

# FOCUS ON THE WEBSITE

## FiSC DATABASE (FISCALLY STANDARDIZED CITIES)

The Lincoln Institute's **Fiscally Standardized Cities (FiSC)** database enables unprecedented, meaningful comparisons of local government finances in the largest U.S. cities. Until now, such comparisons have been impossible because of major differences in the ways that cities provide public services. **FiSC** provides a full picture of revenues raised from city residents and businesses and government spending on their behalf—not just by the city but also by separate overlying governments, such as counties or school districts.

Consider, for example, the comparison (below) of Baltimore, Maryland and Columbus, Ohio: Baltimore spends three times more per capita than Columbus (\$4,633 v. \$1,527), but FiSC reveals that per capita expenditures for residents of both cities are nearly identical (\$5,140 v. \$5,002) after accounting for the fact that Columbus shares the cost of local services with overlying Franklin County and a number of independent school districts.

From a series of drop-down menus, users can create custom tables, drawing on 34 years of data, to compare 112 of the largest U.S. cities across more than 120 categories of revenues, expenditures, debts, and assets. An invaluable resource, FiSC presents an accurate portrait of the fiscal conditions of America's central cities for policymakers, journalists, researchers, and others.

The screenshot shows the FiSC Database website interface. At the top, there is a navigation menu with tabs: About, News & Events, Education & Research, Publications & Multimedia, and Resources & Tools. Below this is a secondary menu with links: Links, Databases, Planning and Management, Tax Tools, and Visualizing. The main content area is titled 'Fiscally Standardized Cities' and contains a sidebar on the left with links: Home, Access FiSC Database, Explanation of FiSCs, Methodology of FiSCs, List of 112 FiSCs, Research Papers, and Contact. The main content area is divided into two sections: '1. Select Cities and Years' and '2. Choose Revenue and Spending Categories (Up to 10)'. In the first section, 'MD: Baltimore' and 'OH: Columbus' are selected in the 'Cities' dropdown, and '2007' is selected in the 'Years' dropdown. In the second section, 'Total Revenue' is selected in the 'Revenues' dropdown, and 'A. General Expenditures' is selected in the 'Direct Expenditures by Function' dropdown. Below these selections, there is a 'Create Table' button and a table showing the results for 2007. The table has columns for 'Variable', 'MD: Baltimore', and 'OH: Columbus'. The 'Order By' is set to 'Year' and 'Orientation' is set to 'Initial'. There is also a search box and an 'Export to CSV' button.

Variable	MD: Baltimore	OH: Columbus
General Expenditures	5,140	5,002
General Expenditures (City)	4,633	1,527
General Expenditures (County)		1,056
General Expenditures (School)		1,796
General Expenditures (Spec. Dist.)	507	623