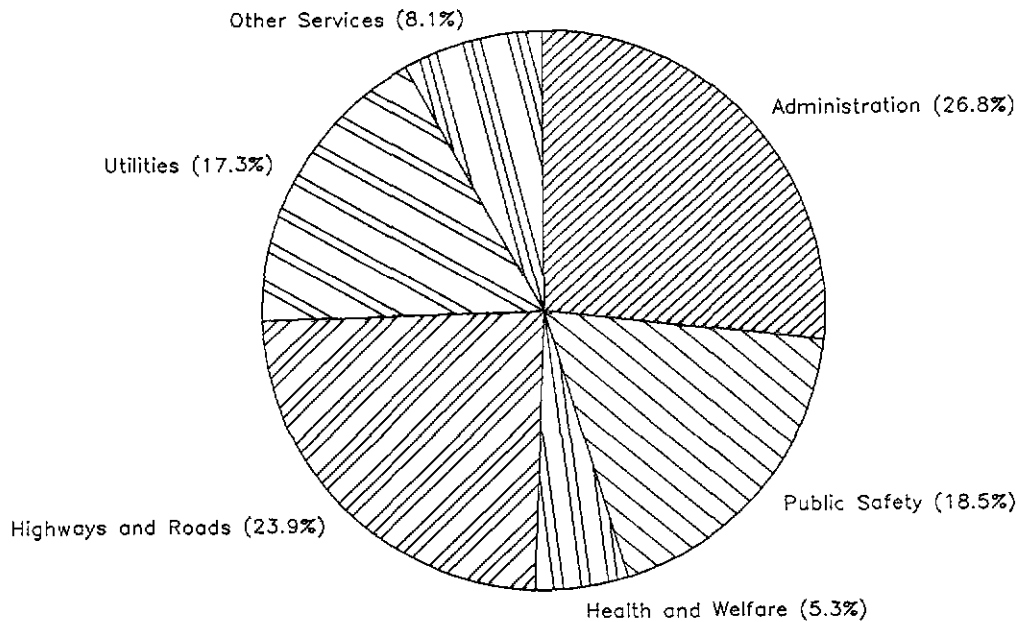


COMPARATIVE COST of GOVERNMENTAL SERVICES



IN KOSCIUSKO COUNTY by

John R. Kibiger

Scott M. Tucker

**Comparative Cost of Governmental Services
in Kosciusko County**

Acknowledgements

The development of this project consumed several business resources and we thank our sponsor, Maple Leaf Farms, Inc. for these resources. A person who performed much of the detail work in developing and completing the spreadsheet that cumulated the vast volumes of individual numbers and the typing of the end report is Gerry Starner. This white paper would have never been completed without her assistance and we thank her for her valued contribution. Pat Brown, the Kosciusko County auditor, taught us how to read and use the financial statements that are submitted to the state board of accounts. This basic understanding was critical to our commencement of the project which would have died without her teaching effectiveness. Thanks also go to all the city/town clerks and township trustees who patiently answered our never ending list of questions to better understand and clarify the financial figures.

Comparative Cost of Governmental Services in Kosciusko County

I. INTRODUCTION

As part of the Kosciusko Leadership Academy's program, we have been exposed to many governmental units that provide services. Some services are provided uniquely by one government segment, such as the county's circuit court, while other services are provided by more than one segment, like the county sheriff, city police, or town marshall. Other services, such as trash collection, may be provided to city and town residents by those governmental units, but are not provided by other governmental segments. As this study progressed, the uniqueness and similarities of governmental services within Kosciusko County became clearer and will be illustrated in this report. In addition, to ease the comparativeness of the costs between governmental units which are significantly different in magnitude, the costs were placed on a per unit basis.

Within Kosciusko County there are basically three levels of government that provide services; they are county, cities and towns, and townships. Due to the multi-county aspects of several of the county school districts and the special multiple funding characteristics of libraries, these services were excluded from this study. To quantify the cost of the governmental services provided, the 1988 annual financial reports of the governmental units were used. These reports were previously filed with the State Board of Accounts. The 1989 annual financial reports were not used because they were incomplete at the time this project commenced.

The county auditor, Pat Brown, furnished county and township financial information and was instrumental in our understanding of these reports. The city clerks/treasurers provided the city financial information and more detailed breakdowns where the understanding would be enhanced. We were able to secure all city financial statements except for Sidney, where we were unable to make contact.

II. STRUCTURE OF COMPARISONS

A. Service Categories

In order to compare the costs of governmental services, several broad categories had to be established to represent the basic service activities of all governmental units that are inherently similar. All services can basically be grouped into the following six categories:

1. Administration;
2. Public Safety;
3. Health & Welfare;
4. Highways & Roads;
5. Utilities; and
7. Other services.

The other services category combines several functions which have little or no relation to each other and are not large enough to separate for the purpose of this study.

B. Base Denominators

In addition to total cost comparisons, our report will compare services on a cost per unit basis. The following three denominators will be used as benchmarks for cost per unit comparisons:

1. Population Base;
2. Tax Base; and
3. Highway and Road Miles.

Population Base

Based on 1986 estimated population figures published by The Greater Warsaw Chamber of Commerce in Warsaw & Kosciusko County Demographic Book, Kosciusko County has 63,600 people. The cities/towns contain 37% of these residents and the other 63% of county residents live in unincorporated areas.

The population center of Kosciusko County is Warsaw and Wayne township where 29% of the county's total residents live. Other population centers are Plain township (7%), Tippecanoe township (8%), Turkey Creek township (7%) and Syracuse (4%) (refer to Exhibit I). A review of the county map indicates that all of these areas have a major lake included in or near their boundaries.

Tax Base

The 1988 tax base has characteristics similar to the population base and is represented by the assessed valuations before deductions. These values were provided by the county auditor. Thirty nine percent of the total tax base is within incorporated cities and towns. Of the total tax base, 35% is located in Warsaw and Wayne township. The other concentrations of tax base are Syracuse/Turkey Creek (14%), Plain township (8%), and Tippecanoe township (7%) (refer to Exhibit II).

Highway and Road Miles

Excluding state and national highways that are maintained by the state of Indiana, there are 1399 miles of highways and roads in Kosciusko County as provided by the street and road departments. The county maintains 1211 miles while cities/towns maintain 188 miles (refer to Exhibit III). Typically, roads in cities/towns have other aspects in addition to road surface like storm sewers, curbs, sidewalks, and lighting that county highways usually do not have.

III. COMPARATIVE COSTS BETWEEN GOVERNMENTAL UNITS

In total dollars the county, cities/towns and townships spend \$11.1 million, \$14 million, and \$1.3 million, respectively, for services provided. On a per capita basis the expenditures are \$175, \$592, and \$20, respectively (refer to Exhibit IV). As previously mentioned, there are many differences in the services provided by each governmental segment which will be defined below.

A. Administration

The general administration component that is common to all government segments is the basic cost of government administration and includes the cost of the executive and legislative branches of government. More specifically, the county auditor, city clerks, township trustees, mayor, commissioners, councils, town boards, and cost of government buildings are included in this category. A review of the Appendix I shows \$1.67 million for the county on the "councils..." line. This figure includes administrative expenditures and salaries to commissioners, councilmen, and board per diems; general expenses like employee benefits, workers' compensation, office supplies, telephone and computer systems; special capital expenditures like the courthouse dome renovation and camera security system; assistance programs such as Beeman Home, Cardinal Center, Bowen Center, Juvenile Justice Task Force; and, the cost of housing inmates outside the county when county facilities are inadequate.

The county spends slightly less than half of their expenditures for administration, unlike the other governmental segments. However, there are many county-wide services that are provided by the county that are not provided by any other governmental segments. These services comprise about half of the county administration expenditures and include the following departments: county court system, recorder, surveyor, coroner, assessors (both county and township), voter

registration and elections, drainage, county extension, soil conservation, and the property reassessment. For cities/towns, Warsaw provides a building department which is not provided by other governmental segments. Excluding these services from the per capita calculations, the county per capita cost for administration is \$41 versus \$68 for cities/towns and \$4 for townships. Including these services, the county per capita cost increases to \$81 and the cities/towns per capita cost increases to \$71 (refer to Exhibit V).

B. Public Safety

This component includes law enforcement, fire, emergency medical services and several other expenditures that are mostly in the county segment (refer to Appendix II). Law enforcement is provided by the county and cities/towns. The townships provide no law enforcement. Cities/towns and townships exclusively provide fire and emergency medical services. Conversely, the county jail operating expenses and related debt service comprise \$400,000 of the "other" category under Public Safety. These facilities are not duplicated by other governmental segments and are unique to the county segment.

On a per capita basis, law enforcement for the county and cities/towns are \$10 and \$75, respectively. For fire and emergency medical services, the per capita cost for cities/towns and townships are \$49 and \$12, respectively (refer to Exhibit VI).

Of note, public safety comprises 20% of the total cities/towns services and 63% of the township services.

C. Health and Welfare

This is another area where the county is unique in that the county provides 88% of all health and welfare services (refer to Appendix III). The townships provide poor relief in the amount of \$156,000 which is about 11% of the total health and welfare services (refer to Exhibit VII). On a per capita basis, county, cities/towns and township costs are \$19, \$1, and \$2, respectively.

D. Highways and Roads

All roads and streets are maintained by the county and cities/towns (refer to Appendix IV). In addition, cities/towns provide storm sewer maintenance and street

lighting which are unique to them. On a per mile basis, the county and cities/towns incur costs of \$2,411 and \$11,696, respectively. When the storm sewer maintenance and street lighting are included, the per mile cost for cities/towns increases to \$18,053 per mile. The frequency of travel and weight of vehicles traveling city streets have an influence on the comparative cost of maintenance.

E. Utilities

Cities/towns is the only governmental segment that provides utilities and these are not uniform throughout the segment nor provided to all residents within a city or town (refer to Appendix V). Utilities are 35% of the total services provided by cities/towns and generally include water and sewer. Etna Green is the only town having an electric utility. On a per capita basis, utilities cost \$194.

F. Other Services

This category, as its name infers, has a number of unique categories (refer to Appendix VI). For the county there are two primary categories; mass transportation and the convention and visitors bureau. These are included in the county services even though the county only collects the revenue and disburses to serving agencies. Specifically, the convention and visitors bureau is funded through a hotel and restaurant tax which in turn is used to promote the county.

For cities/towns there are several categories that comprise this "other services" caption. Parks and recreation is 44%, cemetery is 14%, mass transportation is 5%, aviation is 28%, and trash collection (primarily) is 9% (refer to Exhibit VIII). With the exception of trash collection, most of these categories are services provided primarily by Warsaw.

For townships, parks and recreation are 77% of the dollars spent in this category by townships. Of the total dollars spent for parks and recreation 93% are by cities and towns.

IV. COMPARATIVE COSTS BETWEEN CITIES/TOWNS

A. Administration

Cities/towns spend \$1.67 million for administration with an overall per capita cost of \$71 (refer to Appendix VII). The dollars spent ranged from a low of

\$10,976 for Burket to a high of \$768,848 for Warsaw. The size of the city certainly influences the dollars spent. A per capita administration cost calculation produces a range of \$19 for Leesburg to a high of \$122 for Claypool. It should be noted that Warsaw has a building department which the other cities do not. Their per capita cost decreases to \$63 from \$70 when this department is excluded and the average for all cities/towns decreases to \$72 (refer to Exhibit IX).

