

# **A Cost of Government Study for Northeast Ohio**

## **Report Focus - Cuyahoga County**

**June, 2008**

Prepared for:

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

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## EXECUTIVE SUMMARY

### Background

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

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

### What Data are Provided and Why

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

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<sup>1</sup> See the *Voices and Choices - Report on the Public’s Priorities for Northeast Ohio’s Future*, November, 2006. Also see [www.voiceschoices.org](http://www.voiceschoices.org).

<sup>2</sup> Ashland, Ashtabula, Carroll, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, Wayne.

<sup>3</sup> 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 reasons<sup>4</sup>, the comprehensive database was built using Census of Governments information from 1992, 1997 and 2002. While the most recent information is from 2002, the database can be updated with the new 2007 information scheduled to be released early next year.

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

Our second objective was to provide a quantitative way to compare local governments in Northeast Ohio to 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 and Minneapolis-St. Paul are both economically vibrant areas with

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<sup>4</sup> 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.

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 2002<sup>5</sup>. 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 Cuyahoga County as an example.

## Using Cuyahoga County as an Example

While the cost of government throughout Northeast Ohio was not strikingly different from some of the other regions examined, the cost of government in Cuyahoga County was higher than most of the other

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

counties examined. For example, the cost of government within Cuyahoga County, according to the data, is higher than in any other county in Northeast Ohio on a per capita basis. In addition, the data show:

- **The total cost of government in Cuyahoga County in 2002 was nearly \$7 billion, or \$5,079 per resident.**
- **The five highest categories of expense in 2002 represented 55.8% of total expenses. These categories were: Elementary and Secondary Education (29.8%), General<sup>6</sup> (8.1%), Hospitals (6.5%), Public Assistance Programs (6.1%) and Police Protection (5.3%).**
- **The percentage of the region's workforce in government and education increased slightly between 1992 and 2005, rising from 6.2% to 6.7%.**
- **Total expenditures per capita for local government in Cuyahoga County rose 68% between 1992 and 2002. The Consumer Price Index (Urban Midwest) rose 29% over the same period.**

The sections that follow show how to use the data to derive the type of comparative information illustrated in the bullets shown above.

## Mining the Data

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

- 1) How can this data be used?
- 2) How many governments are there in Northeast Ohio?
- 3) Who does what – What governments provide what functions?

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<sup>6</sup> Central service agencies, unallocated insurance and retirement contributions and other misc. categories.

- 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, and among the six largest counties or county pairs. Similar comparisons can be made for any groups.

### **Why This is Important**

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

### **Next Steps**

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

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

### **Overview**

It is difficult to assess local governments and their finances in Northeast Ohio because a comprehensive listing of all local governments does not exist. CGR conducted extensive interviews with local, regional, academic and statewide agencies seeking to determine and count the number of local governments and the functions they provide. We created a large database 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 Cuyahoga County. 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	1	56	2	7	34
1997 Census of Governments	1	57	2	9	35
2002 Census of Governments	1	48	2	7	34
2002 Census Non-respondents	0	9	0	2	0
State of Ohio Financial Data for 2005	1	42	0	0	31
Ohio Public Library Information Network	0	38	0	0	0
Ohio Municipal Advisory Council (OMAC)	1	57	4	24	34
Cuyahoga County Official Listing	1	56	2	14	34
Ohio Municipal, Township and School Board Roster: 2006-2007	1	57	2	0	32
National Center for Education Statistics (NCES)	0	0	0	0	87
Highest Total from Any Source	1	57	4	24	87

### 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, for all six regions included in the database, that the number of entities reported in 2002 was less than in 1997, so this was not just a Northeast Ohio phenomenon. As a result, in making comparisons of regions or between groups across time, it is important to only use entities that consistently reported in each time period.

### **Why This is Important**

The absence of a comprehensive database that identifies all governments and includes cost and revenue data reported on a consistent basis makes it challenging for the public to monitor and evaluate the performance of local governments in Northeast Ohio. The databases and summary tables prepared by CGR contain cost and revenue measures for all local governments reported in the Census of Governments. We cannot include information from the governmental units that don't provide data to the Census. **As a result, while fair comparisons can be made among Census respondents, our data tabulations are conservative since the expenditures of non-respondents would only drive spending totals higher if they had been reported<sup>7</sup>.**

### **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 the entities in Cuyahoga County 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 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

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<sup>7</sup> 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.

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.

Number of Government Entities Reporting in Total (1997 Population Data & 1997 Census of Governments)								
Regions	Population	County	Municipal	Township	Special Dist.	School Dist.	Total Entities	Persons/Entity
Northeast Ohio	4,205,212	16	234	249	130	223	852	4,936
Columbus	1,748,572	12	114	195	82	87	490	3,569
Dayton	1,097,330	7	88	87	49	69	300	3,658
Indiana	2,031,494	15	122	179	226	76	618	3,287
Minnesota	3,036,525	16	233	209	98	114	670	4,532
North Carolina*	2,311,407	16	93	0	63	16	188	12,295
Selected Counties	Population	County	Municipal	Township	Special Dist.	School Dist.	Total Entities	Persons/Entity
Cuyahoga (NEO)	1,389,114	1	57	2	9	35	104	13,357
Franklin (Columbus)	1,017,788	1	25	17	9	18	70	14,540
Montgomery (Dayton)	572,167	1	19	10	9	19	58	9,865
Marion (IN)*	814,963	0	15	9	33	12	69	11,811
Hennepin/Ramsey (MN)	1,539,903	2	57	2	29	25	115	13,390
Durham/Wake (NC)**	751,938	2	13	0	11	2	28	26,855

\*Marion is a special county government (not included in county total).  
\*\*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. Attached as Appendix C are two tables that show the number of governmental entities

and the associated expenditure, on a function-by-function basis, within each region and for the selected counties. TABLE 3 presents one section of the larger tables provided in Appendix C to illustrate how to organize a function-by-function analysis.

The expenditure information does not in-and-of itself indicate that a government entity provides a function with its own employees<sup>8</sup>. It does, however, indicate the extent of the services for which that governmental entity assumes responsibility for providing that service. Take, for example, water expenditures (Census expenditure code 91). In Cuyahoga County, five entities reported spending for providing water services functions, for an amount of \$253,886,000 or 3.6% of total expenditures, or \$185/year per capita. However, by comparison, in Marion/ Indianapolis, only two local entities reported providing a water services function, for a total cost of \$1,055,000, which rounded equaled to below .1% of the total expenditures, or \$1/year per capita. The striking difference in this comparison suggests asking “why”. Further research indicates that Marion/Indianapolis privatized their large county-wide water system with a single contractor. Thus, the Census figures do not count the cost of the water system as a local government expense.

### **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, as described below, prove even more useful.

## ***Question 4 – What Does Local Government Cost?***

### **Overview**

TABLE 3 provides two different groups of information. The number of entities providing the function within the selected area (in this case, Cuyahoga County) is shown on the left-hand side. On the right-hand side, comparative cost information is provided. The comprehensive comparison tables for the regions and selected counties provided in Appendix C show how costs are different among the groups.

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<sup>8</sup> 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.

TABLE 3											
Expenditure Analysis by County											
2002 Census of Governments											
Cuyahoga (Northeast Ohio) (2002 Population - 1,372,770)											
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 \$,000s)	% of Total Expenditures	Expenditures per Capita
12	Elementary & Secondary Education	0	0	0	0	33	33	41,599	\$2,078,037	29.8%	\$1,514
89	General - Other	1	48	2	3	30	84	16,343	\$563,434	8.1%	\$410
36	Own Hospitals	1	0	0	0	0	1	1,372,770	\$456,524	6.5%	\$333
**	Public Assistance Programs **	1	7	0	0	0	8	171,596	\$423,402	6.1%	\$308
62	Police Protection	1	48	2	0	0	51	26,917	\$368,204	5.3%	\$268
32	Health - Other	1	36	2	0	0	39	35,199	\$348,316	5.0%	\$254
50	Housing & Community Development	1	20	0	2	0	23	59,686	\$315,629	4.5%	\$230
94	Transit Utilities	0	2	0	1	0	3	457,590	\$277,960	4.0%	\$202
25	Judicial/Legal	1	34	0	0	0	35	39,222	\$232,722	3.3%	\$170
80	Sewers & Solid Waste	1	34	0	1	0	36	38,133	\$232,255	3.3%	\$169
91	Water	0	5	0	0	0	5	274,554	\$253,886	3.6%	\$185
44	Highways/DPW	1	48	1	0	0	50	27,455	\$202,889	2.9%	\$148
24	Fire Protection	0	45	2	0	0	47	29,208	\$194,348	2.8%	\$142
18	Higher Education	0	0	0	0	2	2	686,385	\$191,221	2.7%	\$139
1	Air Transportation	1	1	0	0	0	2	686,385	\$144,135	2.1%	\$105
61	Parks and Recreation	0	41	1	0	0	42	32,685	\$128,173	1.8%	\$93
92	Electric Utilities	0	2	0	0	0	2	686,385	\$122,753	1.8%	\$89
5	Corrections	1	15	0	0	0	16	85,798	\$99,630	1.4%	\$73
23	Financial Administration	1	48	2	0	0	51	26,917	\$82,112	1.2%	\$60
29	Central Staff Services	1	34	0	0	0	35	39,222	\$57,418	0.8%	\$42
52	Libraries	0	1	0	2	0	3	457,590	\$53,834	0.8%	\$39
	All Other Functions								\$145,314	2.1%	\$106
	<b>Total of all Expenditures</b>								\$6,972,196	100.0%	\$5,079

### Observations

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, 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 Marion and Durham/Wake total per

capita costs include significant amounts for electric utilities, which are not an important component of costs in Cuyahoga County. Thus, while the initial reading of the county comparisons indicates that the total expenditure per capita for Cuyahoga in 2002 was \$5,079 compared with Marion at \$4,470 and \$3,955 for Durham/Wake, in fact, the difference would be greater after adjusting for electric expenditures. The same could hold for other unique regional differences – for example, Cuyahoga maintains and is responsible for the costs for a major regional hospital, which accounted for 6.5% of reported total local government expenditures in 2002. While two other comparison counties also had hospital costs as a major component of their total costs (Marion in Indiana and Hennepin/Ramsey in Minnesota), three other counties did not have expenditures in that category.

