

Citizen Auditors of Ohio

Loren Sengstock, Citizen Auditor

2226 Manoa Rd, Akron, OH 43615-2402

Phone: (330) 888-9459

E-mail: citizenauditorohio@yahoo.com Website: <http://www.citizenauditorohio.com>

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Akron Metropolitan Area – 2022 Governmental Funds - Per Capita Analysis

Citizen Auditors of Ohio have prepared this report of the major communities in the Akron Metropolitan Area (AMA) 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 AMA 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 AMA, and to other similar communities within the AMA. Property and income 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 AMA 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

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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.

- **Leisure Time Activities** - (Parks, Recreation Centers, Pools, Fitness Center, Golf Courses, etc.) expenditures.
- **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, the Summit County Fiscal Office (property taxes), 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 Akron Patch (<https://patch.com/ohio/Akron/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 AMA. Our reports are a reliable source by promoting the understanding of the per capita performance of AMA 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 AMA 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 AMA.

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 AMA 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) references that under GAAP basis of accounting, investments are valued at marked to market, which can result in deficit amounts due to interest rate fluctuations in markets which means in layman terms, if the investments were sold on a specific date, they could results is losses.

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

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. Akron Metropolitan Area Average by community graph.

Appendix A - Page 12 – Commercial/Industrial Effective Property Tax Rates vs. Akron Metropolitan Area Average by community graph.

Appendix A - Page 13 – AMA Per Capita Table Ranking Highest to Lowest for Revenues & Expenditures – Uses a table to provide a quick reference guide on one page for ranking from highest to lowest of community Revenues & Expenditures by program.

Appendix ‘B’

Appendix B - Page 1 – **City of Akron** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

Appendix B - Page 2 – **City of Hudson** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared

Appendix B - Page 3 – **City of Twinsburg** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

Appendix B - Page 4 – **City of Green** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

Appendix B - Page 5 – **City of Barberton** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared

Appendix B - Page 6 – **City of Tallmadge** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

Appendix B - Page 7 – **City of New Franklin** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

Appendix B - Page 8 – **City of Cuyahoga Falls** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared

Appendix B - Page 9 – **City of Stow** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared,

Appendix B - Page 10 – **City of Macedonia** governmental revenues and expenditures with totals and averages for all communities in Akron Metropolitan Area are graphically compared.

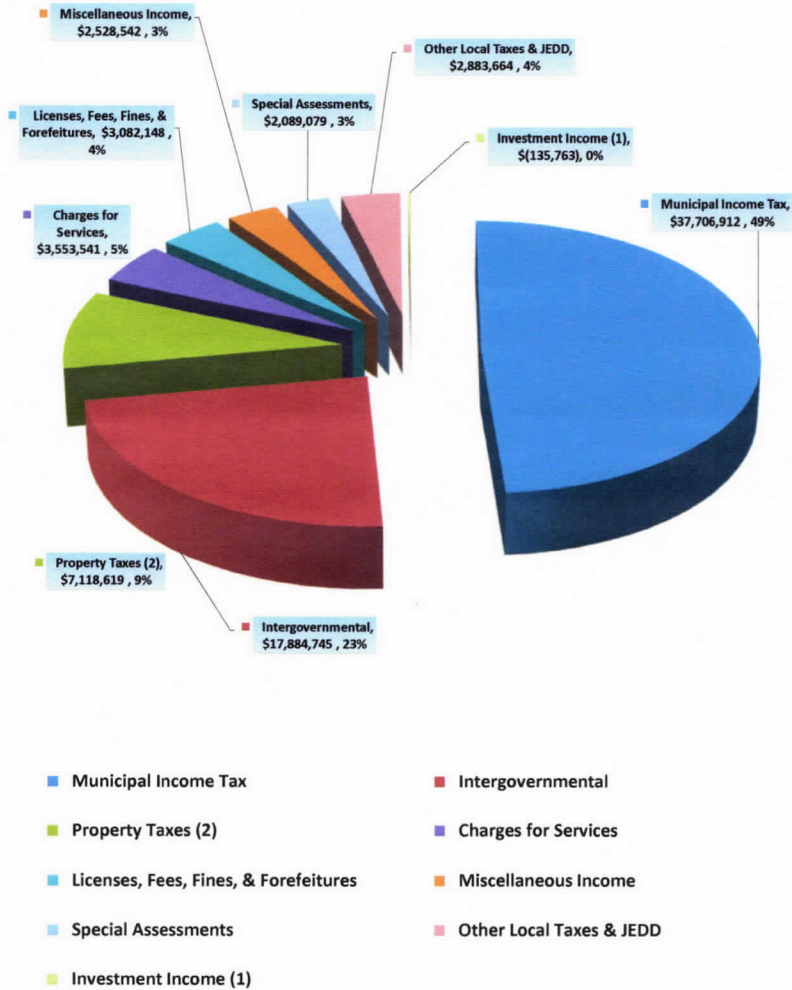
If any reader reviewing this report has any questions, issue(s), corrections, or concerns, please contact Citizen Auditors of Ohio at the contact information contained herein. The data contained in this report was input by Citizen Auditor, Mr. Loren Sengstock. The reports and any opinions contained herein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

Akron Metro Area - Governmental Funds - Per Capita Analysis

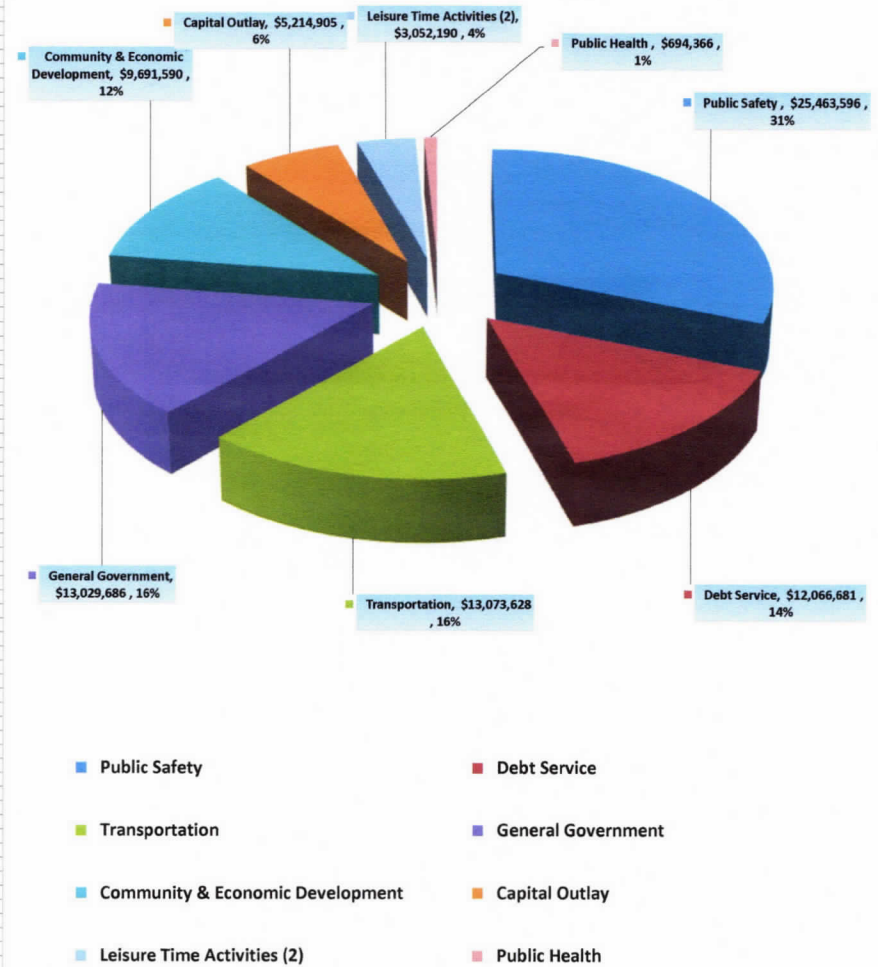
Akron Metro Area - Governmental Funds - Per Capita Analysis															
Fiscal Year 2022 - Audited Annual Reports															
Description	Akron	Cuyahoga Falls (1)	Stow (1)	Barberton (1)	Green (1)	Hudson (1)	Twinsburg (1)	Tallmadge	New Franklin	Macedonia	Metro Area Totals (1)	Metro Area Average (1)	Metro Area Total Average % (1)		
Revenues:															
Municipal Income Tax	\$ 188,171,386	\$ 31,394,242	\$ 22,116,169	\$ 15,441,497	\$ 29,515,251	\$ 30,837,835	\$ 25,533,112	\$ 14,504,283	\$ 4,250,510	\$ 15,304,838	\$ 377,069,123	\$ 37,706,912	49.2%		
Intergovernmental	\$ 114,015,590	\$ 12,179,020	\$ 6,787,271	\$ 15,500,153	\$ 8,726,118	\$ 5,266,276	\$ 4,088,873	\$ 5,322,631	\$ 4,225,401	\$ 2,736,119	\$ 178,847,452	\$ 17,884,745	23.3%		
Property Taxes (2)	\$ 32,566,424	\$ 11,819,567	\$ 8,909,580	\$ 1,458,112	\$ 1,980,676	\$ 3,732,143	\$ 2,349,369	\$ 2,430,977	\$ 3,808,355	\$ 2,130,984	\$ 71,186,187	\$ 7,118,619	9.3%		
Charges for Services	\$ 18,906,320	\$ 2,478,358	\$ 1,400,643	\$ 1,815,133	\$ 1,306,742	\$ 1,654,730	\$ 1,521,017	\$ 2,628,421	\$ 574,977	\$ 3,249,072	\$ 35,535,413	\$ 3,553,541	4.6%		
Licenses, Fees, Fines, & Forfeitures	\$ 21,528,712	\$ 983,316	\$ 4,103,198	\$ 2,101,427	\$ 385,249	\$ 197,098	\$ 705,131	\$ 338,475	\$ 130,727	\$ 348,150	\$ 30,821,483	\$ 3,082,148	4.0%		
Miscellaneous Income	\$ 15,590,288	\$ 2,348,752	\$ 984,285	\$ 1,471,602	\$ 717,698	\$ 301,337	\$ 1,323,921	\$ 564,567	\$ 222,384	\$ 1,850,588	\$ 25,285,422	\$ 2,528,542	3.3%		
Special Assessments	\$ 20,305,641	\$ 72,988	\$ 42,271	\$ 39,377	\$ 127,648	\$ 885	\$ -	\$ 40,279	\$ -	\$ 261,698	\$ 20,890,787	\$ 2,089,079	2.7%		
Other Local Taxes & JEDD	\$ 18,805,535	\$ 4,612,447	\$ 732,579	\$ -	\$ 4,028,585	\$ -	\$ -	\$ -	\$ -	\$ 657,489	\$ 28,836,635	\$ 2,883,664	3.8%		
Investment Income (1)	\$ 3,619,047	\$ (158,642)	\$ (610,242)	\$ (499,906)	\$ (1,047,364)	\$ (2,218,121)	\$ (550,307)	\$ 90,170	\$ 4,807	\$ 12,928	\$ (1,357,630)	\$ (135,763)	-0.2%		
Total Revenues	\$ 433,418,943	\$ 65,730,048	\$ 44,465,754	\$ 37,327,395	\$ 45,740,603	\$ 39,772,183	\$ 34,971,116	\$ 25,919,803	\$ 13,217,161	\$ 26,551,866	\$ 767,114,872	\$ 76,711,487	100.0%		
Expenditures:															
Public Safety	\$ 142,228,517	\$ 24,334,685	\$ 18,547,930	\$ 12,291,098	\$ 12,894,110	\$ 8,959,631	\$ 11,288,546	\$ 9,684,325	\$ 5,484,434	\$ 8,922,685	\$ 254,635,961	\$ 25,463,596	30.9%		
Debt Service	\$ 102,314,739	\$ 1,692,512	\$ 2,232,355	\$ 1,409,453	\$ 5,079,258	\$ 3,141,345	\$ 1,173,610	\$ 1,599,769	\$ 26,250	\$ 1,997,523	\$ 120,666,814	\$ 12,066,681	14.7%		
Transportation	\$ 85,932,627	\$ 4,037,316	\$ 3,451,256	\$ 1,757,914	\$ 14,371,685	\$ 4,489,427	\$ 10,119,726	\$ 2,342,500	\$ 2,490,577	\$ 1,743,247	\$ 130,736,275	\$ 13,073,628	15.9%		
General Government	\$ 74,195,735	\$ 8,889,099	\$ 9,998,484	\$ 6,008,913	\$ 9,612,458	\$ 7,446,915	\$ 3,935,044	\$ 5,008,105	\$ 1,192,504	\$ 4,009,601	\$ 130,296,858	\$ 13,029,686	15.8%		
Community & Economic Development	\$ 82,764,618	\$ 5,022,367	\$ 1,560,661	\$ 1,771,672	\$ 1,151,560	\$ 1,401,028	\$ 1,489,070	\$ 221,287	\$ 140,632	\$ 1,393,001	\$ 96,915,896	\$ 9,691,590	11.8%		
Capital Outlay	\$ -	\$ 11,751,712	\$ 8,649,671	\$ 4,616,782	\$ 2,530,364	\$ 9,758,465	\$ 805,687	\$ 8,759,549	\$ 3,034,546	\$ 2,242,276	\$ 52,149,052	\$ 5,214,905	6.3%		
Leisure Time Activities (2)	\$ 13,117,000	\$ 5,176,380	\$ 2,146,525	\$ 952,968	\$ 2,117,018	\$ 1,907,805	\$ 1,135,627	\$ 2,475,581	\$ 158,706	\$ 1,334,289	\$ 30,521,899	\$ 3,052,190	3.7%		
Public Health	\$ 4,308,004	\$ -	\$ 512,979	\$ -	\$ 474,692	\$ 948,967	\$ 202,685	\$ 129,275	\$ 146,667	\$ 220,387	\$ 6,943,656	\$ 694,366	0.8%		
Total Expenditures	\$ 504,861,240	\$ 60,904,071	\$ 47,099,861	\$ 28,808,800	\$ 48,231,145	\$ 38,053,583	\$ 30,149,995	\$ 30,220,391	\$ 12,674,316	\$ 21,863,009	\$ 822,866,411	\$ 82,286,641	100.0%		
Operating Income (Loss)	\$ (71,442,297)	\$ 4,825,977	\$ (2,634,107)	\$ 8,518,595	\$ (2,490,542)	\$ 1,718,600	\$ 4,821,121	\$ (4,300,588)	\$ 542,845	\$ 4,688,857	\$ (55,751,539)	\$ (5,575,154)			
Other Financing Sources (Transfers)	\$ 83,498,410	\$ (247,950)	\$ 1,898,277	\$ 1,451,926	\$ 43,151	\$ 3,122,793	\$ 356,053	\$ 657,815	\$ -	\$ 580,000	\$ 91,360,475	\$ 9,136,048			
Net Change in Fund Balance	\$ 12,056,113	\$ 4,578,027	\$ (735,830)	\$ 9,970,521	\$ (2,447,391)	\$ 4,841,393	\$ 5,177,174	\$ (3,642,773)	\$ 542,845	\$ 5,268,857	\$ 35,608,936	\$ 3,560,894			
Fund Balance (Deficit) Beginning of Year	\$ 99,014,881	\$ 31,086,282	\$ 28,872,242	\$ 20,570,137	\$ 51,373,521	\$ 29,893,109	\$ 23,455,792	\$ 23,328,684	\$ 6,307,540	\$ 12,441,927	\$ 326,344,115	\$ 32,634,412			
Fund Balance (Deficit) End of Year	\$ 111,070,994	\$ 35,830,470	\$ 28,136,412	\$ 30,540,658	\$ 48,926,130	\$ 34,734,502	\$ 28,632,966	\$ 19,685,911	\$ 6,850,385	\$ 17,710,784	\$ 362,119,212	\$ 36,211,921			
Ending Fund Balance - % of Expenditures (1)	22.0%	58.8%	59.7%	106.0%	101.4%	91.3%	95.0%	65.1%	54.0%	81.0%	44.0%	44.0%			
Akron Metro Area - Populations & Income Tax Rates (As of 12/31/2022)															
											Metro Area Total	Metro Area Average			
Population (2020 Estimates - US Census Bureau)	195,994	49,005	34,714	25,815	25,678	22,179	18,913	17,259	14,101	12,029	415,687				
Income Tax Rates (12/31/2022)	2.50%	2.50%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.50%					
Property Tax Effective Rates (2022 Res/Ag)	74.003830	72.029194	70.529194	67.111726	58.498616	63.689439	60.207602	67.946207	53.736204	59.697641		64.744965			
Property Tax Effective Rates (2022 Comm/Ind)	84.813073	75.503619	74.003619	73.923717	59.673912	80.050013	68.315469	76.900187	64.741393	66.198773		72.412378			
<small>(1) Negative amounts in Investment Earnings/Income result of mark to market on GAAP basis. Investments carried at cost are adjusted to market value on a GAAP basis. This often results during periods of interest rate or market volatility; each community finance department should be contacted for details.</small>															

