

Citizen Auditors of Ohio

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Toledo Metropolitan Area – 2021 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 2021. 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.

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 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 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 TMA 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

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 their community providing support for sound informed financial decisions of their elected representatives in a transparent and communicated manner to the entire community! Uninformed or bad decisions in life are generally the result of ignorance and/or bad information!

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

Definitions

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

taxes collected from City of Sylvania Taxpayers and then directly paid to Sylvania Twp on behalf of the City of Sylvania, estimated at 60/40 Twp & City; 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(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 TMA. Our reports are a reliable source by promoting the understanding of the per capita performance of TMA 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 TMA 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 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 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 2021 as reported in the audited financial reports obtained at the Ohio State Auditor’s website, except as Note (1) indicates that Springfield

Twp and City of Maumee are using the 2020 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 2021 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 A - Page 13 – TMA Per Capita Revenues & Expenditures – Ranking of Communities Highest to Lowest Table

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. (See Note 1 on page 1)

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.

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.

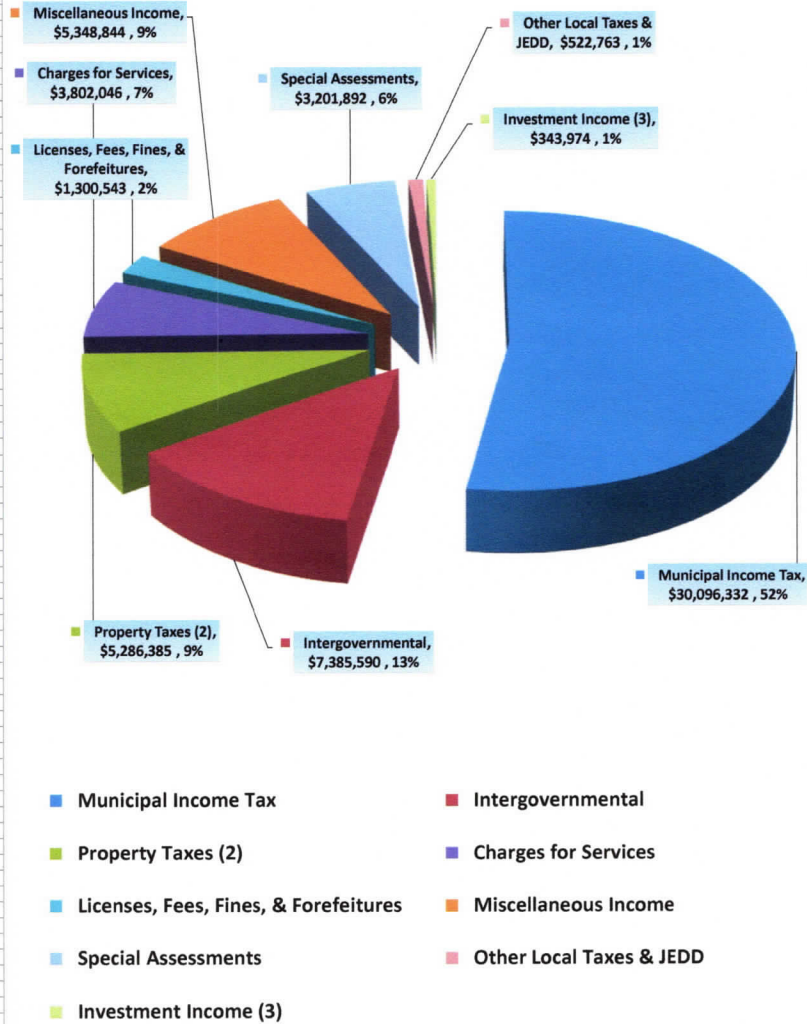
If any reader reviewing this report has any questions, issue(s), corrections, or concerns, please contact Citizen Auditors of Ohio at the contact information contained herein. The data contained in this report was input by Citizen Auditor, Mr. Loren Sengstock. The reports and any opinions contained herein 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