### **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 functions<sup>9</sup>. The percentage change in the Consumer Price Index as reported by the U.S. Bureau of Labor Statistics for the same time periods was also identified<sup>10</sup>. Changes over time are shown below in a per capita basis matching 1992, 1997 and 2002 population estimates with the corresponding Census of Governments information<sup>11</sup>.

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<sup>9</sup> As reported in current dollars in each Census.

<sup>10</sup> For this comparison, Annual C.P.I. - Midwest Urban was used.

<sup>11</sup> 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 68% for local governments in Cuyahoga County from 1992 to 2002, or more than 2.3 times the rate of inflation<sup>12</sup>.

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<sup>12</sup> 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 (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$4,020,879	\$4,765,664	19%	\$6,538,972	37%	63%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$2,840	\$3,431	21%	\$4,763	39%	68%
Durham & Wake (North Carolina)	Total Exp.	\$2,352,255	\$2,795,331	19%	\$3,449,424	23%	47%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$3,636	\$3,718	2%	\$3,787	2%	4%
Franklin (Columbus)	Total Exp.	\$2,467,460	\$3,091,206	25%	\$4,764,764	54%	93%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$2,497	\$3,037	22%	\$4,403	45%	76%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$4,880,677	\$6,052,094	24%	\$8,176,076	35%	68%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$3,199	\$3,930	23%	\$5,016	28%	57%
Marion (Indiana)	Total Exp.	\$1,671,123	\$2,155,520	29%	\$3,521,446	63%	111%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$2,061	\$2,645	28%	\$4,083	54%	98%
Montgomery (Dayton)	Total Exp.	\$1,409,168	\$1,605,004	14%	\$2,052,677	28%	46%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$2,431	\$2,805	15%	\$3,711	32%	53%

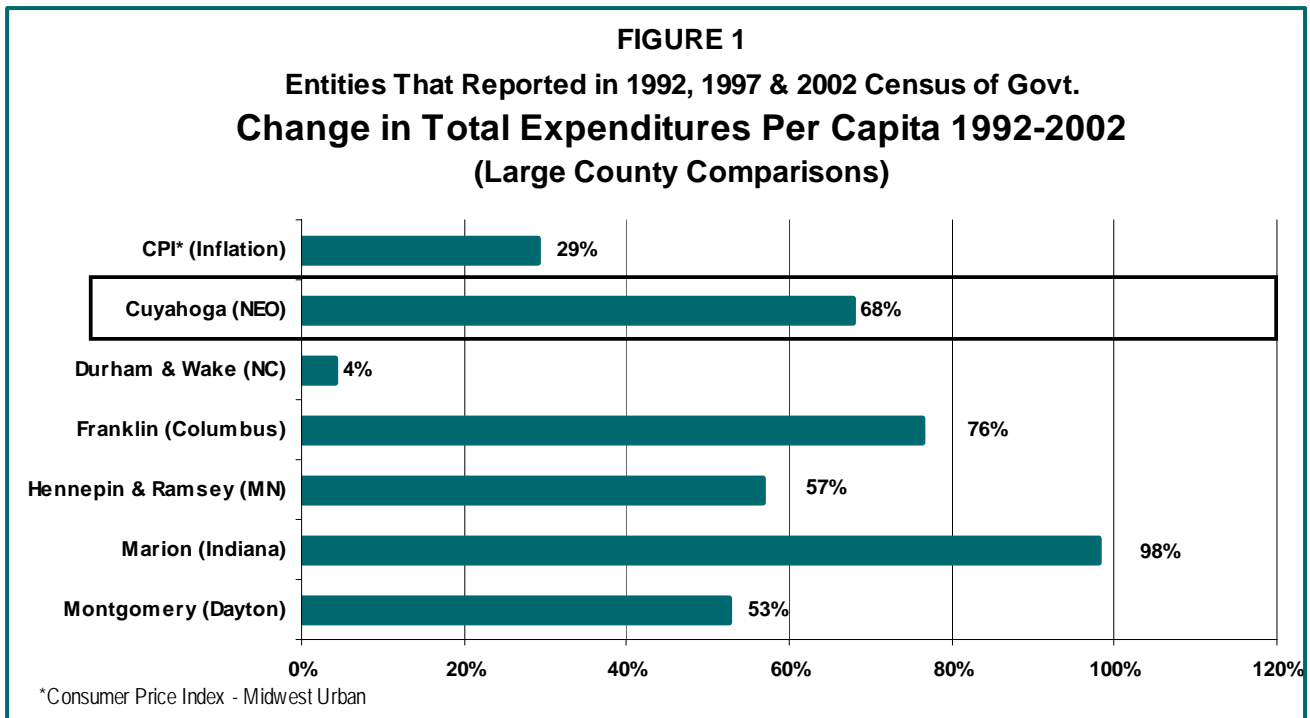


TABLE 4 and FIGURE 1 also show how Cuyahoga governments compared with local governments in the five comparison counties. FIGURE 1 also provides a stark picture of how local government costs and population growth are related. Durham and Wake counties not only had the lowest overall growth in local government expenditures from 1992 to 2002 (47%), but they also experienced a 41% population growth in that same time period. As a result, overall local government expenditures per capita increased 4% - far below the rate of inflation.

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 Cuyahoga 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 Cuyahoga County local governments.

TABLE 5A							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Police Expenses (\$ in 1000s) & Population Over Time (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$232,098	\$278,882	20%	\$361,501	30%	56%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$164	\$201	22%	\$263	31%	61%
Durham & Wake (North Carolina)	Total Exp.	\$65,251	\$90,111	38%	\$142,880	59%	119%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$101	\$120	19%	\$157	31%	55%
Franklin (Columbus)	Total Exp.	\$172,501	\$210,130	22%	\$288,731	37%	67%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$175	\$206	18%	\$267	29%	53%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$222,003	\$273,148	23%	\$357,296	31%	61%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$146	\$177	22%	\$219	24%	51%
Marion (Indiana)	Total Exp.	\$91,081	\$105,949	16%	\$151,829	43%	67%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$112	\$130	16%	\$176	35%	57%
Montgomery (Dayton)	Total Exp.	\$65,955	\$96,702	47%	\$130,067	35%	97%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$114	\$169	49%	\$235	39%	107%

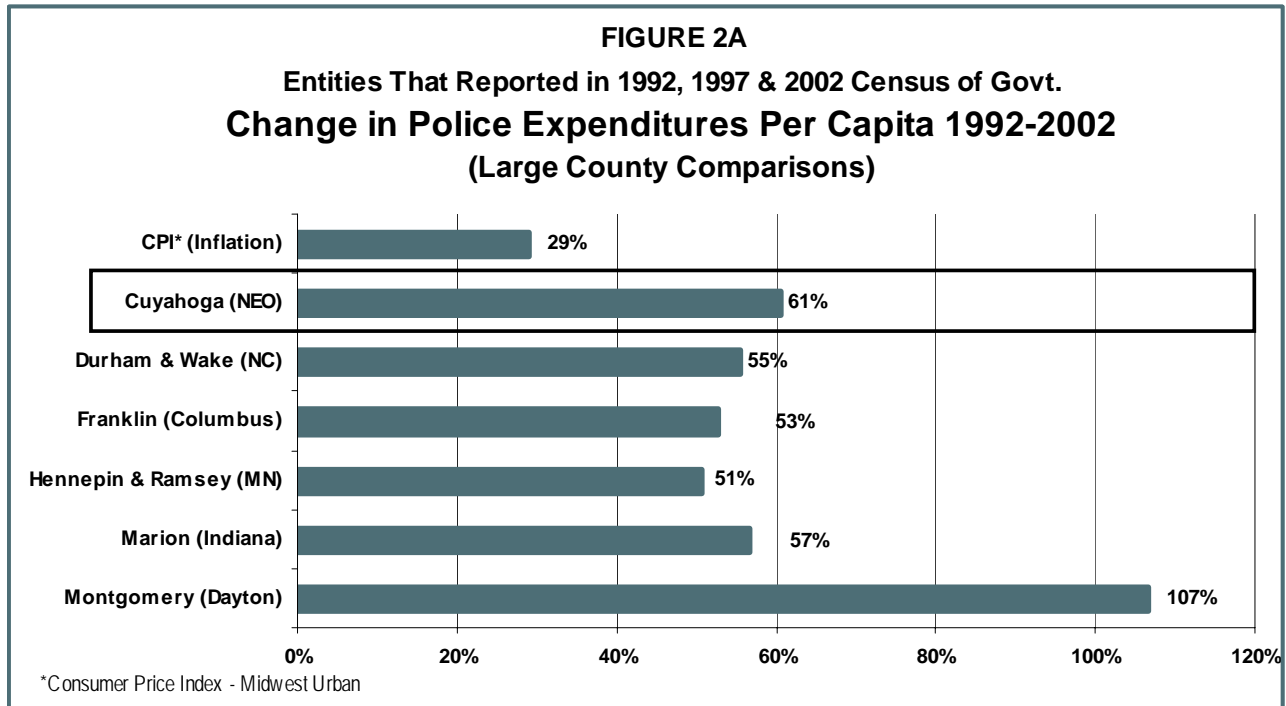


TABLE 5B							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Fire Expenses (\$ in 1000s) & Population Over Time (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$136,009	\$152,209	12%	\$188,778	24%	39%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$96	\$110	14%	\$138	26%	43%
Durham & Wake (North Carolina)	Total Exp.	\$35,011	\$49,427	41%	\$79,701	61%	128%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$54	\$66	21%	\$87	33%	62%
Franklin (Columbus)	Total Exp.	\$82,403	\$117,504	43%	\$173,228	47%	110%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$83	\$115	38%	\$160	39%	92%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$86,455	\$98,730	14%	\$111,678	13%	29%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$57	\$64	13%	\$69	7%	21%
Marion (Indiana)	Total Exp.	\$66,245	\$90,914	37%	\$119,427	31%	80%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$82	\$112	37%	\$138	24%	69%
Montgomery (Dayton)	Total Exp.	\$36,888	\$46,941	27%	\$61,595	31%	67%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$64	\$82	29%	\$111	36%	75%