Akron Metro Area - Governmental Funds - Per Capita Analysis

Akron Metro Area - 2022 Average Governmental Revenues



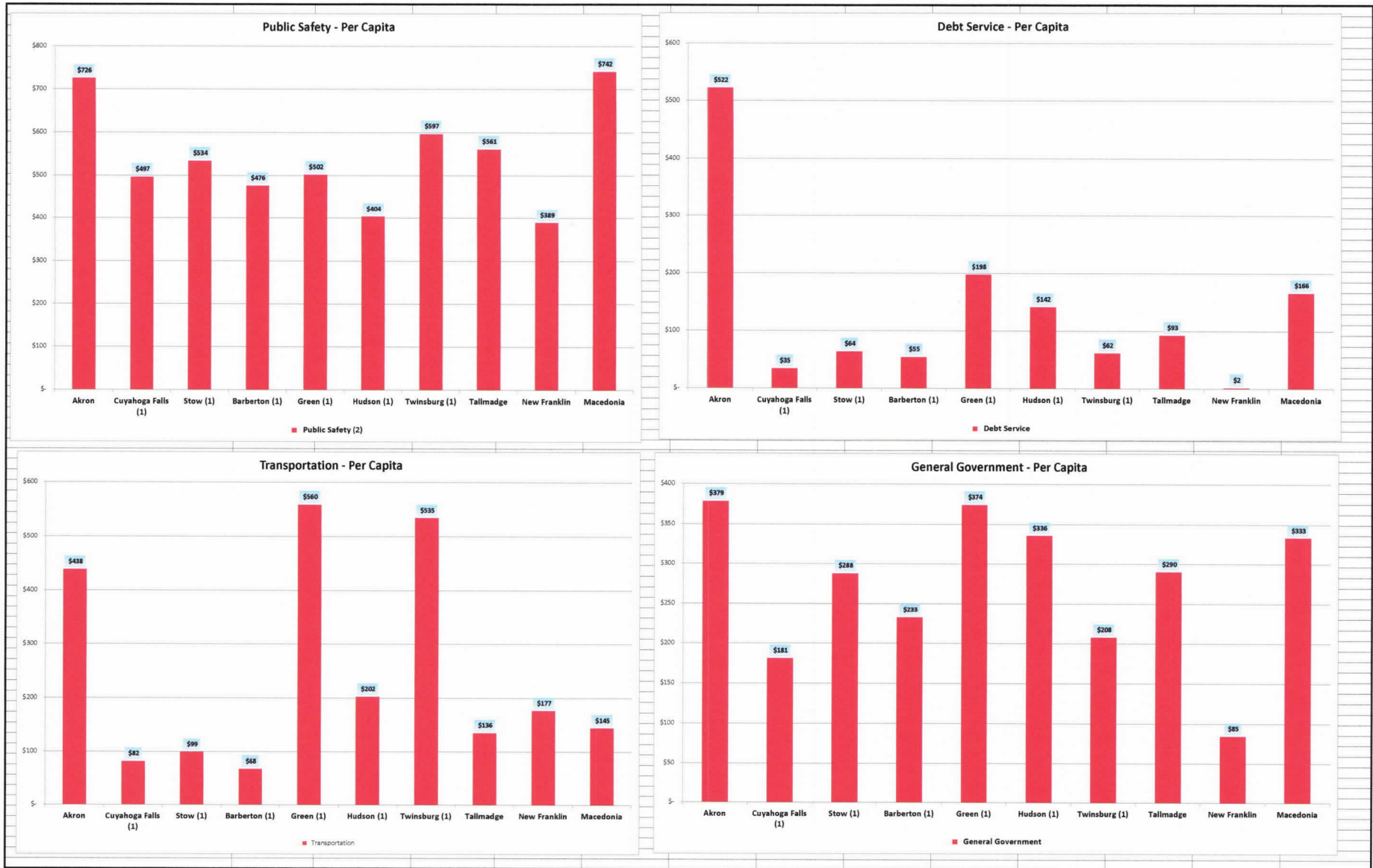
Akron Metro Area - 2022 Average Governmental Program Expenditures



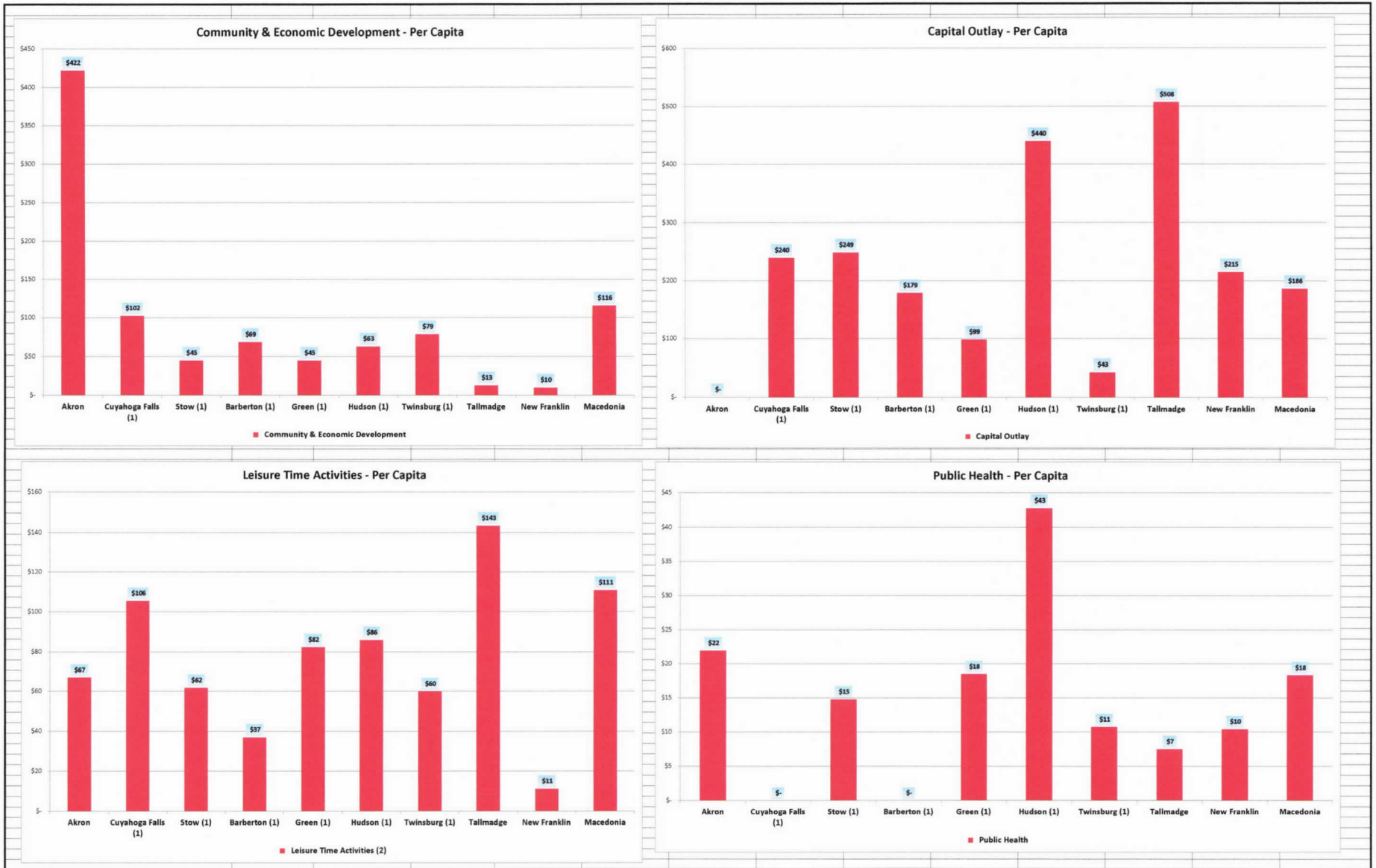
Akron Metro Area - Governmental Funds - Per Capita Analysis

Akron Metro Area - Governmental Funds - Per Capita														
Fiscal Year 2022 - Audited Reports														
Description	Akron	Cuyahoga Falls (1)	Stow (1)	Barberton (1)	Green (1)	Hudson (1)	Twinsburg (1)	Tallmadge	New Franklin	Macedonia	Metro Area Average (1)	Metro Area Average % (1)		
Revenues:														
Municipal Income Tax	\$ 960	\$ 641	\$ 637	\$ 598	\$ 1,149	\$ 1,390	\$ 1,350	\$ 840	\$ 301	\$ 1,272	\$ 907	49.2%		
Intergovernmental	\$ 582	\$ 249	\$ 196	\$ 600	\$ 340	\$ 237	\$ 216	\$ 308	\$ 300	\$ 227	\$ 430	23.3%		
Property Taxes (2)	\$ 166	\$ 241	\$ 257	\$ 56	\$ 77	\$ 168	\$ 124	\$ 141	\$ 270	\$ 177	\$ 171	9.3%		
Charges for Services	\$ 96	\$ 51	\$ 40	\$ 70	\$ 51	\$ 75	\$ 80	\$ 152	\$ 41	\$ 270	\$ 85	4.6%		
Licenses, Fees, Fines, & Forefeitures	\$ 110	\$ 20	\$ 118	\$ 81	\$ 15	\$ 9	\$ 37	\$ 20	\$ 9	\$ 29	\$ 74	4.0%		
Miscellaneous Income	\$ 79	\$ 48	\$ 28	\$ 57	\$ 28	\$ 14	\$ 70	\$ 33	\$ 16	\$ 154	\$ 61	3.3%		
Special Assessments	\$ 104	\$ 1	\$ 1	\$ 2	\$ 5	\$ 0	\$ -	\$ 2	\$ -	\$ 22	\$ 50	2.7%		
Other Local Taxes & JEDD	\$ 96	\$ 94	\$ 21	\$ -	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ 55	\$ 69	3.8%		
Investment Income (1)	\$ 18	\$ (3)	\$ (18)	\$ (19)	\$ (41)	\$ (100)	\$ (29)	\$ 5	\$ 0	\$ 1	\$ (3)	-0.2%		
Total Revenues	\$ 2,211	\$ 1,341	\$ 1,281	\$ 1,446	\$ 1,781	\$ 1,793	\$ 1,849	\$ 1,502	\$ 937	\$ 2,207	\$ 1,845	100.0%		
Expenditures:														
Public Safety (2)	\$ 726	\$ 497	\$ 534	\$ 476	\$ 502	\$ 404	\$ 597	\$ 561	\$ 389	\$ 742	\$ 613	30.9%		
Debt Service	\$ 522	\$ 35	\$ 64	\$ 55	\$ 198	\$ 142	\$ 62	\$ 93	\$ 2	\$ 166	\$ 290	14.7%		
Transportation	\$ 438	\$ 82	\$ 99	\$ 68	\$ 560	\$ 202	\$ 535	\$ 136	\$ 177	\$ 145	\$ 315	15.9%		
General Government	\$ 379	\$ 181	\$ 288	\$ 233	\$ 374	\$ 336	\$ 208	\$ 290	\$ 85	\$ 333	\$ 313	15.8%		
Community & Economic Development	\$ 422	\$ 102	\$ 45	\$ 69	\$ 45	\$ 63	\$ 79	\$ 13	\$ 10	\$ 116	\$ 233	11.8%		
Capital Outlay	\$ -	\$ 240	\$ 249	\$ 179	\$ 99	\$ 440	\$ 43	\$ 508	\$ 215	\$ 186	\$ 125	6.3%		
Leisure Time Activities (2)	\$ 67	\$ 106	\$ 62	\$ 37	\$ 82	\$ 86	\$ 60	\$ 143	\$ 11	\$ 111	\$ 73	3.7%		
Public Health	\$ 22	\$ -	\$ 15	\$ -	\$ 18	\$ 43	\$ 11	\$ 7	\$ 10	\$ 18	\$ 17	0.8%		
Total Expenditures	\$ 2,576	\$ 1,243	\$ 1,357	\$ 1,116	\$ 1,878	\$ 1,716	\$ 1,594	\$ 1,751	\$ 899	\$ 1,818	\$ 1,980	100.0%		
Operating Income (Loss)	\$ (365)	\$ 98	\$ (76)	\$ 330	\$ (97)	\$ 77	\$ 255	\$ (249)	\$ 38	\$ 390	\$ (134)			
Other Financing Sources (Transfers)	\$ 426	\$ (5)	\$ 55	\$ 56	\$ 2	\$ 141	\$ 19	\$ 38	\$ -	\$ 48	\$ 220			
Net Change in Fund Balance	\$ 62	\$ 93	\$ (21)	\$ 386	\$ (95)	\$ 218	\$ 274	\$ (211)	\$ 38	\$ 438	\$ 86			
Fund Balance (Deficit) Beginning of Year	\$ 505	\$ 634	\$ 832	\$ 797	\$ 2,001	\$ 1,348	\$ 1,240	\$ 1,352	\$ 447	\$ 1,034	\$ 785			
Fund Balance (Deficit) End of Year	\$ 567	\$ 728	\$ 811	\$ 1,183	\$ 1,905	\$ 1,566	\$ 1,514	\$ 1,141	\$ 486	\$ 1,472	\$ 871			
Ending Fund Balance - % of Expenditures (1)	22.0%	58.6%	59.7%	106.0%	101.4%	91.3%	95.0%	65.1%	54.0%	81.0%	44.0%			
Akron Metro Area - Populations & Income Tax Rates (As of 12/31/2022)														
Population [2020 Estimates - US Census Bureau]	195,994	49,005	34,714	25,815	25,678	22,179	18,913	17,259	14,101	12,029	Metro Area Total 415,687	Metro Area Average		
Income Tax Rates (12/31/2022)	2.50%	2.50%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.50%				
Property Tax Effective Rates [2022 Res/Ag]	74.003830	72.029194	70.529194	67.111726	58.498616	63.689439	60.207602	67.946207	53.736204	59.697641		64.744965		
AMA Average-Res/Ag	64.744965	64.744965	64.744965	64.744965	64.744965	64.744965	64.744965	64.744965	64.744965	64.744965				
Property Tax Effective Rates [2022 Comm/Ind]	84.813073	75.503619	74.003619	73.923717	59.673912	80.050013	68.315469	76.900187	64.741393	66.198773		72.412378		
AMA Average-Comm/Ind	72.412378	72.412378	72.412378	72.412378	72.412378	72.412378	72.412378	72.412378	72.412378	72.412378				
(1) Negative amounts in Investment Earnings/Income result of mark to market on GAAP basis. Investments carried at cost are adjusted to market value on a GAAP basis. This often results during periods of interest rate or market volatility; each community finance department should be contacted for details.														