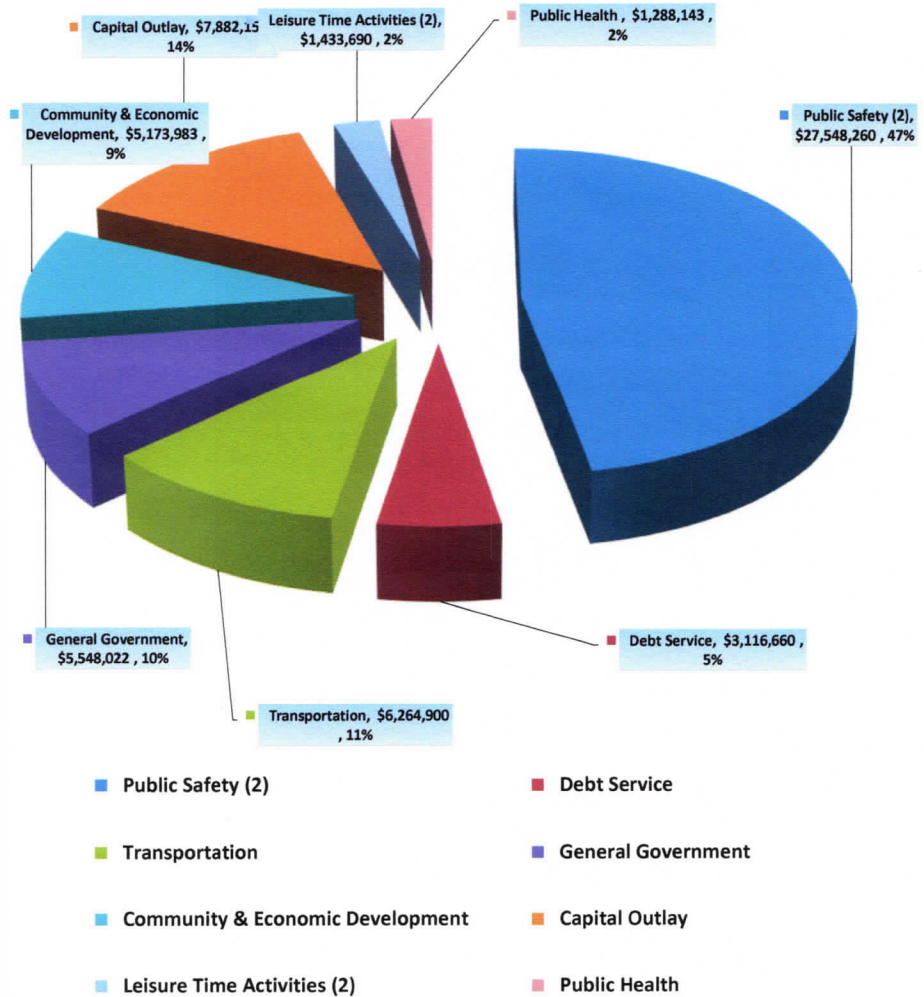
Toledo Metro Area - Governmental Funds - Per Capita Analysis													
Fiscal Year 2021 - Audited Annual Reports													
Description	Toledo	Sylvania (2)(3)	Sylvania Twp(2)	Springfield Twp(1)	Ottawa Hills	Maumee (1)	Perrysburg	Rossford	Oregon (3)	Northwood(3)	Metro Area Totals (1)	Metro Area Average (1)	Metro Area Total Average % (1)
Revenues:													
Municipal Income Tax	\$ 211,175,000	\$ 12,131,450	\$ -	\$ -	\$ 3,732,303	\$ 16,962,679	\$ 23,240,657	\$ 8,320,100	\$ 18,980,341	\$ 6,420,793	\$ 300,963,323	\$ 30,096,332	52.5%
Intergovernmental	\$ 45,475,000	\$ 3,693,552	\$ 5,041,482	\$ 3,296,995	\$ 909,649	\$ 4,293,356	\$ 4,776,968	\$ 1,900,845	\$ 3,453,801	\$ 1,014,256	\$ 73,855,904	\$ 7,385,590	12.9%
Property Taxes (2)	\$ 12,985,000	\$ 7,742,938	\$ 16,977,271	\$ 5,994,563	\$ 1,169,768	\$ 1,578,745	\$ 3,683,620	\$ 1,333,616	\$ 1,157,490	\$ 240,842	\$ 52,863,853	\$ 5,286,385	9.2%
Charges for Services	\$ 28,119,000	\$ 668,508	\$ 1,623,516	\$ 1,959,659	\$ 196,011	\$ 933,326	\$ 951,348	\$ 368,380	\$ 2,759,131	\$ 441,581	\$ 38,020,460	\$ 3,802,046	6.6%
Licenses, Fees, Fines, & Forefeitures	\$ 6,976,000	\$ 1,794,263	\$ 228,036	\$ 264,793	\$ 44,456	\$ 1,351,168	\$ 1,495,341	\$ 44,266	\$ 566,972	\$ 240,131	\$ 13,005,426	\$ 1,300,543	2.3%
Miscellaneous Income	\$ 47,901,000	\$ 600,959	\$ 126,468	\$ 454,460	\$ 173,581	\$ 2,253,069	\$ 722,794	\$ 362,421	\$ 710,957	\$ 182,733	\$ 53,488,442	\$ 5,348,844	9.3%
Special Assessments	\$ 28,048,000	\$ 1,002,998	\$ 426,914	\$ 440,813	\$ 195,321	\$ 667,981	\$ 282,265	\$ 227,679	\$ 629,470	\$ 97,478	\$ 32,018,919	\$ 3,201,892	5.6%
Other Local Taxes & JEDD	\$ -	\$ -	\$ 399,252	\$ -	\$ -	\$ 2,325,152	\$ -	\$ 1,556,459	\$ 690,243	\$ 256,528	\$ 5,227,634	\$ 522,763	0.9%
Investment Income (3)	\$ 2,592,000	\$ (60,359)	\$ 263,080	\$ 74,965	\$ 75,553	\$ 984,937	\$ 37,061	\$ 41,919	\$ (559,981)	\$ (9,440)	\$ 3,439,735	\$ 343,974	0.6%
