

Citizen Auditors of Ohio

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August 7, 2020 [Updated-Property Tax Rates]

Summit County Municipal Governmental Funds Report and Per Capita Analysis

The Citizen Auditors have prepared this report of the Governmental Funds (combination of General, Special Revenue, Debt Service, and Capital Funds) for the cities/municipalities in Summit County, Ohio and a Per Capita Analysis of that data for all the cities in Summit County, OH for fiscal year 2018. The report is designed to provide an emphasis focused on a per capita (or per person) analysis of governmental funds financial results along with graphic presentations of that data to aid citizens and taxpayers in reviewing the performance of overall governmental financial operations of their city in comparison to other cities and with the combined average(s) of all the cities in Summit County.

The primary purpose of this report is to provide ‘citizens/taxpayers’ with a summary report on a per capita basis along with a comparison of how their own city’s Governmental Funds financial performance stacks up with the average(s) of all the city’s in the same County, and to other similar cities within the same County. It is hoped that by providing this information in a simple graphic format that ‘citizens/taxpayers’ will arrive at questions, concerns, or issues that they can seek answers to from their Mayor(s), Council(s), and city Administrators’ such as: How or why there are financial differences in per capita revenues, expenditures to the averages or other city’s? What are the spending priorities of our city? How can operational improvements or cost efficiencies be implemented? 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 or cost effective use of our tax dollars when compared to other cities or the average(s) in our County?

It is hoped that this form of data presentation will stimulate awareness and discussion between elected representatives and the ‘citizens/taxpayers’ resulting in the utilization of taxpayer resources in a more transparent, accountable, and familiar way to the public as the beneficiaries and contributors of tax dollars for the various public services provided by each city. 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 uses of their tax

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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.

dollars; lest we all remain uninformed ‘citizens/taxpayers’ and thereby contribute to a bankrupted democracy in which everyone losses! An informed ‘citizen/taxpayer’ is an asset to society and makes sound informed financial decisions! 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 city’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 City for any purpose provided it is expended or transferred according to the Charter of the City 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** - (City Council, Mayor, City 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** - (County Health Department, etc) expenditures.
- **Community Development** - (includes depreciation expenses) expenditures.
- **Accountability** - *Being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer 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.*
- **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

This document and the information it contains has many variables and interpretations , so much in fact, that any and all in-depth analysis, articles, and opinions from Citizen Auditor, Loren Sengstock, will be presented in other media venues, such as the Twinsburg Patch (<https://patch.com/ohio/twinsburg/posts>) or Face book on the Roundtable, referencing this report as the source document.

The reader(s) of this report must be forewarned that such summarized governmental funds data is always subject to further understanding and investigation in order to provide absolute reliability in assessing broad brushed criticisms or praises on any one city; however, this report and the averages presented are based upon audited GAAP based financial reports and reliable for promoting financial assumptions and determinations in holding public offices accountable for variances to averages of 5% or more, in that the reader can be assured. For instance, if say General Government program expenditures are for instance, 25% higher than the average, the reader could draw the conclusion that their city is either providing considerably more administrative oversight or should be confronted for a detailed explanation as to ‘why’ their city cannot provide cost effective administrative oversight of governmental operations to similar cities or the averages of all the cities within the same County.

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 city’s in Summit County compared to the County averages that are a primary focus of this entire report. The Appendix indexes are 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 2018 as reported in the audited financial reports obtained at the Ohio State Auditor’s website. 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, and income tax rates. Grand totals for all cities and averages for the cities 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 population’s 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 city, total expenditures by city, net changes in fund balance by city, and beginning/ending fund balances by city.

Appendix A - Page 4 – Public Safety, Debt Service, Transportation, and General Government program expenditures per capita by city graphs.

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

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

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

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

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

Appendix A - Page 11 – Summit County Municipal Vs. Summit County Average - Residential/AG Property Tax Rates.

Appendix A - Page 12 – Summit County Municipal Vs. Summit County Average - Commercial/Industrial Property Tax Rates..

Appendix 'B'

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

Appendix B - Page 2 - **City of Twinsburg** governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 3 - **City of Tallmadge** governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 4 - City of Hudson governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 5 - City of Barberton governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 6 - City of New Franklin governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 7 - City of Fairlawn governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 8 - City of Norton governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 9 - City of Cuyahoga Falls governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 10 - City of Green governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 11 - City of Stow governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 12 - City of Munroe Falls governmental revenues and expenditures with totals and averages for all cities in Summit County are graphically compared.

Appendix B - Page 13 - City of Macedonia governmental revenues and expenditures with totals and averages for all cities in Summit County 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 hereon. 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.

Summit County Municipal Governmental Funds - Per Capita Analysis

Summit County Municipal Governmental Funds Fiscal Year 2018 - Audited Annual Reports

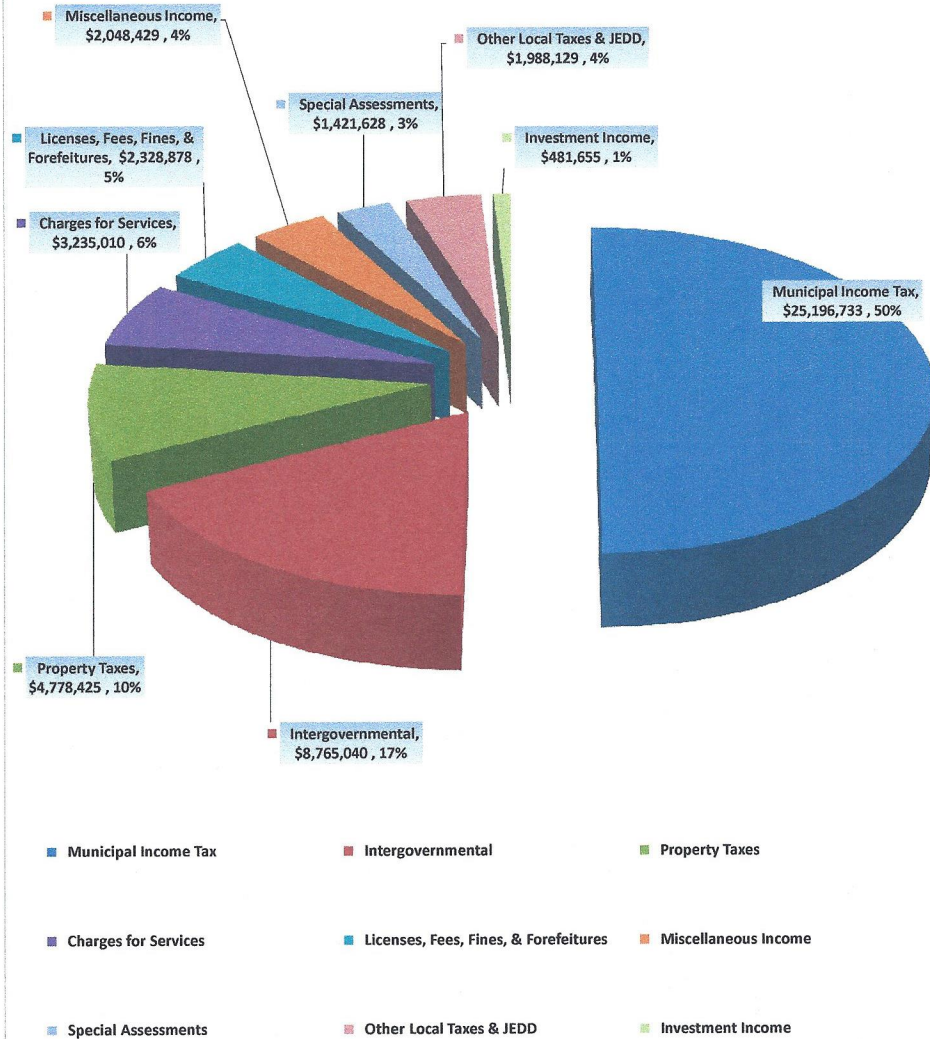
Description	Akron	Cuyahoga Falls	Stow	Barberton	Green	Hudson	Twinsburg	Tallmadge	New Franklin	Norton	Macedonia	Fairlawn	Munroe Falls	Municipal	Municipal	Municipal Total
														Totals	Average	Average %
														(1)	(1)	(1)
Revenues:																
Municipal Income Tax	\$ 163,595,720	\$ 22,897,087	\$ 15,822,349	\$ 12,883,397	\$ 24,183,712	\$ 22,197,225	\$ 22,720,817	\$ 10,011,817	\$ 3,048,973	\$ 5,998,755	\$ 10,789,542	\$ 12,022,122	\$ 1,386,013	\$ 327,557,529	\$ 25,196,733	50.1%
Intergovernmental	\$ 75,357,893	\$ 6,908,270	\$ 5,322,707	\$ 5,198,159	\$ 4,321,545	\$ 3,089,078	\$ 2,326,727	\$ 3,034,077	\$ 1,954,728	\$ 3,001,957	\$ 2,033,680	\$ 810,364	\$ 586,339	\$ 113,945,524	\$ 8,765,040	17.4%
Property Taxes	\$ 24,860,892	\$ 9,973,154	\$ 7,595,416	\$ 1,241,955	\$ 1,695,579	\$ 4,065,428	\$ 1,075,191	\$ 2,179,146	\$ 3,007,646	\$ 2,063,144	\$ 2,416,424	\$ 1,122,736	\$ 822,818	\$ 62,119,529	\$ 4,778,425	9.5%
Charges for Services	\$ 25,023,360	\$ 2,418,825	\$ 1,189,642	\$ 1,671,116	\$ 898,890	\$ 1,897,835	\$ 1,212,161	\$ 2,404,423	\$ 553,116	\$ 944,643	\$ 3,030,002	\$ 616,942	\$ 194,172	\$ 42,055,127	\$ 3,235,010	6.4%
Licenses, Fees, Fines, & Forefeitures	\$ 18,651,618	\$ 1,053,347	\$ 4,554,063	\$ 1,678,868	\$ 613,177	\$ 122,398	\$ 772,867	\$ 305,805	\$ 205,410	\$ 1,083,259	\$ 740,521	\$ 296,800	\$ 197,277	\$ 30,275,410	\$ 2,328,878	4.6%
Miscellaneous Income	\$ 16,415,882	\$ 475,254	\$ 1,226,896	\$ 1,618,705	\$ 3,281,875	\$ 262,396	\$ 1,223,522	\$ 626,448	\$ 154,680	\$ 579,369	\$ 476,629	\$ 173,869	\$ 114,056	\$ 26,629,581	\$ 2,048,429	4.1%
Special Assessments	\$ 17,492,848	\$ 69,888	\$ 41,775	\$ 41,466	\$ 113,259	\$ 65,374	\$ -	\$ 107,177	\$ -	\$ 178,454	\$ 257,760	\$ 92,037	\$ 21,123	\$ 18,481,161	\$ 1,421,628	2.8%
Other Local Taxes & JEDD	\$ 14,905,073	\$ 3,563,198	\$ -	\$ -	\$ 2,605,036	\$ -	\$ 199,215	\$ -	\$ -	\$ -	\$ 630,569	\$ 3,942,583	\$ -	\$ 25,845,674	\$ 1,988,129	4.0%
Investment Income	\$ 3,450,900	\$ 529,491	\$ 201,841	\$ 350,552	\$ 530,061	\$ 328,364	\$ 175,284	\$ 224,002	\$ 3,582	\$ 48,658	\$ 88,112	\$ 250,740	\$ 79,927	\$ 6,261,514	\$ 481,655	1.0%
Total Revenues	\$ 359,754,186	\$ 47,888,514	\$ 35,954,689	\$ 24,684,218	\$ 38,243,134	\$ 32,028,098	\$ 29,705,784	\$ 18,892,895	\$ 8,928,135	\$ 13,898,239	\$ 20,463,239	\$ 29,328,193	\$ 3,401,725	\$ 653,171,049	\$ 50,243,927	100.0%
Expenditures:																
Public Safety	\$ 146,412,046	\$ 20,776,624	\$ 14,680,515	\$ 11,628,177	\$ 11,118,595	\$ 7,158,438	\$ 9,992,467	\$ 7,676,267	\$ 4,259,141	\$ 4,823,870	\$ 8,697,679	\$ 7,705,801	\$ 1,819,746	\$ 256,749,366	\$ 19,749,951	34.2%
Debt Service	\$ 105,572,407	\$ 708,195	\$ 3,557,755	\$ 1,720,129	\$ 7,122,678	\$ 3,657,524	\$ 1,865,307	\$ 1,487,856	\$ -	\$ 899,463	\$ 1,258,881	\$ 1,348,783	\$ 138,476	\$ 129,337,454	\$ 9,949,035	17.2%
Transportation	\$ 87,997,887	\$ 3,542,925	\$ 2,533,954	\$ 1,647,841	\$ 9,861,291	\$ 3,368,319	\$ 8,569,355	\$ 2,215,675	\$ 1,353,647	\$ 2,723,223	\$ 1,761,683	\$ 2,746,179	\$ 867,677	\$ 129,189,656	\$ 9,937,666	17.2%
General Government	\$ 39,659,633	\$ 5,901,056	\$ 8,390,194	\$ 6,049,184	\$ 6,743,602	\$ 12,075,403	\$ 6,340,992	\$ 4,279,412	\$ 975,798	\$ 2,580,372	\$ 2,508,960	\$ 3,000,869	\$ 723,455	\$ 99,228,930	\$ 7,633,995	13.2%
Community & Economic Development	\$ 53,299,612	\$ 1,948,516	\$ 1,118,543	\$ 1,702,886	\$ 1,160,258	\$ 1,278,161	\$ 1,558,324	\$ 366,329	\$ 141,452	\$ 53,651	\$ 1,483,079	\$ 994,503	\$ -	\$ 65,105,314	\$ 5,008,101	8.7%
Capital Outlay	\$ -	\$ 11,771,223	\$ 4,848,154	\$ 2,202,105	\$ 4,387,937	\$ 5,201,783	\$ 1,371,808	\$ 2,139,193	\$ 654,291	\$ 1,227,055	\$ 6,986,302	\$ 3,410,000	\$ 107,167	\$ 44,307,018	\$ 3,408,232	5.9%
Leisure Time Activities	\$ 4,751,840	\$ 3,181,843	\$ 1,532,698	\$ 1,101,667	\$ 1,677,431	\$ 1,274,631	\$ 1,115,959	\$ 2,154,495	\$ 130,891	\$ 290,941	\$ 2,372,760	\$ 385,561	\$ 34,146	\$ 20,004,863	\$ 1,538,836	2.7%
Public Health	\$ 4,337,323	\$ -	\$ 463,468	\$ -	\$ 418,454	\$ 1,069,441	\$ 208,609	\$ 85,639	\$ 163,177	\$ 147,748	\$ 217,122	\$ 116,189	\$ 38,399	\$ 7,265,569	\$ 558,890	1.0%
Total Expenditures	\$ 442,030,748	\$ 47,830,382	\$ 37,125,281	\$ 26,051,989	\$ 42,490,246	\$ 35,083,700	\$ 31,022,821	\$ 20,404,866	\$ 7,678,397	\$ 12,746,323	\$ 25,286,466	\$ 19,707,885	\$ 3,729,066	\$ 751,188,170	\$ 57,783,705	100.0%
Operating Income (Loss)	\$ (82,276,562)	\$ 58,132	\$ (1,170,592)	\$ (1,367,771)	\$ (4,247,112)	\$ (3,055,602)	\$ (1,317,037)	\$ (1,511,971)	\$ 1,249,738	\$ 1,151,916	\$ (4,823,227)	\$ (379,692)	\$ (327,341)	\$ (98,017,121)	\$ (7,539,779)	
Other Financing Sources (Transfers)	\$ 80,840,481	\$ 8,538,703	\$ 1,705,009	\$ 1,215,089	\$ 7,525,345	\$ 3,674,643	\$ (1,037,083)	\$ 570,097	\$ -	\$ 510,766	\$ 9,452,145	\$ (461,989)	\$ -	\$ 112,533,206	\$ 8,656,400	
Net Change in Fund Balance	\$ (1,436,081)	\$ 8,596,835	\$ 534,417	\$ (152,682)	\$ 3,278,233	\$ 619,041	\$ (2,354,120)	\$ (941,874)	\$ 1,249,738	\$ 1,662,682	\$ 4,628,918	\$ (841,681)	\$ (327,341)	\$ 14,516,085	\$ 1,116,622	
Fund Balance (Deficit) Beginning of Year	\$ 116,242,703	\$ 15,844,142	\$ 15,221,202	\$ 10,656,111	\$ 52,876,764	\$ 15,187,941	\$ 20,120,692	\$ 11,012,243	\$ 2,935,194	\$ 11,642,860	\$ 6,067,063	\$ 22,108,854	\$ 2,967,368	\$ 302,883,137	\$ 23,298,703	
Fund Balance (Deficit) End of Year	\$ 114,806,622	\$ 24,205,462	\$ 15,755,619	\$ 10,503,429	\$ 56,154,997	\$ 15,806,982	\$ 17,766,572	\$ 10,070,369	\$ 4,184,932	\$ 13,305,542	\$ 10,695,981	\$ 21,267,173	\$ 2,640,027	\$ 317,163,707	\$ 24,397,208	
Ending Fund Balance as % of Expenditures (1)	26.0%	50.6%	42.4%	40.3%	132.2%	45.1%	57.3%	49.4%	54.5%	104.4%	42.3%	107.9%	70.8%	42.2%	42.2%	

Summit County - Other Information

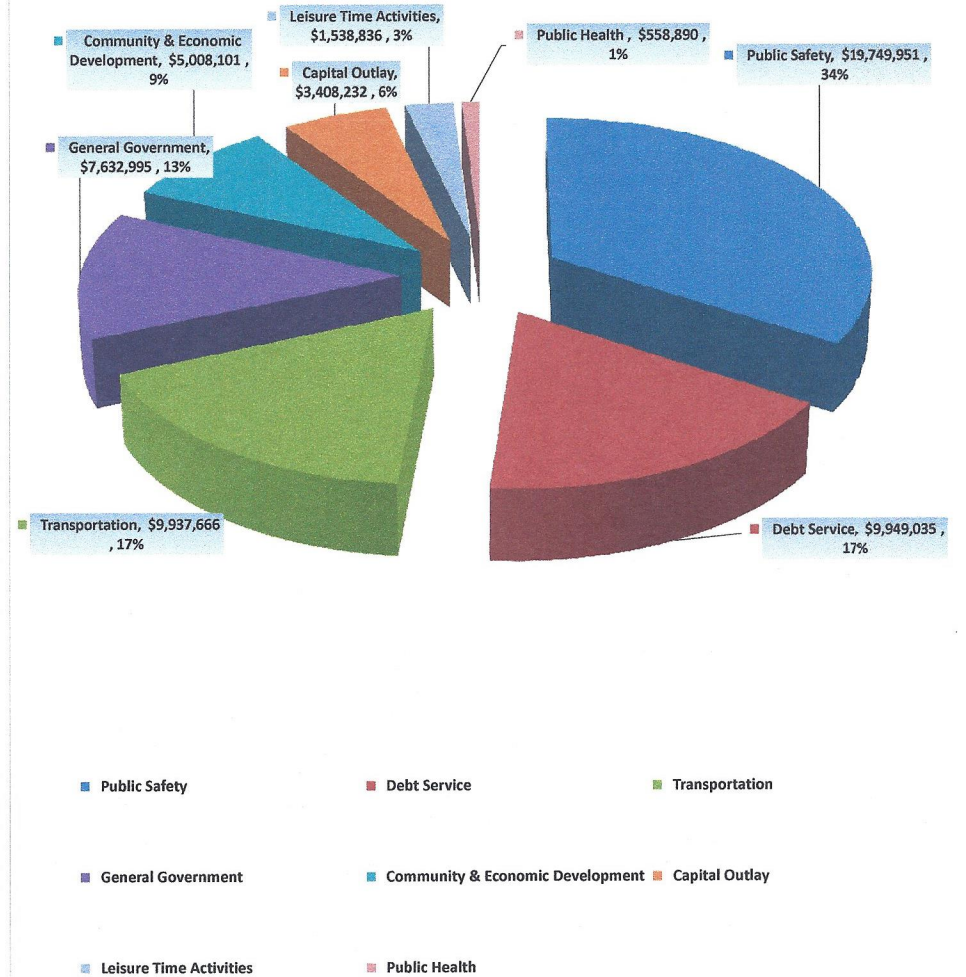
Population [2018 Estimates - US Census Bureau]	197,846	49,170	34,825	26,043	25,764	22,253	18,762	17,535	14,148	12,004	11,911	7,519	5,069	442,849		
Income Tax Rates [12/31/2018]	2.50%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.50%	2.00%	2.25%			
Property Tax Effective Rates [2018 Res/Ag]	80.402942	79.798251	67.240616	70.264018	57.912929	67.831467	63.227527	75.848532	78.188970	59.559780	65.710331	55.166773	65.362381		68.193424	
Property Tax Effective Rates [2018 Comm/Ind]	92.298603	89.347985	71.380290	80.502745	60.001593	69.563346	70.827841	85.141643	91.277694	70.015378	70.055956	62.017841	69.880290		75.562400	