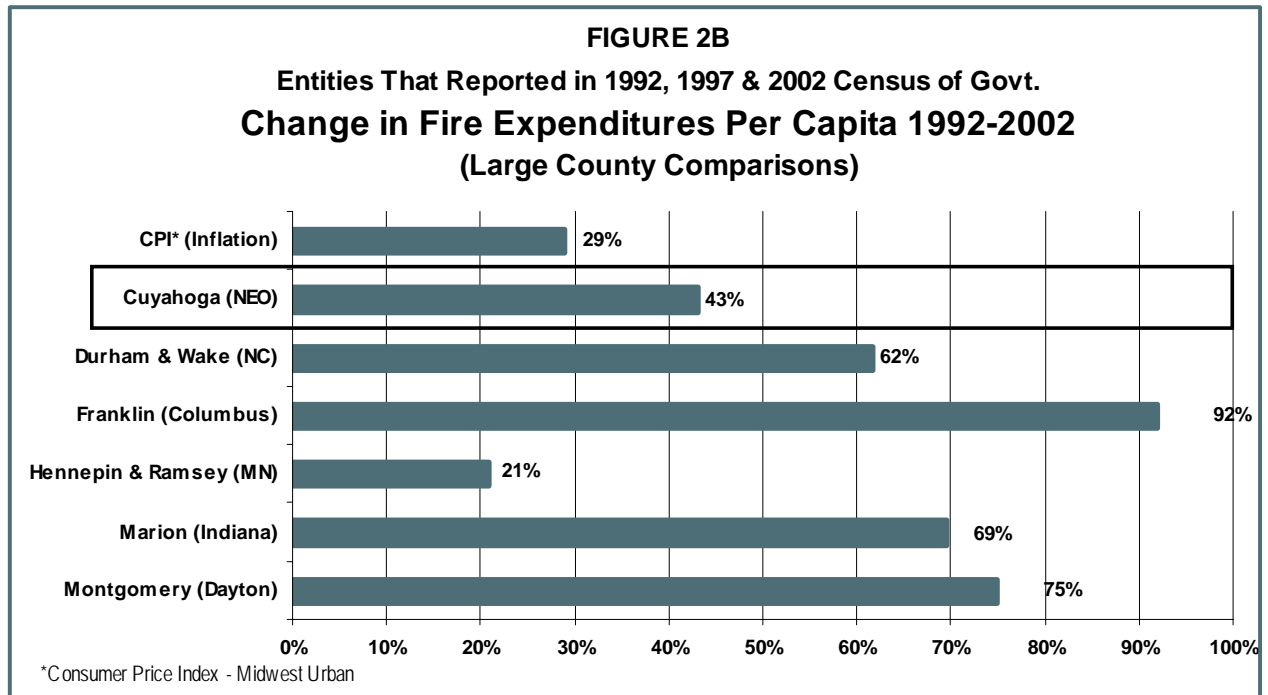


TABLE 5C							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Judicial Expenses (\$ in 1000s) & Population Over Time (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$126,151	\$144,356	14%	\$231,530	60%	84%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$89	\$104	17%	\$169	62%	89%
Durham & Wake (North Carolina)	Total Exp.	\$3,093	\$2,277	-26%	\$4,470	96%	45%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$5	\$3	-37%	\$5	62%	3%
Franklin (Columbus)	Total Exp.	\$55,932	\$76,423	37%	\$112,787	48%	102%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$57	\$75	33%	\$104	39%	84%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$91,446	\$121,499	33%	\$156,875	29%	72%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$60	\$79	32%	\$96	22%	61%
Marion (Indiana)	Total Exp.	\$28,576	\$36,897	29%	\$46,297	25%	62%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$35	\$45	28%	\$54	19%	52%
Montgomery (Dayton)	Total Exp.	\$47,950	\$54,160	13%	\$62,891	16%	31%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$83	\$95	14%	\$114	20%	37%

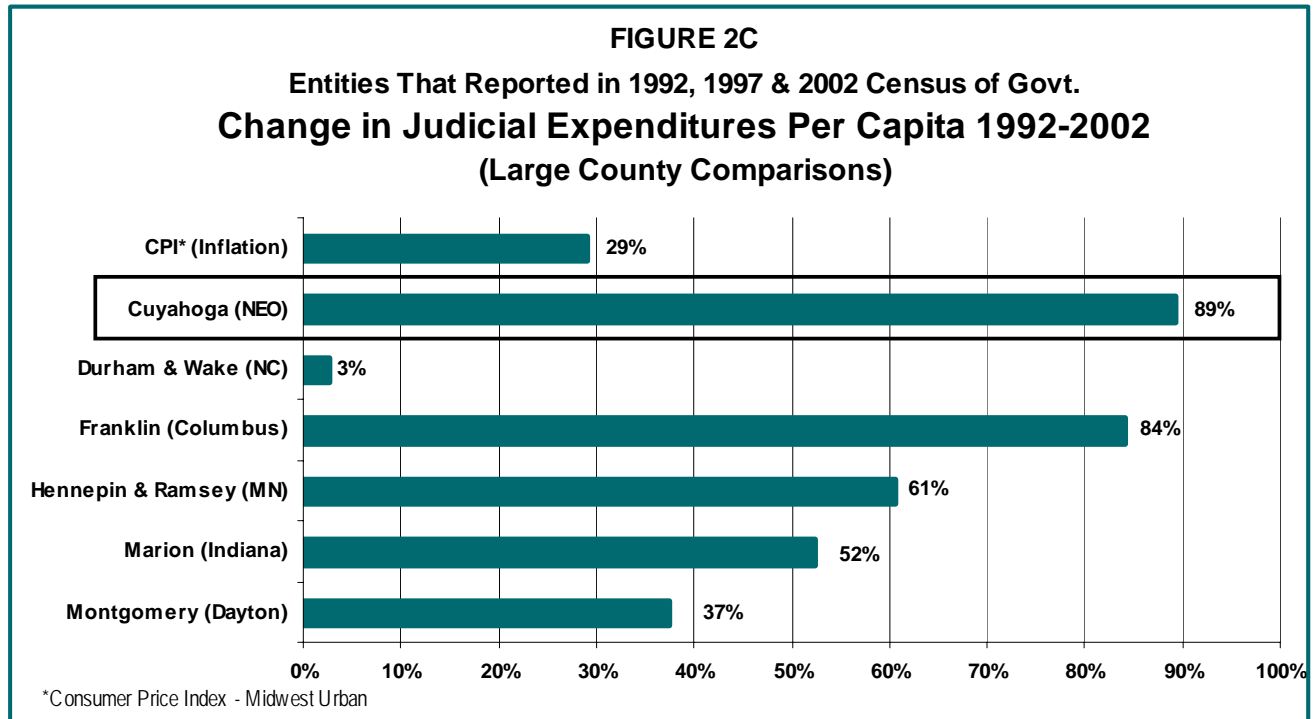


TABLE 5D							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Water Expenses (\$ in 1000s) & Population Over Time (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$169,390	\$225,965	33%	\$253,886	12%	50%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$120	\$163	36%	\$185	14%	55%
Durham & Wake (North Carolina)	Total Exp.	\$70,042	\$95,613	37%	\$99,240	4%	42%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$108	\$127	17%	\$109	-14%	1%
Franklin (Columbus)	Total Exp.	\$80,711	\$101,087	25%	\$113,086	12%	40%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$82	\$99	22%	\$105	5%	28%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$128,974	\$129,065	0%	\$176,503	37%	37%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$85	\$84	-1%	\$108	29%	28%
Marion (Indiana)	Total Exp.	\$909	\$927	2%	\$777	-16%	-15%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$1	\$1	1%	\$1	-21%	-20%
Montgomery (Dayton)	Total Exp.	\$90,991	\$76,028	-16%	\$78,809	4%	-13%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$157	\$133	-15%	\$142	7%	-9%

