

Citizen Auditors of Ohio

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Ohio Larger Townships – 2022 Governmental Funds - Per Capita Analysis

Citizen Auditors of Ohio have prepared this report of the major communities in Ohio Larger Townships (OLT) Governmental Funds (combination of General, Special Revenue, Debt Service, and Capital Funds) on a Per Capita basis along with an analysis of that data for fiscal year 2022. The report is designed to provide a specific focus on a per capita (or per person) analysis of governmental funds financial results along with graphic presentations to aid citizens and taxpayers in reviewing the performance of the overall governmental financial operations for their community in comparison to other communities along with the combined average(s) of the major communities in the OLT for comparative analysis.

This report will provide ‘citizens/taxpayers’ a summary report on a per capita basis along with a comparison of how their own communities Governmental Funds financial performance stacks up with the average(s) of all the communities in the OLT, and to other similar communities within the OLT. Property and Intergovernmental taxes represent the largest portion of total taxes utilized in providing governmental program services as reflected in Appendix’s ‘A’ and ‘B’ to see the overall impact of the tax policies utilized by the individual government entities. The report has been developed and prepared in a detailed and graphical format to allow the ‘citizens/taxpayers’ to visualize comparatively financial performance of OLT communities; thereby providing an opportunity to ask informed questions, formulate concerns, or issues to which they can seek answers from their elected representatives and/or community Administrators’. Examples of questions might include: *How or why there are financial differences in per capita revenues, expenditures to the averages or other communities? What are the program spending priorities of our community? How can operational improvements or cost efficiencies be implemented that might improve or redirect spending priorities? Is your government providing for the general health, safety, and welfare of the ‘citizens/taxpayers’ in a financially sustainable means? Are we getting the best value and cost-effective use of our tax dollars when compared to other communities or the average(s) in our Metropolitan area?*

Our plan and desire are that this form of data presentation will stimulate awareness and discussion between elected representatives and the ‘citizens/taxpayers’ resulting in the improved utilization of taxpayer resources in a more transparent, accountable, and informed manner to the public as the beneficiaries and contributors of tax dollars for the various public services provided by each community. As Thomas Jefferson often stated ‘**Information is the currency of democracy**’; let the reader of these reports become informed and enlightened into their government(s) sources and

1 | Page

This summary analysis is being provided in an effort to explain the financial results of the attached reports and in no way is an endorsement or approval of any actions taken by the government unit but is simply a presentation of the audited financial data of the Governmental Funds. We assume no accuracy in or errors or omissions herein and although this information is deemed reliable, it is not guaranteed.

uses of their tax dollars; lest we all remain uninformed ‘citizens/taxpayers’ and thereby contribute to a bankrupted democracy in which everyone loses! An informed ‘citizen/taxpayer’ is an asset to society and their community providing support for sound informed financial decisions of their elected representatives in a transparent and communicated manner to the entire community! Uninformed or bad decisions in life are generally the result of ignorance and/or bad information!

In order to assist in the understanding the vast amount of information in this report, let us begin with some definitions that will prove invaluable in determining where a community’s taxes and other revenues are sourced from and on what programs such as Public Safety, General Government, Capital Outlay, etc. they are prioritized for spending/expenditure.

Definitions

- **Governmental Funds** – Are the combined results of the following fund types; General Funds, Special Revenue Funds, Debt Service Funds, and Capital Improvement Funds financial operations and are reported on the modified accrual method of accounting.
- **General Funds** - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available to the Community for any purpose provided it is expended or transferred according to the Charter of the Community and/or the general laws of Ohio.
- **Special Revenue Funds** - The special revenue funds are used to account for all specific financial resources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- **Debt Service Funds** - The bond retirement fund is used to account for monies used for the purpose of retiring principal and interest on debt.
- **Capital Projects Funds** - The capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary fund types.
- **General Government** - (Community Council, Mayor, Community Manager, Civil Service, Human Resources, Information Technology, Law Director, Finance Department, Engineering Department, Building Department, Planning Department, and Economic Development) expenditures.
- **Public Safety** - (Police, Fire, Dispatch, and EMT) expenditures. *Note (2): Sylvania Township property taxes revenue and public safety expenses are decreased by \$5,000,000 for Fire/EMT Services provided the City of Sylvania.*

- **Leisure Time Activities** - (Parks, Recreation Centers, Pools, Fitness Center, Golf Courses, etc.) expenditures. Note (2): Sylvania Township property taxes and Leisure Time Activities have been increased to reflect the property tax collections of SAJRD (Sylvania Area Joint Recreation District) and the cost distribution on a 60% Twp and 40% City cost allocation formula; thereby allowing comparison of actual costs for Leisure Time Activities with other OLT communities.
- **Transportation** - Roads, Sidewalks, Storm Sewers, Snow Plowing, etc) expenditures.
- **Capital Outlay** - (Investments in land, buildings, roads, storm sewers, fire/police equipment, dump trucks, and other capital assets) expenditures.
- **Debt Service** - (Principal & Interest on bonds, etc) expenditures.
- **Public Health** - (Metropolitan area Health Department, etc) expenditures.
- **Community Development** - (includes depreciation expenses) and other public utilities expenditures.
- **Accountability** - *Being obliged to explain one's actions, to justify what one does. Accountability requires governments to be answerable to the citizenry – to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. It also requires the citizens/taxpayers to also be factual and truthful in challenging their government representatives on the issue(s) presented for taxpayer consideration.*
- **Intergovernmental Revenues** – revenues such as State Revenue Sharing, State/Federal Grants, and intergovernmental service contracts for fire or police services are examples.
- **JEDD** – Joint Economic Development District income tax revenue sharing agreements between municipal and township communities. Note: Not all communities that have JEDD Districts separate the JEDD revenues for reporting.
- **Net Change in Fund Balance** - the net gain or (loss) of Total Revenues minus Total Expenditures and plus/minus Other Financing Sources (debt issuances, inter-fund transfers, etc.). The impact of the gain or (loss) is taken against the Beginning of the Year Fund Balance to arrive at the End of the Year Fund Balance.
- **Per Capita** – means the impact on an individual person; normally determined by taking a number and dividing it by the total population.

Analysis and Summary Report by Per Capita

Our report(s) in Appendix ‘A’ and ‘B’ are derived from audited financial reports and information as reported to the Ohio State Auditor’s Office, the U S Census Bureau, Ohio Department of Taxation, and calculated fields in our spreadsheets which are noted on the various report sections. Our reports contains a vast amount of data and information in both raw data and graphic formats, so much in fact, that any further analysis of the reports will be developed in additional articles with in-depth reviews by Citizen Auditor, Loren Sengstock and presented in other media venues, such as the Toledo Patch (<https://patch.com/ohio/toledo/posts>) or Facebook, referencing this report as the source document.

The reader(s) of this report should understand that the analysis of summarized governmental funds data beyond what is presented in our report(s) would require substantial investigation of departmental level program reporting for each individual fund within the major fund groupings which would only be considered in the event of fiscal watch or emergency enactment by the State Auditor’s Office. Our reporting is provided in an effort to aid the reader(s) with the major/summarized expenditures in governmental programs and revenue sources. This report and the averages, calculations, and results presented are based upon audited GAAP and Cash based financial reports which provide a valuable tool to citizens/taxpayers for seeking answers for the financial performances of each community in relation to each other and the averages of the OLT. Our reports are a reliable source by promoting the understanding of the per capita performance of OLT communities and comparison that can provide an additional method of determining the performance of our public offices in promoting further accountability. Generally, any variances or averages of 5% or more would warrant citizen/taxpayers in seeking the reasons why from your elected and/or appointed government officials. For instance, if say General Government program expenditures are 25% higher than the OLT average, the reader could draw the conclusion that their community is either providing considerably more administrative oversight or they should seek a detailed explanation from their community leaders as to ‘why’ their community is not providing as cost effective administrative oversight of governmental operations when compared to similar sized communities or the averages of the OLT.

The database reports and graphs of this report are presented in Appendix’s ‘A’ which contains the source database combining reports and comparative analytic graphs and Appendix ‘B’ which contains the per capita revenue and expenditure graphs of the communities in the OLT and compared to the averages that is a primary focus of this entire report. The Appendix indexes are identified and summarized as follows:

Appendix ‘A’

Appendix A - Page 1 – Actual revenues, expenditures, operating income (loss), net change in fund balance with fund balances at the beginning and ending of 2022 as reported in the audited financial reports obtained at the Ohio State Auditor’s website, except as Note (1) indicates any Townships that are using other than 2022 reported amounts which were available at time of this report. Note (2) indicates the Sylvania Township & City of Sylvania Public Safety amounts are adjusted to fairly represent each communities estimated portion of Fire/EMT Services which are only reported in the Twp’s report according to historical precedence. The City of Sylvania and Sylvania Twp Leisure Time Activities program costs and property tax

4 | Page

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revenues have been adjusted by the 2022 collections of property taxes reported by SAJRD (Sylvania Area Joint Recreation District) which are reallocated on a 60% Twp and 40% City cost basis to allow comparison with other OLT communities. The ending fund balance as a percentage of annual expenditures (the national GFOA [Government Finance Officers Association] recommends that approximate 25% of annual expenditures be carried as a reserve for unforeseen financial risks), populations from the U S Census, income tax rates, and property tax effective rates for residential/agriculture and commercial/industrial property. Grand totals for all communities and averages are calculated providing both the dollar amount and percentage allocations of revenues and expenditures.

Appendix A - Page 2 – Average municipal revenues and expenditures graphs representing where our tax dollars come from and where they are spent.

Appendix A - Page 3 – Is the database created on Page 1 and dividing it by the populations to arrive at per capita (per person) amounts and percentages which are used to create the other individual graphs for revenues, expenditures by programs, total revenues by community, total expenditures by community, net changes in fund balance by community, and beginning/ending fund balances by community.

Appendix A - Page 4 – Public Safety, Debt Service, Transportation, and General Government program expenditures per capita by community graphs. **See Note (2) on page 2.**

Appendix A - Page 5 – Community & Economic Development, Capital Outlay, Leisure Time Activities, and Public Health program expenditures per capita by community graphs.

Appendix A - Page 6 – Municipal Income Taxes, Intergovernmental, Property Taxes, and Charges for Services revenue sources per capita by community graphs.

Appendix A - Page 7 – Licenses, Fees, Fines, Forfeitures; Miscellaneous Income; Special Assessments; and Other Local Taxes & JEDD revenues sources per capita by community graphs.

Appendix A - Page 8 – Investment Income; Total Revenues; Total Expenditures; and Net Changes in Governmental Fund Balance revenue sources and totals per capita by community graphs.

Appendix A - Page 9 – Beginning and Ending Governmental Funds balances per capita by community graph.

Appendix A - Page 10 – Combined Income Taxes and Property Taxes per capita by community graph.

Appendix A - Page 11 – Residential/Agriculture Effective Property Tax Rates vs. Ohio Large Townships Average by community graph.

Appendix A - Page 12 – Commercial/Industrial Effective Property Tax Rates vs. Ohio Large Townships Average by community graph.

Appendix A - Page 13 – OLT Per Capita Revenues & Expenditures – Ranking of Communities Highest to Lowest Table of Revenues & Expenditures by program.

Appendix ‘B’

Appendix B - Page 1 – **Dehi Township [Hamilton County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 2 – **Anderson Township [Hamilton County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 3 – **Austintown Township [Mahoning County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 4 – **Liberty Township [Butler County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 5 – **Miami Township [Montgomery County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 6 – **Washington Township [Montgomery County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 7 – **Boardman Township [Mahoning County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 8 – **Jackson Township [Stark County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

Appendix B - Page 9 – **Sylvania Township [Lucas County]** governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

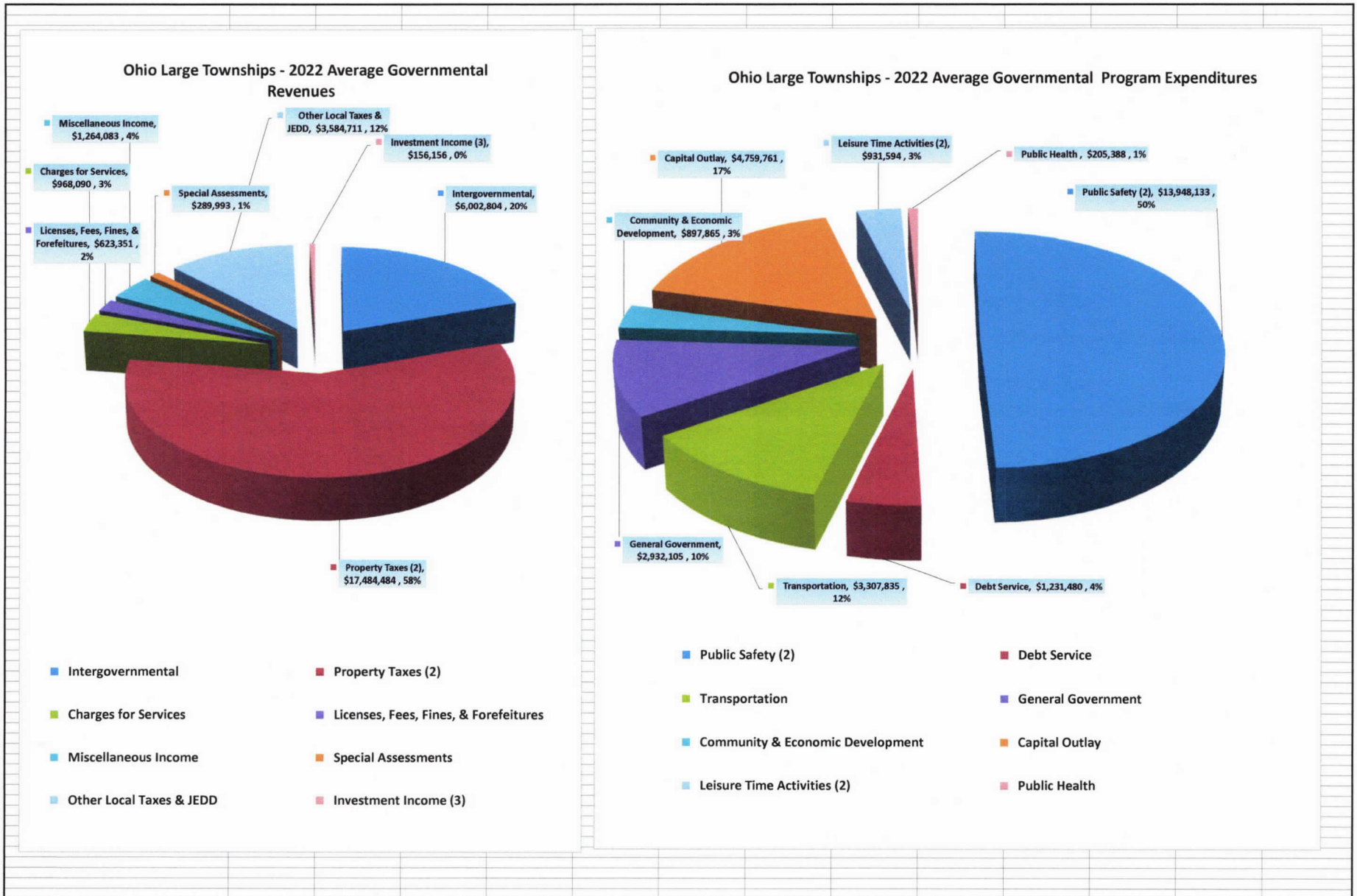
Appendix B - Page 10 – Deerfield Township [Warren County] governmental revenues and expenditures with totals and averages for all communities in Ohio Large Townships are graphically compared.

If any reader reviewing this report has any questions, issue(s), corrections, or concerns, please contact Citizen Auditors of Ohio at the contact information contained herein. The data contained in this report was input by Citizen Auditor, Mr. Loren Sengstock. The reports and any opinions contained herein are those of Citizen Auditors of Ohio only and no public charges for or expenses were incurred in the production thereof.

