



Indiana Local Government Officials and the Nonprofit Sector Report Series

Indiana Local Government Officials' Contracts With Nonprofits

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Indiana Intergovernmental Issues Study

In this briefing, we assess the extent to which local government officials (LGOs) contract with nonprofits, and how this percentage has changed since 2010. It is part of a series on nonprofit-government relations in Indiana from the [Indiana Nonprofits Project: Scope and Community Dimensions](#). Other briefings have examined 2-1-1 services, nonprofit-government relationships and collaboration, and PILOTs and SILOTs.

The data for these briefings come from periodic surveys by the *Indiana Advisory Commission on Intergovernmental Relations* (IACIR) on issues affecting local governments and residents in Indiana. For this brief, we rely mainly on data from the 2017 survey, but include comparisons to the 2010, 2012, and 2014 surveys.¹

Why is Contracting with Nonprofits Important for LGOs?

LGOs contract with nonprofits to provide important services to their local communities, e.g., health, social services, housing, community development, arts and culture, education,

Quick Facts:

- LGOs most often reported contracting with nonprofits to provide economic development or addiction services (in correctional facilities) (both 17 percent), mental health services (in correctional facilities) (14 percent), and vocational education (13 percent).
- The percent of LGOs who reported contracting with nonprofits to provide specific services has generally remained stable from 2010 to 2017, with two exceptions: contracting with nonprofits for fire services significantly increased from 2010 to 2012, while contracting for vocational and special education significantly decreased.
- LGOs are more likely to report that their unit of local government contracts with nonprofits if they are a county-level official or if their local government has established alternative service arrangements with nonprofits.
- LGOs are less likely to report contracting with nonprofits if they are a township trustee.

¹ The IACIR surveyed 1,148 local government officials (LGOs) in 2010 (effective response rate of 35%), 1,185 in 2012 (effective response rate of 35%), 2,441 in 2014 (effective response rate of 26%), and 1,381 in 2017 (effective response rate of 33%). See www.iacir.spea.iupui.edu/publications.htm.

youth development, environmental protection, etc. These services enhance the quality of life and meet important needs in local communities. While local governments may provide some of these services directly, most count on local charities and nonprofits to complement, supplement, or provide such services.

Nonprofits generally provide substantial levels of service in Indiana communities. In 2018, they had more than 290,000 paid employees (not counting volunteers), or about 9.6 percent of the paid labor force. Their total payroll exceeded \$14 billion, or about 9.9 percent of Indiana total payroll.² Nonprofits are particularly important in the social assistance industry, where they accounted for about half of all paid employees in the industry.³

Nonprofits are able to provide those services in part because public funding in the form of government grants and contracts cover the costs in part or in full of providing the services. For example, Indiana human service nonprofits receive on average almost 15 percent of their total revenue from the government.⁴ (Nonprofits also obtain revenue from private

donations and fees for service). Historically, much of the increase in the nonprofit sector has been driven by the growth in government funding to nonprofit service providers. This growth mainly came from state and local government, but very often with the support of federal pass-through funding.⁵

Local governments may also contract with local businesses to provide similar services that nonprofits provide or a variety of other services, such as solid waste, roads and streets, or sewer utilities. For these reasons, a well-developed and vibrant business community is also important for local governments.

What Arrangements do LGOs Use to Provide Services?

The 2017 survey of Indiana LGOs included a question about which service provider(s) their local governments use to provide each of 19 services.⁶ Many of these services (e.g., roads and streets) are not particularly relevant to nonprofits, but some are, notably those involving education, counseling, or substance abuse treatment.

² Grønbjerg, Kirsten and Anjali Bhatt, *Nonprofit Paid Employment in Social Assistance: Update Report, Indiana 1995-2018*, Indiana Nonprofits Project Nonprofit Employment: Industry Series, Report Number Twelve (Bloomington, IN: Indiana University O'Neill School of Public and Environmental Affairs, 2020). These patterns are similar to those at the national level. See Lester M. Salamon and Chelsea L. Newhouse, "The 2019 Nonprofit Employment Report," *Nonprofit Economic Data Bulletin* no. 47 (Baltimore: Johns Hopkins Center for Civil Society Studies, 2019, Available at ccss.jhu.edu).

³ See Note 2, page 7.

⁴ Unpublished data from Indiana Nonprofits Project. 2017-2018 survey of Indiana nonprofits.

⁵ Grønbjerg, Kirsten A., and Lester M. Salamon. "Devolution, Marketization, and the Changing Shape of Government-Nonprofit Relations." In *The State of Nonprofit America*, edited by Salamon Lester M., pp. 549-86. Brookings Institution Press, 2012.

⁶ The services included on the survey were listed as (1) jail, (2) juvenile detention, (3) mental health services (in correctional facilities), (4) addiction services (in correctional facilities), (5) roads and streets, (6) parks and recreation, (7) drinking water utility, (8) solid waste services, (9) sewer utility, (10) police services, (11) fire services, (12) emergency medical services, (13) emergency dispatch, (14) planning/plan commission, (15) economic development, (16) vocational education, (17) special education, (18) property assessment, and (19) other (specify).

Respondents could choose any or all of four service arrangements: (1) “my local government provides this service with internal resources,” (2) “my local government provides this service through an agreement or contract with another local government,” (3) “my local government provides this service through a contract with a private for-profit firm,” and (4) “my local government provides this service through a contract with a nonprofit organization.” Respondents were also able to indicate that their local government does not provide that specific service.⁷

Prior IACIR surveys included most of the 19 services, but the format of the question differed. In the 2010 and 2012 surveys, respondents were able to pick only one of the four service options for each service. This may have resulted in underestimating the extent of contracting. In the 2014 and 2017 surveys, respondents could select multiple service arrangement options, e.g., contracting with both for-profits and nonprofits. In fact, 5 percent of those responding to the question identified more than one service option in the 2017 survey.⁸ As a result, the 2014 and 2017 surveys provide a more accurate portrait of service arrangements.