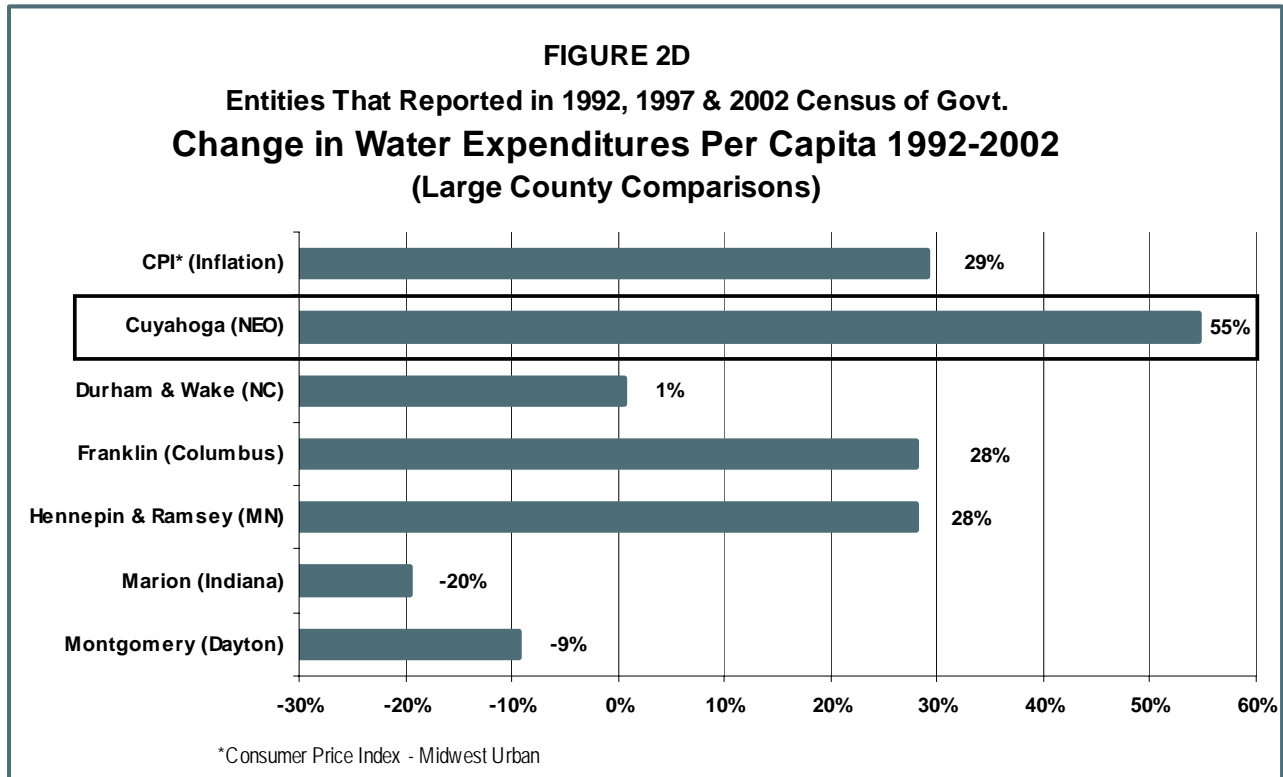
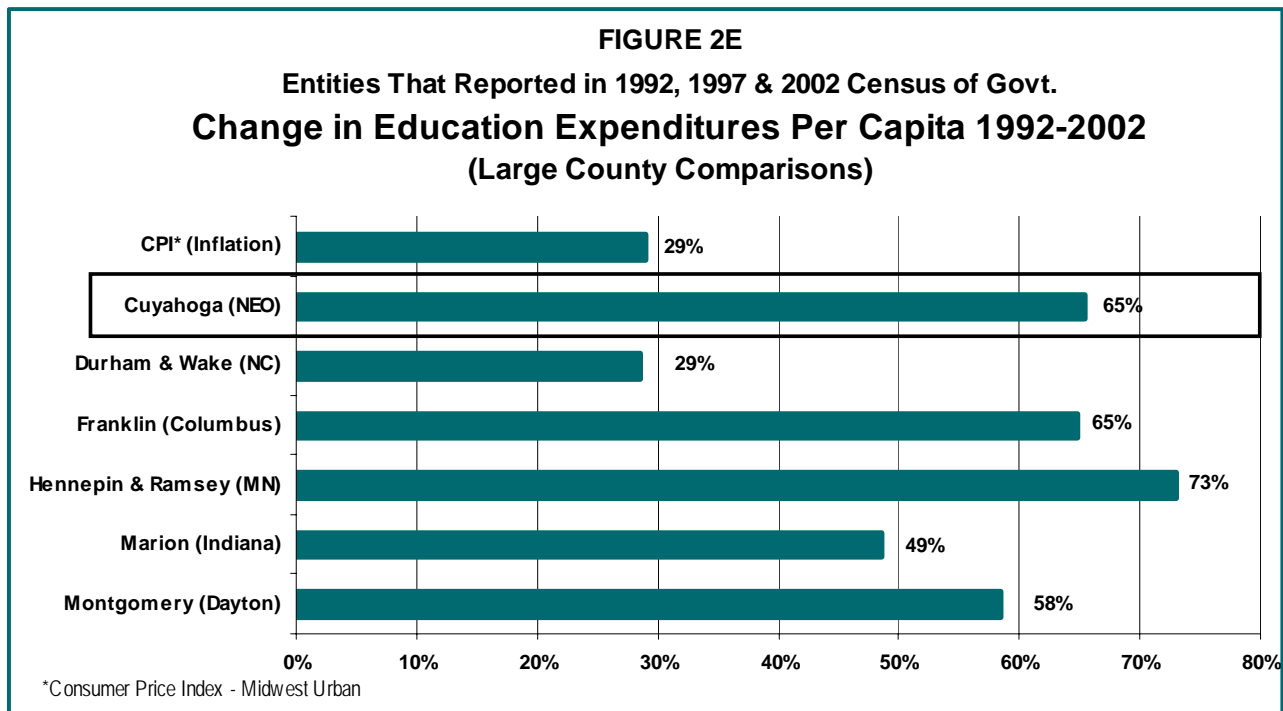


TABLE 5E							
Entities That Reported in 1992, 1997 & 2002 Census of Governments							
Education Expenses (\$ in 1000s) & Population Over Time (Large County Comparisons)							
		1992	1997	% Change 92-97	2002	% Change 97-02	% Change 92-02
Cuyahoga (NEO)	Total Exp.	\$1,295,231	\$1,593,880	23%	\$2,078,037	30%	60%
	Population	1,415,875	1,389,114	-2%	1,372,770	-1%	-3%
	\$ Per Capita	\$915	\$1,147	25%	\$1,514	32%	65%
Durham & Wake (North Carolina)	Total Exp.	\$585,933	\$719,338	23%	\$1,060,427	47%	81%
	Population	646,873	751,938	16%	910,956	21%	41%
	\$ Per Capita	\$906	\$957	6%	\$1,164	22%	29%
Franklin (Columbus)	Total Exp.	\$946,360	\$1,139,186	20%	\$1,707,765	50%	80%
	Population	988,256	1,017,788	3%	1,082,160	6%	10%
	\$ Per Capita	\$958	\$1,119	17%	\$1,578	41%	65%
Hennepin & Ramsey (Minnesota)	Total Exp.	\$1,398,930	\$1,989,955	42%	\$2,585,798	30%	85%
	Population	1,525,787	1,539,903	1%	1,629,961	6%	7%
	\$ Per Capita	\$917	\$1,292	41%	\$1,586	23%	73%
Marion (Indiana)	Total Exp.	\$546,473	\$688,640	26%	\$863,645	25%	58%
	Population	810,728	814,963	1%	862,451	6%	6%
	\$ Per Capita	\$674	\$845	25%	\$1,001	19%	49%
Montgomery (Dayton)	Total Exp.	\$434,766	\$546,697	26%	\$657,337	20%	51%
	Population	579,591	572,167	-1%	553,152	-3%	-5%
	\$ Per Capita	\$750	\$955	27%	\$1,188	24%	58%

*\*Elementary & Secondary Education*



### Why This is Important

This approach provides another systematic way of comparing similar 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 six comparison counties in the different regions. TABLE 6 is an extract of the data in Appendix D for Cuyahoga County. TABLE 6 shows, for example, that 4.4% of the revenue reported by local governments in 2002 came from federal funding, whereas 40.6% of local government funding came from local tax revenue<sup>13</sup>.

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<sup>13</sup> These percentages apply to all local government entities within each respective county. CGR also completed this analysis for only the county governments, to assess differences in their primary funding areas. Federal revenues were found to comprise 1% of Cuyahoga's budget, 0.6% in Franklin, 2.9% in Montgomery, 5.3% in Hennepin/Ramsey and 0.5% in Durham/Wake. State revenues comprised 44.8% in Cuyahoga, 36.8% in Franklin, 30.9% in Montgomery, 36.5% in Hennepin/Ramsey and 45.7% in Durham/Wake. Totals for Marion County were not separately available, since the Census reports Marion figures in combination with the City of Indianapolis.

TABLE 6									
Revenue Analysis by Selected Large Counties									
2002 Census of Governments									
Cuyahoga (Northeast Ohio) (2002 Population - 1,314,241)									
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	\$327,003	\$244,334	\$8	\$154,644	\$110,233	\$836,222	12.0%	\$609
A91-94	Utility Revenue	\$0	\$357,203	\$0	\$43,276	\$0	\$400,479	5.7%	\$292
B	Federal Intergov. Revenue Total	\$18,703	\$86,585	\$0	\$193,041	\$11,489	\$309,818	4.4%	\$226
C	State Intergov. Revenue Total	\$815,578	\$269,006	\$2,097	\$42,768	\$907,821	\$2,037,270	29.1%	\$1,484
D	Local Intergov. Revenue Total	\$9,375	\$18,850	\$9	\$1,896	\$11,469	\$41,599	0.6%	\$30
T	Tax Revenue								
T01	Tax - Property	\$277,744	\$246,082	\$2,174	\$24,558	\$1,134,555	\$1,685,113	24.1%	\$1,228
T09	Tax - Total General Sales	\$158,017	\$0	\$0	\$157,297	\$0	\$315,314	4.5%	\$230
T40	Tax - Individual Income	\$0	\$693,411	\$0	\$0	\$5,406	\$698,817	10.0%	\$509
T	Tax - All Other	\$51,712	\$83,037	\$101	\$12	\$7,193	\$142,055	2.0%	\$103
U	Miscellaneous Revenue	\$161,219	\$255,040	\$264	\$34,838	\$75,467	\$526,828	7.5%	\$384
	<b>Total of all Revenue</b>	<b>\$1,819,351</b>	<b>\$2,253,548</b>	<b>\$4,653</b>	<b>\$652,330</b>	<b>\$2,263,633</b>	<b>\$6,993,516</b>	<b>100.0%</b>	<b>\$5,094</b>

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 taxes.

