

Citizen Auditors of Ohio

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Toledo Metropolitan Area – 2020 Governmental Funds - Per Capita Analysis

Citizen Auditors of Ohio have prepared this report of the major communities in the Toledo Metropolitan Area (TMA) 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 2020. 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 TMA for comparative analysis.

The primary purpose of this report is to 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 TMA, and to other similar communities within the TMA. Property and income taxes represent the largest portion of total taxes utilized in providing governmental program services with specific appendix’s used to see the overall impact of the tax policies utilized by the individual government entities. The report has been developed and prepared in both a detailed and graphical format to allow the ‘citizens/taxpayers’ to visualize factual data so that they can ask informed questions, formulate concerns, or issues so they can seek answers from their elected representatives and community Administrators’. Examples of questions might be: *How or why there are financial differences in per capita revenues, expenditures to the averages or other communities? What are the spending priorities of our community? 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 and cost-effective use of our tax dollars when compared to other communities or the average(s) in our Metropolitan area?*

Our hope and plan are 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 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 uses of their tax 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 community's taxes and other revenues are sourced from and on what programs such as Public Safety, General Government, Capital Outlay, etc. they are prioritized for spending/expenditure.

Definitions

- **Governmental Funds** – Are the combined results of the following fund types; General Funds, Special Revenue Funds, Debt Service Funds, and Capital Improvement Funds financial operations and are reported on the modified accrual method of accounting.
- **General Funds** - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available to the Community for any purpose provided it is expended or transferred according to the Charter of the Community and/or the general laws of Ohio.
- **Special Revenue Funds** - The special revenue funds are used to account for all specific financial resources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- **Debt Service Funds** - The bond retirement fund is used to account for monies used for the purpose of retiring principal and interest on debt.
- **Capital Projects Funds** - The capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary fund types.
- **General Government** - (Community Council, Mayor, Community Manager, Civil Service, Human Resources, Information Technology, Law Director, Finance Department, Engineering Department, Building Department, Planning Department, and Economic Development) expenditures.
- **Public Safety** - (Police, Fire, Dispatch, and EMT) expenditures. *Note (2): City of Sylvania property taxes and public safety are increased by \$4,000,000 and Sylvania Twp are decreased by the same amount for Fire/EMT Services that are collected in property taxes and paid by Sylvania Twp on behalf of the City of Sylvania; thereby equalizing fairly the actual costs for Public Safety.*

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

Analysis and Summary Report by Per Capita

Our report documents only audited information as reported and filed with the Ohio State Auditor's Office and the U S Census Bureau which contains 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 Toledo Patch (<https://patch.com/ohio/toledo/posts>) or Face book, 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 community; 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 community is either providing considerably more administrative oversight or should be confronted for a detailed explanation as to 'why' their community cannot provide cost effective administrative oversight of governmental operations to similar communities or the averages of all the communities within the same TMA.

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 TMA and compared to the averages that is 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 2020 as reported in the audited financial reports obtained at the Ohio State Auditor's website, except as Note (1) indicates that Springfield Twp and Village of Ottawa Hills are using the 2019 reported amounts which were available at time of this report. Note (2) indicates the City of Sylvania and Sylvania Twp Public Safety amounts are adjusted to fairly represent each communities estimated portion of Fire/EMT Services which are only reported in the Twp's report according to historical precedence. The City of Sylvania and Sylvania Twp Leisure Time Activities program costs and property tax revenues have been adjusted by the 2019 collections of property taxes reported by SAJRD (Sylvania Area Joint Recreation District) which are reallocated on a 60% Twp and 40% City cost basis to allow comparison with other TMA communities. The ending fund balance as a percentage of annual expenditures (the national GFOA [Government Finance Officers Association] recommends that approximate 25% of annual expenditures be carried as a reserve for unforeseen financial risks), populations from the U S Census, income tax rates, and property tax effective rates for residential/agriculture and commercial/industrial property. Grand totals for all communities and averages are calculated providing both the dollar amount and percentage allocations of revenues and expenditures.

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

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

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

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

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

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

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

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

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

Appendix A - Page 11 – Residential/Agriculture Effective Property Tax Rates vs. Toledo Metropolitan Area Average by community graph.

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

Appendix ‘B’

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

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

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

Appendix B - Page 4 – Village of Ottawa Hills governmental revenues and expenditures with totals and averages for all communities in Toledo Metropolitan Area are graphically compared. (See Note 1 on page 1)

Appendix B - Page 5 – Springfield Township governmental revenues and expenditures with totals and averages for all communities in Toledo Metropolitan Area are graphically compared. (See Note 1 on page 1)

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

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

Appendix B - Page 8 – City of Sylvania governmental revenues and expenditures with totals and averages for all communities in Toledo Metropolitan Area are graphically compared. (See Note (2) on page 2)

Appendix B - Page 9 – Sylvania Township governmental revenues and expenditures with totals and averages for all communities in Toledo Metropolitan Area are graphically compared. (See Note (2) on page 2)

Appendix B - Page 10 – City of Northwood governmental revenues and expenditures with totals and averages for all communities in Toledo 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.

Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - Governmental Funds - Per Capita Analysis Fiscal Year 2020 - Audited Annual Reports

Description	Toledo	Sylvania (2)	Sylvania Twp(2)	Springfield Twp(1)	Ottawa Hills(1)	Maumee	Perrysburg	Rossford	Oregon	Northwood	Metro Area Totals (1)	Metro Area Average (1)	Metro Area Total Average % (1)
Revenues:													
Municipal Income Tax	\$ 181,695,000	\$ 11,319,582	\$ -	\$ -	\$ 3,737,191	\$ 16,962,679	\$ 19,622,683	\$ 5,415,780	\$ 20,086,634	\$ 6,183,224	\$ 265,022,773	\$ 26,502,277	48.3%
Intergovernmental	\$ 92,928,000	\$ 4,379,081	\$ 5,181,387	\$ 3,228,859	\$ 813,405	\$ 4,293,356	\$ 5,104,420	\$ 2,967,741	\$ 6,374,048	\$ 1,470,031	\$ 126,740,328	\$ 12,674,033	23.1%
Property Taxes (2)	\$ 12,956,000	\$ 7,033,825	\$ 15,799,257	\$ 5,926,526	\$ 1,166,881	\$ 1,578,745	\$ 3,394,560	\$ 1,273,037	\$ 1,123,328	\$ 225,778	\$ 50,477,937	\$ 5,047,794	9.2%
Charges for Services	\$ 29,421,000	\$ 661,771	\$ 1,521,265	\$ 1,516,618	\$ 156,188	\$ 933,326	\$ 764,241	\$ 190,315	\$ 2,943,641	\$ 405,531	\$ 38,513,896	\$ 3,851,390	7.0%
Licenses, Fees, Fines, & Forfeitures	\$ 8,340,000	\$ 1,616,867	\$ 113,528	\$ 264,287	\$ 51,024	\$ 1,351,168	\$ 898,634	\$ 46,801	\$ 574,160	\$ 229,056	\$ 13,485,525	\$ 1,348,553	2.5%
Miscellaneous Income	\$ 4,107,000	\$ 436,672	\$ 1,063,522	\$ 258,973	\$ 302,790	\$ 2,253,069	\$ 1,376,662	\$ 533,469	\$ 2,513,882	\$ 163,751	\$ 13,009,790	\$ 1,300,979	2.4%
Special Assessments	\$ 26,233,000	\$ 980,738	\$ 428,346	\$ 406,733	\$ 127,158	\$ 667,981	\$ 282,070	\$ 220,311	\$ 631,428	\$ 107,851	\$ 30,085,616	\$ 3,008,562	5.5%
Other Local Taxes & JEDD	\$ -	\$ -	\$ 421,447	\$ -	\$ -	\$ 2,325,152	\$ -	\$ 1,245,119	\$ 678,854	\$ 256,564	\$ 4,927,136	\$ 492,714	0.9%
Investment Income	\$ 1,610,000	\$ 488,077	\$ 633,161	\$ 118,864	\$ 161,267	\$ 984,937	\$ 459,129	\$ 64,380	\$ 1,373,928	\$ 297,957	\$ 6,191,700	\$ 619,170	1.1%
Total Revenues	\$ 357,290,000	\$ 26,916,613	\$ 25,161,913	\$ 11,720,860	\$ 6,515,904	\$ 31,350,413	\$ 31,902,399	\$ 11,956,953	\$ 36,299,903	\$ 9,339,743	\$ 548,454,701	\$ 54,845,470	100.0%
Expenditures:													
Public Safety (2)	\$ 178,973,000	\$ 9,304,364	\$ 13,660,143	\$ 6,101,143	\$ 2,091,284	\$ 12,282,792	\$ 11,797,079	\$ 4,231,151	\$ 12,264,919	\$ 3,011,936	\$ 253,717,811	\$ 25,371,781	48.6%
Debt Service	\$ 19,487,000	\$ 1,570,402	\$ 803,930	\$ 148,515	\$ 28,766	\$ 2,471,064	\$ 4,066,016	\$ 558,506	\$ 1,076,655	\$ 451,854	\$ 30,662,708	\$ 3,066,271	5.9%
Transportation	\$ 39,096,000	\$ 1,352,958	\$ 4,182,794	\$ 1,170,046	\$ 522,224	\$ 2,352,070	\$ 3,795,277	\$ 977,777	\$ 4,528,273	\$ 615,599	\$ 58,593,018	\$ 5,859,302	11.2%
General Government	\$ 27,326,000	\$ 4,587,458	\$ 1,361,737	\$ 1,286,385	\$ 725,337	\$ 4,202,632	\$ 5,132,674	\$ 1,406,310	\$ 6,625,124	\$ 1,992,711	\$ 54,646,368	\$ 5,464,637	10.5%
Community & Economic Development	\$ 23,451,000	\$ 1,884,273	\$ 555,455	\$ -	\$ 452,120	\$ 3,230,566	\$ 1,981,299	\$ 452,410	\$ 2,311,101	\$ 633,981	\$ 34,952,205	\$ 3,495,221	6.7%
Capital Outlay	\$ 41,420,000	\$ 2,649,261	\$ 788,707	\$ 2,723,733	\$ 2,203,379	\$ 2,941,565	\$ 2,600,119	\$ 3,791,792	\$ 5,160,336	\$ 1,564,822	\$ 65,843,714	\$ 6,584,371	12.6%
Leisure Time Activities (2)	\$ 3,883,000	\$ 1,962,744	\$ 1,483,954	\$ 157,265	\$ 480,030	\$ 1,499,738	\$ 1,234,313	\$ 403,986	\$ 1,140,439	\$ 43,318	\$ 12,288,787	\$ 1,228,879	2.4%
Public Health	\$ 10,240,000	\$ 116,573	\$ 208,708	\$ 26,797	\$ 34,724	\$ 160,980	\$ 26,455	\$ -	\$ 381,034	\$ 6,187	\$ 11,201,458	\$ 1,120,146	2.1%
Total Expenditures	\$ 343,876,000	\$ 23,428,033	\$ 23,045,428	\$ 11,613,884	\$ 6,537,864	\$ 29,141,407	\$ 30,633,232	\$ 11,821,932	\$ 33,487,881	\$ 8,320,408	\$ 521,906,069	\$ 52,190,607	100.0%
Operating Income (Loss)	\$ 13,414,000	\$ 3,488,580	\$ 2,116,485	\$ 106,976	\$ (21,960)	\$ 2,209,006	\$ 1,269,167	\$ 135,021	\$ 2,812,022	\$ 1,019,335	\$ 26,548,632	\$ 2,654,863	
Other Financing Sources (Transfers)	\$ 35,191,000	\$ (190,997)	\$ 99,901	\$ 24,085	\$ 171,973	\$ (1,438)	\$ 2,955,000	\$ 16,006	\$ 3,450,059	\$ 227,976	\$ 41,943,565	\$ 4,194,357	
Net Change in Fund Balance	\$ 48,605,000	\$ 3,297,583	\$ 2,216,386	\$ 131,061	\$ 150,013	\$ 2,207,568	\$ 4,224,167	\$ 151,027	\$ 6,262,081	\$ 1,247,311	\$ 68,492,197	\$ 6,849,220	
Fund Balance (Deficit) Beginning of Year	\$ 67,704,000	\$ 21,666,028	\$ 31,687,072	\$ 9,483,133	\$ 8,108,896	\$ 33,332,088	\$ 24,546,234	\$ 16,360,041	\$ 35,588,633	\$ 15,614,837	\$ 264,090,962	\$ 26,409,096	
Fund Balance (Deficit) End of Year	\$ 116,309,000	\$ 24,963,611	\$ 33,903,458	\$ 9,614,194	\$ 8,258,909	\$ 35,539,656	\$ 28,770,401	\$ 16,511,068	\$ 41,850,714	\$ 16,862,148	\$ 332,583,159	\$ 33,258,316	
Ending Fund Balance - % of Expenditures (33.8%	106.6%	147.1%	82.8%	126.3%	122.0%	93.9%	139.7%	125.0%	202.7%	63.7%	63.7%	

Toledo Metro Area - Populations & Income Tax Rates (As of 12/31/2020)

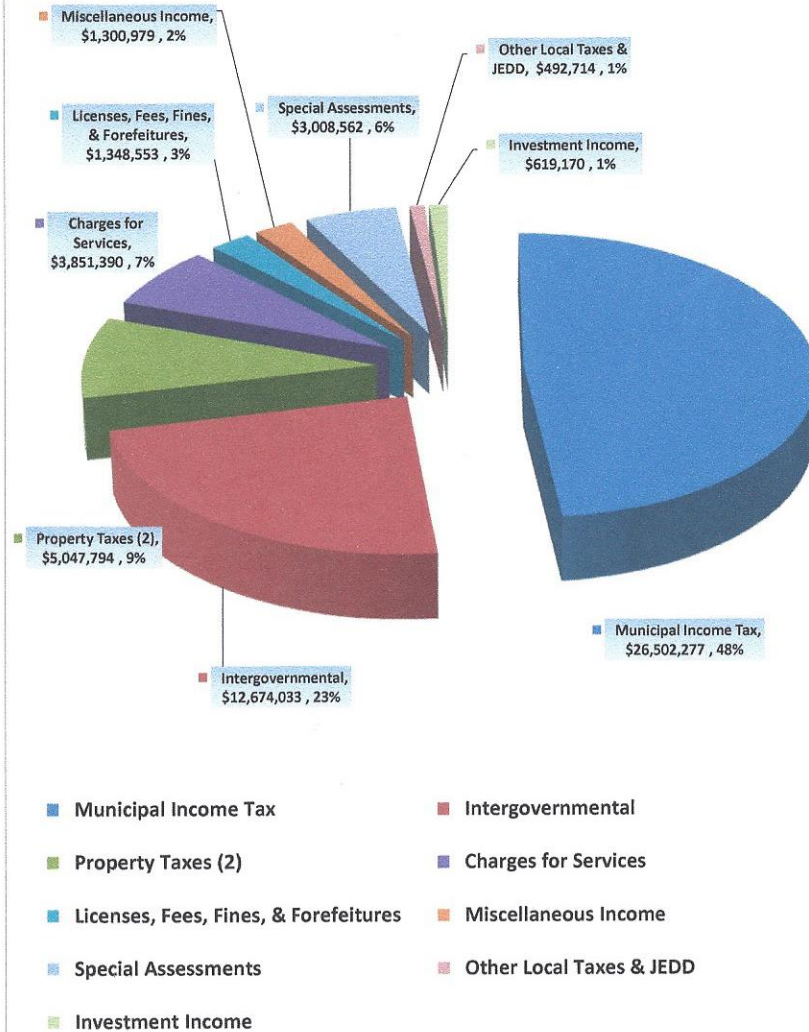
											Metro Area Total	Metro Area Average
Population [2020 Estimates - US Census Bureau]	271,455	19,515	30,005	26,443	4,534	13,605	21,709	6,595	20,016	5,457	419,334	
Income Tax Rates [12/31/2020]	2.25%	1.50%	0.00%	0.00%	1.50%	1.50%	1.50%	2.25%	2.25%	1.50%		
Property Tax Effective Rates [2020 Res/Ag]	76.431749	91.280496	95.919375	78.291488	119.895371	88.000637	68.755456	72.727842	70.165242	61.842305		82.330996
Property Tax Effective Rates [2020 Comm/Ind]	97.131590	104.334710	109.085041	85.881106	156.593667	105.292852	75.093970	89.094326	88.848795	86.647188		99.800325

(1) 2020 Audited Financial Reports - Not Available as of 11/12/2021

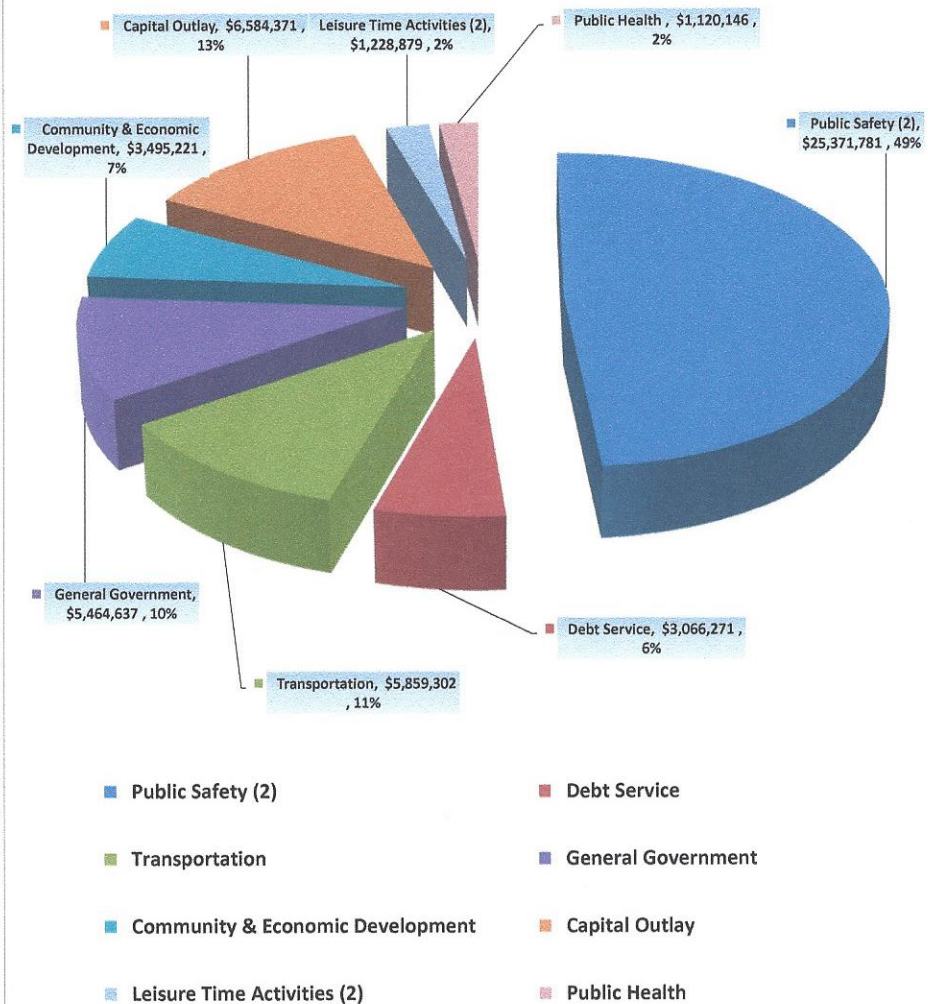
(2) Sylvania City & Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$4,000,000 (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,473,356 are split 60/40 Twp & City in Property Taxes & Leisure Time.

Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - 2020 Average Governmental Revenues



Toledo Metro Area - 2020 Average Governmental Program Expenditures



Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - Governmental Funds - Per Capita Fiscal Year 2020 - Audited Reports

Description	Toledo	Sylvania (2)	Sylvania Twp(2)	Springfield Twp(1)	Ottawa Hills(1)	Maumee	Perrysburg	Rossford	Oregon	Northwood	Metro Area Average (1)	Metro Area Average % (1)
Revenues:												
Municipal Income Tax	\$ 669	\$ 580	\$ -	\$ -	\$ 824	\$ 1,247	\$ 904	\$ 821	\$ 1,004	\$ 1,133	\$ 632	48.3%
Intergovernmental	\$ 342	\$ 224	\$ 173	\$ 122	\$ 179	\$ 316	\$ 235	\$ 450	\$ 318	\$ 269	\$ 302	23.1%
Property Taxes (2)	\$ 48	\$ 360	\$ 527	\$ 224	\$ 257	\$ 116	\$ 156	\$ 193	\$ 56	\$ 41	\$ 120	9.2%
Charges for Services	\$ 108	\$ 34	\$ 51	\$ 57	\$ 34	\$ 69	\$ 35	\$ 29	\$ 147	\$ 74	\$ 92	7.0%
Licenses, Fees, Fines, & Forefeitures	\$ 31	\$ 83	\$ 4	\$ 10	\$ 11	\$ 99	\$ 41	\$ 7	\$ 29	\$ 42	\$ 32	2.5%
Miscellaneous Income	\$ 15	\$ 22	\$ 35	\$ 10	\$ 67	\$ 166	\$ 63	\$ 81	\$ 126	\$ 30	\$ 31	2.4%
Special Assessments	\$ 97	\$ 50	\$ 14	\$ 15	\$ 28	\$ 49	\$ 13	\$ 33	\$ 32	\$ 20	\$ 72	5.5%
Other Local Taxes & JEDD	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ 171	\$ -	\$ 189	\$ 34	\$ 47	\$ 12	0.9%
Investment Income	\$ 6	\$ 25	\$ 21	\$ 4	\$ 36	\$ 72	\$ 21	\$ 10	\$ 69	\$ 55	\$ 15	1.1%
Total Revenues	\$ 1,316	\$ 1,379	\$ 839	\$ 443	\$ 1,437	\$ 2,304	\$ 1,470	\$ 1,813	\$ 1,814	\$ 1,712	\$ 1,308	100.0%
Expenditures:												
Public Safety (2)	\$ 659	\$ 477	\$ 455	\$ 231	\$ 461	\$ 903	\$ 543	\$ 642	\$ 613	\$ 552	\$ 605	48.6%
Debt Service	\$ 72	\$ 80	\$ 27	\$ 6	\$ 6	\$ 182	\$ 187	\$ 85	\$ 54	\$ 83	\$ 73	5.9%
Transportation	\$ 144	\$ 69	\$ 139	\$ 44	\$ 115	\$ 173	\$ 175	\$ 148	\$ 226	\$ 113	\$ 140	11.2%
General Government	\$ 101	\$ 235	\$ 45	\$ 49	\$ 160	\$ 309	\$ 236	\$ 213	\$ 331	\$ 365	\$ 130	10.5%
Community & Economic Development	\$ 86	\$ 97	\$ 19	\$ -	\$ 100	\$ 237	\$ 91	\$ 69	\$ 115	\$ 116	\$ 83	6.7%
Capital Outlay	\$ 153	\$ 136	\$ 26	\$ 103	\$ 486	\$ 216	\$ 120	\$ 575	\$ 258	\$ 287	\$ 157	12.6%
Leisure Time Activities (2)	\$ 14	\$ 101	\$ 49	\$ 6	\$ 106	\$ 110	\$ 57	\$ 61	\$ 57	\$ 8	\$ 29	2.4%
Public Health	\$ 38	\$ 6	\$ 7	\$ 1	\$ 8	\$ 12	\$ 1	\$ -	\$ 19	\$ 1	\$ 27	2.1%
Total Expenditures	\$ 1,267	\$ 1,201	\$ 768	\$ 439	\$ 1,442	\$ 2,142	\$ 1,411	\$ 1,793	\$ 1,673	\$ 1,525	\$ 1,245	100.0%
Operating Income (Loss)	\$ 49	\$ 179	\$ 71	\$ 4	\$ (5)	\$ 162	\$ 58	\$ 20	\$ 140	\$ 187	\$ 63	
Other Financing Sources (Transfers)	\$ 130	\$ (10)	\$ 3	\$ 1	\$ 38	\$ (0)	\$ 136	\$ 2	\$ 172	\$ 42	\$ 100	
Net Change in Fund Balance	\$ 179	\$ 169	\$ 74	\$ 5	\$ 33	\$ 162	\$ 195	\$ 23	\$ 313	\$ 229	\$ 163	
Fund Balance (Deficit) Beginning of Year	\$ 249	\$ 1,110	\$ 1,056	\$ 359	\$ 1,788	\$ 2,450	\$ 1,131	\$ 2,481	\$ 1,778	\$ 2,861	\$ 630	
Fund Balance (Deficit) End of Year	\$ 428	\$ 1,279	\$ 1,130	\$ 364	\$ 1,822	\$ 2,612	\$ 1,325	\$ 2,504	\$ 2,091	\$ 3,090	\$ 793	
Ending Fund Balance - % of Expenditures (1)	33.8%	106.6%	147.1%	82.8%	126.3%	122.0%	93.9%	139.7%	125.0%	202.7%	63.7%	

Toledo Metro Area - Populations & Income Tax Rates (As of 12/31/2020)

											Metro Area Total 419,334	Metro Area Average
Population [2020 Estimates - US Census Bureau]	271,455	19,515	30,005	26,443	4,534	13,605	21,709	6,595	20,016	5,457		
Income Tax Rates [12/31/2020]	2.25%	1.50%	0.00%	0.00%	1.50%	1.50%	1.50%	2.25%	2.25%	1.50%		
Property Tax Effective Rates [2020 Res/Ag]	76.431749	91.280496	95.919375	78.291488	119.895371	88.000637	68.755456	72.727842	70.165242	61.842305		82.330996
TMA Average-Res/Ag	82.330996	82.330996	82.330996	82.330996	82.330996	82.330996	82.330996	82.330996	82.330996	82.330996		
Property Tax Effective Rates [2020 Comm/Ind]	97.131590	104.334710	109.085041	85.881106	156.593667	105.292852	75.093970	89.094326	88.848795	86.647188		99.800325
TMA Average-Comm/Ind	99.800325	99.800325	99.800325	99.800325	99.800325	99.800325	99.800325	99.800325	99.800325	99.800325		

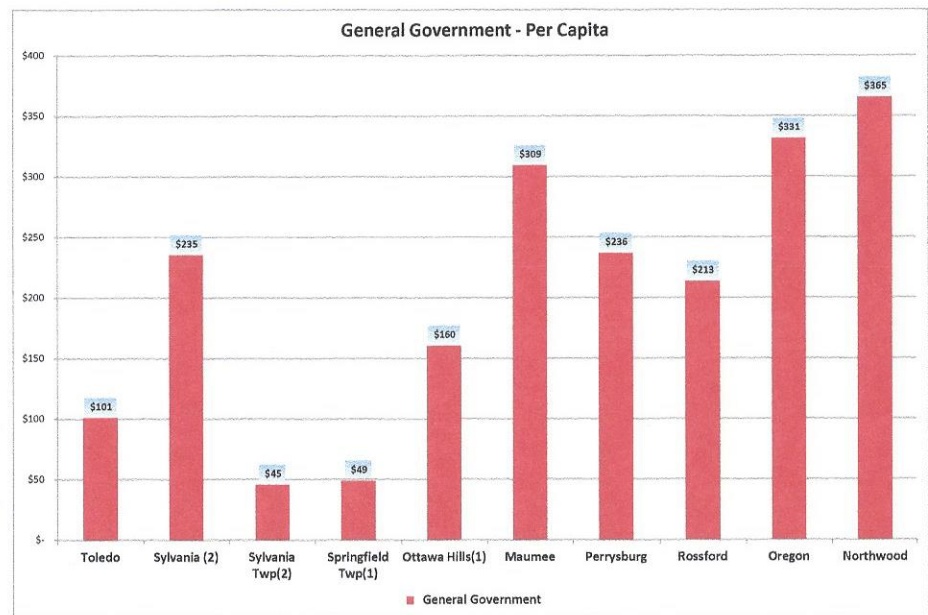
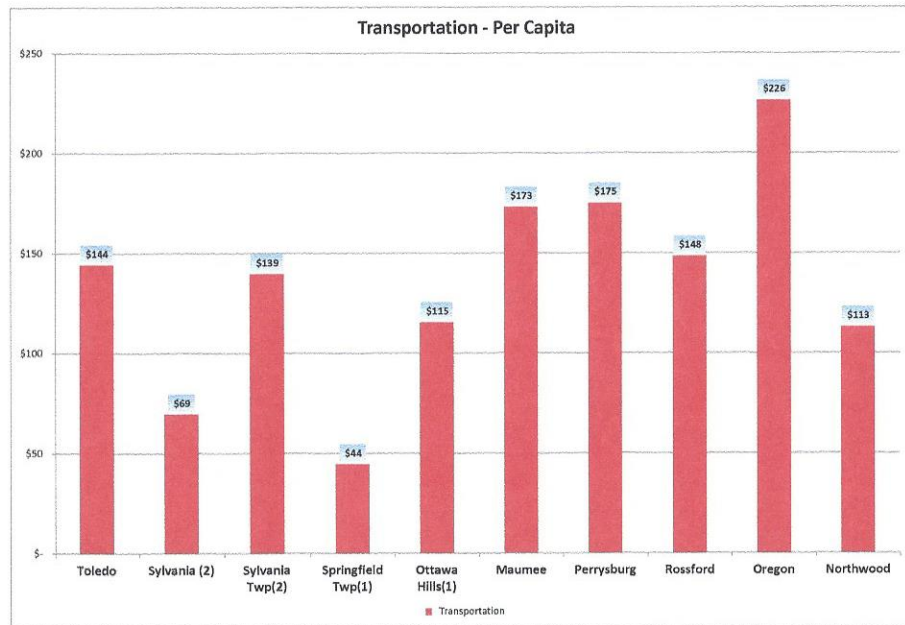
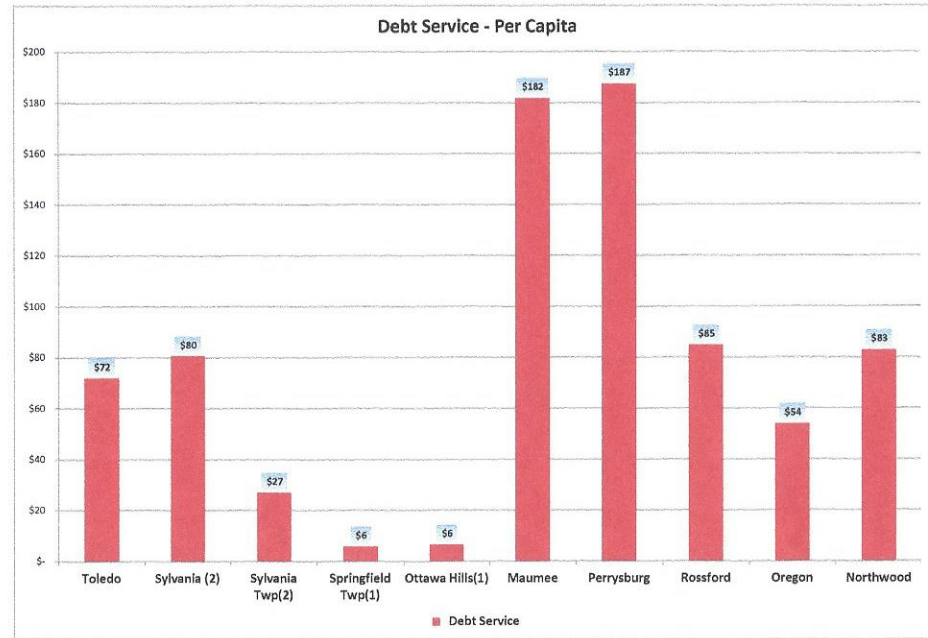
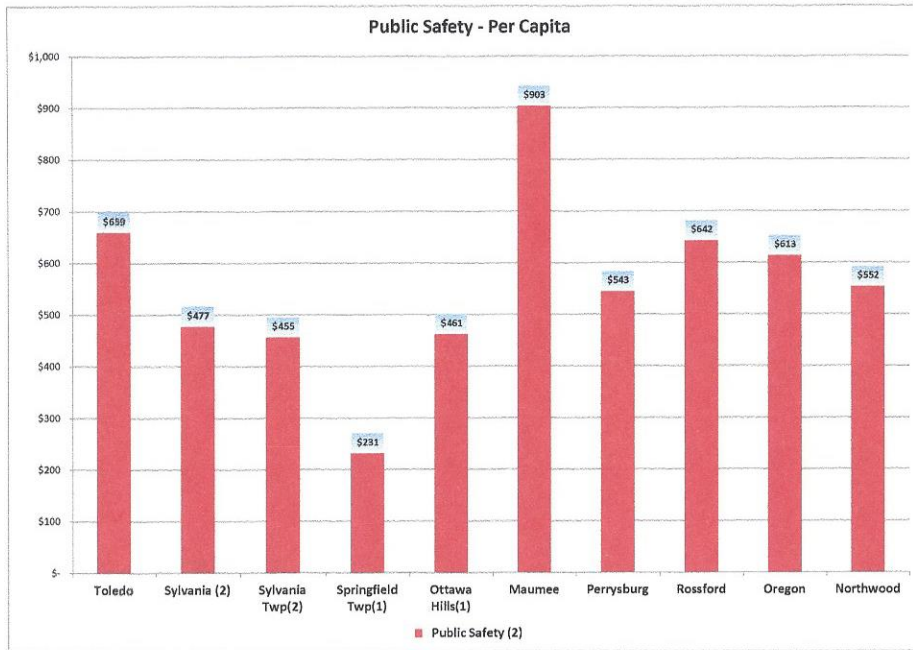
(1) 2020 Audited Financial Reports - Not Available as of 11/12/2021

(2) Sylvania City & Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$4,000,000 (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,473,356 are split 60/40 Twp & City in Property Taxes & Leisure Time.

