
ELL (formerly LEP) Students: 8			
Students with IEPs: 580			

Source: CCD public school district data for the 2005-2006 school year.
Note: "N/A" means the data are not available or not applicable.

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:

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APPENDIX C

**Expenditure Analysis by Region
2002 Census of Governments**

Northeast Ohio Region (2002 Population - 4,235,623)

Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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

Columbus Ohio Region (2002 Population - 1,882,525)

Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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											
Dayton Ohio Region (2002 Population - 1,081,244)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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
Indiana Region (2002 Population - 2,206,019)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	Number of Entities Spending in Each Function						Expenditures 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	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	Number of Entities Spending in Each Function						Expenditures 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	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

Expenditure Analysis by Small County Comparisons											
2002 Census of Governments											
Mahoning (Northeast Ohio) (2002 Population - 252,790)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	15	15	16,853	\$358,528	48.7%	\$1,418
89	General - Other	1	7	6	2	12	28	9,028	\$46,005	6.2%	\$182
36	Own Hospitals (NONE)						0				
**	Public Assistance Programs **	1	0	1	0	0	2	126,395	\$47,108	6.4%	\$186
62	Police Protection	1	7	3	0	0	11	22,981	\$36,071	4.9%	\$143
32	Health - Other	1	6	4	0	0	11	22,981	\$46,197	6.3%	\$183
50	Housing & Community Development	1	1	0	1	0	3	84,263	\$26,058	3.5%	\$103
94	Transit Utilities	0	0	0	1	0	1	252,790	\$6,001	0.8%	\$24
25	Judicial/Legal	1	3	0	0	0	4	63,198	\$30,626	4.2%	\$121
80	Sewers & Solid Waste	1	5	0	0	0	6	42,132	\$29,247	4.0%	\$116
91	Water	1	4	0	0	0	5	50,558	\$18,964	2.6%	\$75
44	Highways/DPW	1	7	6	0	0	14	18,056	\$28,345	3.8%	\$112
24	Fire Protection	0	6	5	1	0	12	21,066	\$13,563	1.8%	\$54
18	Higher Education	0	0	0	0	1	1	252,790	\$652	0.1%	\$3
1	Air Transportation (NONE)						0				
61	Parks and Recreation	0	7	4	1	0	12	21,066	\$4,771	0.6%	\$19
92	Electric Utilities						0				
5	Corrections	1	0	0	0	0	1	252,790	\$12,230	1.7%	\$48
23	Financial Administration	1	7	6	0	0	14	18,056	\$13,784	1.9%	\$55
29	Central Staff Services	1	3	2	0	0	6	42,132	\$7,467	1.0%	\$30
52	Libraries						0				
	All Other Functions								\$10,953	1.5%	\$43
	Total of all Expenditures								\$736,570	100.0%	\$2,914
Stark (Northeast Ohio) (2002 Population - 379,540)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	18	18	21,086	\$550,853	51.9%	\$1,451
89	General - Other	1	10	12	1	12	36	10,543	\$39,368	3.7%	\$104
36	Own Hospitals	1	0	0	0	0	1	379,540	\$201	0.0%	\$1
**	Public Assistance Programs **	1	0	1	0	0	2	189,770	\$73,866	7.0%	\$195
62	Police Protection	1	10	5	0	0	16	23,721	\$49,151	4.6%	\$130
32	Health - Other	1	8	4	2	0	15	25,303	\$71,922	6.8%	\$189
50	Housing & Community Development	1	4	0	1	0	6	63,257	\$41,282	3.9%	\$109
94	Transit Utilities	0	0	0	1	0	1	379,540	\$12,876	1.2%	\$34
25	Judicial/Legal	1	5	2	0	0	8	47,443	\$22,480	2.1%	\$59
80	Sewers & Solid Waste	1	8	0	0	0	9	42,171	\$34,637	3.3%	\$91
91	Water	1	7	0	0	0	8	47,443	\$22,420	2.1%	\$59
44	Highways/DPW	1	9	12	0	0	22	17,252	\$36,293	3.4%	\$96
24	Fire Protection	0	7	12	0	0	19	19,976	\$28,610	2.7%	\$75
18	Higher Education	0	0	0	0	2	2	189,770	\$780	0.1%	\$2
1	Air Transportation (NONE)						0				
61	Parks and Recreation	0	9	5	0	0	14	27,110	\$5,795	0.5%	\$15
92	Electric Utilities	0	1	1	0	0	2	189,770	\$2,032	0.2%	\$5
5	Corrections	1	3	0	1	0	5	75,908	\$6,245	0.6%	\$16
23	Financial Administration	1	11	11	0	0	23	16,502	\$19,445	1.8%	\$51
29	Central Staff Services	1	5	5	0	0	11	34,504	\$13,156	1.2%	\$35
52	Libraries	0	0	0	1	0	1	379,540	\$14,977	1.4%	\$39
	All Other Functions								\$14,472	1.4%	\$38
	Total of all Expenditures								\$1,060,861	100.0%	\$2,795

