

Citizen Auditors of Ohio

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Ohio Largest Cities – 2022 Governmental Funds - Per Capita Analysis

Citizen Auditors of Ohio have prepared this report of the major communities in the Ohio Largest Cities (OLC) 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 OLC 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 OLC, and to other similar communities within the OLC. 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 OLC 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, 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 OLC. Our reports are a reliable source by promoting the understanding of the per capita performance of OLC 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 OLC 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 OLC.

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 OLC 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) states that negative investment earnings are the results of marking to market investments as of year-end as required by GAAP. 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. Ohio Largest Cities Average by community graph.

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

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

Appendix 'B'

Appendix B - Page 1 – City of Columbus governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 2 – City of Dayton governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 3 – City of Parma governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 4 – City of Akron governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 5 – City of Toledo governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 6 – City of Canton governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 7 – City of Lorain governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 8 – City of Cleveland governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

Appendix B - Page 9 – City of Cincinnati governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

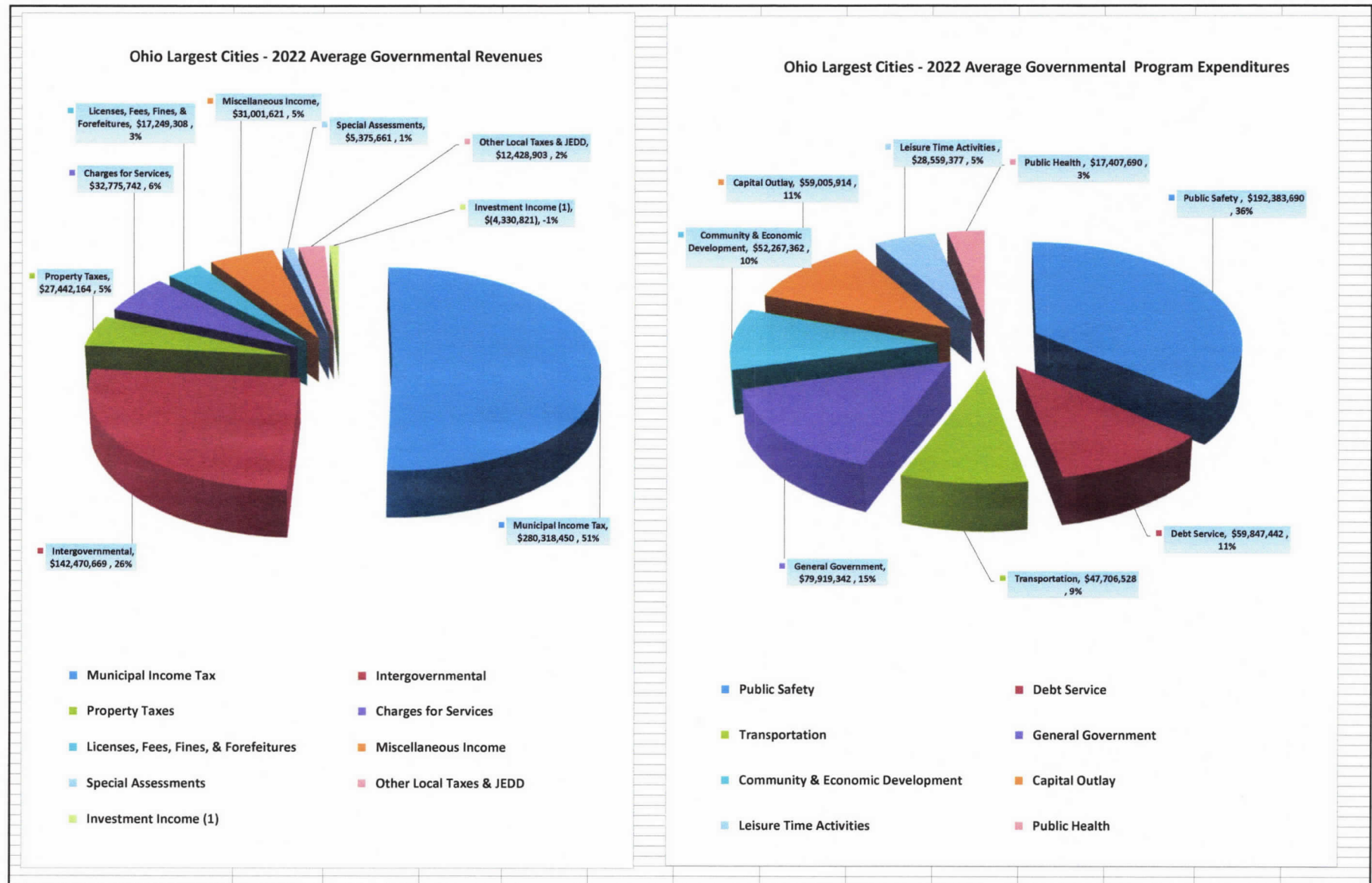
Appendix B - Page 10 – City of Youngstown governmental revenues and expenditures with totals and averages for all communities in Ohio Largest Cities are graphically compared.

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 Largest Cities - Governmental Funds - Per Capita Analysis

Ohio Largest Cities - Governmental Funds - Per Capita Analysis													
Fiscal Year 2022 - Audited Annual Reports													
Description	Columbus (1)	Cleveland	Cincinnati (1)	Toledo (1)	Akron	Dayton (1)	Parma	Canton (1)	Lorain (1)	Youngstown	OLC Totals (1)	OLC Average (1)	OLC Average % (1)
Revenues:													
Municipal Income Tax	\$ 1,081,838,000	\$ 512,741,000	\$ 423,248,139	\$ 249,009,000	\$ 188,171,386	\$ 151,089,530	\$ 41,829,327	\$ 73,101,195	\$ 28,105,362	\$ 54,051,561	\$ 2,803,184,500	\$ 280,318,450	51.5%
Intergovernmental	\$ 395,965,000	\$ 394,008,000	\$ 255,639,000	\$ 85,613,000	\$ 114,015,590	\$ 80,180,542	\$ 26,187,296	\$ 30,488,601	\$ 17,793,116	\$ 24,816,547	\$ 1,424,706,692	\$ 142,470,669	26.2%
Property Taxes	\$ 62,783,000	\$ 68,112,000	\$ 58,296,861	\$ 14,439,000	\$ 32,566,424	\$ 14,748,824	\$ 9,995,592	\$ 6,469,543	\$ 4,964,003	\$ 2,046,396	\$ 274,421,643	\$ 27,442,164	5.0%
Charges for Services	\$ 122,092,000	\$ 37,610,000	\$ 66,935,000	\$ 26,844,000	\$ 18,906,320	\$ 30,431,660	\$ 3,419,066	\$ 12,459,237	\$ 8,357,932	\$ 702,201	\$ 327,757,416	\$ 32,775,742	6.0%
Licenses, Fees, Fines, & Forfeitures	\$ 51,639,000	\$ 33,012,000	\$ 32,490,000	\$ 6,868,000	\$ 21,528,712	\$ 8,374,011	\$ 13,108,430	\$ 1,170,919	\$ 3,260,583	\$ 1,041,429	\$ 172,493,084	\$ 17,249,308	3.2%
Miscellaneous Income	\$ 121,051,000	\$ 14,078,000	\$ 81,475,000	\$ 60,452,000	\$ 15,500,288	\$ 5,882,527	\$ 502,301	\$ 6,194,015	\$ 2,257,486	\$ 2,623,595	\$ 310,016,212	\$ 31,001,621	5.7%
Special Assessments	\$ -	\$ -	\$ 7,335,000	\$ 24,078,000	\$ 20,305,641	\$ 507,499	\$ 1,064,473	\$ -	\$ 223,295	\$ 242,706	\$ 53,756,614	\$ 5,375,661	1.0%
Other Local Taxes & JEDD	\$ 52,022,000	\$ 40,115,000	\$ -	\$ -	\$ 18,805,535	\$ 1,645,403	\$ 1,446,317	\$ 4,239,717	\$ 1,197,543	\$ 4,817,510	\$ 124,289,025	\$ 12,428,903	2.3%
Investment Income (1)	\$ (46,155,000)	\$ 19,984,000	\$ (72,000)	\$ (10,224,000)	\$ 3,619,047	\$ (9,763,729)	\$ 9,032	\$ (1,734,504)	\$ (49,211)	\$ 1,078,153	\$ (43,308,212)	\$ (4,330,821)	-0.8%
Total Revenues	\$ 1,841,235,000	\$ 1,119,660,000	\$ 925,347,000	\$ 457,079,000	\$ 433,418,943	\$ 283,096,267	\$ 97,561,834	\$ 132,388,723	\$ 66,110,109	\$ 91,420,098	\$ 5,447,316,974	\$ 544,731,697	100.0%
Expenditures:													
Public Safety	\$ 709,557,000	\$ 358,624,000	\$ 239,945,000	\$ 209,293,000	\$ 142,228,517	\$ 121,929,410	\$ 37,891,078	\$ 42,617,401	\$ 25,383,268	\$ 36,368,226	\$ 1,923,836,900	\$ 192,383,690	35.8%
Debt Service	\$ 244,171,000	\$ 93,335,000	\$ 87,821,000	\$ 23,661,000	\$ 102,314,739	\$ 9,769,865	\$ 9,087,798	\$ 9,207,703	\$ 8,824,331	\$ 10,281,984	\$ 598,474,420	\$ 59,847,442	11.1%
Transportation	\$ 124,031,000	\$ 116,431,000	\$ 63,635,000	\$ 41,032,000	\$ 85,932,627	\$ 18,179,522	\$ 7,058,605	\$ 9,022,213	\$ 4,292,024	\$ 7,451,284	\$ 477,065,275	\$ 47,706,528	8.9%
General Government	\$ 211,966,000	\$ 112,171,000	\$ 243,364,000	\$ 31,870,000	\$ 74,195,735	\$ 39,684,459	\$ 22,491,847	\$ 42,202,104	\$ 10,491,158	\$ 10,757,115	\$ 799,193,418	\$ 79,919,342	14.9%
Community & Economic Development	\$ 182,918,000	\$ 88,624,000	\$ 45,230,000	\$ 52,968,000	\$ 82,764,618	\$ 26,570,356	\$ 10,784,373	\$ 10,003,008	\$ 9,991,155	\$ 12,820,105	\$ 522,673,615	\$ 52,267,362	9.7%
Capital Outlay	\$ 253,760,000	\$ 117,698,000	\$ 86,187,000	\$ 69,068,000	\$ -	\$ 22,039,182	\$ 10,353,278	\$ 16,283,146	\$ 4,977,575	\$ 10,172,956	\$ 590,059,137	\$ 59,005,914	11.0%
Leisure Time Activities	\$ 197,339,000	\$ -	\$ 45,762,000	\$ 8,255,000	\$ 13,117,000	\$ 14,309,055	\$ 3,045,138	\$ -	\$ 677,454	\$ 3,089,119	\$ 285,593,766	\$ 28,559,377	5.3%
Public Health	\$ 71,013,000	\$ 18,714,000	\$ 58,237,000	\$ 10,846,000	\$ 4,308,004	\$ 33,683	\$ 444,725	\$ 9,161,466	\$ 617,025	\$ 702,000	\$ 174,076,903	\$ 17,407,690	3.2%
Total Expenditures	\$ 1,994,755,000	\$ 905,597,000	\$ 870,181,000	\$ 446,993,000	\$ 504,861,240	\$ 252,515,532	\$ 101,156,842	\$ 138,497,041	\$ 64,773,990	\$ 91,642,789	\$ 5,370,973,434	\$ 537,097,343	100.0%
Operating Income (Loss)	\$ (153,520,000)	\$ 214,063,000	\$ 55,166,000	\$ 10,086,000	\$ (71,442,297)	\$ 30,580,735	\$ (3,595,008)	\$ (6,108,318)	\$ 1,336,119	\$ (222,691)	\$ 76,343,540	\$ 7,634,354	
Other Financing Sources (Transfers)	\$ 319,972,000	\$ 47,637,000	\$ 71,273,000	\$ 52,100,000	\$ 83,498,410	\$ 22,893,412	\$ 5,893,829	\$ 11,069,565	\$ 1,044,633	\$ 4,194,771	\$ 619,576,620	\$ 61,957,662	
Net Change in Fund Balance	\$ 166,452,000	\$ 261,700,000	\$ 126,439,000	\$ 62,186,000	\$ 12,056,113	\$ 53,474,147	\$ 2,298,821	\$ 4,961,247	\$ 2,380,752	\$ 3,972,080	\$ 695,920,160	\$ 69,592,016	
Fund Balance (Deficit) Beginning of Year	\$ 1,058,089,000	\$ 906,834,000	\$ 787,820,000	\$ 101,924,000	\$ 99,014,881	\$ 212,777,393	\$ 25,158,745	\$ 54,454,389	\$ 36,115,715	\$ 22,886,468	\$ 3,305,074,591	\$ 330,507,459	
Fund Balance (Deficit) End of Year	\$ 1,224,541,000	\$ 1,168,534,000	\$ 914,259,000	\$ 164,110,000	\$ 111,070,994	\$ 266,251,540	\$ 27,457,566	\$ 59,415,636	\$ 38,496,467	\$ 26,858,548	\$ 4,000,994,751	\$ 400,099,475	
Ending Fund Balance - % of Expenditures	61.4%	129.0%	105.1%	36.7%	22.0%	105.4%	27.1%	42.9%	59.4%	29.3%	74.5%	74.5%	
Ohio Largest Cities - Populations & Income Tax Rates (As of 12/31/2022)													
											Metro Area Total	Metro Area Average	
Population [2022 Estimates - US Census Bureau]	902,449	370,365	308,870	269,962	190,273	137,305	80,587	70,589	65,138	60,048	2,455,586		
Income Tax Rates [12/31/2022]	2.50%	2.50%	2.10%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%			
Property Tax Effective Rates [2022 Res/Ag]	58.257184	83.770000	65.270957	66.358599	74.003830	81.540000	71.420000	64.236217	63.160457	77.639784		70.565703	
Property Tax Effective Rates [2022 Comm/Ind]	74.992779	99.740000	90.565061	90.301891	84.813073	105.980000	81.680000	75.707900	74.665052	82.454157		86.089991	
<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>													