Data Source: Ohio State Auditor website and US Census Data

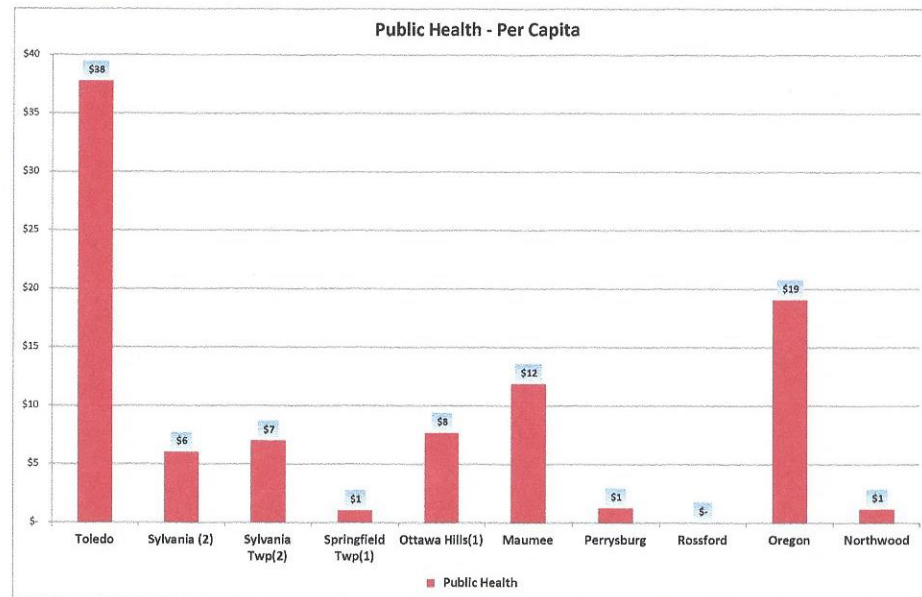
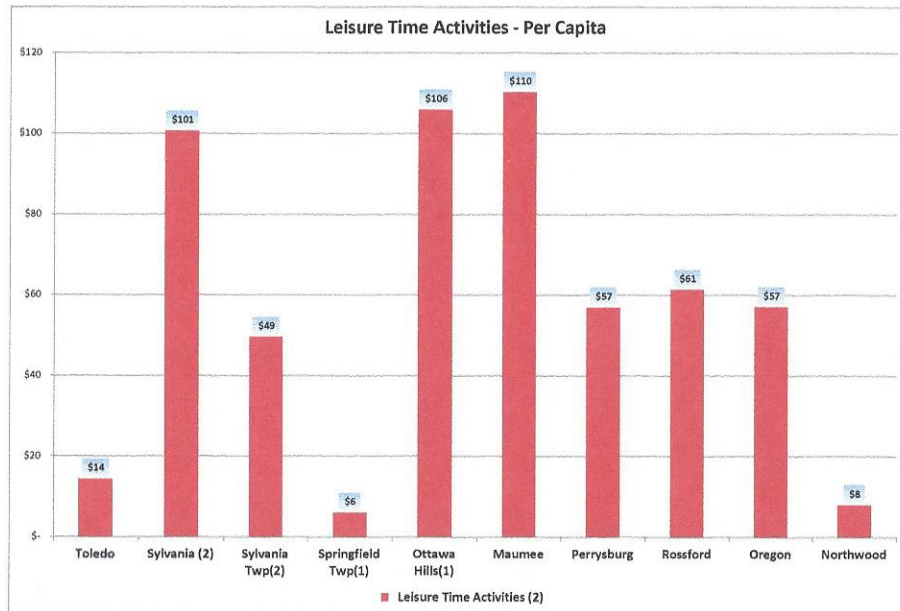
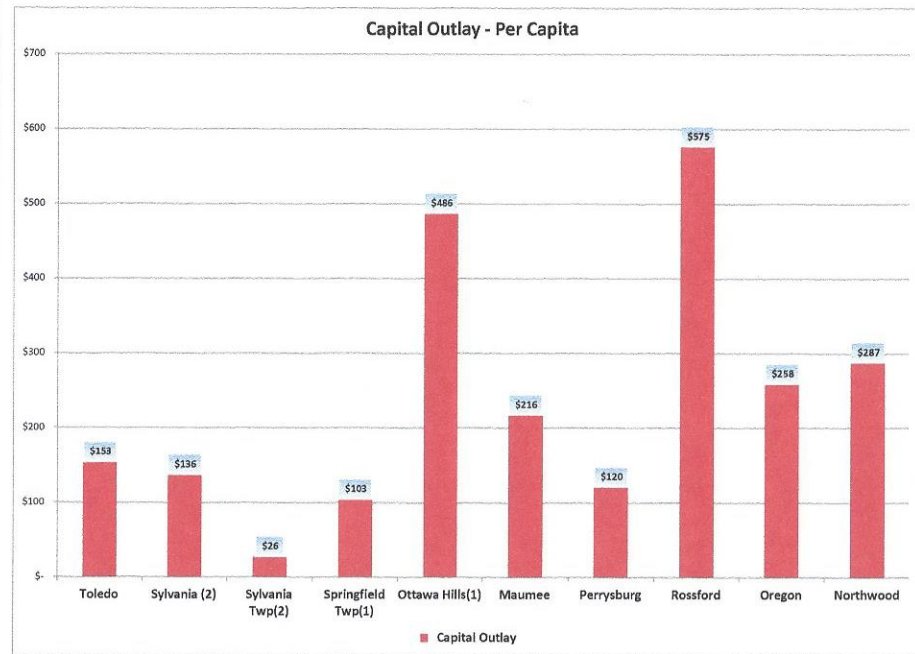
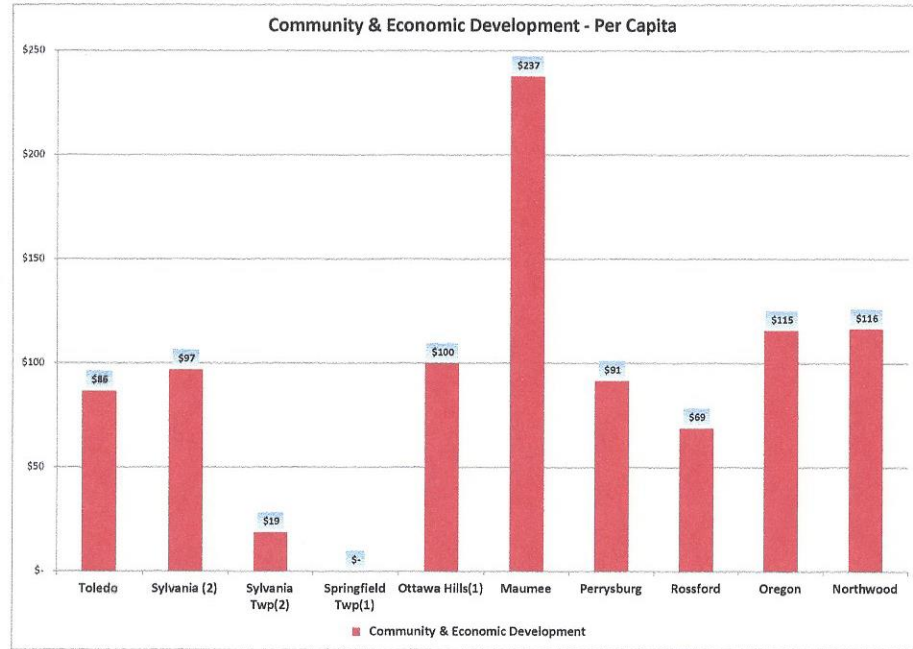
(1) Calculated Fields

Toledo Metro Area - Governmental Funds - Per Capita Analysis



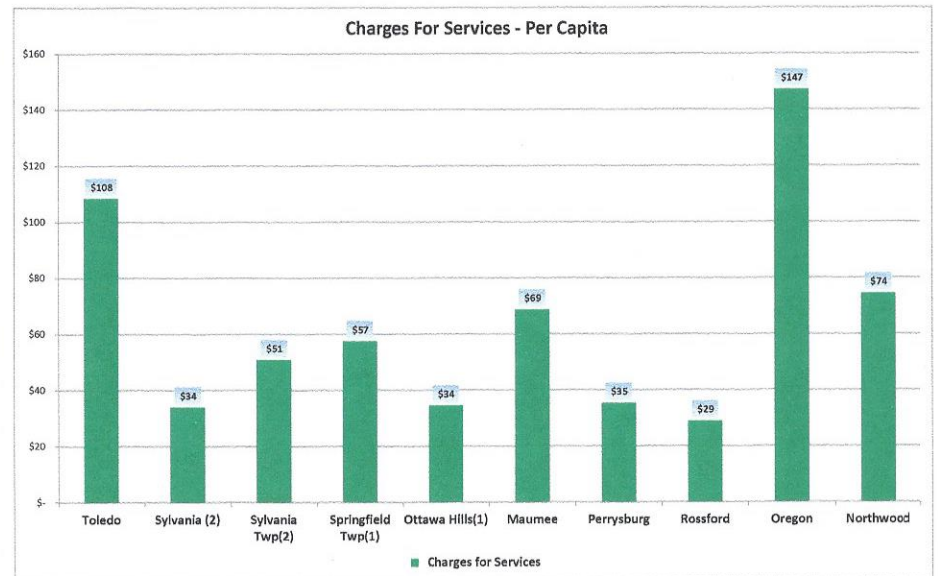
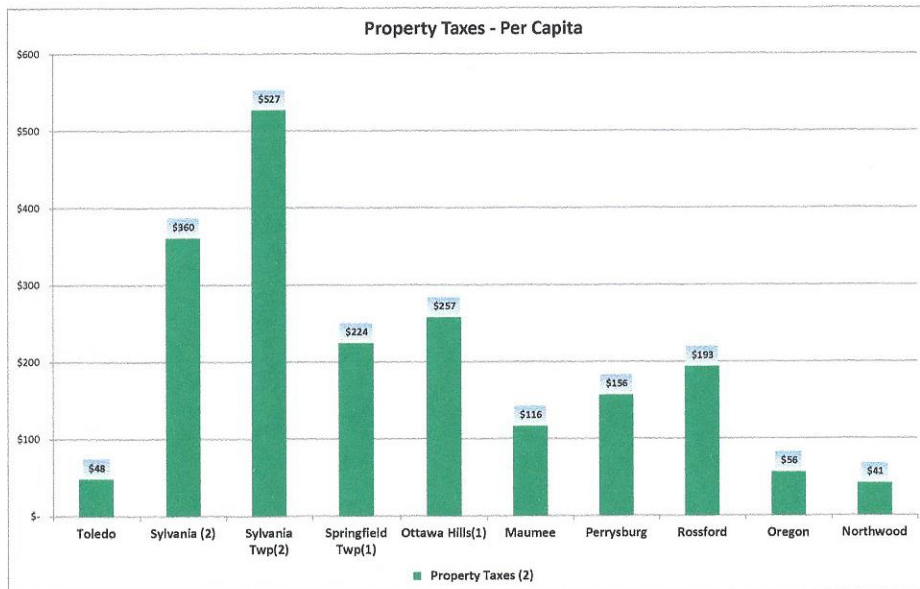
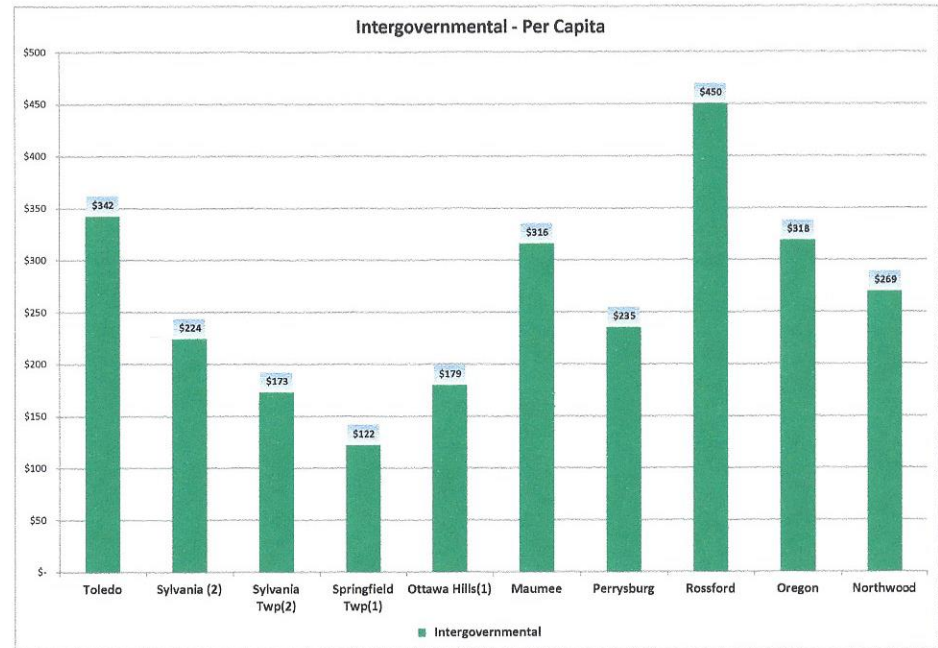
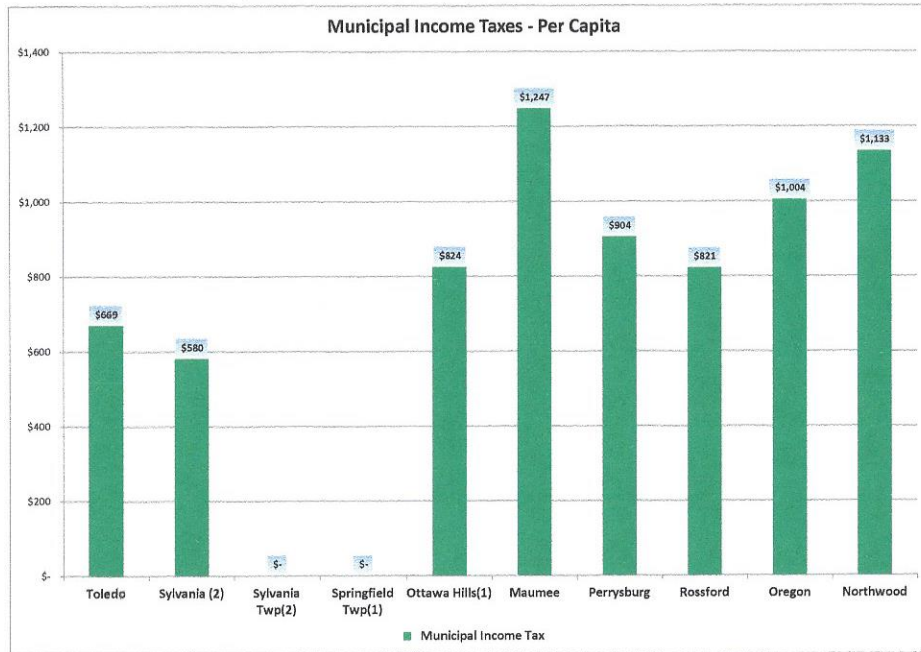
Data Source: Ohio State Auditor website and US Census Data
(1) Calculated Fields

Toledo Metro Area - Governmental Funds - Per Capita Analysis



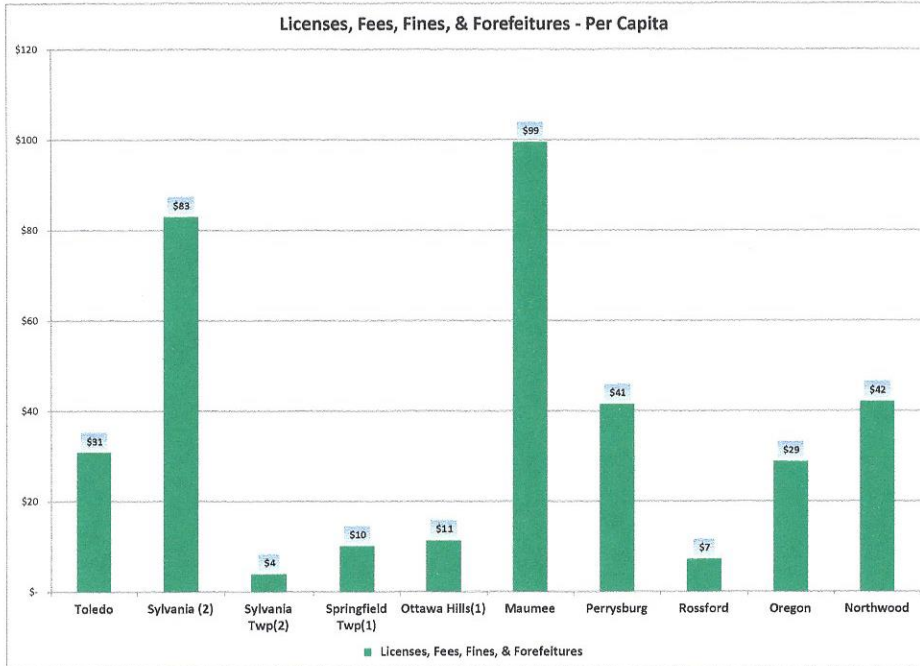
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Toledo Metro Area - Governmental Funds - Per Capita Analysis

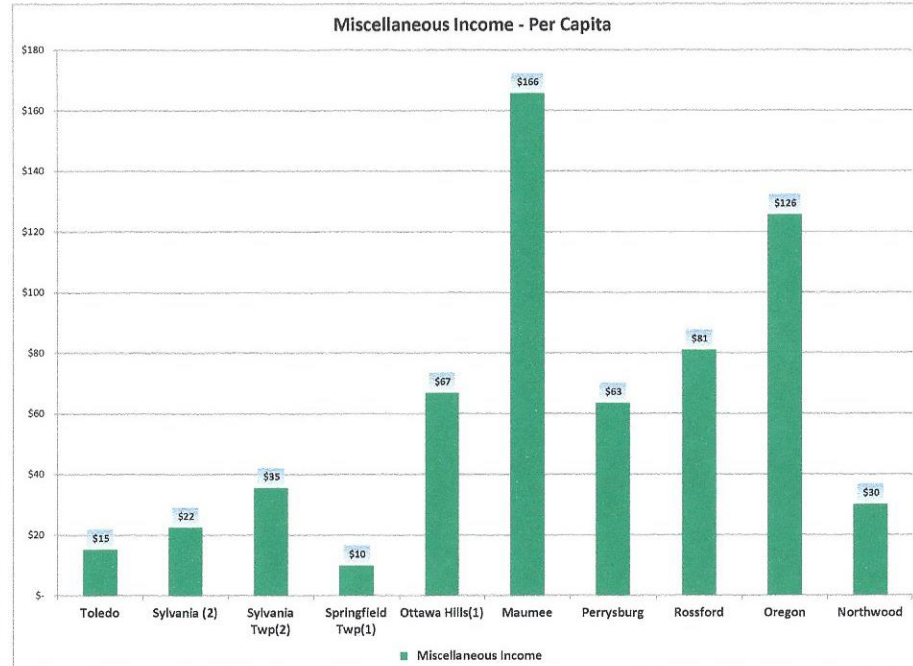


Toledo Metro Area - Governmental Funds - Per Capita Analysis

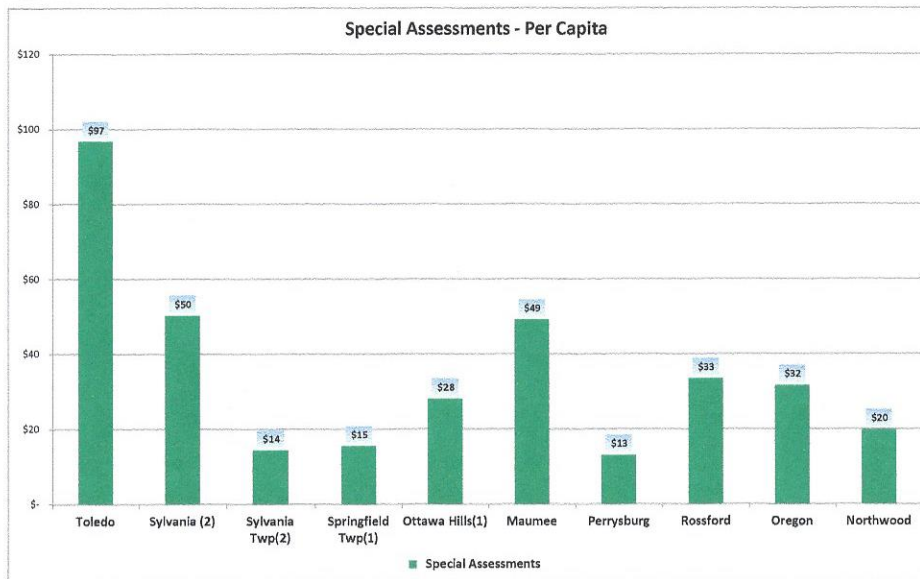
Licenses, Fees, Fines, & Forefeitures - Per Capita