Total Revenues	\$ 383,271,000	\$ 27,574,309	\$ 25,086,019	\$ 12,486,248	\$ 6,496,642	\$ 31,350,413	\$ 35,190,054	\$ 14,155,685	\$ 28,388,424	\$ 8,884,902	\$ 572,883,696	\$ 57,288,370	100.0%
Expenditures:													
Public Safety (2)	\$ 198,308,000	\$ 10,676,611	\$ 13,658,790	\$ 7,089,043	\$ 2,237,518	\$ 12,282,792	\$ 12,220,857	\$ 3,421,195	\$ 12,312,533	\$ 3,275,256	\$ 275,482,595	\$ 27,548,260	47.3%
Debt Service	\$ 20,724,000	\$ 1,618,749	\$ 814,469	\$ 153,837	\$ 49,423	\$ 2,471,064	\$ 3,060,000	\$ 646,518	\$ 1,351,132	\$ 277,404	\$ 31,166,596	\$ 3,116,660	5.3%
Transportation	\$ 42,050,000	\$ 1,608,039	\$ 4,021,347	\$ 1,441,266	\$ 567,340	\$ 2,352,070	\$ 4,299,771	\$ 1,209,391	\$ 4,439,652	\$ 660,119	\$ 62,648,995	\$ 6,264,900	10.8%
General Government	\$ 30,235,000	\$ 4,756,688	\$ 1,311,332	\$ 1,176,923	\$ 803,145	\$ 4,202,632	\$ 5,554,688	\$ 1,790,418	\$ 4,064,324	\$ 1,585,074	\$ 55,480,224	\$ 5,548,022	9.5%
Community & Economic Development	\$ 40,130,000	\$ 2,040,786	\$ 537,599	\$ -	\$ 551,054	\$ 3,230,566	\$ 1,855,477	\$ 385,879	\$ 2,563,575	\$ 444,891	\$ 51,739,827	\$ 5,173,983	8.9%
Capital Outlay	\$ 54,474,000	\$ 2,906,985	\$ 400,726	\$ 1,137,676	\$ 1,153,239	\$ 2,941,565	\$ 4,208,782	\$ 1,732,954	\$ 5,906,065	\$ 3,959,545	\$ 78,821,537	\$ 7,882,154	13.5%
Leisure Time Activities (2)	\$ 5,541,000	\$ 1,757,701	\$ 1,296,624	\$ 121,233	\$ 617,652	\$ 1,499,738	\$ 1,611,125	\$ 413,408	\$ 1,401,575	\$ 76,840	\$ 14,336,896	\$ 1,433,690	2.5%
Public Health	\$ 11,928,000	\$ 114,886	\$ 199,093	\$ 56,754	\$ 34,724	\$ 160,980	\$ 25,931	\$ -	\$ 354,872	\$ 6,187	\$ 12,881,427	\$ 1,288,143	2.2%
Total Expenditures	\$ 403,390,000	\$ 25,480,445	\$ 22,239,980	\$ 11,176,732	\$ 6,014,095	\$ 29,141,407	\$ 32,836,631	\$ 9,599,763	\$ 32,393,728	\$ 10,285,316	\$ 582,558,097	\$ 58,255,810	100.0%
Operating Income (Loss)	\$ (20,119,000)	\$ 2,093,864	\$ 2,846,039	\$ 1,309,516	\$ 482,547	\$ 2,209,006	\$ 2,353,423	\$ 4,555,922	\$ (4,005,304)	\$ (1,400,414)	\$ (9,674,401)	\$ (967,440)	