Summit County Municipal Governmental Funds - Per Capita Analysis

Summit County - 2018 Average Municipal Revenues



Summit County - 2018 Average Municipal Program Expenditures

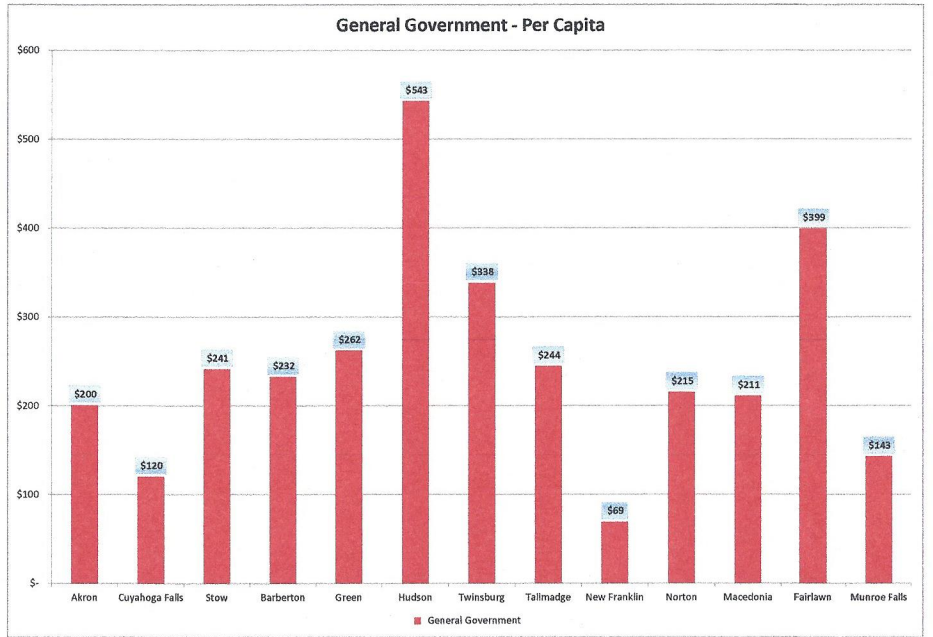
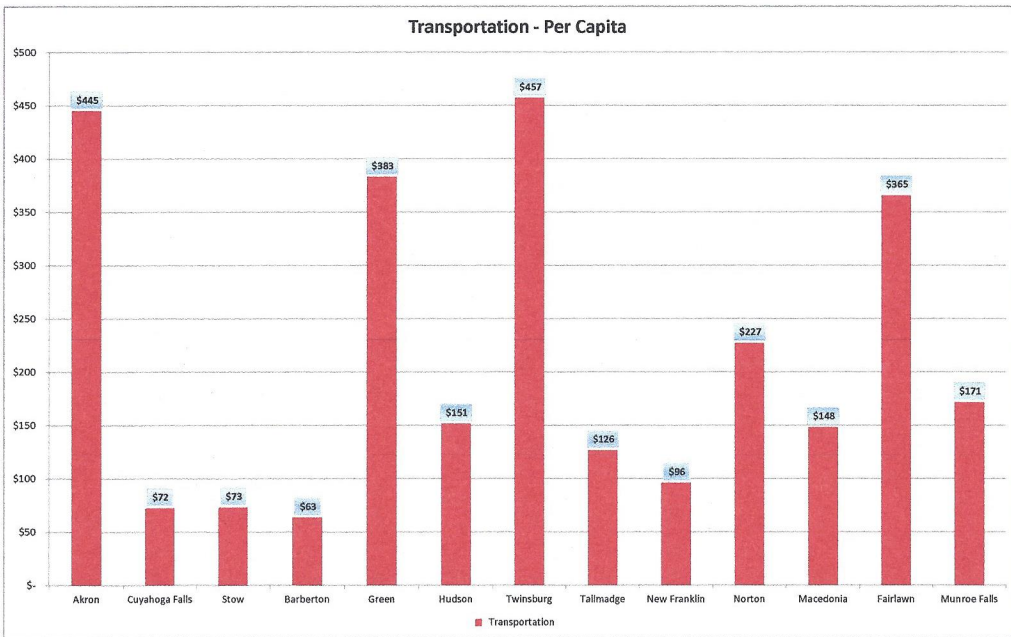
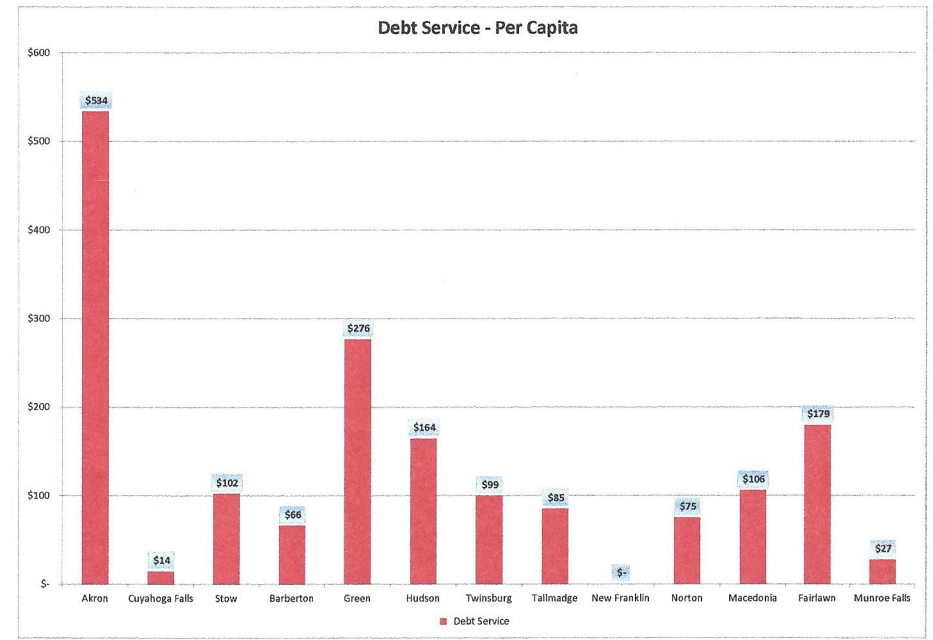
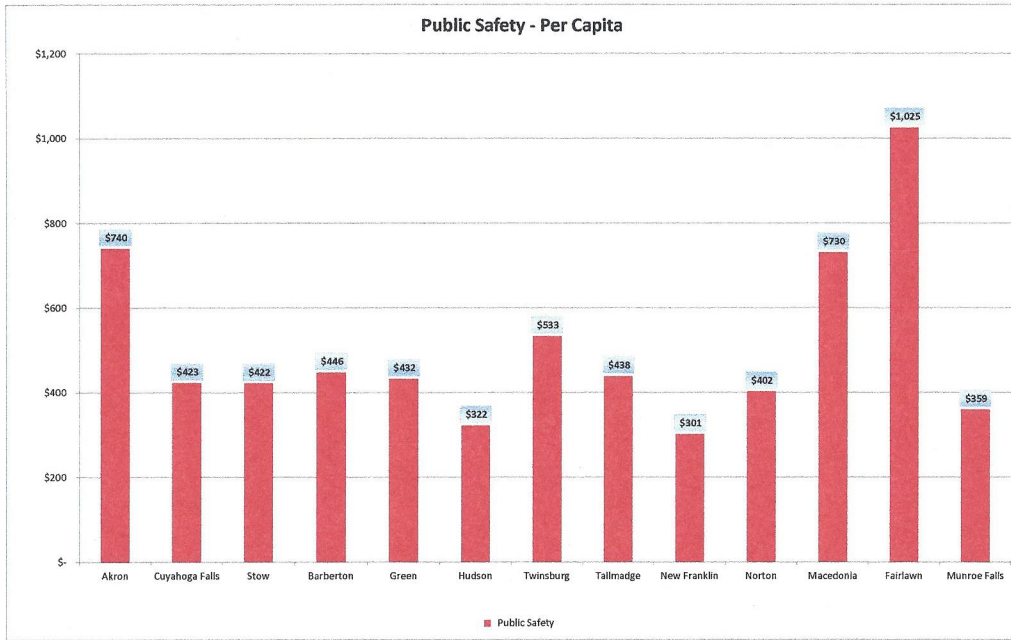


Summit County Municipal Governmental Funds - Per Capita Analysis

Summit County Municipal Governmental Funds - Per Capita Fiscal Year 2018 - Audited Reports

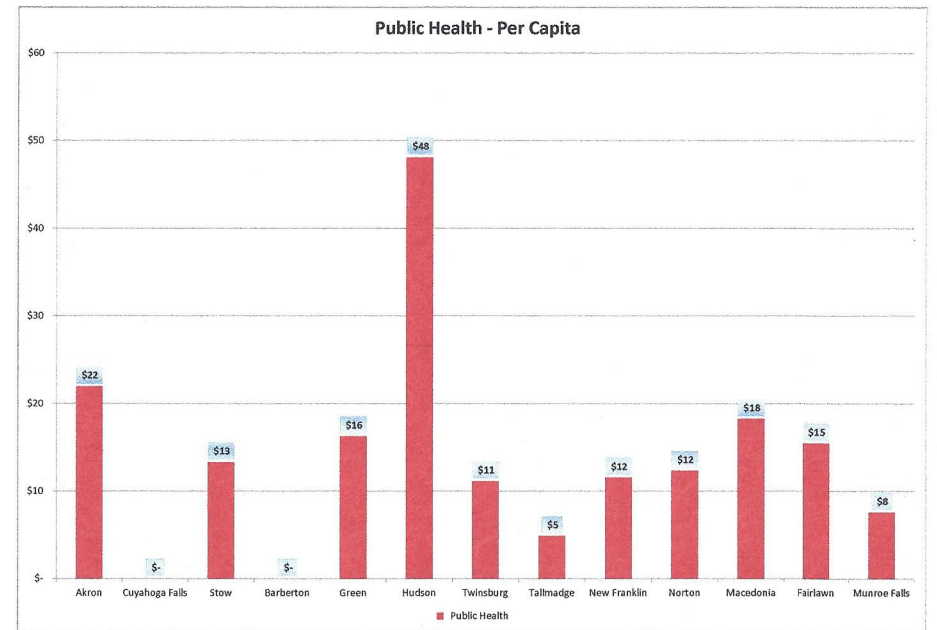
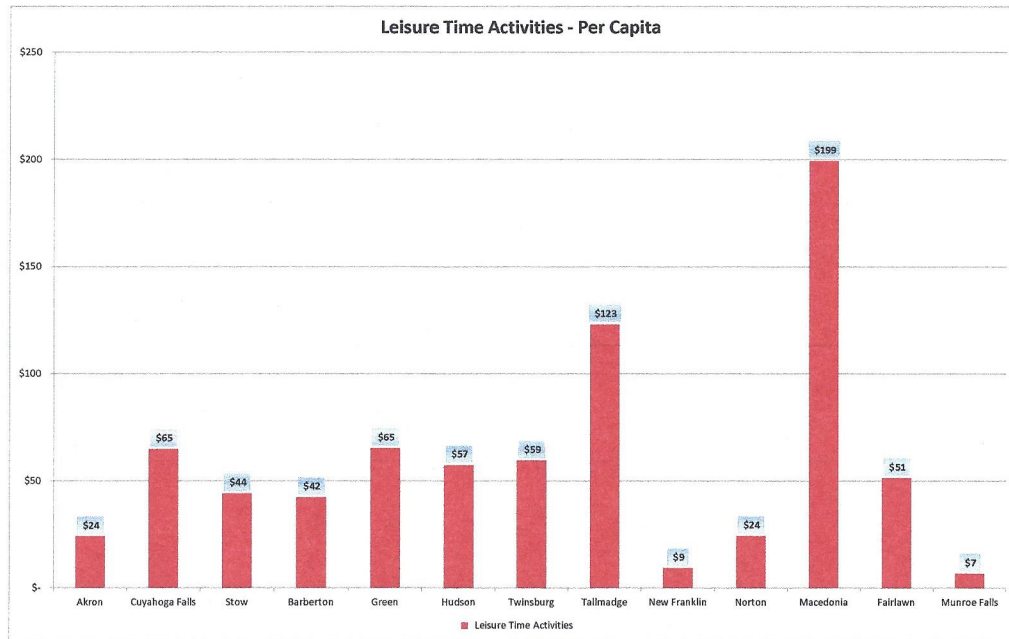
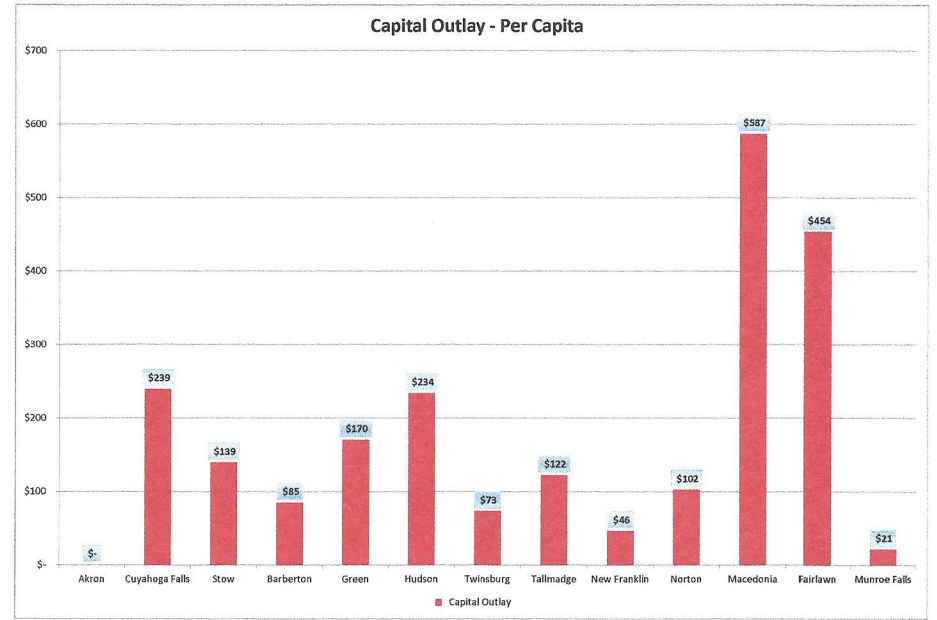
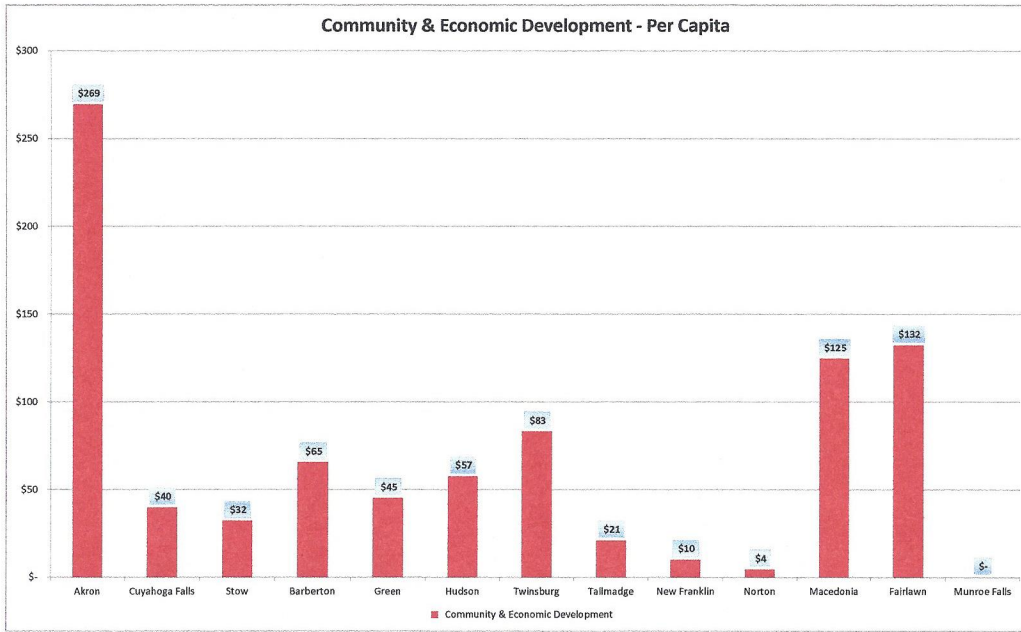
Description	Akron	Cuyahoga Falls	Stow	Barberton	Green	Hudson	Twinsburg	Tallmadge	New Franklin	Norton	Macedonia	Fairlawn	Munroe Falls	Municipal	Municipal
														Average	Average %
														(1)	(1)
Revenues:															
Municipal Income Tax	\$ 827	\$ 466	\$ 454	\$ 495	\$ 939	\$ 997	\$ 1,211	\$ 571	\$ 216	\$ 500	\$ 906	\$ 1,599	\$ 273	\$ 740	50.1%
Intergovernmental	\$ 381	\$ 140	\$ 153	\$ 200	\$ 168	\$ 139	\$ 124	\$ 173	\$ 138	\$ 250	\$ 171	\$ 108	\$ 116	\$ 257	17.4%
Property Taxes	\$ 126	\$ 203	\$ 218	\$ 48	\$ 66	\$ 183	\$ 57	\$ 124	\$ 213	\$ 172	\$ 203	\$ 149	\$ 162	\$ 140	9.5%
Charges for Services	\$ 126	\$ 49	\$ 34	\$ 64	\$ 35	\$ 85	\$ 65	\$ 137	\$ 39	\$ 79	\$ 254	\$ 82	\$ 38	\$ 95	6.4%
Licenses, Fees, Fines, & Forefeitures	\$ 94	\$ 21	\$ 131	\$ 64	\$ 24	\$ 6	\$ 41	\$ 17	\$ 15	\$ 90	\$ 62	\$ 39	\$ 39	\$ 68	4.6%
Miscellaneous Income	\$ 83	\$ 10	\$ 35	\$ 62	\$ 127	\$ 12	\$ 65	\$ 36	\$ 11	\$ 48	\$ 40	\$ 23	\$ 23	\$ 60	4.1%
Special Assessments	\$ 88	\$ 1	\$ 1	\$ 2	\$ 4	\$ 3	\$ -	\$ 6	\$ -	\$ 15	\$ 22	\$ 12	\$ 4	\$ 42	2.8%
Other Local Taxes & JEDD	\$ 75	\$ 72	\$ -	\$ -	\$ 101	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ 53	\$ 524	\$ -	\$ 58	4.0%
Investment Income	\$ 17	\$ 11	\$ 6	\$ 13	\$ 21	\$ 15	\$ 9	\$ 13	\$ 0	\$ 4	\$ 7	\$ 33	\$ 16	\$ 14	1.0%
Total Revenues	\$ 1,818	\$ 974	\$ 1,032	\$ 948	\$ 1,484	\$ 1,439	\$ 1,583	\$ 1,077	\$ 631	\$ 1,158	\$ 1,718	\$ 2,571	\$ 671	\$ 1,475	100.0%
Expenditures:															
Public Safety	\$ 740	\$ 423	\$ 422	\$ 446	\$ 432	\$ 322	\$ 533	\$ 438	\$ 301	\$ 402	\$ 730	\$ 1,025	\$ 359	\$ 580	34.2%
Debt Service	\$ 534	\$ 14	\$ 102	\$ 66	\$ 276	\$ 164	\$ 99	\$ 85	\$ -	\$ 75	\$ 106	\$ 179	\$ 27	\$ 292	17.2%
Transportation	\$ 445	\$ 72	\$ 73	\$ 63	\$ 383	\$ 151	\$ 457	\$ 126	\$ 96	\$ 227	\$ 148	\$ 365	\$ 171	\$ 292	17.2%
General Government	\$ 200	\$ 120	\$ 241	\$ 232	\$ 262	\$ 543	\$ 338	\$ 244	\$ 69	\$ 215	\$ 211	\$ 399	\$ 143	\$ 224	13.2%
Community & Economic Development	\$ 269	\$ 40	\$ 32	\$ 65	\$ 45	\$ 57	\$ 83	\$ 21	\$ 10	\$ 4	\$ 125	\$ 132	\$ -	\$ 147	8.7%
Capital Outlay	\$ -	\$ 239	\$ 139	\$ 85	\$ 170	\$ 234	\$ 73	\$ 122	\$ 46	\$ 102	\$ 587	\$ 454	\$ 21	\$ 100	5.9%
Leisure Time Activities	\$ 24	\$ 65	\$ 44	\$ 42	\$ 65	\$ 57	\$ 59	\$ 123	\$ 9	\$ 24	\$ 199	\$ 51	\$ 7	\$ 45	2.7%
Public Health	\$ 22	\$ -	\$ 13	\$ -	\$ 16	\$ 48	\$ 11	\$ 5	\$ 12	\$ 12	\$ 18	\$ 15	\$ 8	\$ 16	1.0%
Total Expenditures	\$ 2,234	\$ 973	\$ 1,066	\$ 1,000	\$ 1,649	\$ 1,577	\$ 1,653	\$ 1,164	\$ 543	\$ 1,062	\$ 2,123	\$ 2,621	\$ 736	\$ 1,696	100.0%
Operating Income (Loss)	\$ (416)	\$ 1	\$ (34)	\$ (53)	\$ (165)	\$ (137)	\$ (70)	\$ (86)	\$ 88	\$ 96	\$ (405)	\$ (50)	\$ (65)	\$ (221)	
Other Financing Sources (Transfers)	\$ 409	\$ 174	\$ 49	\$ 47	\$ 292	\$ 165	\$ (55)	\$ 33	\$ -	\$ 43	\$ 794	\$ (61)	\$ -	\$ 254	
Net Change in Fund Balance	\$ (7)	\$ 175	\$ 15	\$ (6)	\$ 127	\$ 28	\$ (125)	\$ (54)	\$ 88	\$ 139	\$ 389	\$ (112)	\$ (65)	\$ 33	
Fund Balance (Deficit) Beginning of Year	\$ 588	\$ 322	\$ 437	\$ 409	\$ 2,052	\$ 683	\$ 1,072	\$ 628	\$ 207	\$ 970	\$ 509	\$ 2,940	\$ 585	\$ 684	
Fund Balance (Deficit) End of Year	\$ 580	\$ 497	\$ 452	\$ 403	\$ 2,180	\$ 710	\$ 947	\$ 574	\$ 296	\$ 1,108	\$ 898	\$ 2,828	\$ 521	\$ 717	
Ending Fund Balance as % of Expenditures (1)	26.0%	51.1%	42.4%	40.3%	132.2%	45.1%	57.3%	49.4%	54.5%	104.4%	42.3%	107.9%	70.8%	42.3%	
Summit County - Other Information															
Population [2018 Estimates - US Census Bureau]	197,846	49,170	34,825	26,043	25,764	22,253	18,762	17,535	14,148	12,004	11,911	7,519	5,069	442,849	
Income Tax Rates [12/31/2018]	2.50%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.50%	2.00%	2.25%		
Property Tax Effective Rates [2019 Res/Ag]	80.402942	79.798251	67.240616	70.264018	57.912929	67.831467	63.227527	75.848532	78.188970	59.559780	65.710331	55.166773	65.362381	68.193424	
Summit County Average-Res/Ag	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	68.193424	
Property Tax Effective Rates [2019 Comm/Ind]	92.298603	89.347985	71.380290	80.502745	60.001593	69.563346	70.827841	85.141643	91.277694	70.015378	70.055956	62.017841	69.880290	75.562400	
Summit County Average-Comm/Ind	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	75.562400	