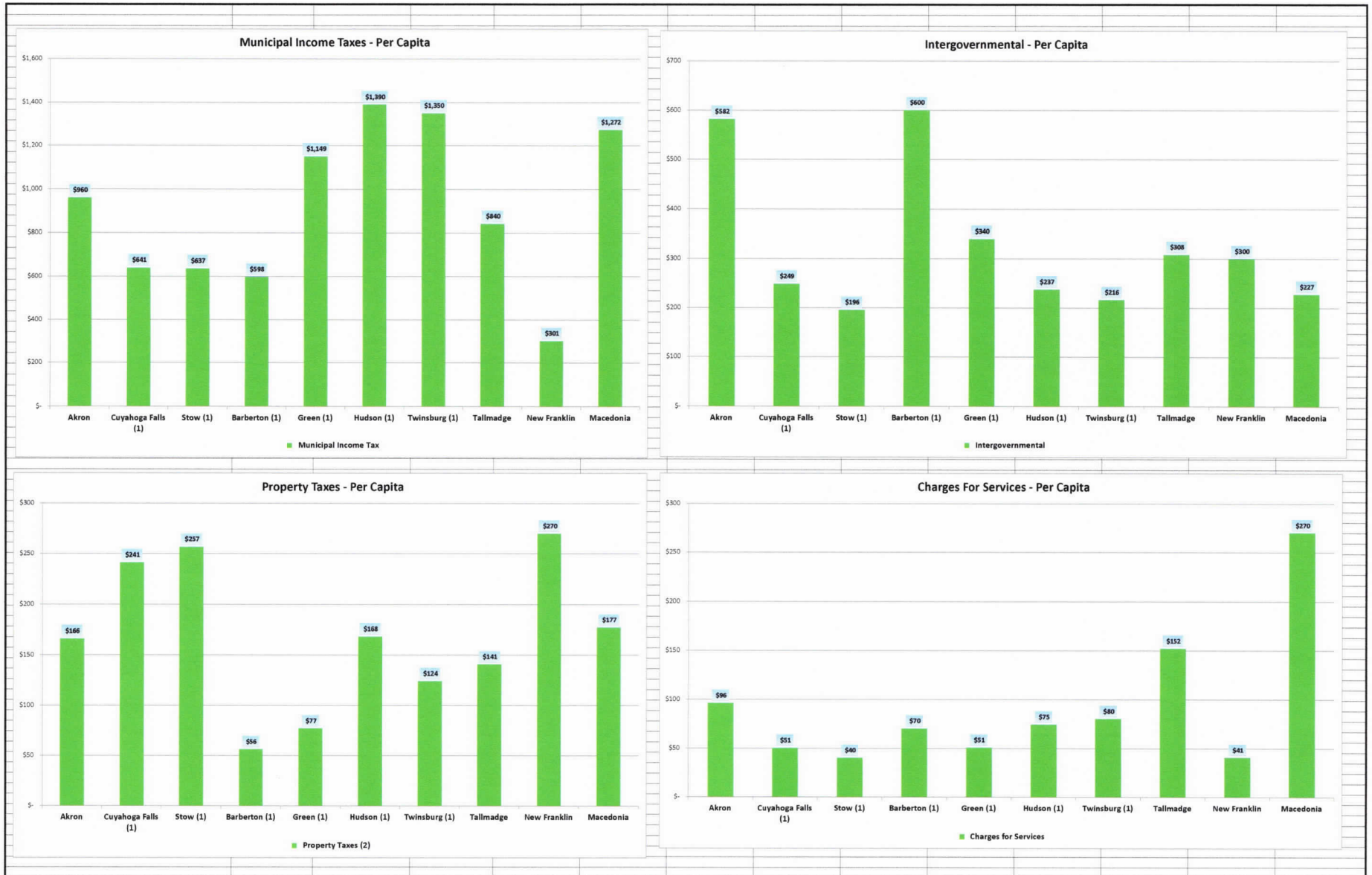
Akron Metro Area - Governmental Funds - Per Capita Analysis



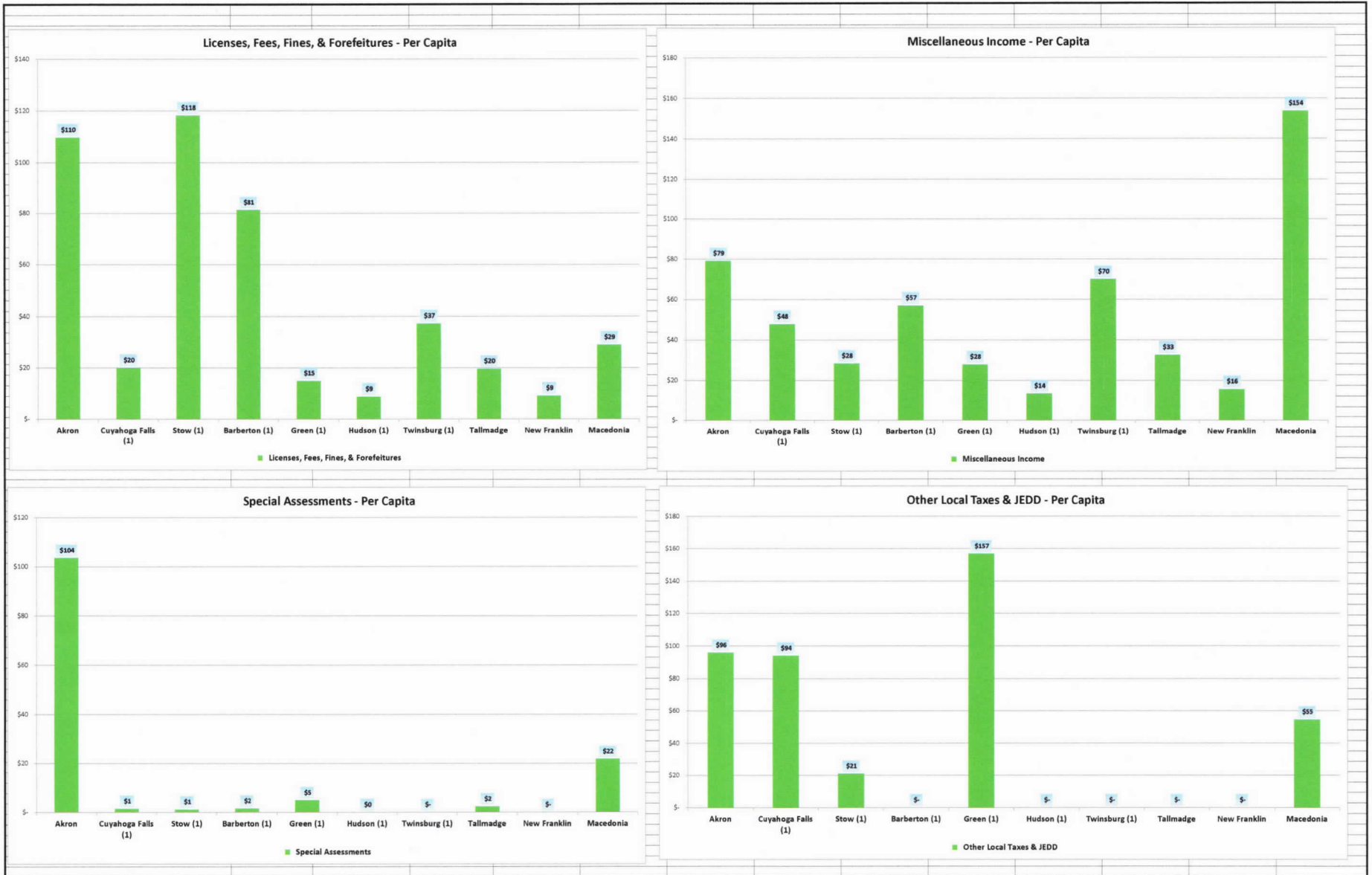
Akron Metro Area - Governmental Funds - Per Capita Analysis