<b>TABLE 7</b>				
<b>Analysis by Selected LARGE Counties</b>				
<b>2002 Revenues from Local Taxes</b>				
<b>(2002 Census of Governments &amp; 2002 Population Data)</b>				
<b>Census Code</b>	<b>Major Function of Expense</b>	<b>Total (in \$1000s)</b>	<b>\$ Per Capita</b>	<b>% of Total Revenues</b>
<b>CUYAHOGA (NEO)</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$2,841,299</b>	<b>\$2,070</b>	<b>40.6%</b>
T01	Tax - Property	\$1,685,113	\$1,228	24.1%
T40	Tax - Individual Income	\$698,817	\$509	10.0%
T09	Tax - Total General Sales	\$315,314	\$230	4.5%
T99	Tax - Not Elsewhere Classified	\$75,859	\$55	1.1%
T19	Tax - Other Selective Sales	\$32,862	\$24	0.5%
T24	Tax - Motor Vehicle License	\$19,005	\$14	0.3%
T10	Tax - Alcoholic Beverage Sales	\$9,771	\$7	0.1%
T16	Tax - Tobacco Sales	\$4,446	\$3	0.1%
T15	Tax - Public Utilities	\$112	\$0	0.0%
<b>FRANKLIN (COLUMBUS)</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$2,087,234</b>	<b>\$1,929</b>	<b>43.5%</b>
T01	Tax - Property	\$1,262,955	\$1,167	26.3%
T40	Tax - Individual Income	\$613,407	\$567	12.8%
T09	Tax - Total General Sales	\$123,417	\$114	2.6%
T99	Tax - Not Elsewhere Classified	\$45,260	\$42	0.9%
T19	Tax - Other Selective Sales	\$30,117	\$28	0.6%
T15	Tax - Public Utilities	\$6,335	\$6	0.1%
T24	Tax - Motor Vehicle License	\$5,743	\$5	0.1%
T10	Tax - Alcoholic Beverage Sales	\$0	\$0	0.0%
T13	Tax - Motor Fuels Sales	\$0	\$0	0.0%
<b>MONTGOMERY (DAYTON)</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$823,493</b>	<b>\$1,489</b>	<b>36.4%</b>
T01	Tax - Property	\$510,650	\$923	22.6%
T40	Tax - Individual Income	\$194,595	\$352	8.6%
T09	Tax - Total General Sales	\$96,096	\$174	4.3%
T99	Tax - Not Elsewhere Classified	\$13,655	\$25	0.6%
T24	Tax - Motor Vehicle License	\$5,164	\$9	0.2%
T19	Tax - Other Selective Sales	\$3,333	\$6	0.1%
T13	Tax - Motor Fuels Sales	\$0	\$0	0.0%
<b>MARION (INDIANA)</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$1,190,220</b>	<b>\$1,380</b>	<b>30.0%</b>
T01	Tax - Property	\$1,046,463	\$1,213	26.4%
T40	Tax - Individual Income	\$65,551	\$76	1.7%
T19	Tax - Other Selective Sales	\$40,070	\$46	1.0%
T99	Tax - Not Elsewhere Classified	\$34,341	\$40	0.9%
T24	Tax - Motor Vehicle License	\$2,771	\$3	0.1%
T15	Tax - Public Utilities	\$1,024	\$1	0.0%
<b>HENNEPIN &amp; RAMSEY (MINNESOTA)*</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$2,275,483</b>	<b>\$1,396</b>	<b>27.9%</b>
T01	Tax - Property	\$2,102,401	\$1,290	25.7%
T99	Tax - Not Elsewhere Classified	\$80,065	\$49	1.0%
T15	Tax - Public Utilities	\$47,782	\$29	0.6%
T19	Tax - Other Selective Sales	\$29,372	\$18	0.4%
T09	Tax - Total General Sales	\$13,432	\$8	0.2%
T24	Tax - Motor Vehicle License	\$2,431	\$1	0.0%
<b>DURHAM &amp; WAKE (NORTH CAROLINA)*</b>				
<b>T</b>	<b>Tax Revenue Total</b>	<b>\$1,001,333</b>	<b>\$1,099</b>	<b>27.8%</b>
T01	Tax - Property	\$783,723	\$860	21.8%
T09	Tax - Total General Sales	\$123,309	\$135	3.4%
T99	Tax - Not Elsewhere Classified	\$62,020	\$68	1.7%
T19	Tax - Other Selective Sales	\$26,680	\$29	0.7%
T24	Tax - Motor Vehicle License	\$4,291	\$5	0.1%
T10	Tax - Alcoholic Beverage Sales	\$1,310	\$1	0.0%

\*Total and per capita figures are based on combined finances and combined population for both counties.

### **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 24.1% in Durham/Wake to a high of 35.3% in Hennepin/Ramsey, with Cuyahoga near the middle at 29.1%. Property taxes range from 21.8% of total revenues in Durham/Wake to 26.3% of the total in Columbus. Perhaps most significant, local tax revenues represent only 27.8% of total revenues for Durham/Wake, but 40.6% in Cuyahoga.

### **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](mailto:cthompson@futurefundneo.org)  
 If you have any questions or concerns about this data, please send an email to [kmcdoskey@cgr.org](mailto: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
<b>TOTAL</b>	<b>16</b>	<b>169</b>	<b>164</b>	<b>99</b>	<b>208</b>

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

The first option is to choose a county and then choose a type of finance. The finance choices are Expenditures, Revenues and Debts & Assets<sup>1</sup>.

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

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

## Basic View

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



[Home](#) << [Northeast Ohio Region](#) << CUYAHOGA County Expenditures Basic View  
[Click here to see detailed view](#)

Source: 2002 Census of Governments							
Account Code	Account Description	Total	County	Municipal	Township	Special District	Independent School District
E, F, G, I	<b>Total Expenditures</b>	<b>\$6,972,196</b>	<b>\$1,787,507</b>	<b>\$2,222,979</b>	<b>\$3,735</b>	<b>\$657,825</b>	<b>\$2,300,150</b>
E	<b>Current Charges Total</b>	<b>\$5,769,420</b>	<b>\$1,555,887</b>	<b>\$1,678,429</b>	<b>\$3,605</b>	<b>\$437,148</b>	<b>\$2,094,351</b>
E01	Current Operations - Air Transportation	\$61,279	\$1,002	\$60,277	\$0	\$0	\$0
E03	Current Operations - Miscellaneous Commercial Activities, NEC	\$2,216	\$0	\$2,216	\$0	\$0	\$0
E05	Current Operations - Corrections - Other	\$99,457	\$88,120	\$11,337	\$0	\$0	\$0
E12	Current Operations - Elementary & Secondary Education	\$1,930,570	\$0	\$0	\$0	\$0	\$1,930,570
E18	Current Operations - Other Higher Education	\$163,781	\$0	\$0	\$0	\$0	\$163,781
E23	Current Operations - Financial Administration	\$81,049	\$36,381	\$44,245	\$423	\$0	\$0
E24	Current Operations - Fire Protection	\$187,183	\$0	\$186,196	\$987	\$0	\$0
E25	Current Operations - Judicial and Legal Services	\$228,824	\$171,000	\$57,824	\$0	\$0	\$0
L29	Current Operations - Central staff services	\$56,847	\$16,928	\$39,919	\$0	\$0	\$0
E31	Current Operations - General Public Buildings	\$31,166	\$0	\$31,166	\$0	\$0	\$0
E32	Current Operations - Health Services - Other	\$343,188	\$300,260	\$42,894	\$34	\$0	\$0
E36	Current Operations - Own Hospitals	\$437,533	\$437,533	\$0	\$0	\$0	\$0
E44	Current Operations - Regular Highways	\$118,434	\$17,141	\$100,380	\$913	\$0	\$0
E50	Current Operations - Housing & Community Development	\$289,067	\$4,343	\$137,470	\$0	\$147,254	\$0
E52	Current Operations - Libraries	\$47,067	\$0	\$0	\$0	\$47,067	\$0
E59	Current Operations - Natural Resources - Other	\$52	\$52	\$0	\$0	\$0	\$0
E60	Current Operations - Parking Facilities	\$5,201	\$1,399	\$3,802	\$0	\$0	\$0
E61	Current Operations - Parks & Recreation	\$105,204	\$0	\$105,202	\$2	\$0	\$0
E62	Current Operations - Police Protection	\$361,440	\$24,623	\$335,578	\$1,239	\$0	\$0
E66	Current Operations - Protective Inspection and Regulation, NEC	\$10,701	\$659	\$10,042	\$0	\$0	\$0
E68	Current Operations - Welfare, Cash Assistance - Other	\$4,185	\$4,140	\$45	\$0	\$0	\$0
E74	Current Operations - Welfare, Vendor Payments for Medical Care	\$32,620	\$32,620	\$0	\$0	\$0	\$0
E75	Current Operations - Welfare, Vendor Payments for Other Purposes	\$126,308	\$126,240	\$68	\$0	\$0	\$0
E77	Current Operations - Welfare Institutions	\$12,437	\$12,437	\$0	\$0	\$0	\$0
E79	Current Operations - Welfare - Other	\$246,760	\$242,510	\$4,250	\$0	\$0	\$0
E80	Current Operations - Sewerage	\$129,355	\$8,891	\$62,074	\$0	\$58,390	\$0
E81	Current Operations - Solid Waste Management	\$66,725	\$2,292	\$64,427	\$6	\$0	\$0
E87	Current Operations - Sea and Inland Port Facilities	\$3,730	\$0	\$0	\$0	\$3,730	\$0
E89	Current Operations - General - Other	\$145,882	\$27,316	\$118,565	\$1	\$0	\$0
E91	Current Operations - Water Utilities	\$154,583	\$0	\$154,583	\$0	\$0	\$0
E92	Current Operations - Electric Utilities	\$98,586	\$0	\$98,586	\$0	\$0	\$0