Summit County Municipal Governmental Funds - Per Capita Analysis



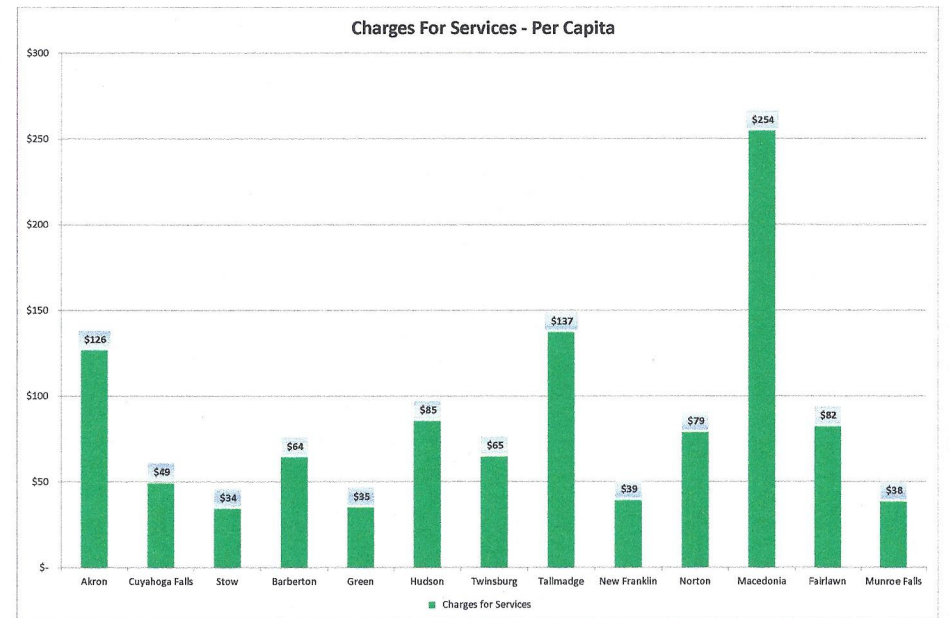
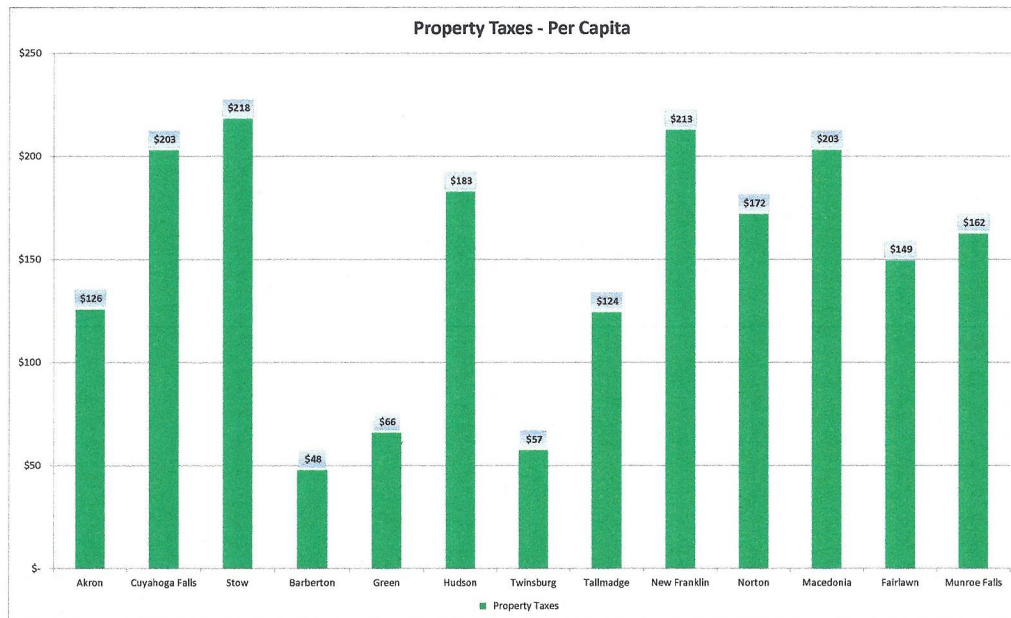
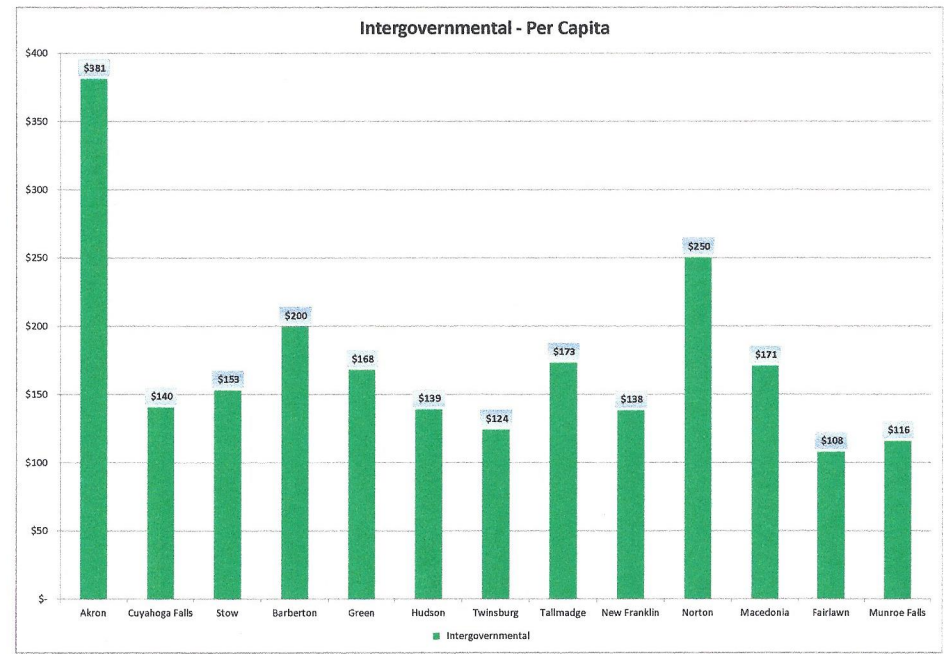
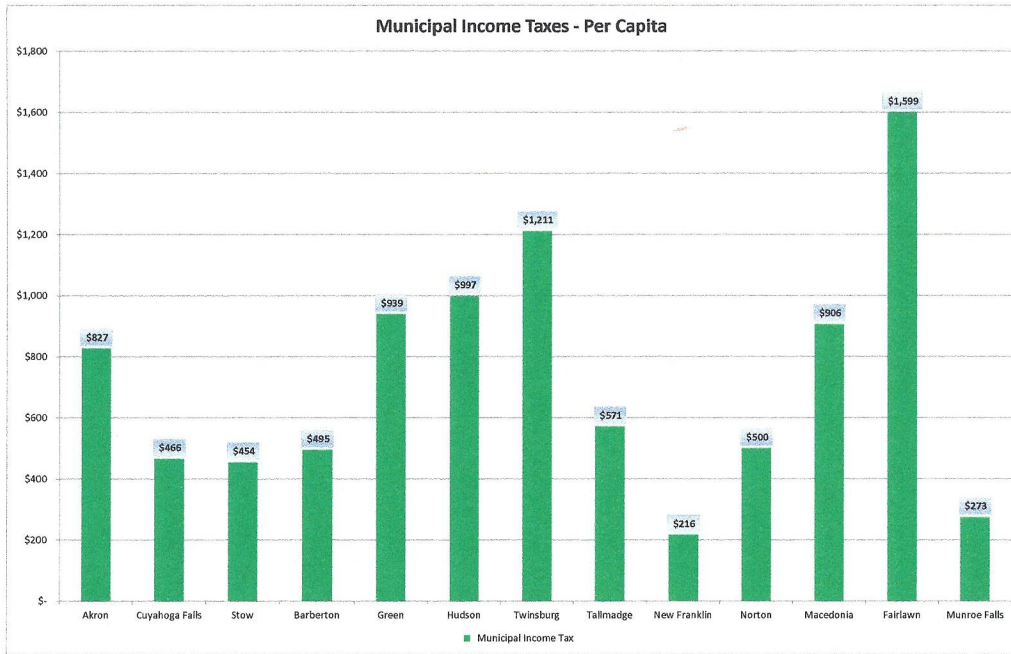
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(1) Calculated Fields

Summit County Municipal Governmental Funds - Per Capita Analysis



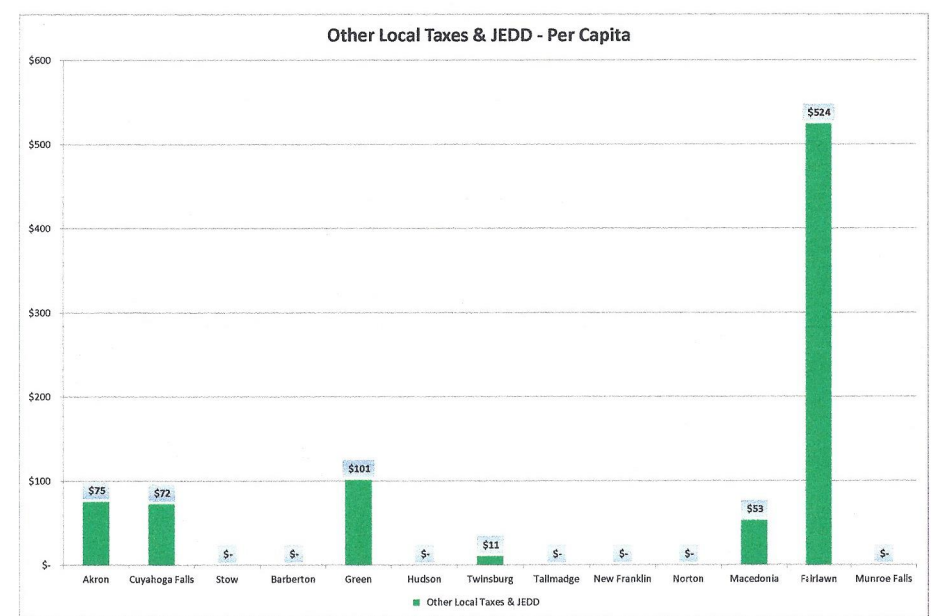
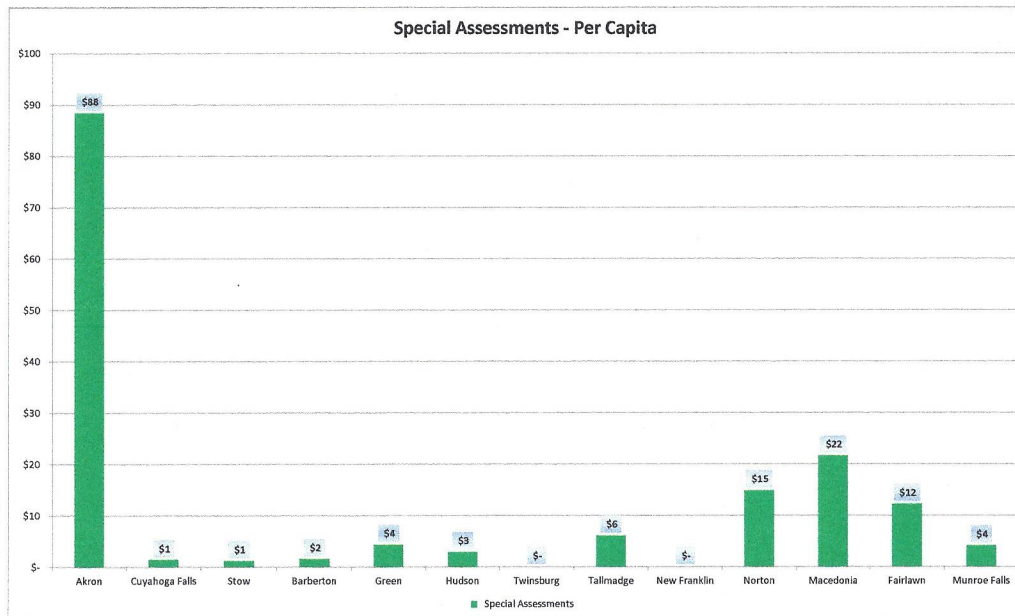
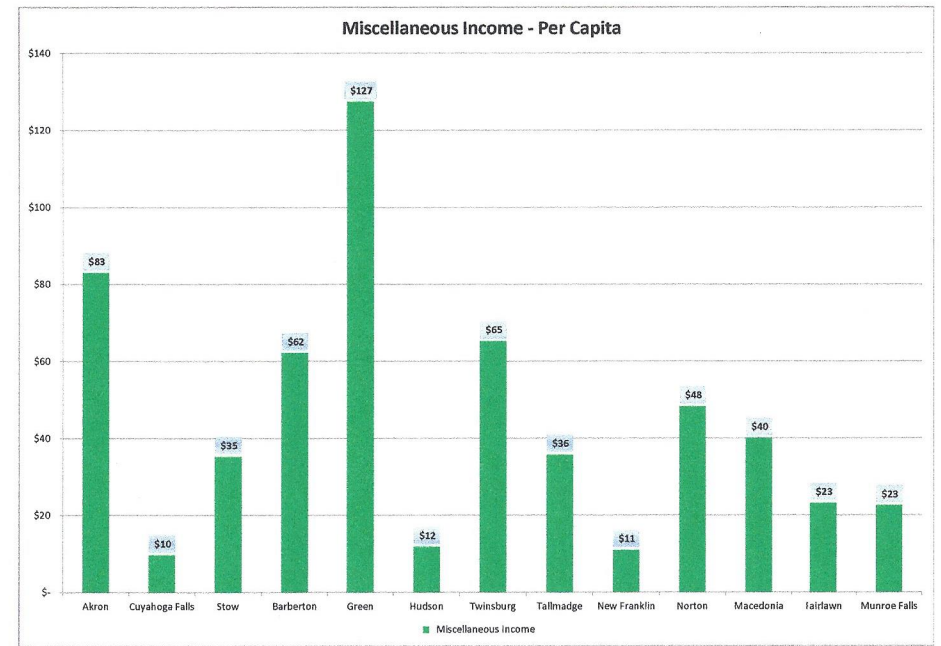
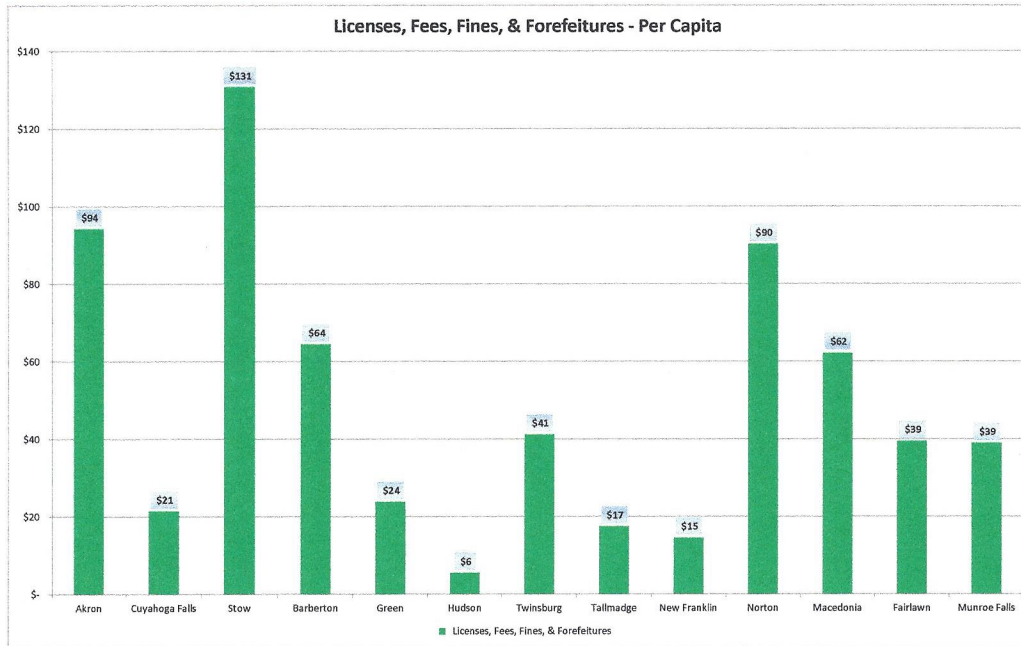
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Summit County Municipal Governmental Funds - Per Capita Analysis