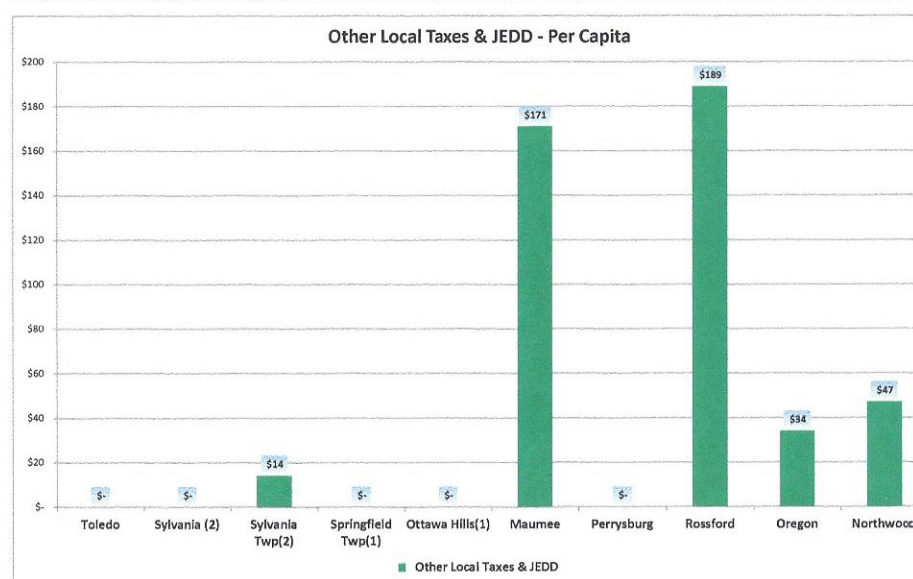
Miscellaneous Income - Per Capita



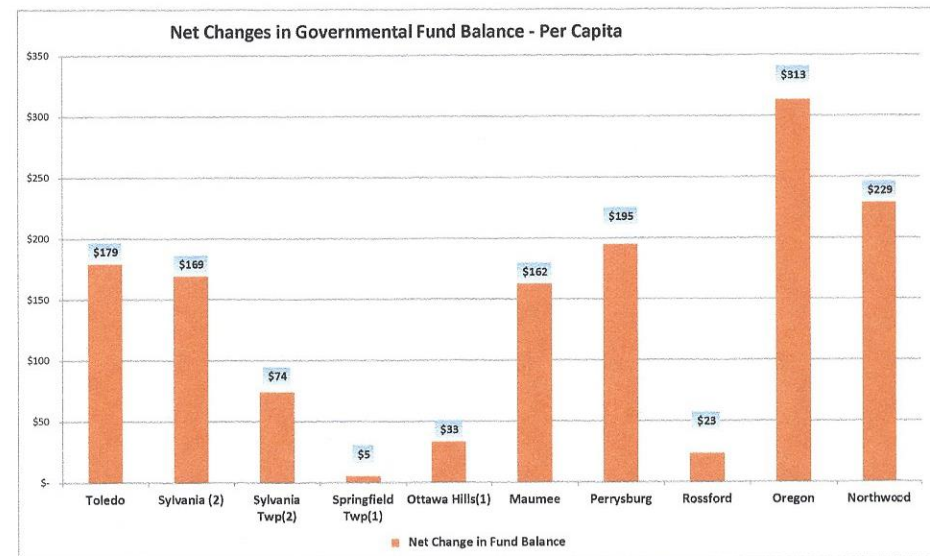
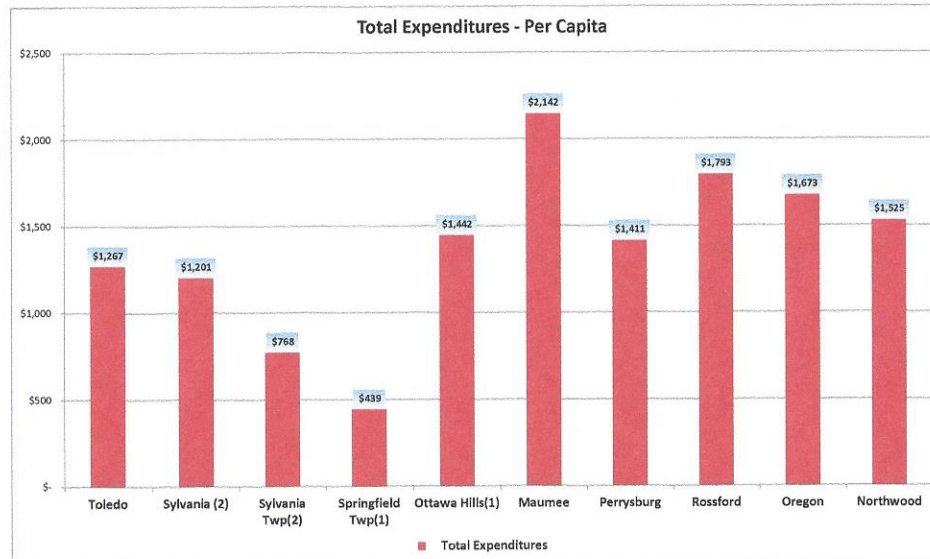
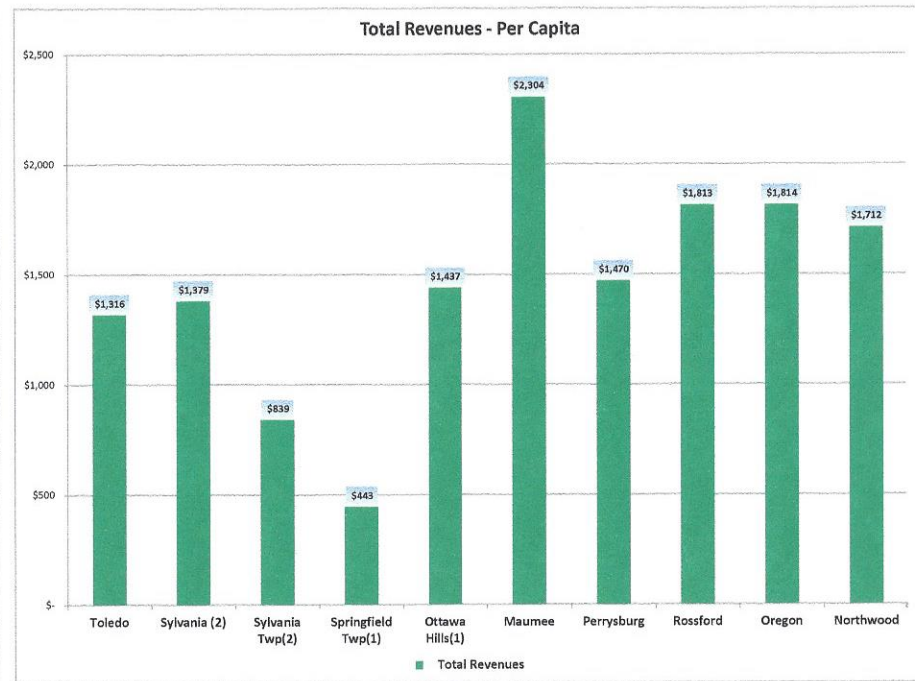
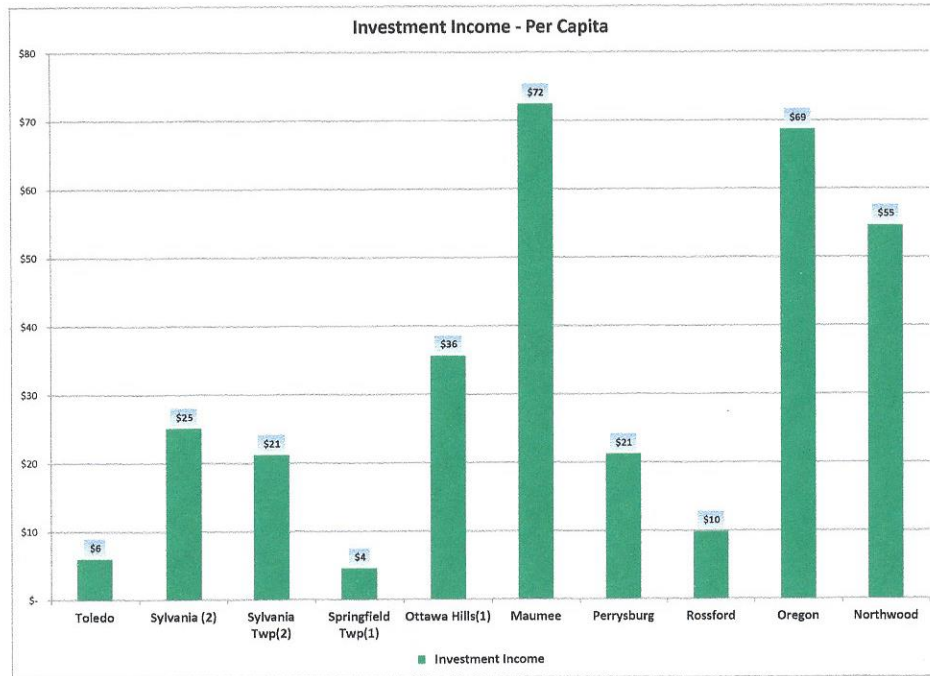
Special Assessments - Per Capita



Other Local Taxes & JEDD - Per Capita

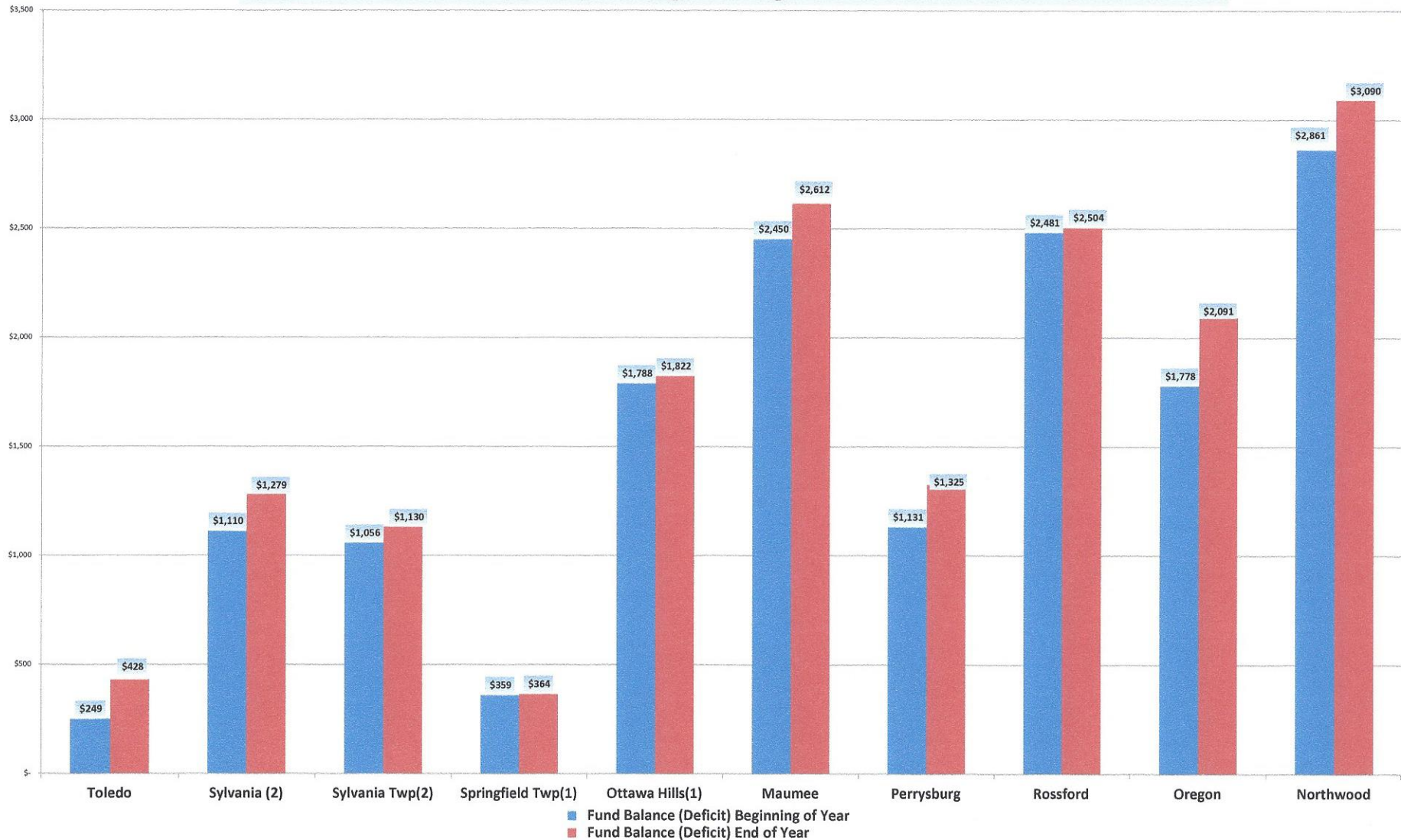


Toledo Metro Area - Governmental Funds - Per Capita Analysis



Toledo Metro Area - Governmental Funds - Per Capita Analysis

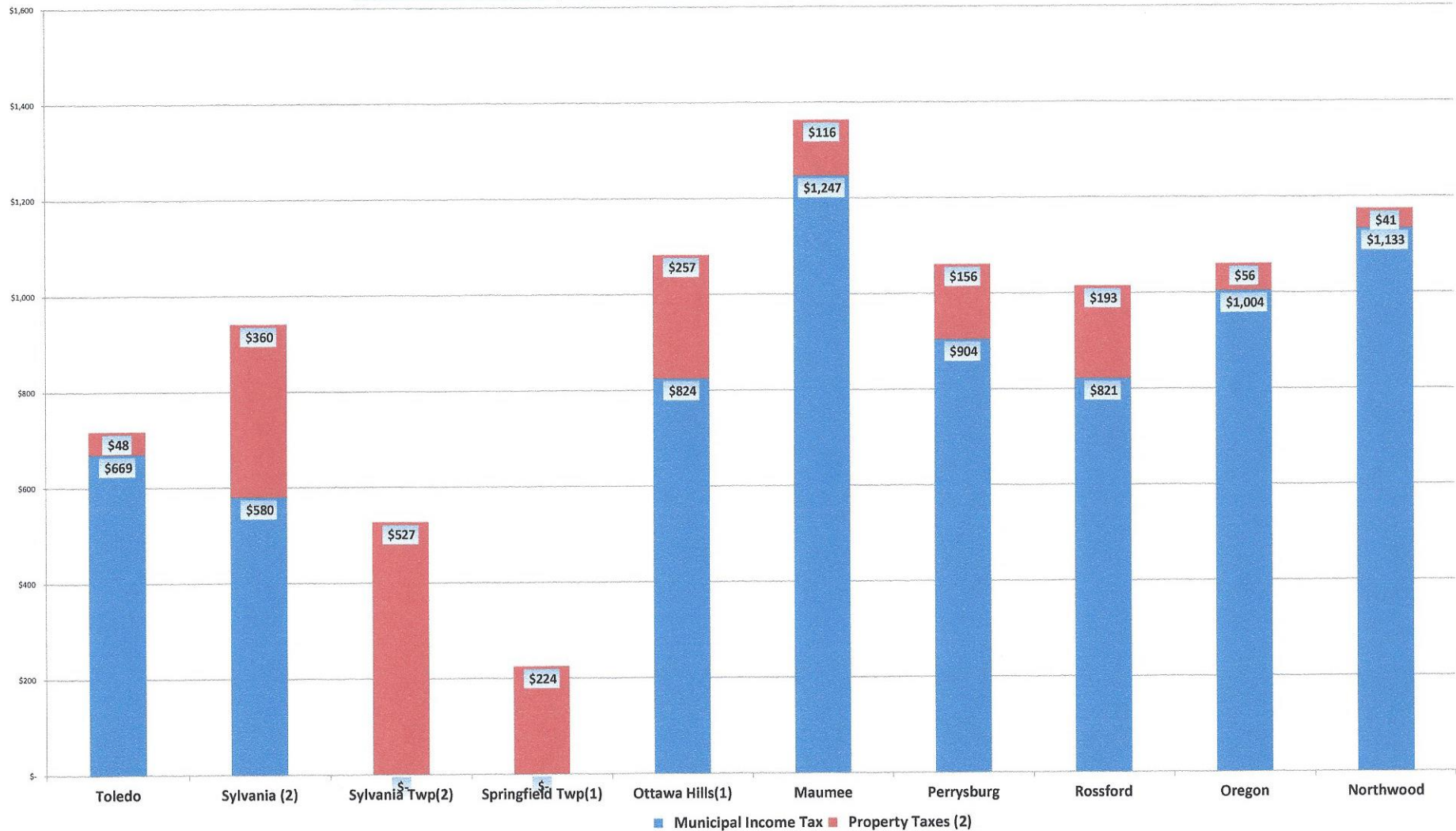
Toledo Metro Area - Per Capita - 2020 Governmental Funds Balances - Beginning & End of Year