B. Public Safety

Cities/towns spend 58% of their public safety monies for law enforcement and 38% for fire protection (refer to Appendix VIII). As would be expected, Warsaw spends the most dollars for public safety, but provides 24 hour service with paid employees for police and fire. The average per capita cost for police and fire are \$72 and \$49, respectively. The per capita range for police for cities/towns that have law enforcement is a high of \$114 for Warsaw to \$12 for Etna Green. The range for fire and emergency medical services also shows Warsaw at the top with \$83 per capita. The significant variance in degree of service and affect on insurance rates were not included in this raw cost calculation. These factors could significantly change the evaluation.

C. Highway and Roads

There are 188 miles of streets maintained by cities/towns of which 78 miles (or 41% of the total) are in Warsaw. In addition to street maintenance, there are storm sewer maintenance and street lighting. These last two costs add another 50% to the cost of highways and roads for cities/towns (refer to Appendix X). A casual review would indicate that the volume of traffic and density of cities/towns require storm sewer maintenance and street lighting to ensure the safety of travel during storms and at night.

In total, cities/towns spend 24% of their total expenditures on highway and roads. Of the total \$3.39 million spent by cities/towns, 68% is spent by Warsaw. On a per mile basis, Warsaw tops the range at \$29,483, of which \$16,394 per mile is devoted to street, curb, and sidewalk maintenance. The low end of the range of cost on a per mile basis is Etna Green with a total per mile cost of \$1,131 (refer to Exhibit X).

D. Utilities

In total utilities are 35% of the total expenditures for cities/towns. There are 12 cities/towns in Kosciusko County, excluding Sidney where we were unable to secure financial information. Of these 12 cities/towns, seven provide water, eight provide sewer, and one provides electric utilities (refer to Appendix XI). Even within a municipality the extent varies to which these utilities are provided to all residents. In addition, where water is not provided by a city, the water may be provided by a private company, e.g. Hoosier Water Company in Warsaw, or by private wells of the resident or business.

To the extent water is provided, the per capita cost ranges from \$70 in Milford to \$146 in Mentone (refer to Exhibit XI). Similar per capita cost for sewers range from \$26 for Etna Green and \$429 per capita in Syracuse (refer to Exhibit XII). As previously mentioned, Etna Green is the only municipality that provides electricity and its per capita cost is \$440. It should be noted that all utilities are charged to the users. Since the cities/towns own the utility, the user fees and operating expenditures become part of the city/town financial statement.

E. Other Services

Parks and recreation is a large segment of this category and several cities/towns have parks but not to the same extent as does Warsaw (refer to Appendix XII). Of the total amount spent (\$572,089), 88% is spent by Warsaw. It should be noted that Warsaw has 16 parks covering 133 acres which include several beaches, ball fields, pavilions, play grounds, community buildings, and camp ground. These facilities are not found anywhere else in the county.

Similar to parks, cemetery maintenance costs were reported by Warsaw and they dominate the total cemetery costs as reported by cities/towns. This expenditure by Warsaw is \$184,000 in 1988 and is for the Oakwood Cemetery. Residents of Warsaw do receive a discount on their burial fees at the cemetery versus a non-resident.

The other two areas in which Warsaw fully represents the caption for cities/town are mass transportation (KABS) and the airport in Warsaw. The airport receives all of its funding from Warsaw property taxes, excise taxes, and bank taxes as well as airport receipts. The percentage of total funding represented by airport

receipts is 77%.

V. COMPARATIVE COSTS BETWEEN TOWNSHIPS

The township services are primarily administration (21%), public safety (63%), poor relief (12%) and other services (4%) (refer to Exhibit XIII). The township administration is primarily the township trustee (refer to Appendix XIII). In the township of Tippecanoe, Turkey Creek and Washington there are other facilities which are usually combined with the fire house. The per capita cost of administration for the townships range from a low of \$.80 for Wayne to a high of \$13.92 in Franklin township. The range for dollars of administration is a low of \$6,845 for Lake township to a high of \$45,220 for Tippecanoe township.

Public safety is primarily fire protection and emergency medical services (refer to Appendix XIV). In total \$772,174 are spent for these services which is 40% of the total spent by all governmental segments. As previously noted, cities/towns provide the remainder of the services in this area. Most of the money is spent by Wayne township (\$412,215), Tippecanoe township (\$128,976) and Turkey Creek (\$73,198).

The township trustees administer poor relief. The criteria for the disbursement is consistent throughout the county. The expenditure levels range from \$99,985 in Wayne township to \$150 in Lake township. The per capita cost ranges from a high of \$4.64 in Wayne township to a low of \$.09 in Lake township with an average of \$2.45.

The "other services" category for townships is composed primarily of parks and recreation expenditures, representing 81% of the total "Other Services" spending by townships (see Appendix XVIII). Of the amount spent for parks and recreation, 70% is spent by Wayne township. On a per capita basis of those townships funding this area, Wayne leads at \$1.32 and the low is \$.15 in Turkey Creek township.

For all township expenditures (\$1.3 million), Wayne township has the largest expenditure at \$562,000 with the lowest township expenditure being Monroe's at \$10,000. On a per capita basis the low is Plain Township at \$7.72 and the high is Tippecanoe township at \$34.86.

VI. Conclusion

This study classifies the basic governmental expenditures by each governmental segment into the categories of administration, public safety, health and welfare, highways and roads, utilities, and other services. In total, 27% of the governmental expenditures in Kosciusko County are for

administration, the largest segment. This is followed by highways and roads at 24%, utilities at 17%, public safety at 18%, other services at 8% and health and welfare at 5% (refer to Exhibit XIV). As can be seen from the charts covering each governmental segment, the ratios vary significantly between segments.

As our government is structured, each segment provides a different level of service to their own constituency. For example, poor relief is administered on a township basis. In total the county is covered through this decentralized administration.

Conversely, county-wide departments, such as the county court system, administers justice on a centralized basis. In between, some services are administered by two levels of government, as in the case with fire protection which is handled on a city/town and township basis. In this area services are enhanced by cities/towns in order to maintain and promote the health, vitality, and growth of an area. In the case of sewers, cities would not be able to tolerate the density of population or business growth without being able to safely handle the waste on a centralized basis. Thus, cities/towns have undertaken waste collection and treatment on a centralized basis.

While the study focused on relative cost of services, it also reflects the attitude of each governmental unit and their constituency about their desire to provide and pay for the services.

EXHIBITS

- Exhibit I. Kosciusko County - 1986 Estimated Population
- Exhibit II. Kosciusko County - 1988 Assessed Valuation
- Exhibit III. Miles of Highways and Roads in Kosciusko County
- Exhibit IV. Total Governmental Expenditures on a per capita basis
- Exhibit V. Administrative Cost per capita by governmental unit
- Exhibit VI. Public Safety Expenditures in Kosciusko County for 1988
- Exhibit VII. Health and Welfare Expenditures by governmental unit for 1988
- Exhibit VIII. Expenditures for Other Services by Warsaw and other cities/towns
- Exhibit IX. Administrative costs per capita by cities/towns for 1988
- Exhibit X. Highway and Road Expenditures by governmental unit for 1988
- Comparison of Highway and Road Costs per mile by city/town
- Exhibit XI. Water Utility Expenditures by city/town for 1988
- Exhibit XII. Sewer Utility Expenditures by city/town for 1988
- Per capita Sewer Expenditures by city/town for 1988
- Exhibit XIII. Total Township Expenditures in Kosciusko County for 1988
- Exhibit XIV. Total Governmental Expenditures in Kosciusko County for 1988
- Exhibit XV. Total County Expenditures in Kosciusko County for 1988
- Total Cities/Towns Expenditures in Kosciusko County for 1988