Ohio Larger Townships - Governmental Funds - Per Capita Analysis

Ohio - Large Townships - Governmental Funds - Per Capita Analysis													
Fiscal Year 2022 - Audited Annual Reports													
Description	Delhi Twp	Jackson Twp	Sylvania Twp (2)	Miami Twp	Liberty Twp	Anderson Twp	Austintown Twp	Washington Twp	Boardman Twp	Deerfield Twp	Townships Totals (1)	Townships Average (1)	Townships Average % (1)
Revenues:													
Intergovernmental	\$ 4,182,521	\$ 5,703,108	\$ 5,486,642	\$ 4,964,210	\$ 8,409,739	\$ 6,472,009	\$ 5,232,772	\$ 6,304,688	\$ 5,790,667	\$ 7,481,683	\$ 60,028,039	\$ 6,002,804	19.8%
Property Taxes (2)	\$ 11,205,065	\$ 28,904,763	\$ 18,121,460	\$ 13,104,317	\$ 12,949,042	\$ 18,653,951	\$ 10,634,551	\$ 25,484,258	\$ 15,544,520	\$ 20,242,914	\$ 174,844,841	\$ 17,484,484	57.6%
Charges for Services	\$ 97,599	\$ 2,586,261	\$ 1,763,295	\$ 148,362	\$ 466,106	\$ 1,449,606	\$ 84,194	\$ 1,614,048	\$ -	\$ 1,471,429	\$ 9,680,900	\$ 968,090	3.2%
Licenses, Fees, Fines, & Forfeitures	\$ 1,280,739	\$ 214,250	\$ 379,372	\$ 633,405	\$ 823,782	\$ 630,930	\$ 443,200	\$ 436,410	\$ 773,165	\$ 618,252	\$ 6,233,505	\$ 623,351	2.1%
Miscellaneous Income	\$ 5,327,265	\$ 1,033,003	\$ 157,027	\$ 131,291	\$ 3,251,931	\$ 1,375,242	\$ 630,510	\$ 201,520	\$ 162,086	\$ 370,955	\$ 12,640,830	\$ 1,264,083	4.2%
Special Assessments	\$ 94,365	\$ 158,667	\$ 436,250	\$ 296,900	\$ 563,838	\$ 108,366	\$ 125,023	\$ 376,590	\$ 259,637	\$ 480,292	\$ 2,899,928	\$ 289,993	1.0%
Other Local Taxes & JEDD	\$ -	\$ -	\$ 401,221	\$ 7,703,809	\$ 7,508,196	\$ 20,233,882	\$ -	\$ -	\$ -	\$ -	\$ 35,847,108	\$ 3,584,711	11.8%
Investment Income (3)	\$ 268,217	\$ 405,047	\$ 214,587	\$ 209,712	\$ 5,264	\$ 308,587	\$ 6,019	\$ 260,116	\$ 77,806	\$ (193,792)	\$ 1,561,563	\$ 156,156	0.5%
Total Revenues	\$ 22,455,771	\$ 39,005,099	\$ 26,959,854	\$ 27,192,006	\$ 33,977,898	\$ 49,232,573	\$ 17,156,269	\$ 34,677,630	\$ 22,607,881	\$ 30,471,733	\$ 303,736,714	\$ 30,373,671	100.0%
Expenditures:													
Public Safety (2)	\$ 13,491,046	\$ 20,047,420	\$ 14,615,535	\$ 11,237,784	\$ 10,213,156	\$ 13,381,798	\$ 9,224,723	\$ 17,962,601	\$ 13,865,432	\$ 15,441,830	\$ 139,481,325	\$ 13,948,133	49.4%
Debt Service	\$ 1,221,098	\$ -	\$ 813,566	\$ 4,229,597	\$ 1,945,506	\$ 3,033,253	\$ 76,119	\$ 318,427	\$ 460,149	\$ 217,085	\$ 12,314,800	\$ 1,231,480	4.4%
Transportation	\$ 1,305,842	\$ 5,271,942	\$ 3,879,375	\$ 1,959,701	\$ 2,049,332	\$ 891,358	\$ 2,512,144	\$ 4,758,990	\$ 3,782,916	\$ 6,666,745	\$ 33,078,345	\$ 3,307,835	11.7%
General Government	\$ 1,478,408	\$ 3,583,942	\$ 1,114,462	\$ 3,443,071	\$ 4,889,358	\$ 5,168,222	\$ 1,562,098	\$ 1,854,663	\$ 1,911,113	\$ 4,315,709	\$ 29,321,046	\$ 2,932,105	10.4%
Community & Economic Development	\$ 2,669,778	\$ 28,221	\$ 559,008	\$ 496,038	\$ 4,877,282	\$ -	\$ 275,387	\$ 72,933	\$ -	\$ -	\$ 8,978,647	\$ 897,865	3.2%
Capital Outlay	\$ 8,622,810	\$ 5,490,083	\$ 1,844,758	\$ 1,314,240	\$ 3,672,275	\$ 21,388,406	\$ 969,767	\$ 2,688,083	\$ 1,607,184	\$ -	\$ 47,597,606	\$ 4,759,761	16.9%
Leisure Time Activities (2)	\$ 813,300	\$ 1,408,817	\$ 1,296,624	\$ 331,841	\$ 469,648	\$ 43,185	\$ 437,484	\$ 125,115	\$ -	\$ 4,389,923	\$ 9,315,937	\$ 931,594	3.3%
Public Health	\$ 550	\$ 375,946	\$ 201,651	\$ -	\$ 53,258	\$ -	\$ 231,725	\$ 213,991	\$ 305,644	\$ 671,111	\$ 2,053,876	\$ 205,388	0.7%
Total Expenditures	\$ 29,602,832	\$ 36,206,371	\$ 24,324,979	\$ 23,012,272	\$ 28,169,815	\$ 43,906,222	\$ 15,289,447	\$ 27,994,803	\$ 21,932,438	\$ 31,702,403	\$ 282,141,582	\$ 28,214,158	100.0%
Operating Income (Loss)	\$ (7,147,061)	\$ 2,798,728	\$ 2,634,875	\$ 4,179,734	\$ 5,808,083	\$ 5,326,351	\$ 1,866,822	\$ 6,682,827	\$ 675,443	\$ (1,230,670)	\$ 21,595,132	\$ 2,159,513	
Other Financing Sources (Transfers)	\$ 84,699	\$ 160,514	\$ 34,623	\$ 92,665	\$ 947,729	\$ -	\$ (91,537)	\$ (1,601,632)	\$ 18,990	\$ (1,230,670)	\$ (1,584,619)	\$ (158,462)	
Net Change in Fund Balance	\$ (7,062,362)	\$ 2,959,242	\$ 2,669,498	\$ 4,272,399	\$ 6,755,812	\$ 5,326,351	\$ 1,775,285	\$ 5,081,195	\$ 694,433	\$ (2,461,340)	\$ 20,010,513	\$ 2,001,051	
Fund Balance (Deficit) Beginning of Year	\$ 54,568,776	\$ 37,451,446	\$ 36,692,056	\$ 23,841,552	\$ 44,425,824	\$ 46,424,625	\$ 3,010,573	\$ 42,654,033	\$ 12,964,544	\$ 56,974,469	\$ 359,007,898	\$ 35,900,790	
Fund Balance (Deficit) End of Year	\$ 47,506,414	\$ 40,410,688	\$ 39,361,554	\$ 28,113,951	\$ 51,181,636	\$ 51,750,976	\$ 4,785,858	\$ 47,735,228	\$ 13,658,977	\$ 54,513,129	\$ 379,018,411	\$ 37,901,841	
Ending Fund Balance - % of Expenditures (1)	160.5%	111.6%	161.8%	122.2%	181.7%	117.9%	31.3%	170.5%	62.3%	172.0%	134.3%	134.3%	
Ohio - Large Township - Populations & Property Tax Rates (As of 12/31/2022)													
											Metro Area Total	Metro Area Average	
Population [2020 Estimates - US Census Bureau]	28,760	42,817	31,668	30,828	43,230	44,088	36,049	37,444	40,213	40,525	375,622		
Property Tax Effective Rates [2022 Res/Ag] (2)	13.956434	7.345049	14.788731	13.754880	7.619955	13.956434	15.623377	13.754880	15.176423	4.919843		12.089601	
Property Tax Effective Rates [2022 Comm/Ind] (2)	17.648578	8.606858	17.956757	15.514143	8.339505	17.648578	17.693171	15.514143	16.966610	5.747663		14.163601	
<small>(1) 2022 Audited Financial Reports - Not Available as of 11/13/2023</small>													
<small>(2) Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$5,000,000 for City of Sylvania (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,154,374 are split 60/40 Twp & City in Property Taxes & Leisure Time.</small>													

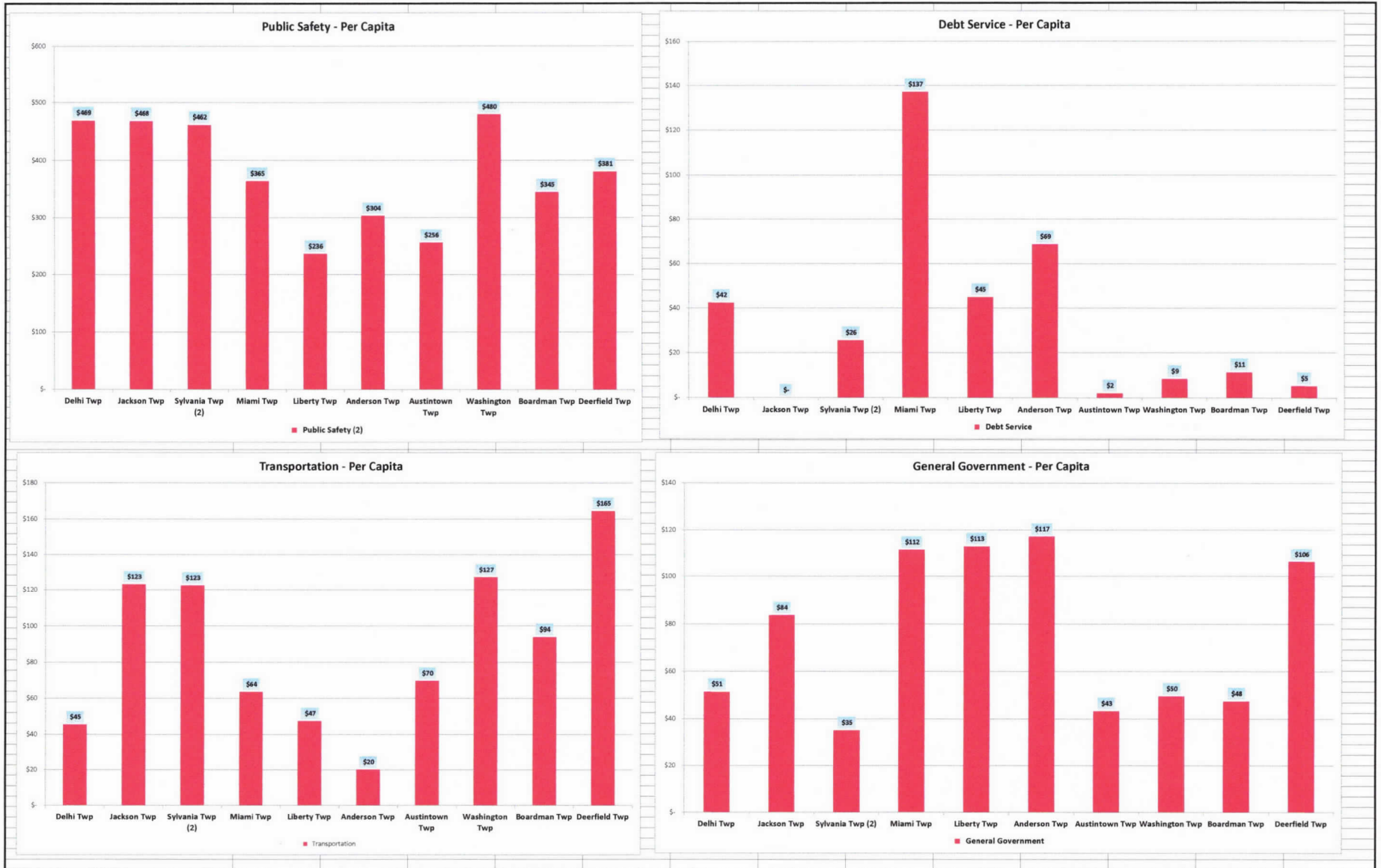
Ohio Larger Townships - Governmental Funds - Per Capita Analysis