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

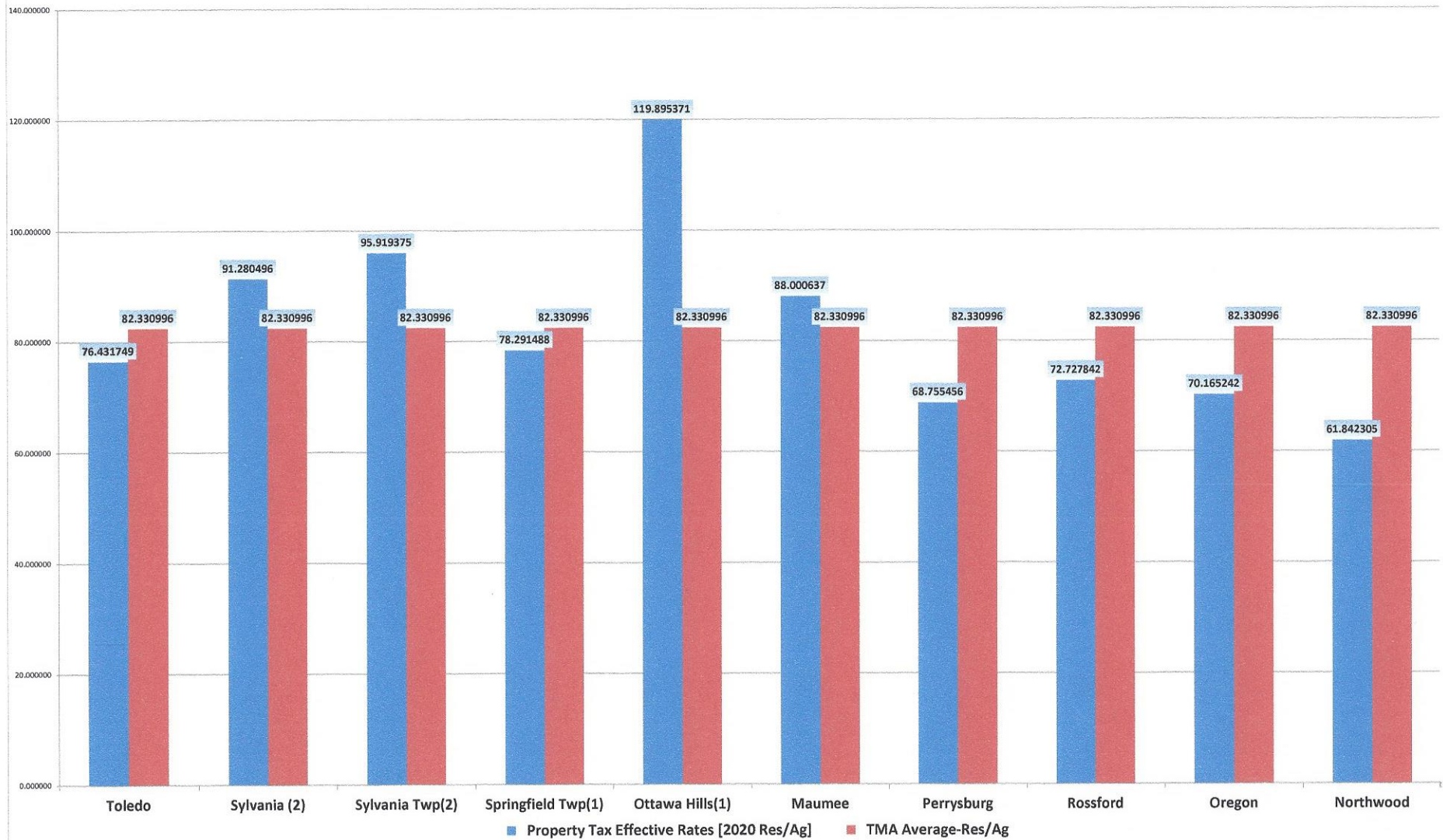
Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - Per Capita - 2020 Combined Income and Property Taxes



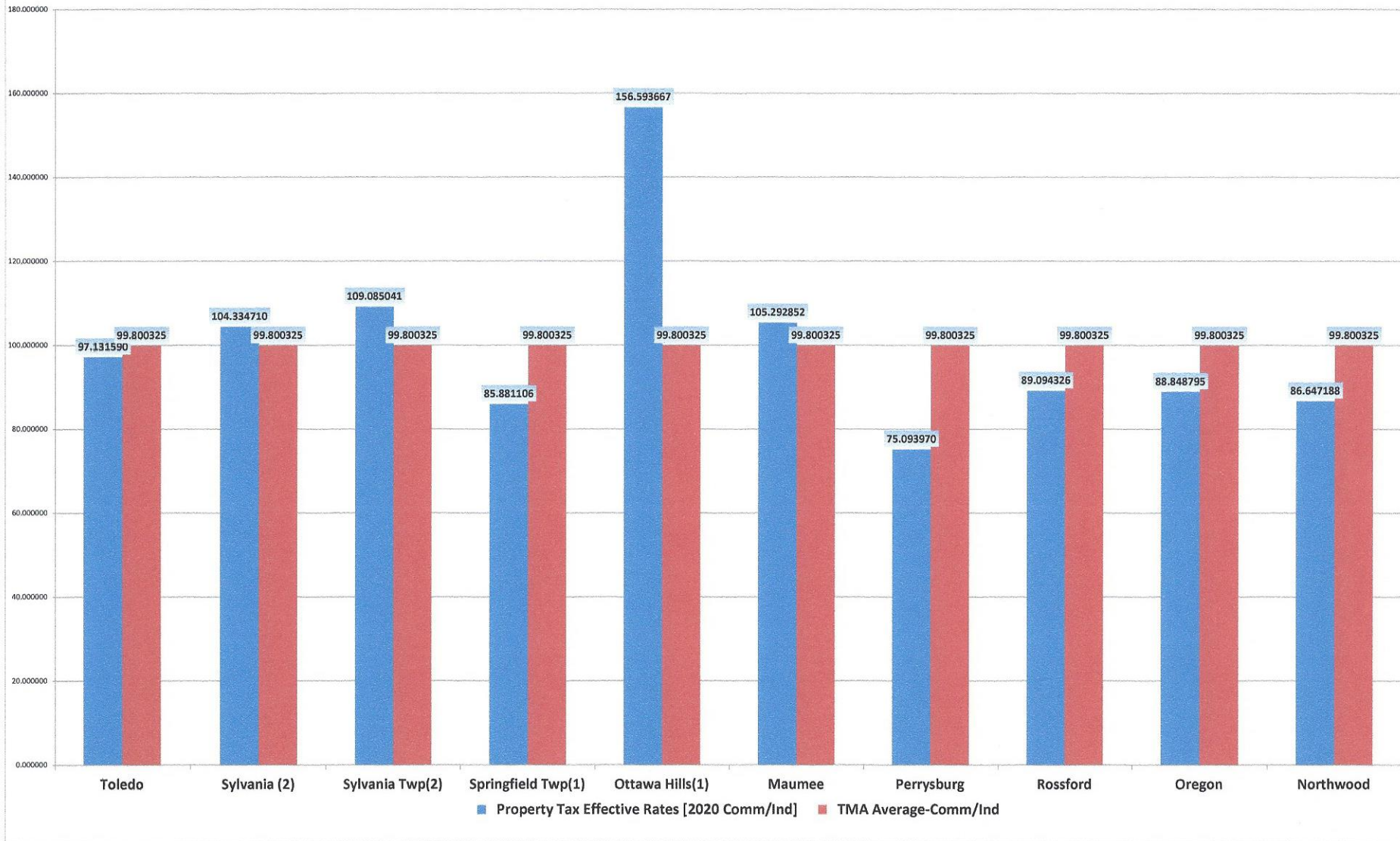
Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - 2020 Property Tax Rates - Residential/Agriculture Vs. TMA Average

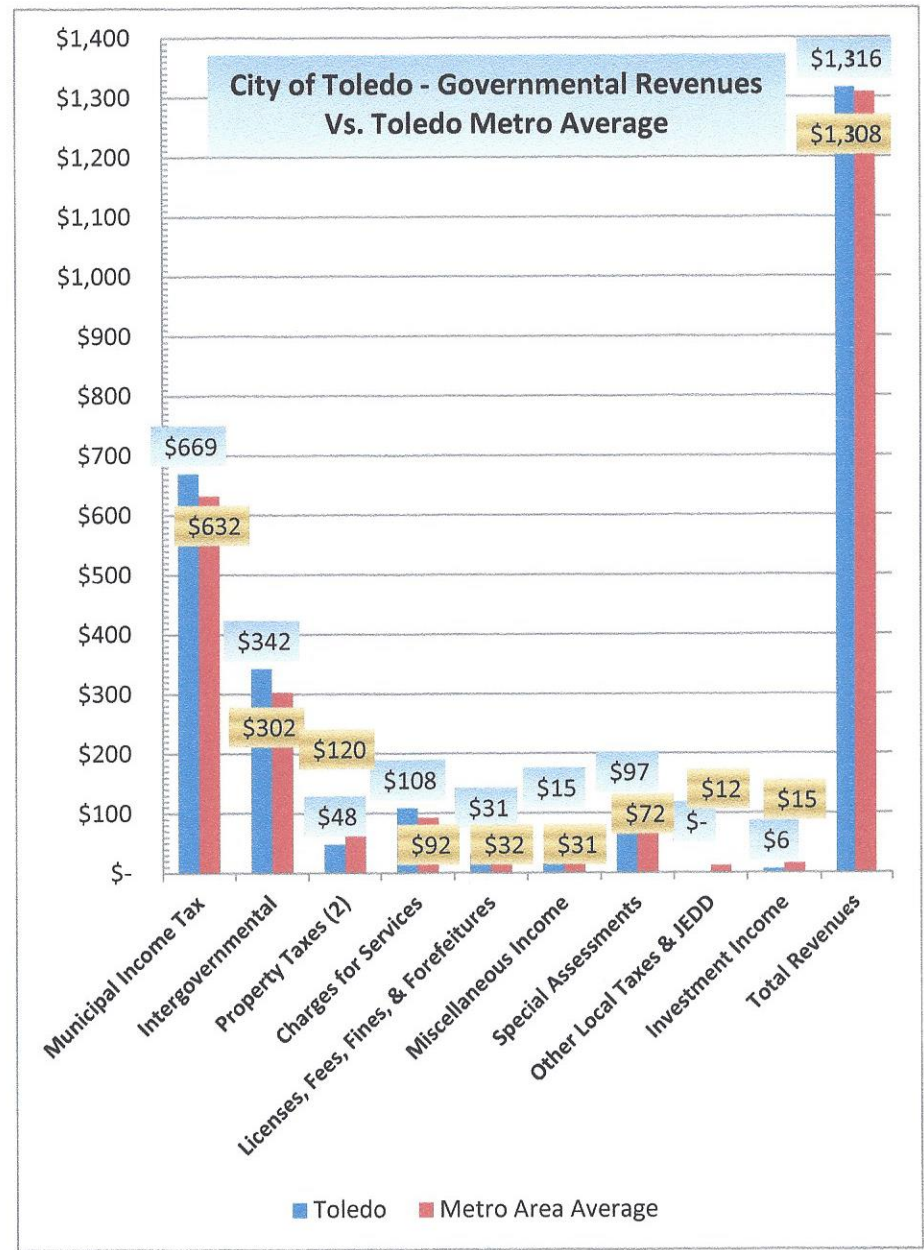
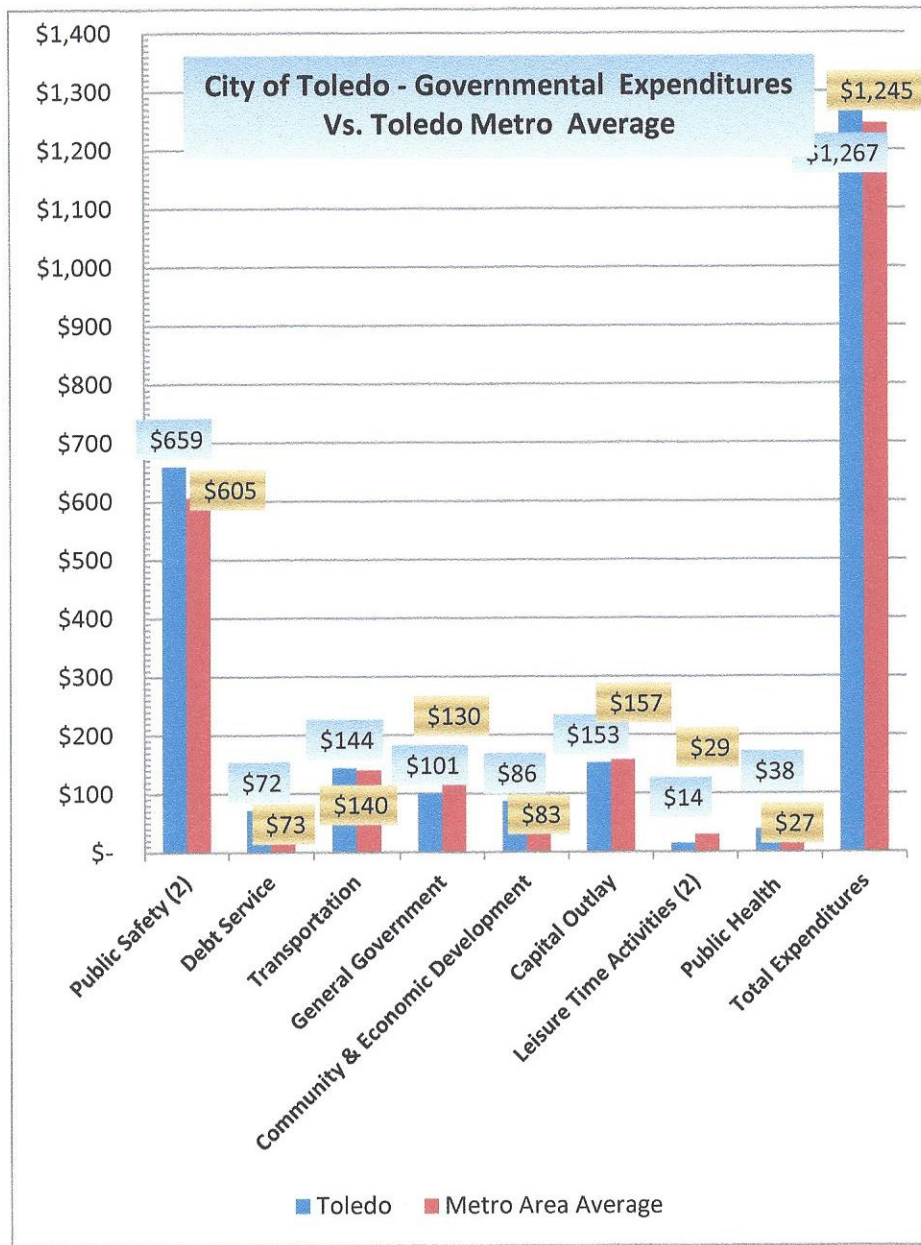


Toledo Metro Area - Governmental Funds - Per Capita Analysis

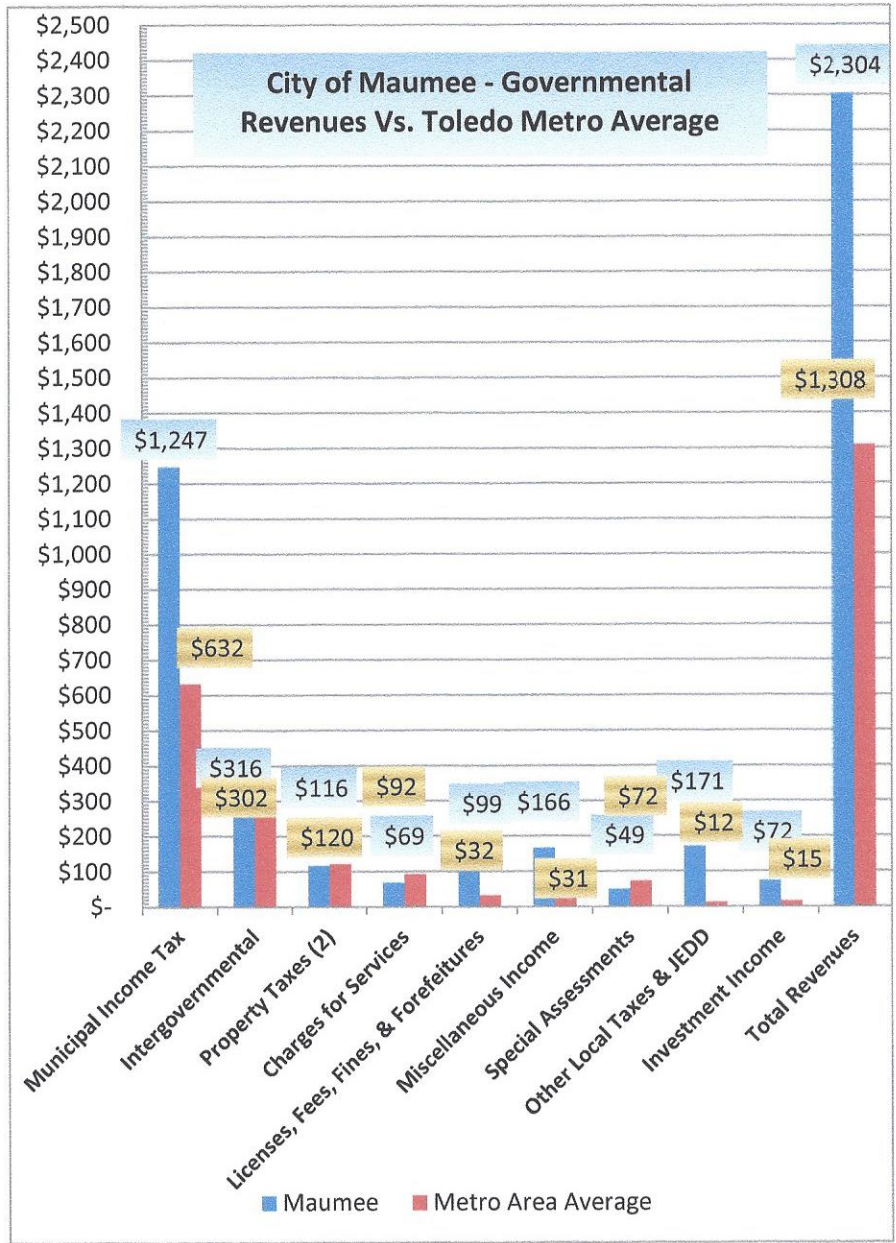
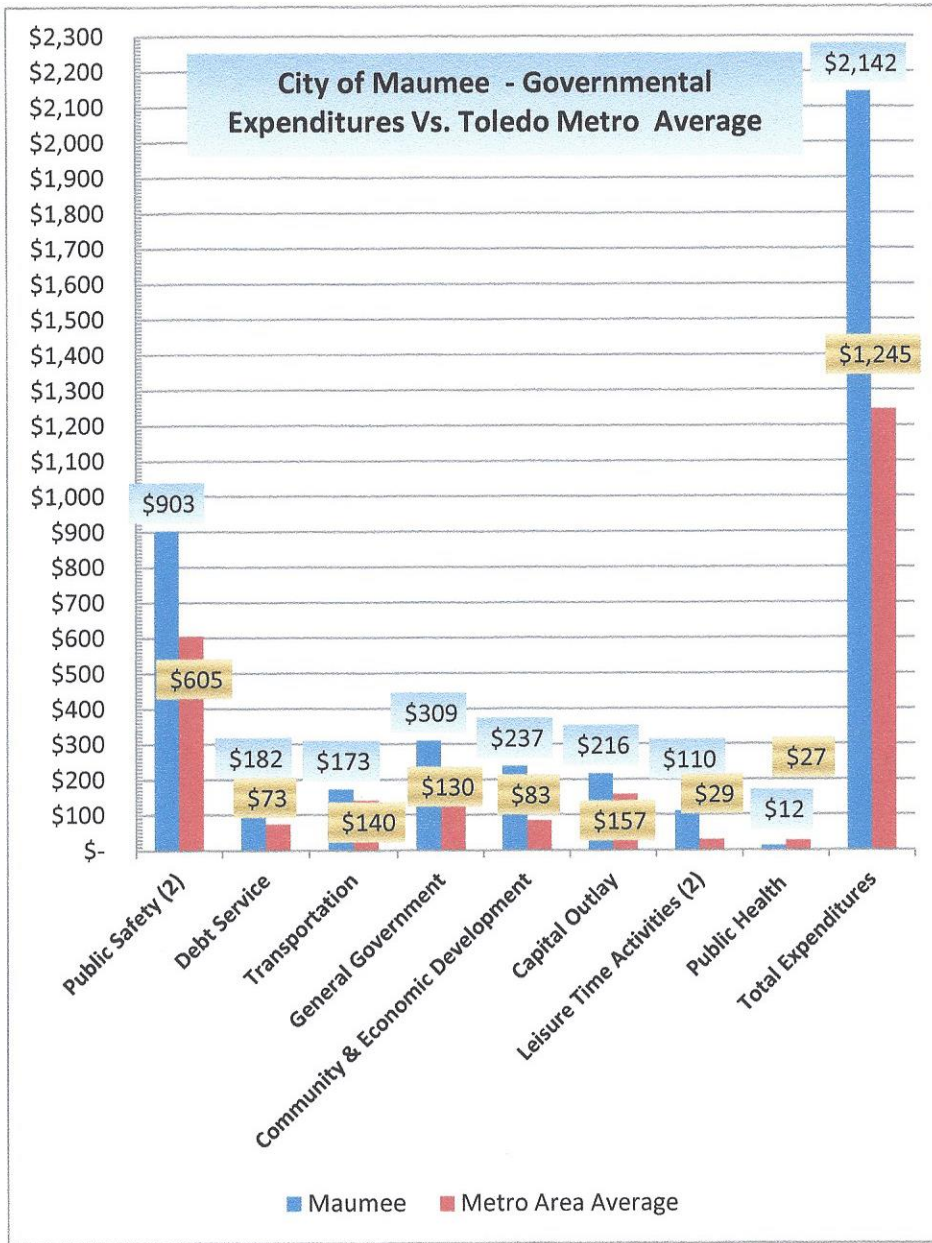
Toledo Metro Area - 2020 Property Tax Rates - Commercial/Industrial Vs. TMA Average