EXHIBIT I

KOSCIUSKO COUNTY

1986 ESTIMATED POPULATION

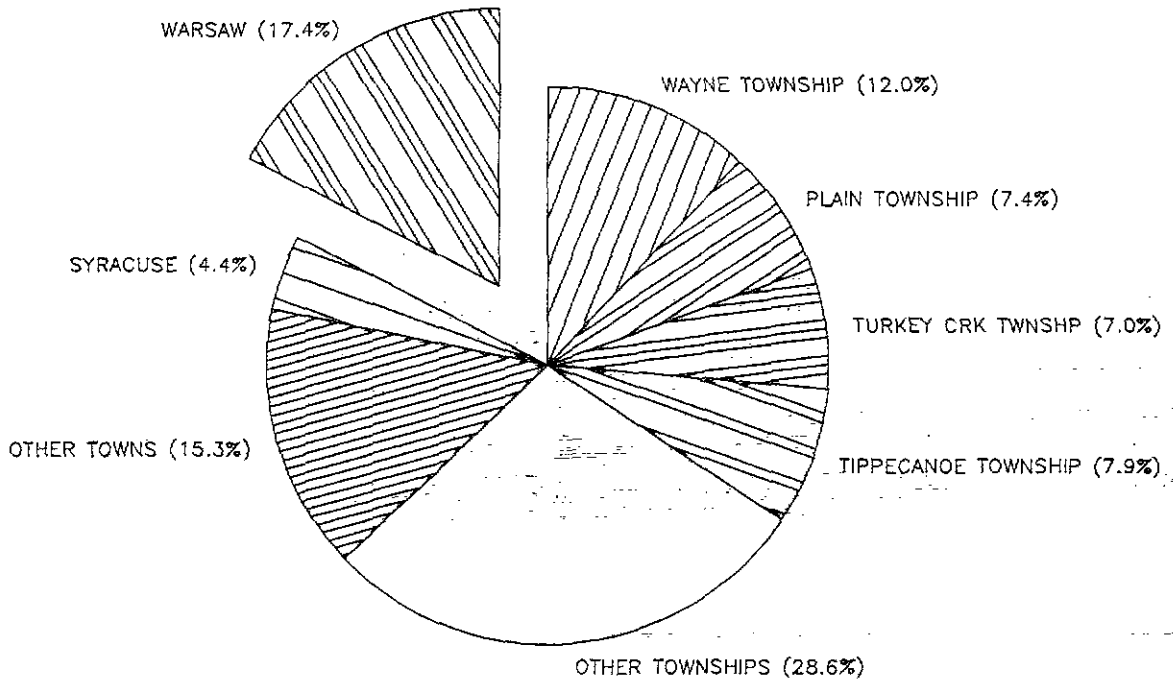


EXHIBIT II

KOSCIUSKO COUNTY TAX BASE

1988 ASSESSED VALUES

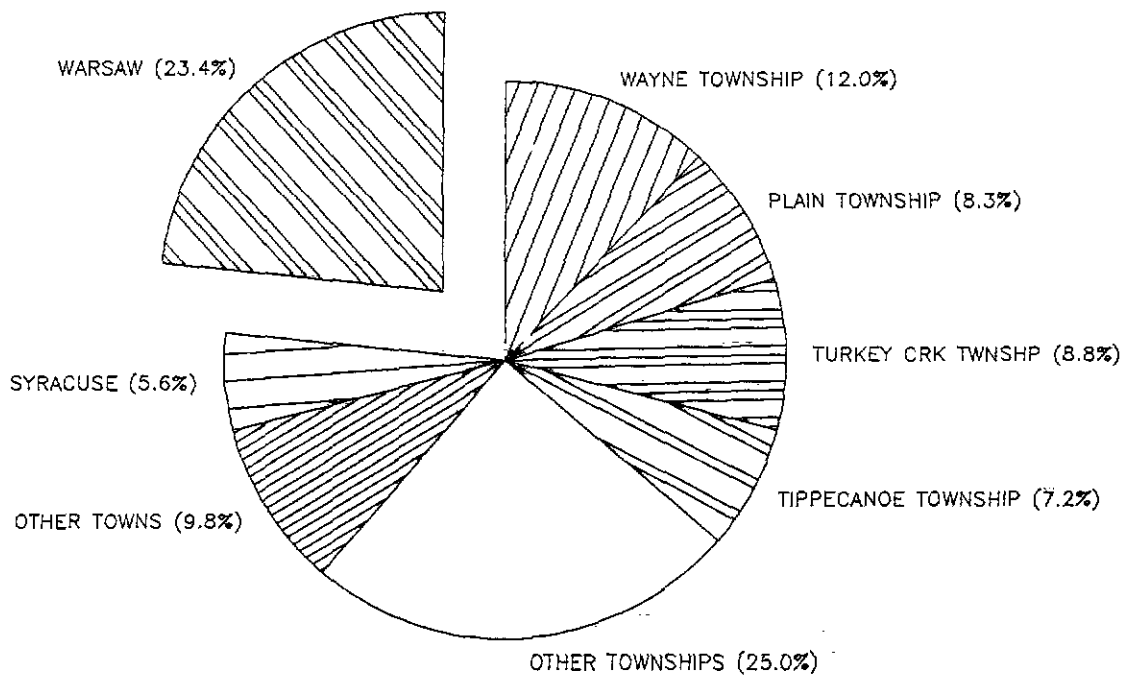
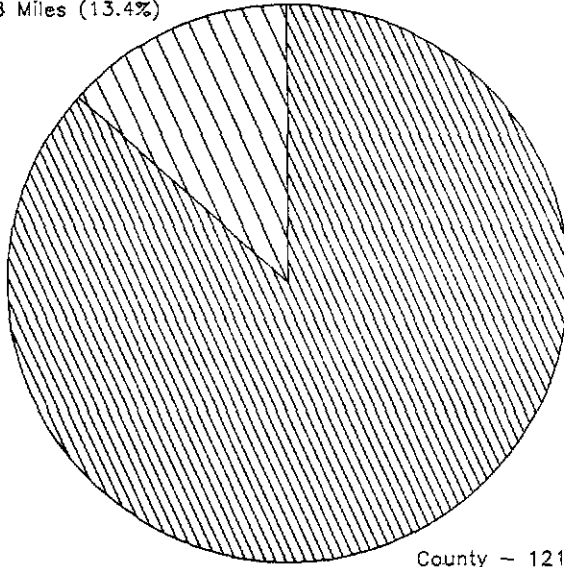


EXHIBIT III

MILES OF HIGHWAYS AND ROADS
IN KOSCIUSKO COUNTY (1399 MILES TOTAL)

Cities/Towns - 188 Miles (13.4%)



County - 1211 Miles (86.6%)