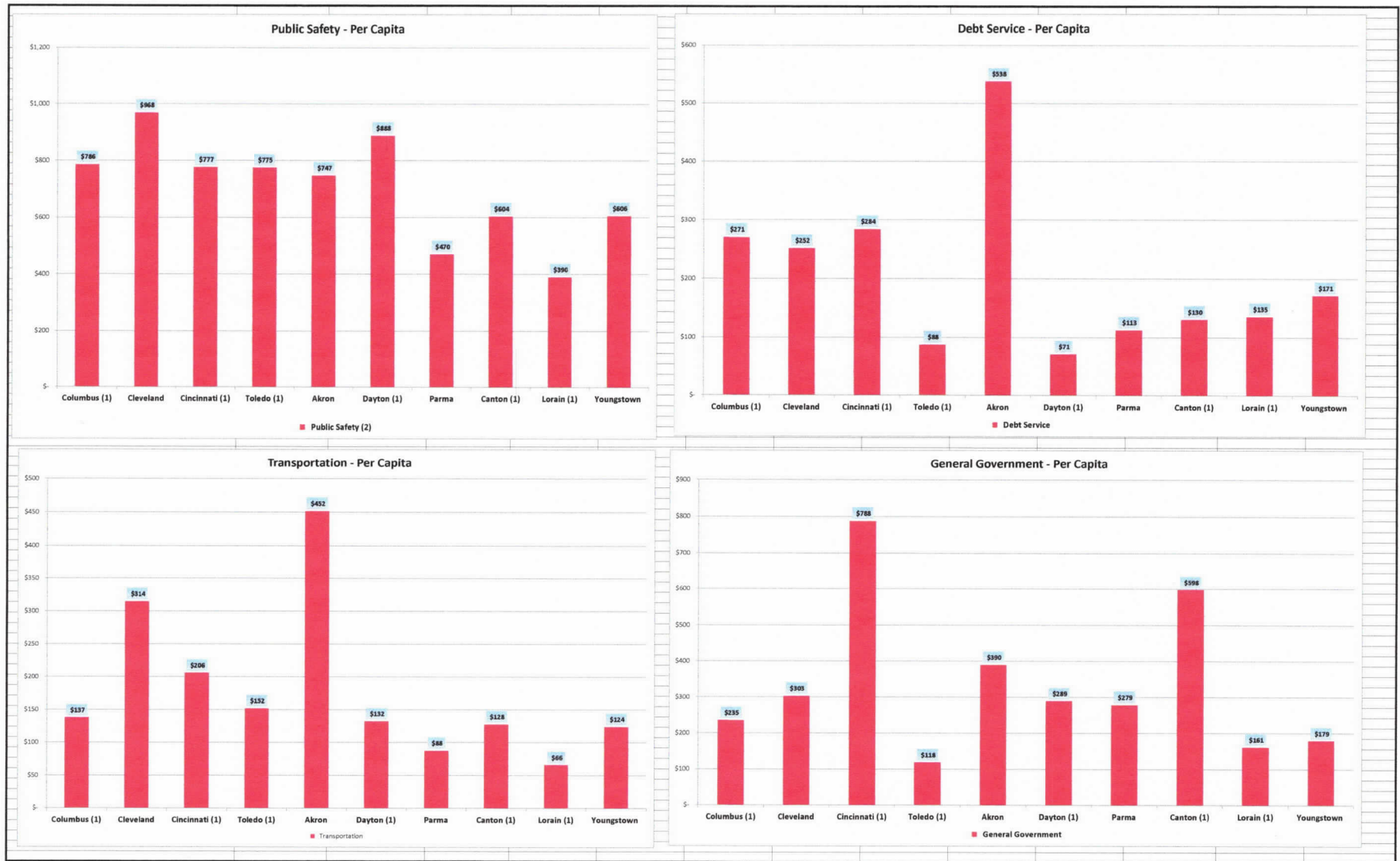
Ohio Largest Cities - Governmental Funds - Per Capita Analysis



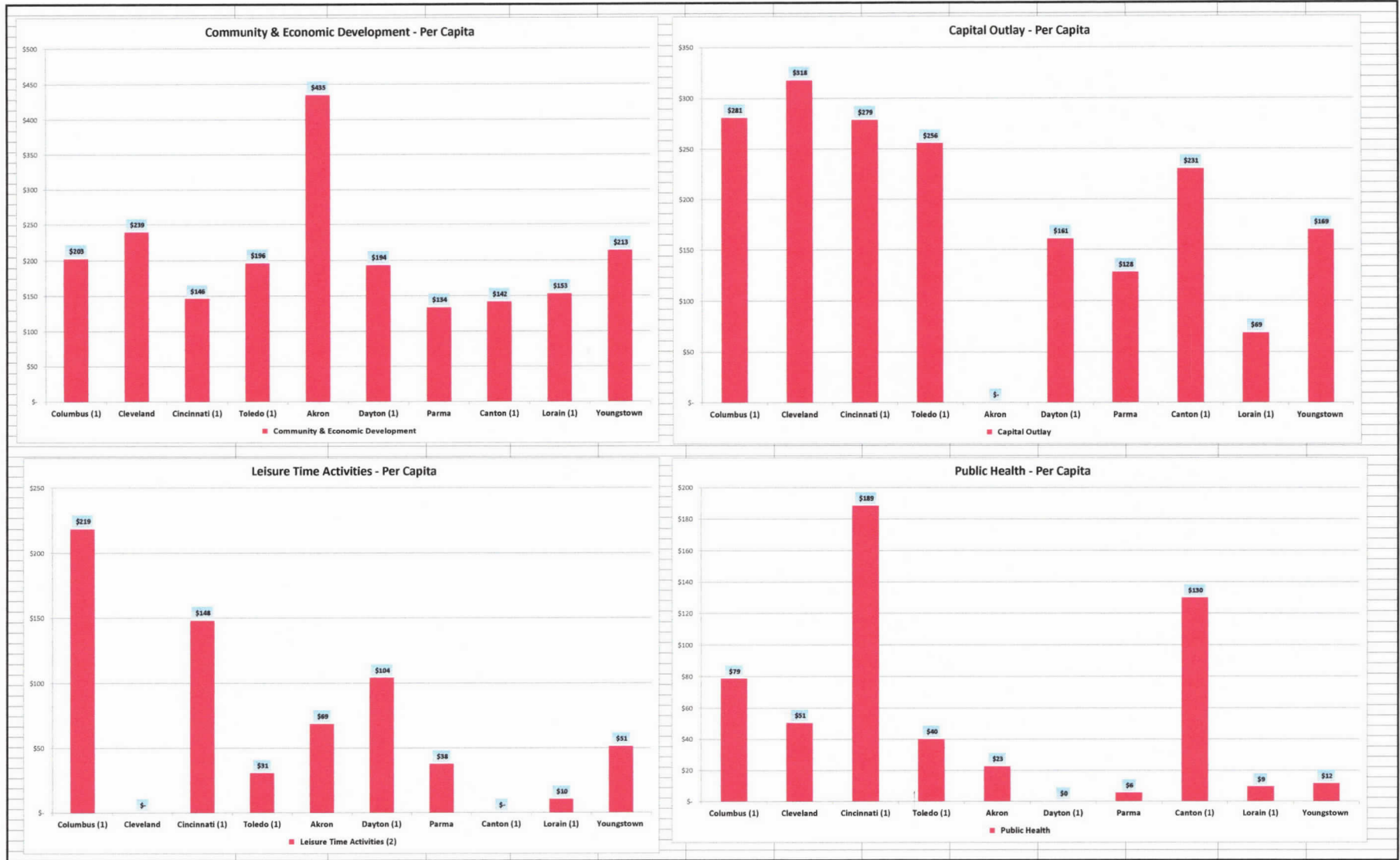
Ohio Largest Cities - Governmental Funds - Per Capita Analysis

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Fiscal Year 2022 - Audited Reports													
Description	Columbus (1)	Cleveland	Cincinnati (1)	Toledo (1)	Akron	Dayton (1)	Parma	Canton (1)	Lorain (1)	Youngstown	OLC Average (1)	OLC Average % (1)	
Revenues:													
Municipal Income Tax	\$ 1,199	\$ 1,384	\$ 1,370	\$ 922	\$ 989	\$ 1,100	\$ 519	\$ 1,036	\$ 431	\$ 900	\$ 1,142	51.5%	
Intergovernmental	\$ 439	\$ 1,064	\$ 828	\$ 317	\$ 599	\$ 584	\$ 325	\$ 432	\$ 273	\$ 413	\$ 580	26.2%	
Property Taxes (2)	\$ 70	\$ 184	\$ 189	\$ 53	\$ 171	\$ 107	\$ 124	\$ 92	\$ 76	\$ 34	\$ 112	5.0%	
Charges for Services	\$ 135	\$ 102	\$ 217	\$ 99	\$ 99	\$ 222	\$ 42	\$ 177	\$ 128	\$ 12	\$ 133	6.0%	
Licenses, Fees, Fines, & Forfeitures	\$ 57	\$ 89	\$ 105	\$ 25	\$ 113	\$ 61	\$ 163	\$ 17	\$ 50	\$ 17	\$ 70	3.2%	
Miscellaneous Income	\$ 134	\$ 38	\$ 264	\$ 224	\$ 81	\$ 43	\$ 6	\$ 88	\$ 35	\$ 44	\$ 126	5.7%	
Special Assessments	\$ -	\$ -	\$ 24	\$ 89	\$ 107	\$ 4	\$ 13	\$ -	\$ 3	\$ 4	\$ 22	1.0%	
Other Local Taxes & JEDD	\$ 58	\$ 108	\$ -	\$ -	\$ 99	\$ 12	\$ 18	\$ 60	\$ 18	\$ 80	\$ 51	2.3%	
Investment Income (1)	\$ (51)	\$ 54	\$ (0)	\$ (38)	\$ 19	\$ (71)	\$ 0	\$ (25)	\$ (1)	\$ 18	\$ (18)	-0.8%	
Total Revenues	\$ 2,040	\$ 3,023	\$ 2,996	\$ 1,693	\$ 2,278	\$ 2,062	\$ 1,211	\$ 1,875	\$ 1,015	\$ 1,522	\$ 2,218	100.0%	
Expenditures:													
Public Safety (2)	\$ 786	\$ 968	\$ 777	\$ 775	\$ 747	\$ 888	\$ 470	\$ 604	\$ 390	\$ 606	\$ 783	35.8%	
Debt Service	\$ 271	\$ 252	\$ 284	\$ 88	\$ 538	\$ 71	\$ 113	\$ 130	\$ 135	\$ 171	\$ 244	11.1%	
Transportation	\$ 137	\$ 314	\$ 206	\$ 152	\$ 452	\$ 132	\$ 88	\$ 128	\$ 66	\$ 124	\$ 194	8.9%	
General Government	\$ 235	\$ 303	\$ 788	\$ 118	\$ 390	\$ 289	\$ 279	\$ 598	\$ 161	\$ 179	\$ 325	14.9%	
Community & Economic Development	\$ 203	\$ 239	\$ 146	\$ 196	\$ 435	\$ 194	\$ 134	\$ 142	\$ 153	\$ 213	\$ 213	9.7%	
Capital Outlay	\$ 281	\$ 318	\$ 279	\$ 256	\$ -	\$ 161	\$ 128	\$ 231	\$ 69	\$ 169	\$ 240	11.0%	
Leisure Time Activities (2)	\$ 219	\$ -	\$ 148	\$ 31	\$ 69	\$ 104	\$ 38	\$ -	\$ 10	\$ 51	\$ 116	5.3%	
Public Health	\$ 79	\$ 51	\$ 189	\$ 40	\$ 23	\$ 0	\$ 6	\$ 130	\$ 9	\$ 12	\$ 71	3.2%	
Total Expenditures	\$ 2,210	\$ 2,445	\$ 2,817	\$ 1,656	\$ 2,653	\$ 1,839	\$ 1,255	\$ 1,962	\$ 994	\$ 1,526	\$ 2,187	100.0%	
Operating Income (Loss)	\$ (170)	\$ 578	\$ 179	\$ 37	\$ (375)	\$ 223	\$ (45)	\$ (87)	\$ 21	\$ (4)	\$ 31		
Other Financing Sources (Transfers)	\$ 355	\$ 129	\$ 231	\$ 193	\$ 439	\$ 167	\$ 73	\$ 157	\$ 16	\$ 70	\$ 252		
Net Change in Fund Balance	\$ 184	\$ 707	\$ 409	\$ 230	\$ 63	\$ 389	\$ 29	\$ 70	\$ 37	\$ 66	\$ 283		
Fund Balance (Deficit) Beginning of Year	\$ 1,172	\$ 2,448	\$ 2,551	\$ 378	\$ 520	\$ 1,550	\$ 312	\$ 771	\$ 554	\$ 381	\$ 1,346		
Fund Balance (Deficit) End of Year	\$ 1,357	\$ 3,155	\$ 2,960	\$ 608	\$ 584	\$ 1,939	\$ 341	\$ 842	\$ 591	\$ 447	\$ 1,629		
Ending Fund Balance - % of Expenditures (1)	61.4%	129.0%	105.1%	36.7%	22.0%	105.4%	27.1%	42.9%	59.4%	29.3%	74.5%		
Ohio Largest Cities - Populations & Income Tax Rates (As of 12/31/2022)													
Population [2022 Estimates - US Census Bureau]	902,449	370,365	308,870	269,962	190,273	137,305	80,587	70,589	65,138	60,048	Metro Area Total 2,455,586	Metro Area Average	
Income Tax Rates [12/31/2022]	2.50%	2.50%	2.10%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%			
Property Tax Effective Rates [2022 Res/Ag]	58.257184	83.770000	65.270957	66.358599	74.003830	81.540000	71.420000	64.236217	63.160457	77.639784		70.565703	
OLC Average-Res/Ag	70.565703	70.565703	70.565703	70.565703	70.565703	70.565703	70.565703	70.565703	70.565703	70.565703		70.565703	
Property Tax Effective Rates [2022 Comm/Ind]	74.992779	99.740000	90.565061	90.301891	84.813073	105.980000	81.680000	75.707900	74.665052	82.454157		86.089991	
OLC Average-Comm/Ind	86.089991	86.089991	86.089991	86.089991	86.089991	86.089991	86.089991	86.089991	86.089991	86.089991		86.089991	
(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.													