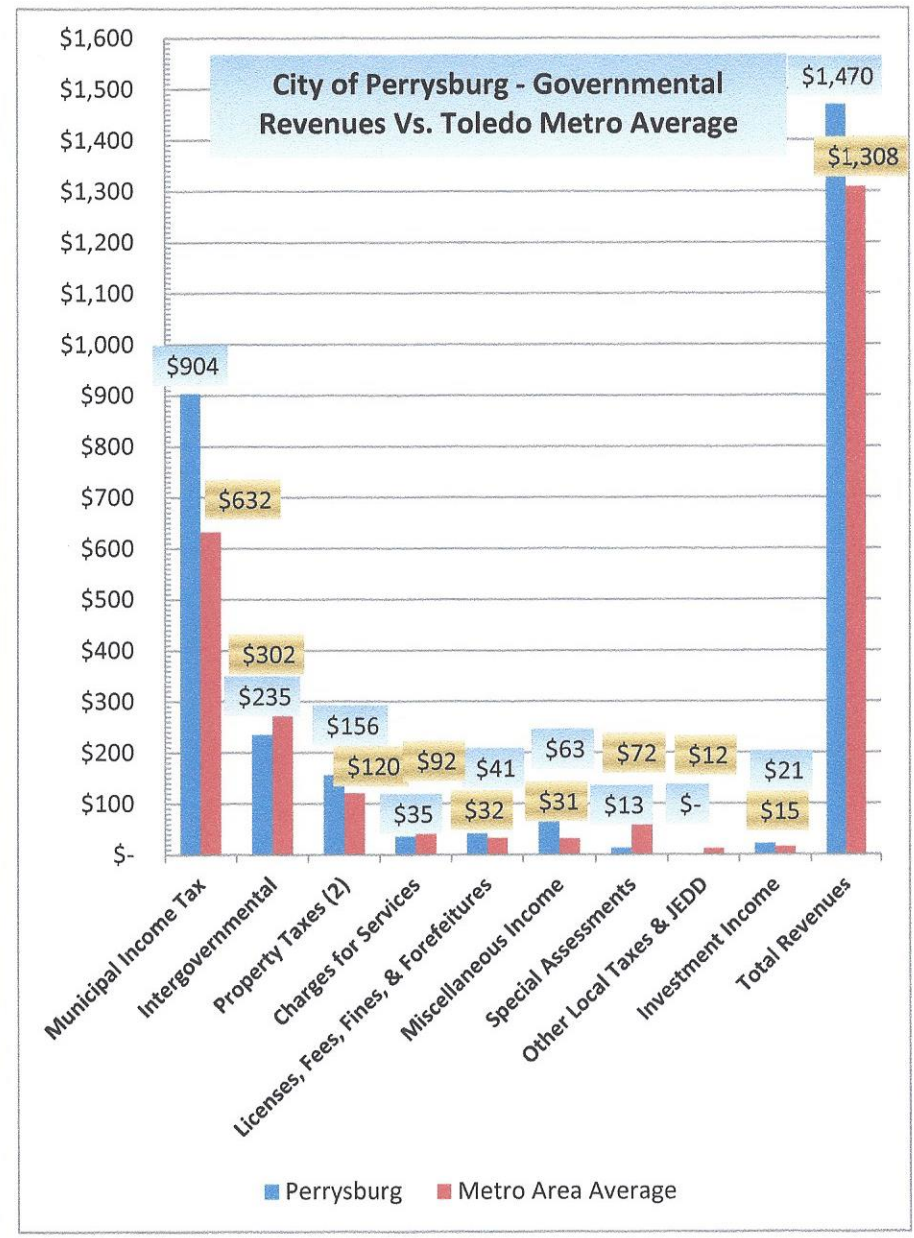
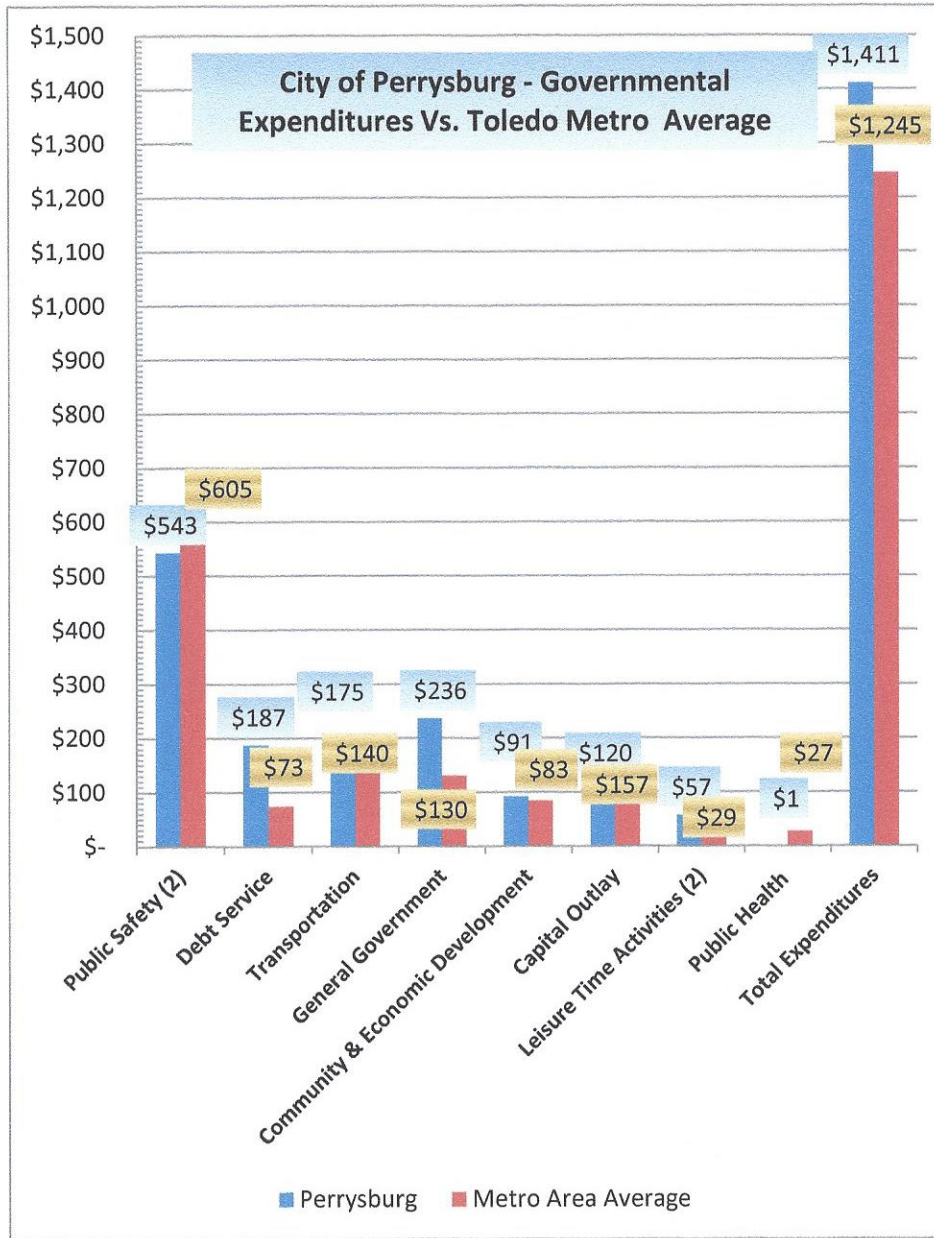
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



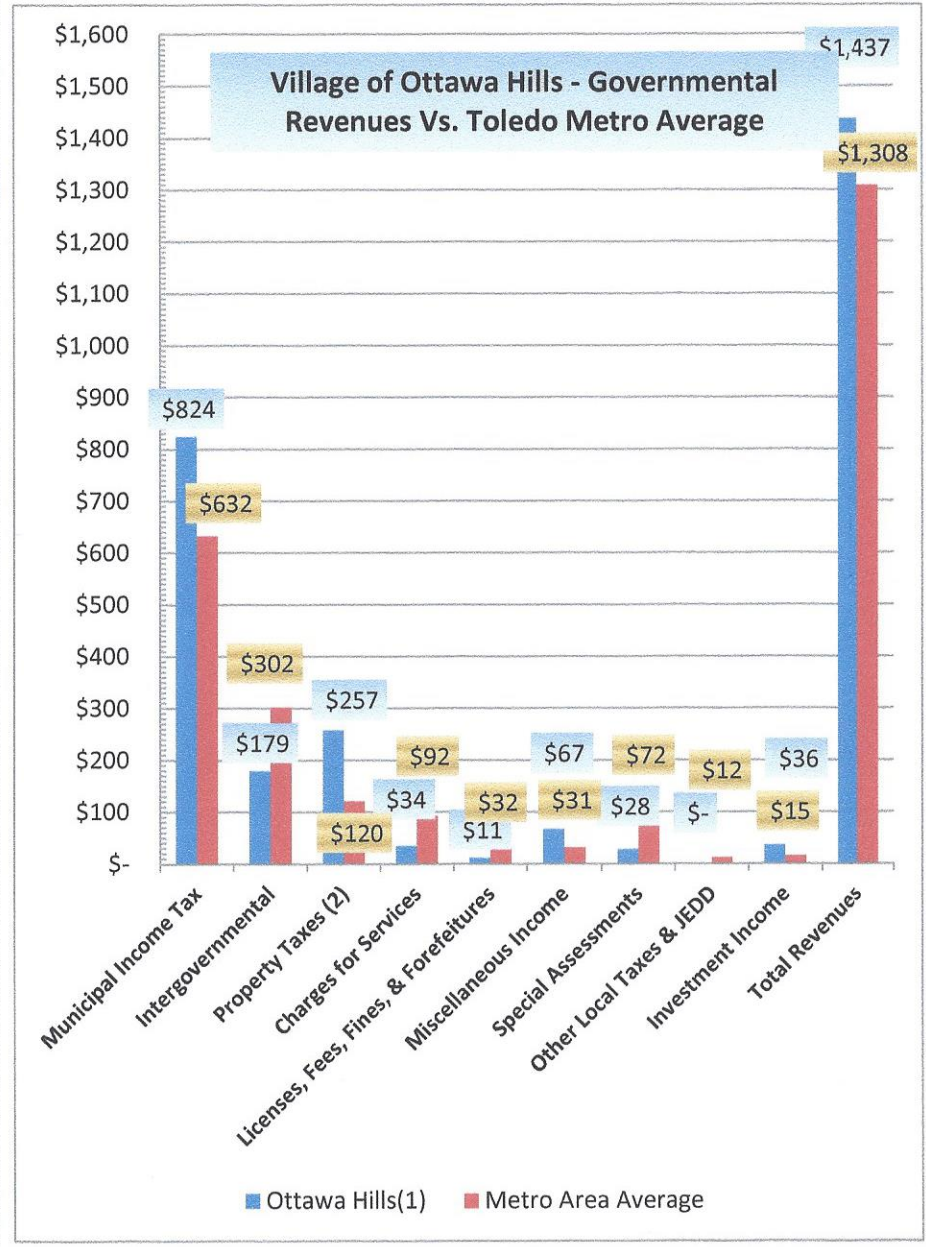
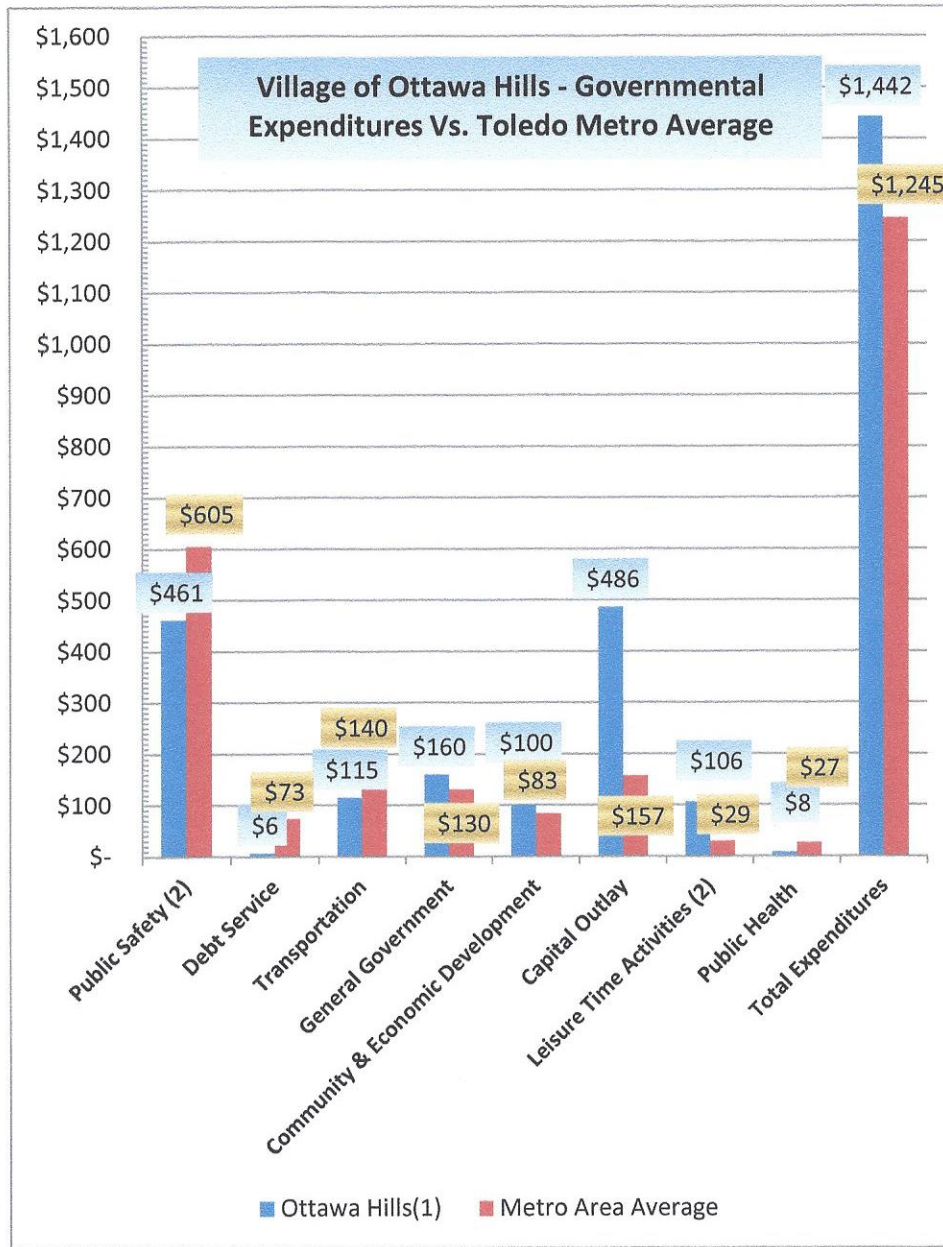
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