Expenditure Analysis by Small County Comparisons											
2002 Census of Governments											
Summit (Northeast Ohio) (2002 Population - 546,138)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	18	18	30,341	\$743,132	38.0%	\$1,361
89	General - Other	1	12	6	3	15	37	14,760	\$176,457	9.0%	\$323
36	Own Hospitals	1	0	0	0	0	1	546,138	\$24,522	1.3%	\$45
**	Public Assistance Programs **	1	1	0	0	0	2	273,069	\$100,321	5.1%	\$184
62	Police Protection	1	12	5	0	0	18	30,341	\$92,864	4.7%	\$170
32	Health - Other	1	11	5	0	0	17	32,126	\$136,810	7.0%	\$251
50	Housing & Community Development	1	6	0	1	0	8	68,267	\$32,816	1.7%	\$60
94	Transit Utilities	0	0	0	1	0	1	546,138	\$37,132	1.9%	\$68
25	Judicial/Legal	1	9	0	0	0	10	54,614	\$53,970	2.8%	\$99
80	Sewers & Solid Waste	1	10	0	0	0	11	49,649	\$65,525	3.4%	\$120
91	Water	1	7	0	1	0	9	60,682	\$55,054	2.8%	\$101
44	Highways/DPW	1	12	6	0	0	19	28,744	\$104,495	5.3%	\$191
24	Fire Protection	0	9	5	1	0	15	36,409	\$55,694	2.8%	\$102
18	Higher Education	0	0	0	0	2	2	273,069	\$2,143	0.1%	\$4
1	Air Transportation	0	1	0	1	0	2	273,069	\$11,836	0.6%	\$22
61	Parks and Recreation	0	12	3	1	0	16	34,134	\$44,670	2.3%	\$82
92	Electric Utilities	0	2	0	0	0	2	273,069	\$36,953	1.9%	\$68
5	Corrections	1	3	0	0	0	4	136,535	\$41,365	2.1%	\$76
23	Financial Administration	1	12	6	0	0	19	28,744	\$37,719	1.9%	\$69
29	Central Staff Services	1	9	2	0	0	12	45,512	\$30,155	1.5%	\$55
52	Libraries	0	0	0	2	0	2	273,069	\$24,347	1.2%	\$45
	All Other Functions								\$47,844	2.4%	\$88
	Total of all Expenditures								\$1,955,824	100.0%	\$3,581
Trumbull (Northeast Ohio) (2002 Population - 223,126)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	21	21	10,625	\$312,303	51.6%	\$1,400
89	General - Other	1	5	13	1	13	33	6,761	\$33,588	5.6%	\$151
36	Own Hospitals						0				
**	Public Assistance Programs **	1	0	1	0	0	2	111,563	\$39,984	6.6%	\$179
62	Police Protection	1	4	11	0	0	16	13,945	\$22,238	3.7%	\$100
32	Health - Other	1	2	13	0	0	16	13,945	\$37,183	6.1%	\$167
50	Housing & Community Development	1	1	0	1	0	3	74,375	\$15,885	2.6%	\$71
94	Transit Utilities						0				
25	Judicial/Legal	1	4	1	0	0	6	37,188	\$18,677	3.1%	\$84
80	Sewers & Solid Waste	1	4	0	0	0	5	44,625	\$15,067	2.5%	\$68
91	Water	1	4	0	0	0	5	44,625	\$16,702	2.8%	\$75
44	Highways/DPW	1	5	16	0	0	22	10,142	\$19,405	3.2%	\$87
24	Fire Protection	0	4	14	0	0	18	12,396	\$10,715	1.8%	\$48
18	Higher Education	0	0	0	0	1	1	223,126	\$1,307	0.2%	\$6
1	Air Transportation	0	0	0	1	0	1	223,126	\$3,951	0.7%	\$18
61	Parks and Recreation	0	4	9	2	0	15	14,875	\$1,376	0.2%	\$6
92	Electric Utilities	0	2	0	0	0	2	111,563	\$9,595	1.6%	\$43
5	Corrections	1	1	0	0	0	2	111,563	\$5,013	0.8%	\$22
23	Financial Administration	1	5	15	0	0	21	10,625	\$9,194	1.5%	\$41
29	Central Staff Services	1	4	3	0	0	8	27,891	\$18,507	3.1%	\$83
52	Libraries	0	0	0	2	0	2	111,563	\$6,222	1.0%	\$28
	All Other Functions								\$8,167	1.3%	\$37
	Total of all Expenditures								\$605,079	100.0%	\$2,712