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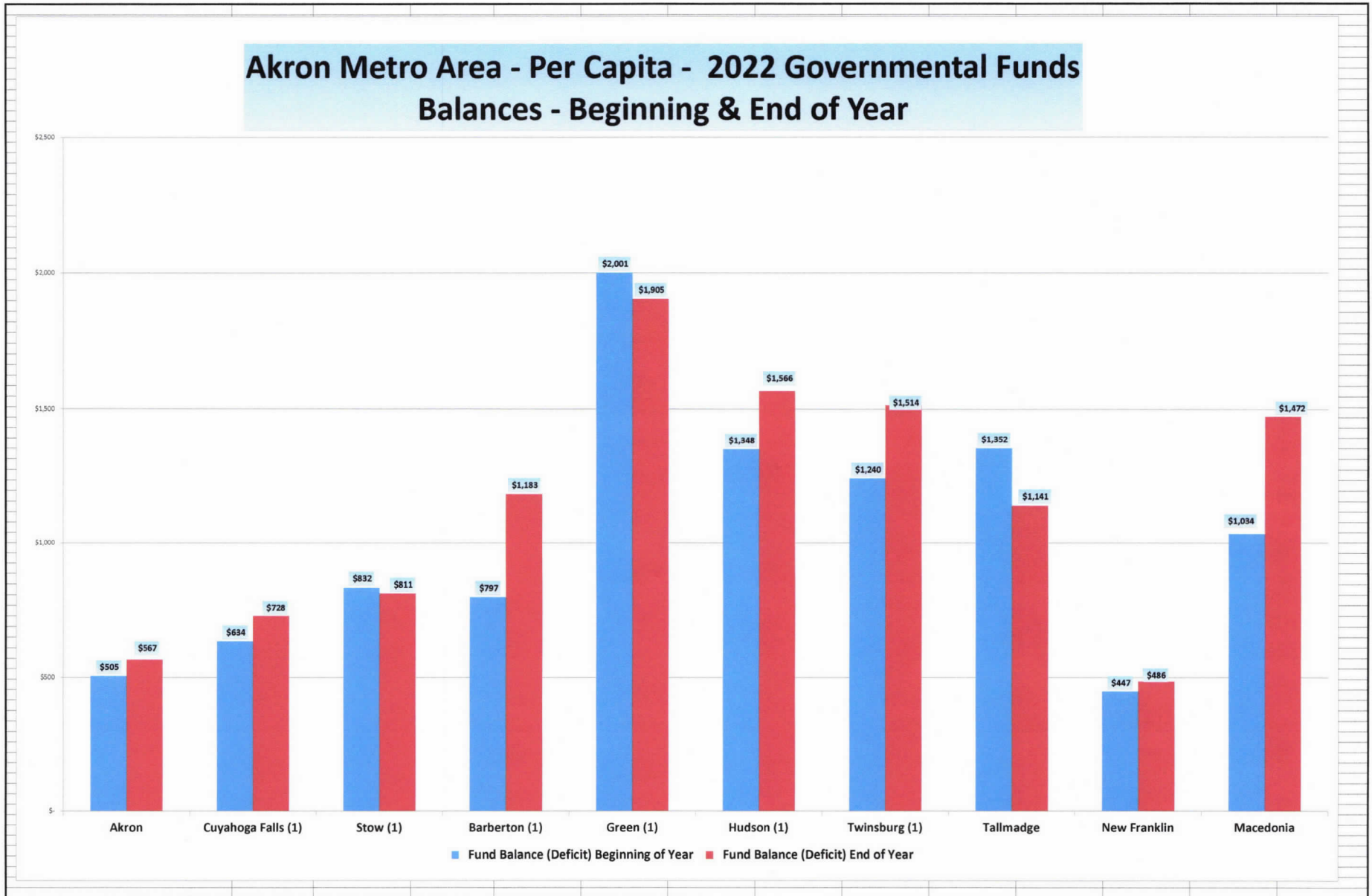
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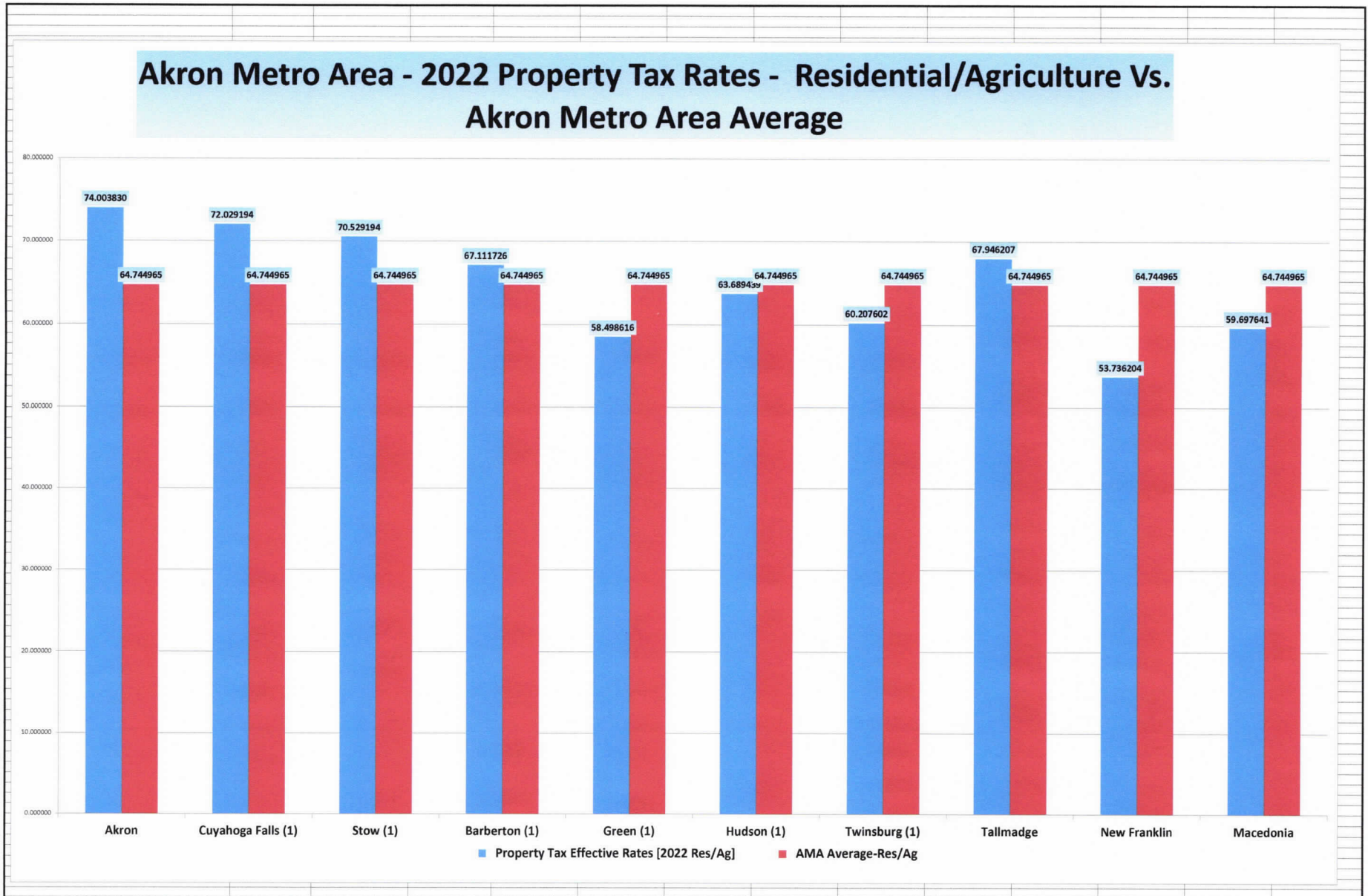
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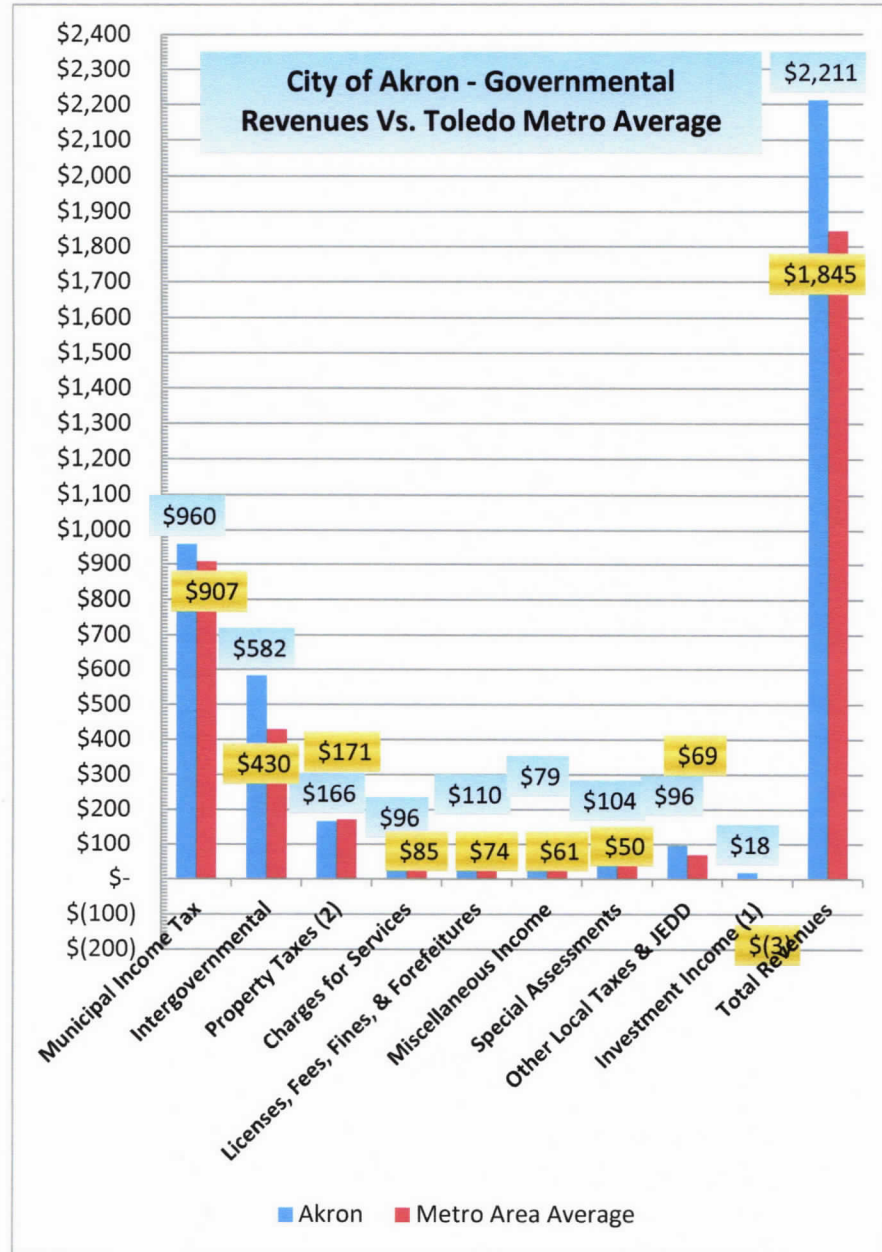
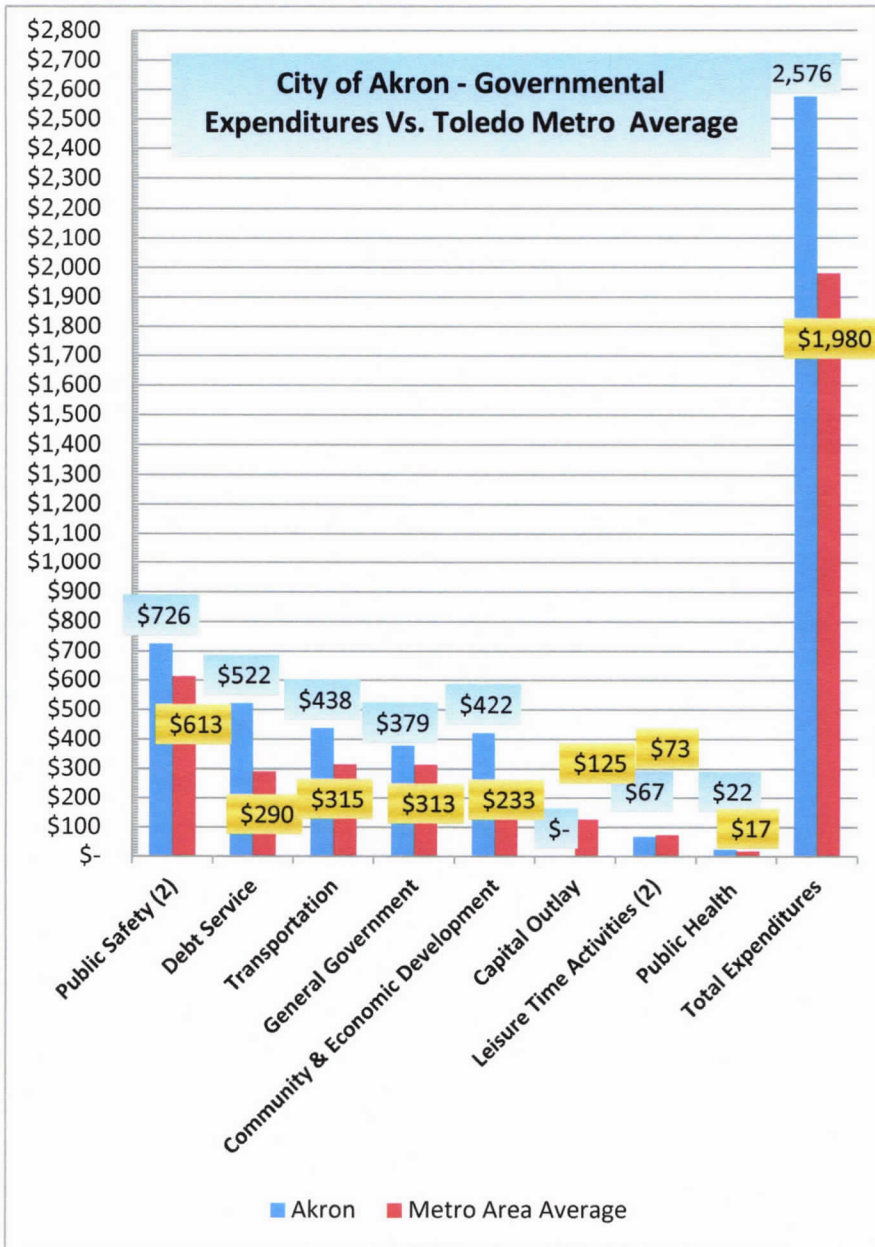
Data Source: Ohio State Auditor website and US Census Data
 (1) Calculated Fields