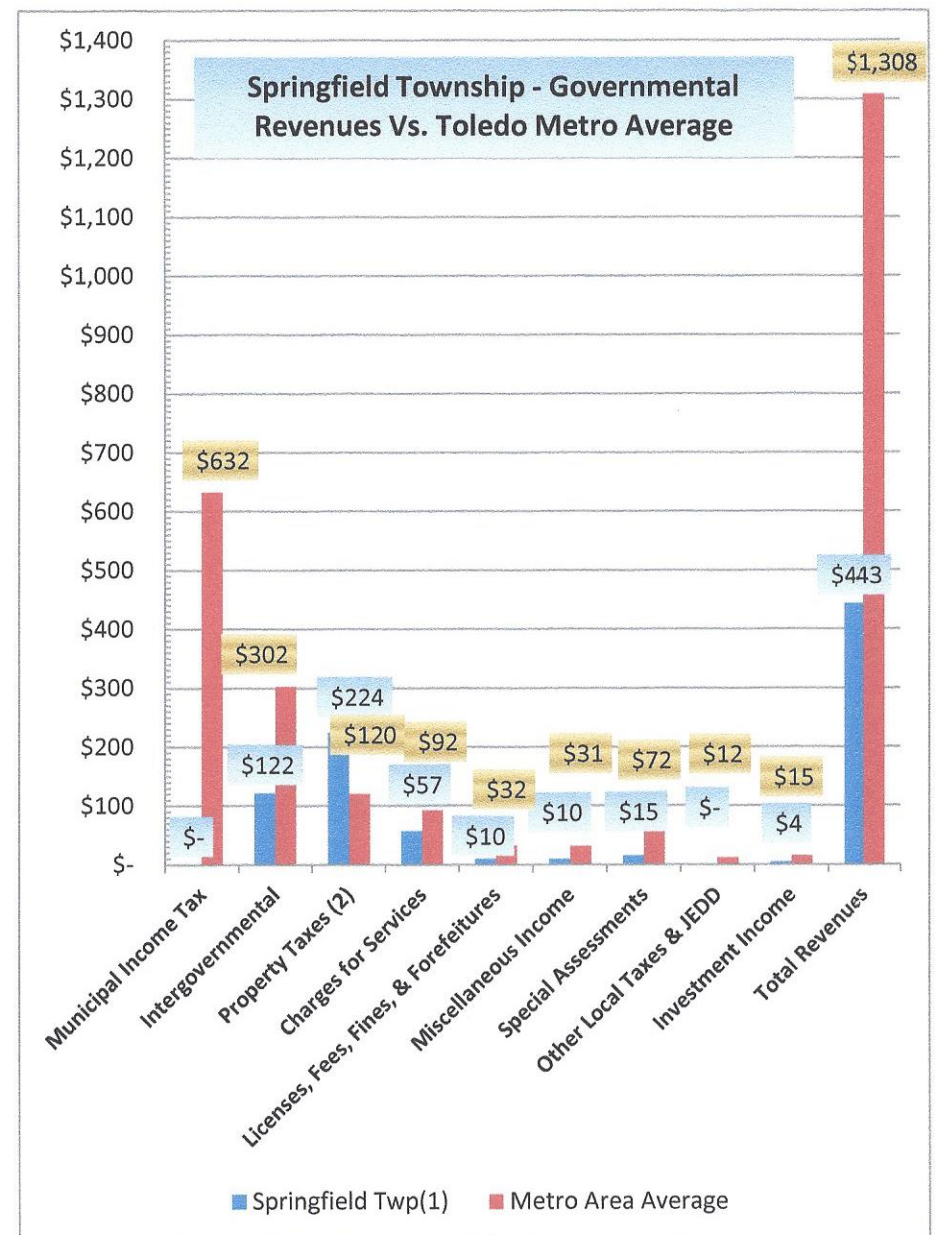
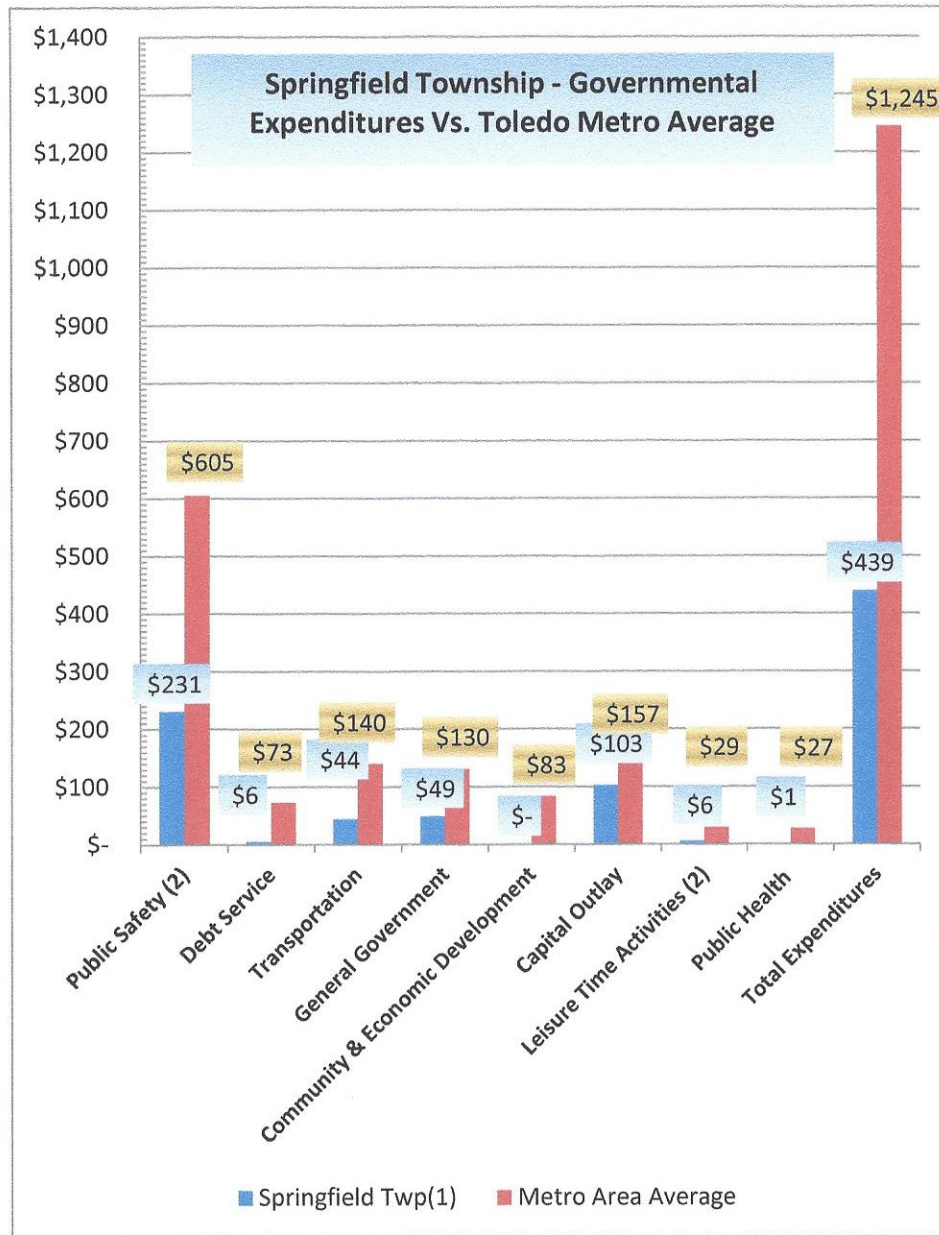
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



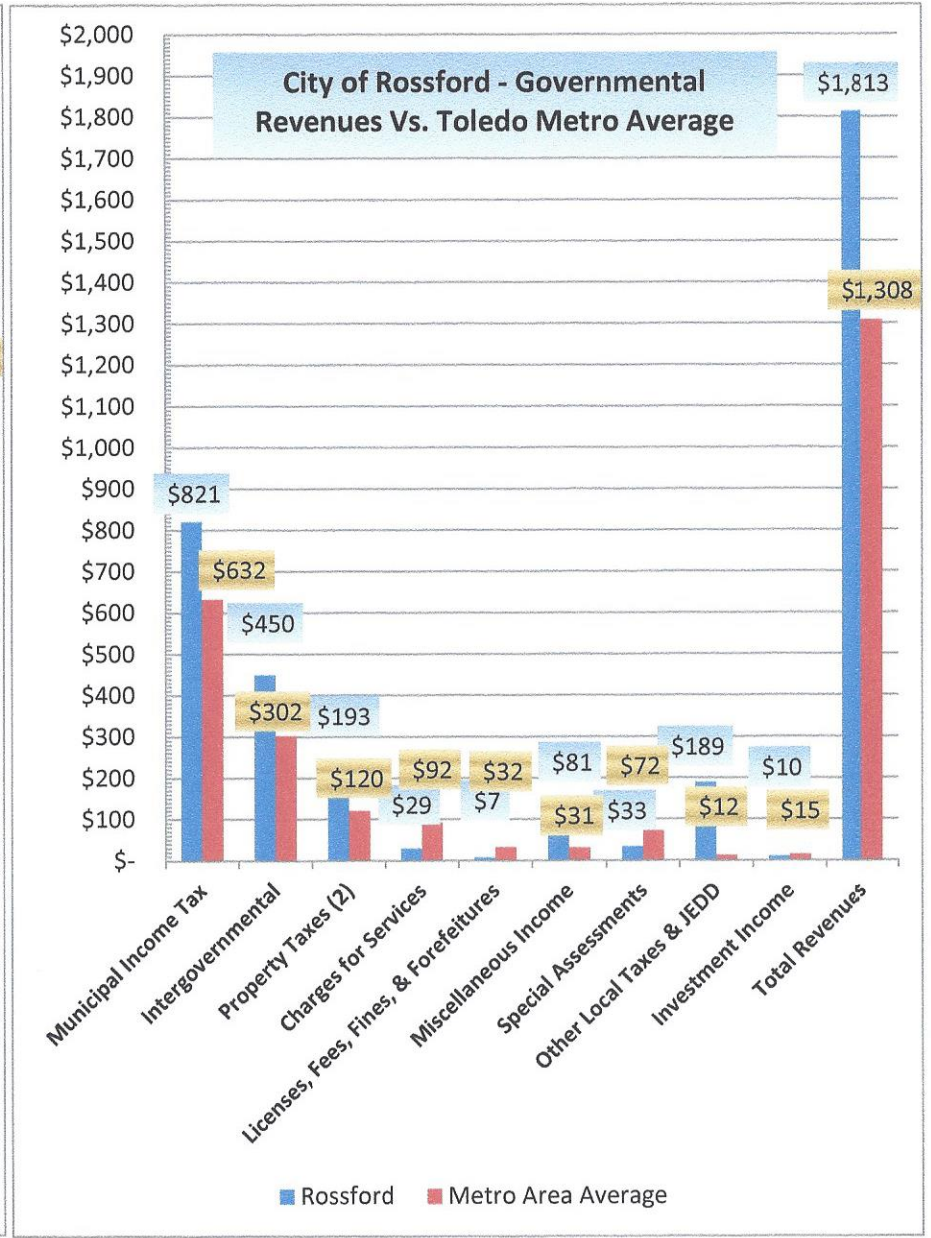
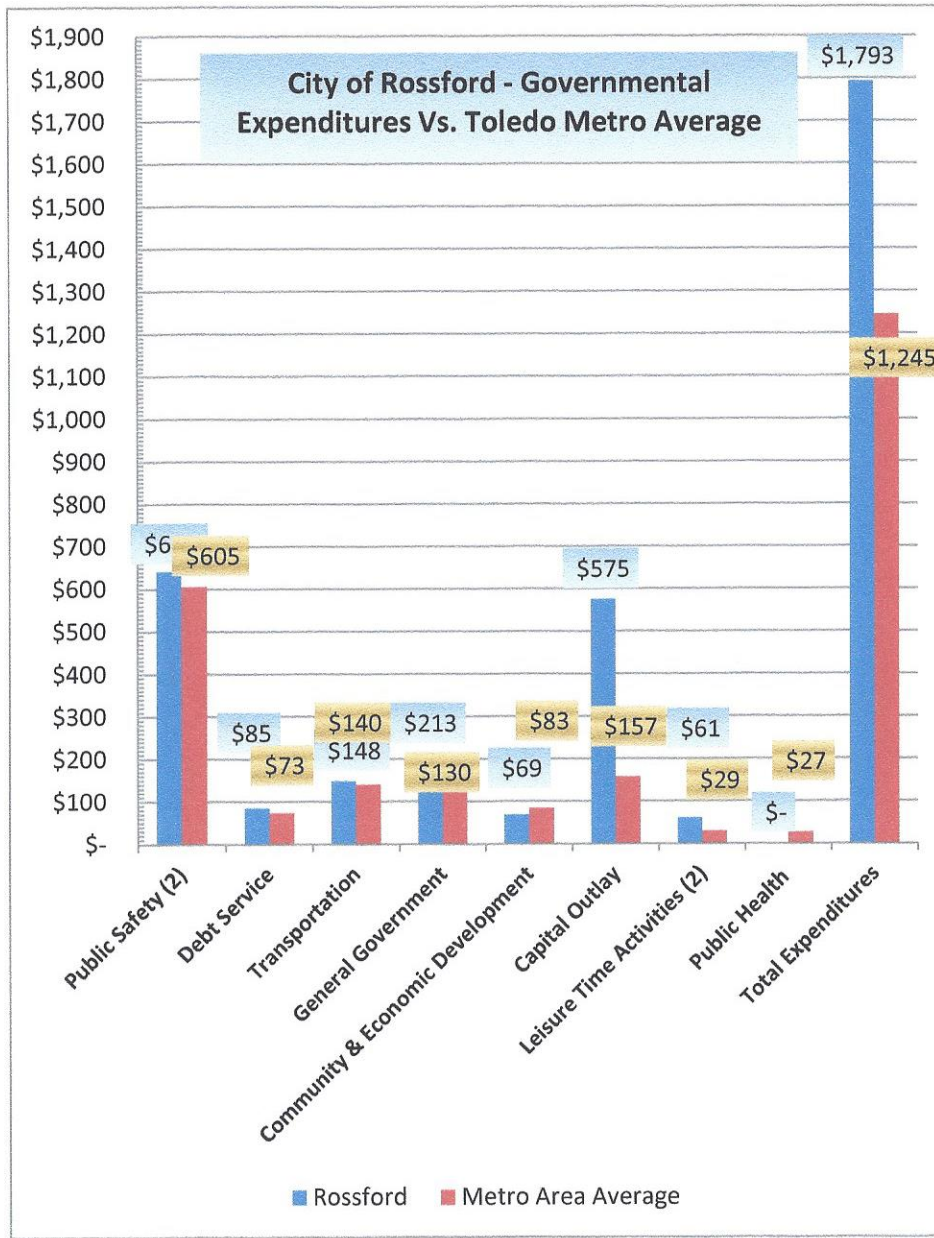
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