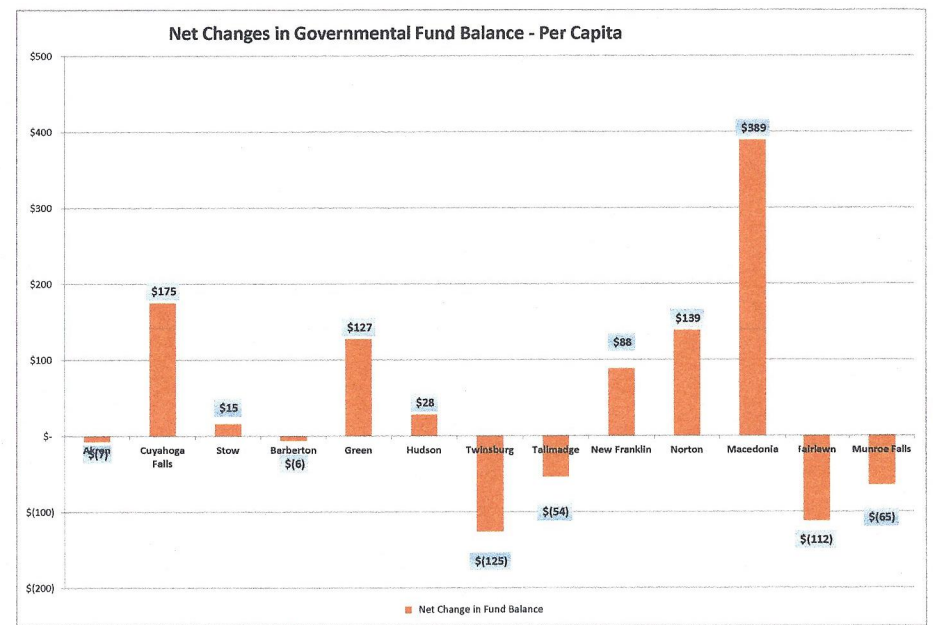
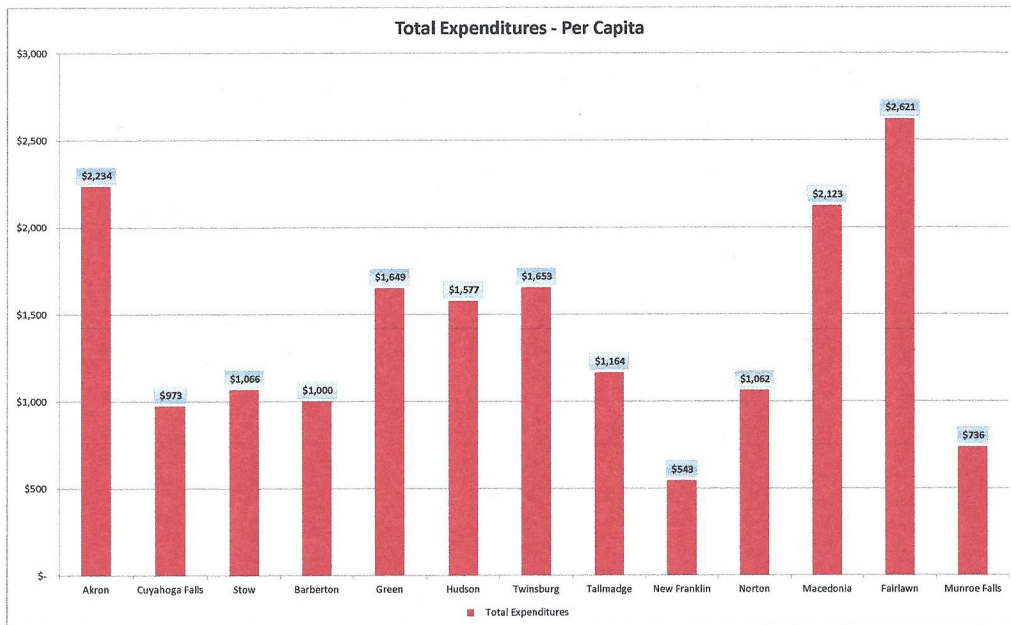
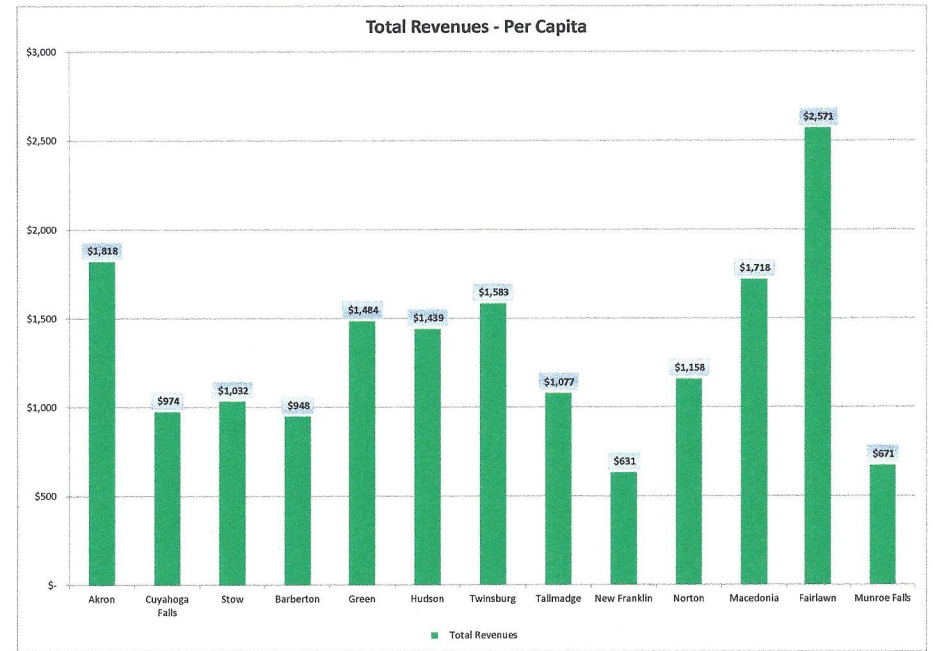
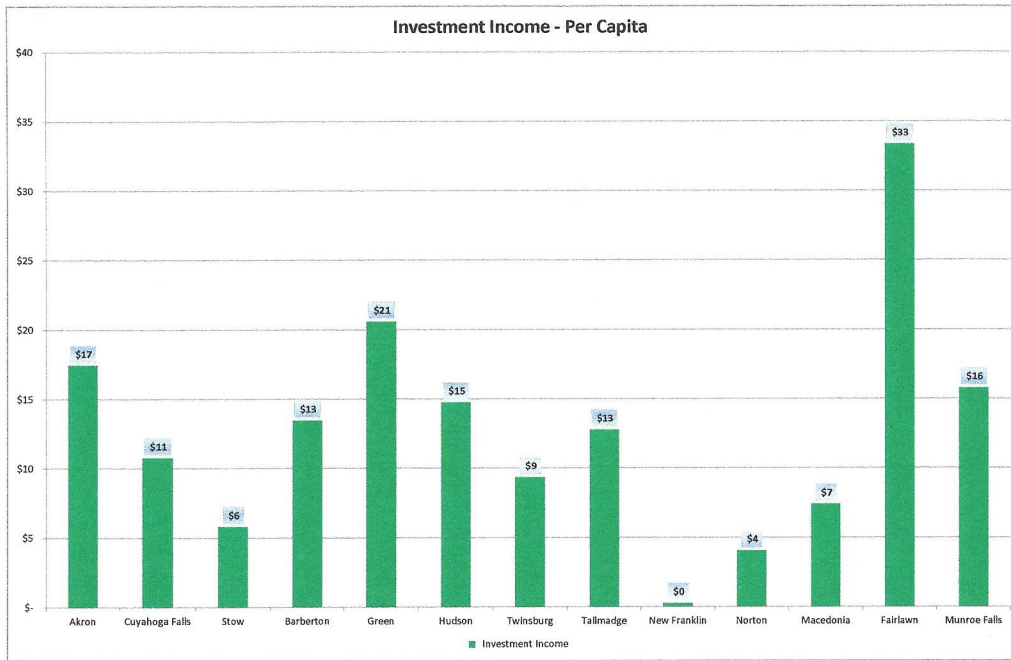
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Summit County Municipal Governmental Funds - Per Capita Analysis



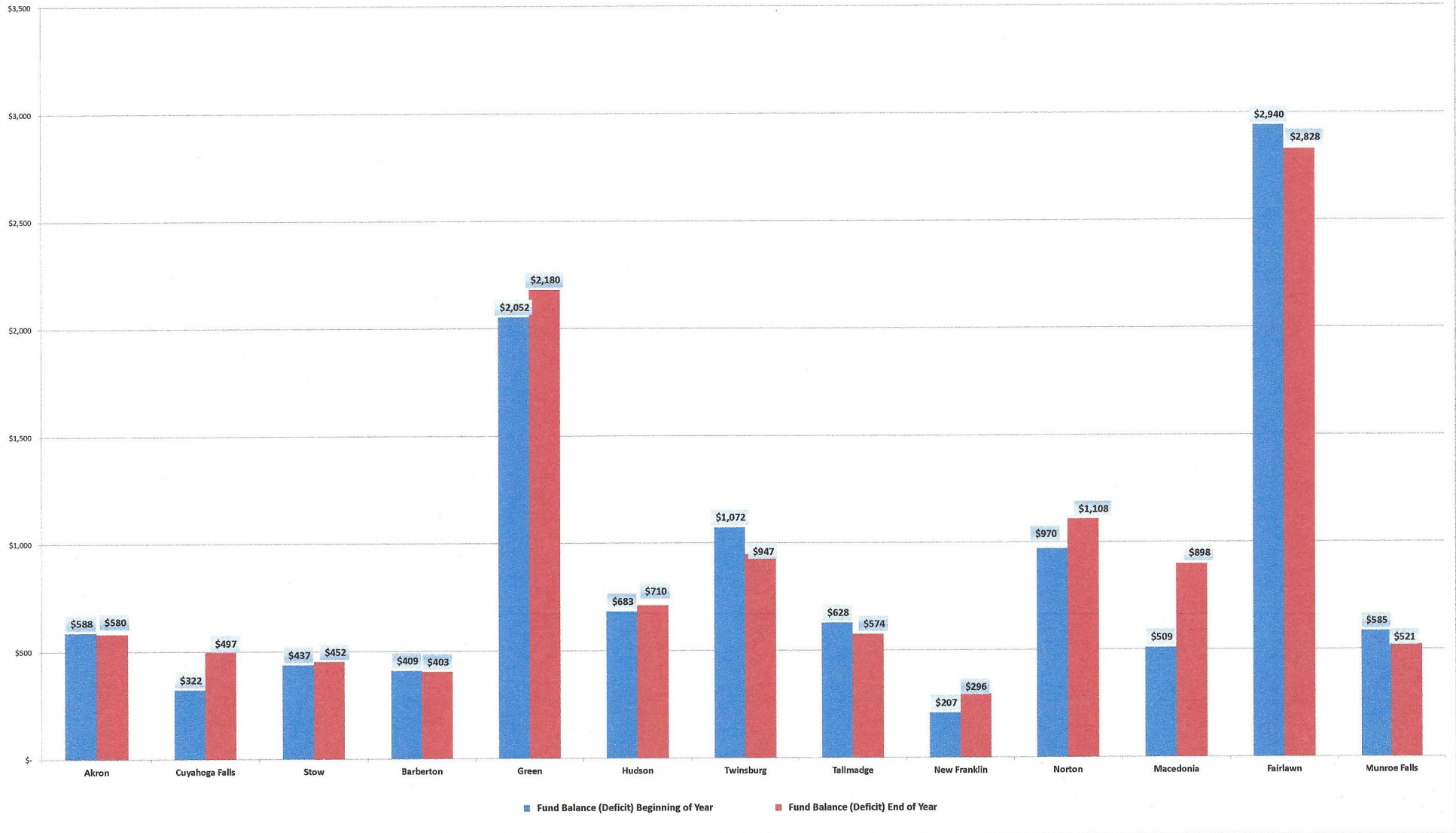
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Summit County Municipal Governmental Funds - Per Capita Analysis



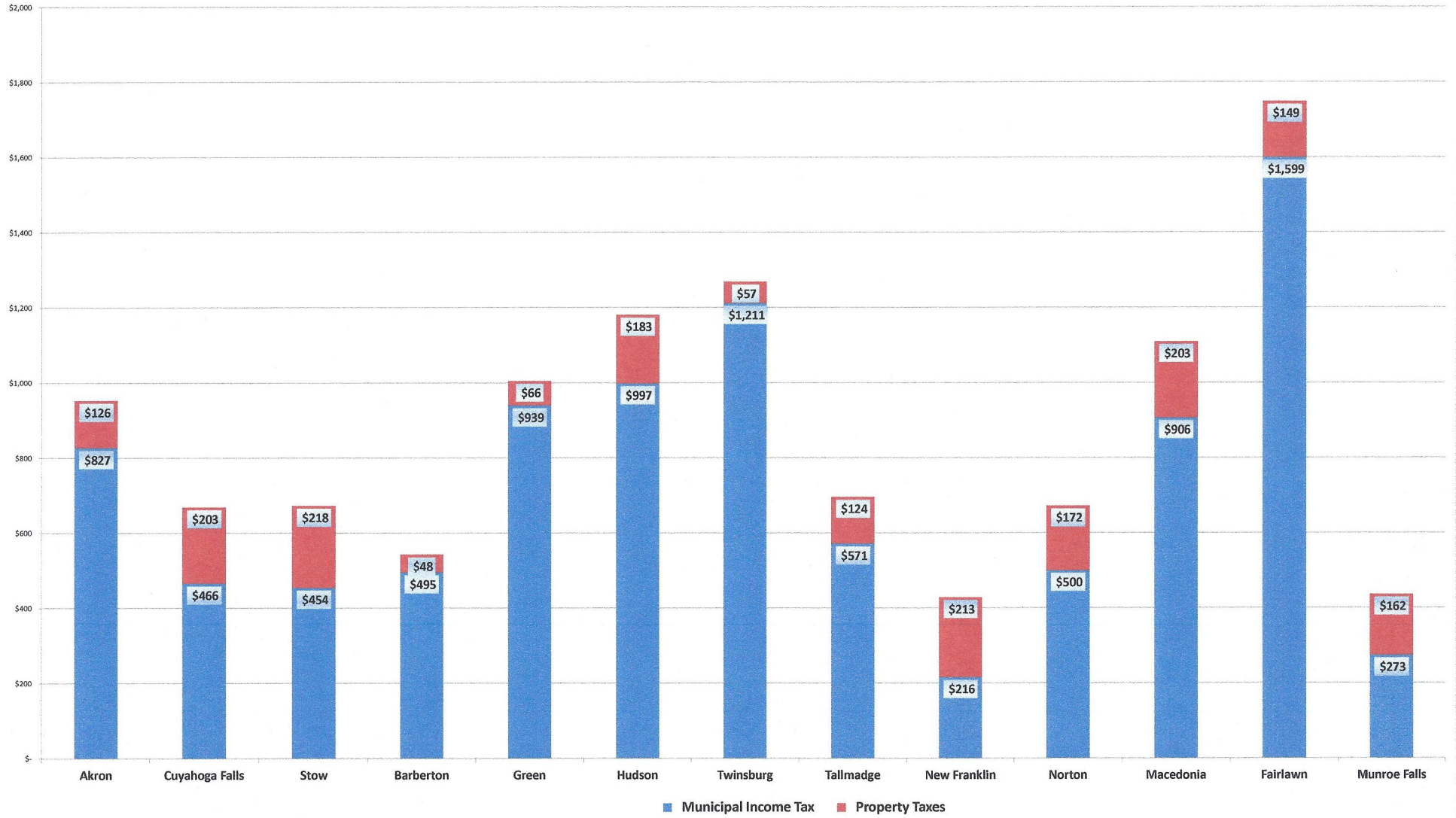
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Summit County Municipalities - 2018 Governmental Fund Balances At Beginning & End of Year - Per Capita



Data Source: Audited Financial Reports - Governmental Funds
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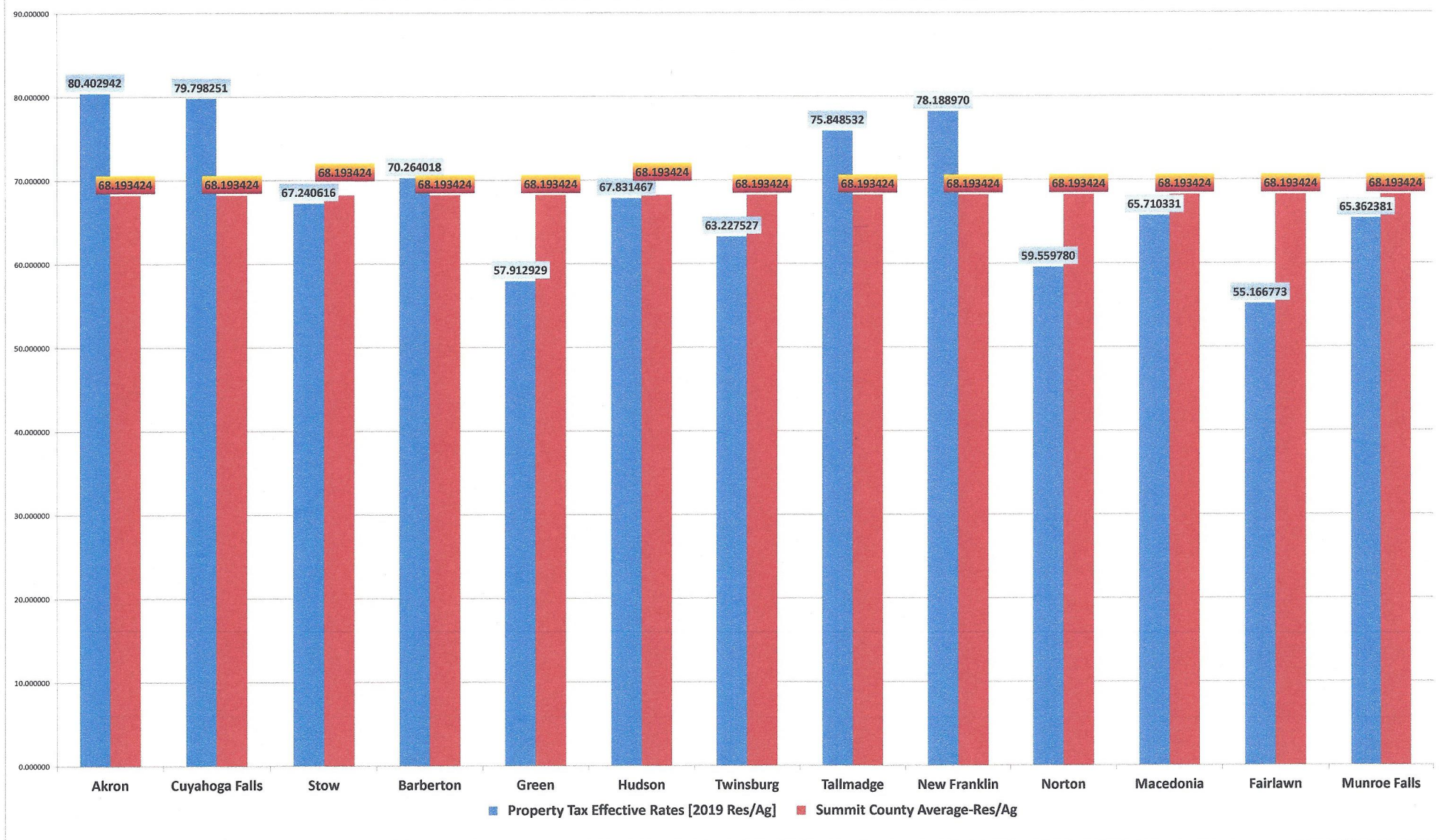
Summit County Municipalities - 2018 Income Taxes & Property Taxes Combined - Per Capita



Data Source: Audited Financial Reports - Governmental Funds
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Summit County Municipal Governmental Funds - Per Capita Analysis

Summit County Municipal - 2019 Property Tax Rates - Residential/Agriculture Vs. Summit County Average