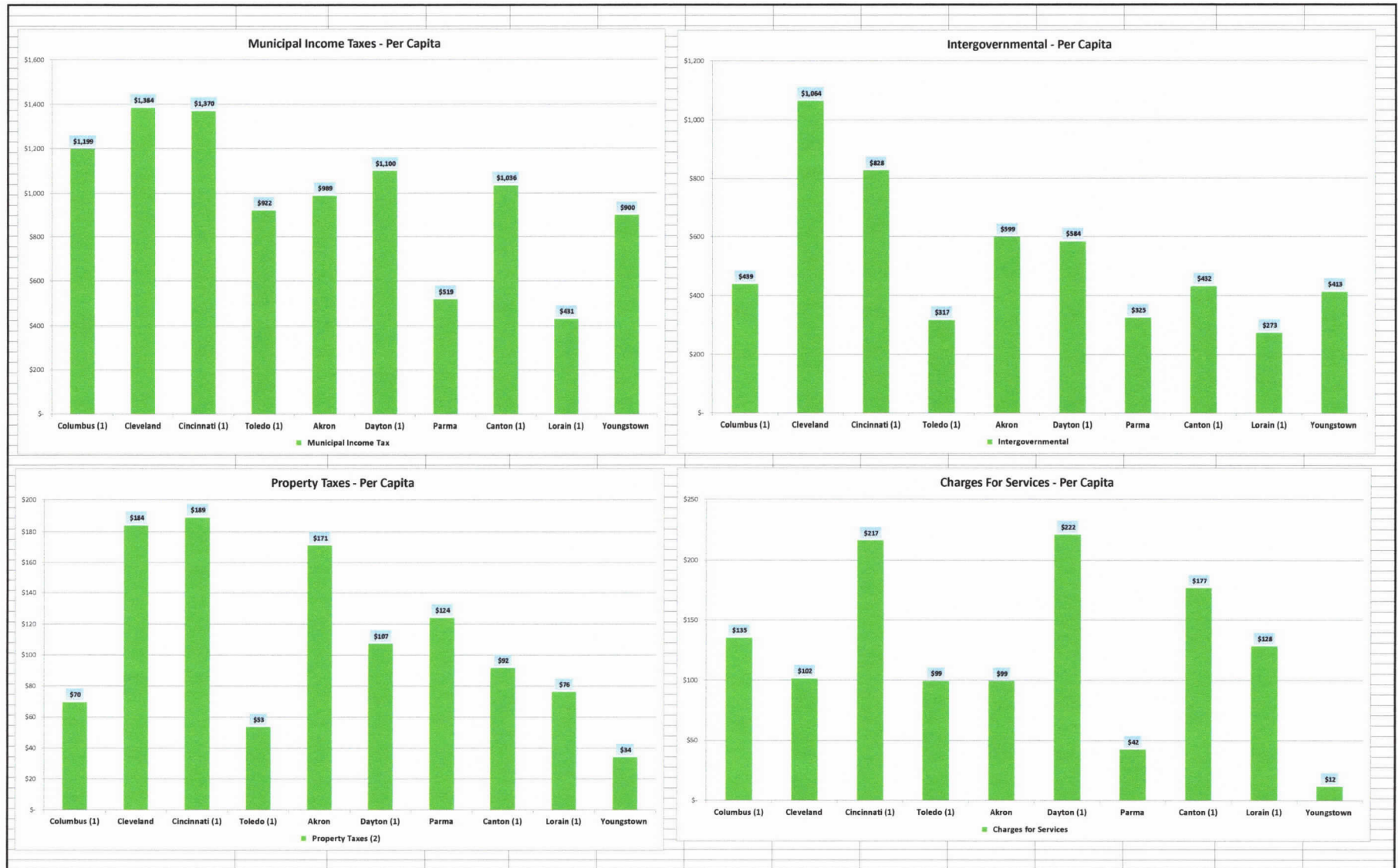
Ohio Largest Cities - Governmental Funds - Per Capita Analysis



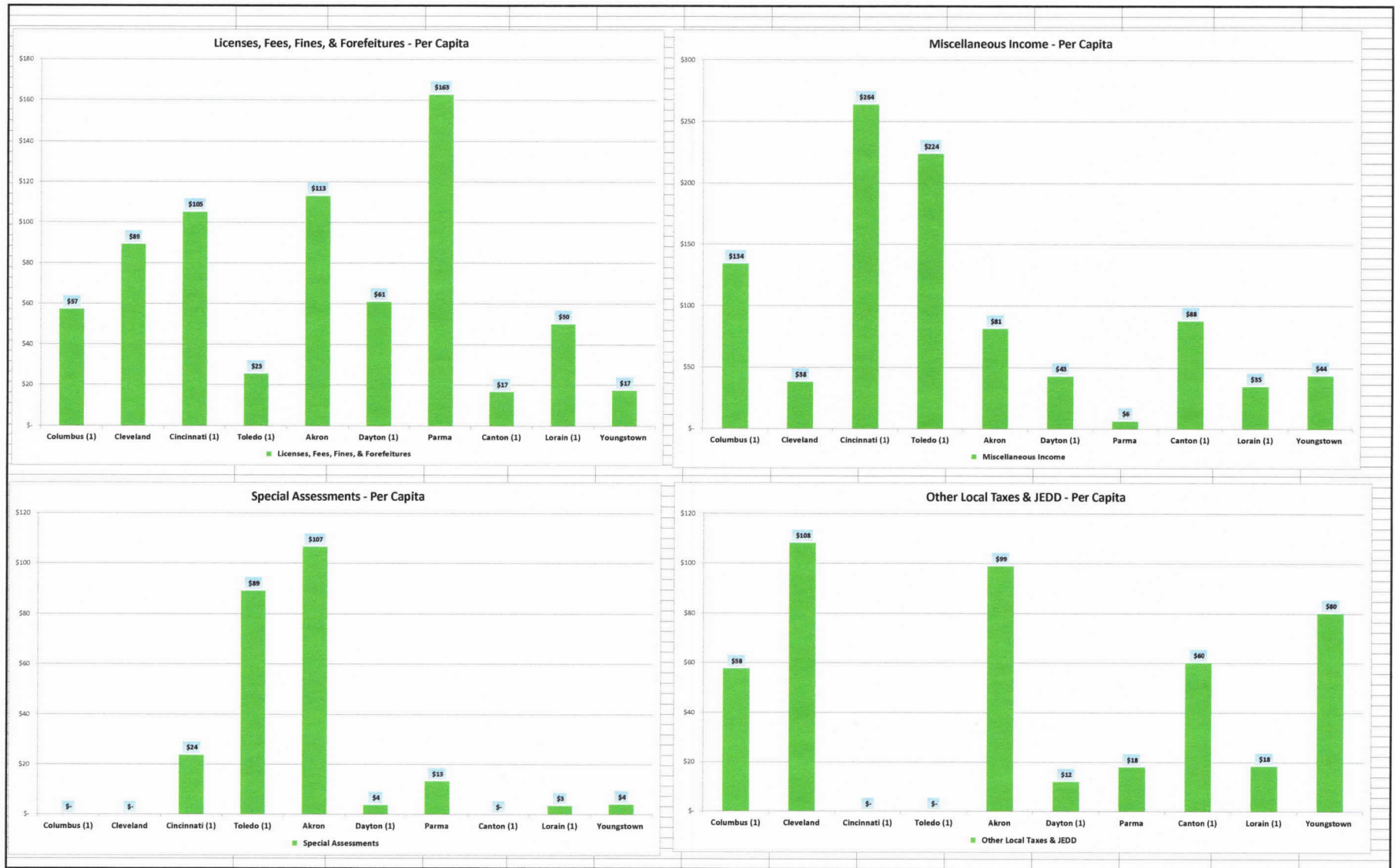
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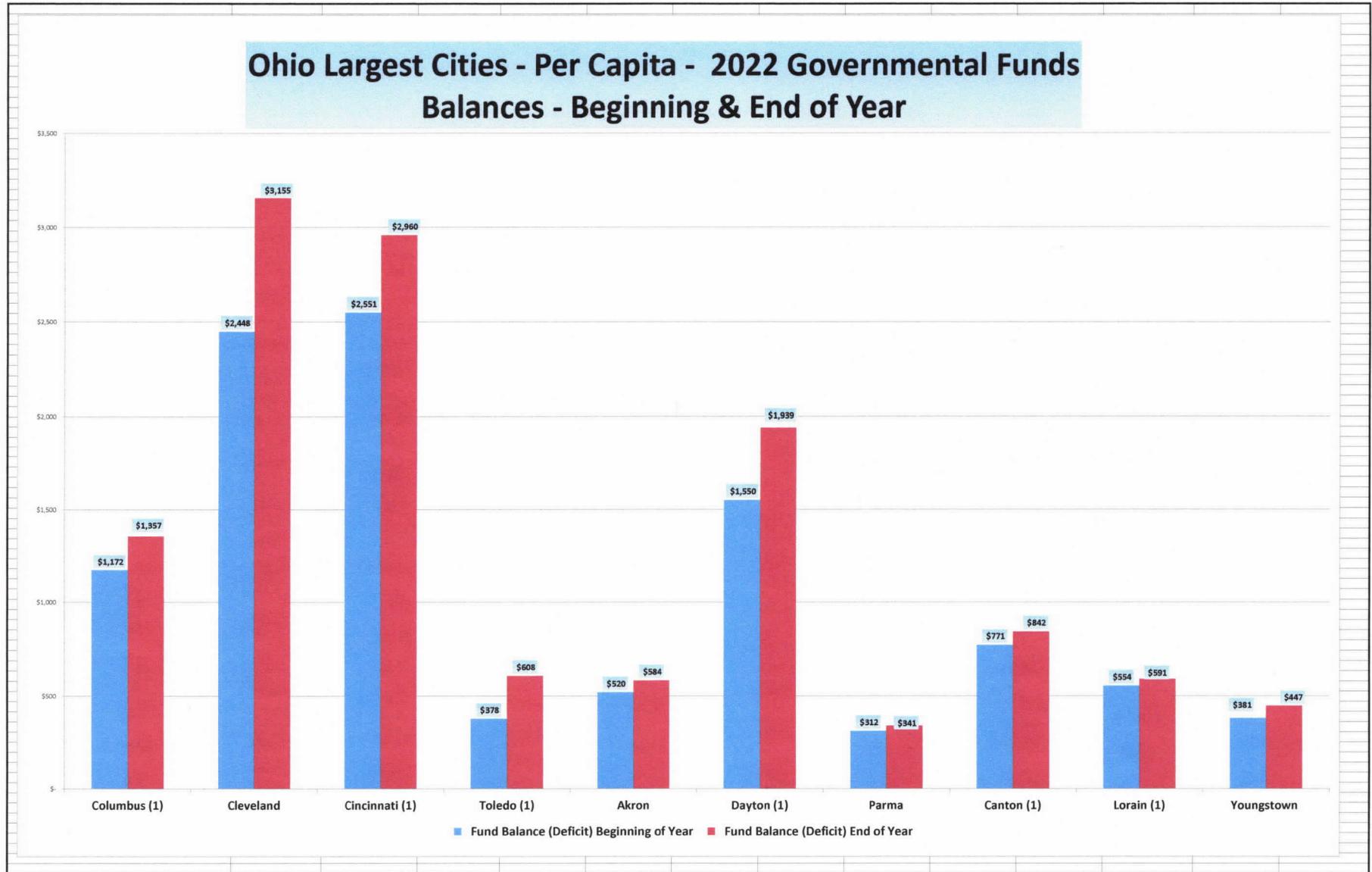
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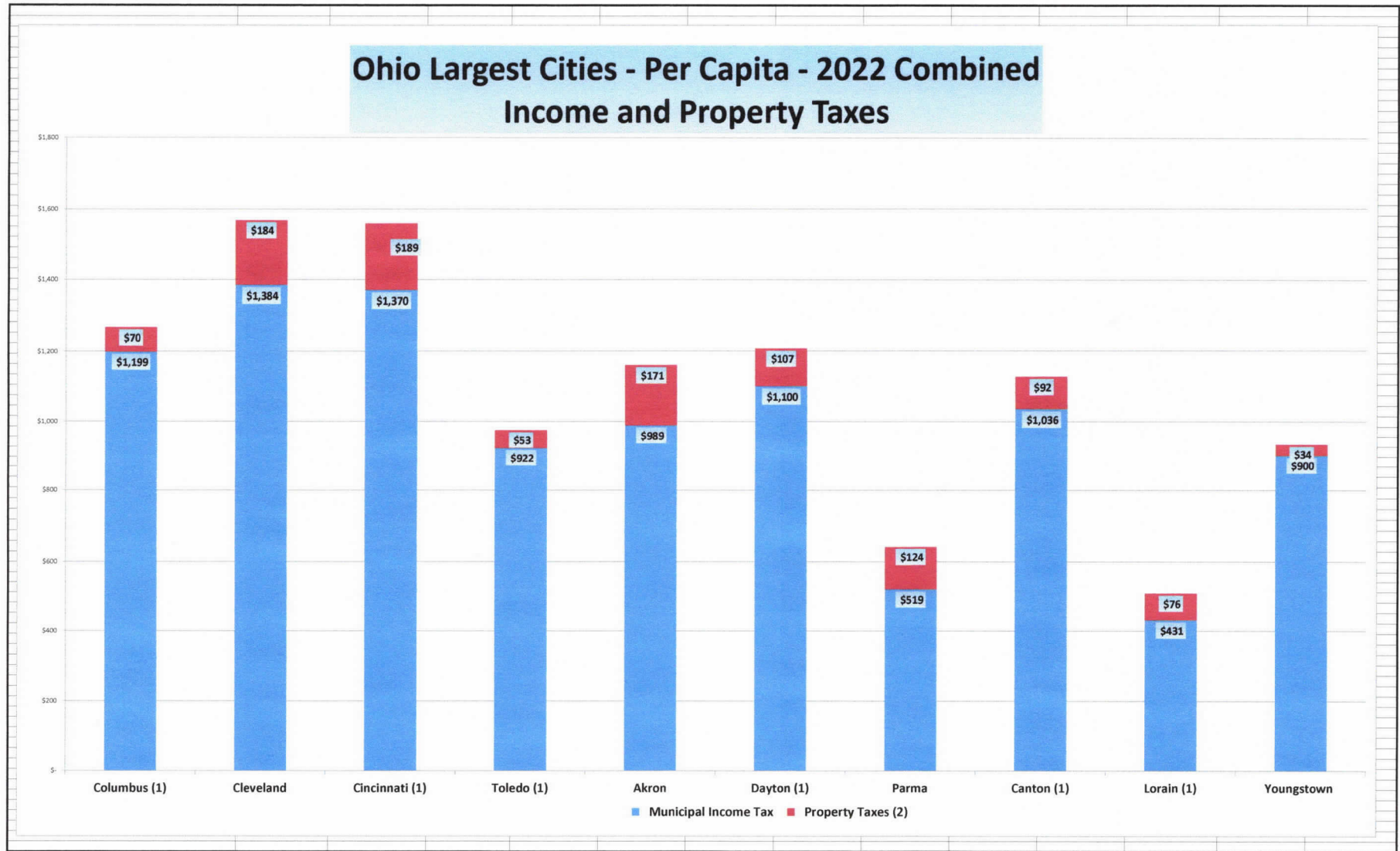