Other Financing Sources (Transfers)	\$ 4,654,000	\$ (119,750)	\$ 18,964	\$ 240,925	\$ 3,966	\$ (1,438)	\$ (45,000)	\$ 2,710,504	\$ 6,258,897	\$ 4,611,850	\$ 18,332,918	\$ 1,833,292	
Net Change in Fund Balance	\$ (15,465,000)	\$ 1,974,114	\$ 2,865,003	\$ 1,550,441	\$ 486,513	\$ 2,207,568	\$ 2,308,423	\$ 7,266,426	\$ 2,253,593	\$ 3,211,436	\$ 8,658,517	\$ 865,852	
Fund Balance (Deficit) Beginning of Year	\$ 117,076,000	\$ 24,962,096	\$ 33,827,053	\$ 9,614,194	\$ 6,351,763	\$ 33,332,088	\$ 28,703,939	\$ 16,521,546	\$ 41,925,959	\$ 16,805,009	\$ 329,119,647	\$ 32,911,965	
Fund Balance (Deficit) End of Year	\$ 101,611,000	\$ 26,936,210	\$ 36,692,056	\$ 11,164,635	\$ 6,838,276	\$ 35,539,656	\$ 31,012,362	\$ 23,787,972	\$ 44,179,552	\$ 20,016,445	\$ 337,778,164	\$ 33,777,816	
Ending Fund Balance - % of Expenditures (25.2%	105.7%	165.0%	99.9%	113.7%	122.0%	94.4%	247.8%	136.4%	194.6%	58.0%	58.0%	
Toledo Metro Area - Populations & Income Tax Rates (As of 12/31/2021)													
											Metro Area Total	Metro Area Average	
Population [2020 Estimates - US Census Bureau]	270,871	19,011	31,668	25,136	4,790	13,896	25,041	6,299	19,950	5,160	421,822		
Income Tax Rates [12/31/2021]	2.50%	1.50%	0.00%	0.00%	1.50%	1.50%	1.50%	2.25%	2.25%	1.50%			
Property Tax Effective Rates [2021 Res/Ag]	72.867849	81.128319	84.920018	70.833300	107.731222	77.912479	69.004444	71.881414	62.352875	63.432861		76.206478	
Property Tax Effective Rates [2021 Comm/Ind]	89.881219	100.066115	104.565530	83.158682	151.241968	102.037053	75.500139	88.159068	85.336465	87.408043		96.735428	
(1) 2020 Audited Financial Reports - Not Available as of 10/17/2022													
(2) Sylvania City & Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$5,000,000 (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,154,374 are split 60/40 Twp & City in Property Taxes & Leisure Time.													
(3) 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.													

Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - 2021 Average Governmental Revenues



Toledo Metro Area - 2021 Average Governmental Program Expenditures



Toledo Metro Area - Governmental Funds - Per Capita Analysis

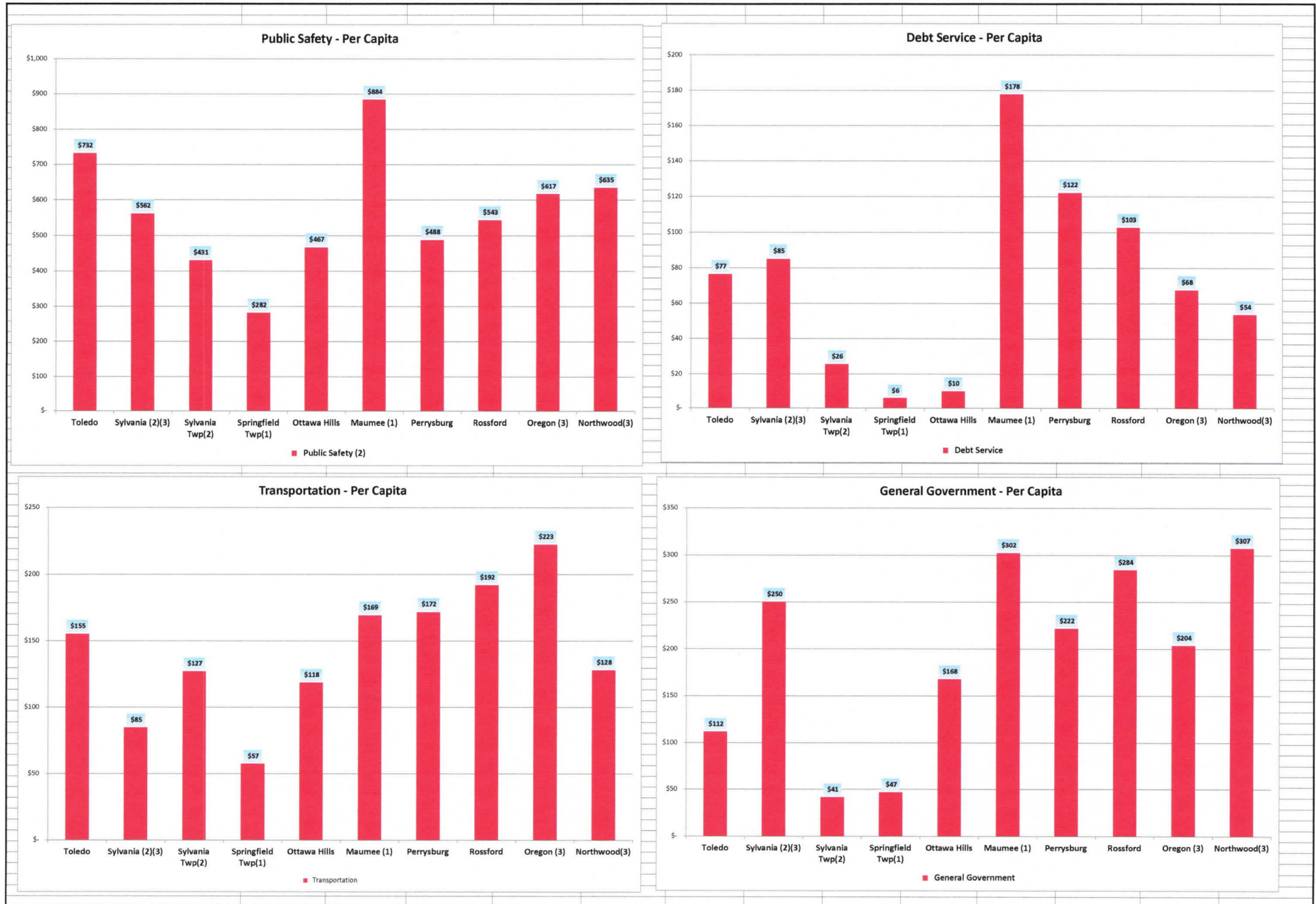
Toledo Metro Area - Governmental Funds - Per Capita Fiscal Year 2021 - Audited Reports												
Description	Toledo	Sylvania (2)(3)	Sylvania Twp(2)	Springfield Twp(1)	Ottawa Hills	Maumee (1)	Perrysburg	Rossford	Oregon (3)	Northwood(3)	Metro Area Average (1)	Metro Area Average % (1)
Revenues:												
Municipal Income Tax	\$ 780	\$ 638	\$ -	\$ -	\$ 779	\$ 1,221	\$ 928	\$ 1,321	\$ 951	\$ 1,244	\$ 713	52.5%
Intergovernmental	\$ 168	\$ 194	\$ 159	\$ 131	\$ 190	\$ 309	\$ 191	\$ 302	\$ 173	\$ 197	\$ 175	12.9%
Property Taxes (2)	\$ 48	\$ 407	\$ 536	\$ 238	\$ 244	\$ 114	\$ 147	\$ 212	\$ 58	\$ 47	\$ 125	9.2%
Charges for Services	\$ 104	\$ 35	\$ 51	\$ 78	\$ 41	\$ 67	\$ 38	\$ 58	\$ 138	\$ 86	\$ 90	6.6%
Licenses, Fees, Fines, & Forefeitures	\$ 26	\$ 94	\$ 7	\$ 11	\$ 9	\$ 97	\$ 60	\$ 7	\$ 28	\$ 47	\$ 31	2.3%
Miscellaneous Income	\$ 177	\$ 32	\$ 4	\$ 18	\$ 36	\$ 162	\$ 29	\$ 58	\$ 36	\$ 35	\$ 127	9.3%
Special Assessments	\$ 104	\$ 53	\$ 13	\$ 18	\$ 41	\$ 48	\$ 11	\$ 36	\$ 32	\$ 19	\$ 76	5.6%
Other Local Taxes & JEDD	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ 167	\$ -	\$ 247	\$ 35	\$ 50	\$ 12	0.9%
Investment Income	\$ 10	\$ (3)	\$ 8	\$ 3	\$ 16	\$ 71	\$ 1	\$ 7	\$ (28)	\$ (2)	\$ 8	0.6%