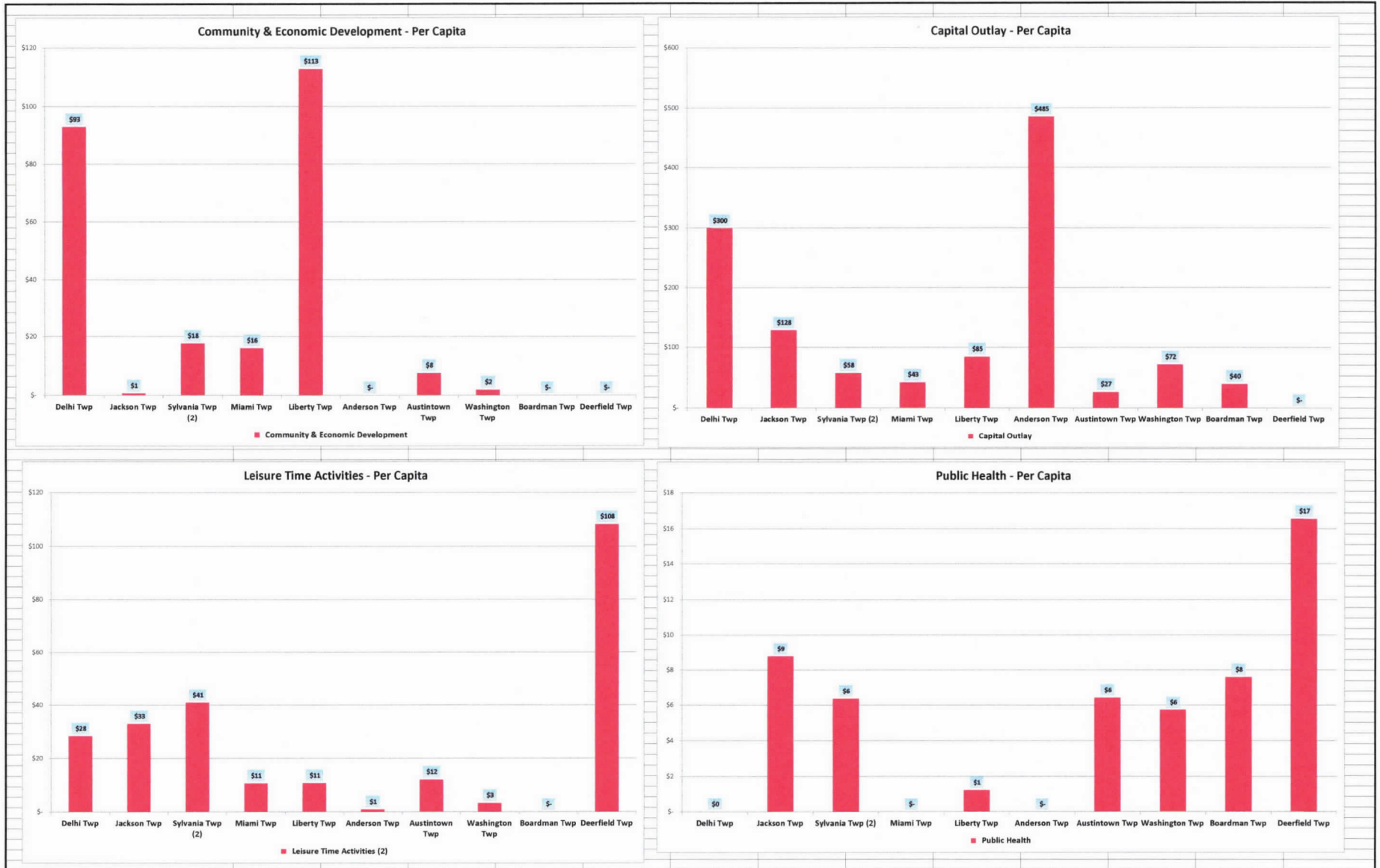
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Revenues:														
Intergovernmental	\$ 145	\$ 133	\$ 173	\$ 161	\$ 195	\$ 147	\$ 145	\$ 168	\$ 144	\$ 185	\$ 160	19.8%		
Property Taxes (2)	\$ 390	\$ 675	\$ 572	\$ 425	\$ 300	\$ 423	\$ 295	\$ 681	\$ 387	\$ 500	\$ 465	57.6%		
Charges for Services	\$ 3	\$ 60	\$ 56	\$ 5	\$ 11	\$ 33	\$ 2	\$ 43	\$ -	\$ 36	\$ 26	3.2%		
Licenses, Fees, Fines, & Forefeitures	\$ 45	\$ 5	\$ 12	\$ 21	\$ 19	\$ 14	\$ 12	\$ 12	\$ 19	\$ 15	\$ 17	2.1%		
Miscellaneous Income	\$ 185	\$ 24	\$ 5	\$ 4	\$ 75	\$ 31	\$ 17	\$ 5	\$ 4	\$ 9	\$ 34	4.2%		
Special Assessments	\$ 3	\$ 4	\$ 14	\$ 10	\$ 13	\$ 2	\$ 3	\$ 10	\$ 6	\$ 12	\$ 8	1.0%		
Other Local Taxes & JEDD	\$ -	\$ -	\$ 13	\$ 250	\$ 174	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ 95	11.8%		
Investment Income	\$ 9	\$ 9	\$ 7	\$ 7	\$ 0	\$ 7	\$ 0	\$ 7	\$ 2	\$ (5)	\$ 4	0.5%		
Total Revenues	\$ 781	\$ 911	\$ 851	\$ 882	\$ 786	\$ 1,117	\$ 476	\$ 926	\$ 562	\$ 752	\$ 809	100.0%		
Expenditures:														
Public Safety (2)	\$ 469	\$ 468	\$ 462	\$ 365	\$ 236	\$ 304	\$ 256	\$ 480	\$ 345	\$ 381	\$ 371	49.4%		
Debt Service	\$ 42	\$ -	\$ 26	\$ 137	\$ 45	\$ 69	\$ 2	\$ 9	\$ 11	\$ 5	\$ 33	4.4%		
Transportation	\$ 45	\$ 123	\$ 123	\$ 64	\$ 47	\$ 20	\$ 70	\$ 127	\$ 94	\$ 165	\$ 88	11.7%		
General Government	\$ 51	\$ 84	\$ 35	\$ 112	\$ 113	\$ 117	\$ 43	\$ 50	\$ 48	\$ 106	\$ 78	10.4%		
Community & Economic Development	\$ 93	\$ 1	\$ 18	\$ 16	\$ 113	\$ -	\$ 8	\$ 2	\$ -	\$ -	\$ 24	3.2%		
Capital Outlay	\$ 300	\$ 128	\$ 58	\$ 43	\$ 85	\$ 485	\$ 27	\$ 72	\$ 40	\$ -	\$ 127	16.9%		
Leisure Time Activities (2)	\$ 28	\$ 33	\$ 41	\$ 11	\$ 11	\$ 1	\$ 12	\$ 3	\$ -	\$ 108	\$ 25	3.3%		
Public Health	\$ 0	\$ 9	\$ 6	\$ -	\$ 1	\$ -	\$ 6	\$ 6	\$ 8	\$ 17	\$ 5	0.7%		
Total Expenditures	\$ 1,029	\$ 846	\$ 768	\$ 746	\$ 652	\$ 996	\$ 424	\$ 748	\$ 545	\$ 782	\$ 751	100.0%		
Operating Income (Loss)	\$ (249)	\$ 65	\$ 83	\$ 136	\$ 134	\$ 121	\$ 52	\$ 178	\$ 17	\$ (30)	\$ 57			
Other Financing Sources (Transfers)	\$ 3	\$ 4	\$ 1	\$ 3	\$ 22	\$ -	\$ (3)	\$ (43)	\$ 0	\$ (30)	\$ (4)			
Net Change in Fund Balance	\$ (246)	\$ 69	\$ 84	\$ 139	\$ 156	\$ 121	\$ 49	\$ 136	\$ 17	\$ (61)	\$ 53			
Fund Balance (Deficit) Beginning of Year	\$ 1,897	\$ 875	\$ 1,159	\$ 773	\$ 1,028	\$ 1,053	\$ 84	\$ 1,139	\$ 322	\$ 1,406	\$ 956			
Fund Balance (Deficit) End of Year	\$ 1,652	\$ 944	\$ 1,243	\$ 912	\$ 1,184	\$ 1,174	\$ 133	\$ 1,275	\$ 340	\$ 1,345	\$ 1,009			
Ending Fund Balance - % of Expenditures (1)	160.5%	111.6%	161.8%	122.2%	181.7%	117.9%	31.3%	170.5%	62.3%	172.0%	134.3%			
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DLT Average-Res/Ag	12.089601	12.089601	12.089601	12.089601	12.089601	12.089601	12.089601	12.089601	12.089601	12.089601				
Property Tax Effective Rates [2022 Comm/Ind] (2)	17.648578	8.606858	17.956757	15.514143	8.339505	17.648578	17.693171	15.514143	16.966610	5.747663		14.163601		
DLT Average-Comm/Ind	14.163601	14.163601	14.163601	14.163601	14.163601	14.163601	14.163601	14.163601	14.163601	14.163601				
<small>(1) 2021 Audited Financial Reports - Not Available as of 10/19/2022</small>														
<small>(2) Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$5,000,000 for City of Sylvania (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,154,374 are split 60/40 Twp & City in Property Taxes & Leisure Time.</small>														

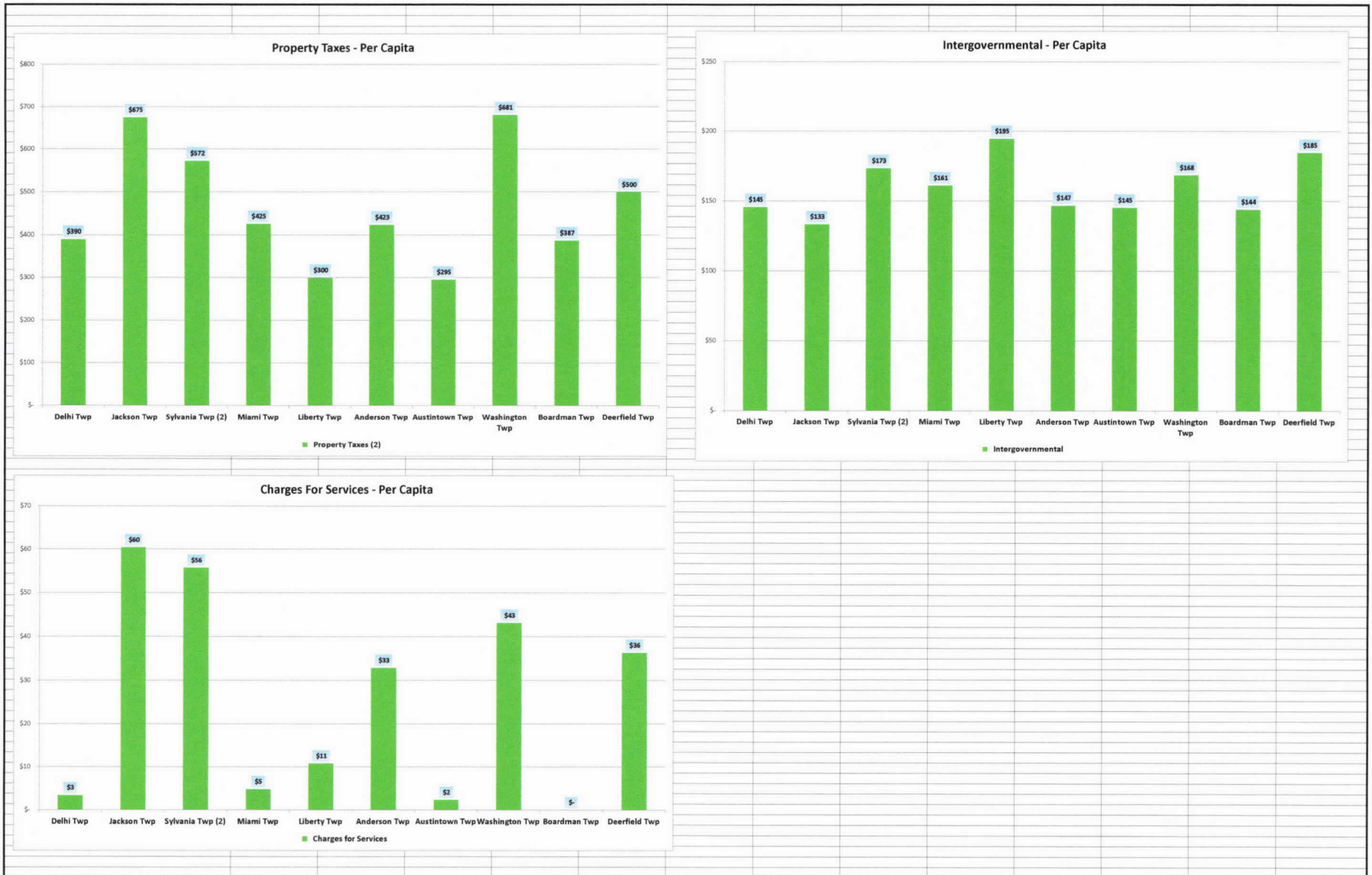
Ohio Larger Townships - Governmental Funds - Per Capita Analysis