EXHIBIT IV

TOTAL GOVERNMENTAL EXPENDITURES
ON A PER CAPITA BASIS

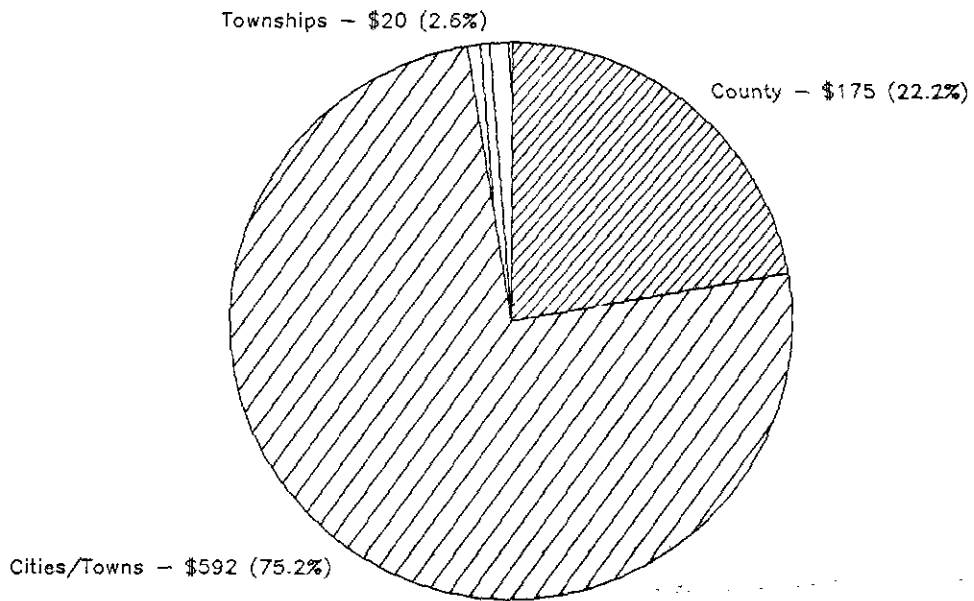


EXHIBIT V

ADMINISTRATIVE COSTS PER CAPITA
BY GOVERNMENTAL UNIT

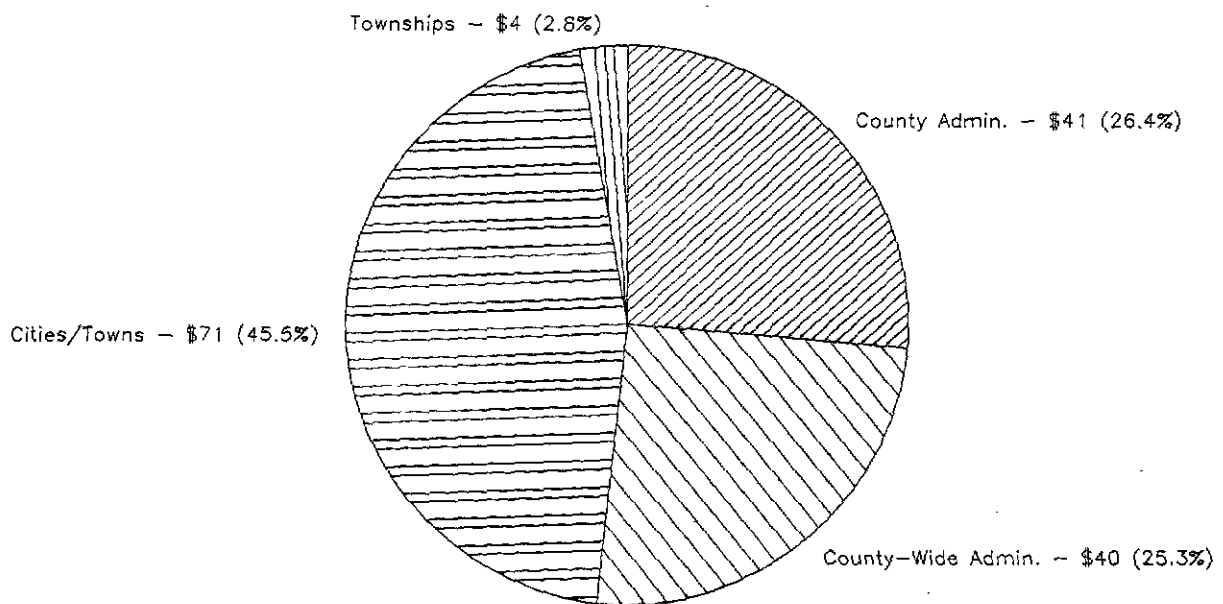


EXHIBIT VI

PUBLIC SAFETY EXPENDITURES
IN KOSCIUSKO COUNTY FOR 1988

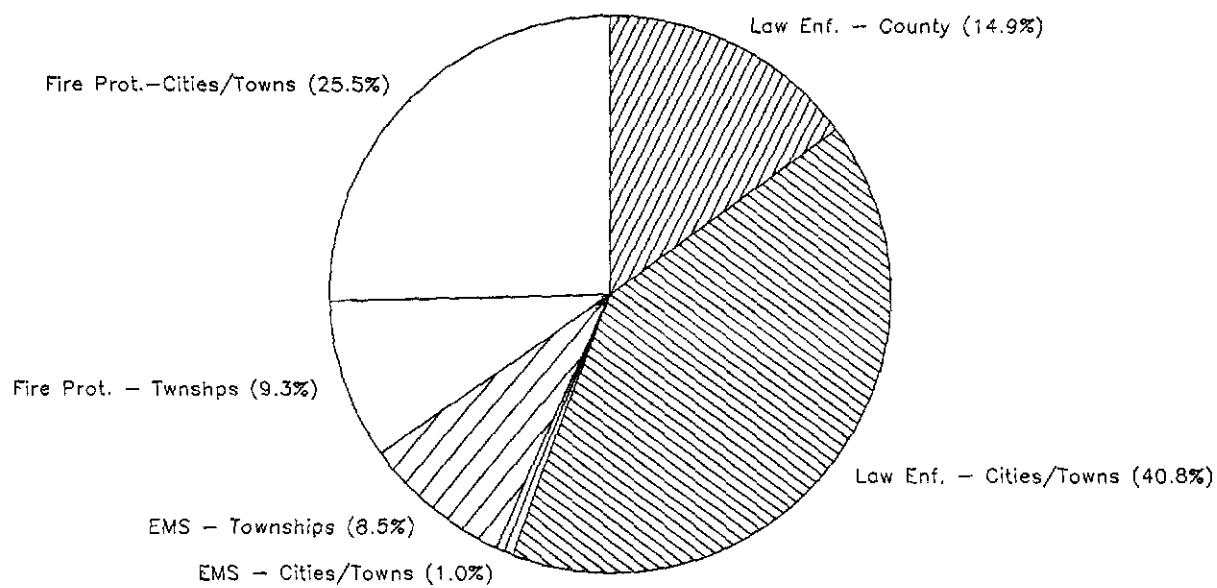


EXHIBIT VII

HEALTH & WELFARE EXPENDITURES

BY GOVERNMENTAL UNIT FOR 1988

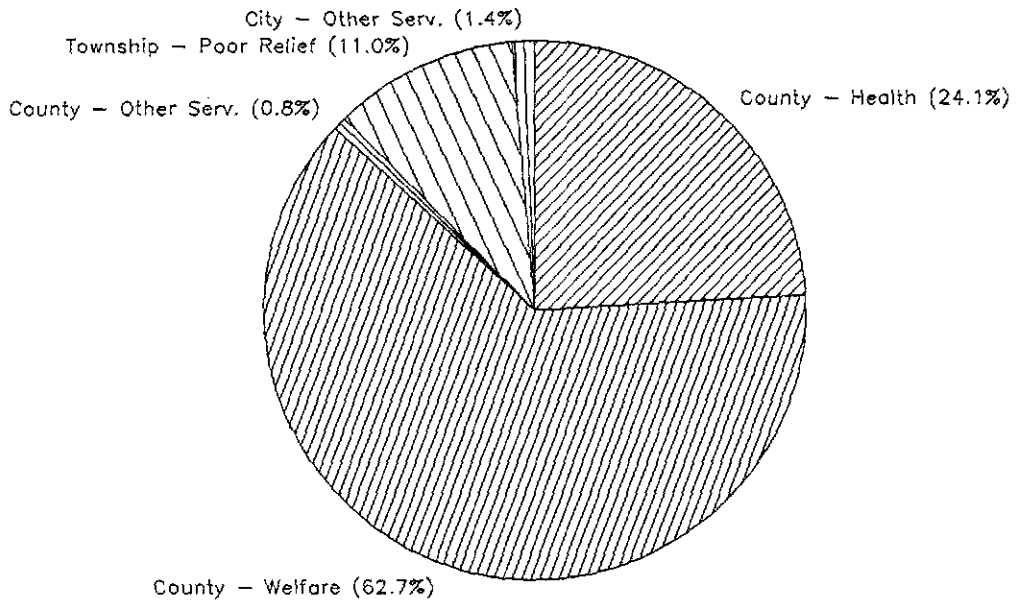


EXHIBIT VIII

EXPENDITURES FOR OTHER SERVICES
BY WARSAW AND OTHER CITIES\TOWNS

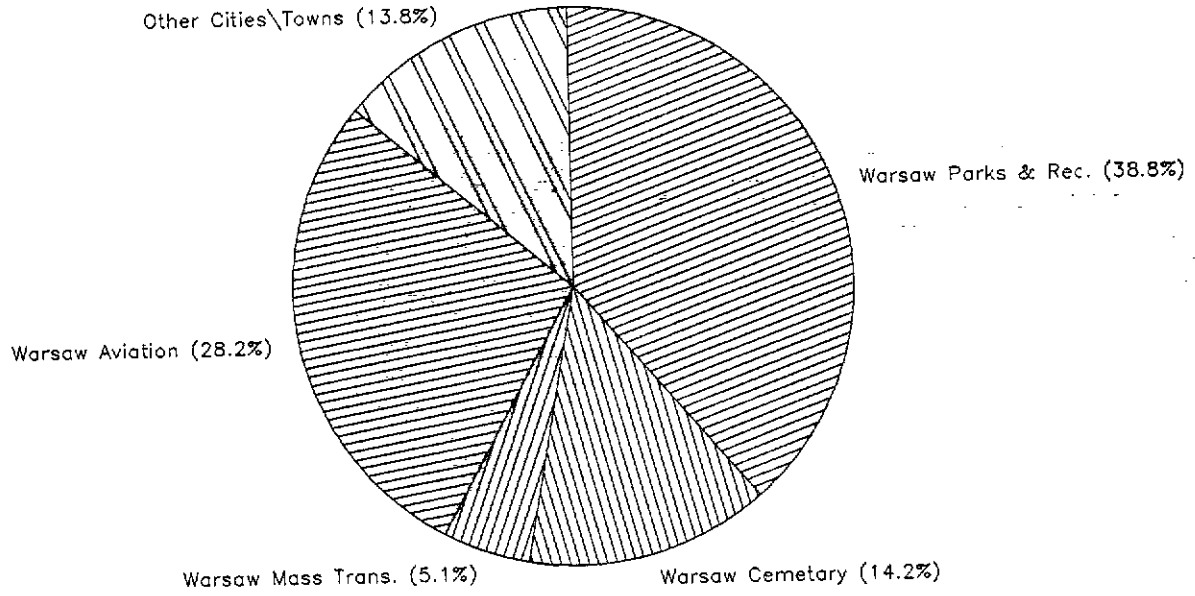


EXHIBIT IX

ADMINISTRATIVE COSTS PER CAPITA

BY CITY/TOWN FOR 1988

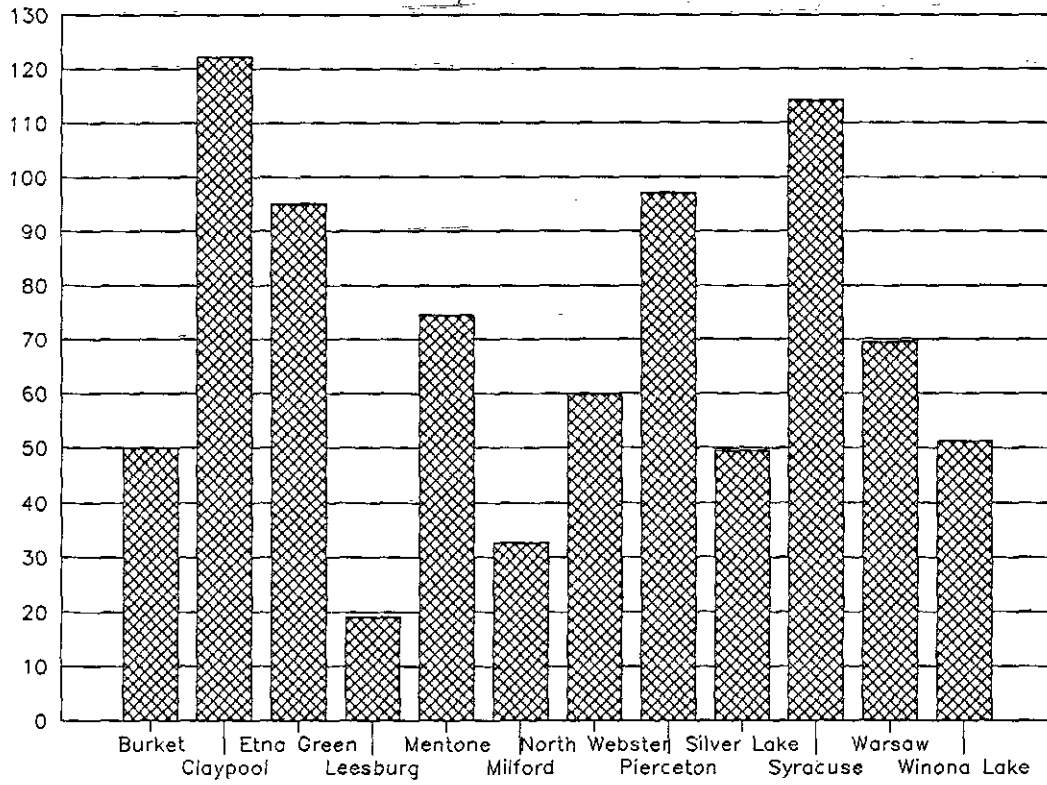
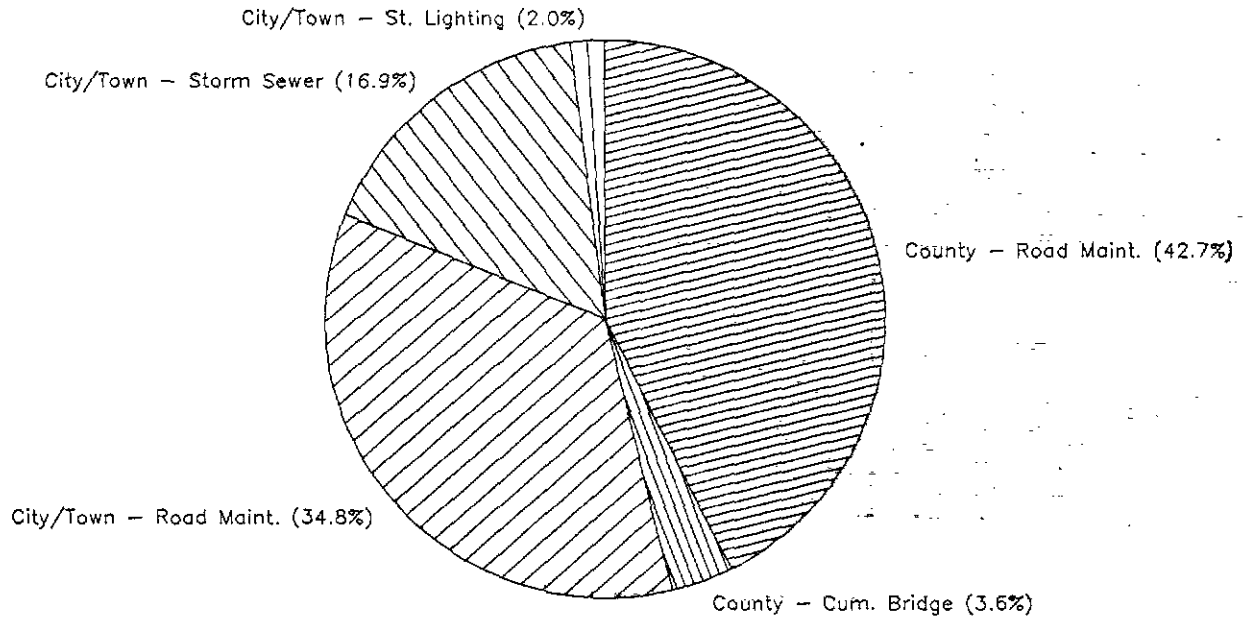


EXHIBIT X

HIGHWAY & ROAD EXPENDITURES

BY GOVERNMENTAL UNIT FOR 1988



COMPARISON OF HIGHWAY & ROAD COSTS

PER MILE BY CITY/TOWN

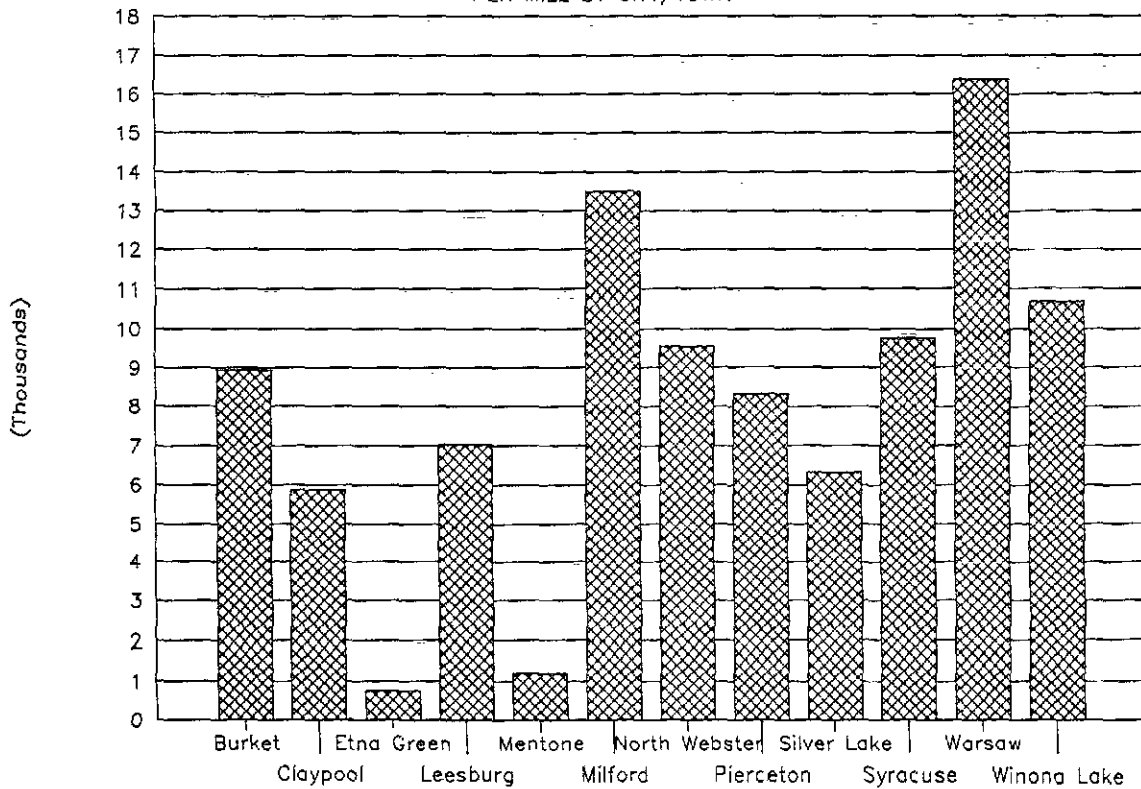
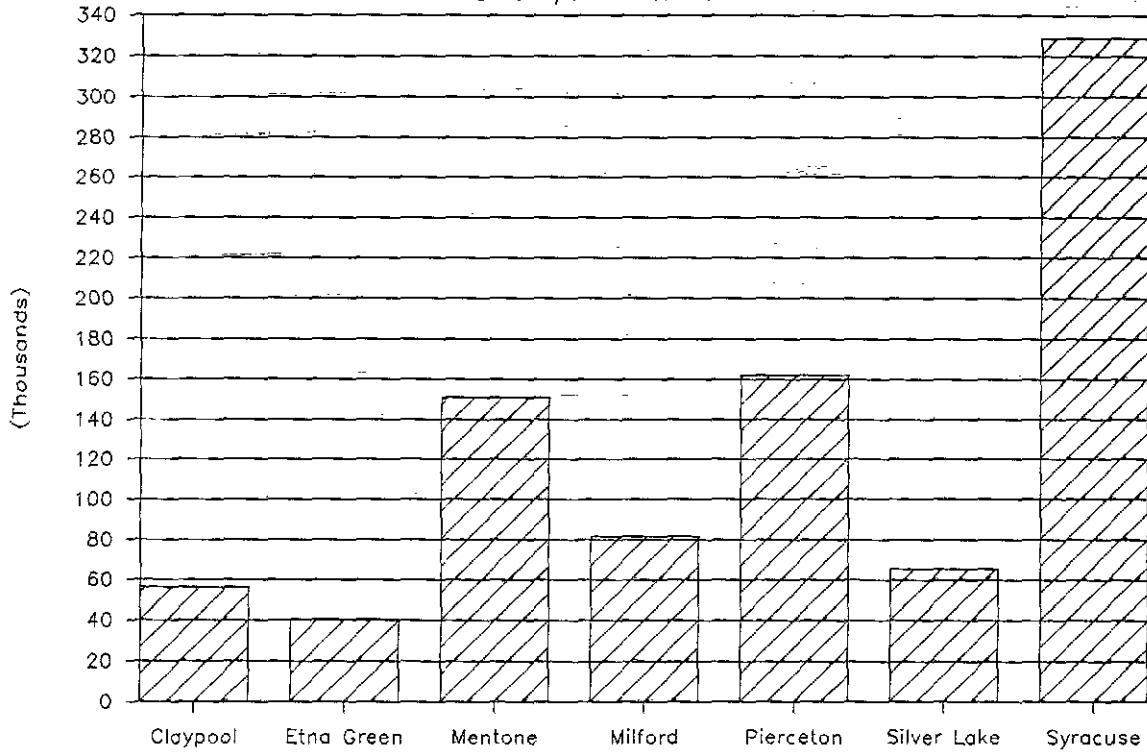