Total Revenues	\$ 1,415	\$ 1,450	\$ 792	\$ 497	\$ 1,356	\$ 2,256	\$ 1,405	\$ 2,247	\$ 1,423	\$ 1,722	\$ 1,358	100.0%
Expenditures:												
Public Safety (2)	\$ 732	\$ 562	\$ 431	\$ 282	\$ 467	\$ 884	\$ 488	\$ 543	\$ 617	\$ 635	\$ 653	47.3%
Debt Service	\$ 77	\$ 85	\$ 26	\$ 6	\$ 10	\$ 178	\$ 122	\$ 103	\$ 68	\$ 54	\$ 74	5.3%
Transportation	\$ 155	\$ 85	\$ 127	\$ 57	\$ 118	\$ 169	\$ 172	\$ 192	\$ 223	\$ 128	\$ 149	10.8%
General Government	\$ 112	\$ 250	\$ 41	\$ 47	\$ 168	\$ 302	\$ 222	\$ 284	\$ 204	\$ 307	\$ 132	9.5%
Community & Economic Development	\$ 148	\$ 107	\$ 17	\$ -	\$ 115	\$ 232	\$ 74	\$ 61	\$ 129	\$ 86	\$ 123	8.9%
Capital Outlay	\$ 201	\$ 153	\$ 13	\$ 45	\$ 241	\$ 212	\$ 168	\$ 275	\$ 296	\$ 767	\$ 187	13.5%
Leisure Time Activities (2)	\$ 20	\$ 92	\$ 41	\$ 5	\$ 129	\$ 108	\$ 64	\$ 66	\$ 70	\$ 15	\$ 34	2.5%
Public Health	\$ 44	\$ 6	\$ 6	\$ 2	\$ 7	\$ 12	\$ 1	\$ -	\$ 18	\$ 1	\$ 31	2.2%
Total Expenditures	\$ 1,489	\$ 1,340	\$ 702	\$ 445	\$ 1,256	\$ 2,097	\$ 1,311	\$ 1,524	\$ 1,624	\$ 1,993	\$ 1,381	100.0%
Operating Income (Loss)	\$ (74)	\$ 110	\$ 90	\$ 52	\$ 101	\$ 159	\$ 94	\$ 723	\$ (201)	\$ (271)	\$ (23)	
Other Financing Sources (Transfers)	\$ 17	\$ (6)	\$ 1	\$ 10	\$ 1	\$ (0)	\$ (2)	\$ 430	\$ 314	\$ 894	\$ 43	
Net Change in Fund Balance	\$ (57)	\$ 104	\$ 90	\$ 62	\$ 102	\$ 159	\$ 92	\$ 1,154	\$ 113	\$ 622	\$ 21	
Fund Balance (Deficit) Beginning of Year	\$ 432	\$ 1,313	\$ 1,068	\$ 382	\$ 1,326	\$ 2,399	\$ 1,146	\$ 2,623	\$ 2,102	\$ 3,257	\$ 780	