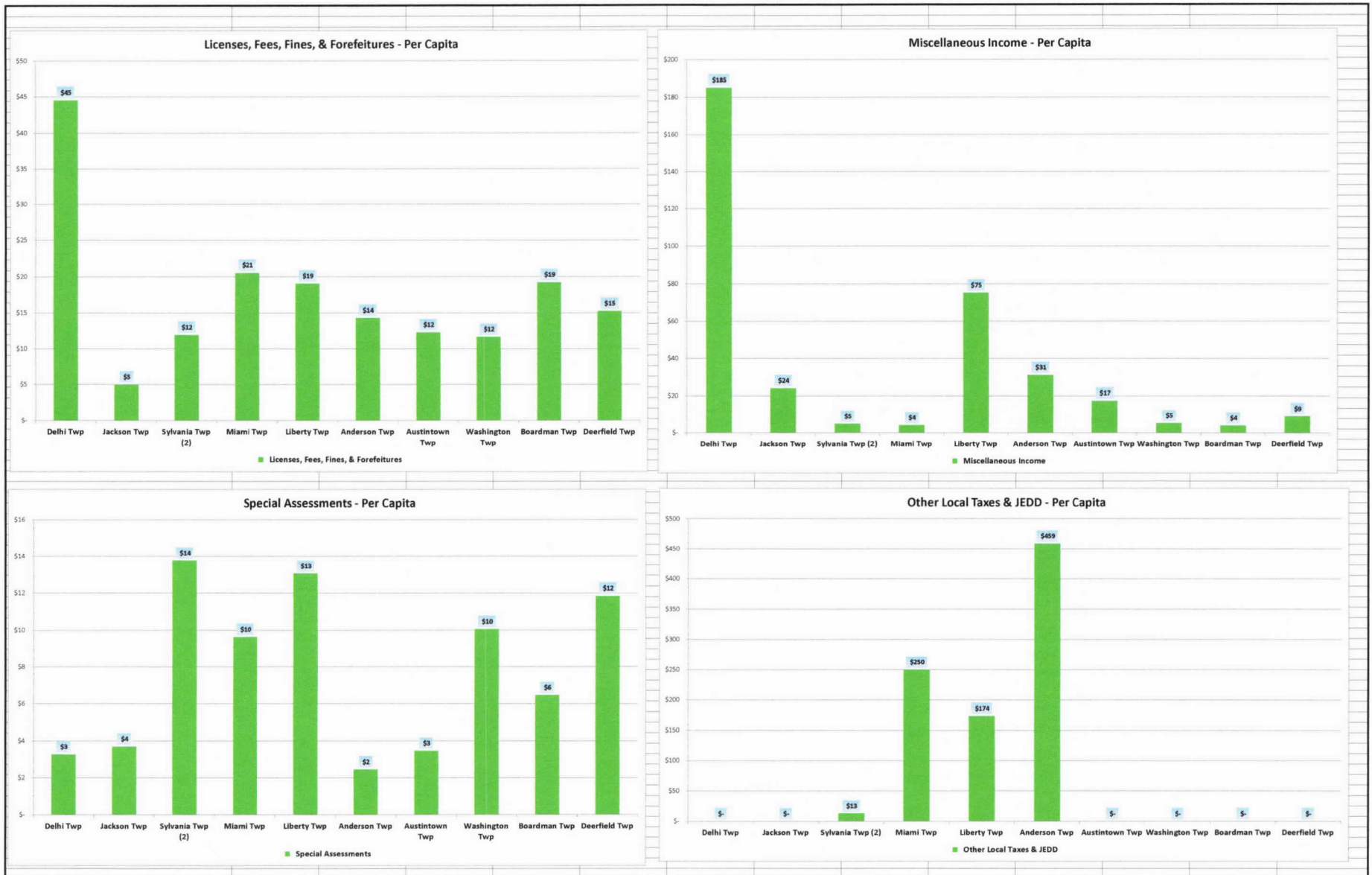
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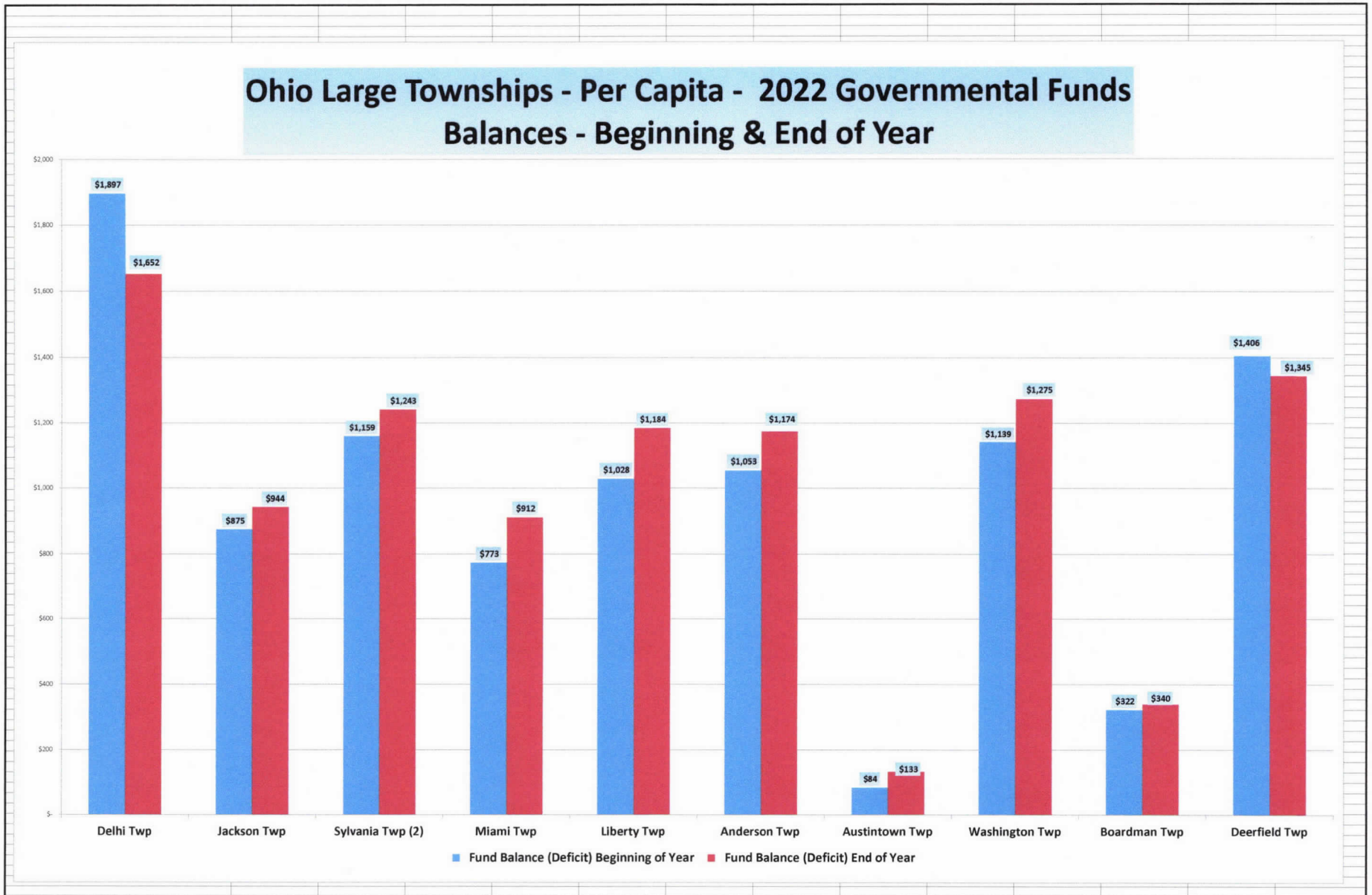
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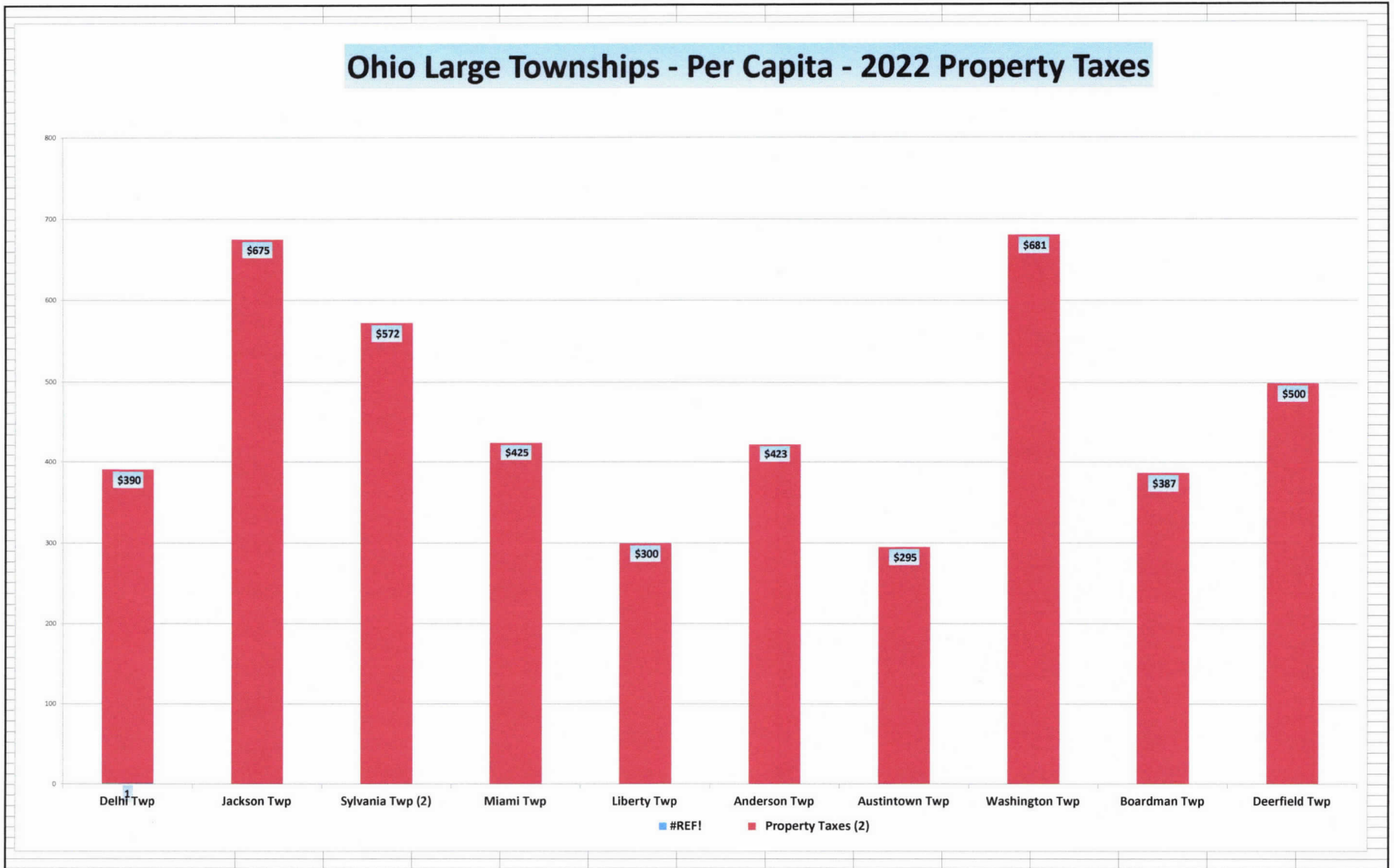
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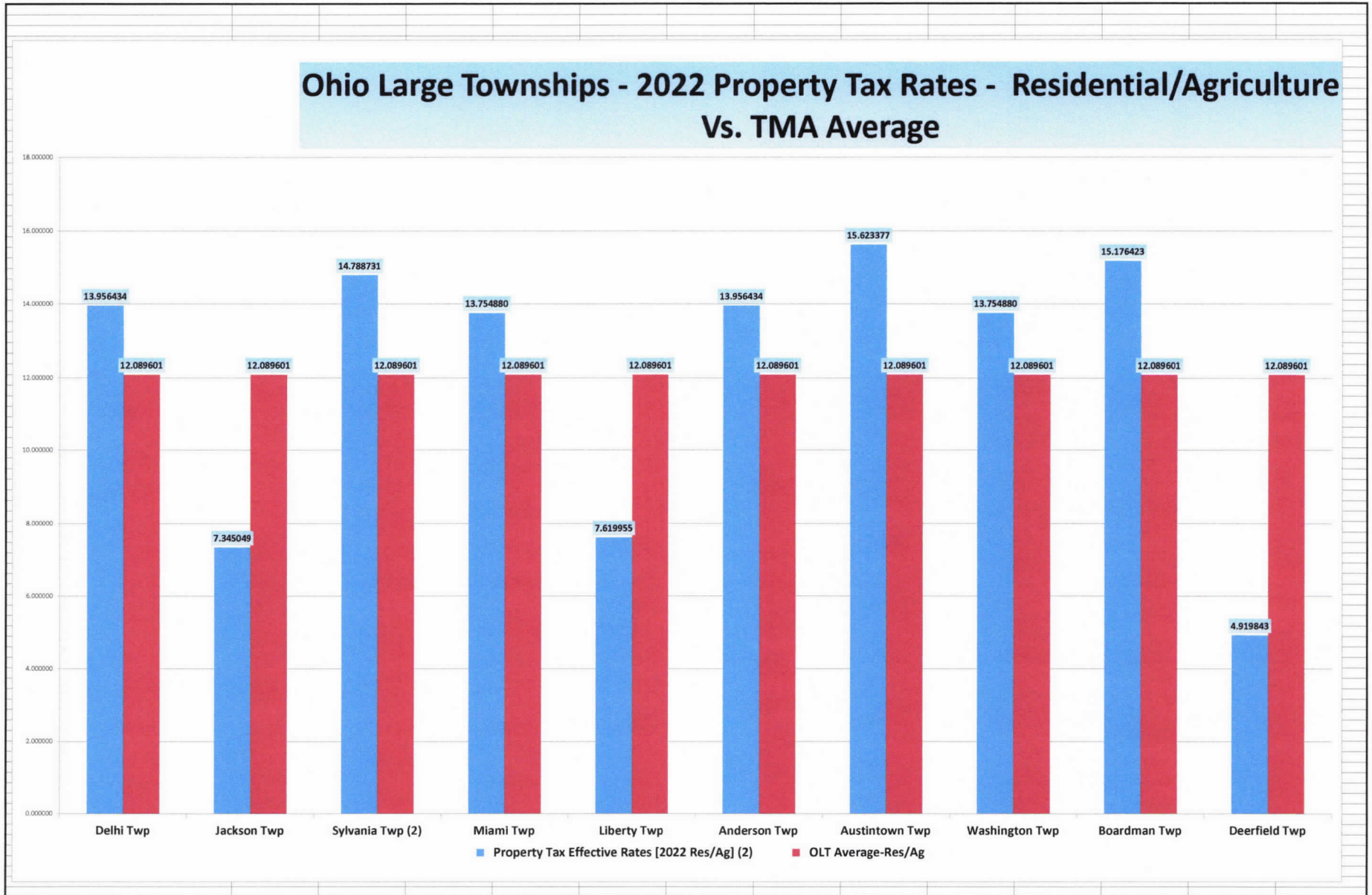
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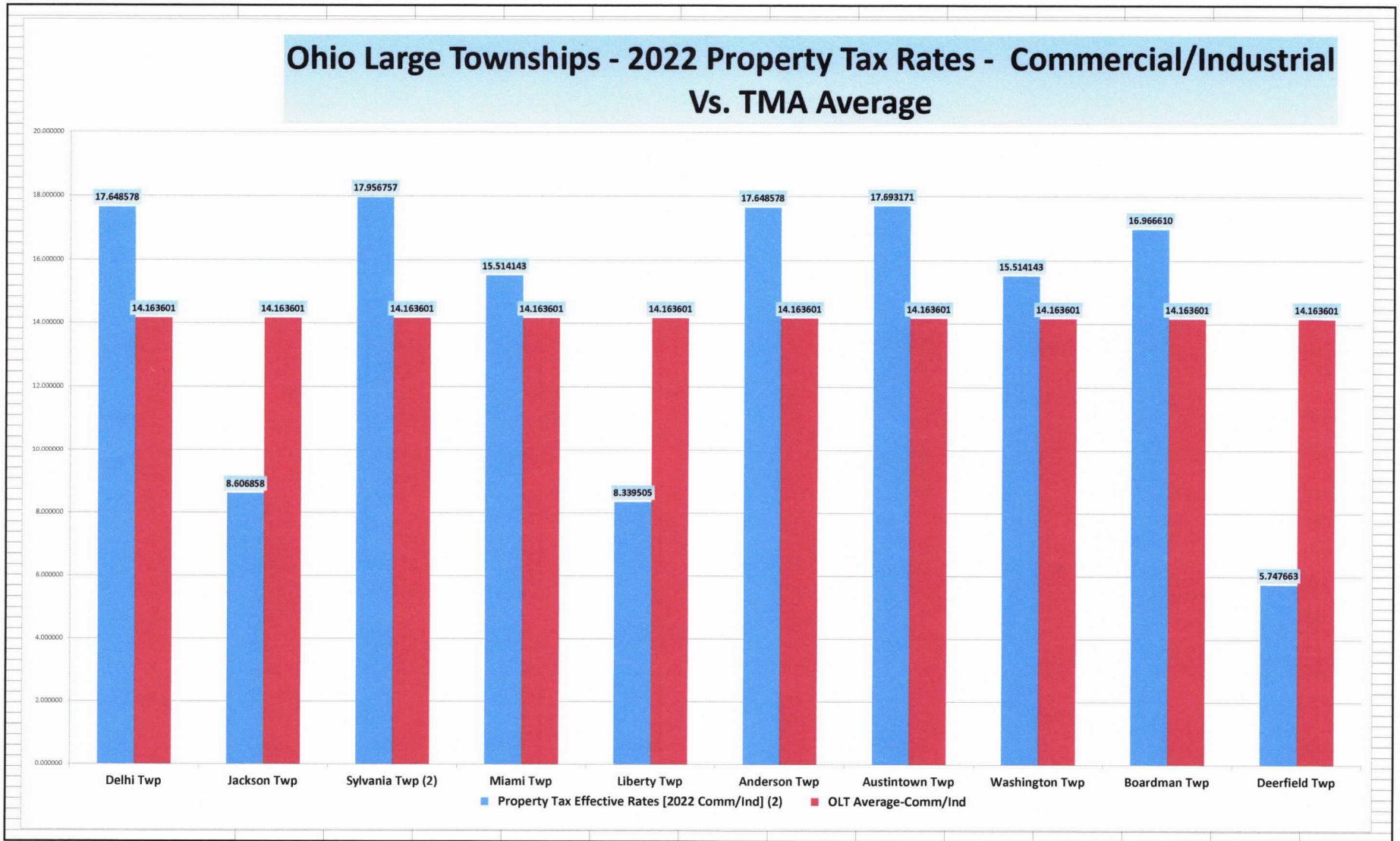
Ohio Larger Townships - Governmental Funds - Per Capita Analysis