Akron Metro Area - Governmental Funds - Per Capita Analysis

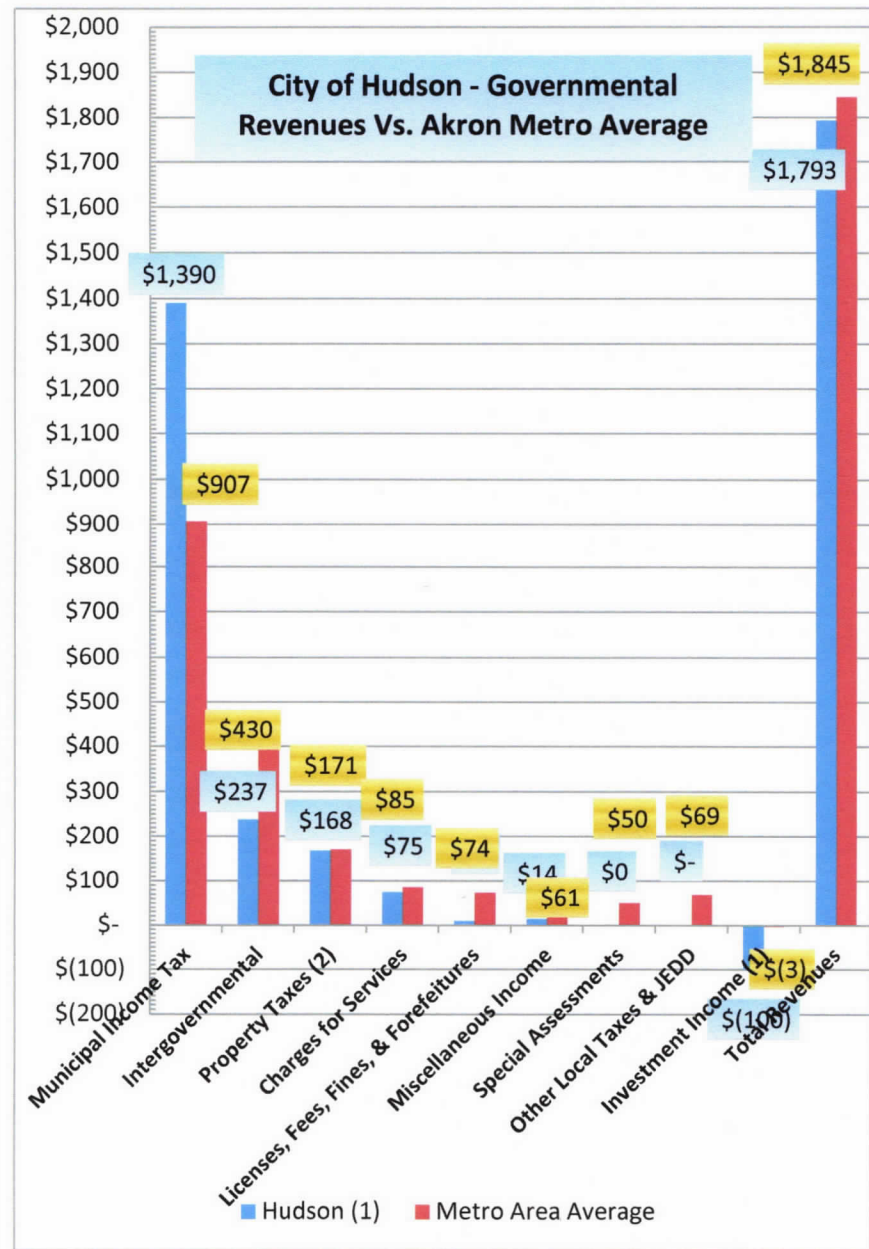
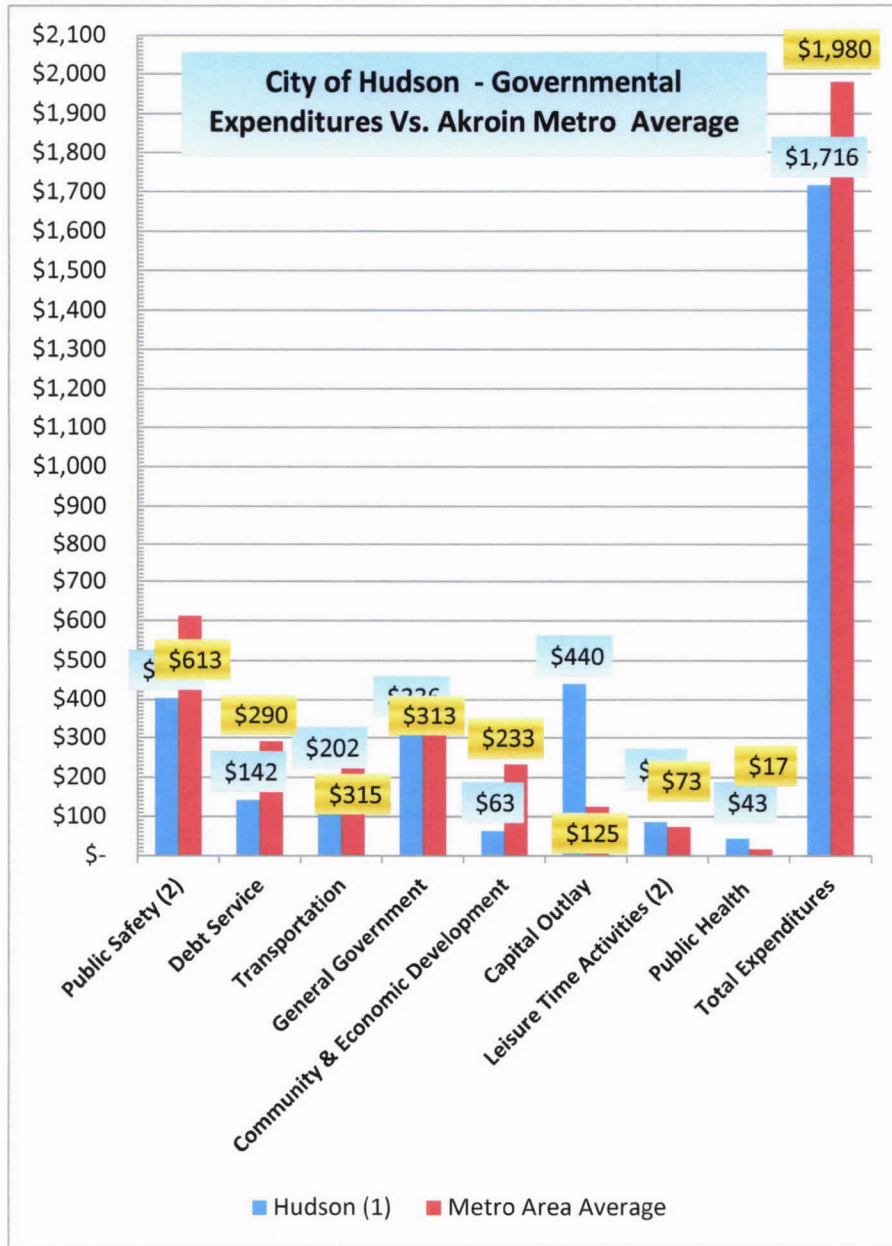
Akron Metropolitan Area - Per Capita Revenue & Expenditures										
Ranking of Highest to Lowest Analysis										
Revenue:	Community Ranking - Highest to Lowest (Per Capita)									
Municipal Income Tax	HUDSON	TWINSBURG	MACEDONIA	GREEN	AKRON	TALLMADGE	CUYAHOGA FALLS	STOW	BARBERTON	NEW FRANKLIN
	\$ 1,390	\$ 1,350	\$ 1,272	\$ 1,149	\$ 960	\$ 840	\$ 641	\$ 637	\$ 598	\$ 301
Intergovernmental	BARBERTON	AKRON	GREEN	TALLMADGE	NEW FRANKLIN	CUYAHOGA FALLS	HUDSON	MACEDONIA	TWINSBURG	STOW
	\$ 600	\$ 582	\$ 340	\$ 308	\$ 300	\$ 249	\$ 237	\$ 227	\$ 216	\$ 196
Property Taxes	NEW FRANKLIN	STOW	CUYAHOGA FALLS	MACEDONIA	HUDSON	AKRON	TALLMADGE	TWINSBURG	GREEN	BARBERTON
	\$ 270	\$ 257	\$ 241	\$ 177	\$ 168	\$ 166	\$ 141	\$ 124	\$ 77	\$ 56
Charges for Services	MACEDONIA	TALLMADGE	AKRON	TWINSBURG	HUDSON	BARBERTON	GREEN	CUYAHOGA FALLS	NEW FRANKLIN	STOW
	\$ 270	\$ 152	\$ 96	\$ 80	\$ 75	\$ 70	\$ 51	\$ 51	\$ 41	\$ 40
Licenses, Fees, Fines, & Forfeitures	STOW	AKRON	BARBERTON	TWINSBURG	MACEDONIA	TALLMADGE	GREEN	NEW FRANKLIN	HUDSON	CUYAHOGA FALLS
	\$ 118	\$ 110	\$ 81	\$ 37	\$ 29	\$ 20	\$ 15	\$ 9	\$ 9	\$ 1
Miscellaneous Income	MACEDONIA	AKRON	TWINSBURG	BARBERTON	CUYAHOGA FALLS	TALLMADGE	STOW	GREEN	NEW FRANKLIN	HUDSON
	\$ 154	\$ 79	\$ 70	\$ 57	\$ 48	\$ 33	\$ 28	\$ 28	\$ 16	\$ 14
Special Assessments	AKRON	CUYAHOGA FALLS	MACEDONIA	GREEN	TALLMADGE	BARBERTON	STOW	HUDSON	NEW FRANKLIN	TWINSBURG
	\$ 104	\$ 53	\$ 22	\$ 5	\$ 2	\$ 2	\$ 1	\$ 0	\$ -	\$ -
Other Local Taxes & JEDD	GREEN	AKRON	CUYAHOGA FALLS	MACEDONIA	STOW	TALLMADGE	HUDSON	NEW FRANKLIN	BARBERTON	TWINSBURG
	\$ 157	\$ 96	\$ 94	\$ 50	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	AKRON	TALLMADGE	MACEDONIA	NEW FRANKLIN	CUYAHOGA FALLS	STOW	BARBERTON	TWINSBURG	GREEN	HUDSON
	\$ 18	\$ 5	\$ 1	\$ 0	\$ (3)	\$ (18)	\$ (19)	\$ (29)	\$ (41)	\$ (100)
Total Revenues	AKRON	MACEDONIA	TWINSBURG	HUDSON	GREEN	TALLMADGE	BARBERTON	CUYAHOGA FALLS	STOW	NEW FRANKLIN
	\$ 2,211	\$ 2,207	\$ 1,849	\$ 1,793	\$ 1,781	\$ 1,502	\$ 1,446	\$ 1,341	\$ 1,281	\$ 937
Expenditures:	Community Ranking - Highest to Lowest (Per Capita)									
Public Safety	MACEDONIA	AKRON	TWINSBURG	TALLMADGE	STOW	GREEN	CUYAHOGA FALLS	BARBERTON	HUDSON	NEW FRANKLIN
	\$ 742	\$ 726	\$ 597	\$ 561	\$ 534	\$ 502	\$ 497	\$ 476	\$ 404	\$ 389
Debt Service	AKRON	GREEN	MACEDONIA	HUDSON	TALLMADGE	STOW	TWINSBURG	BARBERTON	CUYAHOGA FALLS	NEW FRANKLIN
	\$ 522	\$ 198	\$ 166	\$ 142	\$ 93	\$ 64	\$ 62	\$ 55	\$ 35	\$ 2
Transportation	GREEN	TWINSBURG	AKRON	HUDSON	NEW FRANKLIN	MACEDONIA	TALLMADGE	STOW	CUYAHOGA FALLS	BARBERTON
	\$ 560	\$ 535	\$ 438	\$ 202	\$ 177	\$ 145	\$ 136	\$ 99	\$ 82	\$ 68
General Government	AKRON	GREEN	HUDSON	MACEDONIA	TALLMADGE	STOW	BARBERTON	TWINSBURG	CUYAHOGA FALLS	NEW FRANKLIN
	\$ 379	\$ 374	\$ 336	\$ 333	\$ 290	\$ 288	\$ 233	\$ 208	\$ 181	\$ 85
Community & Economic Development	AKRON	MACEDONIA	CUYAHOGA FALLS	TWINSBURG	BARBERTON	HUDSON	STOW	GREEN	TALLMADGE	NEW FRANKLIN
	\$ 422	\$ 116	\$ 102	\$ 79	\$ 69	\$ 63	\$ 45	\$ 45	\$ 13	\$ 10
Capital Outlay	TALLMADGE	HUDSON	STOW	CUYAHOGA FALLS	NEW FRANKLIN	MACEDONIA	BARBERTON	GREEN	TWINSBURG	AKRON
	\$ 508	\$ 440	\$ 249	\$ 240	\$ 215	\$ 186	\$ 179	\$ 99	\$ 43	\$ -
Leisure Time Activities	TALLMADGE	MACEDONIA	CUYAHOGA FALLS	HUDSON	GREEN	AKRON	STOW	TWINSBURG	BARBERTON	NEW FRANKLIN
	\$ 143	\$ 111	\$ 106	\$ 86	\$ 82	\$ 67	\$ 62	\$ 60	\$ 37	\$ 11
Public Health	HUDSON	AKRON	GREEN	MACEDONIA	STOW	TWINSBURG	NEW FRANKLIN	TALLMADGE	CUYAHOGA FALLS	BARBERTON
	\$ 43	\$ 22	\$ 18	\$ 18	\$ 15	\$ 11	\$ 10	\$ 7	\$ -	\$ -
Total Expenditures	AKRON	GREEN	MACEDONIA	TALLMADGE	HUDSON	TWINSBURG	CUYAHOGA FALLS	STOW	NEW FRANKLIN	BARBERTON
	\$ 2,576	\$ 1,878	\$ 1,818	\$ 1,751	\$ 1,716	\$ 1,594	\$ 1,243	\$ 1,116	\$ 899	\$ 445

Data Source: Citizen Auditor 2021 Per Capita Analysis Ohio State Auditor website Annual Reports-user calculated by division of population

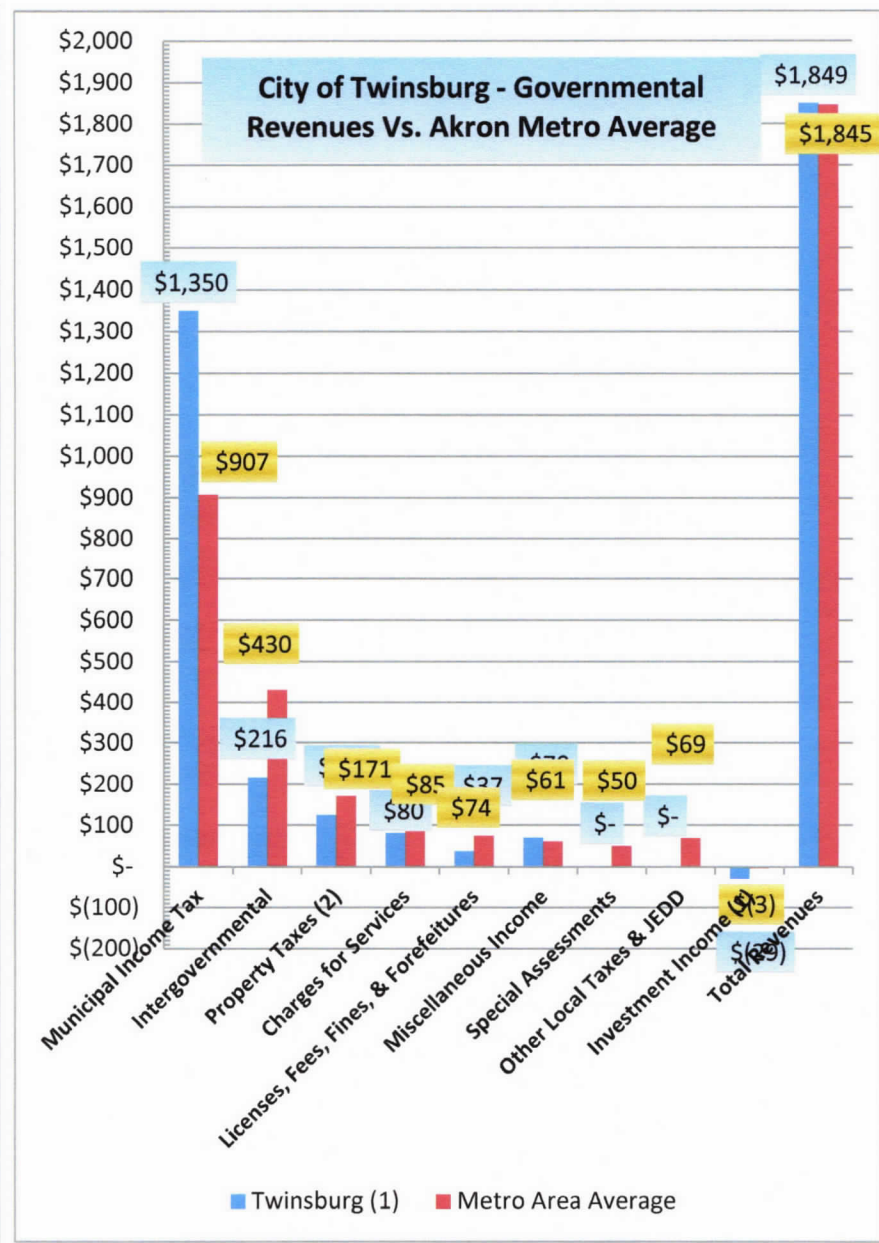
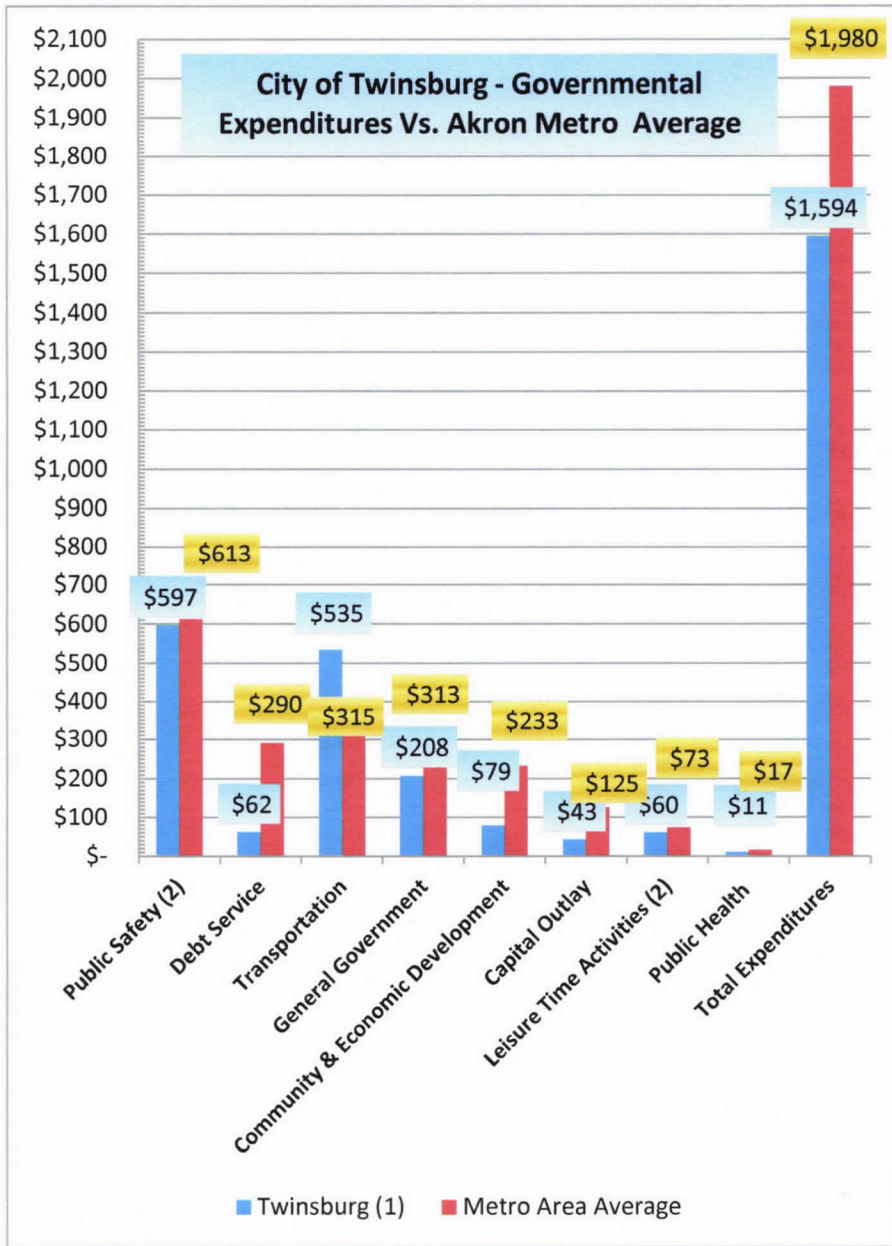
Toledo Metro Area - 2022 Governmental Funds - Per Capita Analysis