EXHIBIT XI

WATER UTILITY EXPENDITURES

BY CITY/TOWN FOR 1988



PER CAPITA WATER EXPENDITURES

BY CITY/TOWN FOR 1988

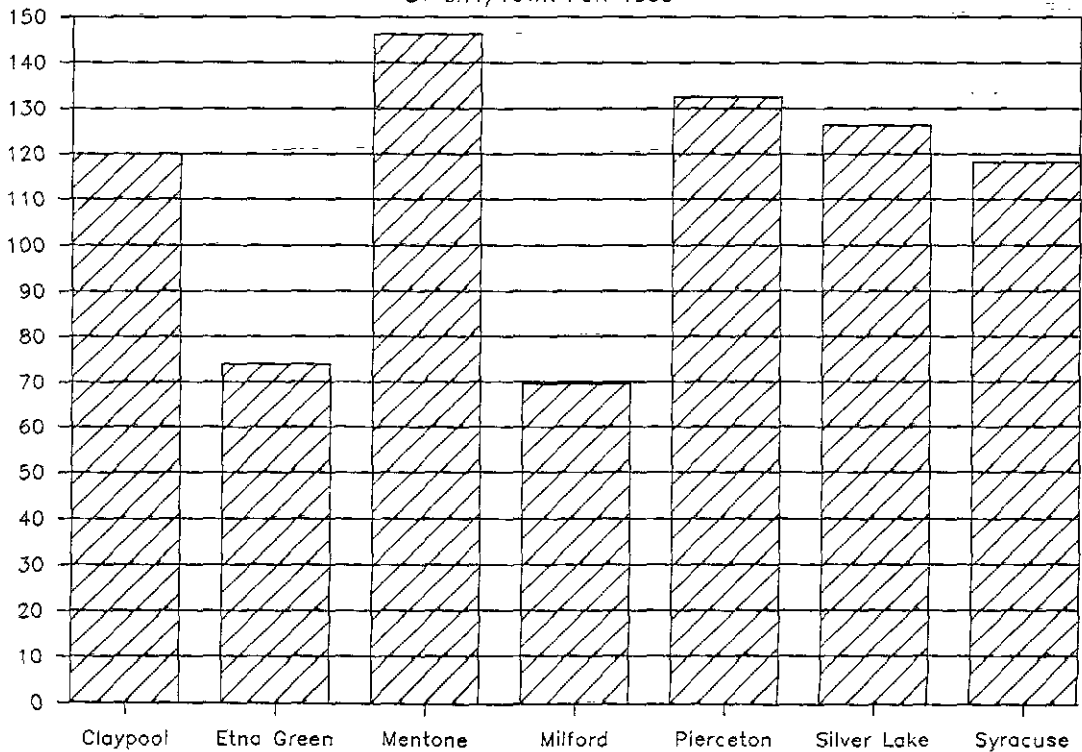
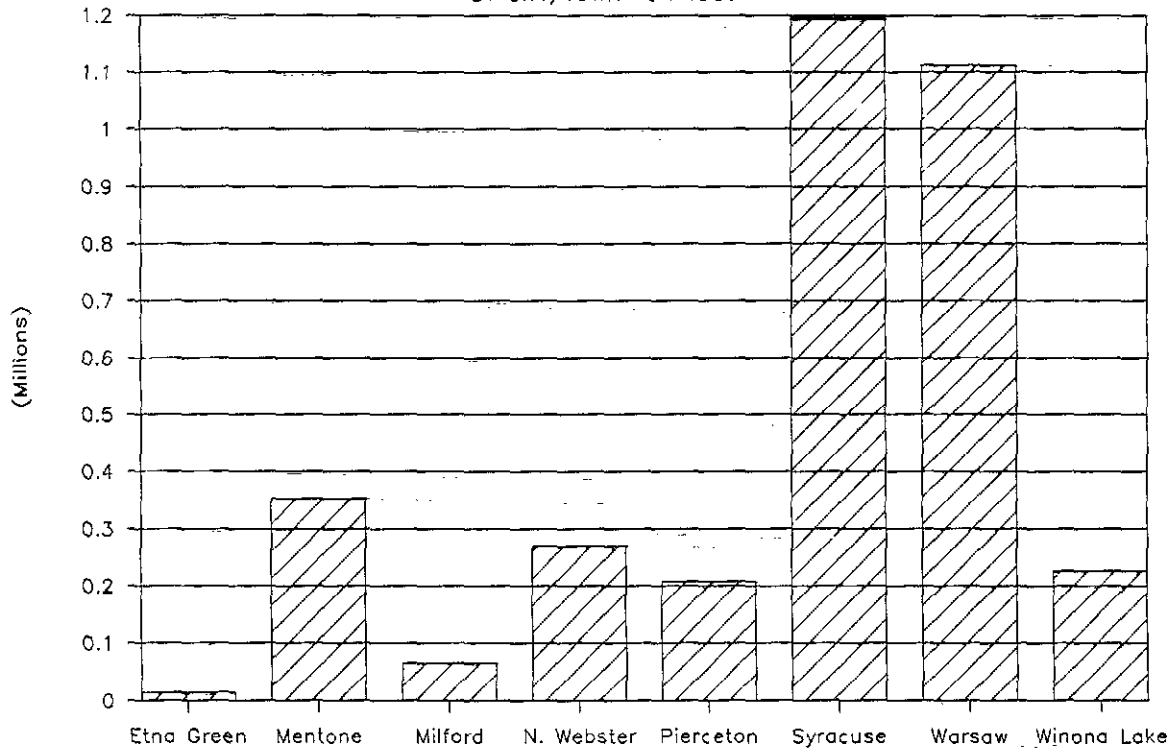