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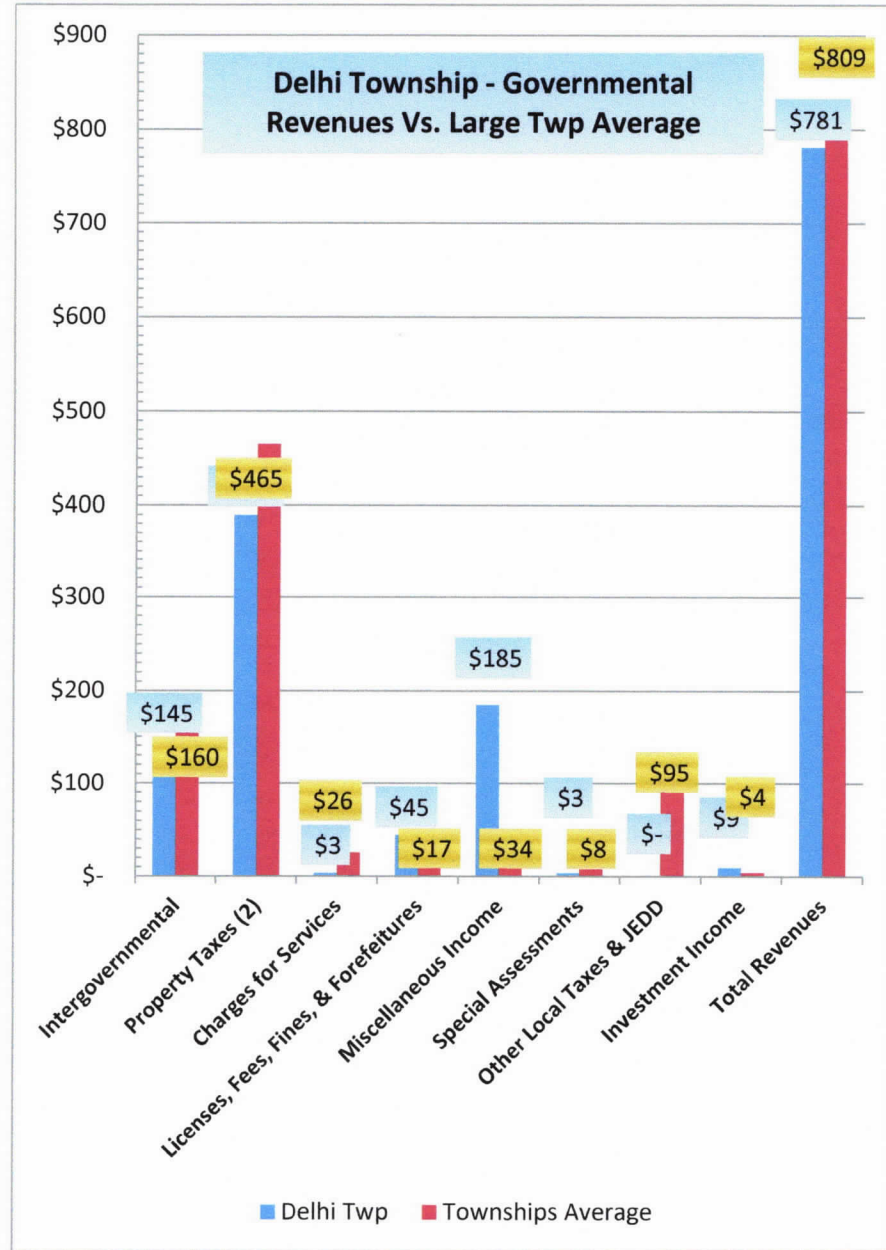
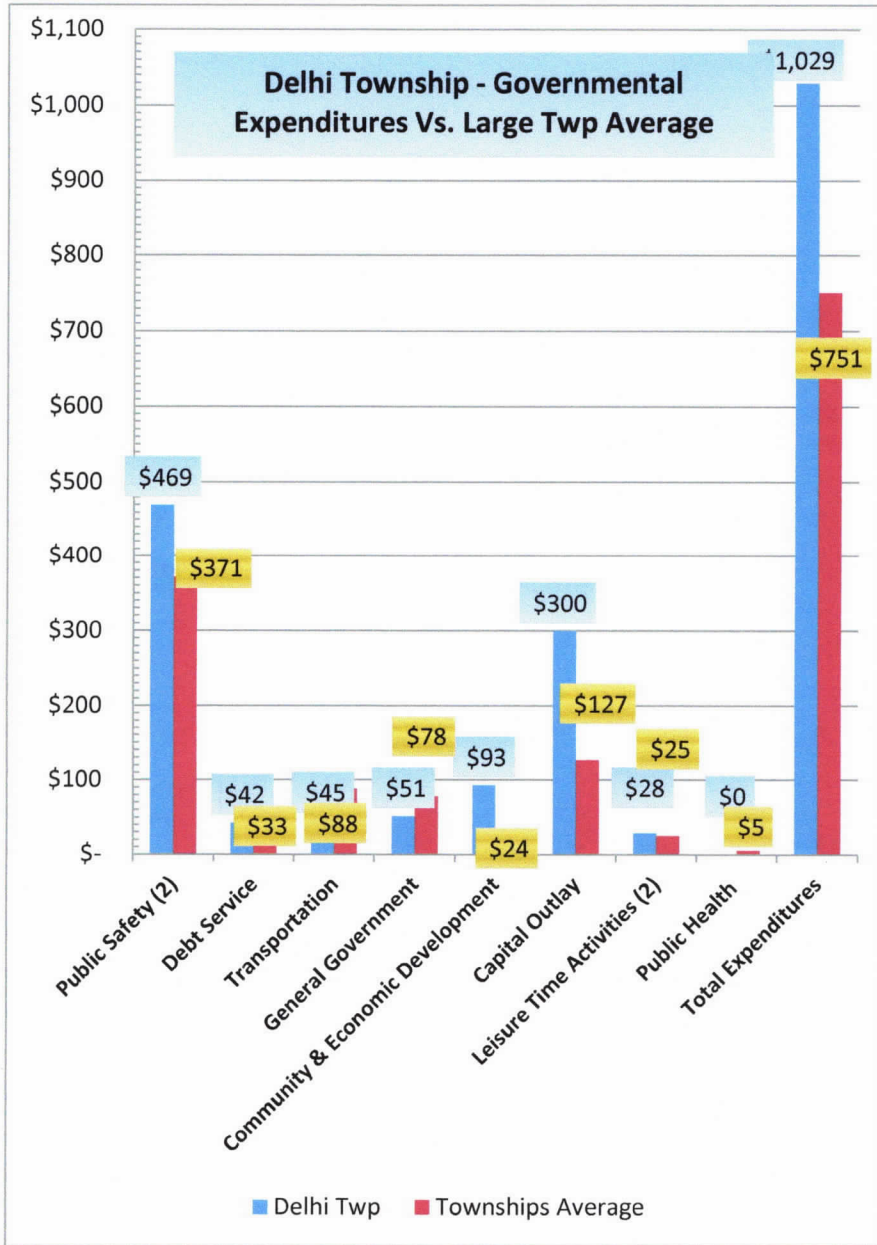


Ohio Larger Townships - Governmental Funds - Per Capita Analysis

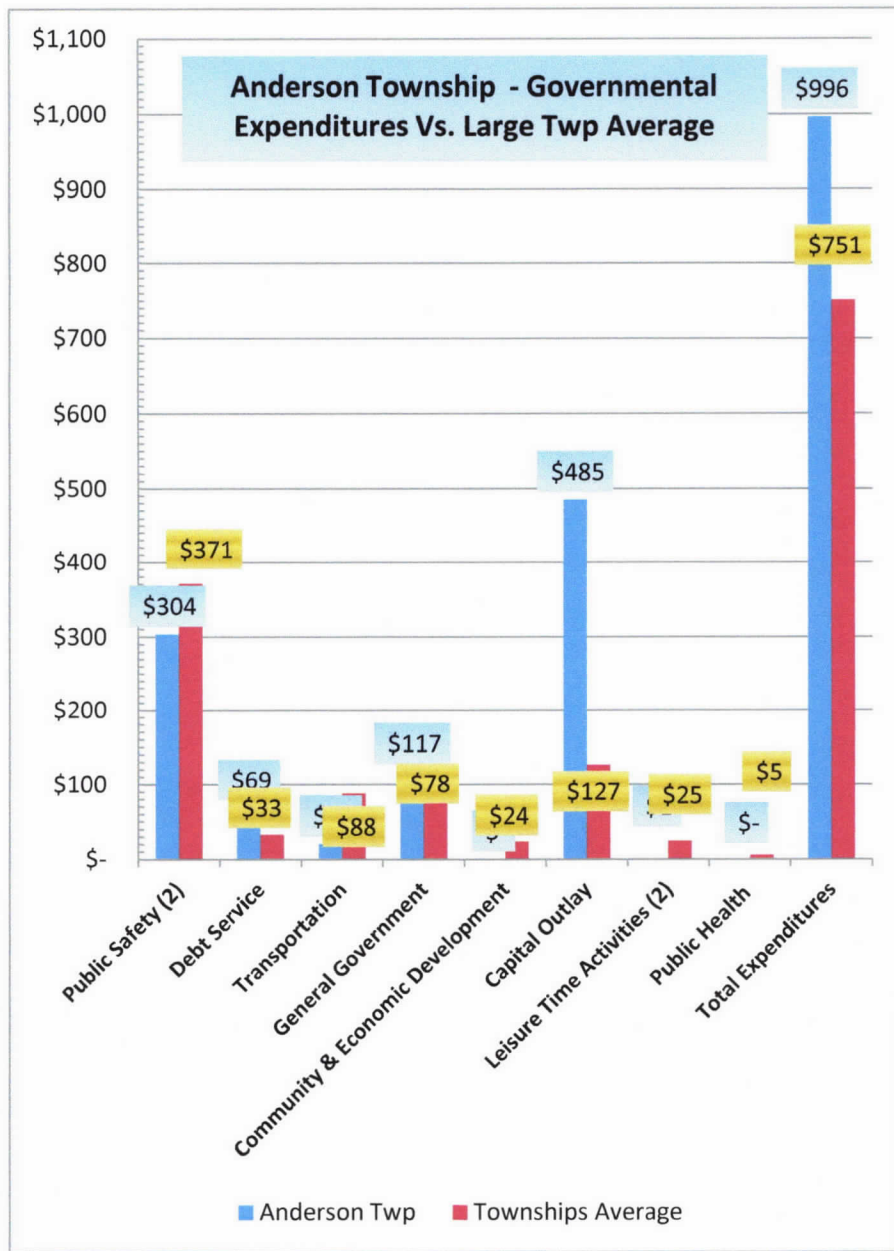
Ohio Large Townships - Per Capita Revenue & Expenditures										
Ranking of Highest to Lowest Analysis										
Revenue:	Community Ranking - Highest to Lowest (Per Capita)									
Intergovernmental	Liberty Twp	Deerfield Twp	Sylvania Twp	Washington Twp	Miami Twp	Anderson Twp	Delhi Twp	Austintown Twp	Boardman Twp	Jackson Twp
	\$ 195	\$ 185	\$ 173	\$ 168	\$ 161	\$ 147	\$ 145	\$ 145	\$ 144	\$ 133
Property Taxes	Washington Twp	Jackson Twp	Sylvania Twp	Deerfield Twp	Miami Twp	Anderson Twp	Delhi Twp	Boardman Twp	Liberty Twp	Austintown Twp
	\$ 681	\$ 675	\$ 572	\$ 500	\$ 425	\$ 423	\$ 390	\$ 387	\$ 300	\$ 295
Charges for Services	Jackson Twp	Sylvania Twp	Washington Twp	Deerfield Twp	Anderson Twp	Liberty Twp	Miami Twp	Delhi Twp	Austintown Twp	Boardman Twp
	\$ 60	\$ 56	\$ 43	\$ 36	\$ 33	\$ 11	\$ 5	\$ 3	\$ 2	\$ -
Licenses, Fees, Fines, & Forfeitures	Delhi Twp	Miami Twp	Boardman Twp	Liberty Twp	Deerfield Twp	Anderson Twp	Austintown Twp	Sylvania Twp	Washington Twp	Jackson Twp
	\$ 45	\$ 21	\$ 19	\$ 19	\$ 15	\$ 14	\$ 12	\$ 12	\$ 12	\$ 4
Miscellaneous Income	Delhi Twp	Liberty Twp	Anderson Twp	SYLVANIA	Austintown Twp	Deerfield Twp	Washington Twp	Sylvania Twp	Miami Twp	Boardman Twp
	\$ 185	\$ 75	\$ 31	\$ 24	\$ 17	\$ 9	\$ 5	\$ 5	\$ 4	\$ 4
Special Assessments	Jackson Twp	Sylvania Twp	Liberty Twp	Deerfield Twp	Washington Twp	Miami Twp	Boardman Twp	Austintown Twp	Delhi Twp	Anderson Twp
	\$ 53	\$ 14	\$ 13	\$ 12	\$ 10	\$ 10	\$ 6	\$ 3	\$ 3	\$ 2
Other Local Taxes & JEDD	Anderson Twp	Miami Twp	Liberty Twp	Deerfield Twp	Sylvania Twp	Washington Twp	Boardman Twp	Delhi Twp	Jackson Twp	Austintown Twp
	\$ 459	\$ 250	\$ 174	\$ 50	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	Jackson Twp	Delhi Twp	Anderson Twp	Washington Twp	Miami Twp	Sylvania Twp	Boardman Twp	Austintown Twp	Liberty Twp	Deerfield Twp
	\$ 9	\$ 9	\$ 7	\$ 7	\$ 7	\$ 7	\$ 2	\$ 0	\$ 0	\$ (5)
Total Revenues	Anderson Twp	Washington Twp	Jackson Twp	Miami Twp	Sylvania Twp	Liberty Twp	Delhi Twp	Deerfield Twp	Boardman Twp	Austintown Twp
	\$ 1,117	\$ 926	\$ 911	\$ 882	\$ 851	\$ 786	\$ 781	\$ 752	\$ 562	\$ 476
Expenditures:	Community Ranking - Highest to Lowest (Per Capita)									
Public Safety	Washington Twp	Delhi Twp	Jackson Twp	Sylvania Twp	Deerfield Twp	Miami Twp	Boardman Twp	Anderson Twp	Austintown Twp	Liberty Twp
	\$ 480	\$ 469	\$ 468	\$ 462	\$ 381	\$ 365	\$ 345	\$ 304	\$ 256	\$ 236
Debt Service	Miami Twp	Anderson Twp	Liberty Twp	Delhi Twp	Sylvania Twp	Boardman Twp	Washington Twp	Deerfield Twp	Austintown Twp	Jackson Twp
	\$ 137	\$ 69	\$ 45	\$ 42	\$ 26	\$ 11	\$ 9	\$ 5	\$ 2	\$ -
Transportation	Deerfield Twp	Washington Twp	Jackson Twp	Sylvania Twp	Boardman Twp	Austintown Twp	Miami Twp	Liberty Twp	Delhi Twp	Anderson Twp
	\$ 165	\$ 127	\$ 123	\$ 123	\$ 94	\$ 70	\$ 64	\$ 47	\$ 45	\$ 20
General Government	Anderson Twp	Liberty Twp	Miami Twp	Deerfield Twp	Jackson Twp	Delhi Twp	Washington Twp	Boardman Twp	Austintown Twp	Sylvania Twp
	\$ 117	\$ 113	\$ 112	\$ 106	\$ 84	\$ 51	\$ 50	\$ 48	\$ 43	\$ 35
Community & Economic Development	Liberty Twp	Delhi Twp	Sylvania Twp	Miami Twp	Austintown Twp	Washington Twp	Jackson Twp	Boardman Twp	Anderson Twp	Deerfield Twp
	\$ 113	\$ 93	\$ 18	\$ 16	\$ 8	\$ 2	\$ 1	\$ -	\$ -	\$ -
Capital Outlay	Anderson Twp	Delhi Twp	Jackson Twp	Liberty Twp	Washington Twp	Sylvania Twp	Miami Twp	Boardman Twp	Austintown Twp	Deerfield Twp
	\$ 485	\$ 300	\$ 128	\$ 85	\$ 72	\$ 58	\$ 43	\$ 40	\$ 27	\$ -
Leisure Time Activities	Deerfield Twp	Sylvania Twp	Jackson Twp	Delhi Twp	Austintown Twp	Liberty Twp	Miami Twp	Washington Twp	Anderson Twp	Boardman Twp
	\$ 108	\$ 41	\$ 33	\$ 28	\$ 12	\$ 11	\$ 11	\$ 3	\$ 1	\$ -
Public Health	Deerfield Twp	Jackson Twp	Boardman Twp	Austintown Twp	Sylvania Twp	Washington Twp	Liberty Twp	Delhi Twp	Anderson Twp	Miami Twp
	\$ 17	\$ 9	\$ 8	\$ 6	\$ 6	\$ 6	\$ 1	\$ 0	\$ -	\$ -
Total Expenditures	Delhi Twp	Anderson Twp	Jackson Twp	Deerfield Twp	Washington Twp	Sylvania Twp	Liberty Twp	Boardman Twp	Miami Twp	Austintown Twp
	\$ 1,029	\$ 996	\$ 846	\$ 782	\$ 748	\$ 746	\$ 652	\$ 545	\$ 445	\$ 424

Data Source: Citizen Auditor 2023 Per Capita Analysis; Ohio State Auditor website Annual Reports-user calculated by division of population