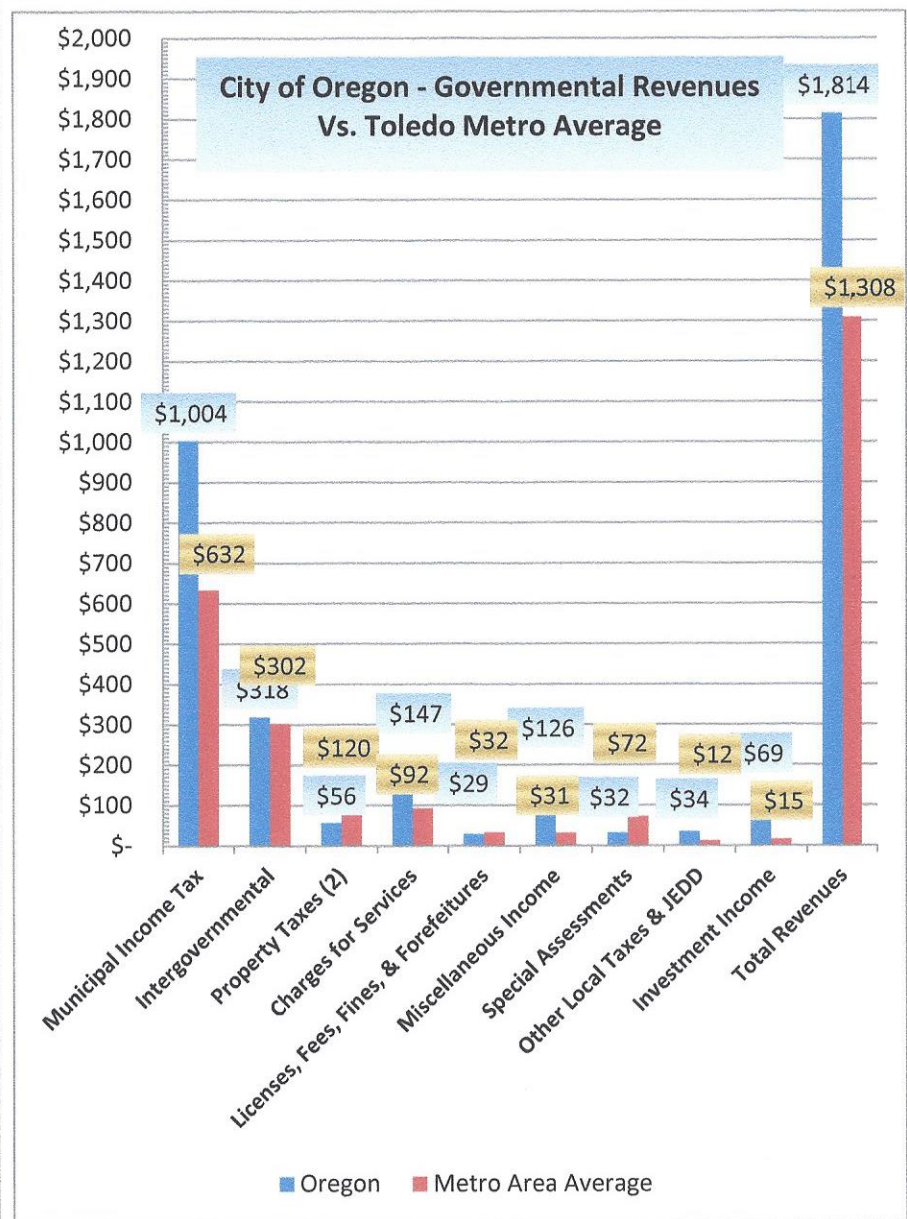
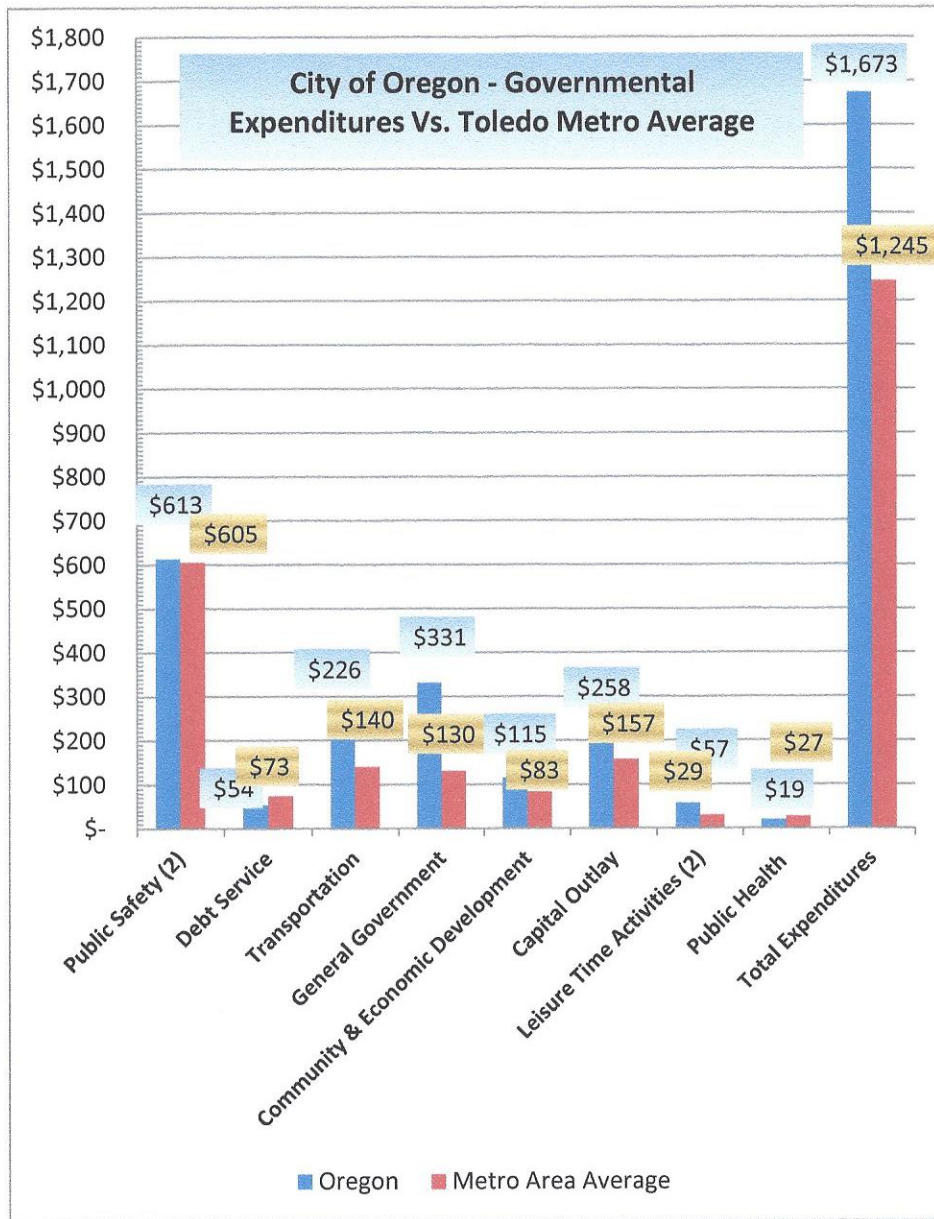
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



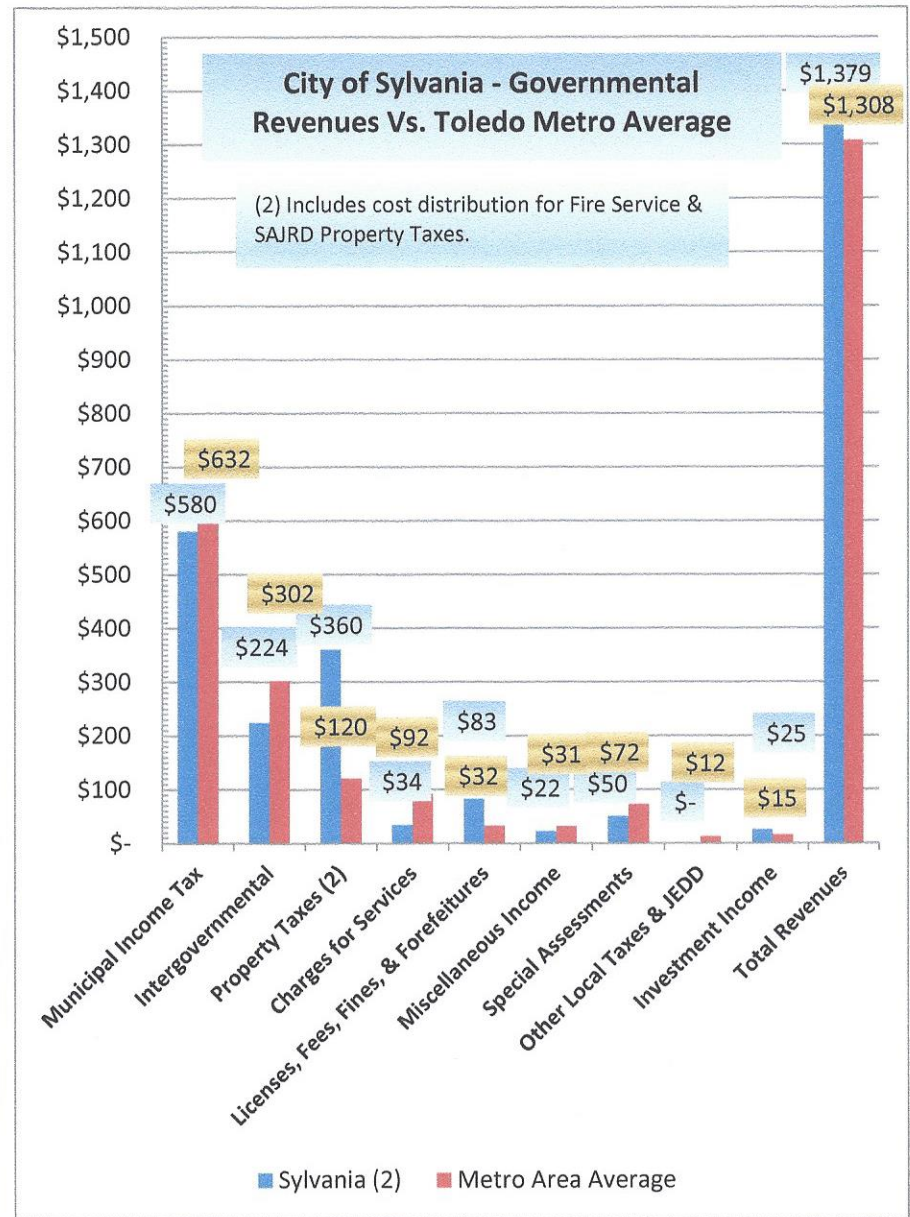
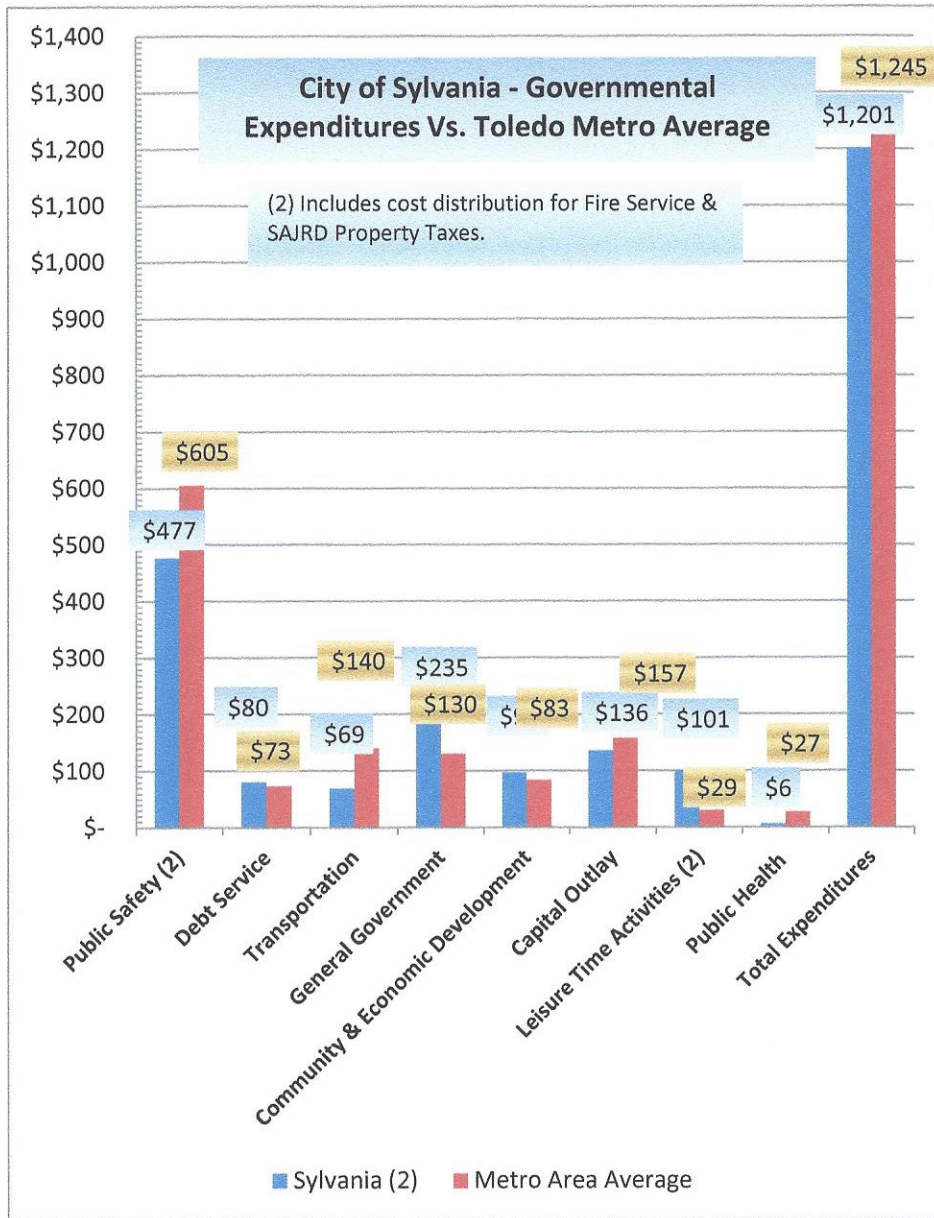
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



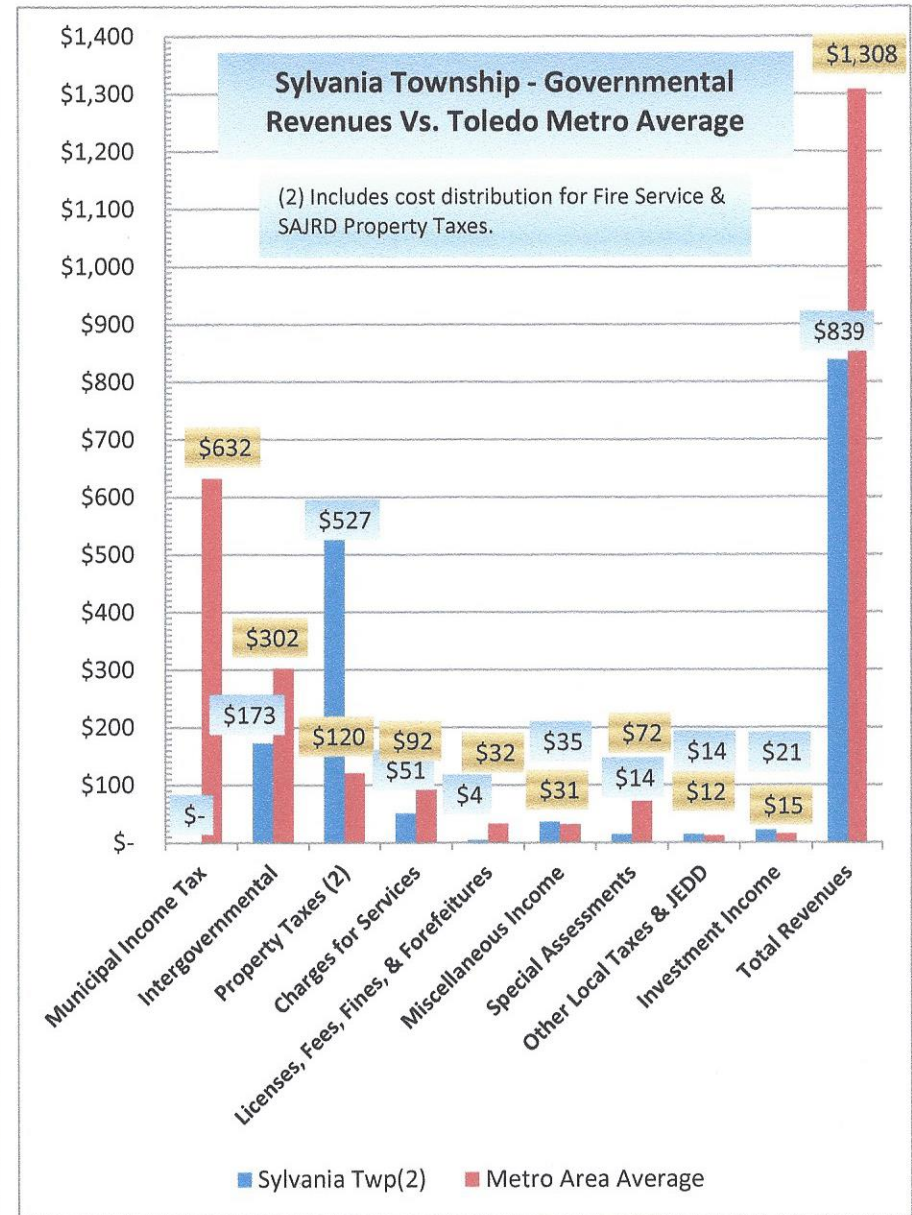
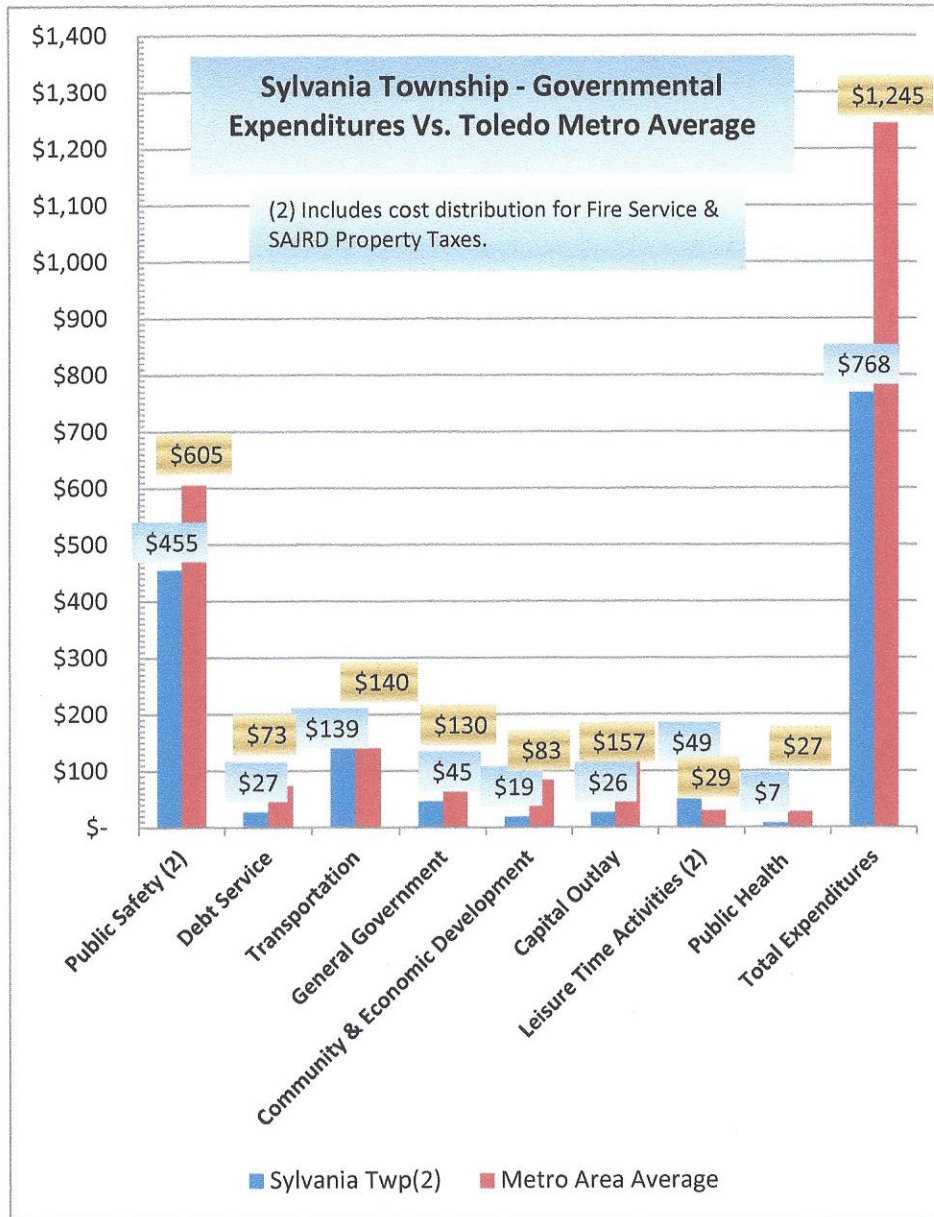
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



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