EXHIBIT XII

SEWER UTILITY EXPENDITURES

BY CITY/TOWN FOR 1988



PER CAPITA SEWER EXPENDITURES

BY CITY/TOWN FOR 1988

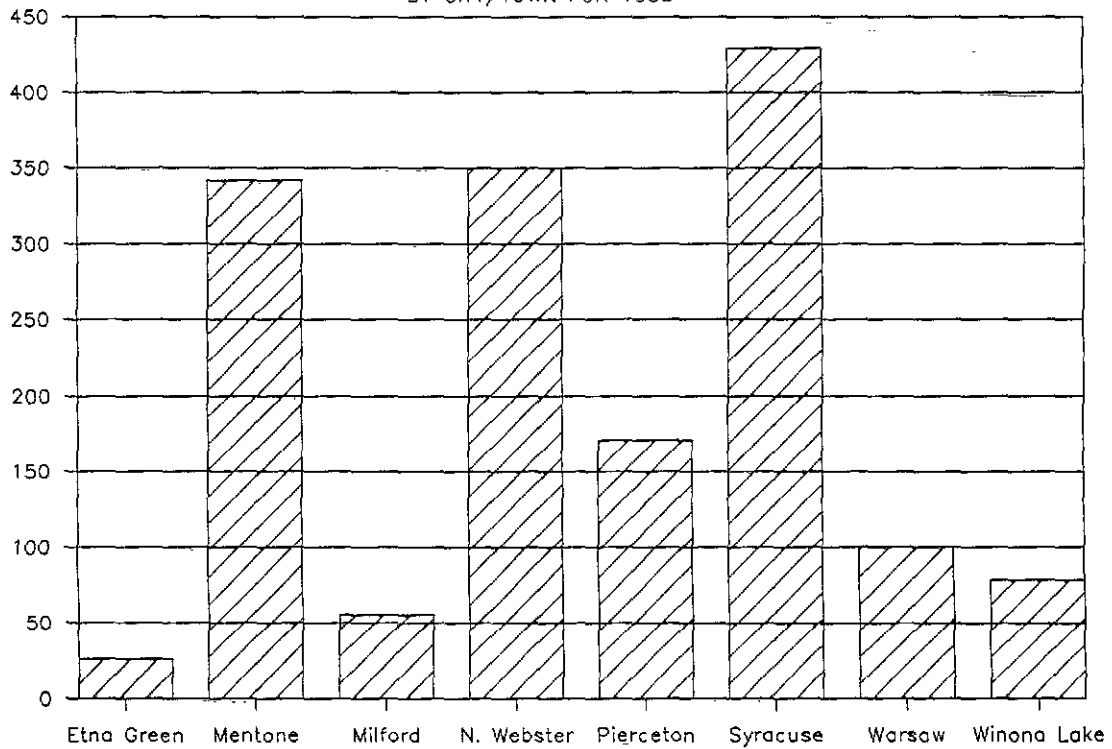


EXHIBIT XIII

TOTAL TOWNSHIP EXPENDITURES
IN KOSCIUSKO COUNTY FOR 1988

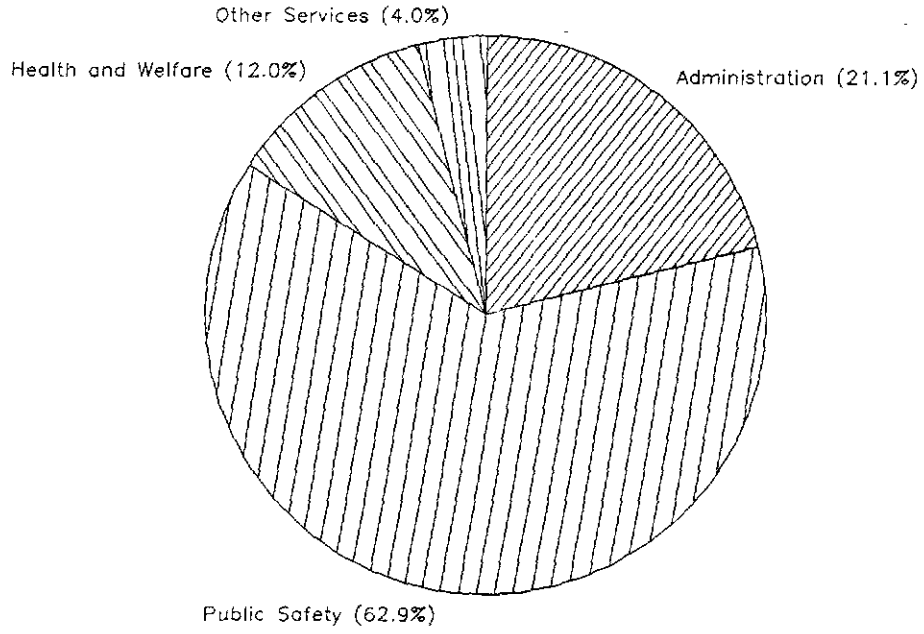


EXHIBIT XIV

TOTAL GOVERNMENT EXPENDITURES
IN KOSCIUSKO COUNTY FOR 1988

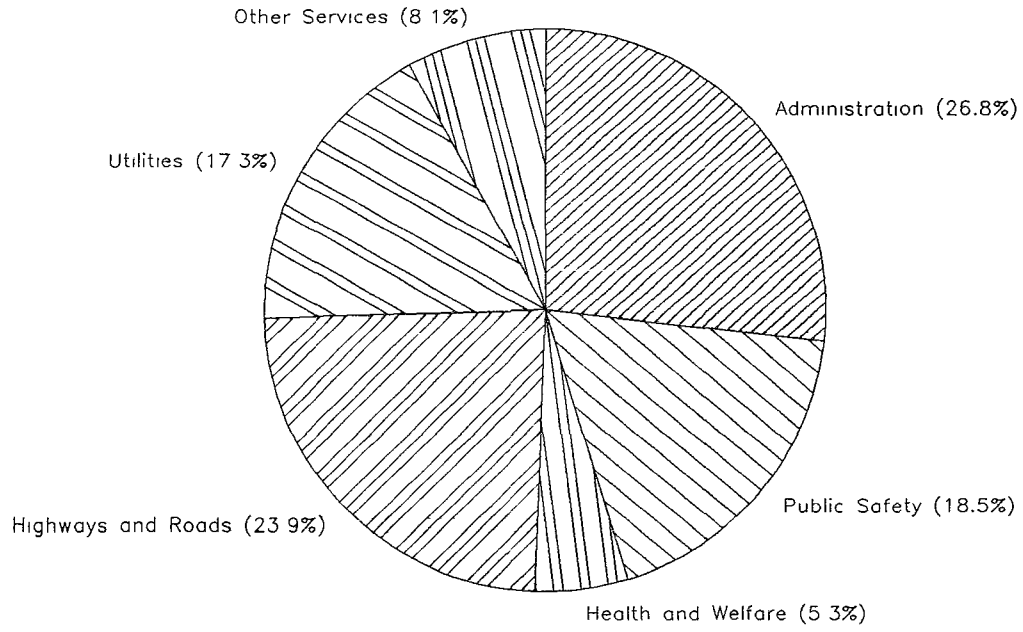
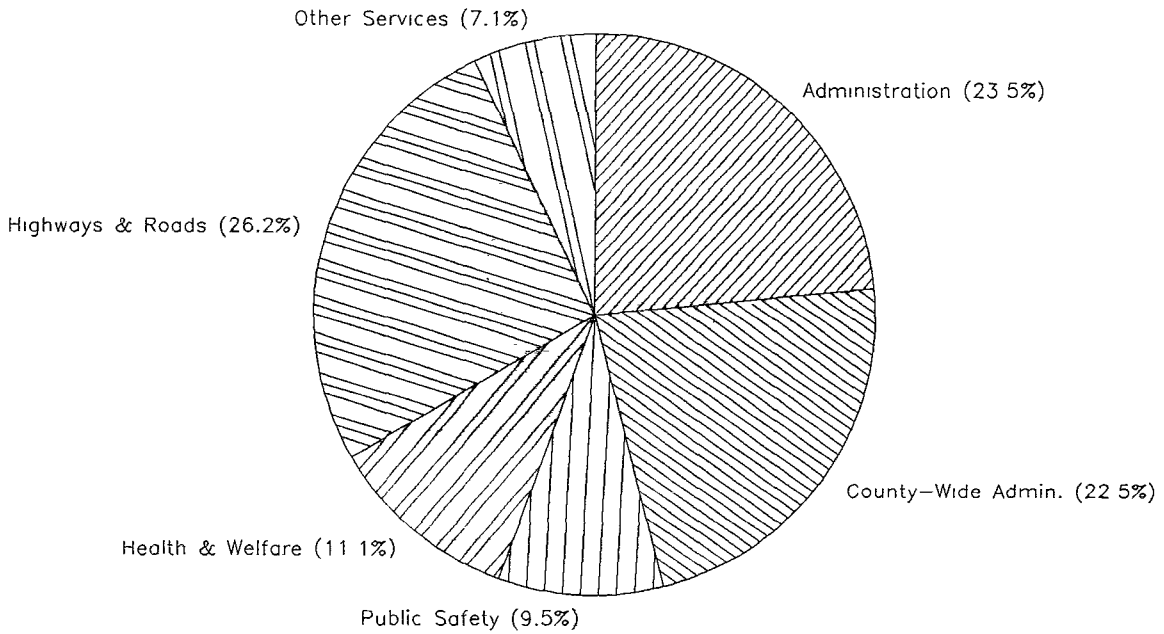
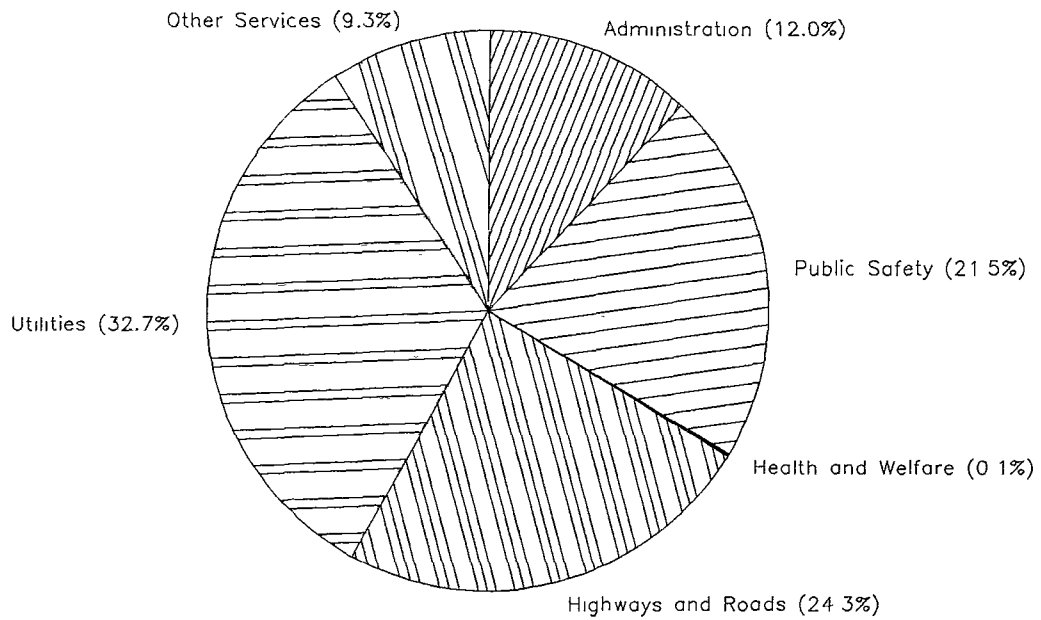


EXHIBIT XV

TOTAL COUNTY EXPENDITURES
IN KOSCIUSKO COUNTY FOR 1988



TOTAL CITIES/TOWNS EXPENDITURES
IN KOSCIUSKO COUNTY FOR 1988



APPENDIX

Comparative Costs Between Governmental Units

- I. Administration
- II. Public Safety
- III. Health and Welfare
- IV. Highways and Roads
- V. Utilities
- VI. Other Services and Grand Total of All Expenditures

Cities/Towns

- VII. Administration
- VIII. Public Safety
- IX. Health and Welfare
- X. Highways and Roads
- XI. Utilities
- XII. Other Services and Grand Total of All Expenditures

Townships

- XIII. Administration
- XIV. Public Safety
- XV. Health and Welfare
- XVI. Highways and Roads
- XVII. Utilities
- XVIII. Other Services and Grand Total of All Expenditures

APPENDIX I

ADMINISTRATION

Governmental Expenditures
Within Kosciusko County
For Calendar Year 1988

	County	Cities/Towns	Townships	Total
1986 Estimated Population	63,590	23,590	63,590	63,590
<u>General Administration</u>				
Auditor/Treasurer/Clerk/Trustee	310,375	797,461	209,636	1,317,472
Councils/Town Boards/Mayor	1,669,954	579,912	0	2,249,866
Fixed Assets - Purchase or Lease	632,647	218,990	63,602	915,239
	<u>2,612,976</u>	<u>1,596,363</u>	<u>273,238</u>	<u>4,482,577</u>
Cost per Capita	41.09	67.67	4.30	70.49
<u>Wide Support Departments</u>				
Recorder	113,283	0	0	113,283
Surveyor	56,404	0	0	56,404
Coroner	17,140	0	0	17,140
Assessors	388,860	0	0	388,860
Voter Registration and Elections	107,037	0	0	107,037
Drainage	506,092	0	0	506,092
County Extension	91,347	0	0	91,347
Soil Conservation	25,642	0	0	25,642
Service Officer	8,770	0	0	8,770
Court System	724,436	0	0	724,436
Building Department	0	77,519	0	77,519
	<u>2,039,011</u>	<u>77,519</u>	<u>0</u>	<u>2,116,530</u>
Property Reassessment	468,972	0	0	468,972
Total Administration	<u>5,120,959</u>	<u>1,673,882</u>	<u>273,238</u>	<u>7,068,079</u>
Cost per Capita	80.53	70.96	4.30	111.15

APPENDIX II

PUBLIC SAFETY
 Governmental Expenditures
 Within Kosciusko County
 For Calendar Year 1988