For every service, at least one LGO (out of 251 who responded to the question) reported using

two or more service arrangements in 2017.⁹ Among the 251 LGOs, multiple service arrangements were most frequent for economic development (11 percent), roads and streets and addiction services (in correctional facilities) (both 8 percent), and emergency dispatch and vocation education (both 7 percent). LGOs reported a multiple service arrangement that includes a nonprofit for ten services: mental health services (in correctional facilities), addiction services (in correctional facilities), parks and recreation, fire services, emergency medical services, emergency dispatch, planning/plan commission, economic development, vocational education, and special education.

As the dark red segments in Figure 1 show, a majority of LGOs use internal resources to provide all but four of the listed services.¹⁰ In the case of emergency dispatch, the percentage dropped to 44 percent, with even lower percentages for addiction services (in correctional facilities) (26 percent), juvenile detention (24 percent), and mental health services (in correctional facilities) (21 percent). In general, local government appears very often to rely on services provided by other units of local government. For all services but roads and streets, solid waste services, and property assessment, contracting with another local

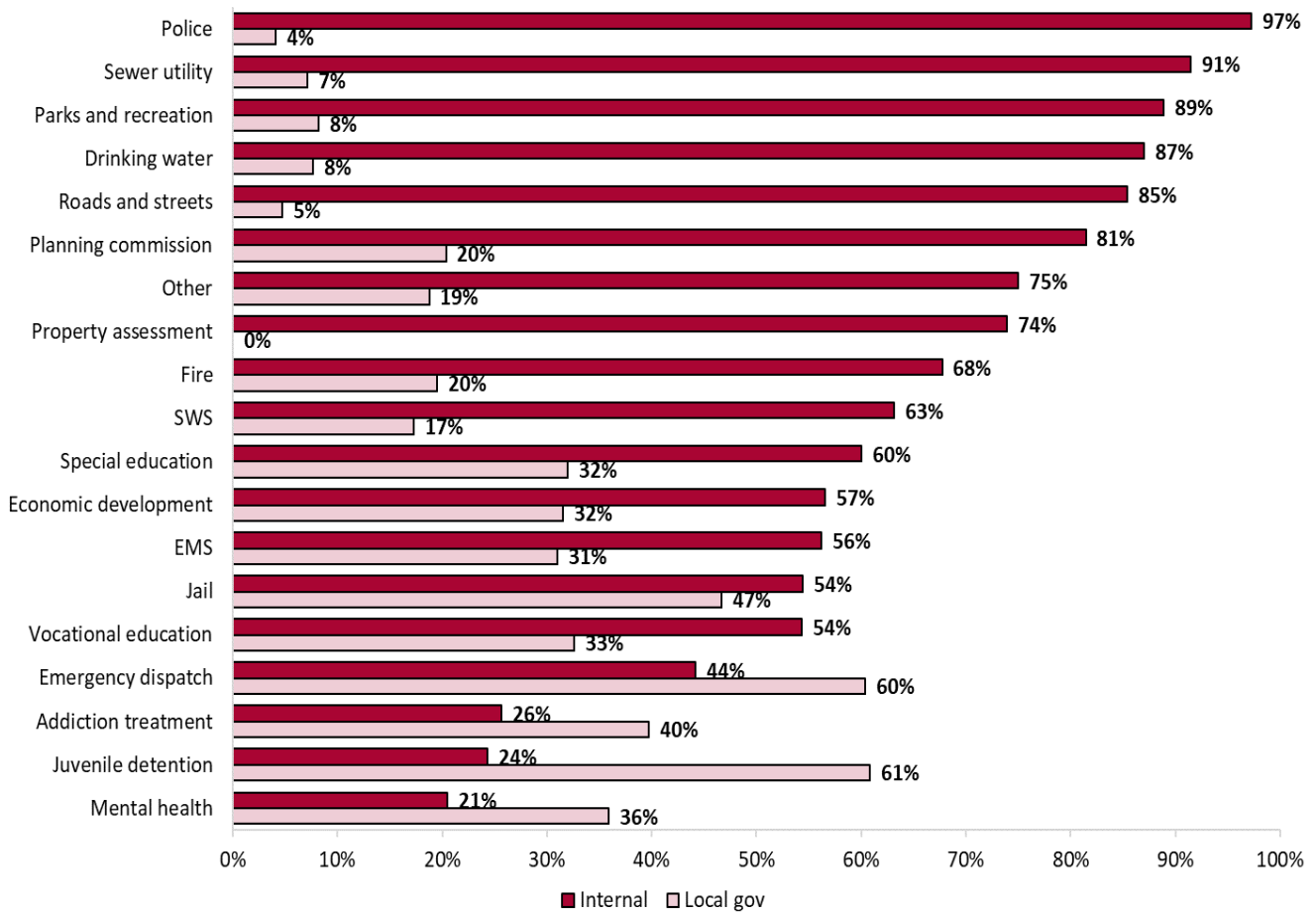
⁷ In very few cases (0.4 percent), LGOs selected a service arrangement (e.g., contracting with a private for-profit firm) but also indicated that their local government does not provide the specific service. In these cases, we gave priority to the service arrangement(s) and included them as affirmative responses for providing the specific service.

⁸ While the question did not restrict who could answer the question, the frequencies presented in Figure 1 and throughout the report only include responses from officials whose type of government would typically provide that specific service. (A complete list of which types of local governments were included for each service is available in the appendix.) However, all respondents were included in the bivariate analysis.

⁹ A complete list of the multiple service arrangements for each service is available in the appendix.

¹⁰ For these four services, the most prevalent service arrangement is a contract with another local government. Although, in the case of mental health services (in correctional facilities), the percent contracting with private for-profit firms is also 21 percent.