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

## Detailed View

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

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

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

Key
Total
County
Municipal
Township
Special District
School District



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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
<b>E Current Charges Total</b>	<b>\$5,769,420</b>	<b>\$1,555,887</b>	<b>\$13,798</b>	<b>\$19,694</b>
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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## 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
<b>E</b>	<b>Current Charges Total</b>	<b>\$5,769,420</b>	<b>\$1,555,887</b>	<b>\$13,798</b>	<b>\$19,694</b>	<b>\$18,189</b>	<b>\$15,397</b>	<b>\$15,416</b>	<b>\$13,110</b>	<b>\$21,326</b>	<b>\$13,978</b>	<b>\$4,740</b>	<b>\$934,687</b>	<b>\$46,844</b>	<b>\$7</b>
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
<a href="#">Ohio - Northeast Region</a>	\$7,422,330,000	\$7,336,213,000
<a href="#">Ohio - Columbus Region</a>	\$3,489,845,000	\$3,457,448,000
<a href="#">Ohio - Dayton Region</a>	\$1,925,773,000	\$1,983,766,000
<a href="#">Indiana Region</a>	\$4,159,554,000	\$4,045,902,000
<a href="#">Minnesota Region</a>	\$6,114,459,000	\$6,268,639,000
<a href="#">North Carolina Region</a>	\$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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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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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	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	ASPIRE ACADEMY, THE	1	2	47	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CANTON ARTS ACADEMY	1	5.4	81	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CANTON CITY	28	722.6	11144	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CANTON CITY SCH DIGITAL ACDMY	1	1	105	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CANTON LOCAL	5	166.2	2298	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CANTON LOCAL DIGITAL ACADEMY	1	10	37	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	CARDINAL DIGITAL ACADEMY, INC	1	14	27	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	EAST CANTON DIGITAL ACAD, INC	1	11	26	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	FAIRLESS DIGITAL ACADEMY	1	30	29	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	FAIRLESS LOCAL	5	120.7	1908	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	GOLDEN EAGLE DIGITAL ACADEMY	1	0.5	21	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	HOPE ACADEMY CANTON CAMPUS	1	26.8	432	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	JACKSON LOCAL	6	318.2	5786	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	LAKE LOCAL	5	197.1	3538	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	LIFE SKILLS CENTER CANTON	1	15.8	235	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	LITTLE EAGLE KINDERGARTEN PGM	1	1.3	25	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	LOUISVILLE CITY	6	191.5	3335	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	MARLINGTON LOCAL	5	156.6	2645	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	MASSILLON CITY	8	284.9	4576	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	MASSILLON DIGITAL ACADEMY, INC	1	1	39	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	MINERVA LOCAL	4	130.3	2176	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	NORTH CANTON CITY	7	289.1	4892	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	NORTHWEST LOCAL	5	159.8	2459	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	OSNABURG LOCAL	3	55.5	923	<a href="#">View Schools</a>	<a href="#">View Financials</a>
STARK	PERRY LOCAL	9	266.8	4806	<a href="#">View Schools</a>	<a href="#">View Financials</a>

## View Schools

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



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[Home](#) << [School Home](#) << [NEO Region](#) << [STARK County](#) << JACKSON LOCAL District

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

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

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This table displays information by school on:

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

## View Financials

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

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[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 CCD (Common Core of Data) website. The page is part of the National Center for Education Statistics (NCES) and is titled 'Search for Public School Districts'. It features 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 set to Ohio]
  - Zip Code: [Text input]
  - County: [Dropdown menu, currently set to Ashland]
  - Phone #: [Text input]
- Additional Characteristics:**
  - District Types:
    - regular
    - component
    - regional
    - state
    - supervisory union
    - federal
    - other
  - Number of Students: [Text input] or more [Dropdown menu]
  - Number of Schools: [Text input] or more [Dropdown menu]

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.

## APPENDIX B

## Tables Available in Drop-Down Menu:

### *Detail Tables About Local Government in Northeast Ohio:*

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

## Tables Available in Drop-Down Menu:

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

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

## **Tables Available in Drop-Down Menu:**

### ***Comparison Tables – Northeast Ohio and Other Regions:***

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

## APPENDIX C

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

**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
	<b>Total of all Expenditures</b>								\$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
	<b>Total of all Expenditures</b>								\$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
	<b>Total of all Expenditures</b>								\$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
	<b>Total of all Expenditures</b>								\$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
	<b>Total of all Expenditures</b>								\$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
	<b>Total of all Expenditures</b>								\$9,327,974	100.0%	\$3,523

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

Expenditure Analysis by Selected Counties 2002 Census of Governments											
Cuyahoga (Northeast Ohio) (2002 Population - 1,372,770)											
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	33	33	41,599	\$2,078,037	29.8%	\$1,514
89	General - Other	1	48	2	3	30	84	16,343	\$563,434	8.1%	\$410
36	Own Hospitals	1	0	0	0	0	1	1,372,770	\$456,524	6.5%	\$333
**	Public Assistance Programs **	1	7	0	0	0	8	171,596	\$423,402	6.1%	\$308
62	Police Protection	1	48	2	0	0	51	26,917	\$368,204	5.3%	\$268
32	Health - Other	1	36	2	0	0	39	35,199	\$348,316	5.0%	\$254
50	Housing & Community Development	1	20	0	2	0	23	59,686	\$315,629	4.5%	\$230
94	Transit Utilities	0	2	0	1	0	3	457,590	\$277,960	4.0%	\$202
25	Judicial/Legal	1	34	0	0	0	35	39,222	\$232,722	3.3%	\$170
80	Sewers & Solid Waste	1	34	0	1	0	36	38,133	\$232,255	3.3%	\$169
91	Water	0	5	0	0	0	5	274,554	\$253,886	3.6%	\$185
44	Highways/DPW	1	48	1	0	0	50	27,455	\$202,889	2.9%	\$148
24	Fire Protection	0	45	2	0	0	47	29,208	\$194,348	2.8%	\$142
18	Higher Education	0	0	0	0	2	2	686,385	\$191,221	2.7%	\$139
1	Air Transportation	1	1	0	0	0	2	686,385	\$144,135	2.1%	\$105
61	Parks and Recreation	0	41	1	0	0	42	32,685	\$128,173	1.8%	\$93
92	Electric Utilities	0	2	0	0	0	2	686,385	\$122,753	1.8%	\$89
5	Corrections	1	15	0	0	0	16	85,798	\$99,630	1.4%	\$73
23	Financial Administration	1	48	2	0	0	51	26,917	\$82,112	1.2%	\$60
29	Central Staff Services	1	34	0	0	0	35	39,222	\$57,418	0.8%	\$42
52	Libraries	0	1	0	2	0	3	457,590	\$53,834	0.8%	\$39
	All Other Functions								\$145,314	2.1%	\$106
	<b>Total of all Expenditures</b>								\$6,972,196	100.0%	\$5,079
Franklin (Columbus Region) (2002 Population - 1,082,160)											
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	17	17	63,656	\$1,707,765	35.5%	\$1,578
89	General - Other	1	22	7	3	17	50	21,643	\$444,162	9.2%	\$410
36	Own Hospitals						0				
**	Public Assistance Programs **	1	2	4	0	0	7	154,594	\$275,103	5.7%	\$254
62	Police Protection	1	20	5	0	0	26	41,622	\$291,528	6.1%	\$269
32	Health - Other	1	10	7	0	0	18	60,120	\$332,424	6.9%	\$307
50	Housing & Community Development	1	6	0	1	0	8	135,270	\$274,907	5.7%	\$254
94	Transit Utilities	0	0	0	1	0	1	1,082,160	\$104,143	2.2%	\$96
25	Judicial/Legal	1	11	1	0	0	13	83,243	\$112,861	2.3%	\$104
80	Sewers & Solid Waste	1	17	0	0	0	18	60,120	\$144,984	3.0%	\$134
91	Water	1	12	0	0	0	13	83,243	\$113,709	2.4%	\$105
44	Highways/DPW	1	21	8	0	0	30	36,072	\$187,022	3.9%	\$173
24	Fire Protection	0	9	7	0	0	16	67,635	\$179,980	3.7%	\$166
18	Higher Education	0	0	0	0	2	2	541,080	\$6,107	0.1%	\$6
1	Air Transportation	0	1	0	1	0	2	541,080	\$59,563	1.2%	\$55
61	Parks and Recreation	1	20	3	1	0	25	43,286	\$173,082	3.6%	\$160
92	Electric Utilities	0	3	0	0	0	3	360,720	\$77,041	1.6%	\$71
5	Corrections	1	1	0	0	0	2	541,080	\$62,872	1.3%	\$58
23	Financial Administration	1	21	7	0	0	29	37,316	\$61,478	1.3%	\$57
29	Central Staff Services	1	13	4	0	0	18	60,120	\$49,390	1.0%	\$46
52	Libraries	0	1	0	0	0	1	1,082,160	\$9	0.0%	\$0
	All Other Functions								\$150,212	3.1%	\$139
	<b>Total of all Expenditures</b>								\$4,808,342	100.0%	\$4,443