**Expenditure Analysis by Small County Comparisons
2002 Census of Governments**

Cumberland (North Carolina) (2002 Population - 304,519)

Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	0	0	0	0	1	304,519	\$347,755	29.3%	\$1,142
89	General - Other	1	7	0	0	0	8	38,065	\$44,501	3.7%	\$146
36	Own Hospitals	1	0	0	0	0	1	304,519	\$319,727	26.9%	\$1,050
**	Public Assistance Programs **	1	0	0	0	0	1	304,519	\$45,049	3.8%	\$148
62	Police Protection	1	4	0	0	0	5	60,904	\$49,750	4.2%	\$163
32	Health - Other	1	1	0	0	0	2	152,260	\$35,950	3.0%	\$118
50	Housing & Community Development	1	1	0	1	0	3	101,506	\$22,406	1.9%	\$74
94	Transit Utilities	0	1	0	0	0	1	304,519	\$4,218	0.4%	\$14
25	Judicial/Legal	1	5	0	0	0	6	50,753	\$1,071	0.1%	\$4
80	Sewers & Solid Waste	1	7	0	0	0	8	38,065	\$19,428	1.6%	\$64
91	Water	1	7	0	0	0	8	38,065	\$22,540	1.9%	\$74
44	Highways/DPW	0	8	0	0	0	8	38,065	\$12,777	1.1%	\$42
24	Fire Protection	1	8	0	0	0	9	33,835	\$19,388	1.6%	\$64
18	Higher Education	1	0	0	0	0	1	304,519	\$50,787	4.3%	\$167
1	Air Transportation	0	1	0	0	0	1	304,519	\$3,270	0.3%	\$11
61	Parks and Recreation	1	6	0	0	0	7	43,503	\$13,635	1.1%	\$45
92	Electric Utilities	0	1	0	0	0	1	304,519	\$120,277	10.1%	\$395
5	Corrections	1	0	0	0	0	1	304,519	\$5,234	0.4%	\$17
23	Financial Administration	1	6	0	0	0	7	43,503	\$5,533	0.5%	\$18
29	Central Staff Services	1	8	0	0	0	9	33,835	\$6,864	0.6%	\$23
52	Libraries	1	0	0	0	0	1	304,519	\$6,628	0.6%	\$22
	All Other Functions								\$31,309	2.6%	\$103
	Total of all Expenditures								\$1,188,097	100.0%	\$3,902

Stearns (Minnesota) (2002 Population - 138,228)

Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	10	10	13,823	\$204,207	41.6%	\$1,477
89	General - Other	1	29	22	0	10	62	2,229	\$41,962	8.5%	\$304
36	Own Hospitals	0	1	0	0	0	1	138,228	\$8,853	1.8%	\$64
**	Public Assistance Programs **	1	0	0	0	0	1	138,228	\$27,943	5.7%	\$202
62	Police Protection	1	19	0	0	0	20	6,911	\$19,125	3.9%	\$138
32	Health - Other	1	4	0	0	0	5	27,646	\$4,873	1.0%	\$35
50	Housing & Community Development	1	5	0	2	0	8	17,279	\$1,661	0.3%	\$12
94	Transit Utilities	0	2	0	0	0	2	69,114	\$82	0.0%	\$1
25	Judicial/Legal	1	1	0	0	0	2	69,114	\$3,195	0.7%	\$23
80	Sewers & Solid Waste	0	21	0	0	0	21	6,582	\$18,603	3.8%	\$135
91	Water	0	20	1	0	0	21	6,582	\$27,066	5.5%	\$196
44	Highways/DPW	1	29	34	0	0	64	2,160	\$54,622	11.1%	\$395
24	Fire Protection	0	29	34	0	0	63	2,194	\$9,335	1.9%	\$68
18	Higher Education						0				
1	Air Transportation	0	4	0	0	0	4	34,557	\$12,574	2.6%	\$91
61	Parks and Recreation	1	23	0	0	0	24	5,760	\$8,249	1.7%	\$60
92	Electric Utilities	0	3	0	0	0	3	46,076	\$8,457	1.7%	\$61
5	Corrections	1	0	0	0	0	1	138,228	\$7,531	1.5%	\$54
23	Financial Administration	1	28	0	0	0	29	4,766	\$7,812	1.6%	\$57
29	Central Staff Services	1	28	34	0	0	63	2,194	\$7,055	1.4%	\$51
52	Libraries	0	8	0	1	0	9	15,359	\$5,988	1.2%	\$43
	All Other Functions								\$11,861	2.4%	\$86
	Total of all Expenditures								\$491,054	100.0%	\$3,552

Expenditure Analysis by Small County Comparisons 2002 Census of Governments											
Tippecanoe (Indiana) (2002 Population - 149,933)											
Item Code	Spending by Function	Number of Entities Spending in Each Function						Expenditures 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	3	3	49,978	\$154,728	45.4%	\$1,032
89	General - Other	1	4	1	8	3	17	8,820	\$43,714	12.8%	\$292
36	Own Hospitals						0				
**	Public Assistance Programs **	1	0	9	0	0	10	14,993	\$8,405	2.5%	\$56
62	Police Protection	1	3	0	0	0	4	37,483	\$18,427	5.4%	\$123
32	Health - Other	1	0	1	0	0	2	74,967	\$1,612	0.5%	\$11
50	Housing & Community Development	0	2	0	1	0	3	49,978	\$5,576	1.6%	\$37
94	Transit Utilities	0	1	0	0	0	1	149,933	\$4,532	1.3%	\$30
25	Judicial/Legal	1	1	0	0	0	2	74,967	\$4,297	1.3%	\$29
80	Sewers & Solid Waste	0	3	0	0	0	3	49,978	\$31,999	9.4%	\$213
91	Water	0	3	0	1	0	4	37,483	\$13,740	4.0%	\$92
44	Highways/DPW	1	4	0	0	0	5	29,987	\$13,793	4.0%	\$92
24	Fire Protection	0	2	10	0	0	12	12,494	\$13,029	3.8%	\$87
18	Higher Education						0				
1	Air Transportation						0				
61	Parks and Recreation	1	2	2	0	0	5	29,987	\$5,957	1.7%	\$40
92	Electric Utilities						0				
5	Corrections	1	0	0	0	0	1	149,933	\$2,164	0.6%	\$14
23	Financial Administration	1	2	11	0	0	14	10,710	\$2,951	0.9%	\$20
29	Central Staff Services	1	2	0	0	0	3	49,978	\$5,919	1.7%	\$39
52	Libraries						0				
	All Other Functions								\$10,278	3.0%	\$69
	Total of all Expenditures								\$341,121	100.0%	\$2,275