Figure 1: Arrangement(s) LGOs use to Provide Services (n=16-251)



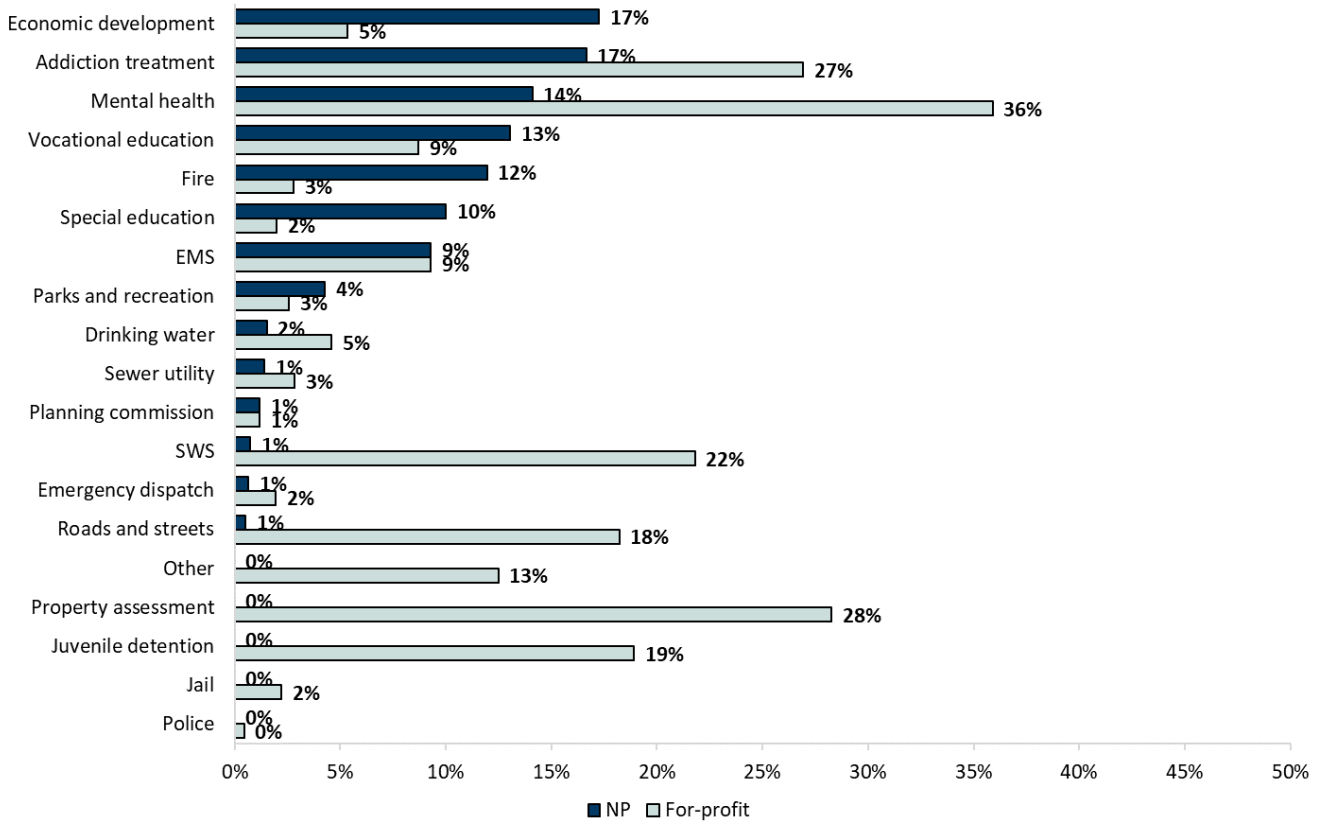
government was the most selected or second-most selected service provider.

Looking just at contracting with nonprofits and for-profits (Figure 2), the percentages are notably smaller (all less than 40 percent) than in Figure 1. For most of the services listed, LGOs either engage in more contracting with for-profits than nonprofits or the two are fairly equally balanced. LGOs contract significantly more with nonprofits than for-profits for only two services: economic development and fire.¹¹

Overall, LGOs reported most often using contracts with nonprofits for economic development and addiction services (in correctional facilities) (both 17 percent), mental health services (in correctional facilities) (14 percent), vocational education (13 percent), fire services (12 percent), and special education (10 percent). These are all services where nonprofits tend to have significant expertise and staff capacity (or volunteer capacity in the case of volunteer fire departments). Not surprisingly, LGOs reported no arrangements

¹¹ We computed 95 percent confidence intervals for the average percentage for each institution to see whether the confidence interval overlaps with the corresponding confidence interval for a different service provider. If there is an overlap, the percentages are not significantly different.

Figure 2: Arrangement(s) LGOs use to Provide Services (n=16-251)



with nonprofits for jail, juvenile detention, police services, property assessment, and “other” services and very few for sewer and water services or roads and streets.

How Have LGOs’ Service Arrangements Changed Over Time?