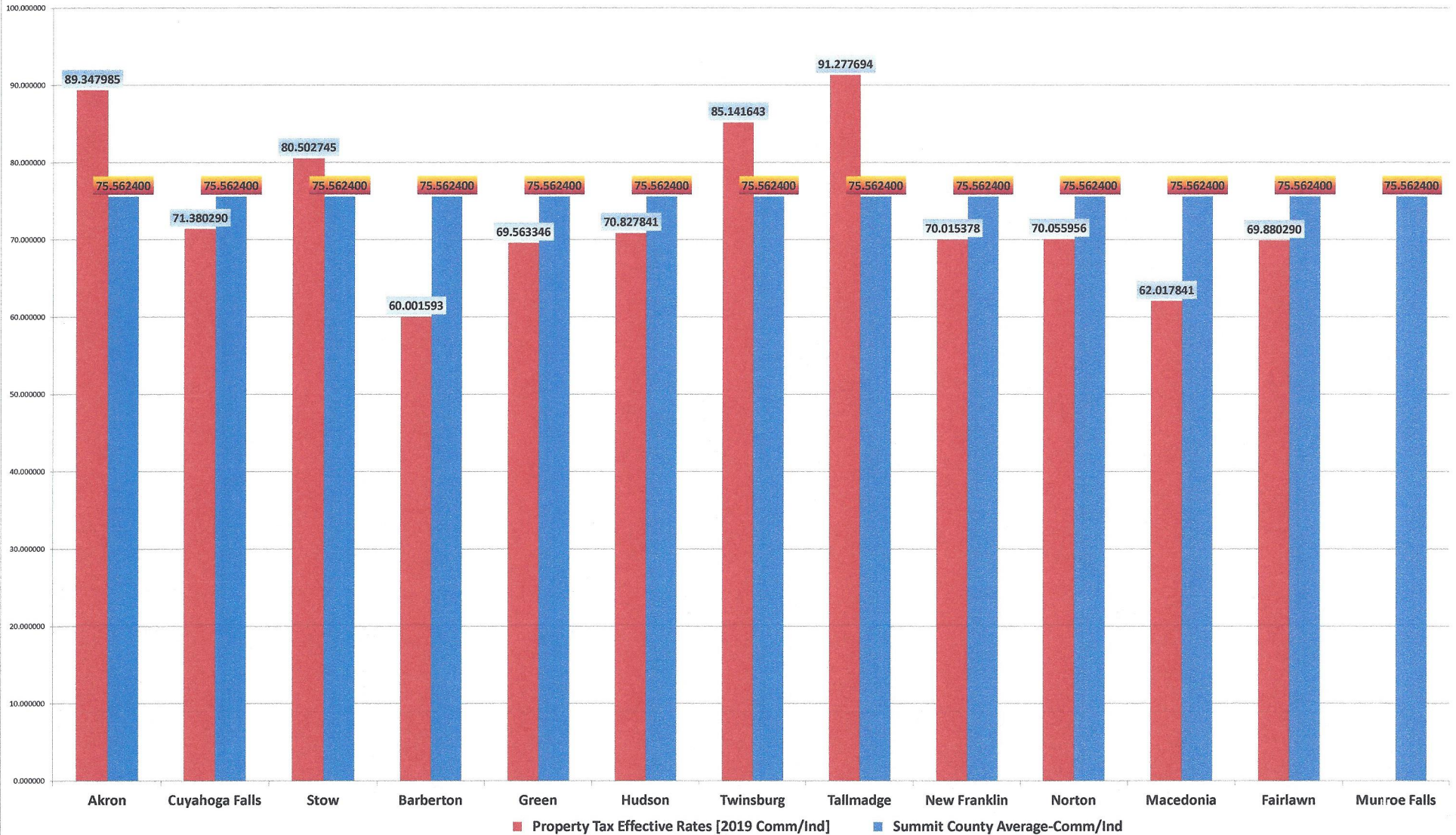


Data Source: Audited Financial Reports - Governmental Funds
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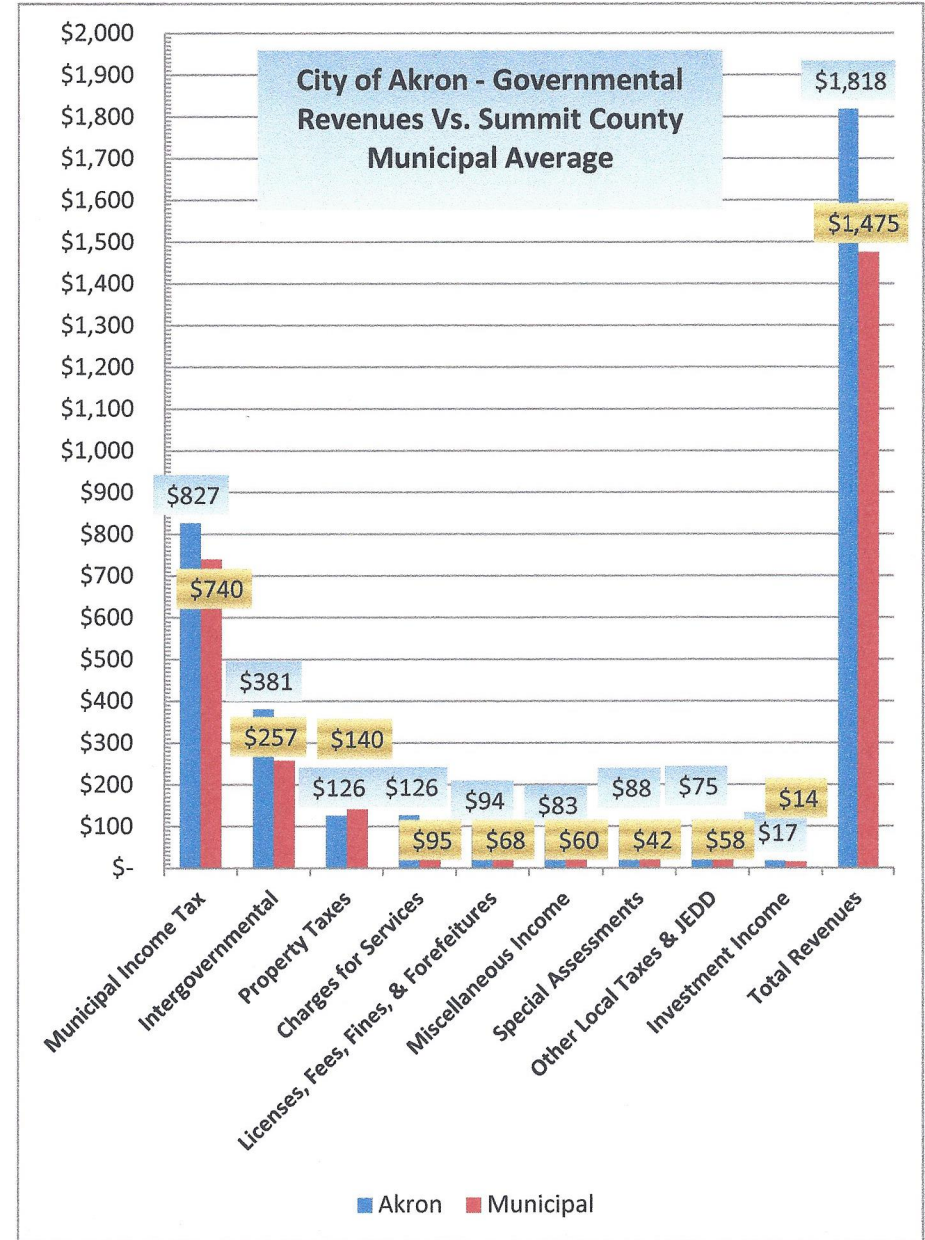
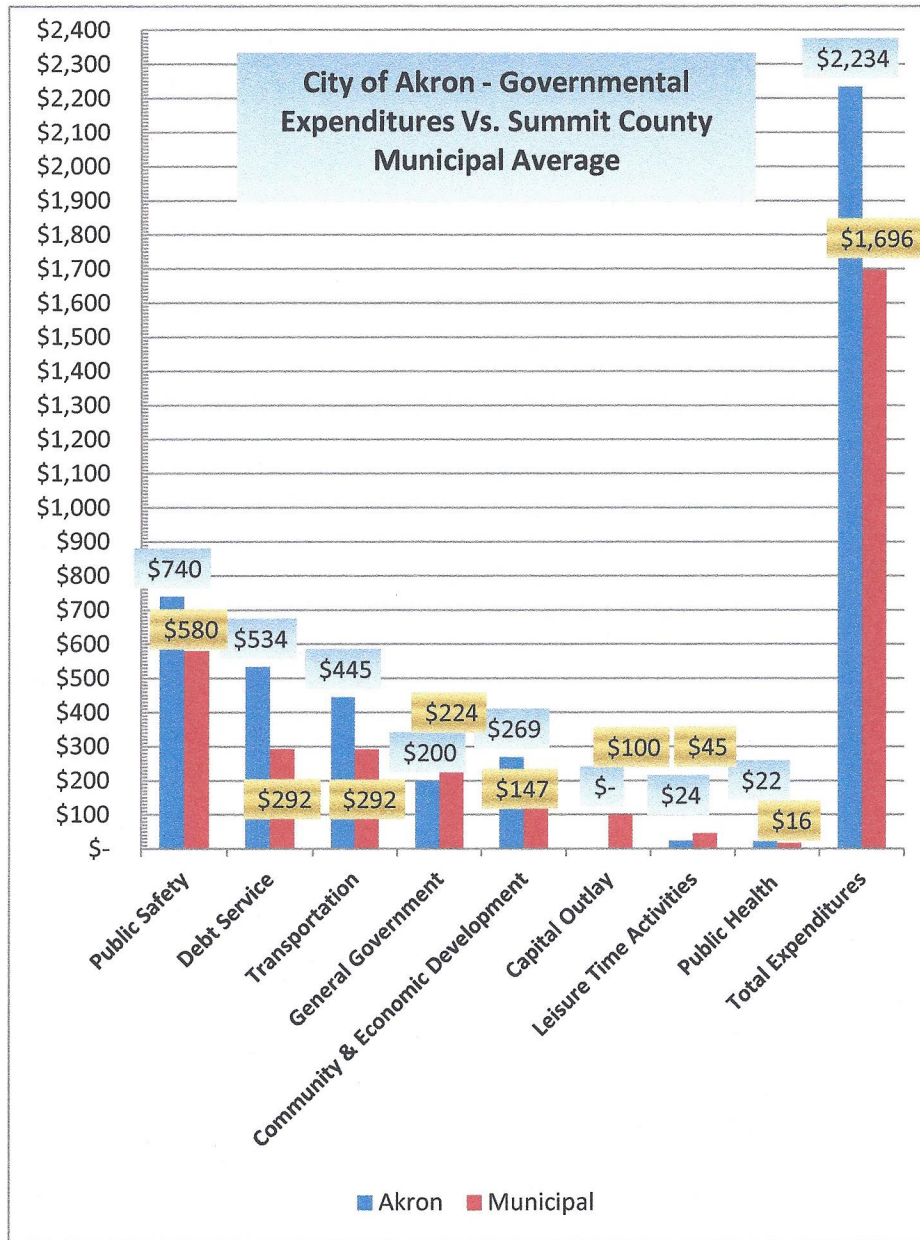
Summit County Municipal Governmental Funds - Per Capita Analysis

Summit County Municipal - 2018 Property Tax Rates - Commercial/Industrial Vs. Summit County Average

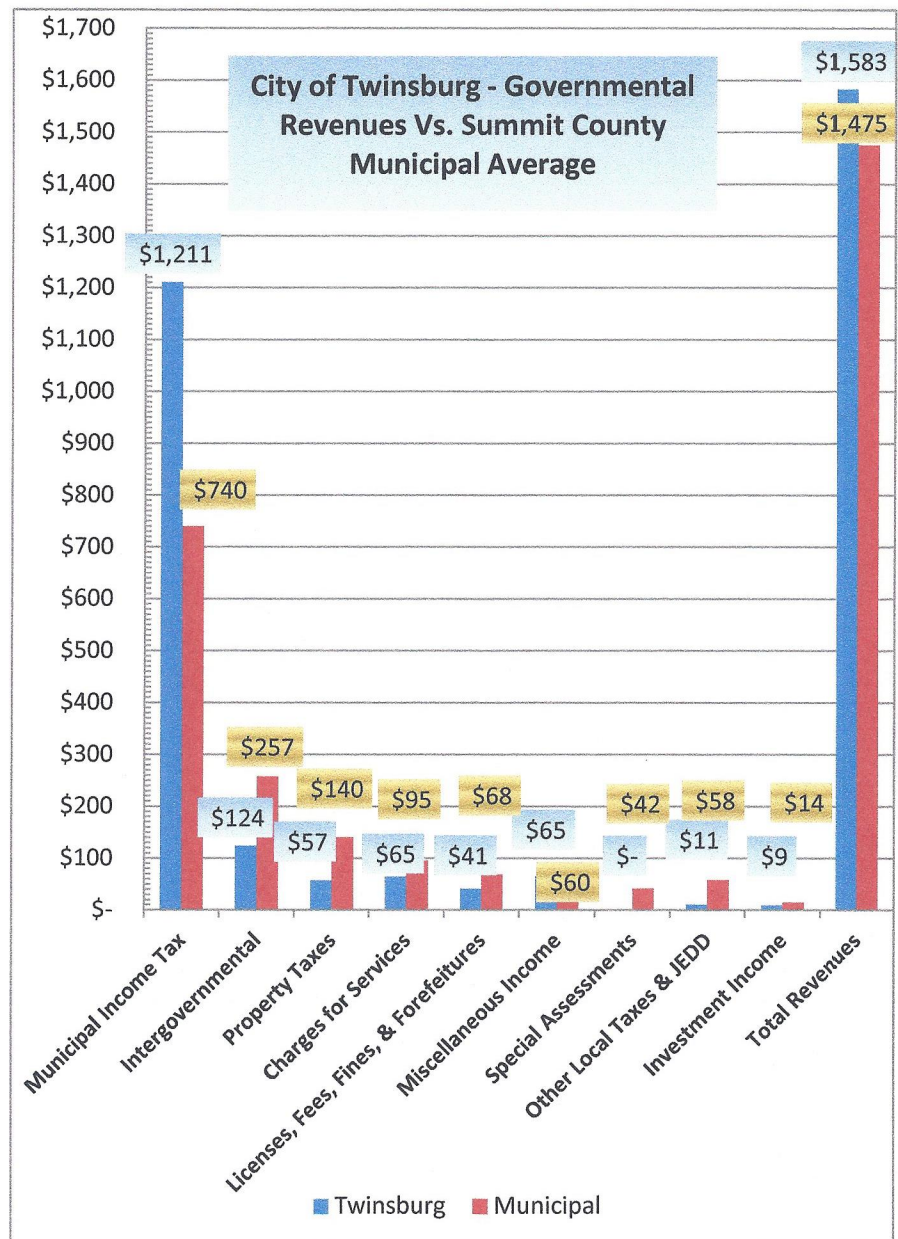
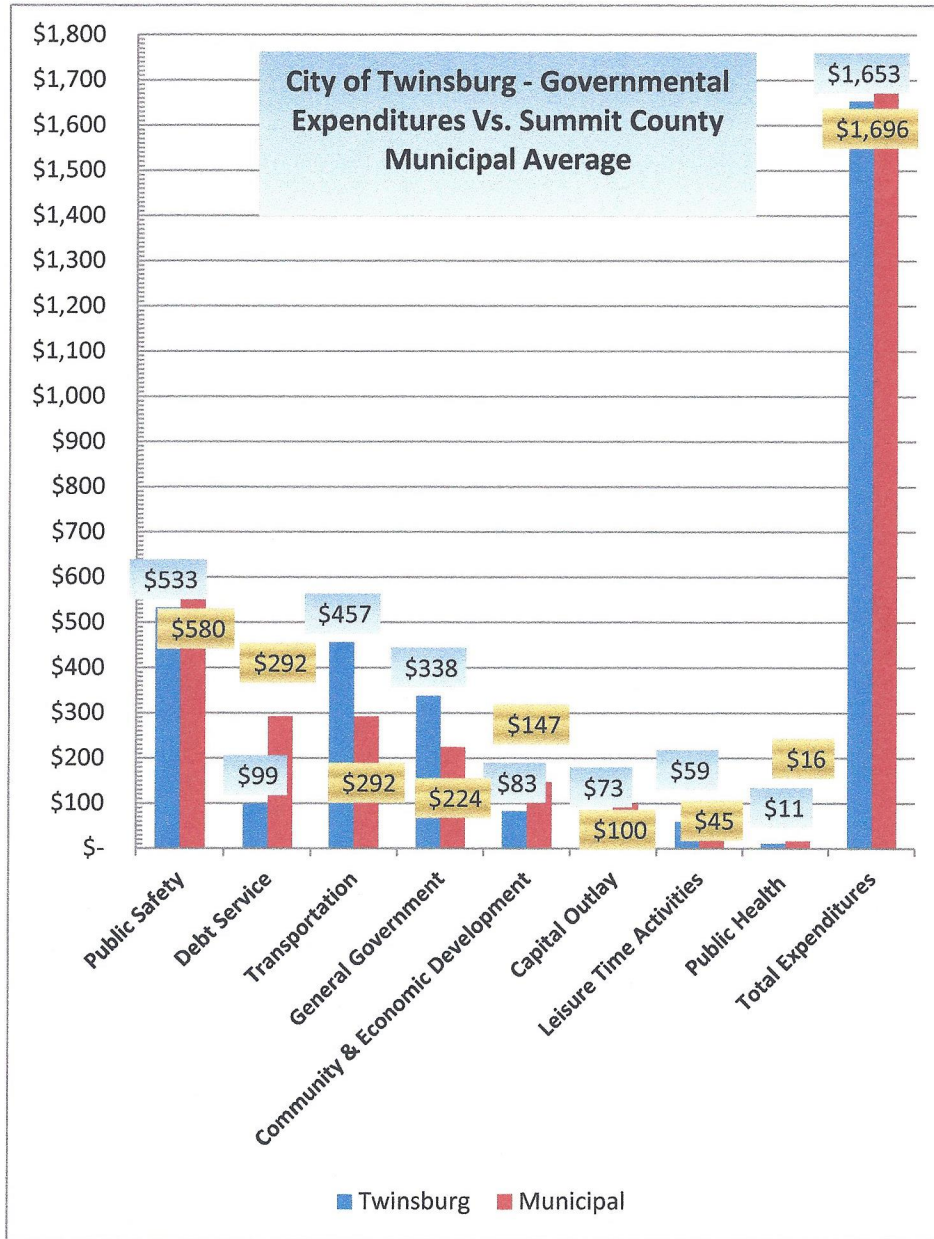


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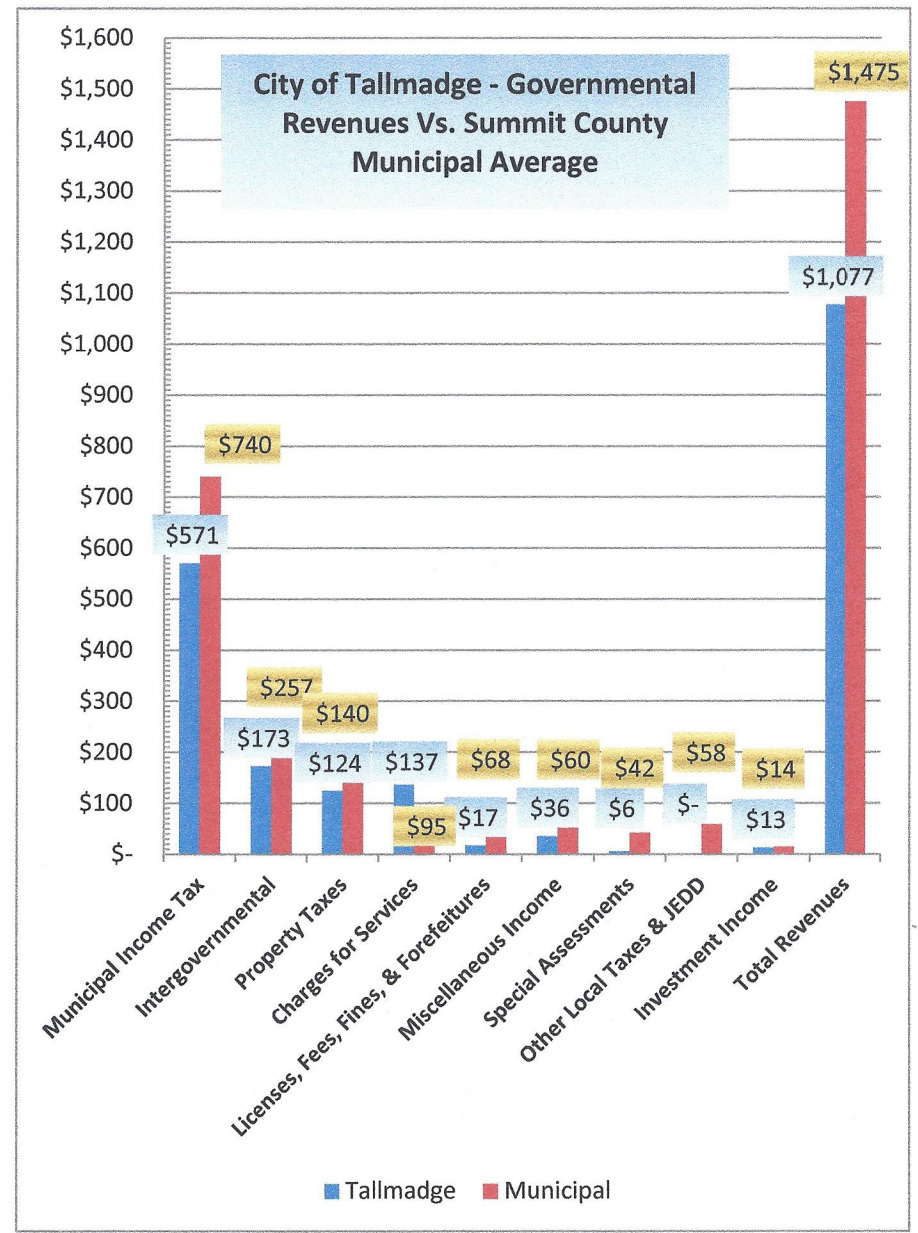
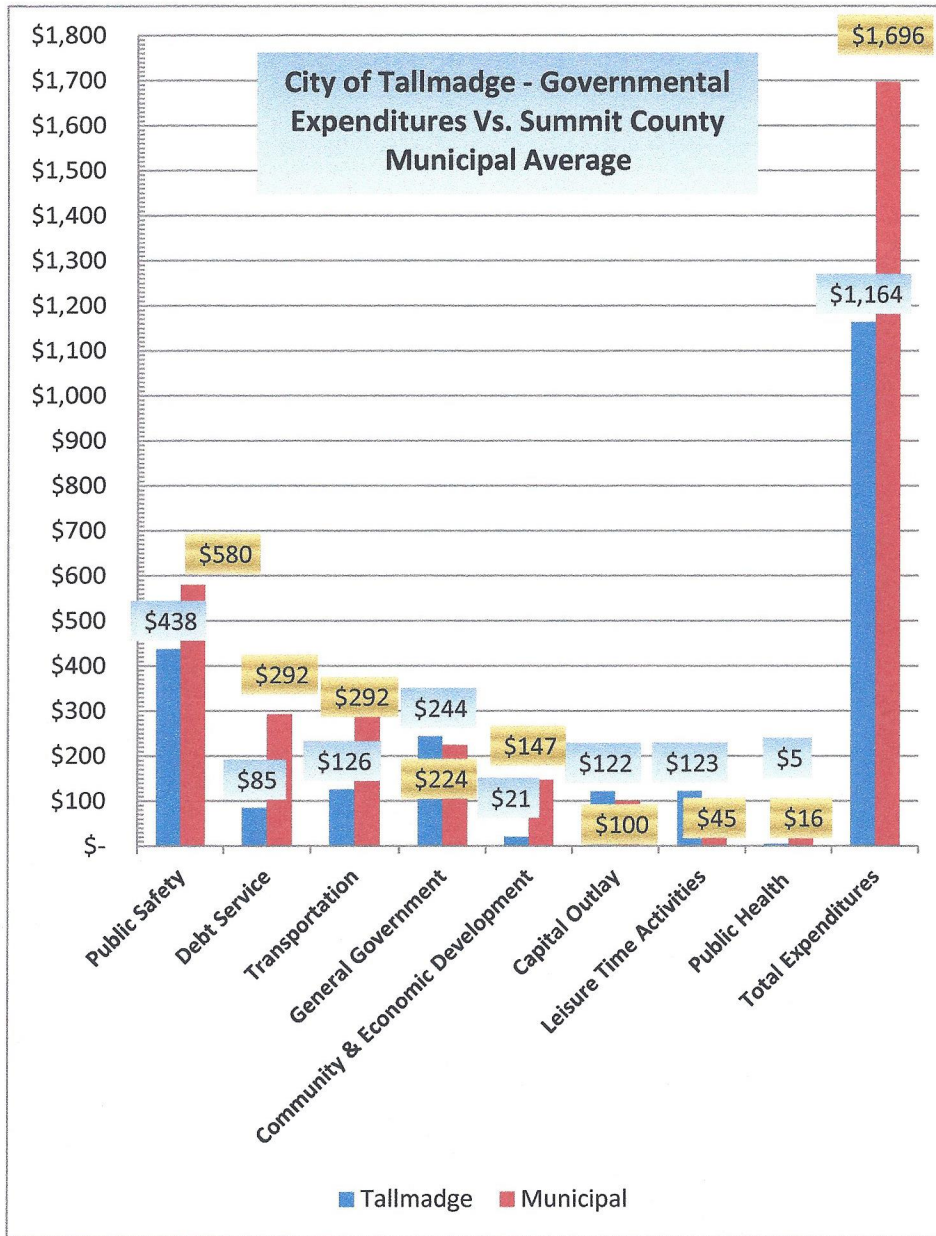
Summit County Municipal Governmental Funds - Per Capita Analysis