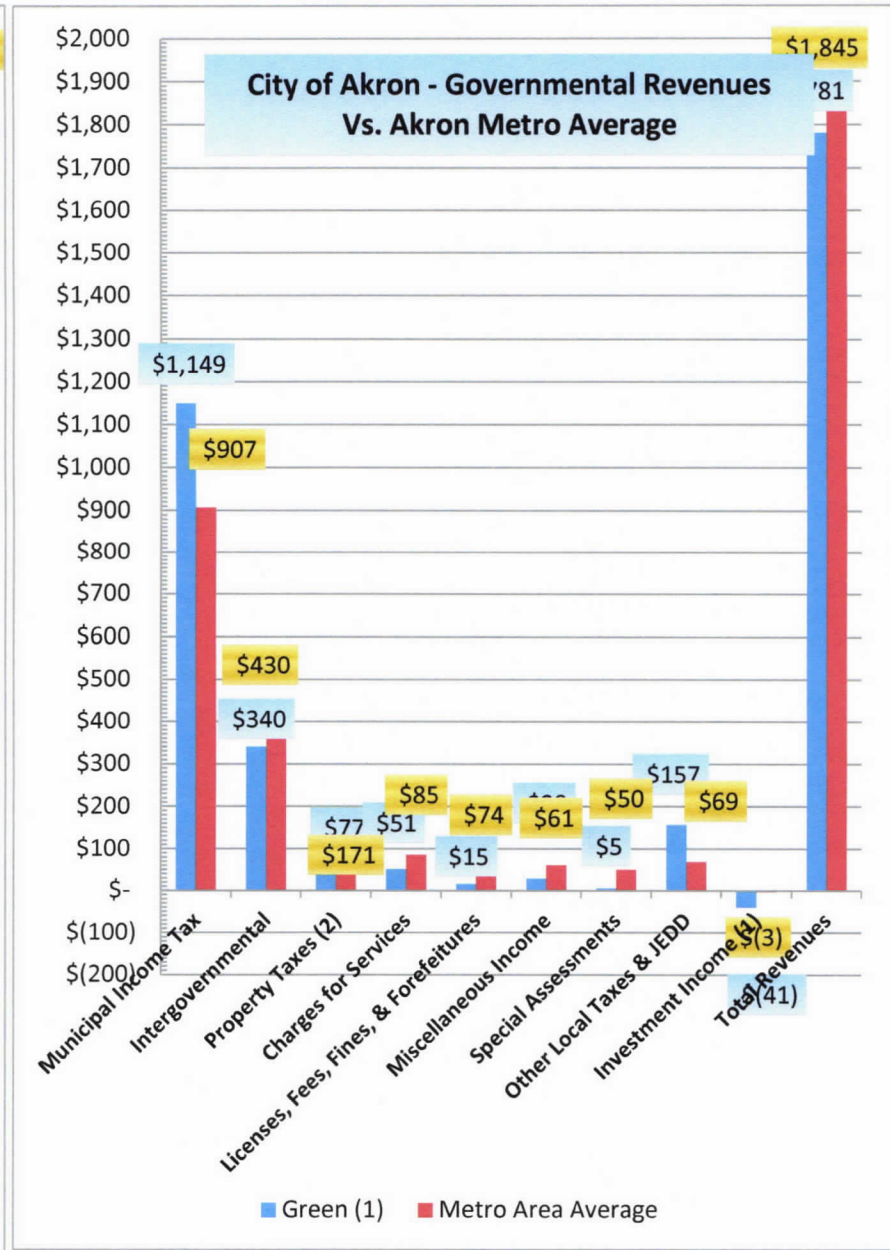
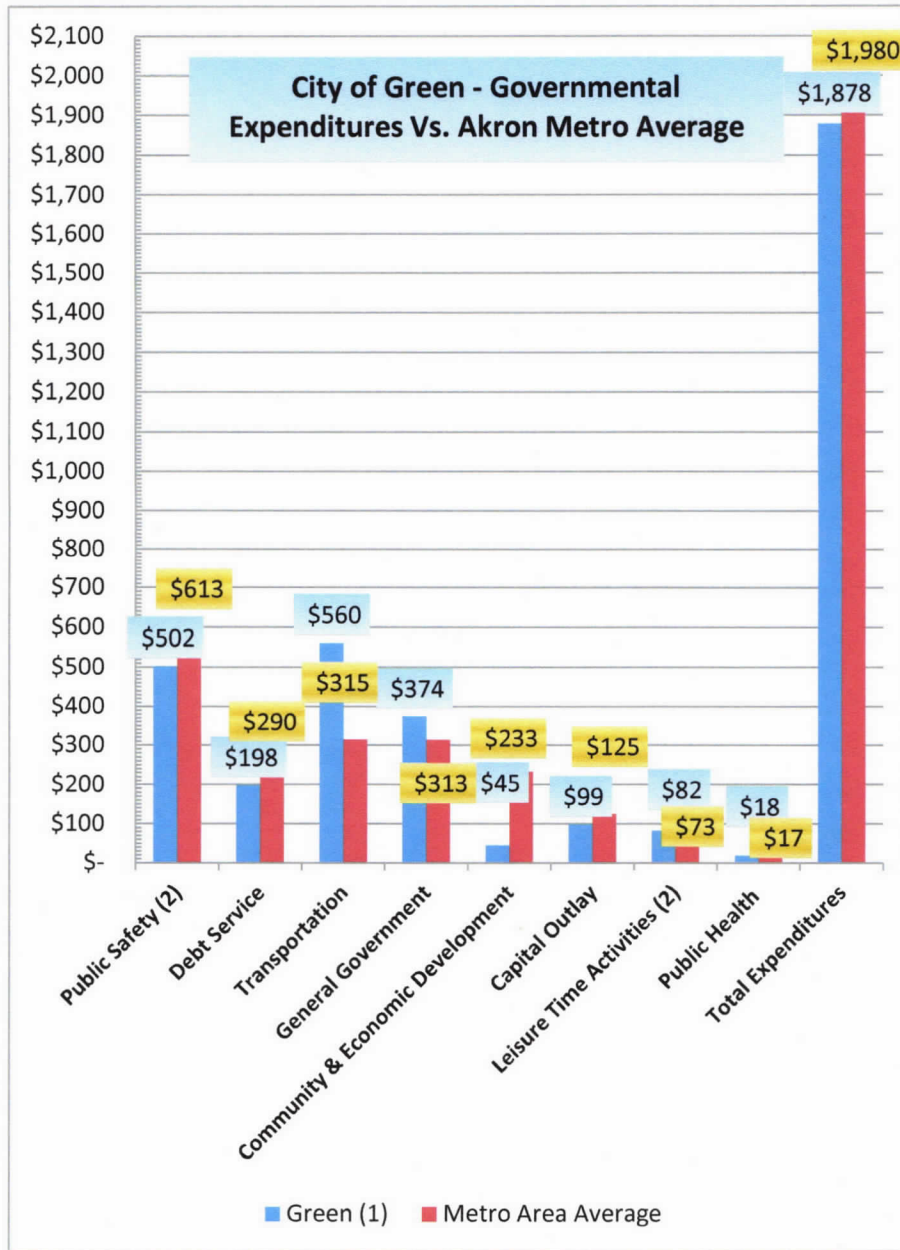
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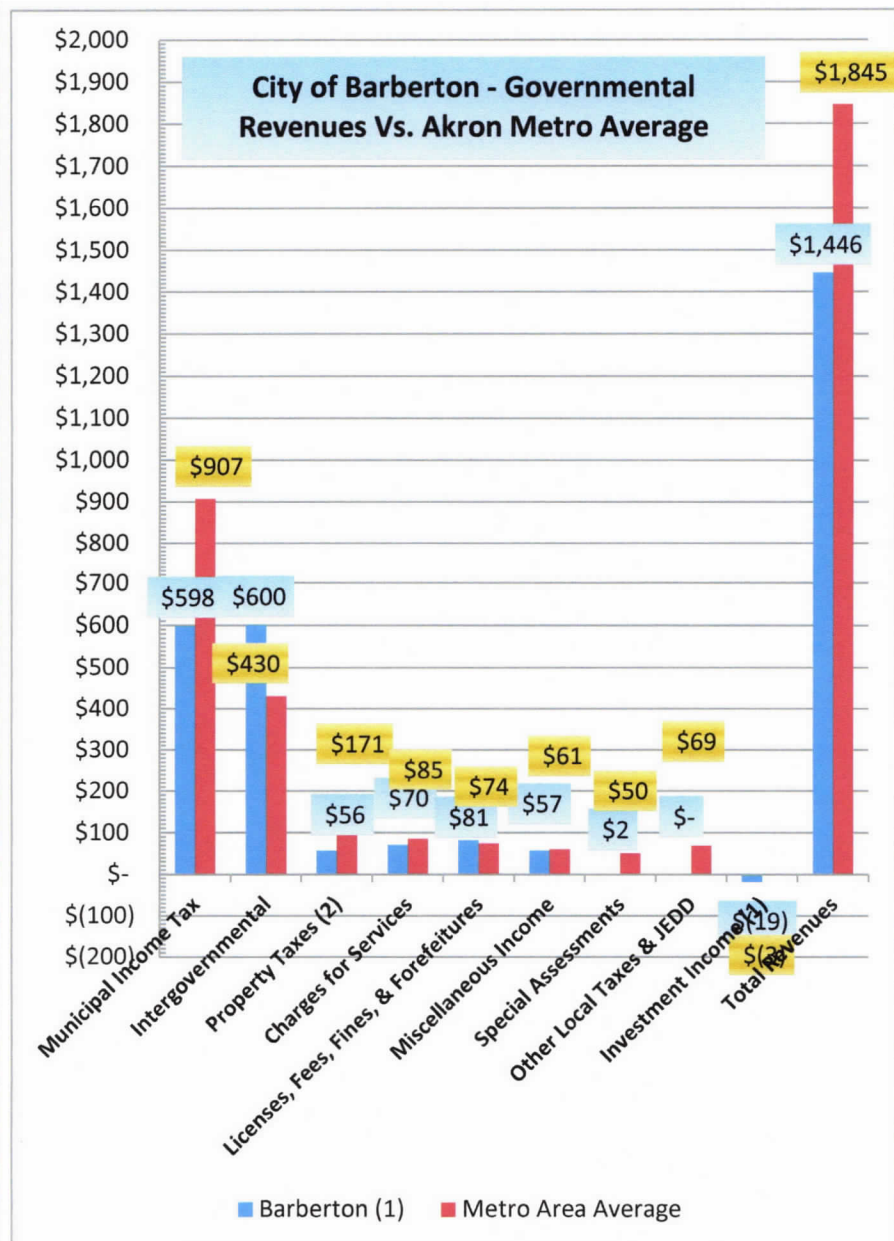
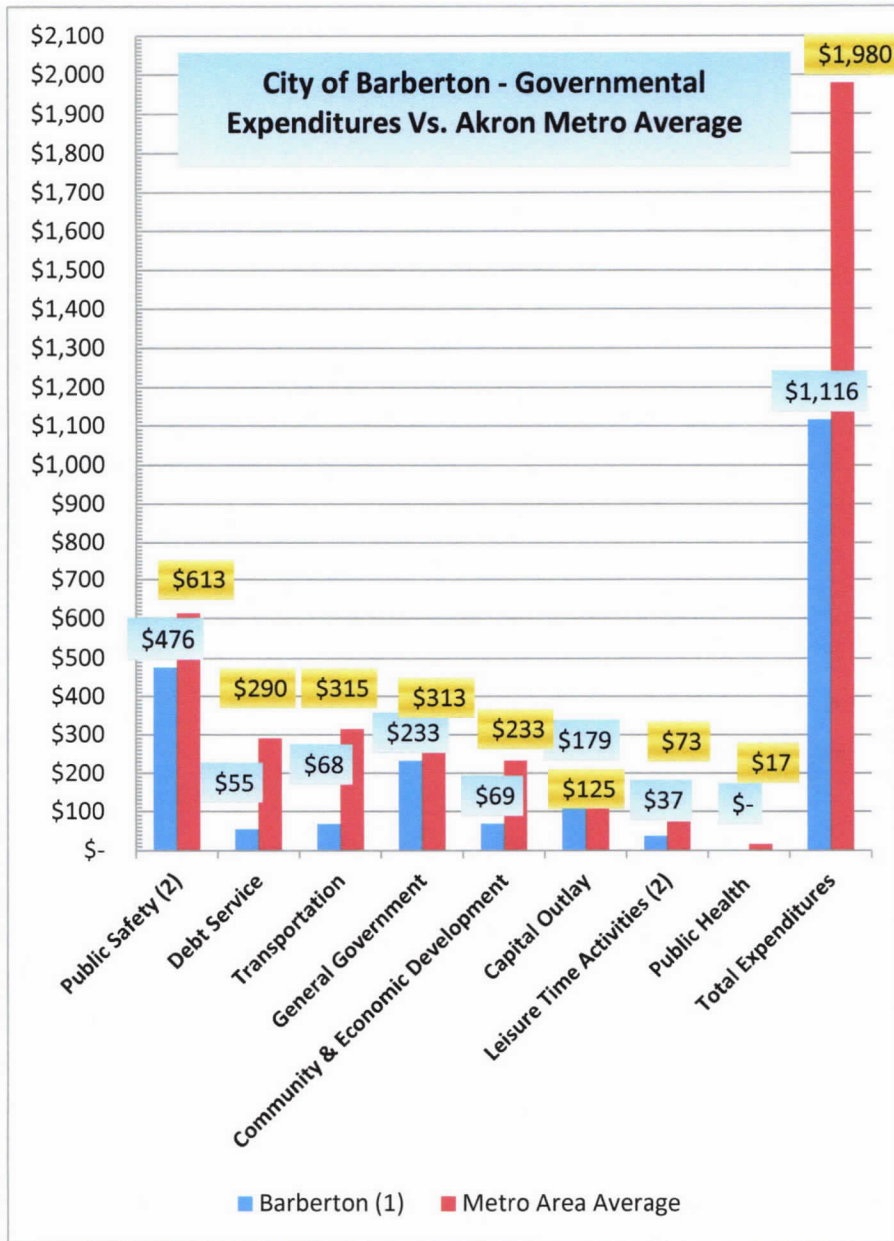
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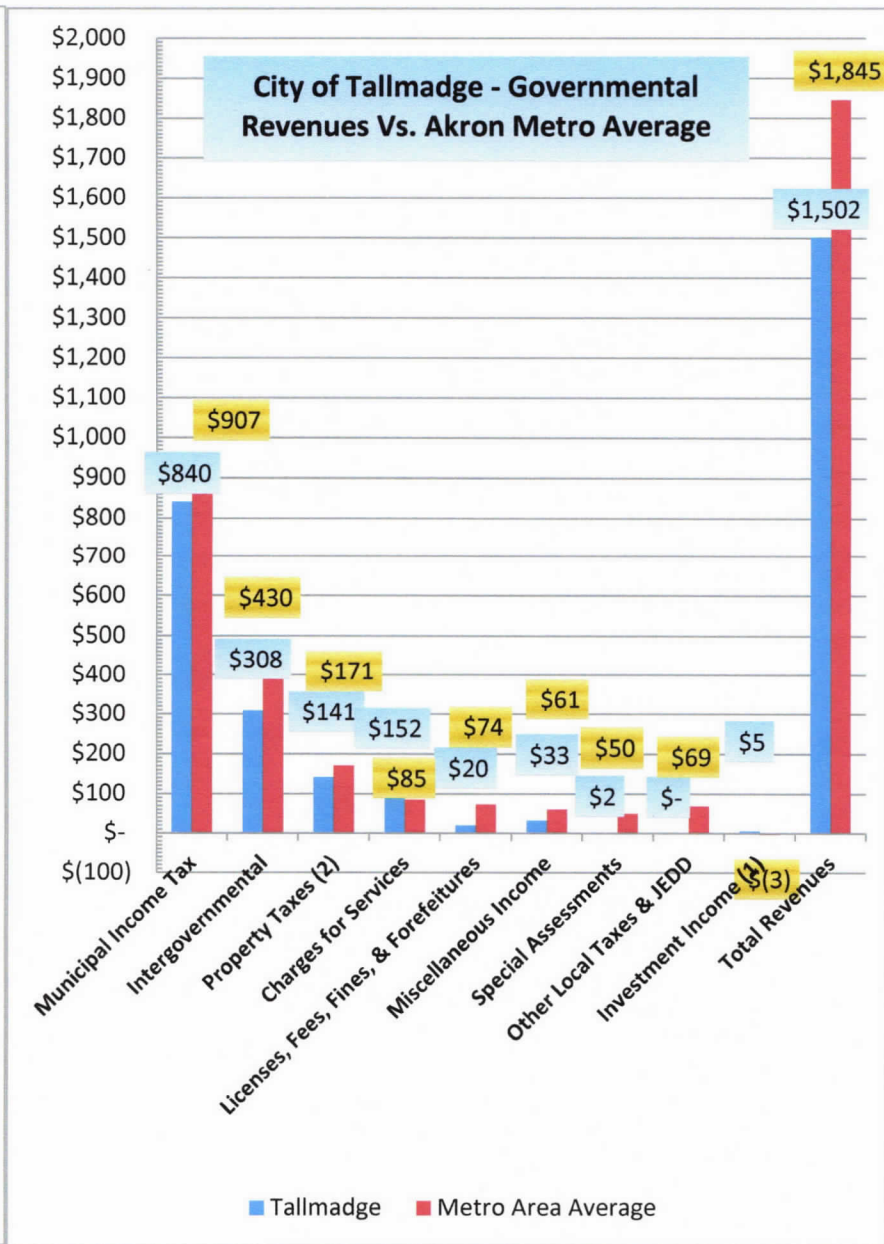