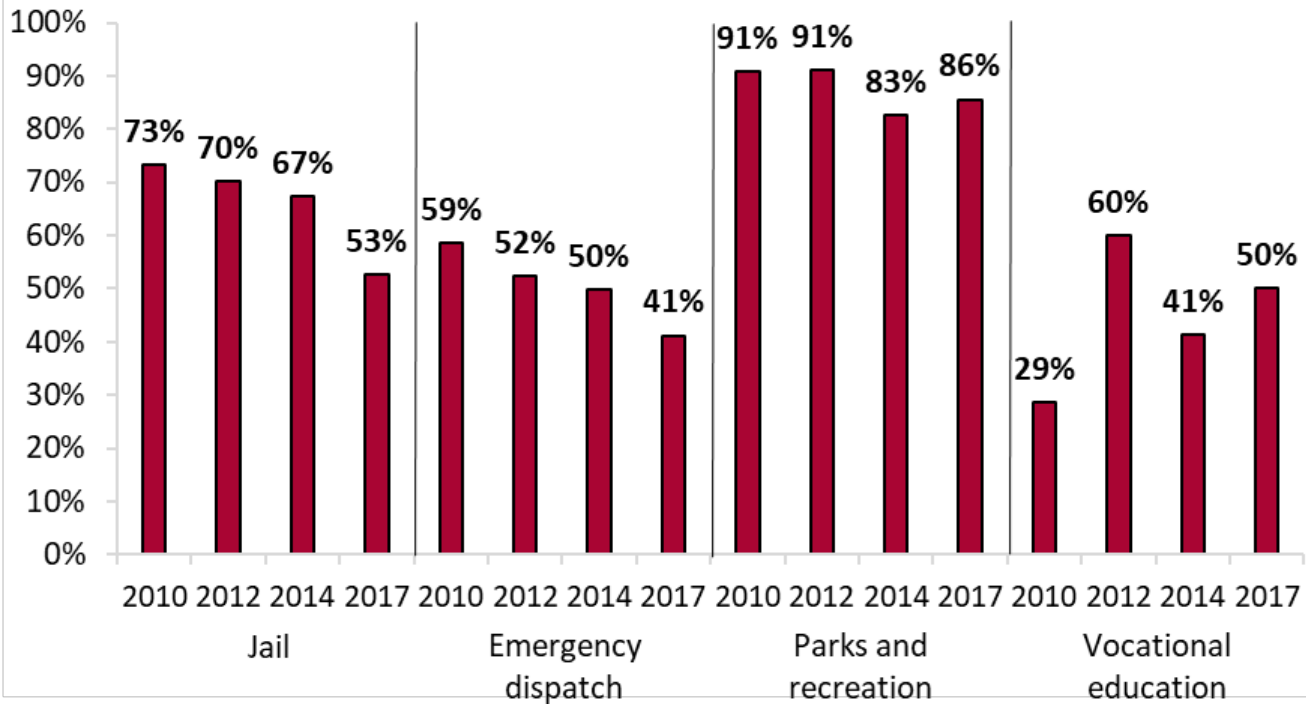
We are able to examine whether the percentage of LGOs who reported using each service arrangement to provide a specific service has changed since 2010. We had to exclude mental health services (in correctional facilities) and addiction services (in correctional facilities) from this analysis since they were only included in the 2017 survey. We also excluded “other” services because it is a residual and therefore, not defined identically in all years.

Utilize Internal Resources

First, we start with internal resources because it has the most services that have changed overtime. We find that the percentage of LGOs who reported using internal resources to provide a specific service was stable over time for every service except jail, emergency dispatch, parks and recreation, and vocational education. For the first three services, *fewer* LGOs reported using internal resources over time, while *more* LGOs reported using internal resources over time for vocational education.

As seen in Figure 3, the percentage of LGOs who provide jail with their internal resources significantly decreased from 73 percent in 2010

Figure 3: LGO Using Internal Resources Over Time (n=42-317)



to 53 percent in 2017.¹² The use of internal resources for emergency dispatch also decreased over this time period (from 59 percent in 2010 to 41 percent in 2017). Similarly, the percent of LGOs who provide parks and recreation with their own internal resources decreased significantly over time from 91 percent in 2010 and 2012 to 83 percent in 2014. For vocational education, the trend was reversed with the percentage of LGOs who reported providing vocational education with their own internal resources significantly increasing from 29 percent in 2010 to 60 percent in 2012.

Contract with Another Local Government

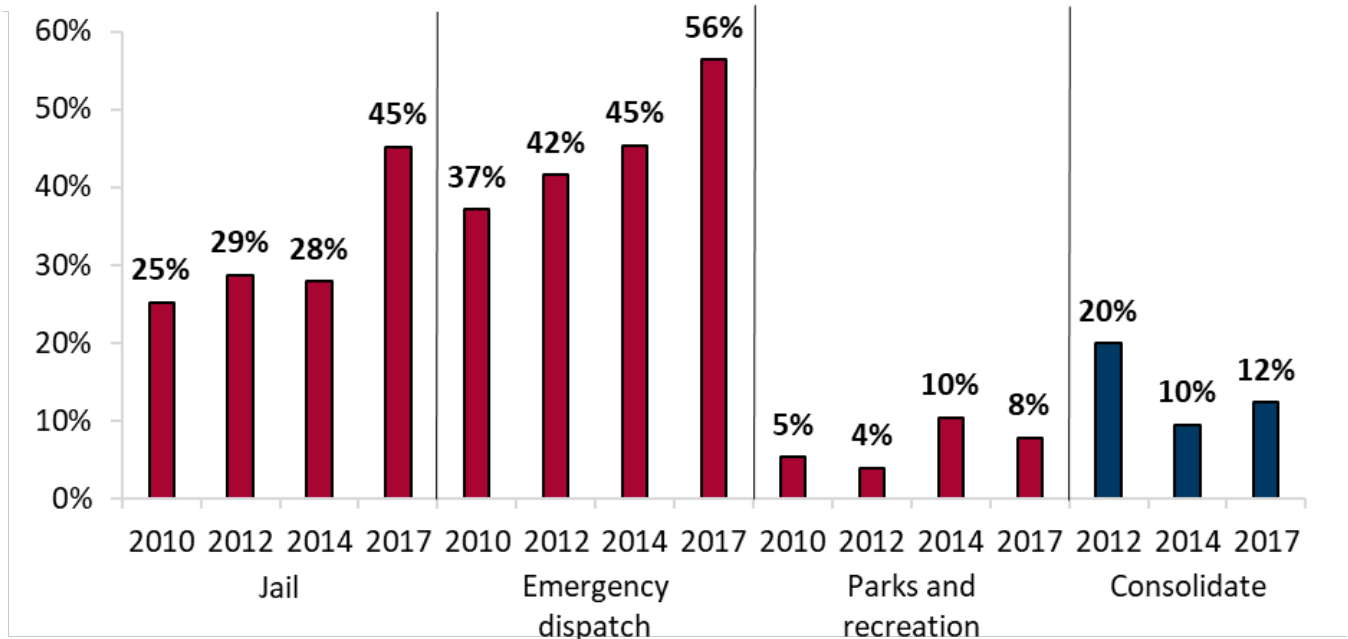
We consider four types of relationships with other local governments: LGOs contracting with