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

APPENDIX D

Revenue Analysis by Selected Small Counties 2002 Census of Governments									
Mahoning (Northeast Ohio) (2002 Population - 252,790)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$32,153	\$33,095	\$419	\$1,624	\$13,778	\$81,069	10.4%	\$321
A91-94	Utility Revenue	\$258	\$17,058	\$0	\$714	\$0	\$18,030	2.3%	\$71
B	Federal Intergov. Revenue Total	\$12,619	\$6,942	\$377	\$22,041	\$158	\$42,137	5.4%	\$167
C	State Intergov. Revenue Total	\$74,757	\$15,277	\$1,705	\$405	\$252,063	\$344,207	44.2%	\$1,362
D	Local Intergov. Revenue Total	\$0	\$429	\$1,643	\$236	\$1,994	\$4,302	0.6%	\$17
T	Tax Revenue							0.0%	\$0
T01	Tax - Property	\$35,639	\$5,567	\$9,012	\$3,888	\$119,794	\$173,900	22.3%	\$688
T09	Tax - Total General Sales	\$25,170	\$0	\$0	\$0	\$0	\$25,170	3.2%	\$100
T40	Tax - Individual Income	\$0	\$35,561	\$0	\$0	\$1,102	\$36,663	4.7%	\$145
T	Tax - All Other	\$381	\$1,920	\$1,160	\$14	\$19	\$3,494	0.4%	\$14
U	Miscellaneous Revenue	\$24,558	\$7,233	\$1,631	\$428	\$16,527	\$50,377	6.5%	\$199
	Total of all Revenue	\$205,535	\$123,082	\$15,947	\$29,350	\$405,435	\$779,349	100.0%	\$3,083
Stark (Northeast Ohio) (2002 Population - 379,540)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$35,920	\$36,238	\$735	\$4,693	\$24,800	\$102,386	9.3%	\$270
A91-94	Utility Revenue	\$433	\$22,895	\$6	\$1,094	\$0	\$24,428	2.2%	\$64
B	Federal Intergov. Revenue Total	\$2,366	\$9,812	\$40	\$20,136	\$4,004	\$36,358	3.3%	\$96
C	State Intergov. Revenue Total	\$128,467	\$19,085	\$6,525	\$10,141	\$329,681	\$493,899	44.8%	\$1,301
D	Local Intergov. Revenue Total	\$0	\$8,678	\$682	\$316	\$4,776	\$14,452	1.3%	\$38
T	Tax Revenue								
T01	Tax - Property	\$42,241	\$8,285	\$15,974	\$3,278	\$210,364	\$280,142	25.4%	\$738
T09	Tax - Total General Sales	\$1,299	\$0	\$0	\$10,237	\$0	\$11,536	1.0%	\$30
T40	Tax - Individual Income	\$0	\$67,797	\$0	\$0	\$2,371	\$70,168	6.4%	\$185
T	Tax - All Other	\$5,336	\$5,975	\$2,212	\$0	\$626	\$14,149	1.3%	\$37
U	Miscellaneous Revenue	\$14,324	\$11,996	\$1,556	\$3,165	\$23,523	\$54,564	5.0%	\$144