	County	Cities/Towns	Townships	Total
1986 Estimated Population	63,590	23,590	63,590	63,590
1988 Assessed Valuation(000's)	437,121	168,816	437,121	437,121
<u>Law Enforcement</u>				
Sheriff/Police	647,999	1,772,366	0	2,420,364
Cost per Capita	10.19	75.13	0.00	38.06
Cost per \$1000 Base	1.482	10.499	0.000	5.537
<u>Fire and Emergency Medical</u>				
Fire	0	1,104,918	403,492	1,508,409
Emergency Medical Services	0	42,341	368,683	411,024
	0	1,147,259	772,174	1,919,433
Cost per Capita	0.00	48.63	12.14	30.18
Cost per \$1000 Base	0.00	6.80	1.77	4.39
<u>Other Services</u>				
Jail and County Correction	245,597	0	0	245,597
Dog	0	25,000	11,489	36,489
Civil Defense	10,321	2,006	0	12,328
Debt Service	154,917	0	32,707	187,624
Donation	0	21,483	0	21,483
Other	0	34,801	0	34,801
	410,836	83,290	44,197	538,323
Total Public Safety	1,058,834	3,002,915	816,371	4,878,120
Cost per Capita	16.65	127.30	12.84	76.71
Cost per \$1000 Base	2.422	17.788	1.868	11.160

APPENDIX III

HEALTH AND WELFARE
 Governmental Expenditures
 Within Kosciusko County
 For Calendar Year 1988

	County	Cities/Towns	Townships	Total
1986 Estimated Population	63,590	23,590	63,590	63,590
Health	340,243	0	0	340,243
Welfare	885,054	0	0	885,054
Poor Relief	0	0	155,694	155,694
Other	10,826	19,219	0	30,045
Total Health and Welfare	1,236,123	19,219	155,694	1,411,036
Cost per Capita	19.44	0.81	2.45	22.19

HIGHWAYS AND ROADS
 Governmental Expenditures
 Within Kosciusko County
 For Calendar Year 1988

APPENDIX IV

	County	Cities/Towns	Townships	Total
Miles of Highways and Roads	1,211	188		1,399
Highways and Roads	2,694,806	2,198,873	0	4,893,679
Cummulative Bridge	224,870	0	0	224,870
	<u>2,919,676</u>	<u>2,198,873</u>	<u>0</u>	<u>5,118,549</u>
Cost per Mile	2,411	11,696		3,659
Storm Sewers	0	1,069,024	0	1,069,024
Street Lighting	0	126,017	0	126,017
	<u>0</u>	<u>1,195,041</u>	<u>0</u>	<u>1,195,041</u>
Total Roads & Highways	<u>2,919,676</u>	<u>3,393,914</u>	<u>0</u>	<u>6,313,590</u>
Cost per Mile	2,411	18,053		4,513

UTILITIES
 Governmental Expenditures
 Within Kosciusko County
 For Calendar Year 1988

APPENDIX V

	County	Cities/Towns	Townships	Total
1986 Estimated Population	63,590	23,590	63,590	63,590
1988 Assessed Valuation(000's)	437,121	168,816	437,121	437,121
Water				
Cost per Capita	0 0.00	885,626 37.54	0 0.00	885,626 13.93
Sewer				
Cost per Capita	0 0.00	3,441,429 145.89	0 0.00	3,441,429 54.12
Electric				
Cost per Capita	0 0.00	241,841 10.25	0 0.00	241,841 3.80
Total Utilities	0	4,568,895	0	4,568,895
Cost per Capita	0.00	193.68	0.00	71.85
Cost per \$1000 Base	0.000	27.064	0.000	10.452

APPENDIX VI

OTHER
 Governmental Expenditures
 Within Kosciusko County
 For Calendar Year 1988

	County	Cities/Towns	Townships	Total
1986 Estimated Population	63,590	23,590	63,590	63,590
Parks and Recreation Cost per Capita	2,134 0.03	572,089 24.25	40,435 0.64	614,657 9.67
Cemetery Cost per Capita	0 0.00	186,671 7.91	5,586 0.09	192,257 3.02
Mass Transportation(KABS) Cost per Capita	594,461 9.35	65,925 2.79	0 0.00	660,386 10.39
Convention and Visitors Bureau Cost per Capita	197,583 3.11	0 0.00	0 0.00	197,583 3.11
Aviation Cost per Capita	0 0.00	365,516 15.49	0 0.00	365,516 5.75
Trash and Other Cost per Capita	0 0.00	116,519 4.94	6,219 0.10	122,738 1.93
Total Other	<u>794,178</u>	<u>1,306,720</u>	<u>52,239</u>	<u>2,153,137</u>
Cost per Capita	12.49	55.39	0.82	33.86
GRAND TOTAL	<u>11,129,770</u>	<u>13,965,545</u>	<u>1,297,542</u>	<u>26,392,857</u>
Cost per Capita	175.02	592.01	20.40	415.05

APPENDIX VII

ADMINISTRATION Governmental Expenditures Within Kosciusko County For Calendar Year 1988	CITIES / TOWNS											Total			
	Burket	Claypool	Etna	Green	Leesburg	Mentone	Kilford	North Webster	Pierceton	Sidney	Silver Lake		Syracuse	Warsaw	Winona Lake
1986 Estimated Population	220	470	550	1,030	750	1,170	1,170	770	1,220	170	520	2,780	11,060	2,880	23,590
Auditor/Treasurer/Clerk/Trustee	10,976	57,428	52,274	72,223	14,328	38,158	38,158	46,167	83,103	0	25,687	179,831	77,198	140,089	797,461
Councils/Town Boards/Mayor	0	0	0	0	0	0	0	0	0	0	0	0	579,212	0	579,212
Fixed Assets - Purchase or Lease	0	0	0	4,575	0	0	0	0	35,255	0	0	137,693	34,219	7,248	218,990
	10,976	57,428	52,274	76,798	14,328	38,158	38,158	46,167	118,358	0	25,687	317,524	691,329	147,337	1,596,363
Cost per Capita	49.89	122.19	95.04	74.56	19.10	32.61	32.61	59.96	97.01	0.00	49.40	114.22	62.51	51.16	67.67
Wide Support Departments															
Recorder	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surveyor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ceramer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Registration and Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Soil Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Officer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Court System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Department	0	0	0	0	0	0	0	0	0	0	0	0	77,519	0	77,519
	0	0	0	0	0	0	0	0	0	0	0	0	77,519	0	77,519
Property Reassessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Administration	10,976	57,428	52,274	76,798	14,328	38,158	38,158	46,167	118,358	0	25,687	317,524	768,848	147,337	1,673,882
Cost per Capita	49.89	122.19	95.04	74.56	19.10	32.61	32.61	59.96	97.01	0.00	49.40	114.22	69.52	51.16	70.96

APPENDIX VIII

PUBLIC SAFETY Governmental Expenditures Within Kosciusko County Per Calendar Year 1988	CITIES / TOWNS											Total		
	Burket	Claypool	Etha Green	Leesburg	Mantone	Milford	North Webster	Piercetown	Sidney	Silver Lake	Syracuse		Warsaw	Winona Lake
1988 Estimated Population	220	470	550	750	1,030	1,170	770	1,220	170	520	2,700	11,060	2,880	23,390
1988 Assessed Valuation(000's)	686	813	1,625	2,039	3,610	10,250	5,356	3,403	357	1,606	24,618	102,180	12,252	168,816
Law Enforcement														
Sheriff/Police	0	0	6,473	0	16,299	70,511	75,367	39,540	0	9,600	191,906	1,266,229	96,441	1,772,366
Cost per Capita	0.00	0.00	11.77	0.00	15.82	60.27	97.88	32.41	0.00	18.46	69.03	114.49	33.49	75.13
Cost per \$1000 Base	0.000	0.000	3.983	0.000	4.516	6.893	14.071	11.619	0.000	5.977	7.795	12.392	7.846	10.499
Fire and Emergency Medical														
Fire	1,986	521	4,452	1,200	24,700	10,000	23,006	5,229	0	3,714	113,121	916,554	15,250	1,119,734
Emergency Medical Services	0	0	0	2,400	0	3,000	25,927	0	0	0	28,181	0	0	59,508
	1,986	521	4,452	3,600	24,700	13,000	48,933	5,229	0	3,714	141,302	916,554	15,250	1,179,242
Cost per Capita	9.03	1.11	8.09	4.80	23.98	11.11	63.55	4.29	0.00	7.14	50.83	82.87	5.30	49.99
Cost per \$1000 Base	2.690	0.64	2.74	1.77	6.84	1.27	9.14	1.54	0.00	2.31	5.74	8.97	1.24	6.99
Other Services														
Jail and County Correction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg	0	0	0	0	0	0	0	0	0	0	0	25,000	0	25,000
Civil Defense	0	0	0	0	0	0	0	0	0	0	2,006	0	0	2,006
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donation	0	0	0	0	0	0	1,886	378	0	0	0	19,219	0	21,483
Other	0	0	0	0	0	0	0	0	0	0	0	34,801	0	34,801
	0	0	0	0	0	0	1,886	378	0	0	2,006	79,020	0	83,290
Total Public Safety	1,986	521	10,925	3,600	40,999	83,511	126,186	45,147	0	13,314	335,214	2,261,803	111,691	3,034,898
Cost per Capita	9.03	1.11	19.86	4.80	39.81	71.38	163.88	37.01	0.00	25.60	120.58	204.50	38.78	128.65
Cost per \$1000 Base	2.896	0.641	6.722	1.765	11.359	8.163	23.538	13.266	0.000	8.289	13.617	22.135	9.087	17.978

APPENDIX IX

HEALTH AND WELFARE Governmental Expenditures Within Kosciuszko County For Calendar Year 1988		CITIES / TOWNS											Total		
		Burket	Claypool	Etna	Green	Leesbury	Mentone	Milford	North Webster	Piercefon	Sidney	Silver Lake		Syracuse	Warsaw
1986 Estimated Population		220	470	550	750	1,030	1,170	770	1,220	170	520	2,780	11,060	2,880	23,570
Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Peer Relief	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	19,219	0	19,219
Total Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0	19,219	0	19,219
Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.74	0.00	0.81

APPENDIX X

		CITIES / TOWNS														Total		
		Miles of Highways and Roads																
		1.0	3.0	4.7	4.0	18.0	9.9	9.0	7.8	Sidney	Silver Lake	Syracuse	Harsaw	Hilma Lake	24.0		188.0	
HIGHWAYS AND ROADS Governmental Expenditures Within Kresciensko County For Calendar Year 1988		Burket	Claypool	Etna	Green	Leesburg	Mentone	Hilford	Webster	Piercetown								
Miles of Highways and Roads		0	17,626	3,515	29,110	21,667	133,649	85,931	64,948	0	16,447	253,615	1,278,725	253,696	2,198,873	0	0	
Highways and Roads Cumulative Bridge		8,943	17,626	3,515	29,110	21,667	133,649	85,931	64,948	0	16,447	253,615	1,278,725	253,696	2,198,873	0	0	
Cost per Mile		0	5,875	748	7,028	1,204	13,500	9,548	8,327	0	6,326	9,754	16,394	10,654	11,696	0	0	
Storm Sewers Street Lighting		0	0	0	0	0	52,248	0	0	0	0	0	991,976	24,800	1,069,024	0	0	
		0	0	1,890	7,000	13,000	0	13,000	11,892	0	0	23,571	29,000	26,754	126,017	0	0	
		0	0	1,800	7,000	13,000	52,248	13,000	11,892	0	0	23,571	1,020,976	51,554	1,195,041	0	0	
Total Roads & Highways		8,943	17,626	5,315	35,110	34,667	185,898	98,931	76,840	0	16,447	277,186	2,299,701	307,250	3,373,914	0	0	
Cost per Mile		8,943	5,875	1,131	8,778	1,926	18,778	10,992	9,851	ERR	6,326	10,661	29,483	12,802	18,053	0	0	