another local government and LGOs implementing cooperative service arrangements with other local governments, engaging in joint purchasing with other local governments, and pursuing consolidation with another unit of government. As seen in Figure 4, the percent of LGOs who reported contracting with another local government for three services significantly increased: jail (up from 25 percent in 2010 to 45 percent in 2017), emergency dispatch (up from 37 percent in 2010 to 56 percent in 2017) and parks and recreation (up from respectively 5 and 4 percent in 2010 and 2012 to 10 percent in 2014).

For the three other actions with another local government mentioned, we are able to compare how responses to these questions

¹² Percentages presented in the comparison over time are different than the percentages presented previously because they are taken out of the number of boxes checked, not the number of respondents.

Figure 4: LGO Contracting with Local Government Over Time and Consolidating (n=93-494)



vary since 2012.¹³ Only consolidation has a significant change over time, and it is negative. The percentage of LGOs whose local government has consolidated with another unit of government in the last two years decreased significantly from 20 percent in 2012 to 10 percent in 2014 (set of blue bars in Figure 4).

Contract with Nonprofit

Three services had significant changes across time in the percentage of LGOs who reported contracting with a nonprofit organization to provide that service. However, the trend is not the same for all three services and only changes over the 2010-2012 period are significant.

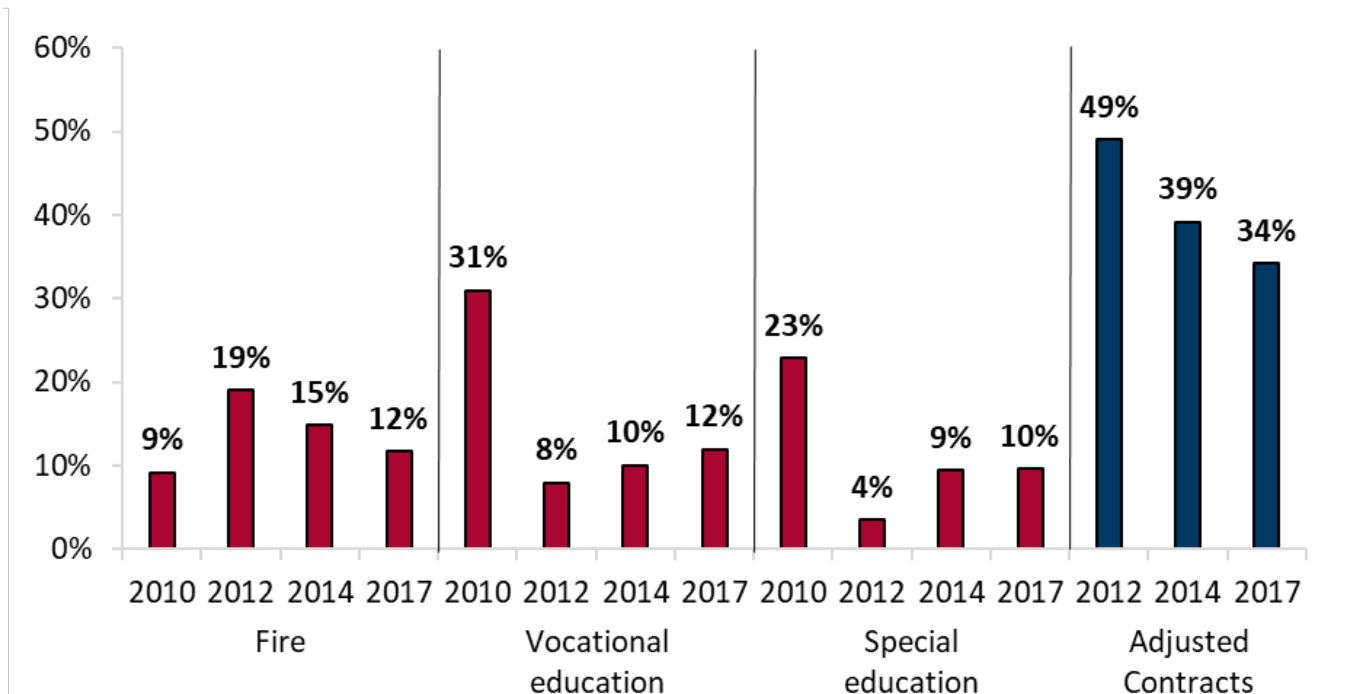
As Figure 5 shows, the percentage of LGOs who reported contracting with a nonprofit to provide fire services significantly increased

from 9 percent in 2010 to 19 percent in 2012. By contrast, the percent of LGOs who reported contracting with a nonprofit organization to provide vocational education decreased significantly from 31 percent in 2010 to 8 percent in 2012, as did contracting for special education, down from 23 percent in 2010 to 4 percent in 2012.

It is surprising that there were no significant increases in contracting with nonprofits in 2014 or 2017 because respondents could select multiple service arrangements. We expected that this would result in some increase in reported contracting with nonprofits because in the 2010 and 2012 surveys, respondents might have selected the first service arrangement option they saw and paid less attention to the

¹³ These three questions also appear in the 2010 survey. However, the format of the three question is different, so comparisons cannot be made.

Figure 5: LGO Contracting with Nonprofits Over Time and Adjusting Contracts (n=42-485)



following options.¹⁴ However, the consistent patterns suggests that respondents selected the dominant service arrangements when forced to make a choice. Moreover, not many LGOs reported multiple service arrangements (only 5 percent), and these were spread across various service arrangement combinations.