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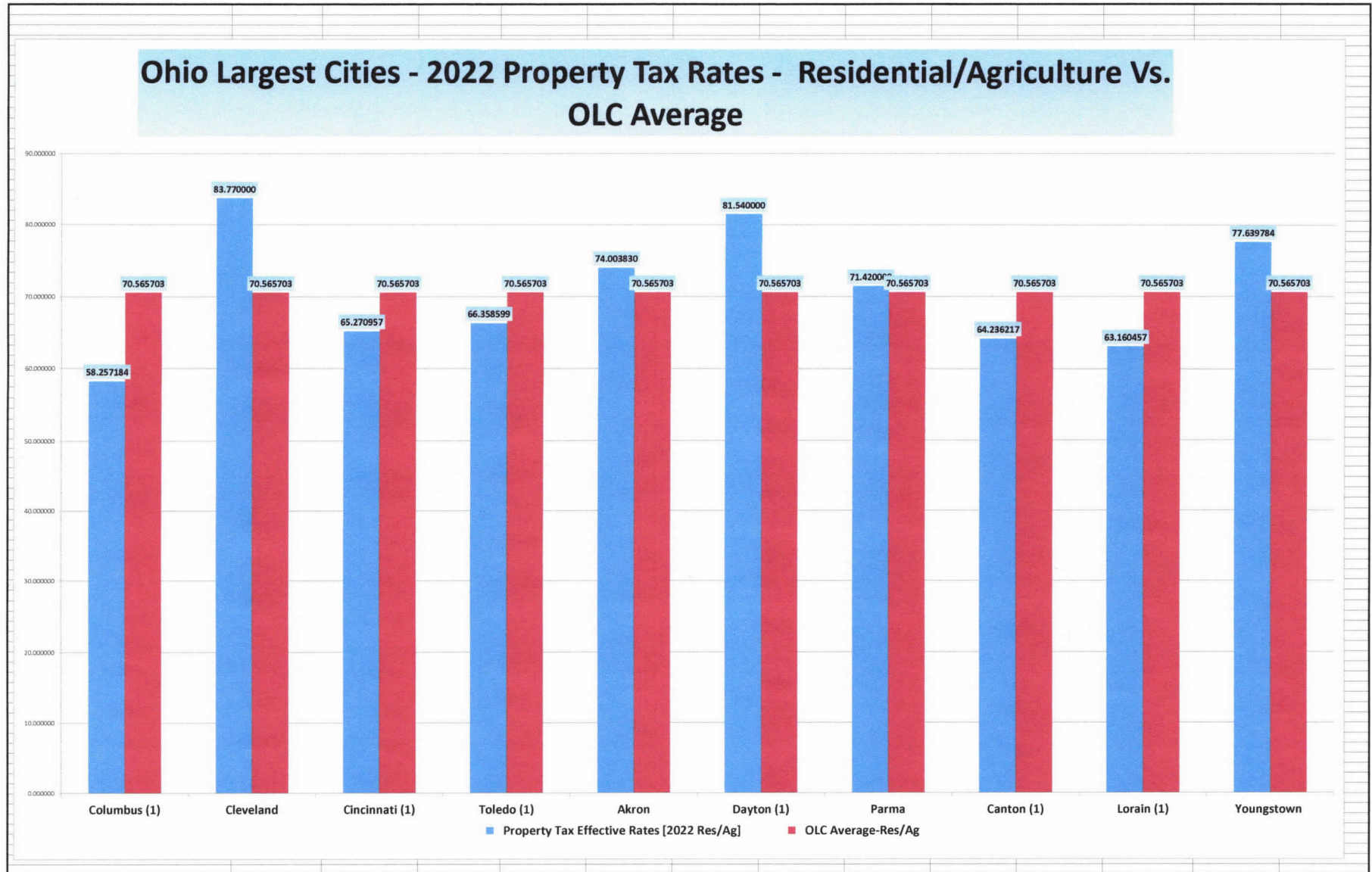
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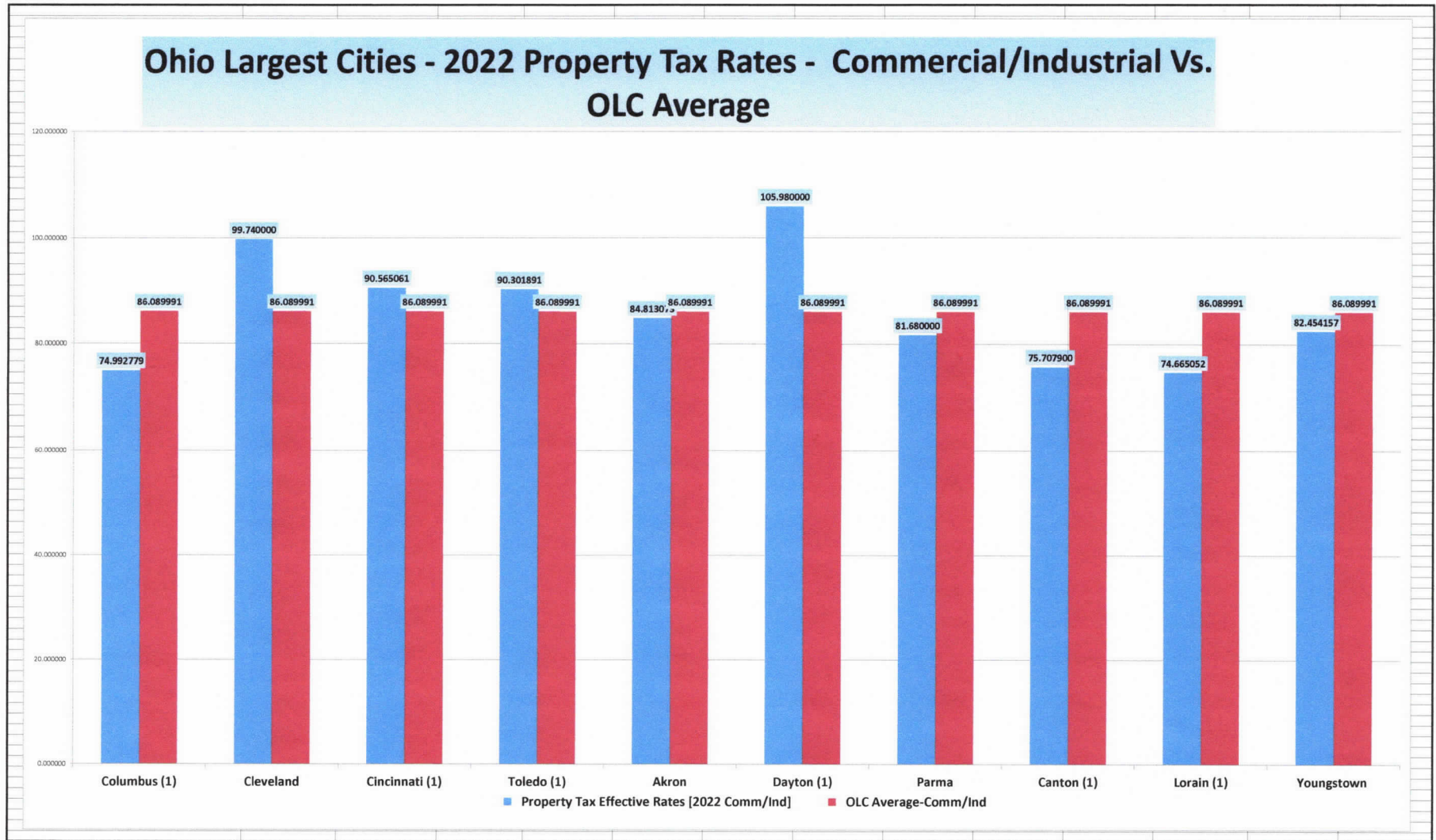
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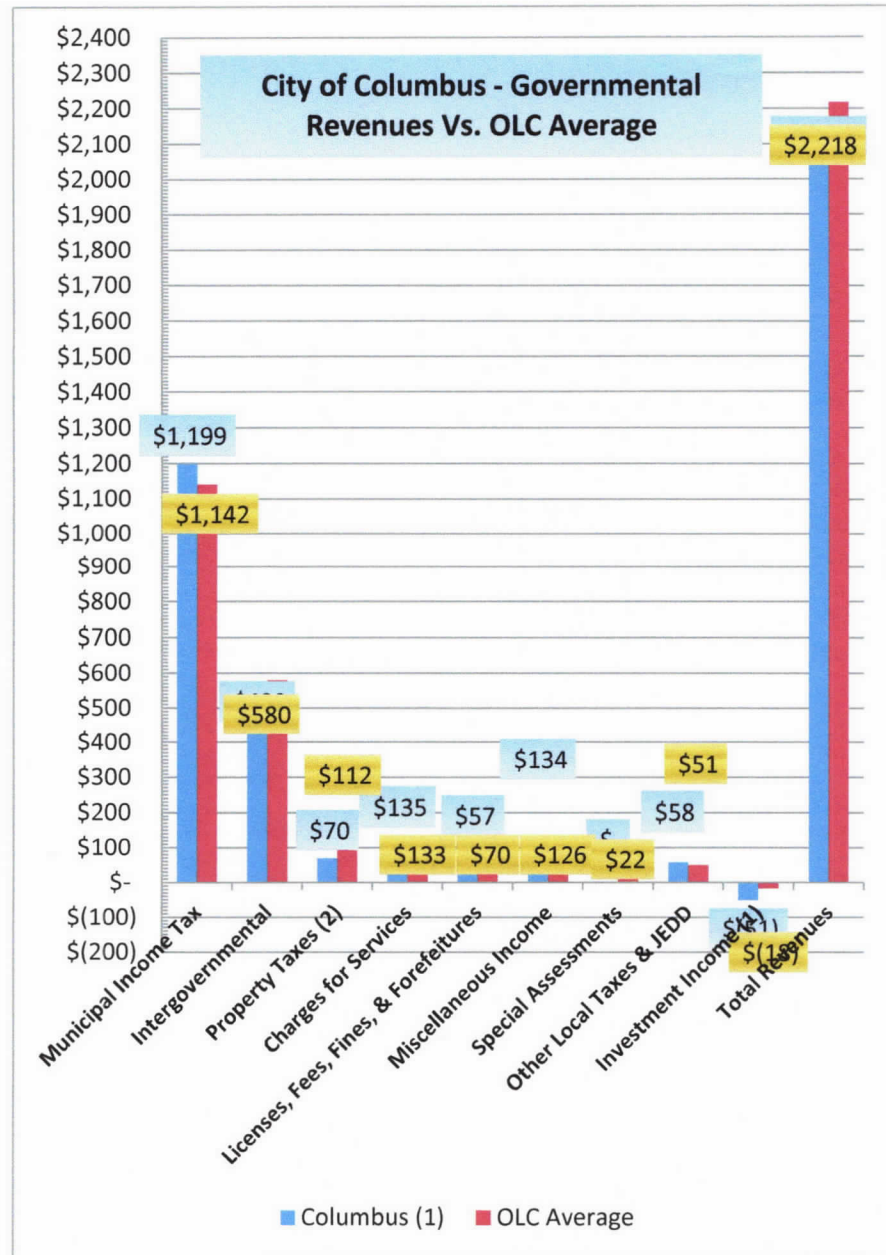
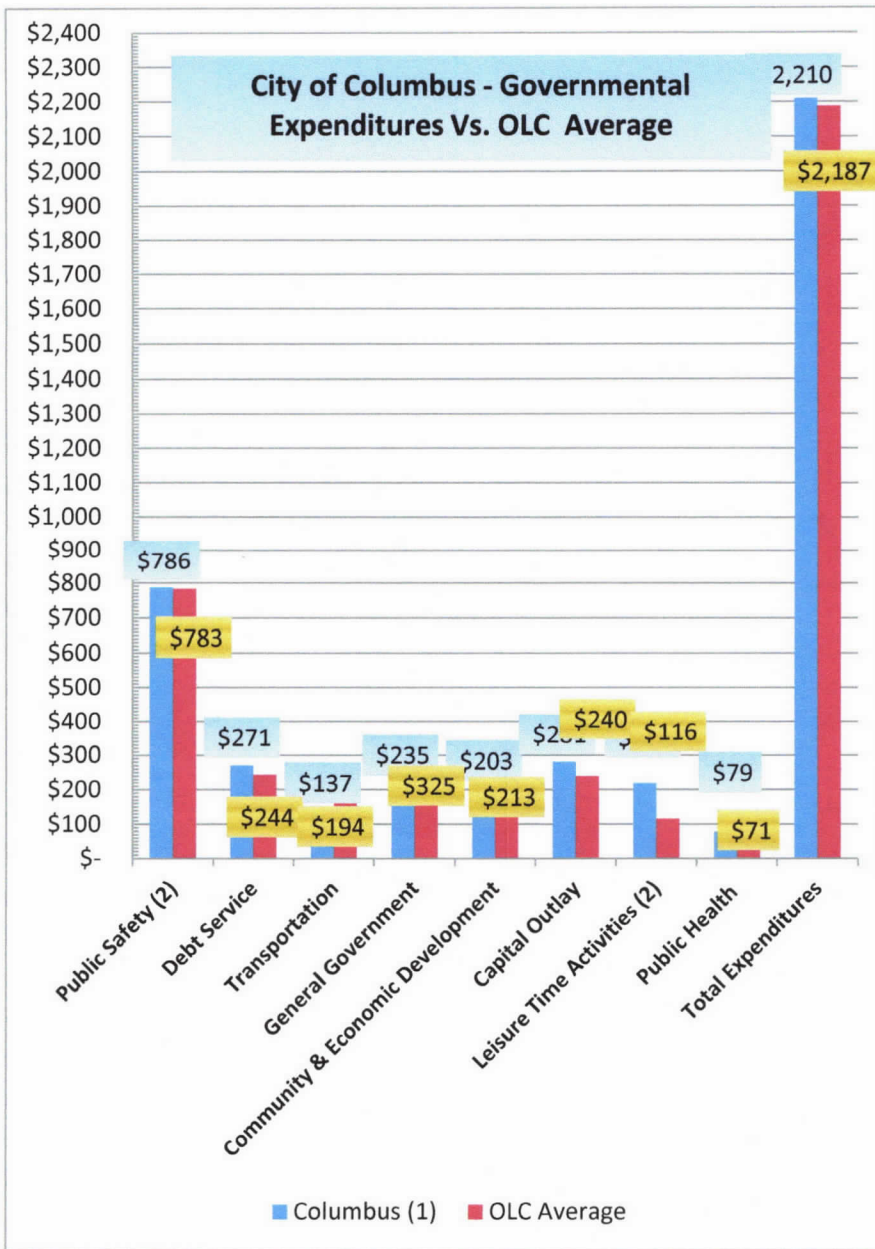