Expenditure Analysis by Selected Counties 2002 Census of Governments											
Montgomery (Dayton Region) (2002 Population - 553,152)											
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	17	17	32,538	\$684,305	31.7%	\$1,237
89	General - Other	1	14	5	3	11	34	16,269	\$213,095	9.9%	\$385
36	Own Hospitals						0				
**	Public Assistance Programs **	1	1	0	0	0	2	276,576	\$179,459	8.3%	\$324
62	Police Protection	1	15	5	0	0	21	26,341	\$132,940	6.2%	\$240
32	Health - Other	1	6	3	0	0	10	55,315	\$76,936	3.6%	\$139
50	Housing & Community Development	1	4	0	1	0	6	92,192	\$63,124	2.9%	\$114
94	Transit Utilities	0	0	0	1	0	1	553,152	\$69,071	3.2%	\$125
25	Judicial/Legal	1	8	0	0	0	9	61,461	\$63,021	2.9%	\$114
80	Sewers & Solid Waste	1	12	0	1	0	14	39,511	\$81,803	3.8%	\$148
91	Water	1	12	0	0	0	13	42,550	\$81,400	3.8%	\$147
44	Highways/DPW	1	15	6	0	0	22	25,143	\$92,764	4.3%	\$168
24	Fire Protection	0	14	5	0	0	19	29,113	\$68,265	3.2%	\$123
18	Higher Education	0	0	0	0	2	2	276,576	\$113,485	5.3%	\$205
1	Air Transportation	0	1	0	0	0	1	553,152	\$24,003	1.1%	\$43
61	Parks and Recreation	1	14	2	2	0	19	29,113	\$42,889	2.0%	\$78
92	Electric Utilities						0				
5	Corrections	1	2	0	0	0	3	184,384	\$23,222	1.1%	\$42
23	Financial Administration	1	14	6	0	0	21	26,341	\$41,837	1.9%	\$76
29	Central Staff Services	1	11	1	0	0	13	42,550	\$29,135	1.4%	\$53
52	Libraries						0				
	All Other Functions								\$74,969	3.5%	\$136
	<b>Total of all Expenditures</b>								\$2,155,723	100.0%	\$3,897
Marion (Indiana Region) (2002 Population - 862,451)											
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	11	11	78,405	\$1,143,803	29.7%	\$1,326
89	General - Other	0	9	6	18	10	43	20,057	\$315,802	8.2%	\$366
36	Own Hospitals	0	1	0	0	0	1	862,451	\$320,457	8.3%	\$372
**	Public Assistance Programs **	0	1	6	0	0	7	123,207	\$59,145	1.5%	\$69
62	Police Protection	0	5	0	0	0	5	172,490	\$151,829	3.9%	\$176
32	Health - Other	0	2	5	0	0	7	123,207	\$80,958	2.1%	\$94
50	Housing & Community Development	0	1	0	0	0	1	862,451	\$176,225	4.6%	\$204
94	Transit Utilities	0	1	0	0	0	1	862,451	\$47,344	1.2%	\$55
25	Judicial/Legal	0	2	0	0	0	2	431,226	\$46,297	1.2%	\$54
80	Sewers & Solid Waste	0	3	0	2	0	5	172,490	\$146,216	3.8%	\$170
91	Water	0	1	0	1	0	2	431,226	\$1,055	0.0%	\$1
44	Highways/DPW	0	9	0	0	0	9	95,828	\$101,938	2.6%	\$118
24	Fire Protection	0	3	7	0	0	10	86,245	\$119,427	3.1%	\$138
18	Higher Education	0	0	0	0	1	1	862,451	\$57,765	1.5%	\$67
1	Air Transportation	0	1	0	0	0	1	862,451	\$75,776	2.0%	\$88
61	Parks and Recreation	0	4	0	0	0	4	215,613	\$106,425	2.8%	\$123
92	Electric Utilities	0	0	0	1	0	1	862,451	\$171,619	4.5%	\$199
5	Corrections	0	1	0	0	0	1	862,451	\$40,444	1.0%	\$47
23	Financial Administration	0	2	7	0	0	9	95,828	\$132,892	3.4%	\$154
29	Central Staff Services	0	3	0	0	0	3	287,484	\$14,708	0.4%	\$17
52	Libraries	0	0	0	1	0	1	862,451	\$3,065	0.1%	\$4
	All Other Functions								\$542,272	14.1%	\$629
	<b>Total of all Expenditures</b>								\$3,855,462	100.0%	\$4,470

**Expenditure Analysis by Selected Counties  
2002 Census of Governments**

**Hennepin/Ramsey (Minnesota Region) (2002 Population - 1,629,961)**

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	20	20	81,498	\$2,585,798	31.2%	\$1,586
89	General - Other	2	57	2	9	20	90	18,111	\$710,324	8.6%	\$436
36	Own Hospitals	1	0	0	0	0	1	1,629,961	\$367,951	4.4%	\$226
**	Public Assistance Programs **	2	7	0	0	0	9	181,107	\$536,519	6.5%	\$329
62	Police Protection	2	57	0	0	0	59	27,626	\$359,172	4.3%	\$220
32	Health - Other	2	18	0	0	0	20	81,498	\$290,239	3.5%	\$178
50	Housing & Community Development	1	30	0	5	0	36	45,277	\$351,638	4.2%	\$216
94	Transit Utilities	1	2	0	1	0	4	407,490	\$425,198	5.1%	\$261
25	Judicial/Legal	2	23	0	0	0	25	65,198	\$158,510	1.9%	\$97
80	Sewers & Solid Waste	0	54	0	1	0	55	29,636	\$271,020	3.3%	\$166
91	Water	0	46	0	0	0	46	35,434	\$176,715	2.1%	\$108
44	Highways/DPW	2	57	2	0	0	61	26,721	\$367,074	4.4%	\$225
24	Fire Protection	0	57	2	0	0	59	27,626	\$111,678	1.3%	\$69
18	Higher Education						0				
1	Air Transportation	0	0	0	1	0	1	1,629,961	\$482,049	5.8%	\$296
61	Parks and Recreation	2	55	0	1	0	58	28,103	\$313,781	3.8%	\$193
92	Electric Utilities	0	1	0	0	0	1	1,629,961	\$6,660	0.1%	\$4
5	Corrections	2	2	0	0	0	4	407,490	\$156,800	1.9%	\$96
23	Financial Administration	2	56	0	0	0	58	28,103	\$95,613	1.2%	\$59
29	Central Staff Services	2	55	2	0	0	59	27,626	\$72,603	0.9%	\$45
52	Libraries	2	3	0	1	0	6	271,660	\$79,734	1.0%	\$49
	All Other Functions								\$378,475	4.6%	\$232
	<b>Total of all Expenditures</b>								\$8,297,551	100.0%	\$5,091

**Durham/Wake (North Carolina Region) (2002 Population - 910,956)**

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	2	0	0	0	0	2	814,981	\$1,060,427	29.4%	\$1,164
89	General - Other	2	13	0	2	0	17	95,880	\$306,660	8.5%	\$337
36	Own Hospitals						0				
**	Public Assistance Programs **	2	1	0	0	0	3	543,320	\$125,310	3.5%	\$138
62	Police Protection	2	13	0	0	0	15	108,664	\$142,880	4.0%	\$157
32	Health - Other	2	3	0	0	0	5	325,992	\$140,181	3.9%	\$154
50	Housing & Community Development	1	5	0	2	0	8	203,745	\$46,786	1.3%	\$51
94	Transit Utilities	1	3	0	1	0	5	325,992	\$36,900	1.0%	\$41
25	Judicial/Legal	2	5	0	0	0	7	232,852	\$4,519	0.1%	\$5
80	Sewers & Solid Waste	2	12	0	0	0	14	116,426	\$78,796	2.2%	\$86
91	Water	2	13	0	0	0	15	108,664	\$102,289	2.8%	\$112
44	Highways/DPW	0	13	0	0	0	13	125,382	\$86,047	2.4%	\$94
24	Fire Protection	2	12	0	0	0	14	116,426	\$79,701	2.2%	\$87
18	Higher Education	2	0	0	0	0	2	814,981	\$77,679	2.2%	\$85
1	Air Transportation	0	2	0	1	0	3	543,320	\$108,611	3.0%	\$119
61	Parks and Recreation	1	13	0	0	0	14	116,426	\$85,384	2.4%	\$94
92	Electric Utilities	0	2	0	3	0	5	325,992	\$821,416	22.8%	\$902
5	Corrections	2	0	0	0	0	2	814,981	\$22,449	0.6%	\$25
23	Financial Administration	2	9	0	0	0	11	148,178	\$25,863	0.7%	\$28
29	Central Staff Services	2	13	0	0	0	15	108,664	\$45,530	1.3%	\$50
52	Libraries	2	0	0	0	0	2	814,981	\$16,595	0.5%	\$18
	All Other Functions								\$188,978	5.2%	\$207
	<b>Total of all Expenditures</b>								\$3,603,001	100.0%	\$3,955