The fact that there were no significant changes in contracting with nonprofits for a specific service after 2012 is consistent with another finding from the survey. There were no changes in the percent to which local government has established alternative service arrangements with local nonprofits over the last two years – ranging between 20 and 23 percent since 2012.

Contract with For-profit

There were no significant changes across time in the percentage of LGOs who reported contracting with a private, for-profit firm to provide that specific service. This is true also for another survey question about privatization: the percent of LGOs whose local government has privatized capital assets or local government functions in the last two years has ranged between 12 and 14 percent since 2012.

Contract Adjustments

So far, we have looked only at whether the incidences of specific service arrangements have changed over time (as summarized in Table 1) and survey questions related to

¹⁴ In all four surveys, the order of the service arrangement options was the same. (1) “my local government provides this service with internal resources,” (2) “my local government provides this service through an agreement or contract with another local government,” (3) “my local government provides this service through a contract with a private for-profit firm,” and (4) “my local government provides this service through a contract with a nonprofit organization.”

specific service arrangements. However, many LGOs also reported adjusting the terms for contracted services over the prior two years.

This was the case for almost half of LGOs (49 percent) in 2012, but only a third (34 percent) in 2017 (set of blue bars in Figure 5).

Table 1: Services which have a Significant Change Over Time

<i>Services (time frame)</i>	<i>Internal</i>	<i>Local Gov</i>	<i>For-profit</i>	<i>Nonprofit</i>
<i>Fire (2010-2012)</i>				+
<i>Vocational Education (2010-2012)</i>	+			-
<i>Special Education (2010-2012)</i>				-
<i>Parks and Recreation (2012-2014)</i>	-	+		
<i>Jail (2010-2017)</i>	-	+		
<i>Emergency Dispatch (2010-2017)</i>	-	+		

What Explains Which LGOs Contract with Nonprofits?

We turn now to a closer look at the factors that may influence whether LGOs report that their unit of local government contracts with nonprofits in 2017. We examine response patterns for the roughly one fifth of LGOs who reported contracting with a nonprofit to provide at least one of the listed services.¹⁵ That percentage would likely be higher if the listed services had included types of services more likely to capture contracting with nonprofits (e.g., housing or food distribution). To do so, we compute whether the respondent contracts with a nonprofit organization to provide at least one of the six highest nonprofit provided services: addiction services (in correctional facilities), mental health services (in correctional facilities), vocational education,

special education, fire services, and economic development. We limited our analysis to these six services because they are most relevant for nonprofits and showed the highest rate of contracting with nonprofits.¹⁶

We consider several groups of explanatory factors: (1) location and characteristics of the LGOs themselves; (2) community conditions; (3) scope of nonprofits in the county; and (4) LGOs' disposition towards nonprofits.¹⁷ In order to capture these potential explanatory factors, we used responses to the 2017 IACIR survey of LGOs together with county-level information about the community each LGO represents.

We then performed bivariate analysis to determine which explanatory factors help predict which LGOs contract with nonprofits. In the findings presented below, we highlight

¹⁵ We included respondents who provide the service through a contract with a nonprofit along with another service arrangement.

¹⁶ The results are the same in the bivariate analysis when only the six highest nonprofit provided services are included and when all 19 listed services are included.

¹⁷ Descriptive statistics for the variables described below is available upon request.

those factors that appear to be significant in the bivariate analysis.^{18,19}

LGO Characteristics

We consider the type of position LGOs hold in local government (e.g., mayor, township trustee, city council member) because some LGO positions represent units of local government that are more likely to provide services relevant to nonprofits. We also include measures of how long LGOs have served in the particular position and in local government on the assumption that longer service will be associated with greater familiarity with service arrangements and with local nonprofits. We also consider the type of geographic area served by LGOs on the argument that those representing metropolitan areas will have access to more nonprofits with the capacity to deliver services LGOs need.

In our bivariate analysis, LGOs' type of position and service length are significant. LGOs who are county-level officials are more likely to report that their units of local government contract with nonprofits, while LGOs who are township trustees are less likely to do so (Figure 6). While there generally is a negative relationship between length of service in their current position and contracting with nonprofits, LGOs who have been in office for the shortest amount of time do not follow that trend (Figure 7).

Community Conditions

We include information on community and

Figure 6: Percent of LGOs who Contract with Nonprofits by LGO Position (n=28-161)

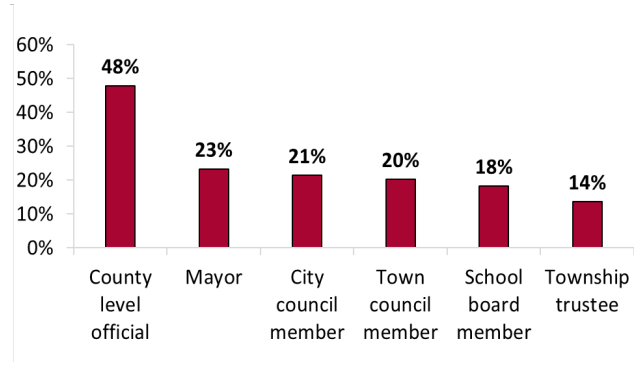
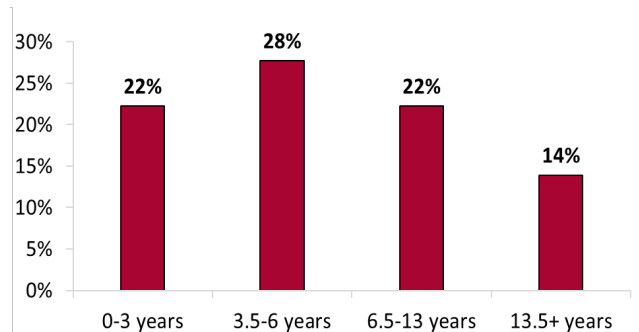


Figure 7: Percent of LGOs who Contract with Nonprofits by Years in Current Position Quartiles (n=65-162)