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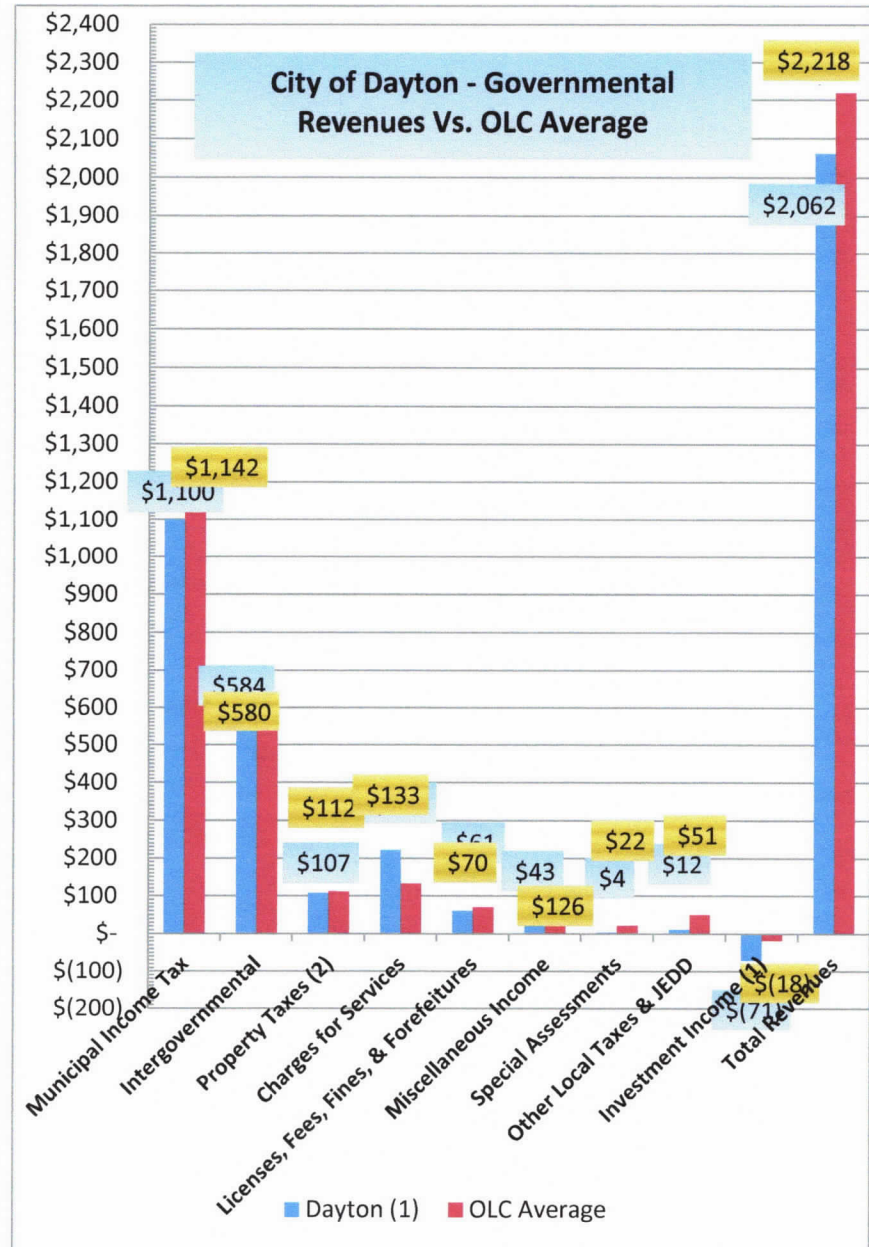
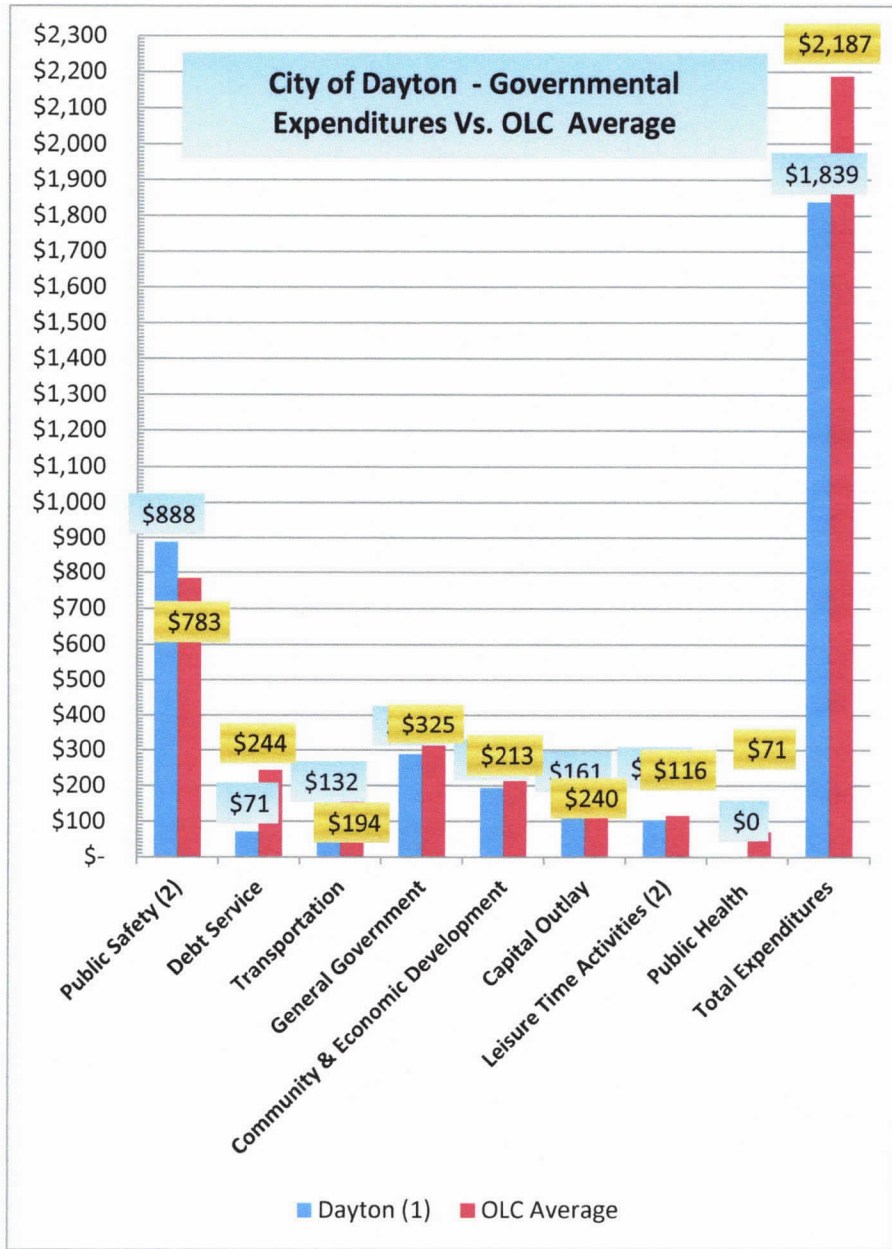
Ohio Largest Cities - Per Capita Revenue & Expenditures												
Ranking of Highest to Lowest Analysis												
Revenue:	Community Ranking - Highest to Lowest (Per Capita)											
Municipal Income Tax	CLEVELAND	CINCINNATI	COLUMBUS	DAYTON	CANTON	AKRON	TOLEDO	YOUNGSTOWN	PARMA	LORAIN		
	\$ 1,384	\$ 1,370	\$ 1,199	\$ 1,100	\$ 1,036	\$ 989	\$ 922	\$ 900	\$ 519	\$ 431		
Intergovernmental	CLEVELAND	CINCINNATI	AKRON	DAYTON	COLUMBUS	CANTON	YOUNGSTOWN	PARMA	TOLEDO	LORAIN		
	\$ 1,064	\$ 828	\$ 599	\$ 584	\$ 439	\$ 432	\$ 413	\$ 325	\$ 317	\$ 273		
Property Taxes	CLEVELAND	AKRON	PARMA	DAYTON	CANTON	LORAIN	COLUMBUS	TOLEDO	YOUNGSTOWN	CINCINNATI		
	\$ 184	\$ 171	\$ 124	\$ 107	\$ 92	\$ 76	\$ 70	\$ 53	\$ 34	\$ 189		
Charges for Services	DAYTON	CINCINNATI	CANTON	COLUMBUS	LORAIN	CLEVELAND	TOLEDO	AKRON	PARMA	YOUNGSTOWN		
	\$ 222	\$ 217	\$ 177	\$ 135	\$ 128	\$ 102	\$ 99	\$ 99	\$ 42	\$ 12		
Licenses, Fees, Fines, & Forefeitures	PARMA	AKRON	CINCINNATI	DAYTON	COLUMBUS	LORAIN	TOLEDO	YOUNGSTOWN	CANTON	CLEVELAND		
	\$ 163	\$ 113	\$ 105	\$ 61	\$ 57	\$ 50	\$ 25	\$ 17	\$ 17	\$ -		
Miscellaneous Income	CINCINNATI	TOLEDO	COLUMBUS	CANTON	AKRON	YOUNGSTOWN	DAYTON	CLEVELAND	LORAIN	PARMA		
	\$ 264	\$ 224	\$ 134	\$ 88	\$ 81	\$ 44	\$ 43	\$ 38	\$ 35	\$ 6		
Special Assessments	AKRON	TOLEDO	CLEVELAND	CINCINNATI	PARMA	YOUNGSTOWN	DAYTON	LORAIN	COLUMBUS	CANTON		
	\$ 107	\$ 89	\$ 53	\$ 24	\$ 13	\$ 4	\$ 4	\$ 3	\$ -	\$ -		
Other Local Taxes & JEDD	CLEVELAND	AKRON	CANTON	COLUMBUS	YOUNGSTOWN	LORAIN	PARMA	DAYTON	CINCINNATI	TOLEDO		
	\$ 108	\$ 99	\$ 60	\$ 58	\$ 50	\$ 18	\$ 18	\$ 12	\$ -	\$ -		
Investment Income	CLEVELAND	AKRON	YOUNGSTOWN	PARMA	CINCINNATI	LORAIN	CANTON	TOLEDO	COLUMBUS	DAYTON		
	\$ 54	\$ 19	\$ 18	\$ 0	\$ (0)	\$ (1)	\$ (25)	\$ (38)	\$ (51)	\$ (71)		
Total Revenues	CLEVELAND	CINCINNATI	AKRON	DAYTON	COLUMBUS	CANTON	TOLEDO	YOUNGSTOWN	PARMA	LORAIN		
	\$ 3,023	\$ 2,996	\$ 2,278	\$ 2,062	\$ 2,040	\$ 1,875	\$ 1,693	\$ 1,522	\$ 1,211	\$ 1,015		
Expenditures:	Community Ranking - Highest to Lowest (Per Capita)											
Public Safety	CLEVELAND	DAYTON	COLUMBUS	CINCINNATI	TOLEDO	AKRON	YOUNGSTOWN	CANTON	PARMA	LORAIN		
	\$ 968	\$ 888	\$ 786	\$ 777	\$ 775	\$ 747	\$ 606	\$ 604	\$ 470	\$ 390		
Debt Service	AKRON	CINCINNATI	COLUMBUS	CLEVELAND	YOUNGSTOWN	LORAIN	CANTON	PARMA	TOLEDO	DAYTON		
	\$ 538	\$ 284	\$ 271	\$ 252	\$ 171	\$ 135	\$ 130	\$ 113	\$ 88	\$ 71		
Transportation	AKRON	CLEVELAND	CINCINNATI	TOLEDO	COLUMBUS	DAYTON	CANTON	YOUNGSTOWN	PARMA	LORAIN		
	\$ 452	\$ 314	\$ 206	\$ 152	\$ 137	\$ 132	\$ 128	\$ 124	\$ 88	\$ 66		
General Government	CINCINNATI	CANTON	AKRON	CLEVELAND	DAYTON	PARMA	COLUMBUS	YOUNGSTOWN	LORAIN	TOLEDO		
	\$ 788	\$ 598	\$ 390	\$ 303	\$ 289	\$ 279	\$ 235	\$ 179	\$ 161	\$ 118		
Community & Economic Development	AKRON	CLEVELAND	YOUNGSTOWN	COLUMBUS	TOLEDO	DAYTON	LORAIN	CINCINNATI	CANTON	PARMA		
	\$ 435	\$ 239	\$ 213	\$ 203	\$ 196	\$ 194	\$ 153	\$ 146	\$ 142	\$ 134		
Capital Outlay	CLEVELAND	COLUMBUS	CINCINNATI	TOLEDO	CANTON	YOUNGSTOWN	DAYTON	PARMA	LORAIN	AKRON		
	\$ 318	\$ 281	\$ 279	\$ 256	\$ 231	\$ 169	\$ 161	\$ 128	\$ 69	\$ -		
Leisure Time Activities	COLUMBUS	CINCINNATI	DAYTON	AKRON	YOUNGSTOWN	PARMA	TOLEDO	LORAIN	CANTON	CLEVELAND		
	\$ 219	\$ 148	\$ 104	\$ 69	\$ 51	\$ 38	\$ 31	\$ 10	\$ -	\$ -		
Public Health	CINCINNATI	CANTON	COLUMBUS	CLEVELAND	TOLEDO	AKRON	YOUNGSTOWN	LORAIN	PARMA	DAYTON		
	\$ 189	\$ 130	\$ 79	\$ 51	\$ 40	\$ 23	\$ 12	\$ 9	\$ 6	\$ 0		
Total Expenditures	AKRON	CLEVELAND	COLUMBUS	CANTON	DAYTON	CINCINNATI	TOLEDO	YOUNGSTOWN	PARMA	LORAIN		
	\$ 2,653	\$ 2,445	\$ 2,210	\$ 1,962	\$ 1,839	\$ 1,656	\$ 1,656	\$ 1,526	\$ 1,255	\$ 994		