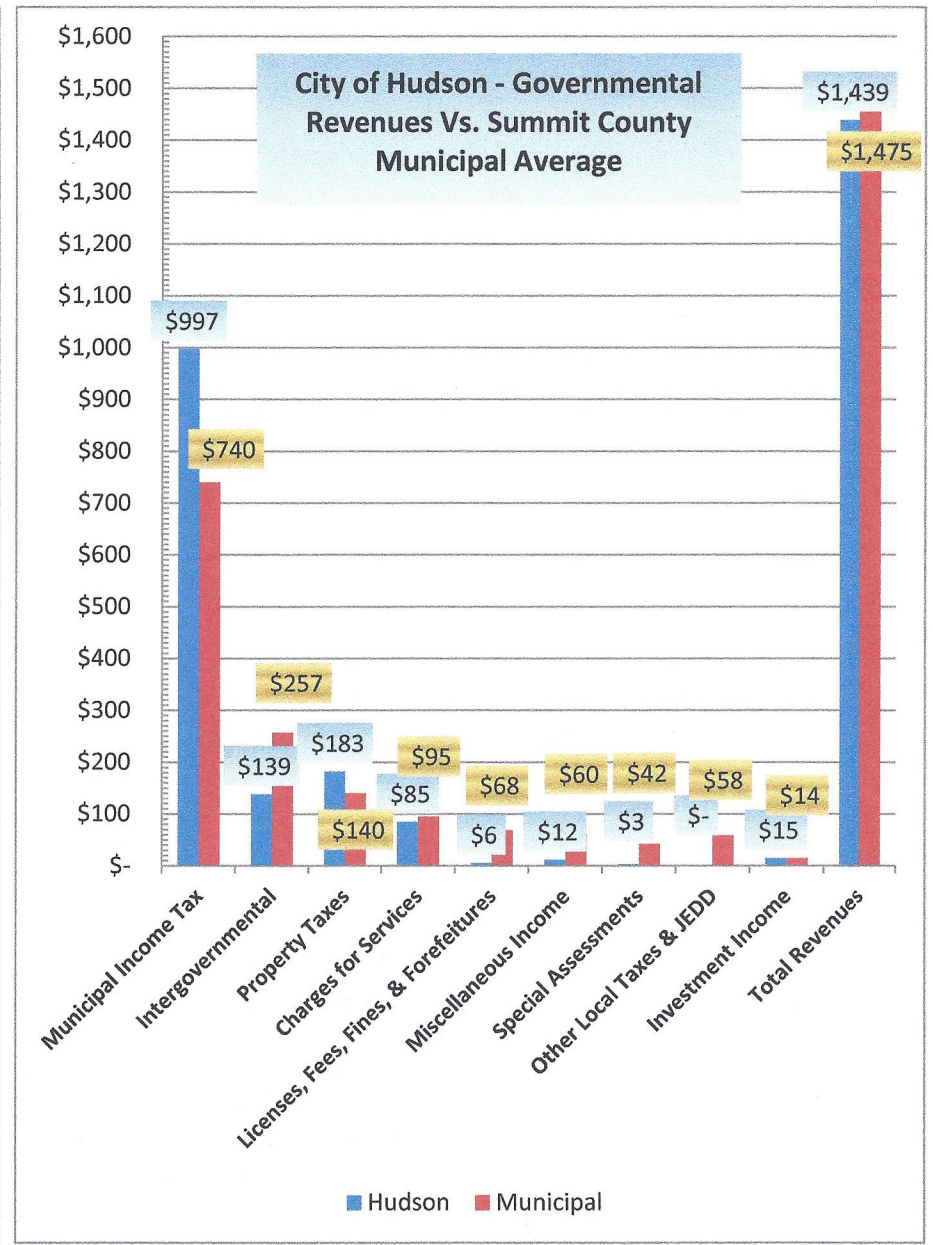
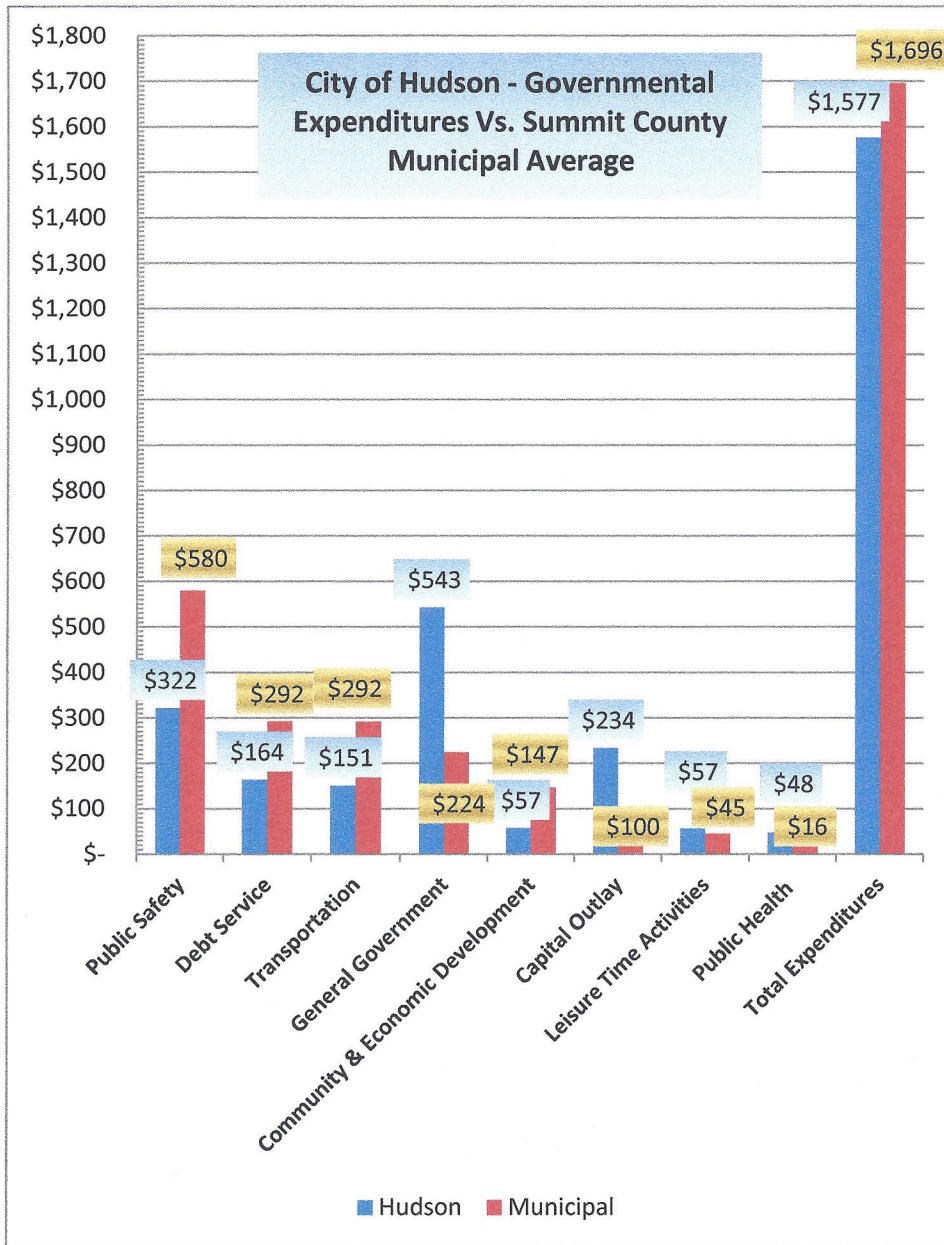
Summit County Municipal Governmental Funds - Per Capita Analysis



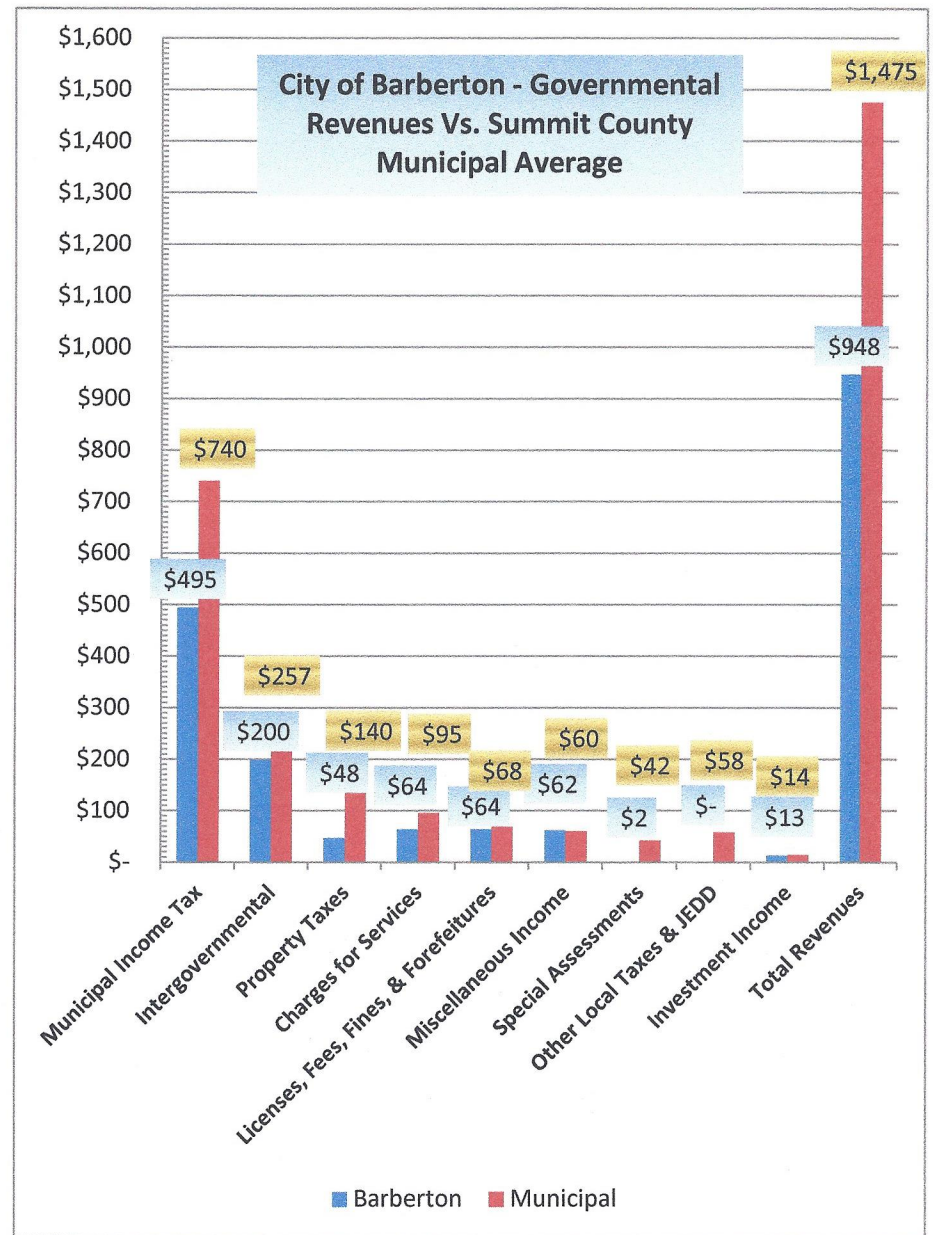
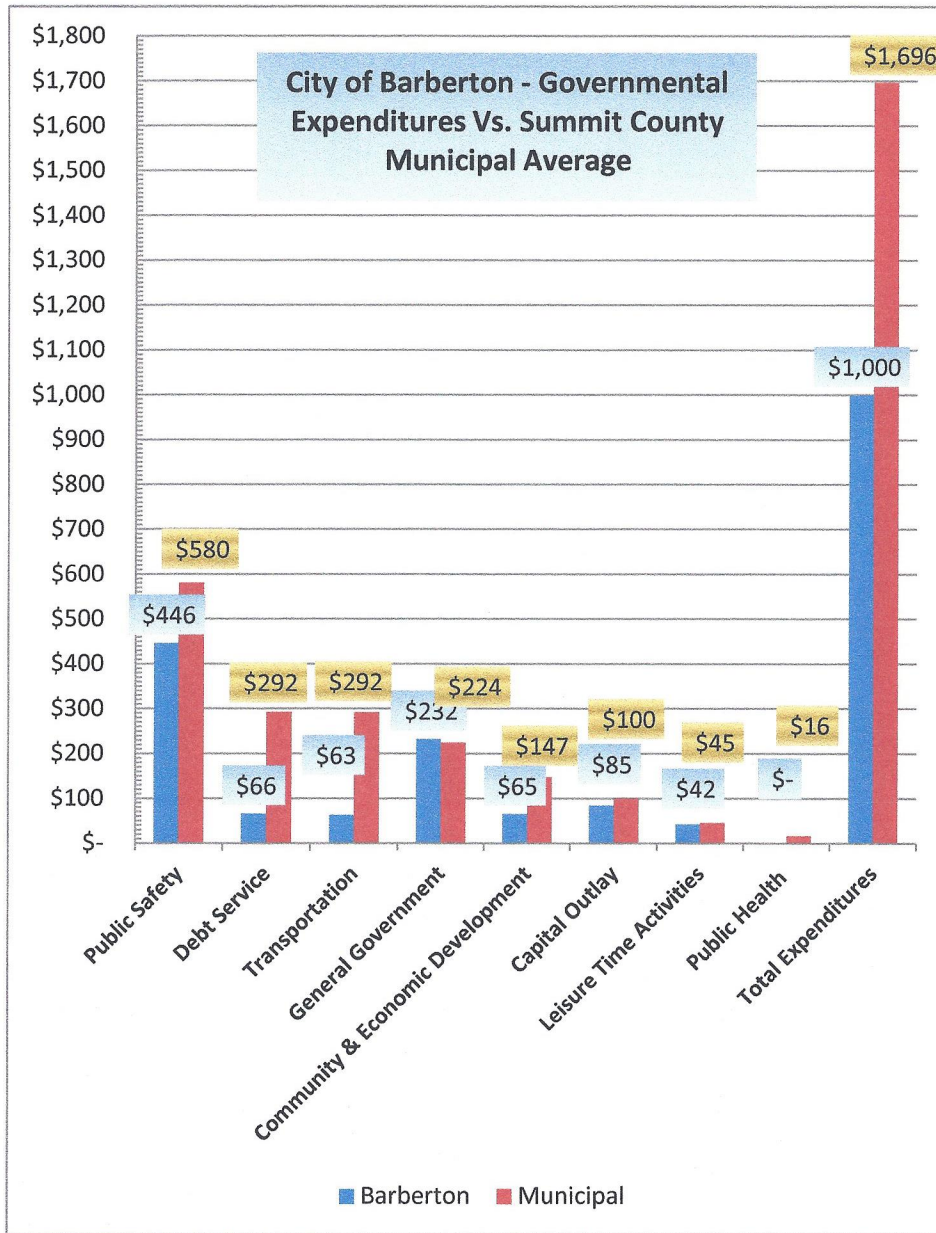
Summit County Municipal Governmental Funds - Per Capita Analysis