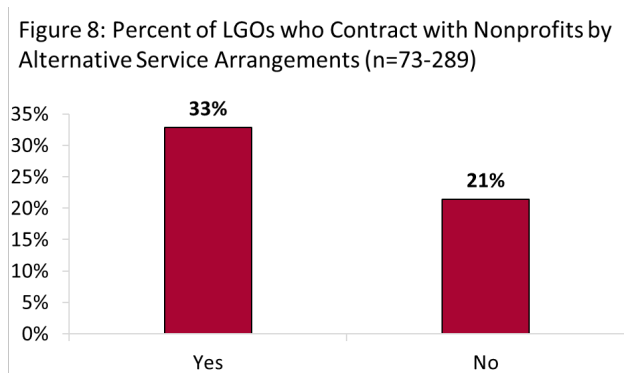
political conditions, including voter participation as indicating political and civic engagement. We also consider percent unemployed and two survey questions that reflect how LGOs perceive their own community. The latter includes a scale measuring whether LGOs report that community conditions across a broad array of indicators present a major, moderate, or minor/no problem. A second scale indicates how LGOs feel about the general direction their community is headed from very pessimistic to very optimistic. None of these were significant in predicting whether LGOs

¹⁸ We also performed multivariate analyses, but the prediction equations produced relatively high error rates. The multivariate model failed to correctly predict whether LGOs' unit of local government contract with nonprofits in 84 percent of the cases. Detailed results are available upon request.

¹⁹ We included all LGOs in the analysis in order to maximize the power of our analysis. However, because some services are not provided by particular types of local government, we also explored whether the results changed if we included only LGOs whose government provide the particular services considered. We used guidelines provided by the Indiana Advisory Commission on Intergovernmental Relations to make that determination. The results for both multivariate and bivariate analyses were consistent. Detailed results are available upon request.

contract with nonprofits for any of the services considered.

We also considered whether establishing alternate service arrangements with local nonprofit organizations in the last two years might play a role. Since these alternative service arrangements could include contracting, we would expect a relationship to exist. That is in fact the case. For LGOs who initiated such service arrangements in 2015-16, 33 percent contracted with nonprofits for one or more of the six services included here, compared to only 21 percent of those that did not initiate such service arrangements (Figure 8).



Scope of Nonprofits

Contracting with nonprofits may also depend on the scope of nonprofits in the community. We explored many ways of measuring this, e.g., the total number of IRS-registered 501(c)(3) charities²⁰ with reporting addresses in the county, average aggregate income reported by those charities, etc.²¹ All of these variables are highly skewed, so we used the natural log in our analysis. None of these explanatory factors is significant in the bivariate analysis.

LGOs' Disposition Towards Nonprofits

Finally, we consider LGOs' disposition towards nonprofits by using their self-reported working relationship with nonprofits, measured on a five-point scale ranging from 5 "very positive" to 1 "very negative." If LGOs report more positive working relationships with nonprofits, we expect them to be more likely to contract with nonprofits. However, this explanatory factor is not significant in the bivariate analysis.

Contracting with Nonprofits: Summary

Four predictors are significant in our bivariate analysis, three representing LGO characteristics and one capturing community conditions. Neither measure of scope of nonprofits nor LGOs' disposition towards nonprofits is significant.

The bivariate analysis shows that LGOs who are county-level officials are more likely to report that their unit of local government, e.g., counties, contract with nonprofits, while LGOs who are township trustees are less likely to do so.

LGOs who have been in their current elected position for longer are less likely to contract with nonprofits. This trend might reflect the fact that township trustees tend to be in their current elected position longer than other types of LGOs. However, LGOs who have been in office for the shortest amount of time report contracting at an intermediate level, so the relationship is not unambiguous.

²⁰ IRS-registered 501(c)(3) charities are tax-exempt entities that are registered under the IRS tax section 501(c)(3) and, as such, are eligible to receive tax-deductible contributions.

²¹ The full list of variables we considered is four measures related to IRS-registered charitable organizations (number of organizations and aggregate revenues, income, and assets) and the corresponding indicators for all other exempt organizations, plus average income of charitable organizations.

Finally, LGOs who have established alternate service arrangements with local nonprofit organizations in response to available financial resources during the last two years are more likely to contract with nonprofits.

Summary and Conclusions

While most local governments provide services directly, many also routinely contract with other institutions in order to provide services to their constituents. We have examined which service arrangements LGOs use to provide a range of specified services, how service arrangements have changed over time, and which conditions appear to be related to whether LGOs say their unit of local government contracts with nonprofits.

Of the 19 listed services, LGOs reported that they contract the most with nonprofits to provide economic development and addiction services (in correctional facilities) (both 17 percent), mental health services (in correctional facilities) (14 percent), vocational education (13 percent), fire services (12 percent), and special education (10 percent). Not surprisingly, LGOs reported no service arrangements with nonprofits for jail, juvenile detention, police services, property assessment, and “other” services.

Our bivariate analysis found that LGOs are more likely to contract with nonprofits if they are a county-level official or have recently established alternative service arrangements with nonprofits. On the other hand, LGOs are less likely to contract with nonprofits if they are a township trustee. LGOs are also generally less likely to contract with nonprofits if they have been in their current elected position for longer, although that pattern does not clearly

hold for LGOs who have been in office for the shortest amount of time.

Overall, the level of contracting between local governments in Indiana and nonprofits appears to be modest and limited to a handful of services: fire, correction-related services (substance abuse and mental health), vocational education and special education. This may be an artifact of the limited range of services included in the survey. However, it also reflects the dominant patterns of local governments providing most services directly and/or relying on collaborative service arrangements with other units of local government.

Nonprofit contracting appears to have been stable over time, especially after 2012 (there were some changes between 2010 and 2012). This is surprising, since changes in response options in the 2017 survey allowed respondents to indicate multiple contracting arrangements, while prior surveys had not. Finally, contracting appears to be most prevalent for county-level governments, but that may also be a function of the limited range of services included in the surveys.