APPENDIX XI

UTILITIES Governmental Expenditures Within Kosciusko County For Calendar Year 1988	CITIES / TOWNS														Total	
	Burket	Claypool	Elletts	Greene	Leesburg	Menfesa	Milford	North		Pierceton	Sidney	Silver Lake	Syracuse	Warsaw		Winona Lake
								Webster	770							
1986 Estimated Population	220	470	550	750	1,030	1,170	1,220	1,220	1,70	1,70	520	2,780	11,040	2,880	23,890	
1988 Assessed Valuation(000's)	686	813	1,625	2,039	3,610	10,230	5,356	3,403	357	1,606	126,21	24,618	102,180	12,272	166,816	
Water	0	56,386	40,693	0	150,751	81,488	0	161,719	0	45,428	328,941	0	0	0	865,426	
Cost per Capita	0.00	119.77	73.99	0.00	146.36	69.65	0.00	132.56	0.00	126.21	118.33	0.00	0.00	0.00	37.54	
B sewer	0	0	14,066	0	351,961	65,361	269,813	208,619	0	0	1,193,660	1,111,692	226,257	3,441,429		
Cost per Capita	0.00	0.00	25.57	0.00	341.71	55.86	350.41	171.00	0.00	0.00	429.37	100.51	78.56	145.89		
Electric	0	0	241,841	0	0	0	0	0	0	0	0	0	0	0	241,841	
Cost per Capita	0.00	0.00	439.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.25	
Total Utilities	0	56,386	296,600	0	502,712	146,848	269,813	370,338	0	45,428	1,522,621	1,111,692	226,257	4,569,089		
Cost per Capita	0.00	119.77	539.27	0.00	488.07	125.51	330.41	303.56	0.00	126.21	547.71	100.51	78.56	193.69		
Cost Per \$1000 Bass	0.000	69.348	182.483	0.000	139.272	14.355	50.372	108.823	0.000	40.858	61.851	10.880	18.407	27.066		

APPENDIX XII

OTHER Governmental Expenditures Within Kosciusko County For Calendar Year 1988	CITIES / TOWNS														Total	
	Burket	Claypool	Etna	Green	Leesburg	Mentone	Milford	North		Pierceton	Sidney	Silver Lake	Syacuse	Warsaw		Winona Lake
								Webster	770							
1986 Estimated Population	220	470	550	750	1,030	1,170	1,220	170	520	2,780	11,060	2,880	23,870			
Parks and Recreation Cost per Capita	0.00	0.00	2.179 3.9%	0.00	0.00	12,341 10.55	5,004 4.10	0.00	0.00	26,325 9.11	502,633 45.45	19,437 6.75	572,089 24.25			
Demetary Cost per Capita	0.00	0.00	0.00	0.00	3,079 2.99	0.00	0.00	0.00	0.00	0.00	183,592 16.60	0.00	186,671 7.91			
Mass Transportation(KABS) Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,925 5.9%	0.00	65,925 2.79			
Convention and Visitors Bureau Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Aviation Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365,516 33.65	0.00	365,516 15.49			
Trash and Other Cost per Capita	0.00	5,500 11.70	6,498 11.81	8,640 11.52	11,914 11.57	0.00	6,000 7.79	0.00	8,400 16.15	41,389 14.89	0.00	28,178 9.78	116,519 4.94			
Total Other Cost per Capita	0.00	5,900 11.70	8,677 15.78	8,640 11.52	15,953 14.61	12,341 10.55	11,108 14.43	0.00	8,400 16.15	66,714 24.00	1,117,666 101.05	47,617 16.53	1,306,720 55.39			
GRAND TOTAL Cost per Capita	21,905 99.57	137,461 292.47	373,792 679.62	61,678 82.24	670,229 650.71	466,756 398.94	582,205 717.15	615,687 504.66	129,475 248.99	2,519,258 906.21	7,578,929 685.26	940,152 291.72	13,997,722 593.38			

Appendix XIII

TOWNSHIPS														Total				
	Clay	Elva	Franklin	Harrison	Jackson	Jefferson	Lake	Monroe	Plain	Prairie	Scott	Seward	Tippecanoe	Turkey Creek	Van Buren	Washington	Wayne	Total
1986 Estimated Population	1,860	1,150	980	3,320	1,300	1,180	1,660	1,050	5,470	1,260	1,300	1,900	5,790	7,250	3,370	3,210	21,560	63,590
Auditor/Treasurer/Clerk/Trustee	12,753	9,784	10,774	17,729	12,506	7,941	6,845	5,426	13,729	12,010	10,556	12,304	17,145	13,219	12,270	17,355	17,289	209,636
Councils/Town Boards/Mayor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets - Purchase or Lease	0	0	2,863	0	50	0	0	3,739	0	0	0	0	28,075	19,640	2,459	6,777	0	63,602
	12,753	9,784	13,637	17,729	12,556	7,941	6,845	9,165	13,729	12,010	10,556	12,304	45,220	32,859	14,728	24,132	17,289	273,238
Cost per Capita	6.86	8.51	13.92	5.34	9.66	6.73	4.12	8.73	2.51	9.53	8.12	6.48	7.81	4.54	4.37	7.52	0.80	4.33
Wide Support Departments																		
Recorder	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surveyor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carener	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Voter Registration and Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Soil Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Officer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Court System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Reassessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Administration	12,753	9,784	13,637	17,729	12,556	7,941	6,845	9,165	13,729	12,010	10,556	12,304	45,220	32,859	14,728	24,132	17,289	273,238
Cost per Capita	6.86	8.51	13.92	5.34	9.66	6.73	4.12	8.73	2.51	9.53	8.12	6.48	7.81	4.54	4.37	7.52	0.80	4.30

TOWNSHIPS

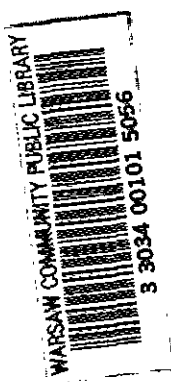
PUBLIC SAFETY
Governmental Expenditures
Within Kosciuszko County
Per Calendar Year 1988

	Clay	Etha	Frank- lin	Hart- son	Jackson	Jeff- erson	Lake	Marion	Plain	Prairie	Scott	Seward	Tippe- canoe	Tenney Creek	Van Buren	Wash- ton	Wayne	Total
1988 Estimated Population	1,860	1,150	980	3,320	1,300	1,180	1,660	5,470	1,260	1,360	1,900	5,790	7,230	3,210	3,370	3,210	21,360	63,590
1988 Assessed Valuation(000's)	7,409	6,362	8,265	18,092	5,777	7,859	7,781	4,791	38,232	11,280	5,498	11,593	36,752	62,888	24,398	13,099	167,065	437,121
Law Enforcement																		
Sheriff/Police	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost per \$1000 Base	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire and Emergency Medical																		
Fire	13,141	8,056	4,837	14,256	14,048	5,850	6,837	0	16,619	5,170	950	3,150	50,677	73,198	13,500	12,967	160,215	403,492
Emergency Medical Services	0	14,304	0	2,057	0	1,000	0	500	7,453	6,048	0	1,000	78,298	0	5,500	500	252,000	368,683
	13,141	22,362	4,837	16,313	14,048	6,850	6,837	500	24,072	11,238	950	4,150	128,976	73,198	19,000	13,467	412,215	772,174
Cost per Capita	7.07	19.45	4.94	4.91	10.82	5.81	4.12	0.48	4.40	8.92	0.73	2.18	22.28	10.12	5.64	4.20	19.12	12.14
Cost per \$1000 Base	1.77	3.52	0.59	0.90	2.44	0.87	0.88	0.10	0.63	1.00	0.17	0.36	3.51	1.16	0.78	1.03	2.47	1.77
Other Services																		
Jail and County Correction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deq	632	321	333	0	443	425	0	196	310	941	160	0	2,296	348	440	378	4,268	11,469
Civil Defense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	11,645	0	0	0	0	0	0	0	0	0	0	21,062	0	0	0	0	32,707
Demotion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	632	11,966	333	0	443	425	0	196	310	941	160	0	23,358	348	440	378	4,268	44,197
Total Public Safety	13,773	34,328	5,170	16,313	14,511	7,275	6,837	696	24,382	12,178	1,110	4,150	152,334	73,546	19,440	13,845	416,484	816,371
Cost per Capita	7.40	29.85	5.28	4.91	11.16	6.17	4.12	0.66	4.46	9.67	0.85	2.18	26.31	10.17	5.77	4.31	19.32	12.84
Cost per \$1000 Base	1.859	5.396	0.626	0.902	2.512	0.926	0.879	0.145	0.638	1.080	0.203	0.358	4.145	1.169	0.797	1.057	2.493	1.868

HEALTH AND WELFARE		TOWNSHIPS												Total					
Governmental Expenditures Within Kosciusko County For Calendar Year 1988		Clay	Etna	Frank- lin	Harr- is	Jackson	Jeff- er-	Lake	Monroe	Plain	Prairie	Scott	Seward	Tippe- cane	Turkey Creek	Van Buren	Wash- ing- ton	Wayne	Total
1986 Estimated Population		1,860	1,150	980	3,320	1,300	1,180	1,660	1,050	5,470	1,260	1,300	1,900	5,790	7,280	3,370	3,210	21,560	63,570
Health		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Welfare		753	742	1,461	14,277	1,041	782	150	408	1,917	0	268	1,438	3,269	24,612	625	3,966	99,985	155,694
Poor Relief		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Health and Welfare		753	742	1,461	14,277	1,041	782	150	408	1,917	0	268	1,438	3,269	24,612	625	3,966	99,985	155,694
Cost per Capita		0.40	0.65	1.49	4.30	0.80	0.66	0.09	0.39	0.35	0.00	0.21	0.76	0.56	3.40	0.19	1.24	4.64	2.45

Appendix XVIII

OTHER Governmental Expenditures Within Kosciuszko County For Calendar Year 1988 1988 Estimated Population	TOWNSHIPS													Total				
	Clay	Etwa	Franklin	Harrison	Jackson	Jefferson	Lake	Monroe	Plain	Prairie	Scott	Seward	Tippecanoe		Turkey Creek	Van Buren	Washington	Wayne
	1,364	0.00	0	1,600	0	0	0	0	2,150	1,450	0	900	1,001	1,070	350	2,050	28,500	40,435
Parks and Recreation Cost per Capita	0.73	0.00	0.00	0.46	0.00	0.00	0.00	0.00	0.39	1.15	0.00	0.47	0.17	0.15	0.10	0.64	1.32	0.64
Cemetery Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.997	0.00	0.00	2.240	1.349	0.00	5,586
Mass Transportation(KHBS) Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.05	0.00	0.00	0.00	0.42	0.00	0.05
Convention and Visitors Bureau Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aviation Cost per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trash and Other Cost per Capita	0.00	0.00	6,219	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Cost per Capita	1,364	0.00	6,219	1,600	0	0	0	0	2,150	1,450	0	2,077	1,001	1,070	2,590	3,399	28,500	52,239
	0.73	0.00	6.35	0.46	0.00	0.00	0.00	0.00	0.39	1.15	0.00	1.52	0.17	0.15	0.77	1.06	1.32	0.82
GRAND TOTAL Cost per Capita	28,642	44,854	26,487	49,919	28,108	15,998	13,833	10,269	42,178	25,639	11,934	20,789	201,823	132,087	37,383	45,342	562,258	1,297,542
	15.40	39.00	27.03	15.04	21.62	13.56	8.33	9.78	7.71	20.35	9.18	10.94	34.86	18.27	11.09	14.13	25.08	20.40



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