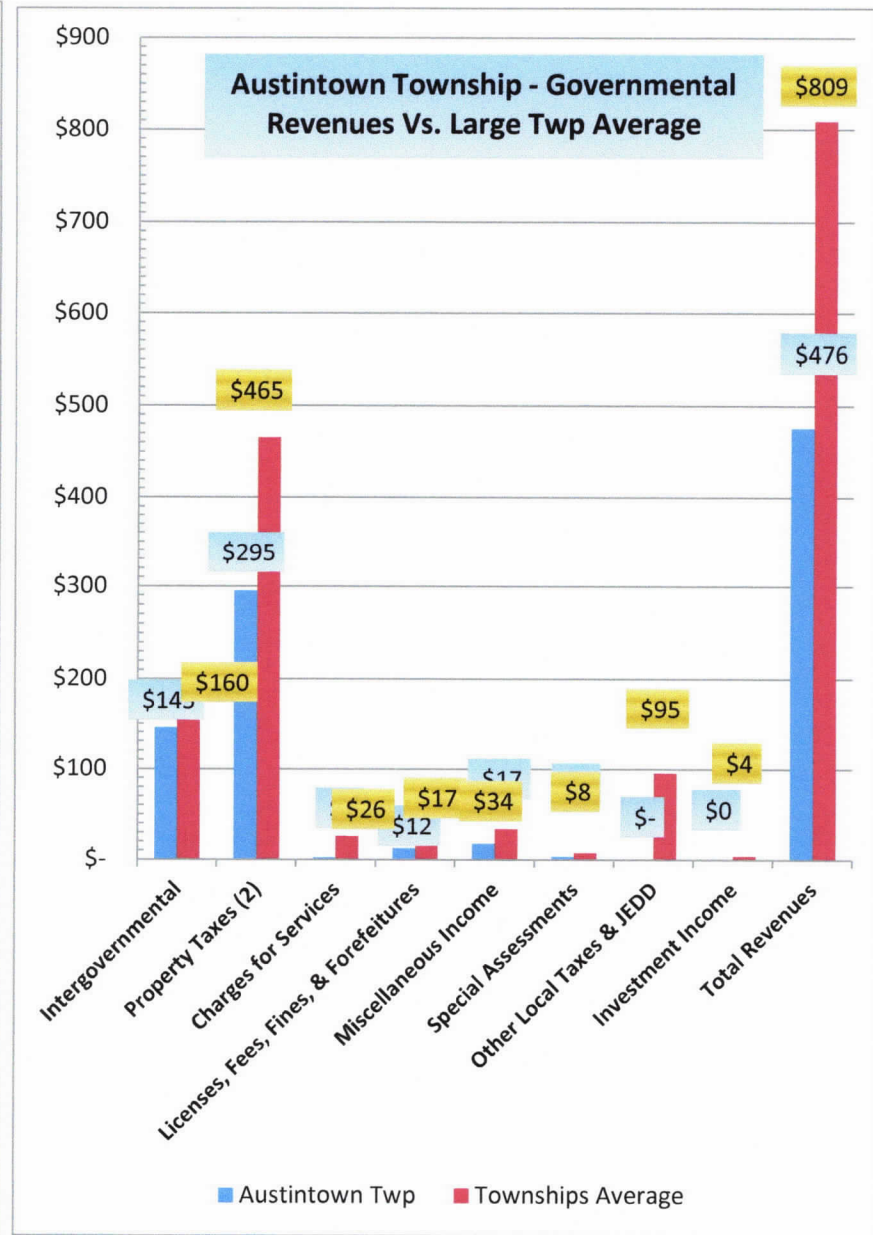
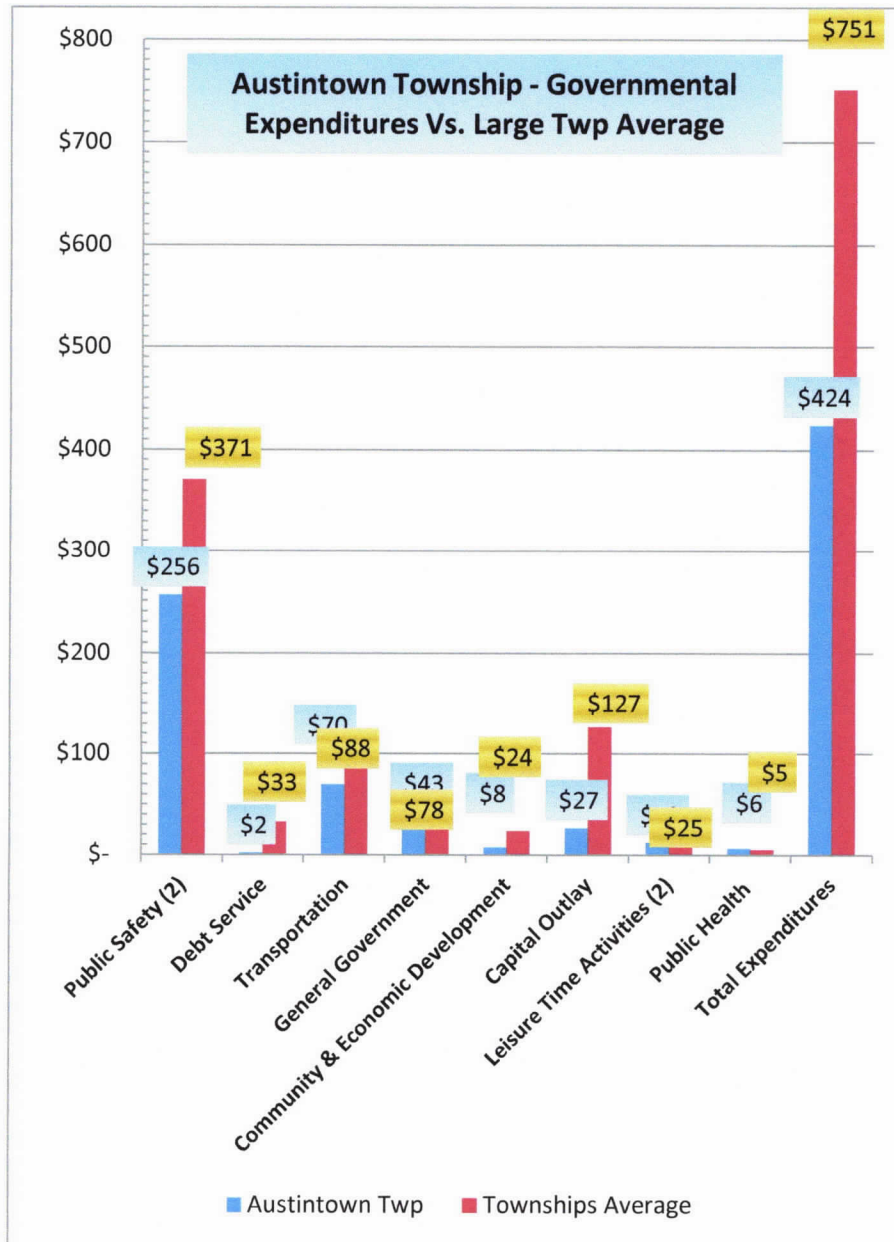
Ohio Larger Townships - 2022 Governmental Funds - Per Capita Analysis