We hope that this briefing will be helpful to local government officials in Indiana and to the state’s many nonprofit organizations, as they seek to more fully understand contracting between local governments and nonprofits.

Acknowledgements

This analysis of local government and nonprofit sector relations is a joint effort of the [Indiana Nonprofit Sector](#) project, the [Indiana University Public Policy Institute](#), the [Lilly Family School of Philanthropy](#) at Indiana University, and the [O’Neill School of Public and Environmental Affairs](#) at Indiana University Bloomington. We

seek to help community leaders develop effective and collaborative solutions to community needs and to inform public policy decisions by providing baseline information about the Indiana nonprofit sector.

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We thank members of the Advisory Board for the Indiana Nonprofits Project for their helpful comments and suggestions. We are grateful to

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Appendix Table 1
Significant Predictors of Contracting with Nonprofits
Indiana Local Government Officials, 2017

<i>Explanatory factors</i>	<i>Contracting with Nonprofits</i>
<i>County Level LGO</i>	+
<i>Township Trustee</i>	-
<i>Years in Current Position</i>	-
<i>Establish Alternate Service Arrangements with NPs</i>	+

Notes: Coefficients significant at the $p < 0.05$ level in the bivariate analysis are flagged with + if this factor is positively associated and with - if this factor is negatively associated with LGOs’ contracting with nonprofits. All data are based on responses to the 2017 survey of Indiana local government officials conducted by the Indiana Advisory Commission for Intergovernmental Relations. For information about the survey, see www.iacir.spea.iupui.edu/ and follow link to “Intergovernmental Issue in Indiana: 2017 IACIR Survey.”

**Appendix Table 2
Services by Type of Local Government
Indiana Local Government Officials, 2017**

<i>Services</i>	<i>Counties</i>	<i>Cities</i>	<i>Towns</i>	<i>Townships</i>	<i>Schools</i>
<i>Jail</i>	+	+	+		
<i>Juvenile Detention</i>	+	+	+		
<i>Mental Health Services (in correctional facilities)</i>	+	+	+		
<i>Addiction Services (in correctional facilities)</i>	+	+	+		
<i>Roads and Streets</i>	+	+	+		
<i>Parks and Recreation</i>	+	+	+	+	
<i>Drinking Water Utility</i>		+	+		
<i>Solid Waste Services</i>		+	+		
<i>Sewer Utility</i>		+	+		
<i>Police Services</i>	+	+	+		+
<i>Fire Services</i>		+	+	+	
<i>Emergency Medical Services</i>	+	+	+	+	
<i>Emergency Dispatch</i>	+	+	+		
<i>Planning/Plan Commission</i>	+	+	+		
<i>Economic Development</i>	+	+	+		
<i>Vocational Education</i>					+
<i>Special Education</i>					+
<i>Property Assessment</i>	+*			+*	
<i>Other</i>	+	+	+	+	+

*Selected – In all but 13 townships, township assessors no longer exist, and their old duties, like property assessment, were transferred to county assessors.²²

²² Indiana Office of Management and Budget and the Department of Local Government Finance, “Township Assessor Elimination: A Policy Evaluation and Implementation Report,” 2009.

**Appendix Table 3
Multiple Service Arrangements
Indiana Local Government Officials, 2017**

<i>Services (total number of cases)</i>	<i>Multiple Service Arrangements (number of cases)</i>
<i>Jail (3)</i>	internal + another local gov (3)
<i>Juvenile Detention (3)</i>	internal + another local gov (2) another local gov + private for-profit (1)
<i>Mental Health Services (in correctional facilities) (5)</i>	private for-profit firm + nonprofit (2) another local gov + private for-profit (1) internal + private for-profit (1) internal + another local gov (1)
<i>Addiction Services (in correctional facilities) (6)</i>	internal + another local gov (2) private for-profit + nonprofit (1) another local gov + private for-profit (1) internal + private for-profit (1) internal + another local gov + private for-profit (1)
<i>Roads and Streets (16)</i>	internal + private for-profit (11) internal + another local gov (4) internal + another local gov + private for-profit (1)
<i>Parks and Recreation (9)</i>	internal + another local gov (4) internal + private for-profit (3) another local gov + private for-profit (1) internal + nonprofit (1)
<i>Drinking Water Utility (1)</i>	internal + private for-profit (1)
<i>Solid Waste Services (4)</i>	internal + private for-profit (3) internal + another local gov (1)
<i>Sewer Utility (4)</i>	internal + another local gov (3) internal + private for-profit (1)
<i>Police Services (4)</i>	internal + another local gov (4)
<i>Fire Services (4)</i>	internal + another local gov (2) internal + private for-profit (1) internal + another local gov + nonprofit (1)
<i>Emergency Medical Services (13)</i>	internal + another local gov (8) internal + nonprofit (2) private for-profit + nonprofit (1) another local gov + private for-profit (1) internal + private for-profit (1)
<i>Emergency Dispatch (11)</i>	internal + another local gov (10) another local gov + nonprofit (1)
<i>Planning/Plan Commission (7)</i>	internal + another local gov (5) internal + nonprofit (1) internal + private for-profit (1)

<i>Services (total number of cases)</i>	<i>Multiple Service Arrangements (number of cases)</i>
<i>Economic Development (18)</i>	internal + another local gov (7) internal + nonprofit (6) another local gov + nonprofit (2) internal + private for-profit (2) internal + another local gov (1)
<i>Vocational Education (3)</i>	internal + nonprofit (1) internal + private for-profit + nonprofit (1) internal + another local gov (1)
<i>Special Education (2)</i>	internal + nonprofit (1) internal + another local gov (1)
<i>Property Assessment (1)</i>	internal + private for-profit (1)
<i>Other (1)</i>	another local gov + private for-profit (1)



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