Fund Balance (Deficit) End of Year	\$ 375	\$ 1,417	\$ 1,159	\$ 444	\$ 1,428	\$ 2,558	\$ 1,238	\$ 3,776	\$ 2,215	\$ 3,879	\$ 801	
Ending Fund Balance - % of Expenditures (1)	25.2%	105.7%	165.0%	99.9%	113.7%	122.0%	94.4%	247.8%	136.4%	194.6%	58.0%	
Toledo Metro Area - Populations & Income Tax Rates (As of 12/31/2021)												
Population [2020 Estimates - US Census Bureau]	270,871	19,011	31,668	25,136	4,790	13,896	25,041	6,299	19,950	5,160	Metro Area Total 421,822	Metro Area Average
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 [2021 Res/Aq]	72.867849	81.128319	84.920018	70.833300	107.731222	77.912479	69.004444	71.881414	62.352875	63.432861		76.206478
TMA Average-Res/Aq	76.206478	76.206478	76.206478	76.206478	76.206478	76.206478	76.206478	76.206478	76.206478	76.206478		
Property Tax Effective Rates [2021 Comm/Ind]	89.881219	100.066115	104.565530	83.158682	151.241968	102.037053	75.500139	88.159068	85.336465	87.408043		96.735428
TMA Average-Comm/Ind	96.735428	96.735428	96.735428	96.735428	96.735428	96.735428	96.735428	96.735428	96.735428	96.735428		
(1) 2021 Audited Financial Reports - Not Available as of 10/19/2022												
(2) Sylvania City & Sylvania Twp Adjusted for Fire Service(Public Safety) & Property Taxes-\$5,000,000 (offsetting revenues/expenses for equalized cost distribution) & SAJRD Property Taxes \$2,154,374												
are split 60/40 Twp & City in Property Taxes & Leisure Time.												
(3) 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.												