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

## APPENDIX D

Revenue Analysis by Selected Large Counties 2002 Census of Governments									
Cuyahoga (Northeast Ohio) (2002 Population - 1,314,241)									
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	\$327,003	\$244,334	\$8	\$154,644	\$110,233	\$836,222	12.0%	\$609
A91-94	Utility Revenue	\$0	\$357,203	\$0	\$43,276	\$0	\$400,479	5.7%	\$292
B	Federal Intergov. Revenue Total	\$18,703	\$86,585	\$0	\$193,041	\$11,489	\$309,818	4.4%	\$226
C	State Intergov. Revenue Total	\$815,578	\$269,006	\$2,097	\$42,768	\$907,821	\$2,037,270	29.1%	\$1,484
D	Local Intergov. Revenue Total	\$9,375	\$18,850	\$9	\$1,896	\$11,469	\$41,599	0.6%	\$30
T	Tax Revenue								
T01	Tax - Property	\$277,744	\$246,082	\$2,174	\$24,558	\$1,134,555	\$1,685,113	24.1%	\$1,228
T09	Tax - Total General Sales	\$158,017	\$0	\$0	\$157,297	\$0	\$315,314	4.5%	\$230
T40	Tax - Individual Income	\$0	\$693,411	\$0	\$0	\$5,406	\$698,817	10.0%	\$509
T	Tax - All Other	\$51,712	\$83,037	\$101	\$12	\$7,193	\$142,055	2.0%	\$103
U	Miscellaneous Revenue	\$161,219	\$255,040	\$264	\$34,838	\$75,467	\$526,828	7.5%	\$384
	<b>Total of all Revenue</b>	<b>\$1,819,351</b>	<b>\$2,253,548</b>	<b>\$4,653</b>	<b>\$652,330</b>	<b>\$2,263,633</b>	<b>\$6,993,516</b>	<b>100.0%</b>	<b>\$5,094</b>
Franklin (Columbus Region) (2002 Population - 1,082,160)									
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	\$70,886	\$293,651	\$217	\$42,668	\$64,130	\$471,552	9.8%	\$436
A91-94	Utility Revenue	\$1,763	\$187,140	\$0	\$14,103	\$0	\$203,006	4.2%	\$188
B	Federal Intergov. Revenue Total	\$6,209	\$62,375	\$0	\$331,618	\$6,869	\$407,071	8.5%	\$376
C	State Intergov. Revenue Total	\$379,320	\$166,274	\$5,148	\$5,338	\$664,033	\$1,220,113	25.4%	\$1,127
D	Local Intergov. Revenue Total	\$28,503	\$20,985	\$93	\$10,088	\$16,091	\$75,760	1.6%	\$70
T	Tax Revenue								
T01	Tax - Property	\$285,372	\$67,969	\$19,663	\$12,722	\$877,229	\$1,262,955	26.3%	\$1,167
T09	Tax - Total General Sales	\$81,624	\$45	\$0	\$41,748	\$0	\$123,417	2.6%	\$114
T40	Tax - Individual Income	\$0	\$607,954	\$0	\$0	\$5,453	\$613,407	12.8%	\$567
T	Tax - All Other	\$23,642	\$56,629	\$2,805	\$0	\$4,379	\$87,455	1.8%	\$81
U	Miscellaneous Revenue	\$153,049	\$124,701	\$2,314	\$7,127	\$47,518	\$334,709	7.0%	\$309
	<b>Total of all Revenue</b>	<b>\$1,030,368</b>	<b>\$1,587,723</b>	<b>\$30,240</b>	<b>\$465,412</b>	<b>\$1,685,702</b>	<b>\$4,799,446</b>	<b>100.0%</b>	<b>\$4,435</b>
Montgomery (Dayton Region) (2002 Population - 553,152)									
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	\$91,841	\$119,279	\$1,857	\$8,975	\$63,884	\$285,836	12.6%	\$517
A91-94	Utility Revenue	\$27,284	\$56,927	\$0	\$7,987	\$0	\$92,198	4.1%	\$167
B	Federal Intergov. Revenue Total	\$18,337	\$28,500	\$0	\$49,362	\$14,207	\$110,406	4.9%	\$200
C	State Intergov. Revenue Total	\$192,224	\$51,455	\$4,430	\$6,791	\$447,462	\$702,362	31.1%	\$1,270
D	Local Intergov. Revenue Total	\$20,165	\$3,445	\$56	\$3,455	\$5,993	\$33,114	1.5%	\$60
T	Tax Revenue								
T01	Tax - Property	\$96,804	\$42,069	\$15,735	\$2,166	\$353,876	\$510,650	22.6%	\$923
T09	Tax - Total General Sales	\$63,807	\$0	\$0	\$32,289	\$0	\$96,096	4.3%	\$174
T40	Tax - Individual Income	\$0	\$191,487	\$0	\$0	\$3,108	\$194,595	8.6%	\$352
T	Tax - All Other	\$10,565	\$9,294	\$305	\$0	\$1,988	\$22,152	1.0%	\$40
U	Miscellaneous Revenue	\$101,906	\$64,249	\$4,830	\$11,933	\$30,663	\$213,581	9.4%	\$386
	<b>Total of all Revenue</b>	<b>\$622,933</b>	<b>\$566,705</b>	<b>\$27,213</b>	<b>\$122,958</b>	<b>\$921,181</b>	<b>\$2,260,991</b>	<b>100.0%</b>	<b>\$4,087</b>

Revenue Analysis by Selected Large Counties 2002 Census of Governments									
Marion (Indiana Region) (2002 Population - 862,451)									
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	\$0	\$370,891	\$6,403	\$633	\$37,277	\$415,204	10.5%	\$481
A91-94	Utility Revenue	\$0	\$535,575	\$0	\$167,254	\$0	\$702,829	17.7%	\$815
B	Federal Intergov. Revenue Total	\$0	\$76,505	\$50	\$0	\$4,118	\$80,673	2.0%	\$94
C	State Intergov. Revenue Total	\$0	\$434,128	\$6,016	\$531	\$667,506	\$1,108,181	28.0%	\$1,285
D	Local Intergov. Revenue Total	\$0	\$14,104	\$6,778	\$137,794	\$52,307	\$210,983	5.3%	\$245
T	Tax Revenue								
T01	Tax - Property	\$0	\$508,503	\$36,757	\$3,872	\$497,331	\$1,046,463	26.4%	\$1,213
T09	Tax - Total General Sales *								
T40	Tax - Individual Income	\$0	\$65,551	\$0	\$0	\$0	\$65,551	1.7%	\$76
T	Tax - All Other	\$0	\$70,726	\$5	\$0	\$7,475	\$78,206	2.0%	\$91
U	Miscellaneous Revenue	\$0	\$137,037	\$1,818	\$17,987	\$61,546	\$218,388	5.5%	\$253
X	Employment Retirement	\$0	\$37,957	\$0	\$0	\$0	\$37,957	1.0%	\$44
	<b>Total of all Revenue</b>	\$0	\$2,213,020	\$57,827	\$328,071	\$1,327,560	\$3,964,435	100.0%	\$4,597
Hennepin/Ramsey (Minnesota Region) (2002 Population - 1,629,961)									
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	\$485,205	\$543,701	\$481	\$358,923	\$69,081	\$1,457,391	17.8%	\$894
A91-94	Utility Revenue	\$0	\$166,479	\$0	\$69,628	\$0	\$236,107	2.9%	\$145
B	Federal Intergov. Revenue Total	\$117,374	\$99,467	\$0	\$212,369	\$15,636	\$444,846	5.4%	\$273
C	State Intergov. Revenue Total	\$813,589	\$432,409	\$321	\$132,048	\$1,503,420	\$2,881,787	35.3%	\$1,768
D	Local Intergov. Revenue Total	\$27,970	\$32,361	\$65	\$2,849	\$139,664	\$202,909	2.5%	\$124
T	Tax Revenue								
T01	Tax - Property	\$626,162	\$627,379	\$3,052	\$128,048	\$717,760	\$2,102,401	25.7%	\$1,290
T09	Tax - Total General Sales (Ramsey)	\$0	\$13,432	\$0	\$0	\$0	\$13,432	0.2%	\$8
T40	Tax - Individual Income **								
T	Tax - All Other	\$6,009	\$145,894	\$526	\$7,221	\$0	\$159,650	2.0%	\$98
U	Miscellaneous Revenue	\$155,408	\$407,524	\$1,931	\$105,297	\$121,672	\$791,832	9.7%	\$486
X	Employment Retirement	\$0	(\$75,973)	\$0	\$0	(\$45,989)	-\$121,962	-1.5%	(\$75)
	<b>Total of all Revenue</b>	\$2,231,717	\$2,392,673	\$6,376	\$1,016,383	\$2,521,244	\$8,168,394	100.0%	\$5,011
Durham/Wake (North Carolina Region) (2002 Population - 910,956)									
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	\$188,358	\$182,722	\$0	\$57,735	\$0	\$428,815	11.9%	\$471
A91-94	Utility Revenue	\$1,551	\$79,012	\$0	\$793,183	\$0	\$873,746	24.3%	\$959
B	Federal Intergov. Revenue Total	\$8,955	\$15,960	\$0	\$51,247	\$0	\$76,162	2.1%	\$84
C	State Intergov. Revenue Total	\$820,405	\$55,063	\$0	\$2,336	\$0	\$877,804	24.4%	\$964
D	Local Intergov. Revenue Total	\$5,724	\$100,249	\$0	\$649	\$0	\$106,622	3.0%	\$117
T	Tax Revenue								
T01	Tax - Property	\$519,789	\$263,934	\$0	\$0	\$0	\$783,723	21.8%	\$860
T09	Tax - Total General Sales	\$122,737	\$572	\$0	\$0	\$0	\$123,309	3.4%	\$135
T40	Tax - Individual Income **								
T	Tax - All Other	\$35,515	\$47,116	\$0	\$11,670	\$0	\$94,301	2.6%	\$104
U	Miscellaneous Revenue	\$91,406	\$67,666	\$0	\$72,161	\$0	\$231,233	6.4%	\$254
	<b>Total of all Revenue</b>	\$1,794,440	\$812,294	\$0	\$988,981	\$0	\$3,595,716	100.0%	\$3,947

\* T<sup>09</sup> not listed

\*\* T<sup>40</sup> not listed

\*\*\* County not listed separately, included in municipal with city of Indianapolis.

# APPENDIX E

Cuyahoga County - Non-Reporting Entities in 2002			
Entities That Did NOT Respond to the 2002 Census of Governments Request for Information			
COUNTY	#	MUNITYPE	Government Entity
CUYAHOGA	11	City/Village	BENTLEYVILLE BRATENAHL BRECKSVILLE CHAGRIN FALLS EAST CLEVELAND LINNDALE OAKWOOD OLMSTED FALLS SOLON
		Special District	CLEVELAND METROPOLITAN PARK DISTRICT CUYAHOGA SOIL & WATER CONSERVATION DISTRICT