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

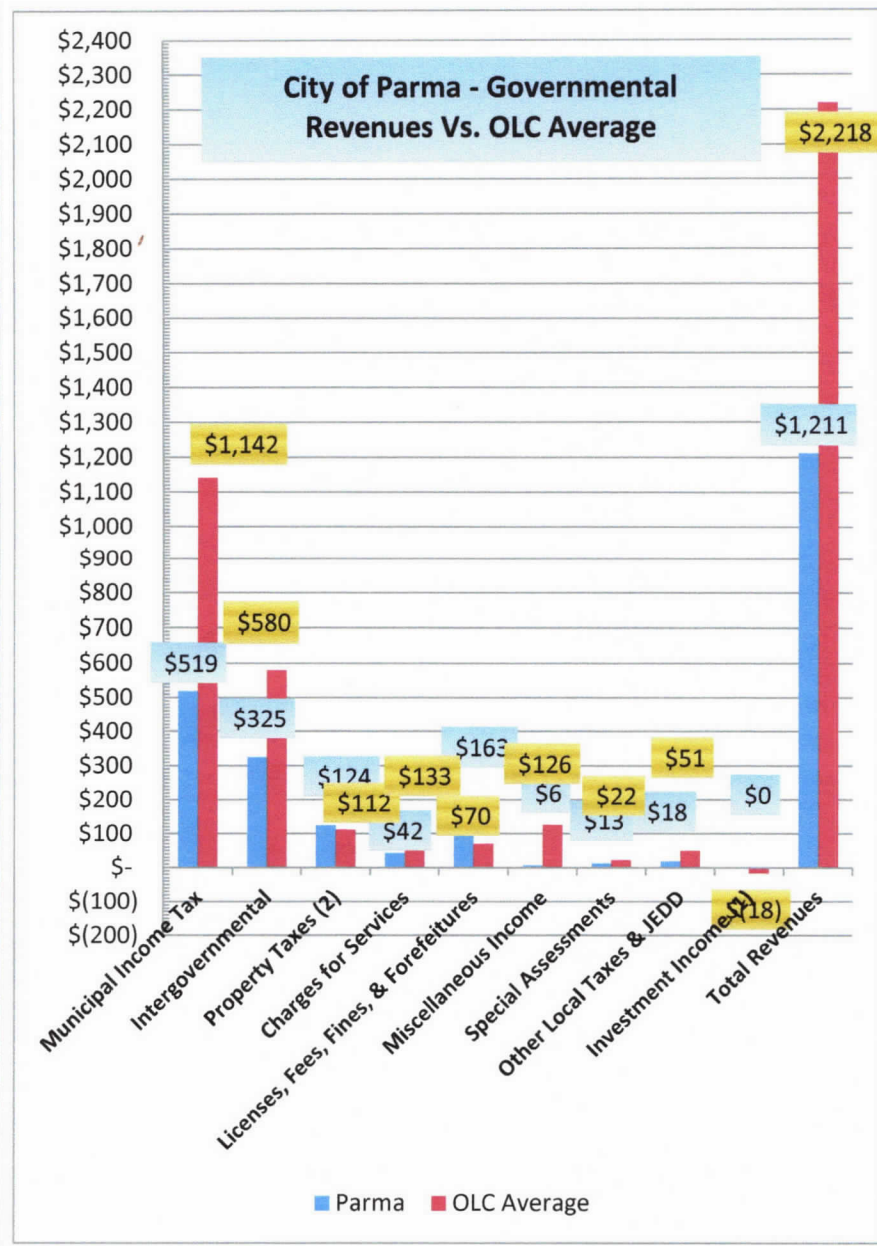
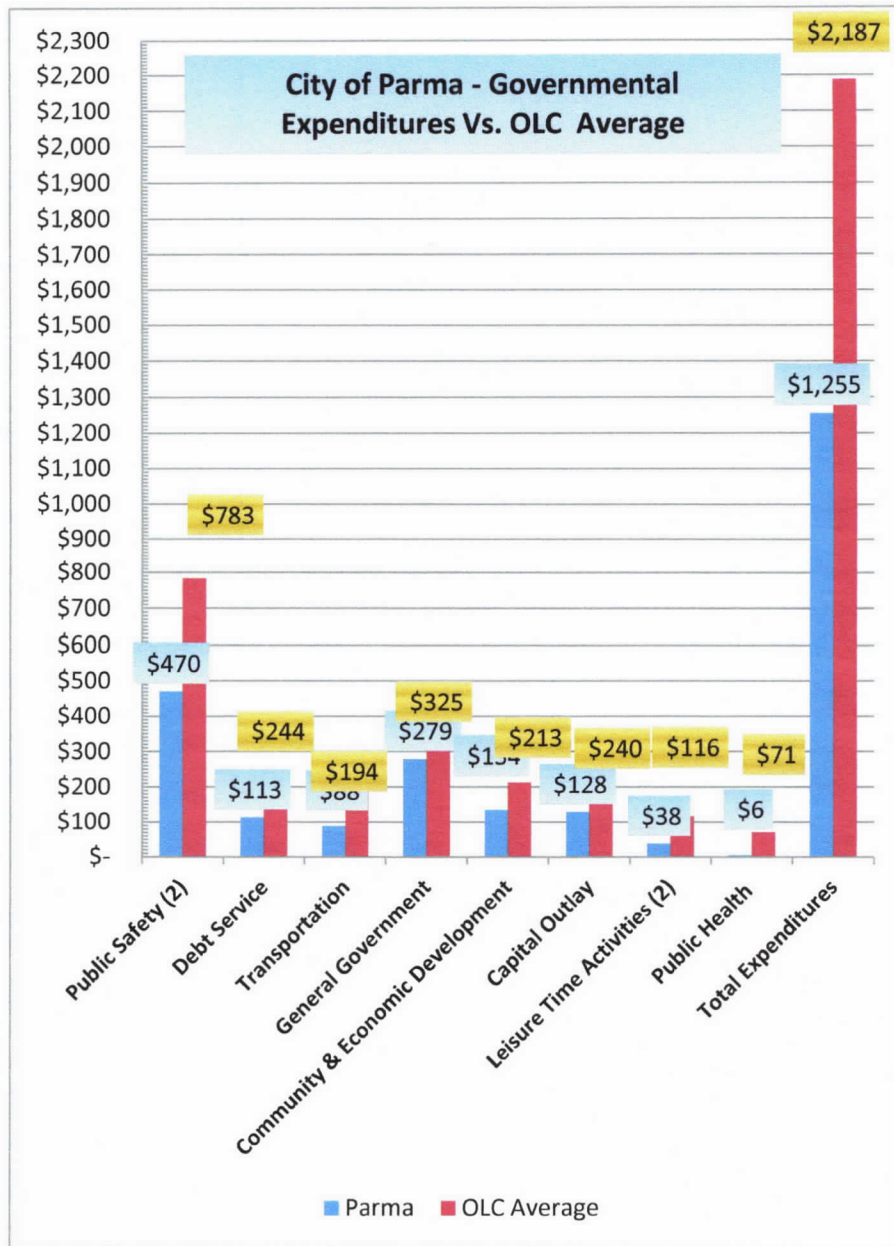
Ohio Largest Cities - 2022 Governmental Funds - Per Capita Analysis