	Total of all Revenue	\$230,386	\$190,761	\$27,730	\$53,060	\$600,145	\$1,102,082	100.0%	\$2,904
Summit (Northeast Ohio) (2002 Population - 546,138)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$79,971	\$90,592	\$1,463	\$13,292	\$27,849	\$213,167	11.0%	\$390
A91-94	Utility Revenue	\$4,845	\$84,525	\$0	\$3,993	\$0	\$93,363	4.8%	\$171
B	Federal Intergov. Revenue Total	\$3,799	\$7,075	\$0	\$29,612	\$4,367	\$44,853	2.3%	\$82
C	State Intergov. Revenue Total	\$121,451	\$73,977	\$3,750	\$18,361	\$361,583	\$579,122	29.9%	\$1,060
D	Local Intergov. Revenue Total	\$0	\$23,464	\$7	\$1,674	\$8,852	\$33,997	1.8%	\$62
T	Tax Revenue								
T01	Tax - Property	\$101,357	\$56,722	\$12,773	\$16,494	\$353,806	\$541,152	27.9%	\$991
T09	Tax - Total General Sales	\$31,676	\$0	\$0	\$16,472	\$0	\$48,148	2.5%	\$88
T40	Tax - Individual Income	\$0	\$204,260	\$0	\$0	\$0	\$204,260	10.5%	\$374
T	Tax - All Other	\$13,422	\$15,190	\$915	\$15	\$217	\$29,759	1.5%	\$54
U	Miscellaneous Revenue	\$56,251	\$52,395	\$1,981	\$24,721	\$15,535	\$150,883	7.8%	\$276
	Total of all Revenue	\$412,772	\$608,200	\$20,889	\$124,634	\$772,209	\$1,938,704	100.0%	\$3,550
Trumbull (Northeast Ohio) (2002 Population - 223,126)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$17,230	\$18,181	\$1,042	\$4,142	\$13,740	\$54,335	8.7%	\$244
A91-94	Utility Revenue	\$3,216	\$21,036	\$0	\$0	\$0	\$24,252	3.9%	\$109
B	Federal Intergov. Revenue Total	\$762	\$2,632	\$489	\$10,642	\$535	\$15,060	2.4%	\$67
C	State Intergov. Revenue Total	\$77,305	\$7,088	\$4,037	\$5,642	\$189,903	\$283,975	45.5%	\$1,273
D	Local Intergov. Revenue Total	\$0	\$2,227	\$304	\$1,310	\$3,403	\$7,244	1.2%	\$32
T	Tax Revenue								
T01	Tax - Property	\$25,684	\$2,619	\$13,782	\$1,116	\$111,883	\$155,084	24.9%	\$695
T09	Tax - Total General Sales	\$9,836	\$0	\$0	\$0	\$0	\$9,836	1.6%	\$44
T40	Tax - Individual Income	\$0	\$20,123	\$2	\$0	\$681	\$20,806	3.3%	\$93
T	Tax - All Other	\$4,683	\$2,613	\$3,273	\$0	\$278	\$10,847	1.7%	\$49
U	Miscellaneous Revenue	\$11,435	\$20,102	\$3,006	\$505	\$7,092	\$42,140	6.8%	\$189
	Total of all Revenue	\$150,151	\$96,621	\$25,935	\$23,357	\$327,515	\$623,579	100.0%	\$2,795