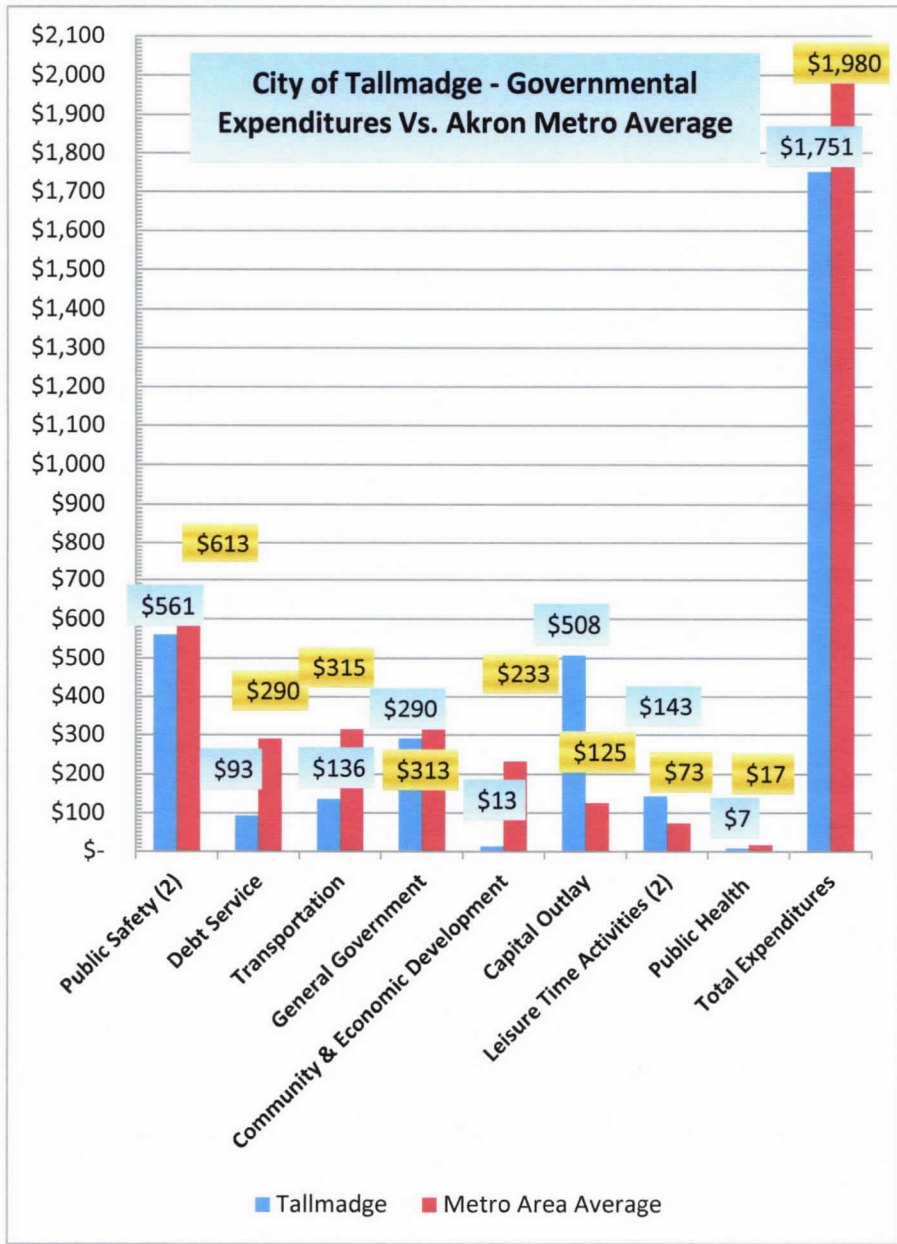
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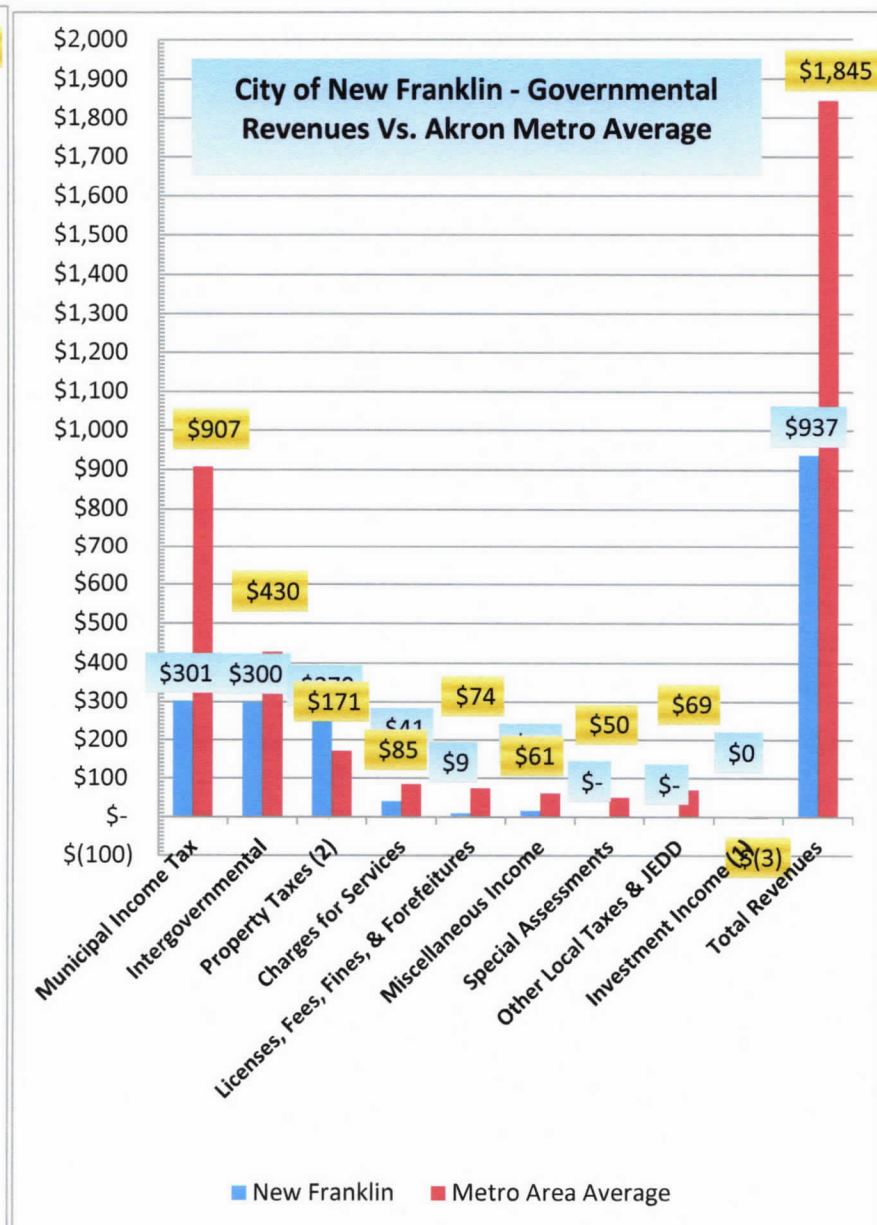
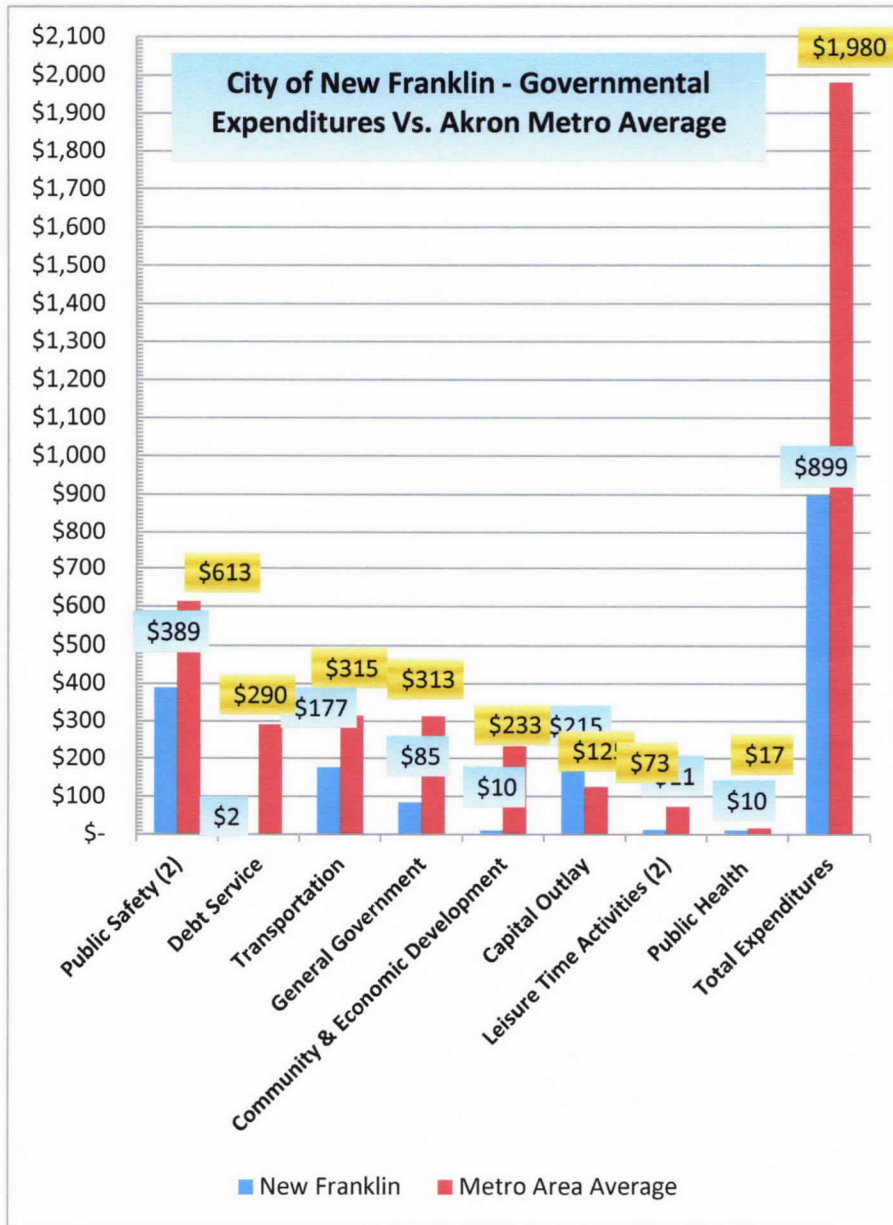
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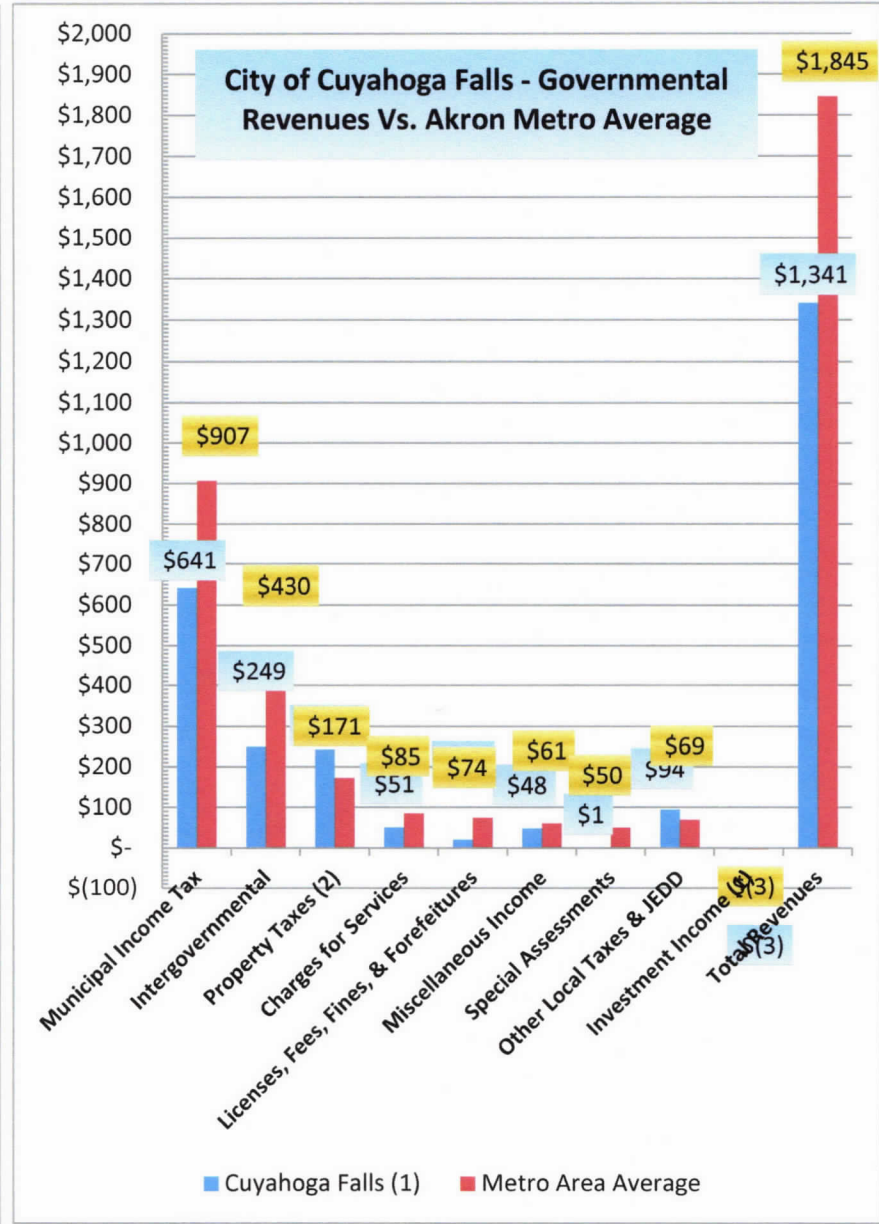