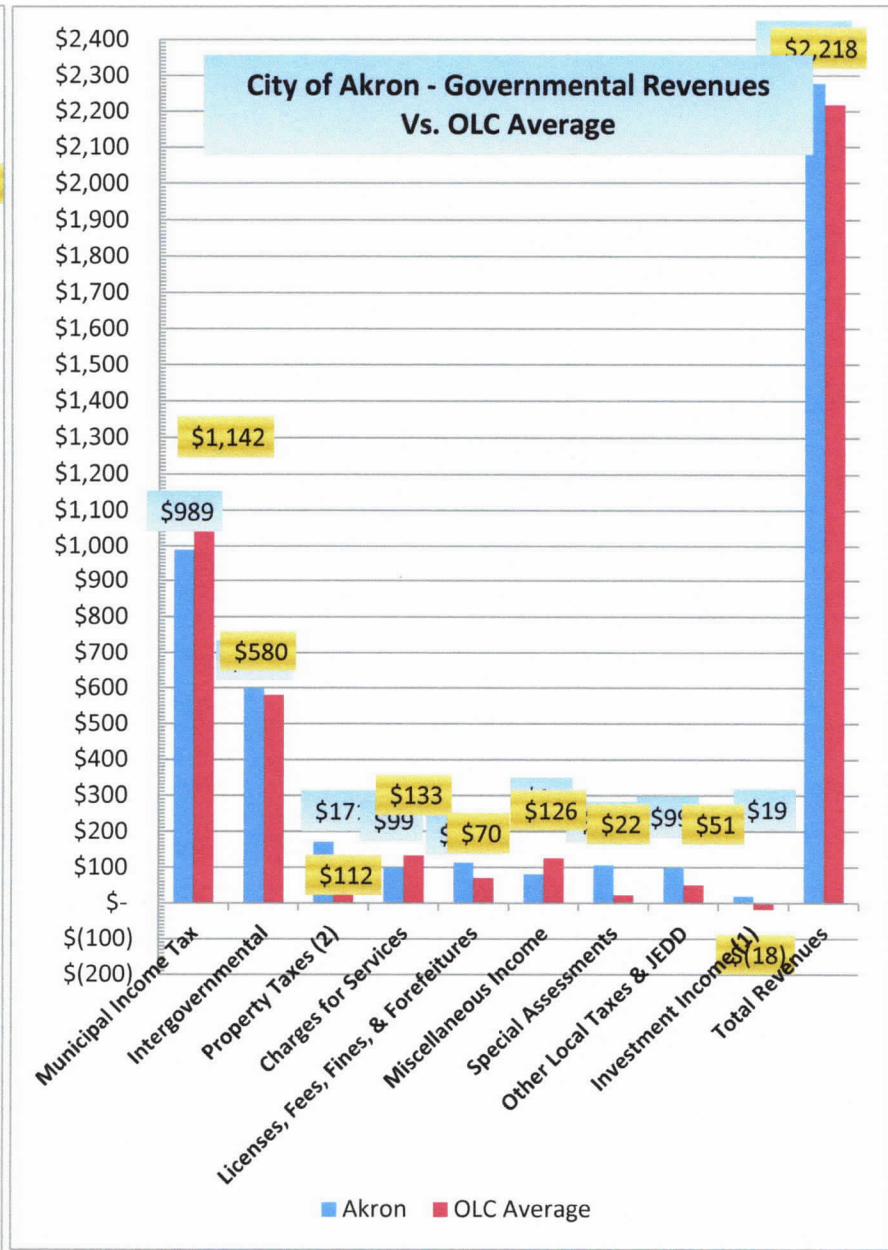
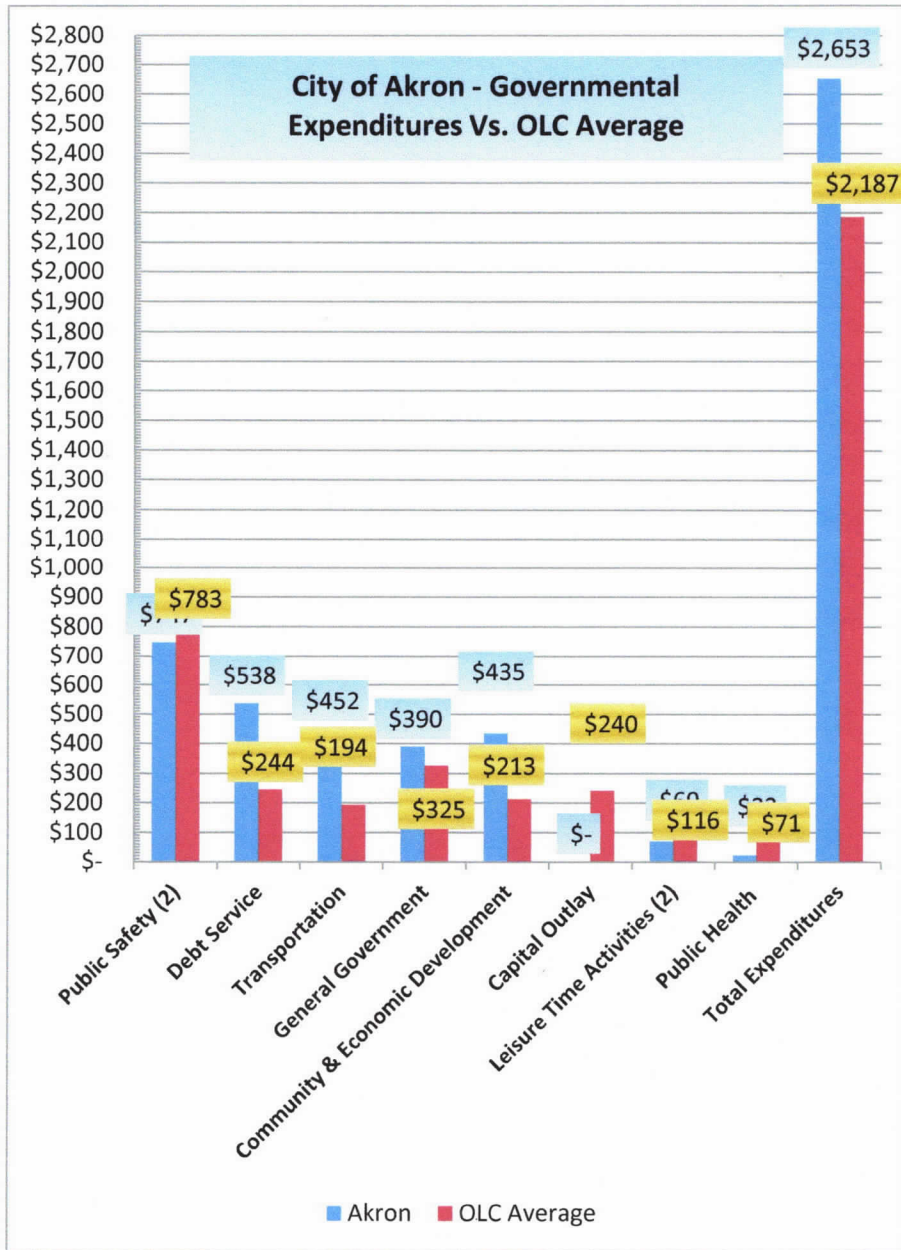
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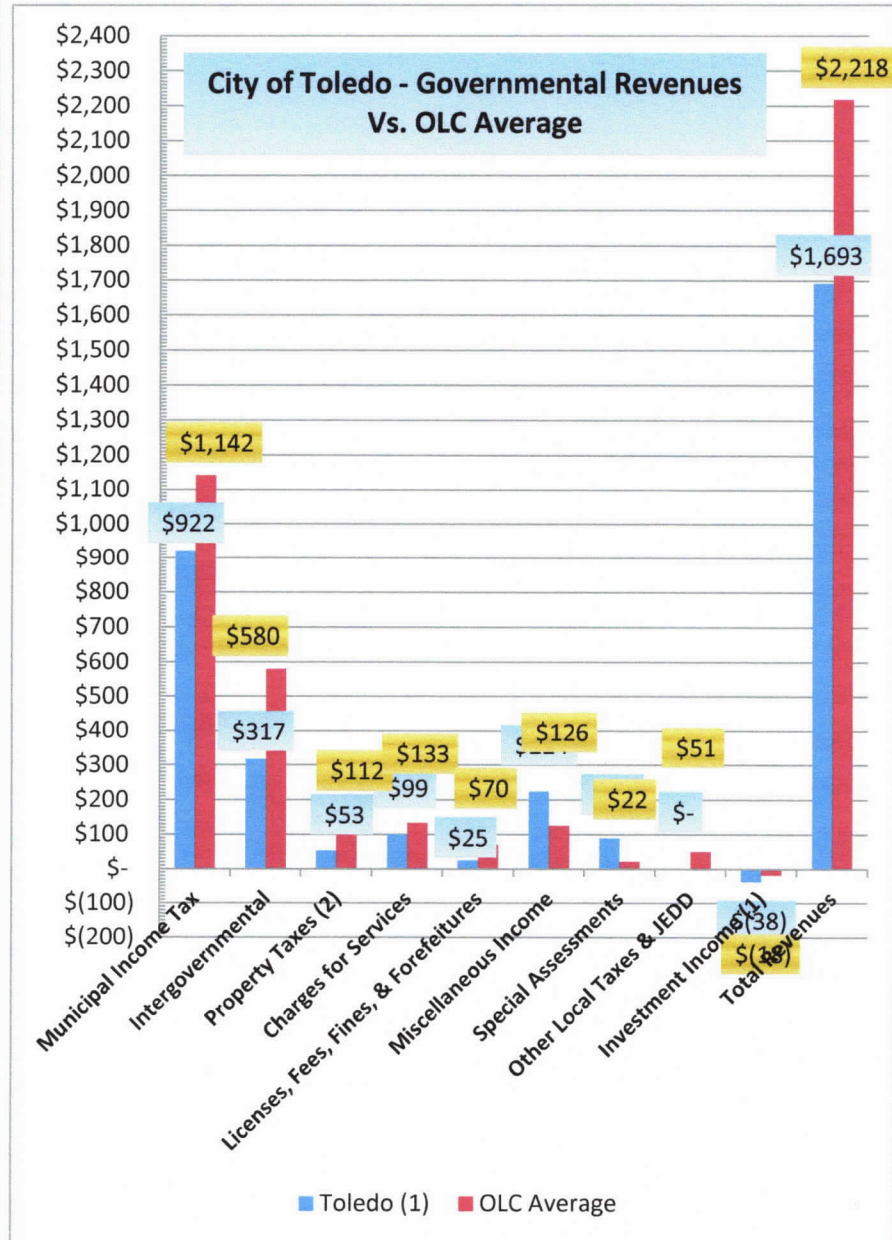
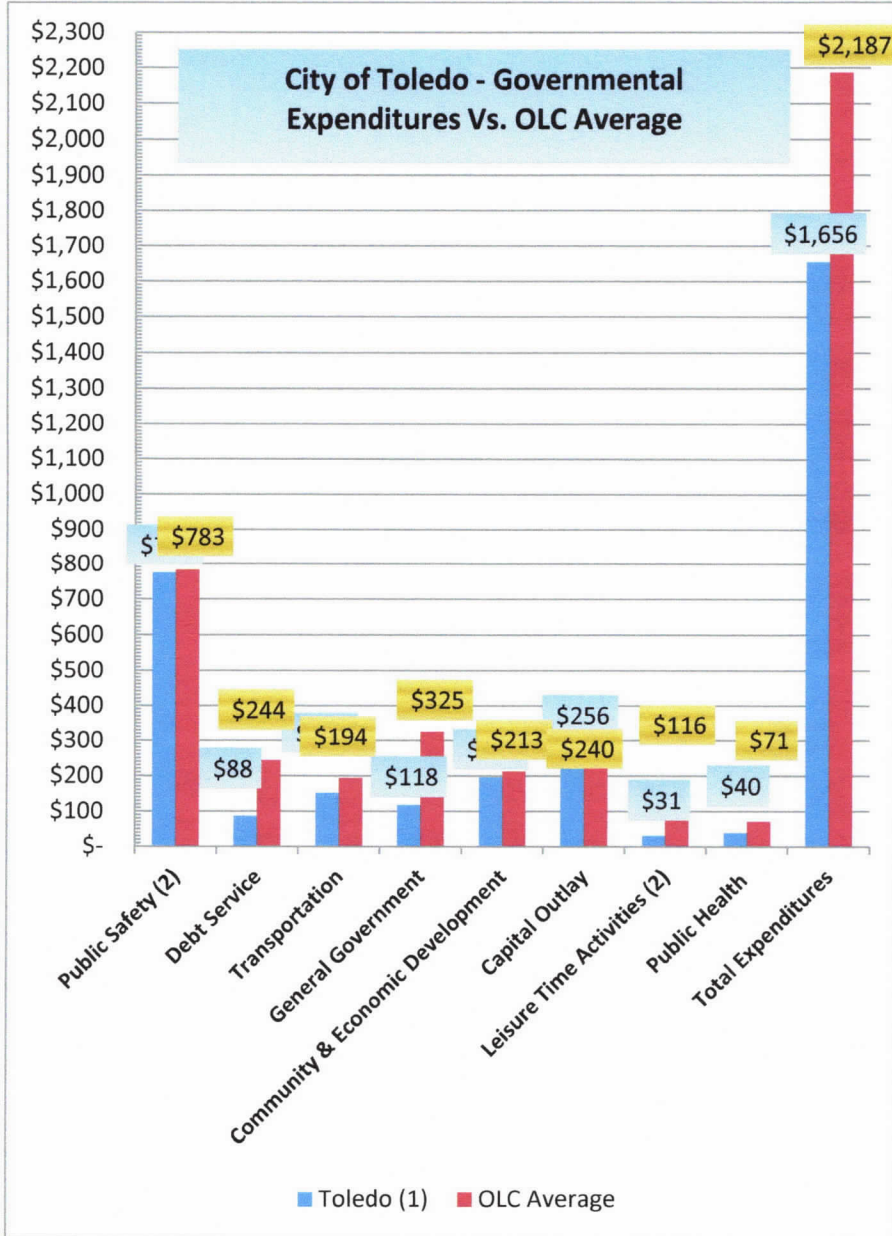
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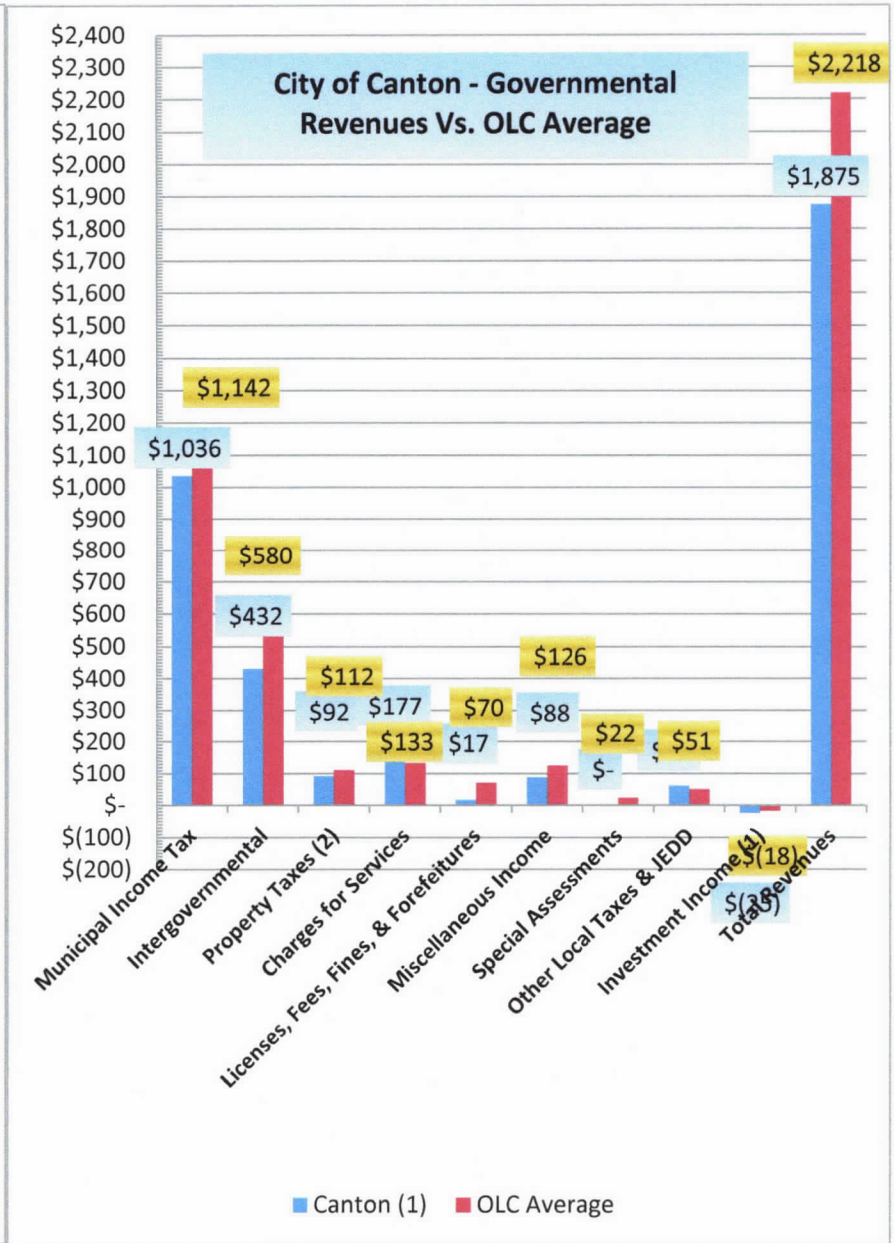
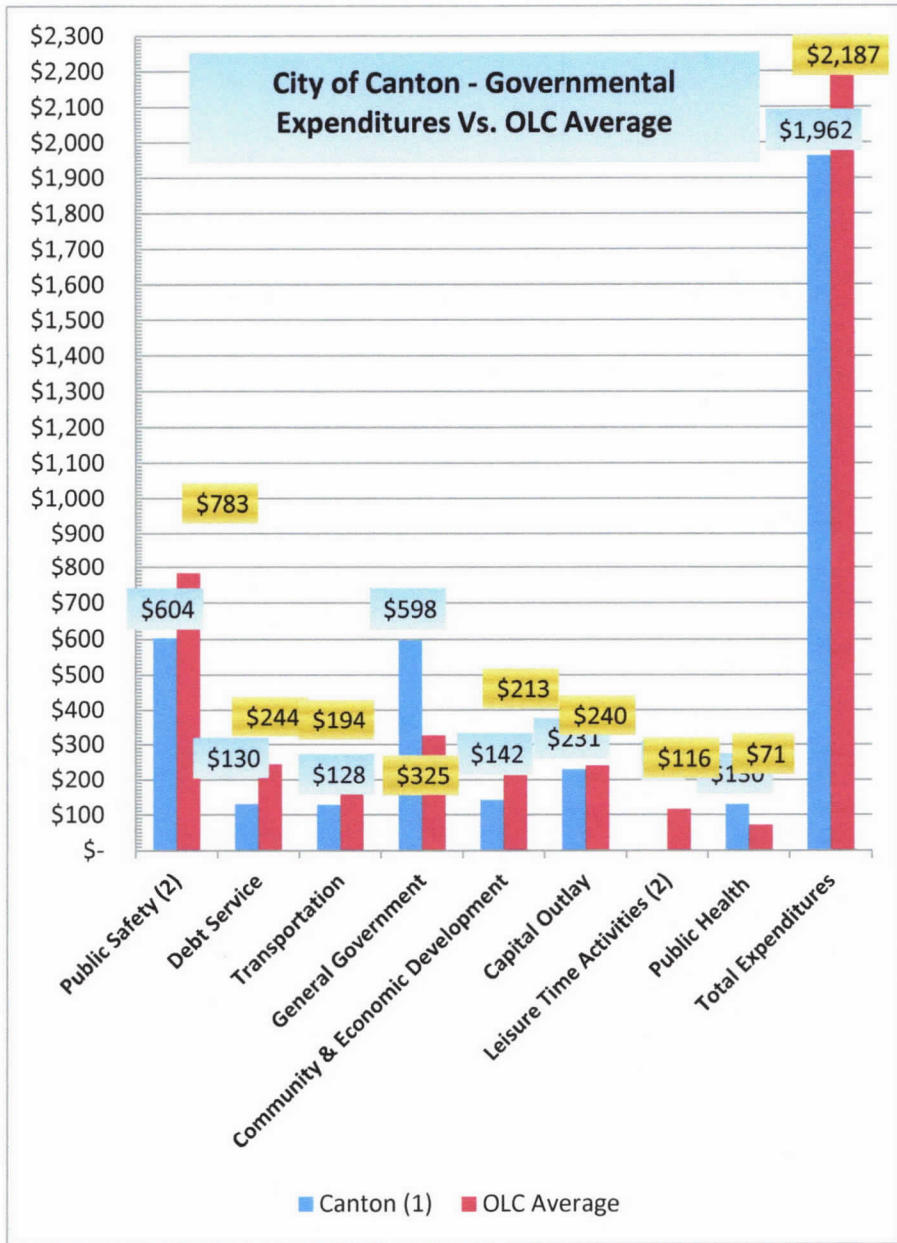
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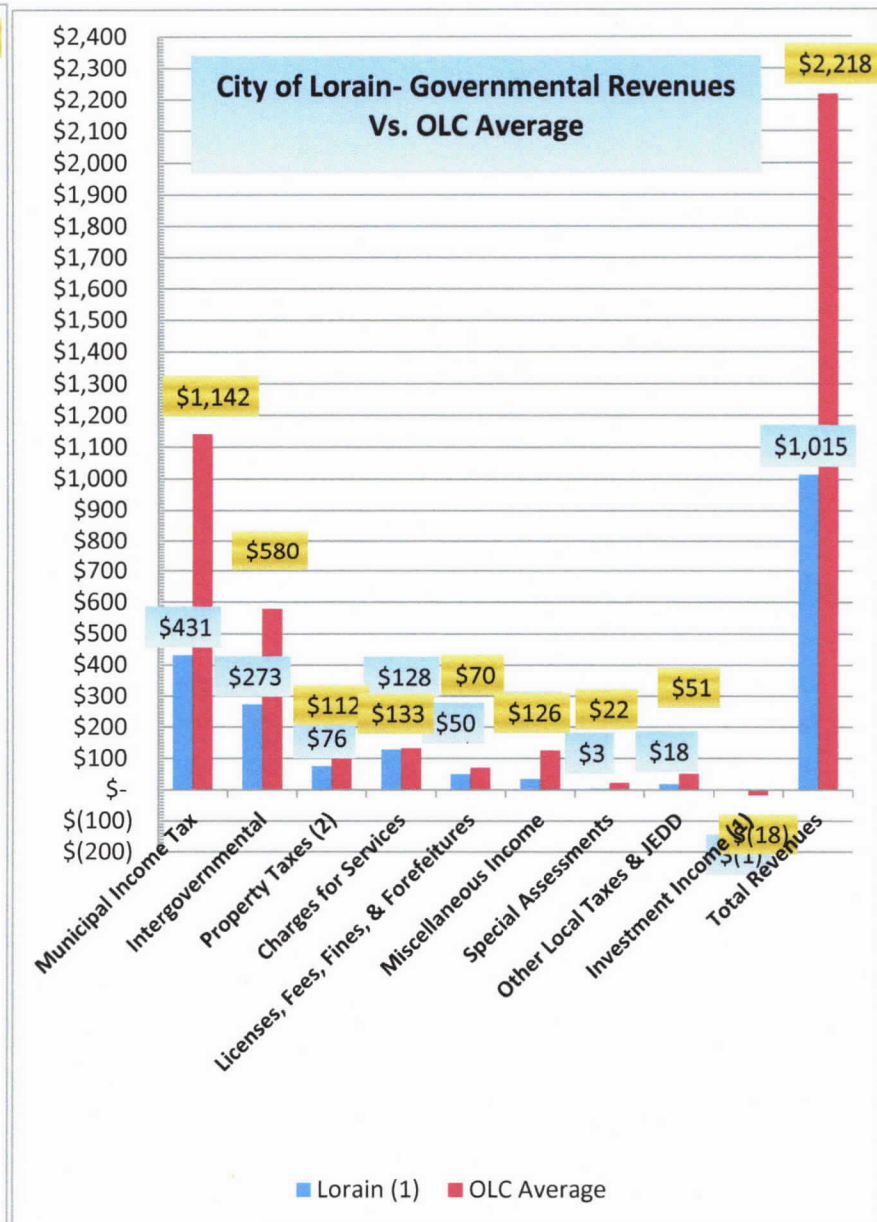