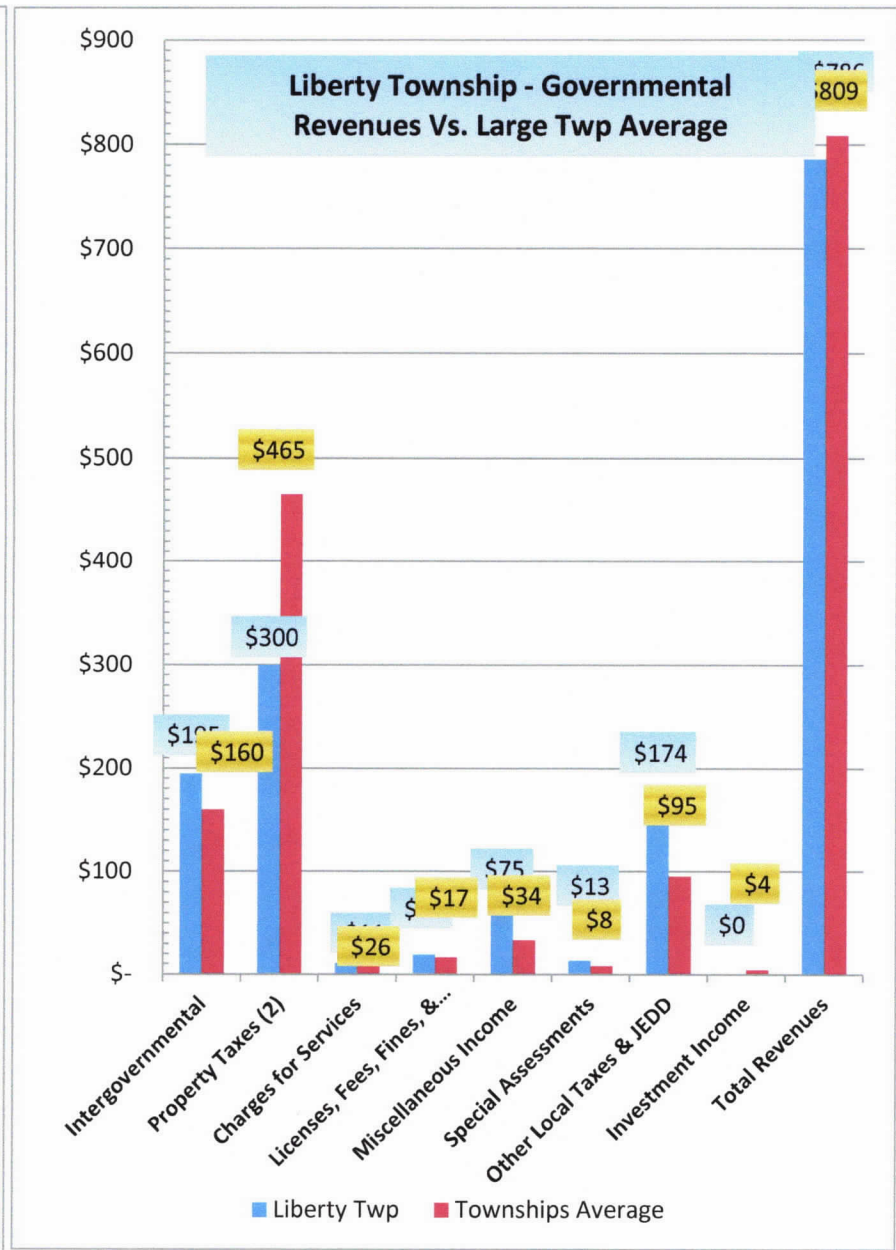
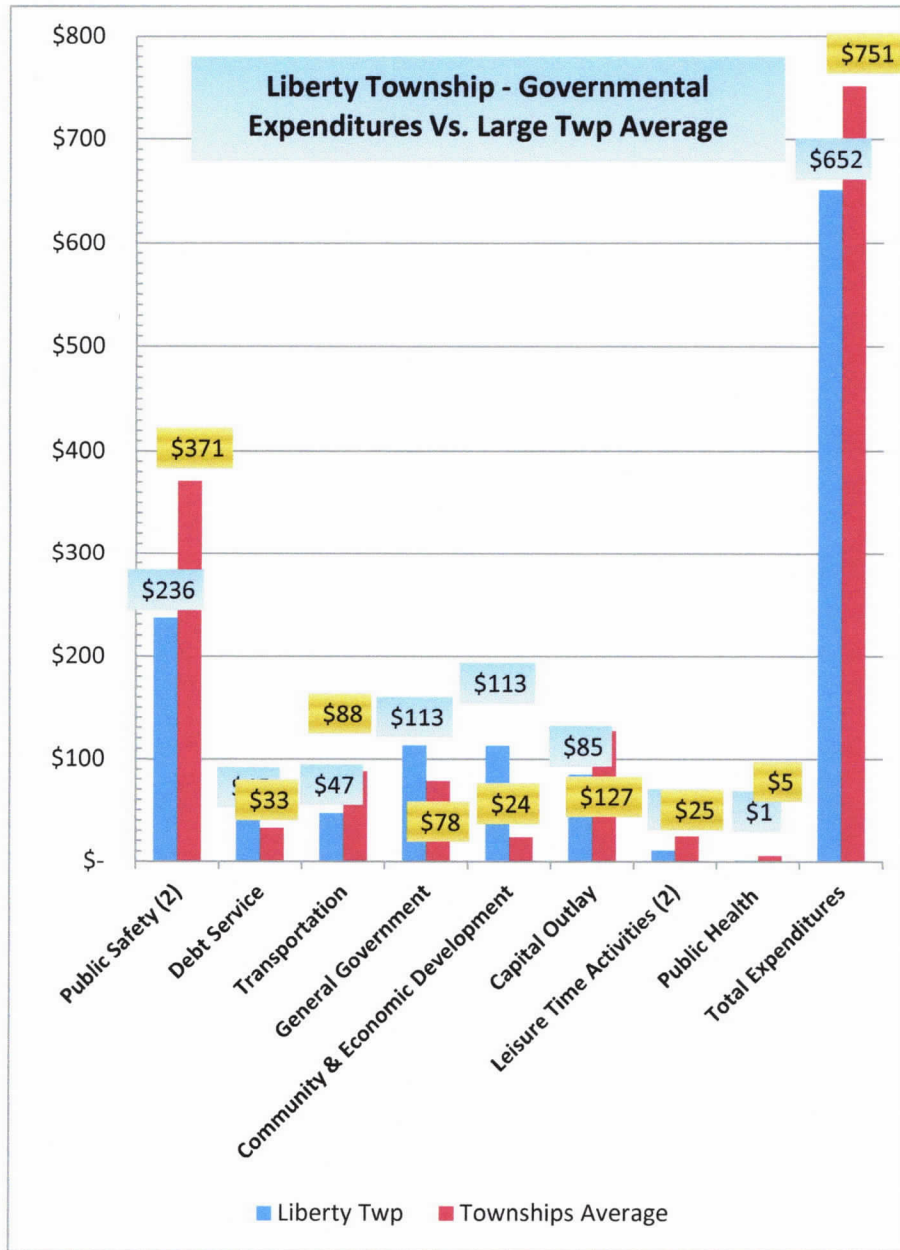
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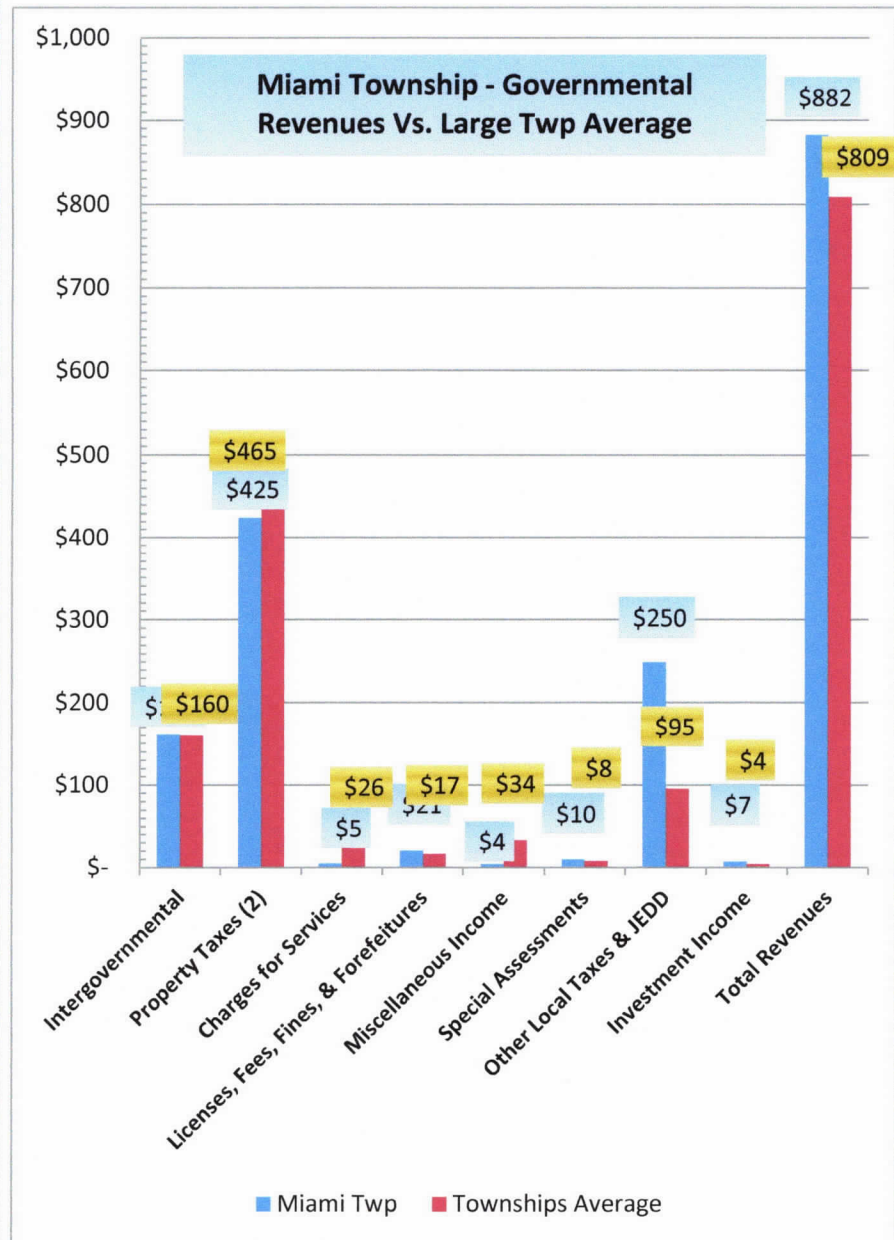
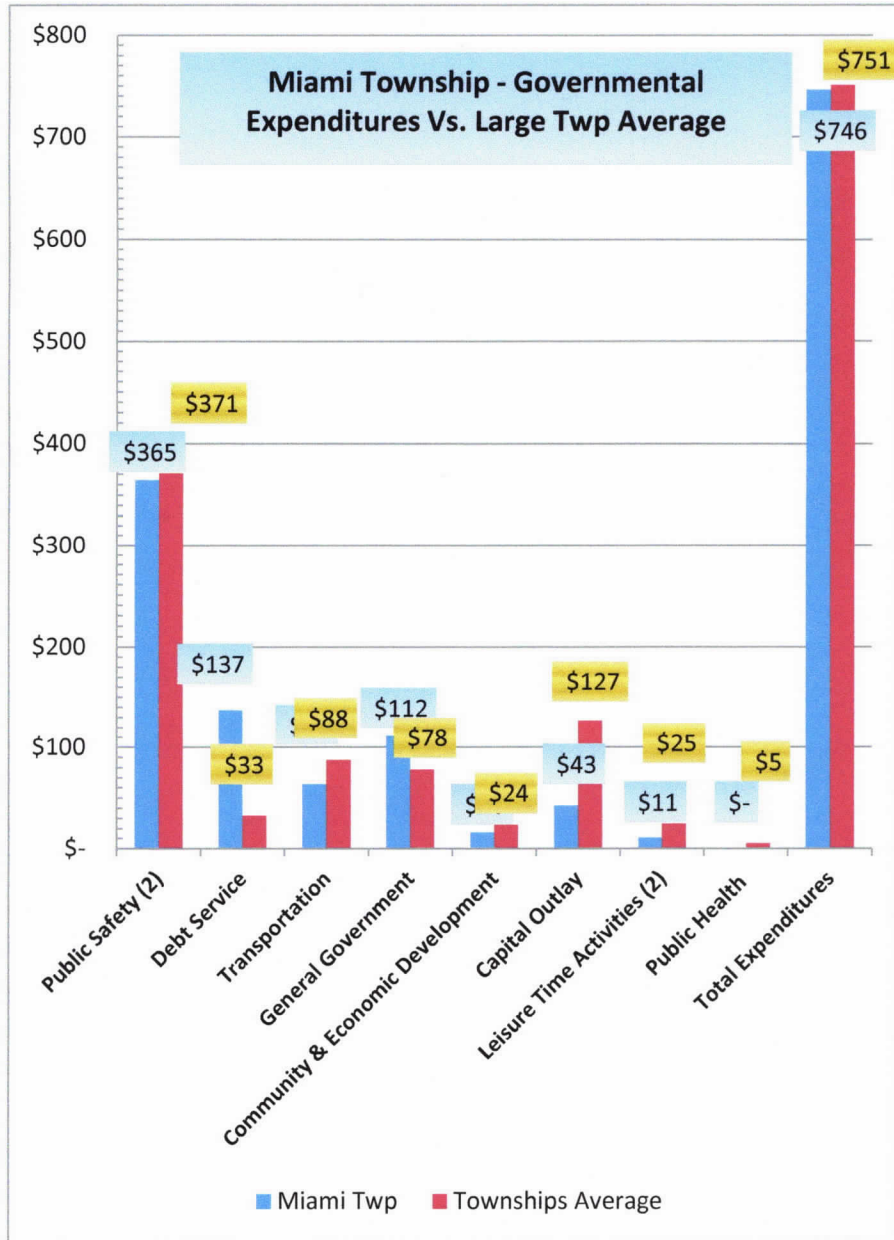
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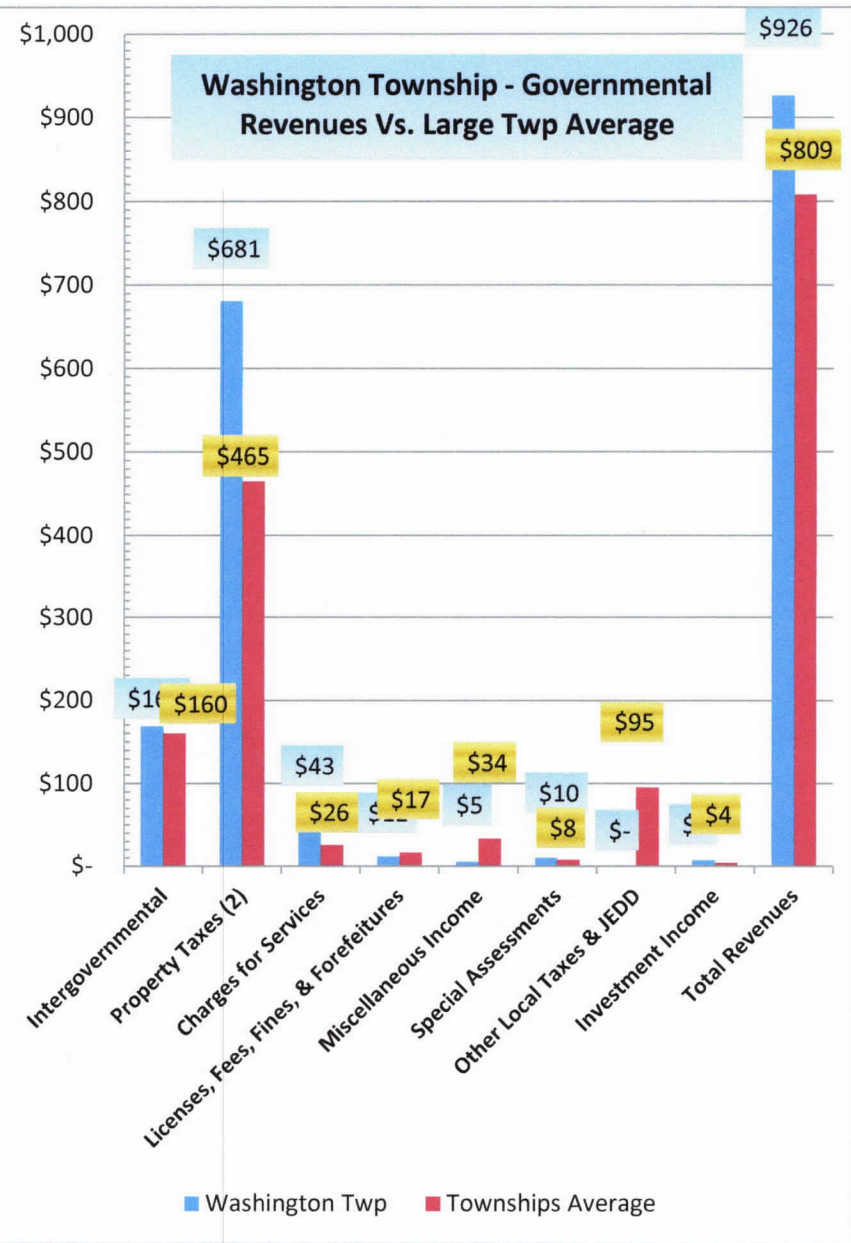
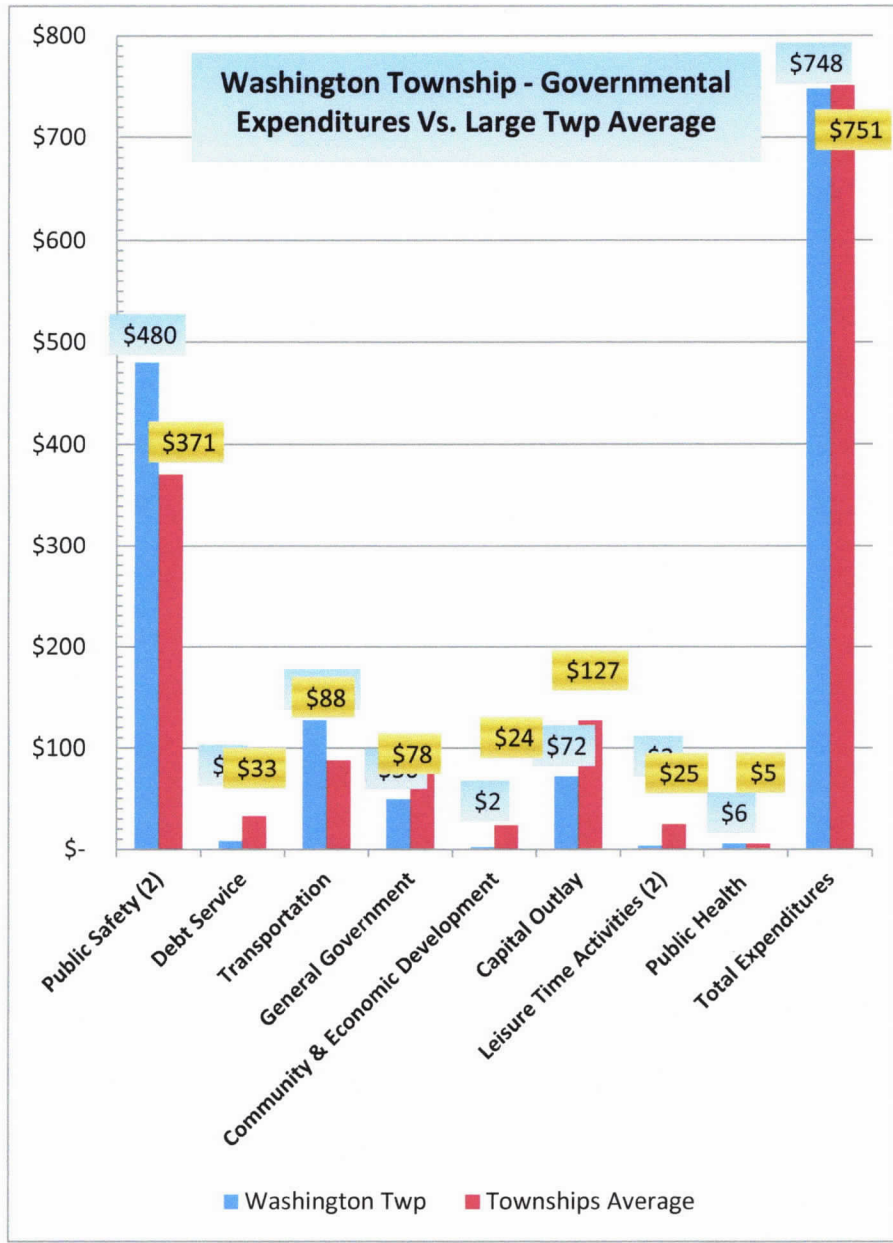
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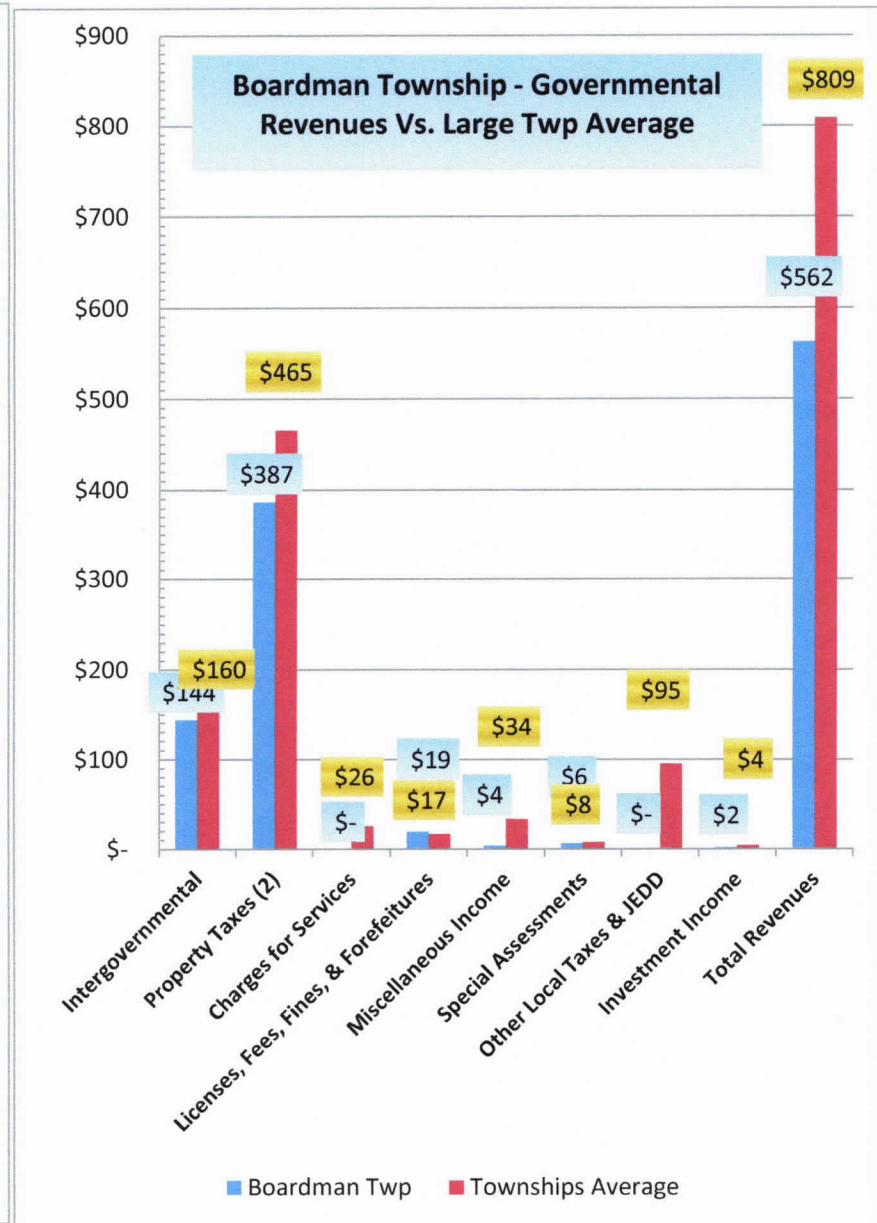