Revenue Analysis by Selected Small Counties 2002 Census of Governments									
Cumberland (North Carolina Region) (2002 Population - 304,519)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$375,911	\$39,442	\$0	\$1,476	\$0	\$416,829	34.1%	\$1,369
A91-94	Utility Revenue	\$287	\$155,348	\$0	\$0	\$0	\$155,635	12.7%	\$511
B	Federal Intergov. Revenue Total	\$9,535	\$6,706	\$0	\$12,964	\$0	\$29,205	2.4%	\$96
C	State Intergov. Revenue Total	\$347,464	\$10,867	\$0	\$24	\$0	\$358,355	29.3%	\$1,177
D	Local Intergov. Revenue Total	\$702	\$18,409	\$0	\$51	\$0	\$19,162	1.6%	\$63
T	Tax Revenue								
T01	Tax - Property	\$124,768	\$36,842	\$0	\$0	\$0	\$161,610	13.2%	\$531
T09	Tax - Total General Sales *								
T40	Tax - Individual Income **								
T	Tax - All Other	\$44,103	\$4,304	\$0	\$0	\$0	\$48,407	4.0%	\$159
U	Miscellaneous Revenue	\$18,954	\$13,258	\$0	\$107	\$0	\$32,319	2.6%	\$106
X	Employment Retirement	\$0	\$106	\$0	\$0	\$0	\$106	0.0%	\$0
	Total of all Revenue	\$921,724	\$285,282	\$0	\$14,622	\$0	\$1,221,628	100.0%	\$4,012
Stearns (Minnesota Region) (2002 Population - 138,228)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$3,656	\$34,329	\$56	\$196	\$6,371	\$44,608	9.4%	\$323
A91-94	Utility Revenue	\$0	\$20,916	\$0	\$0	\$0	\$20,916	4.4%	\$151
B	Federal Intergov. Revenue Total	\$0	\$816	\$227	\$227	\$927	\$2,197	0.5%	\$16
C	State Intergov. Revenue Total	\$37,731	\$31,762	\$2,428	\$2,153	\$152,965	\$227,039	47.6%	\$1,642
D	Local Intergov. Revenue Total	\$0	\$623	\$75	\$5,186	\$2,762	\$8,646	1.8%	\$63
T	Tax Revenue						\$0		
T01	Tax - Property	\$33,990	\$27,231	\$4,410	\$0	\$39,331	\$104,962	22.0%	\$759
T09	Tax - Total General Sales *								
T40	Tax - Individual Income **								
T	Tax - All Other	\$452	\$8,573	\$120	\$0	\$0	\$9,145	1.9%	\$66
U	Miscellaneous Revenue	\$5,466	\$47,433	\$518	\$695	\$5,339	\$59,451	12.5%	\$430
X	Employment Retirement	\$0	\$23	\$0	\$0	\$0	\$23	0.0%	\$0
	Total of all Revenue	\$81,295	\$171,706	\$7,834	\$8,457	\$207,695	\$476,987	100.0%	\$3,451
Tippecanoe (Indiana Region) (2002 Population - 149,933)									
Account Code	Revenue by Function	County	Municipal	Township	Special District	Independent School Districts	Total Revenues ('02) (In 1,000's)	% of Total Revenues	Revenues per Capita
A	Current Charges/Fees	\$3,735	\$44,976	\$104	\$11	\$5,262	\$54,088	14.1%	\$361
A91-94	Utility Revenue	\$0	\$12,708	\$0	\$141	\$0	\$12,849	3.3%	\$86
B	Federal Intergov. Revenue Total	\$0	\$1,179	\$0	\$4,546	\$0	\$5,725	1.5%	\$38
C	State Intergov. Revenue Total	\$16,399	\$18,845	\$170	\$65	\$73,725	\$109,204	28.4%	\$728
D	Local Intergov. Revenue Total	\$0	\$1,125	\$326	\$17,878	\$9,651	\$28,980	7.5%	\$193
T	Tax Revenue								
T01	Tax - Property	\$18,904	\$28,704	\$1,158	\$22	\$83,389	\$132,177	34.4%	\$882
T09	Tax - Total General Sales *								
T40	Tax - Individual Income	\$11,098	\$8,713	\$0	\$0	\$0	\$19,811	5.2%	\$132
T	Tax - All Other	\$1,968	\$746	\$1	\$0	\$0	\$2,715	0.7%	\$18
U	Miscellaneous Revenue	\$8,984	\$6,204	\$141	\$68	\$3,461	\$18,858	4.9%	\$126
	Total of all Revenue	\$61,088	\$123,200	\$1,900	\$22,731	\$175,488	\$384,407	100.0%	\$2,564

* T⁰⁹ not listed** T⁴⁰ not listed

APPENDIX E

Mahoning County - Non-Reporting Entities in 2002			
Entities That Did NOT Respond to the 2002 Census of Governments Request for Information			
MAHONING	14	City/Village	BELOIT STRUTHERS
		Town	BERLIN BOARDMAN COITSVILLE JACKSON MILTON POLAND SMITH SPRINGFIELD
		Special District	CARDINAL JOINT FIRE DISTRICT MAHONING SOIL & WATER CONSERV DIST MAHONING VALLEY SANITARY DISTRICT MILL CREEK METRO PARK DIST

Trumbull County - Non-Reporting Entities in 2002			
Entities That Did NOT Respond to the 2002 Census of Governments Request for Information			
TRUMBULL	16	City/Village	CORTLAND LORDSTOWN MCDONALD NILES WEST FARMINGTON YANKEE LAKE
		Town	CHAMPION FARMINGTON GREENE GUSTAVUS JOHNSTON VERNON WARREN WEATHERSFIELD
		Special District	NEWTON FALLS JOINT FIRE DISTRICT TRUMBULL CO METRO PARK COMMISSN