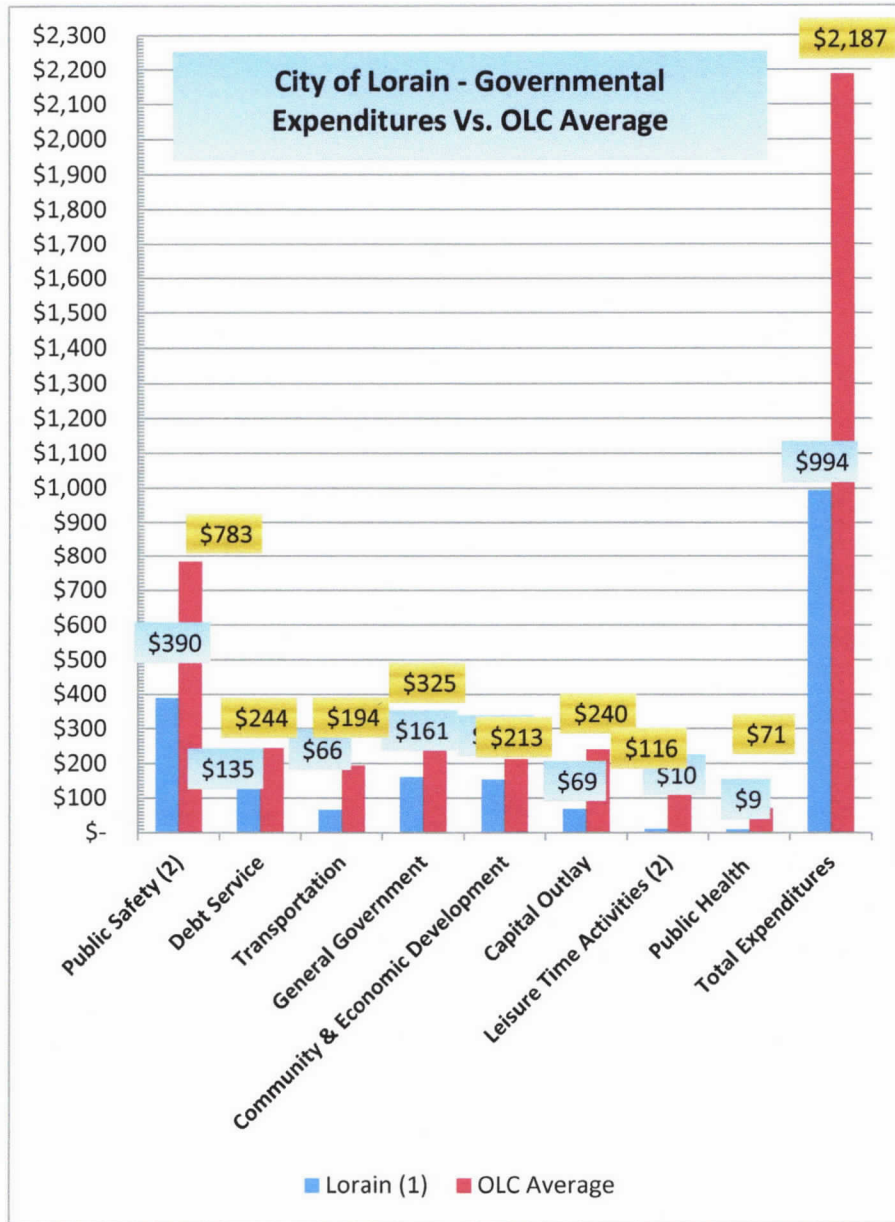
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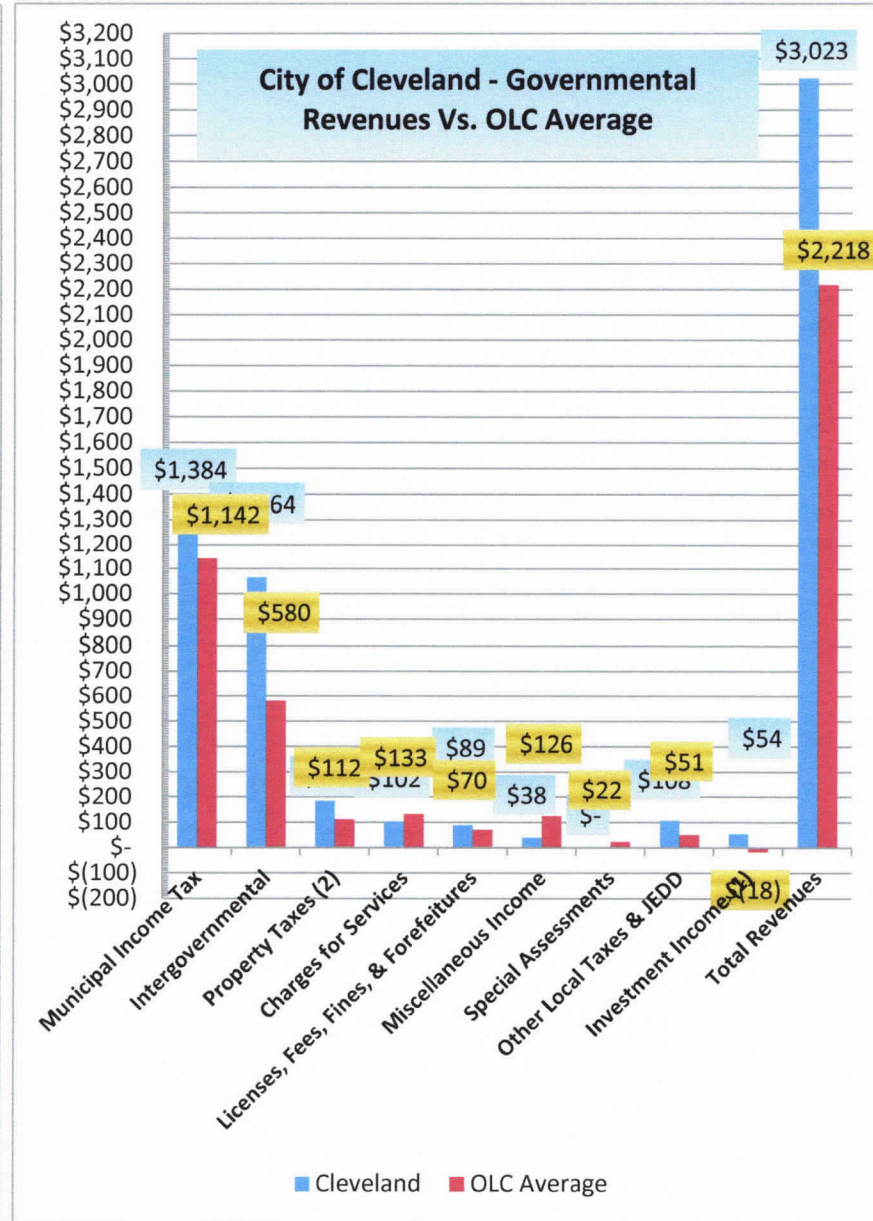
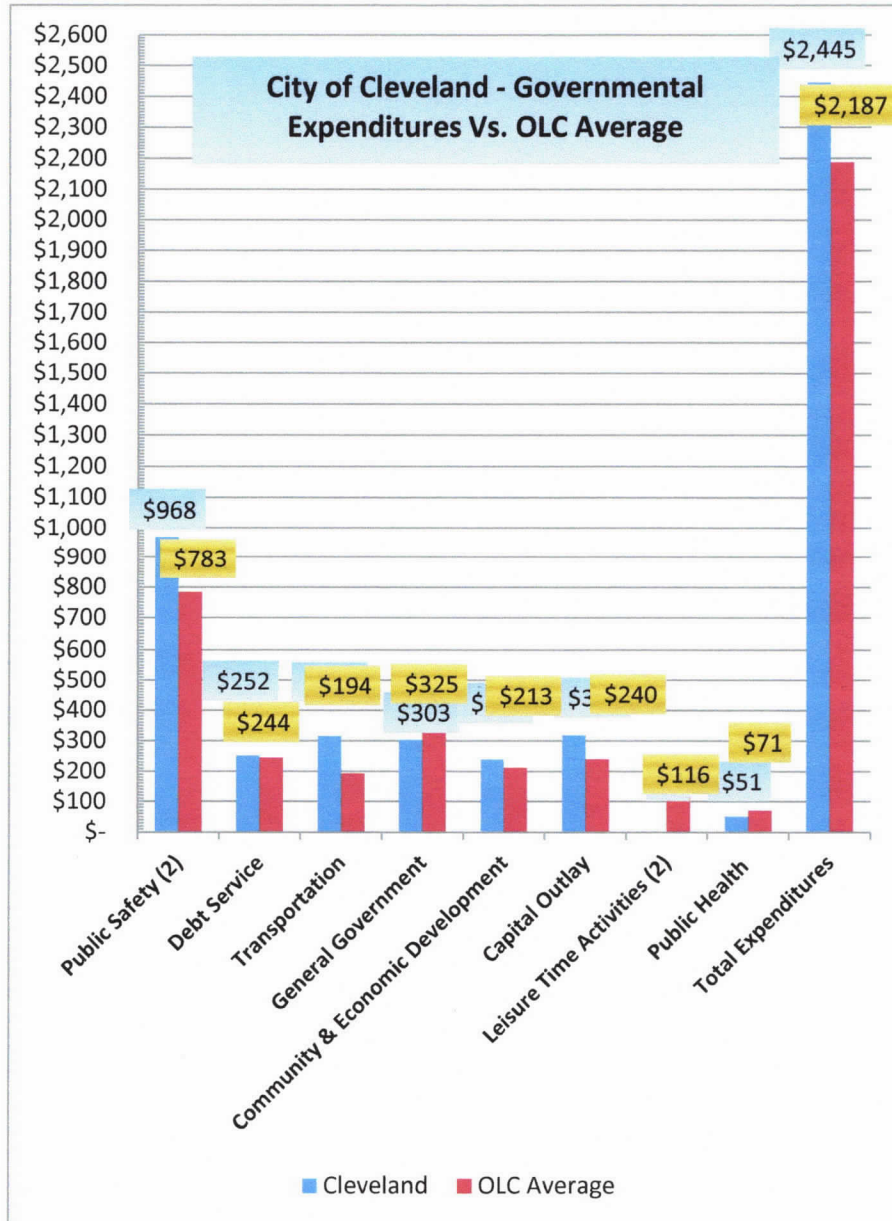
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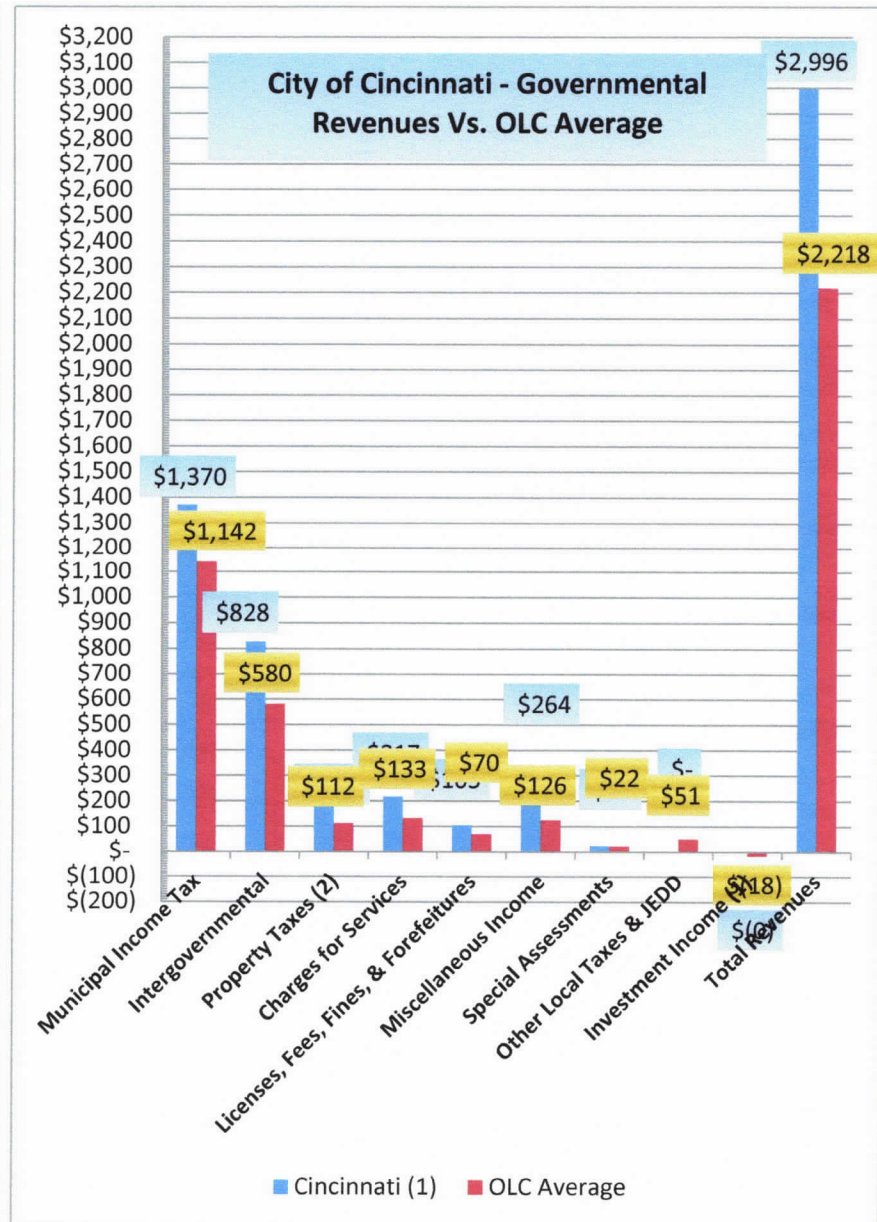
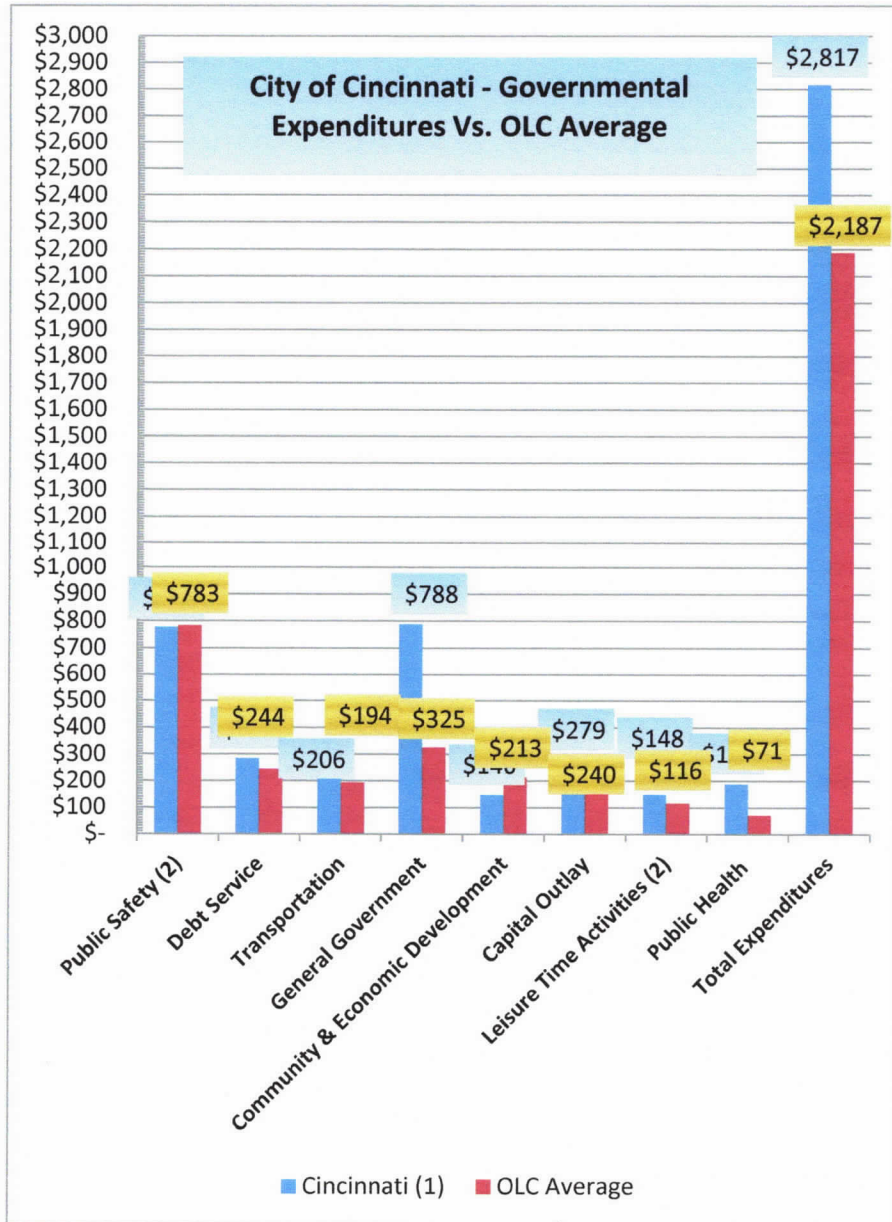
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