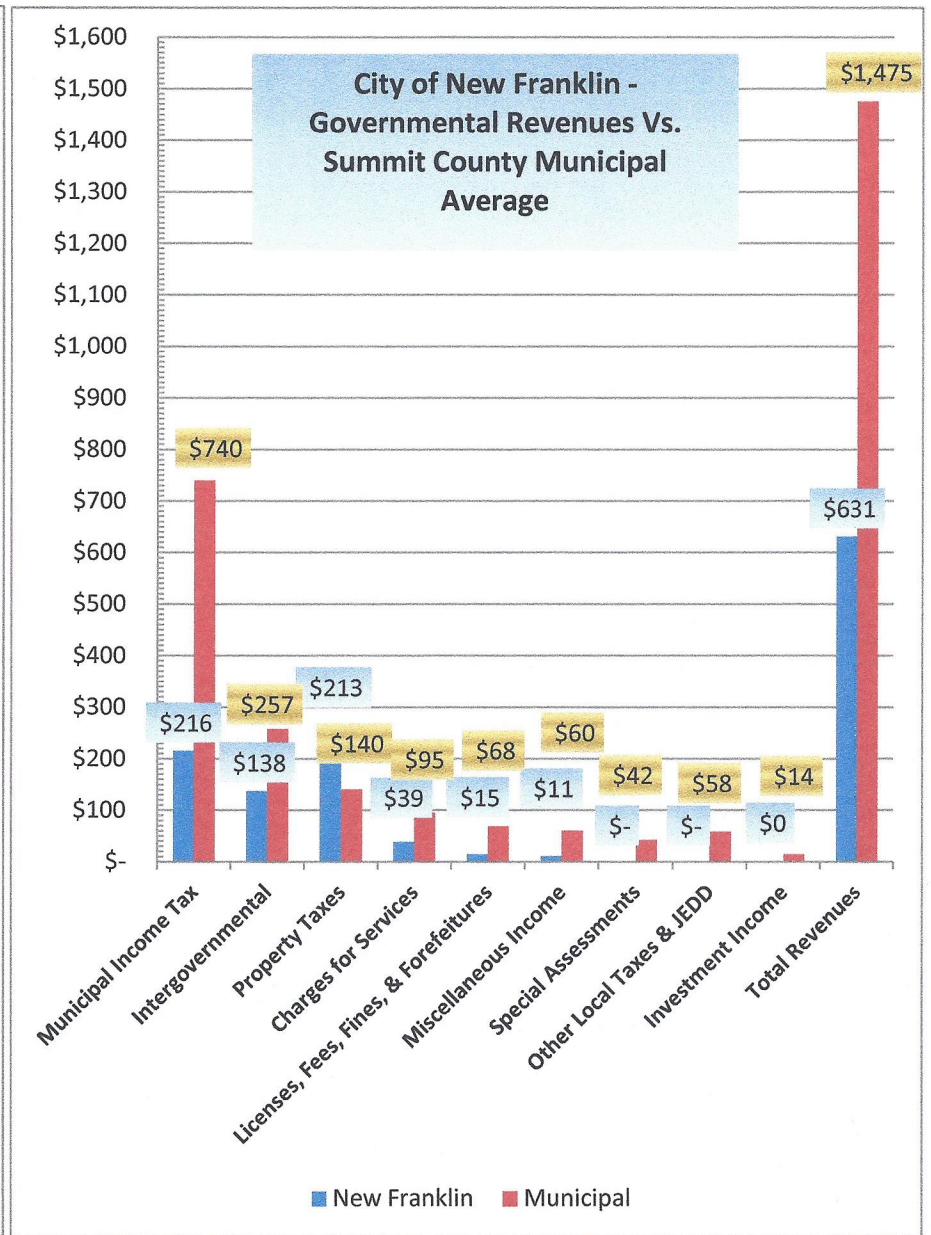
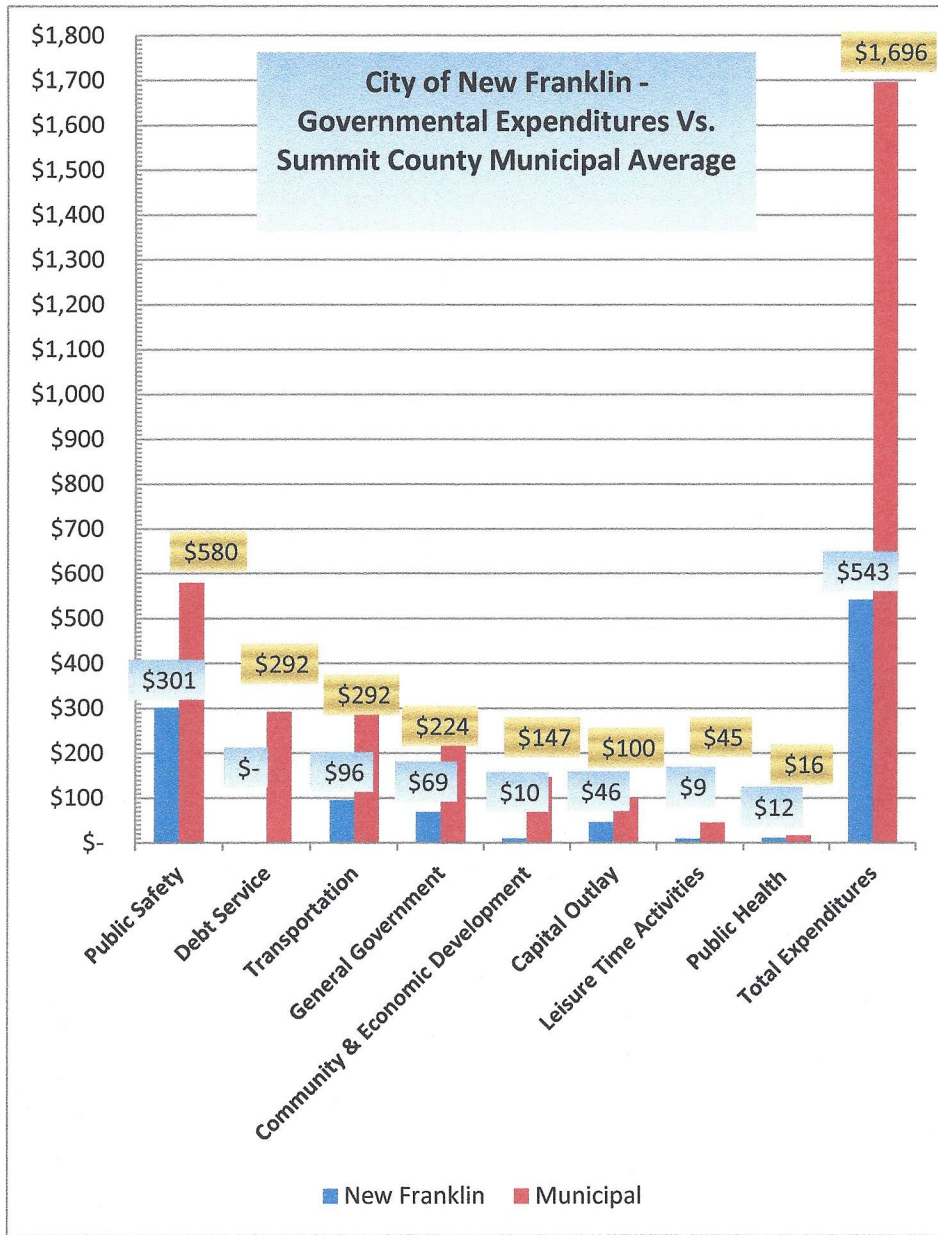
Summit County Municipal Governmental Funds - Per Capita Analysis



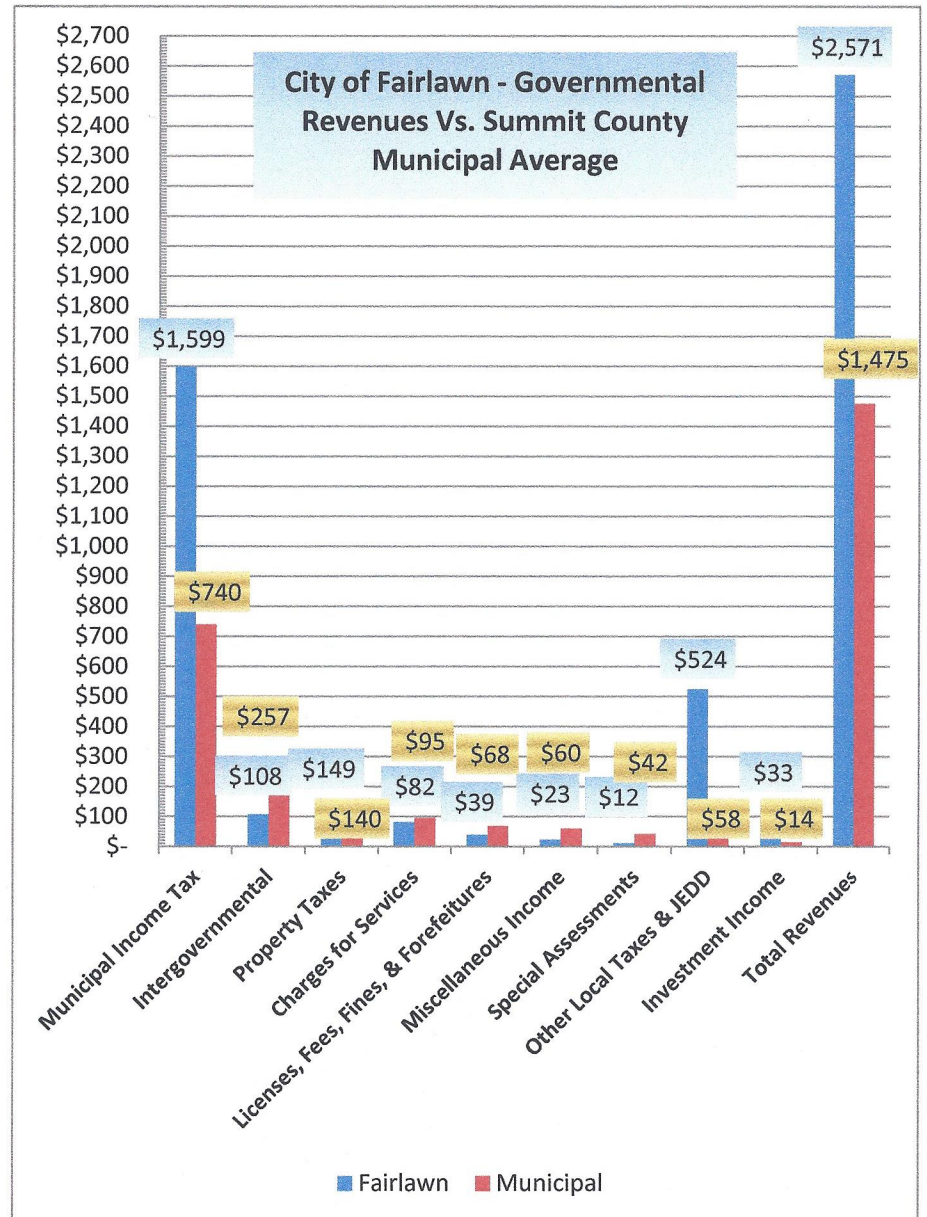
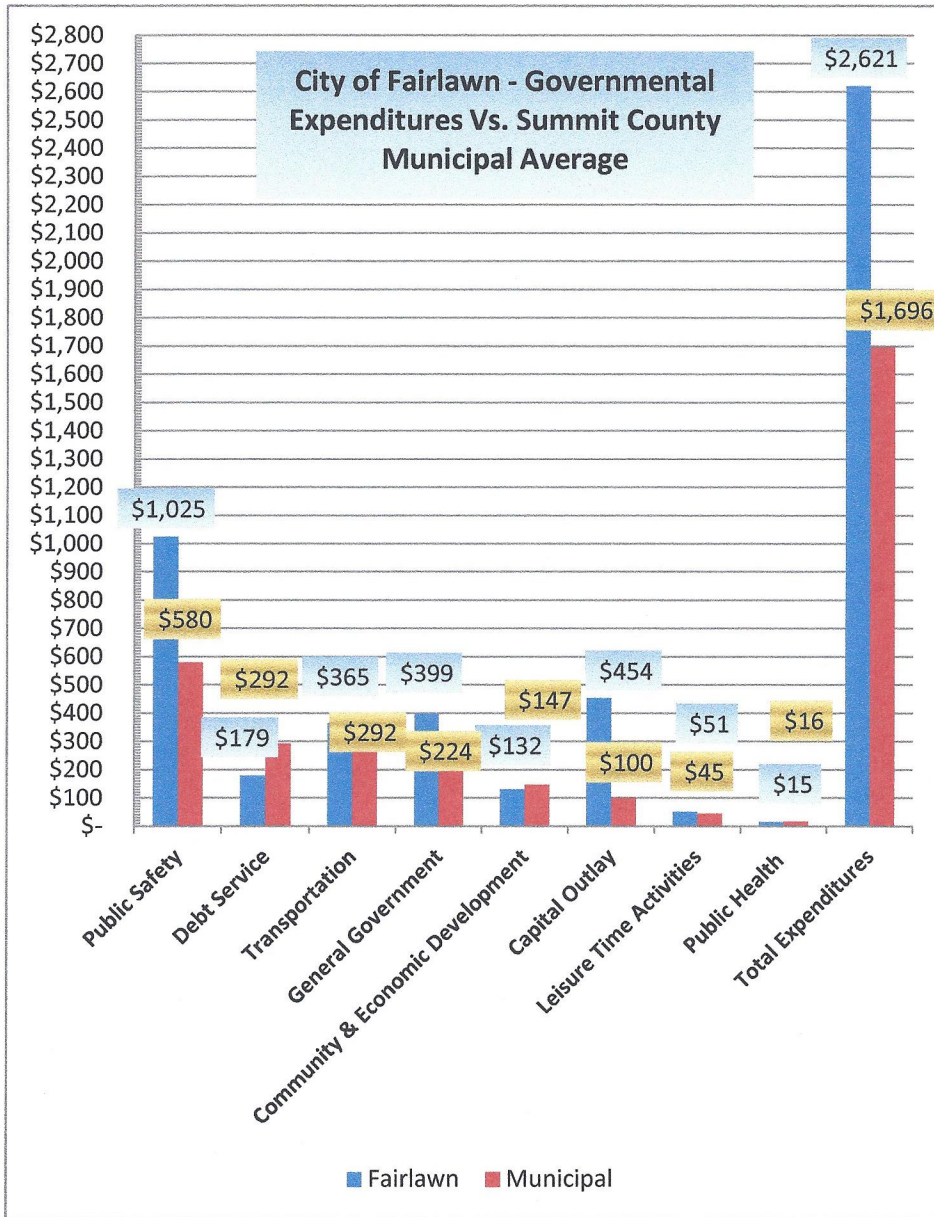
Summit County Municipal Governmental Funds - Per Capita Analysis



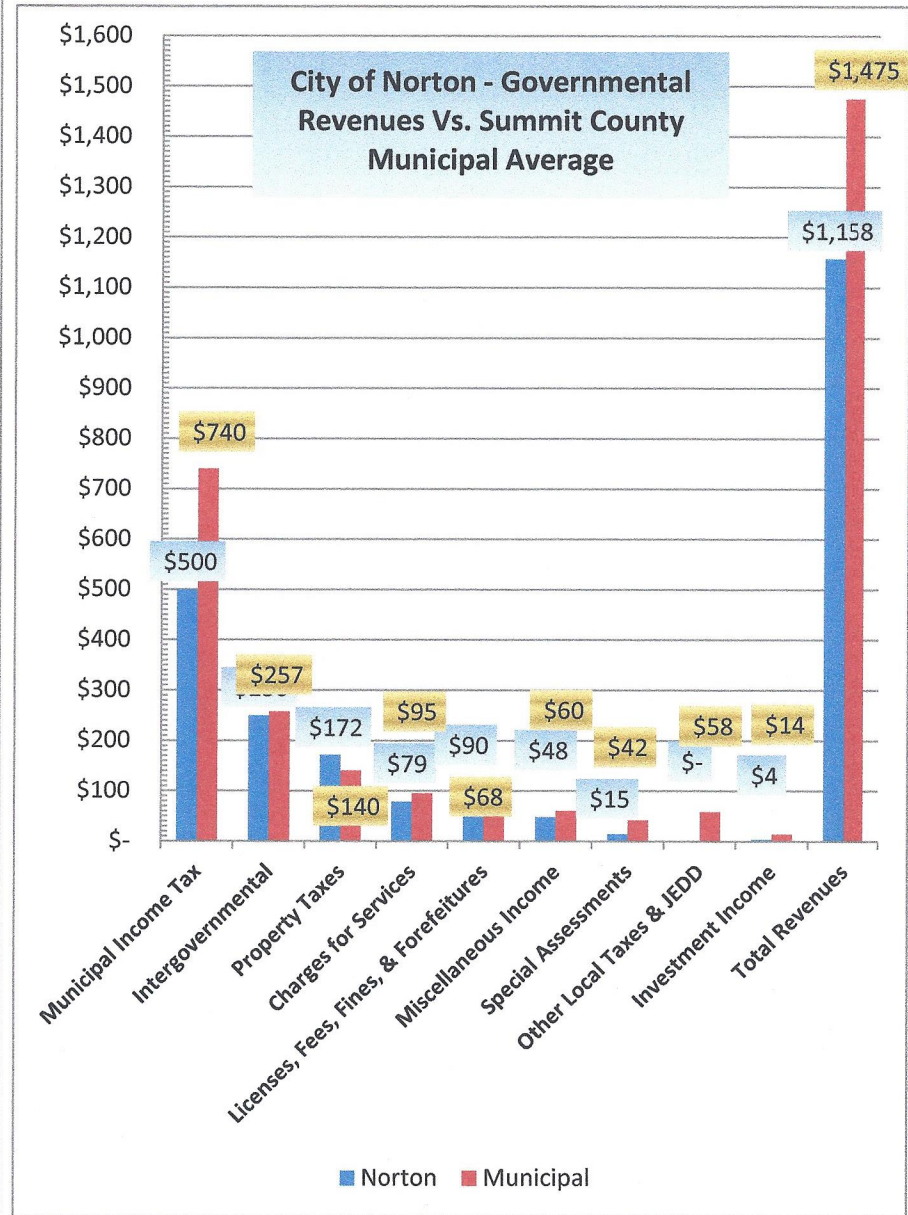
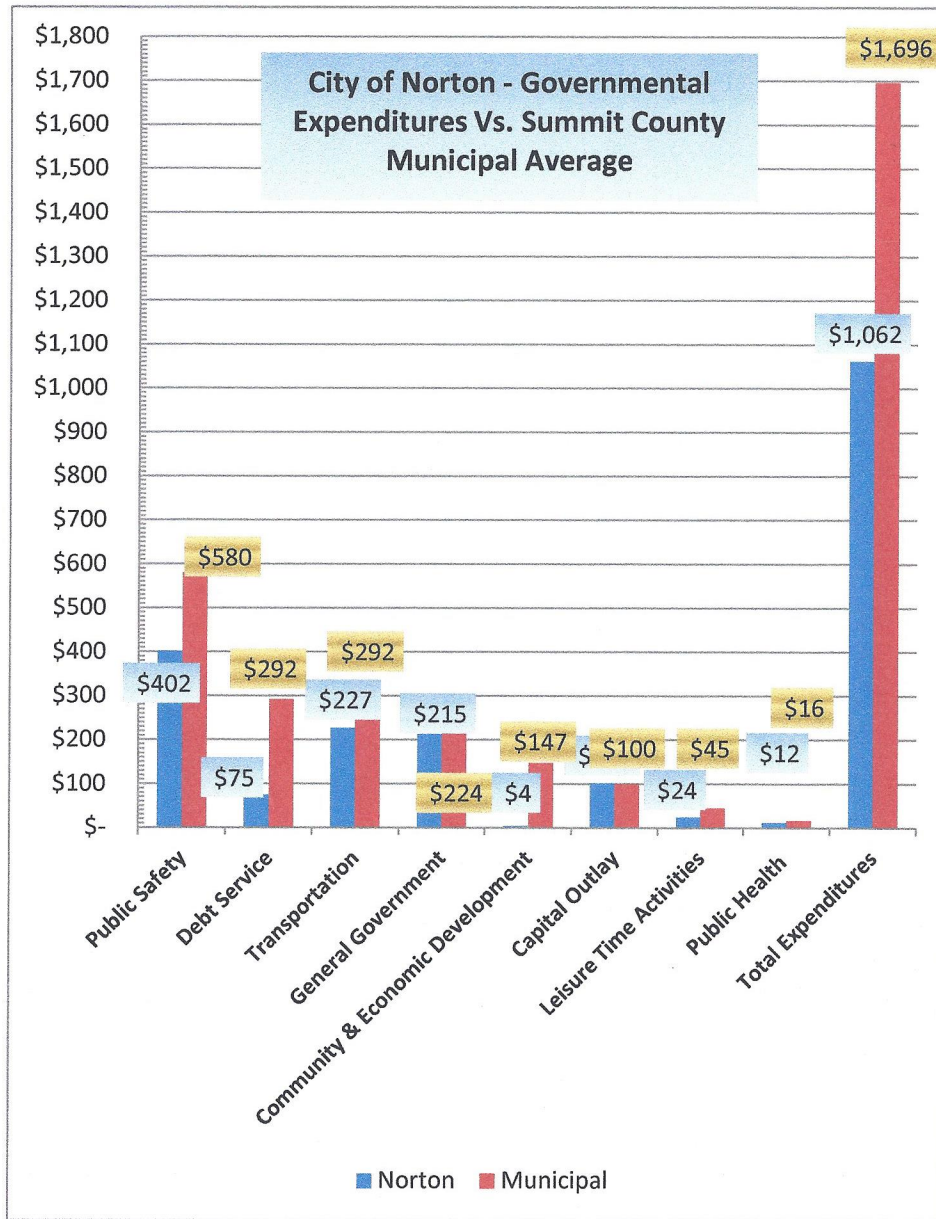
Summit County Municipal Governmental Funds - Per Capita Analysis