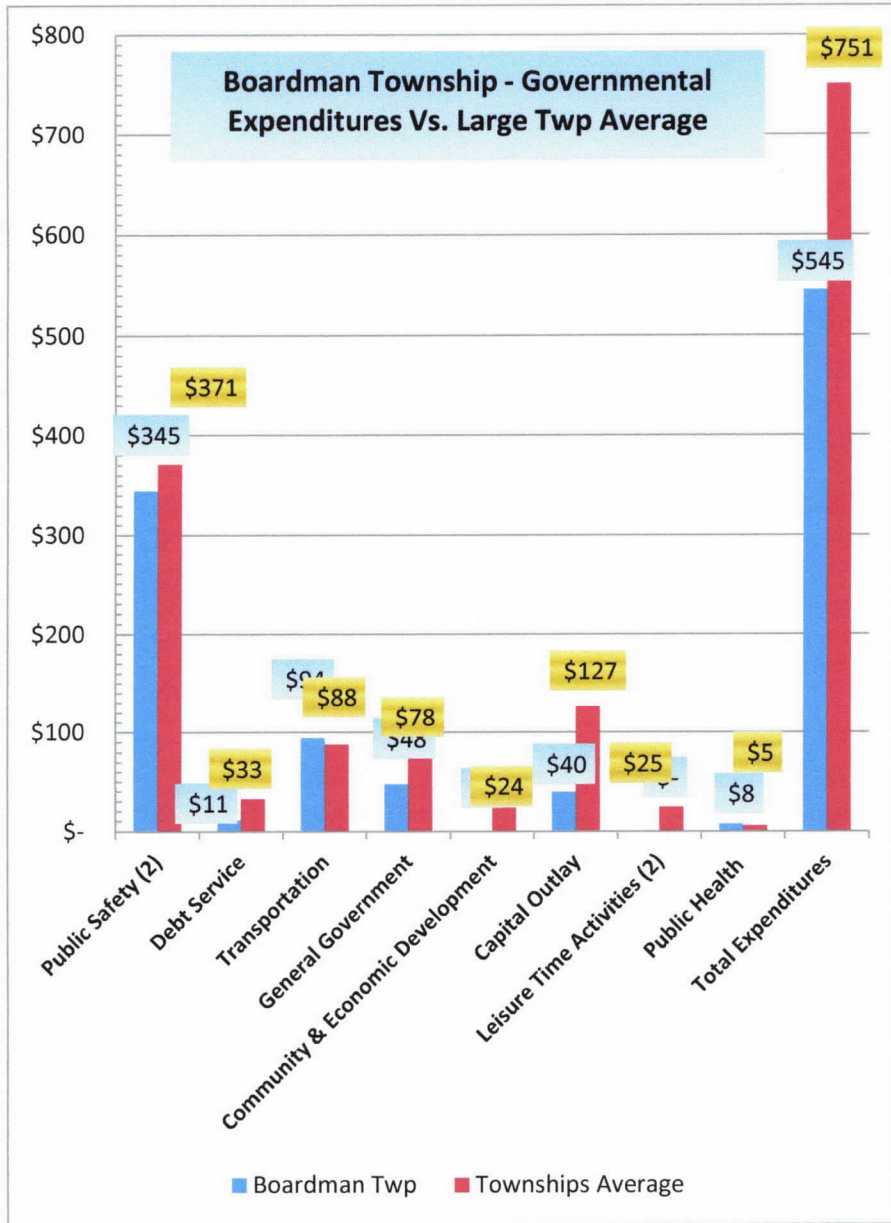
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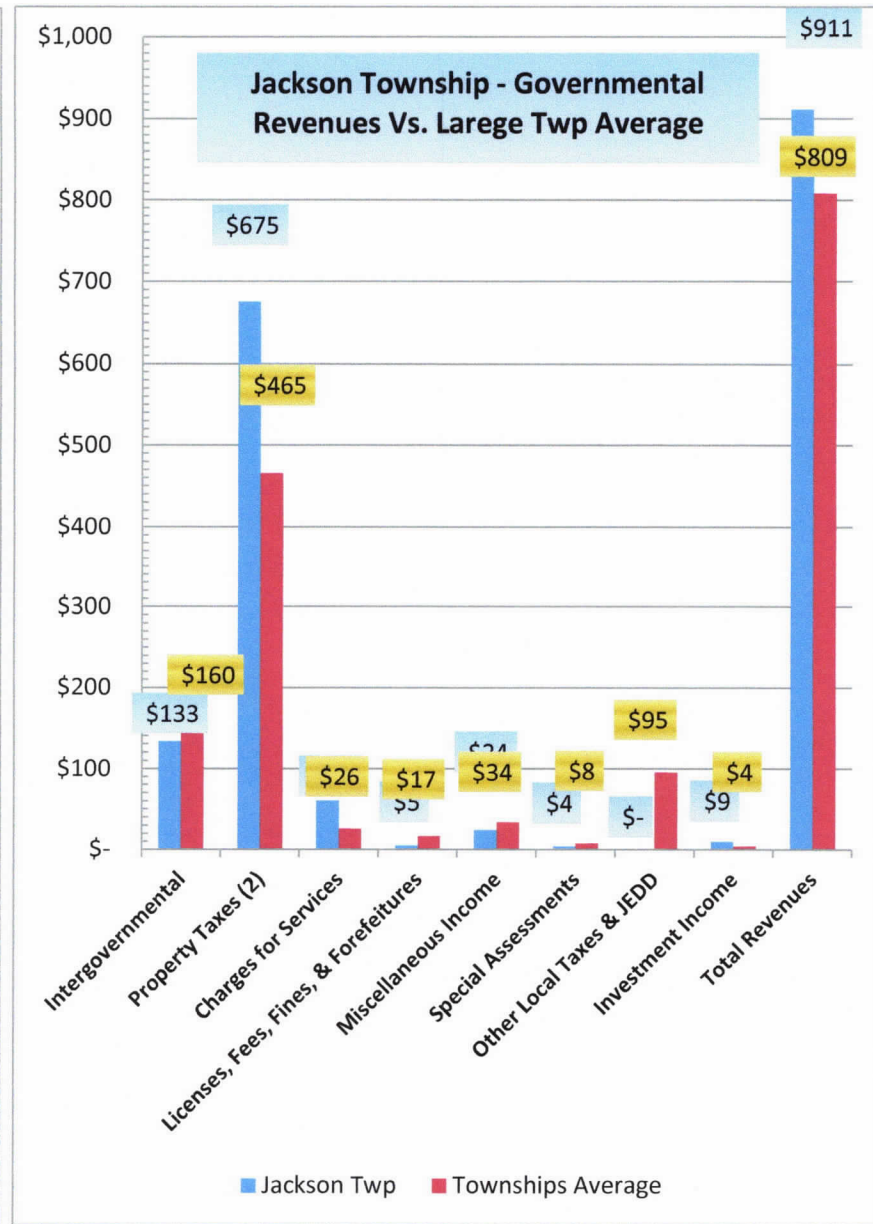
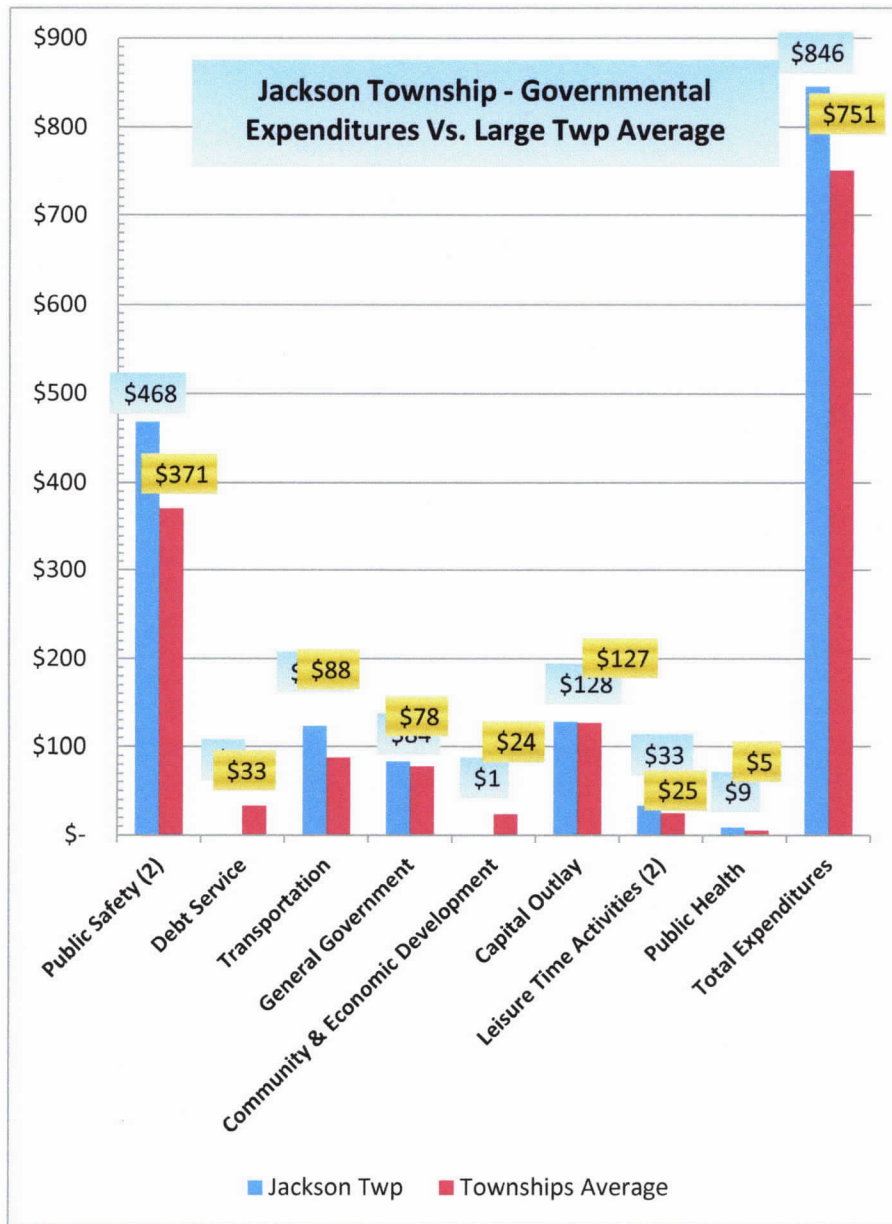
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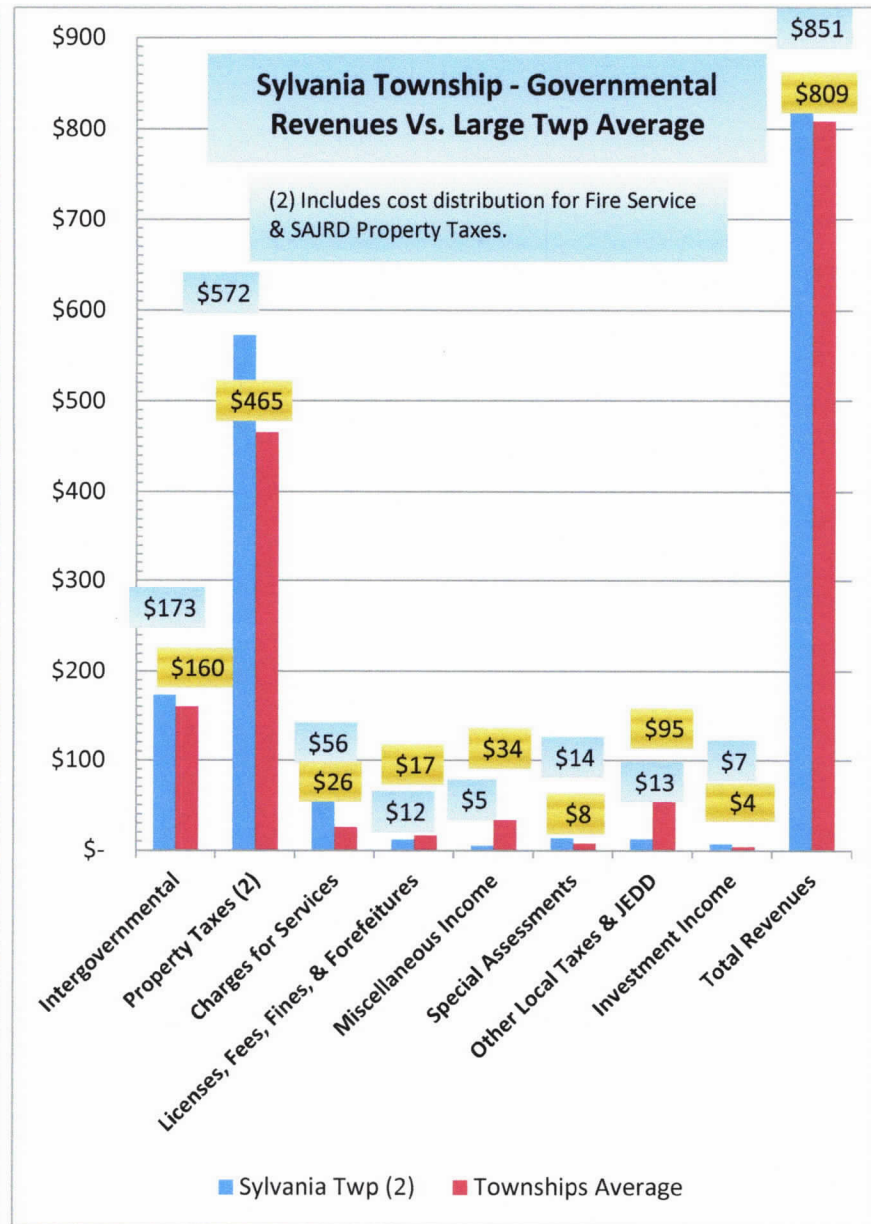
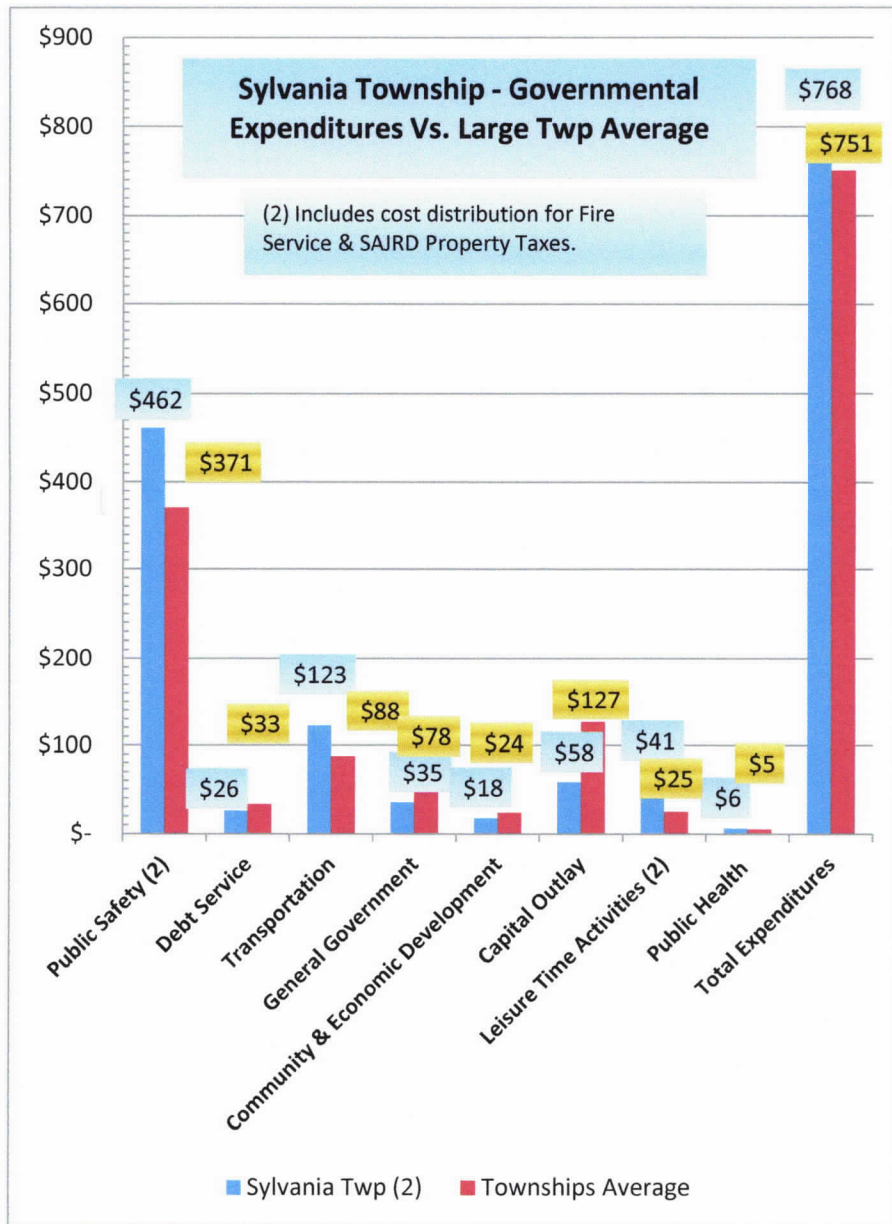
Ohio Larger Townships - 2022 Governmental Funds - Per Capita Analysis



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