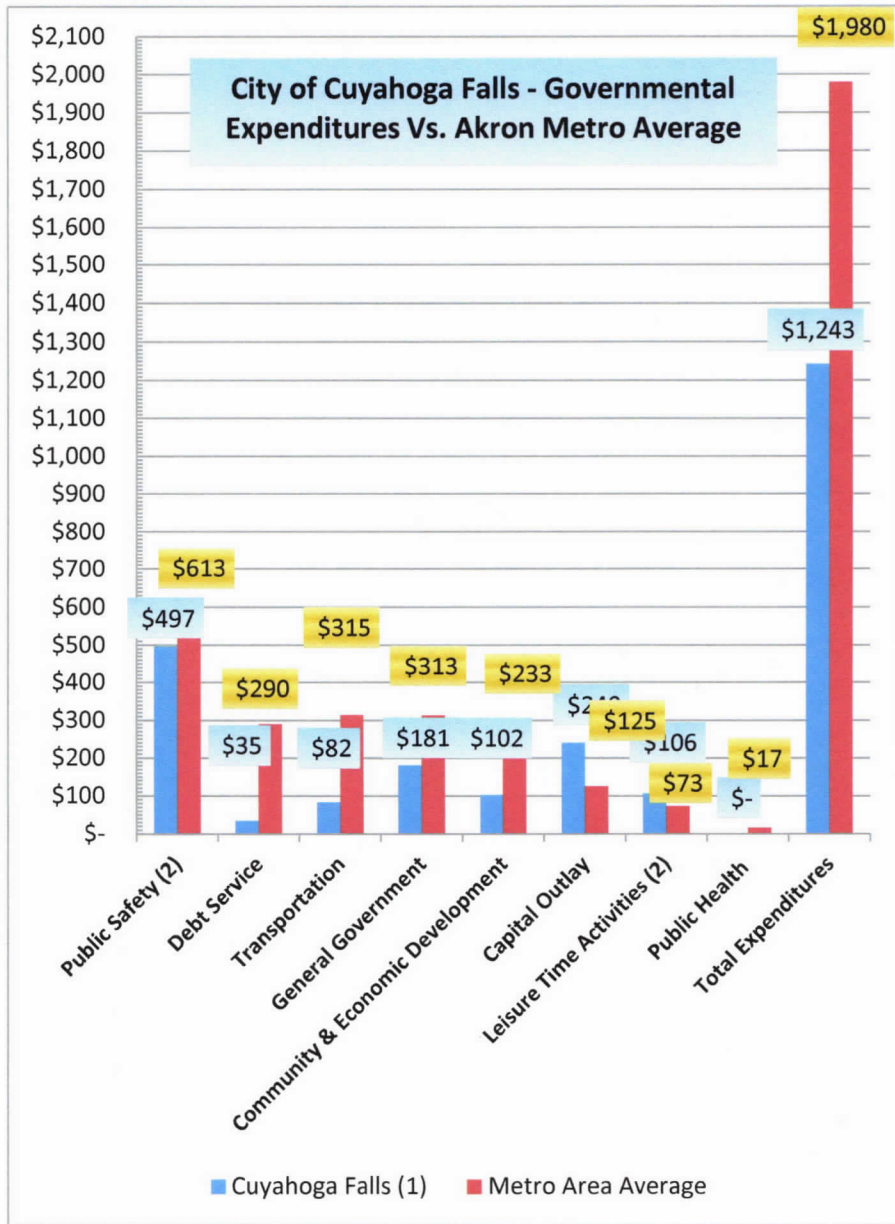
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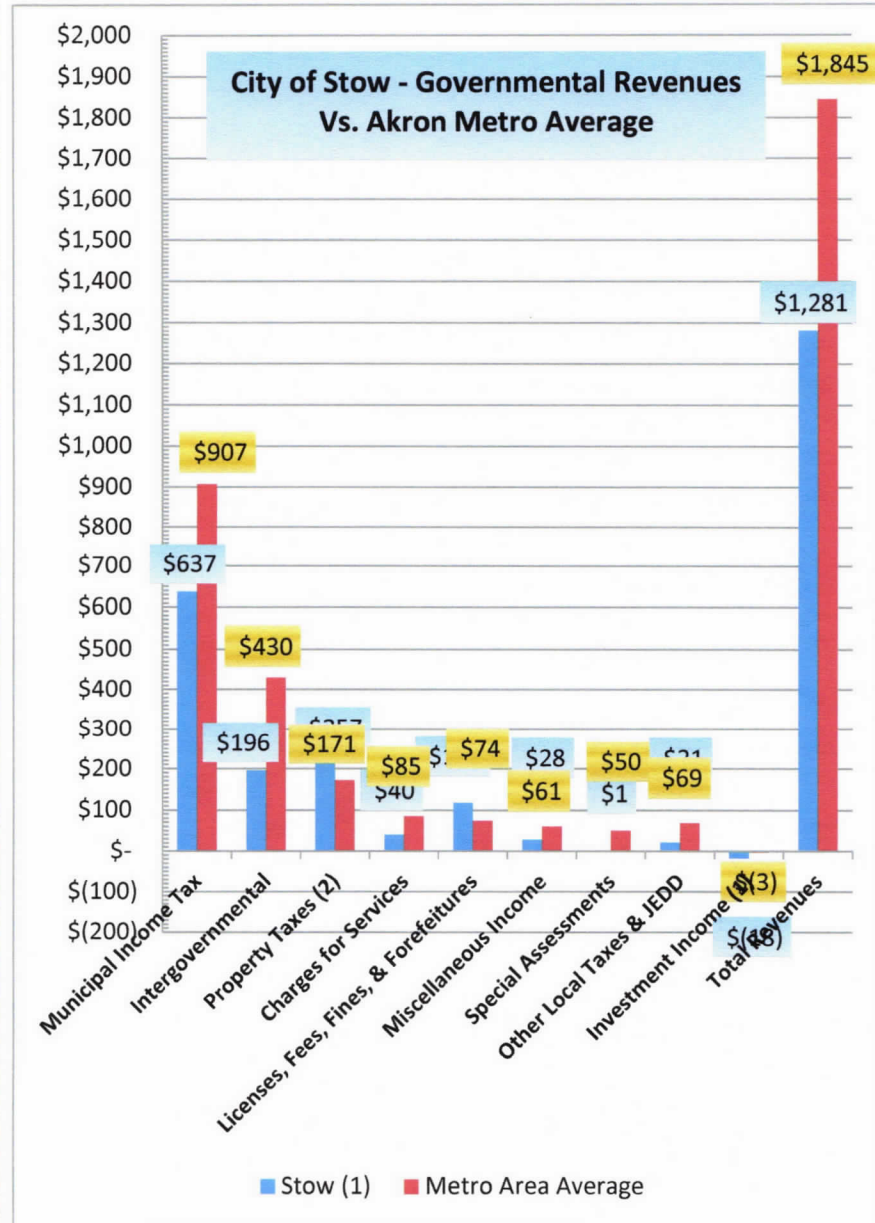
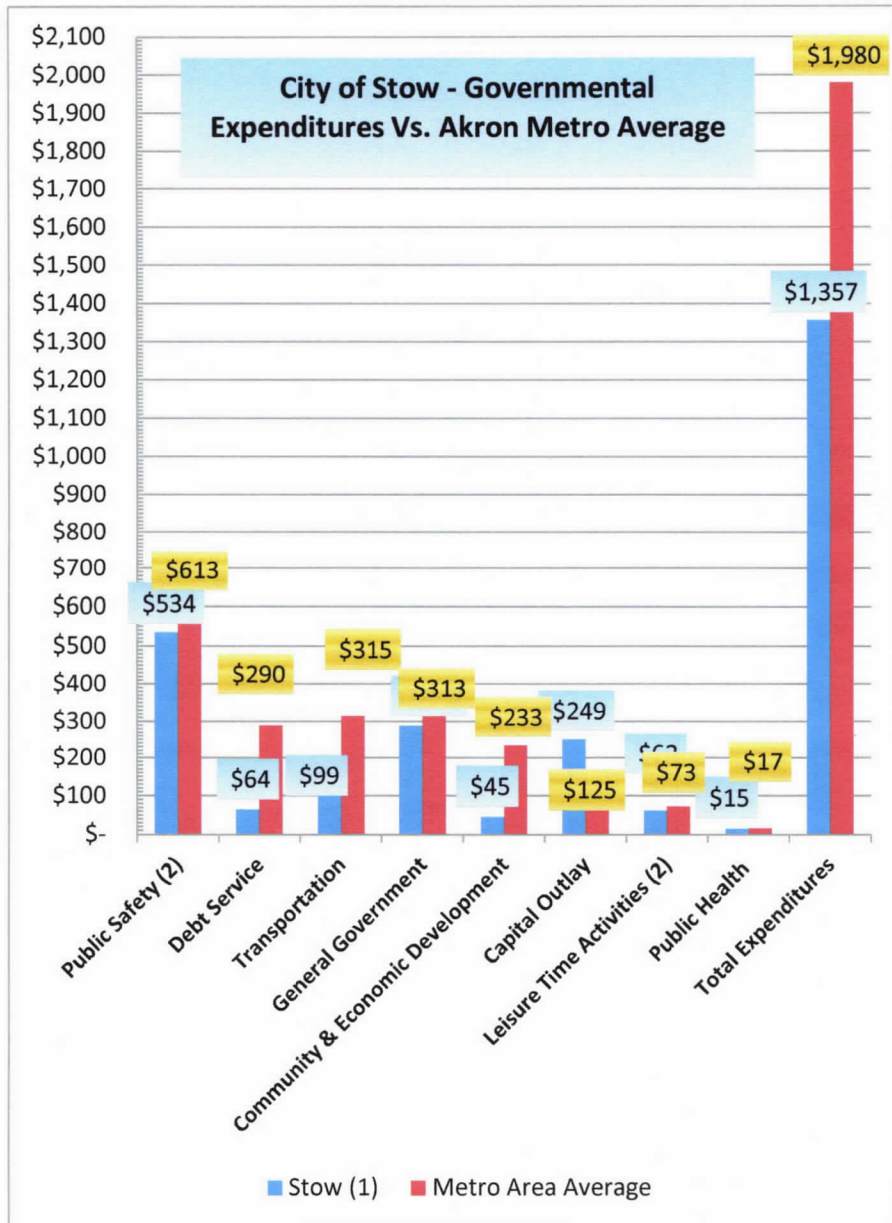
Toledo Metro Area - 2022 Governmental Funds - Per Capita Analysis



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