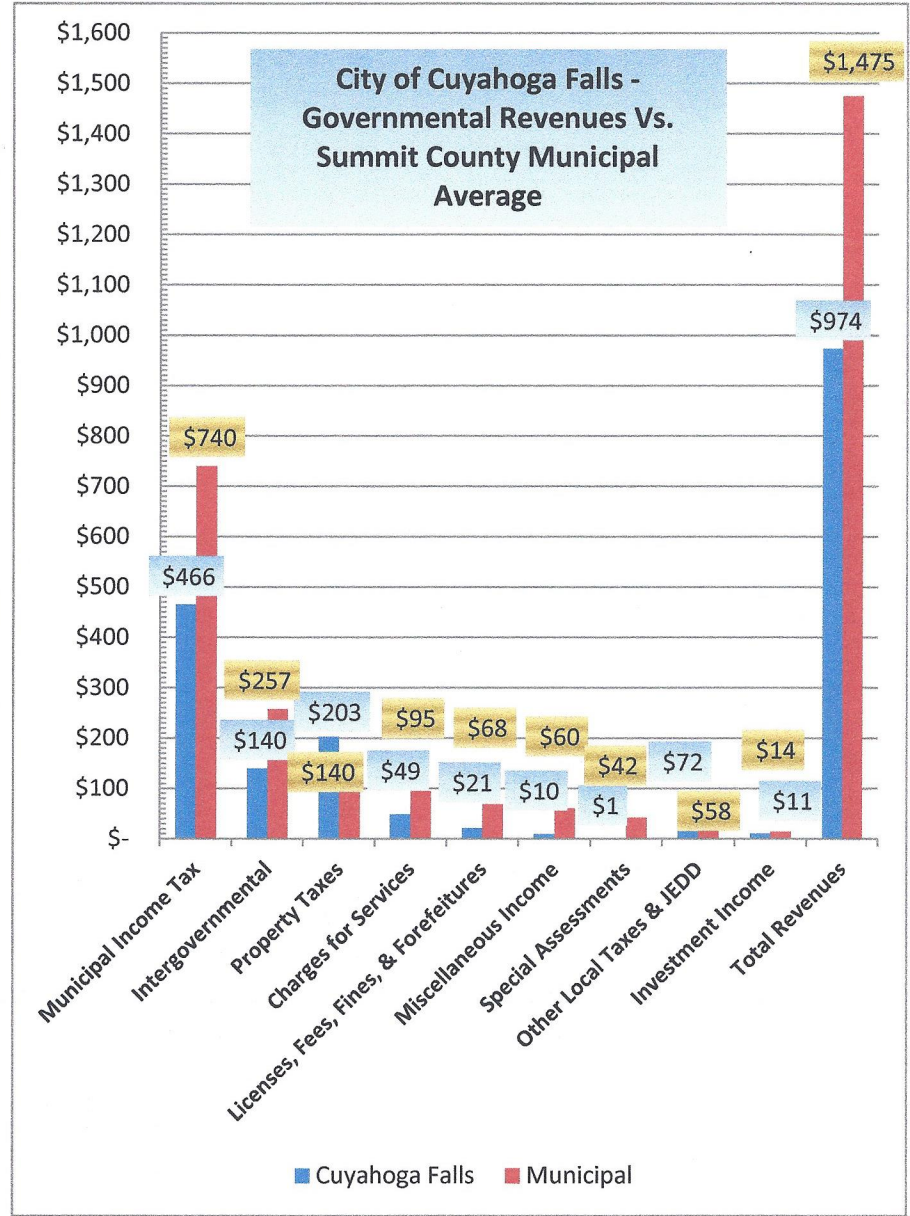
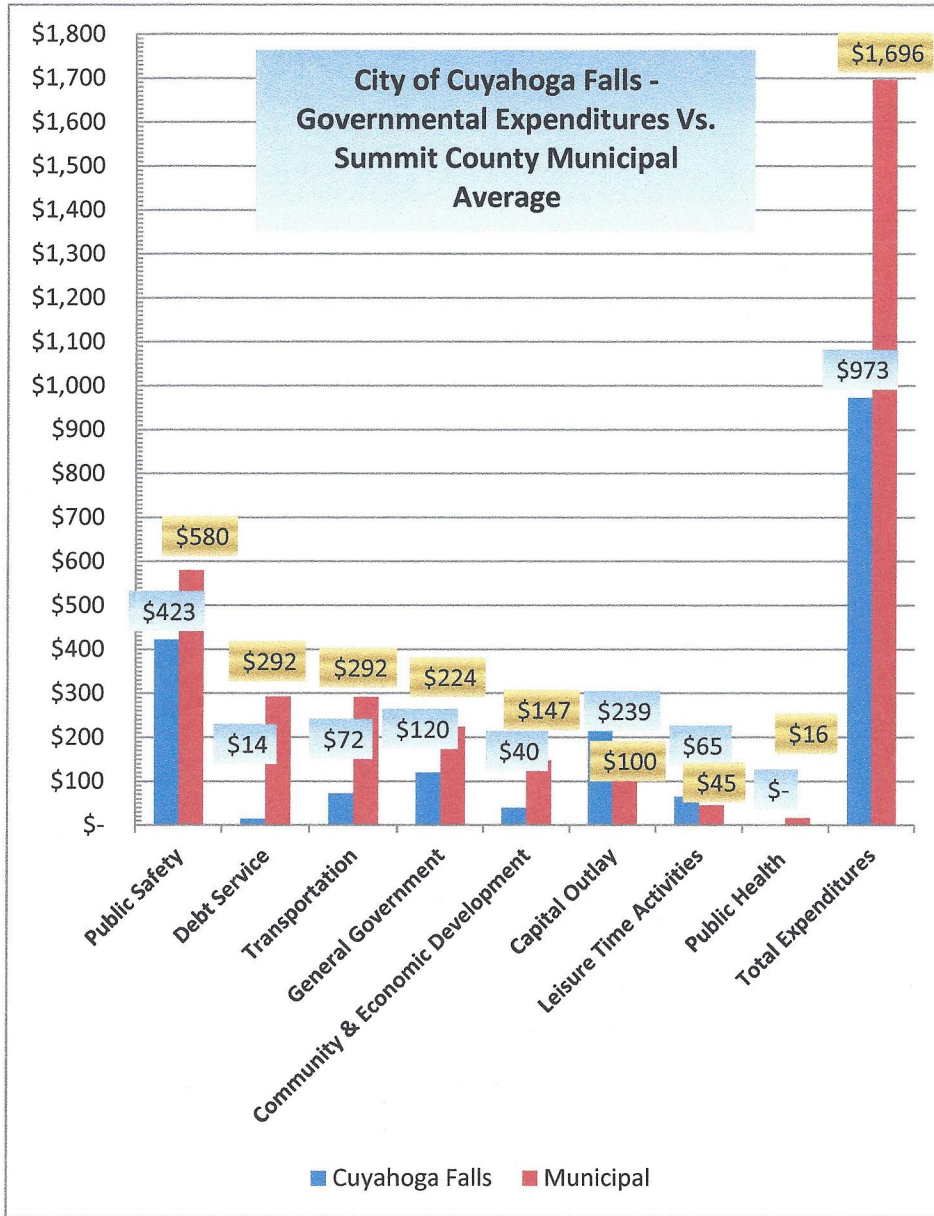
Summit County Municipal Governmental Funds - Per Capita Analysis



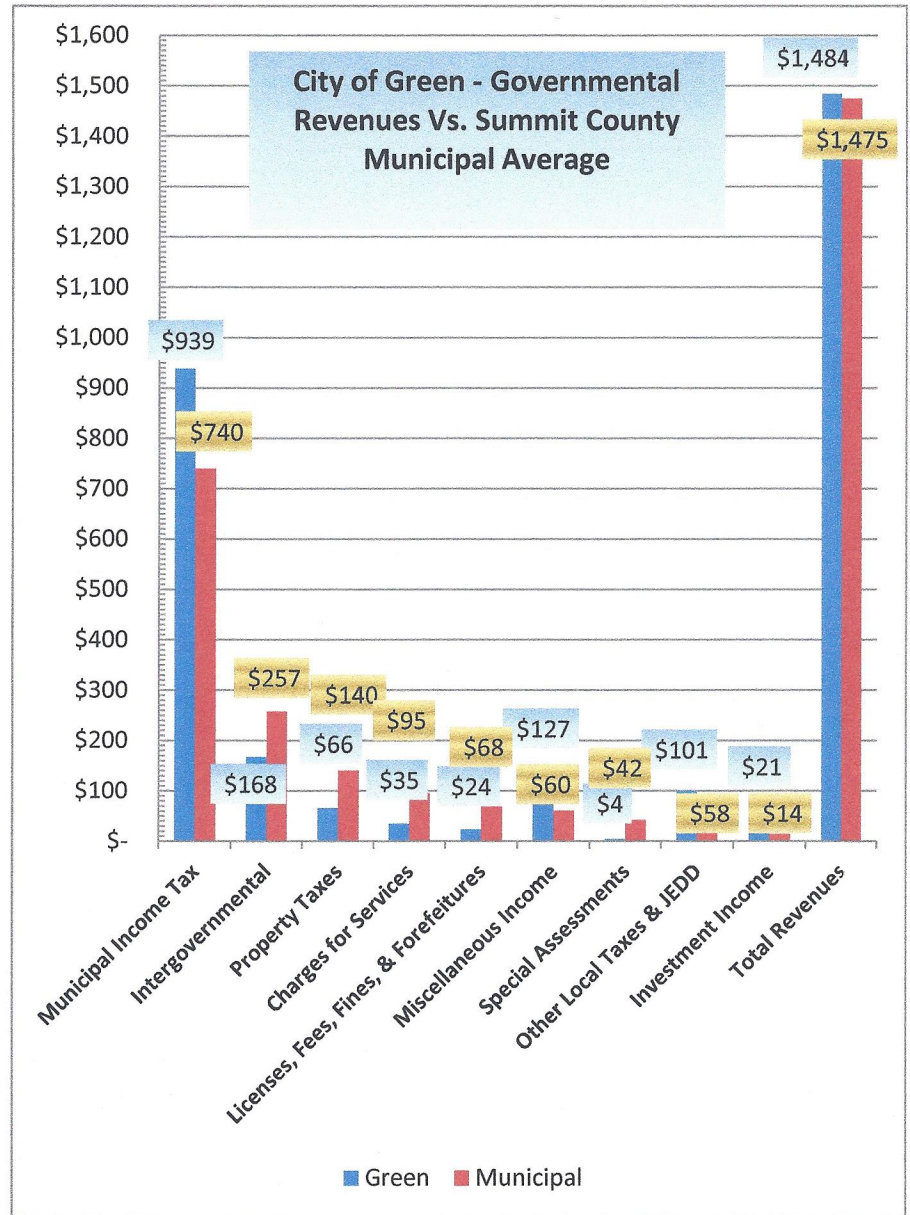
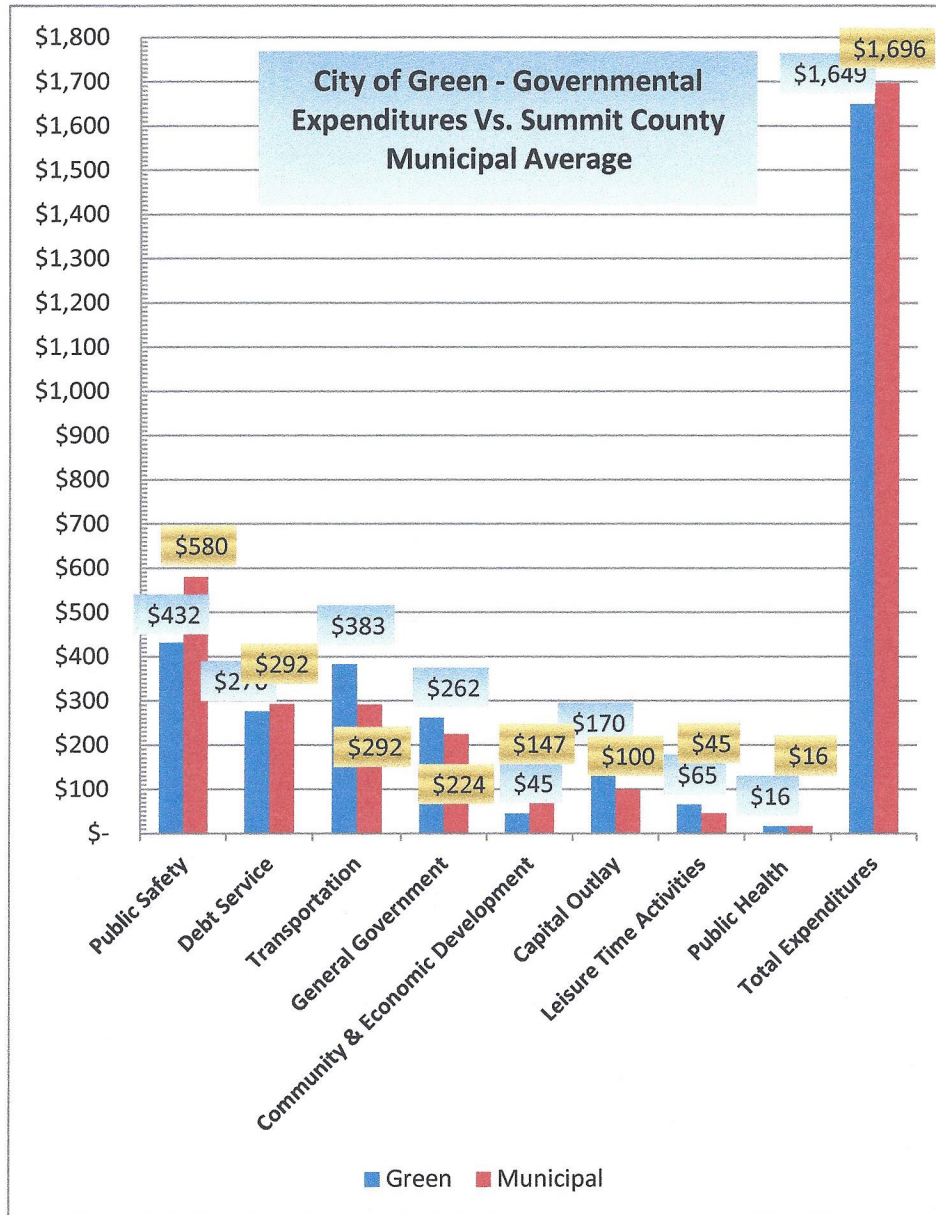
Summit County Municipal Governmental Funds - Per Capita Analysis



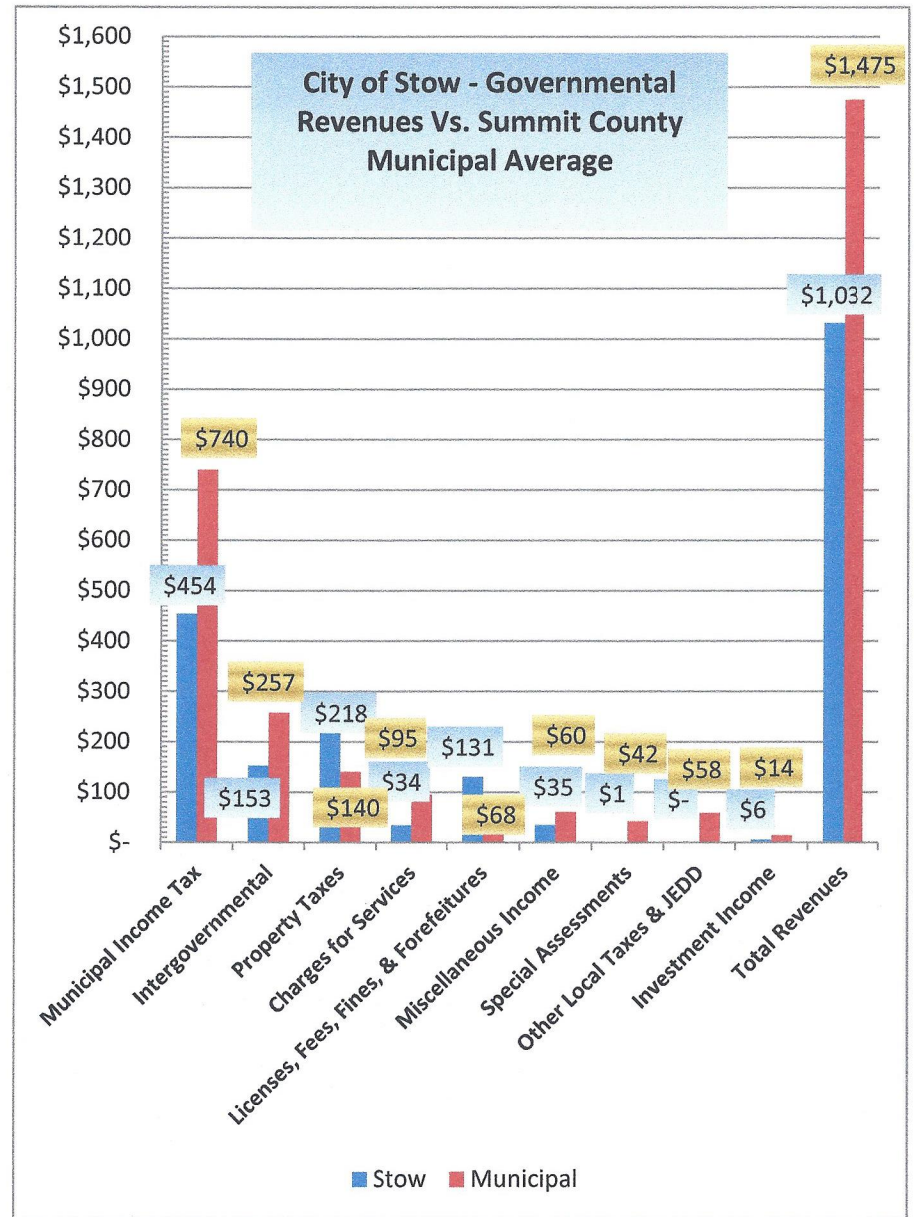
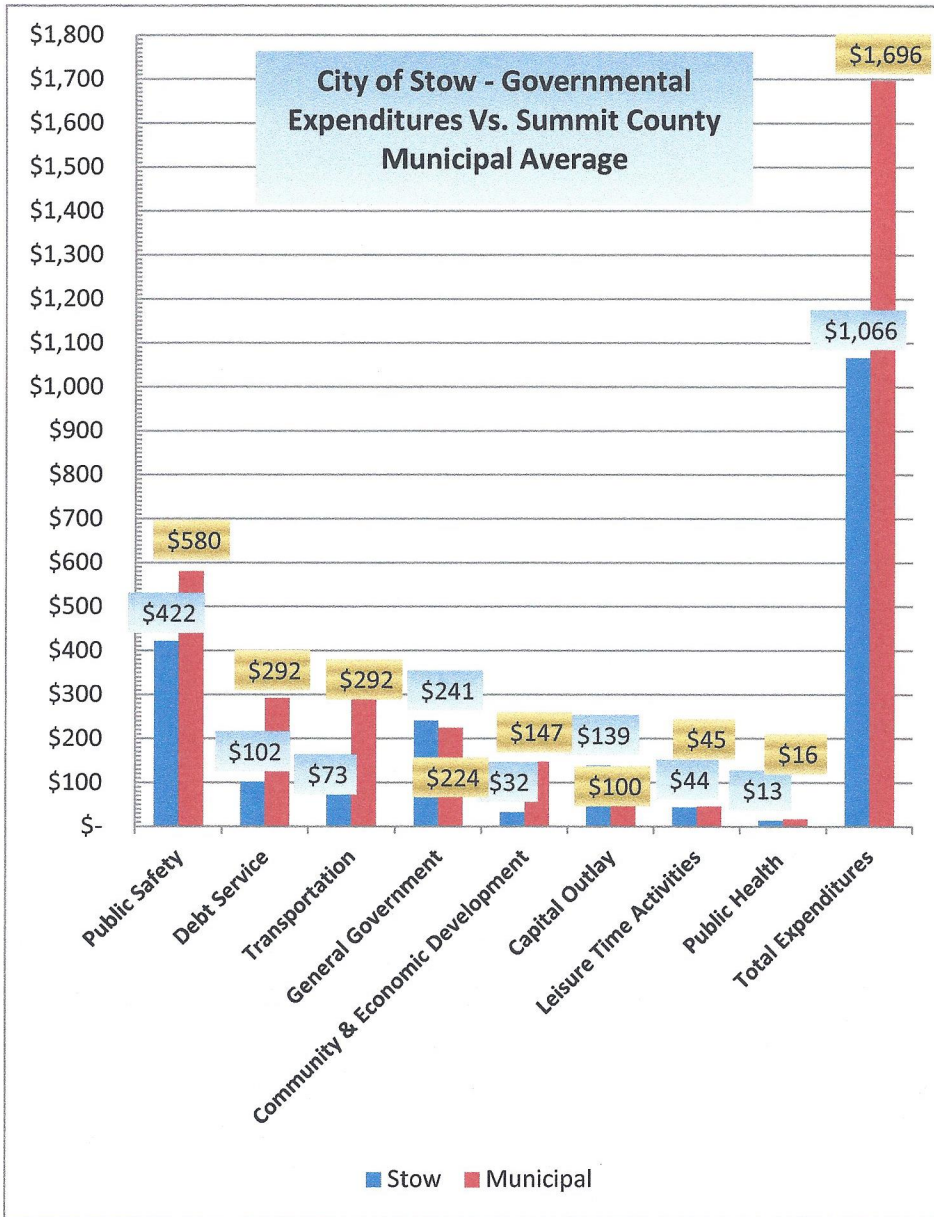
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