Data Source: Ohio State Auditor website and U S Census Data

(1) Calculated Fields

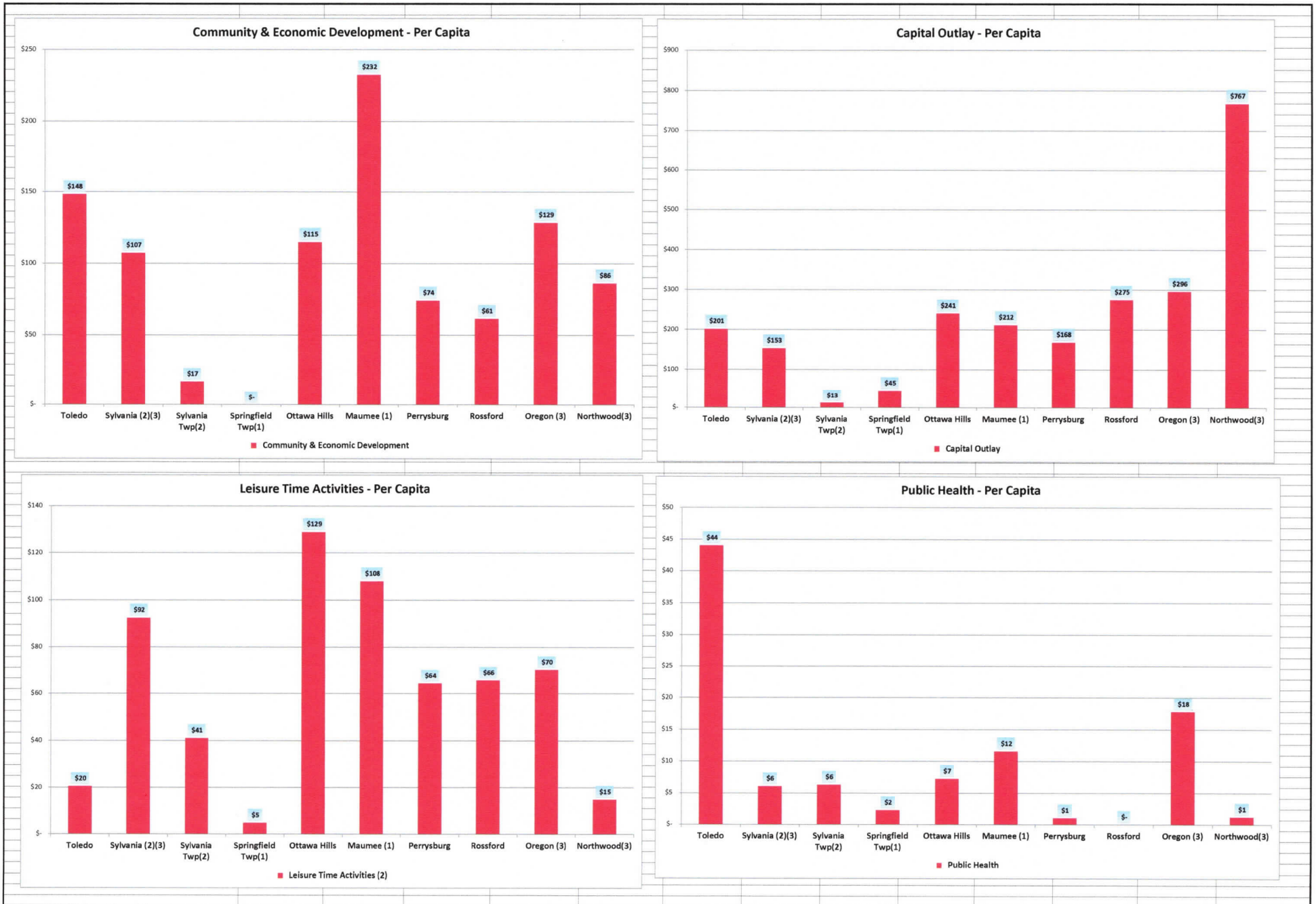
Information deemed reliable but is not gauranteed.

Toledo Metro Area - Governmental Funds - Per Capita Analysis



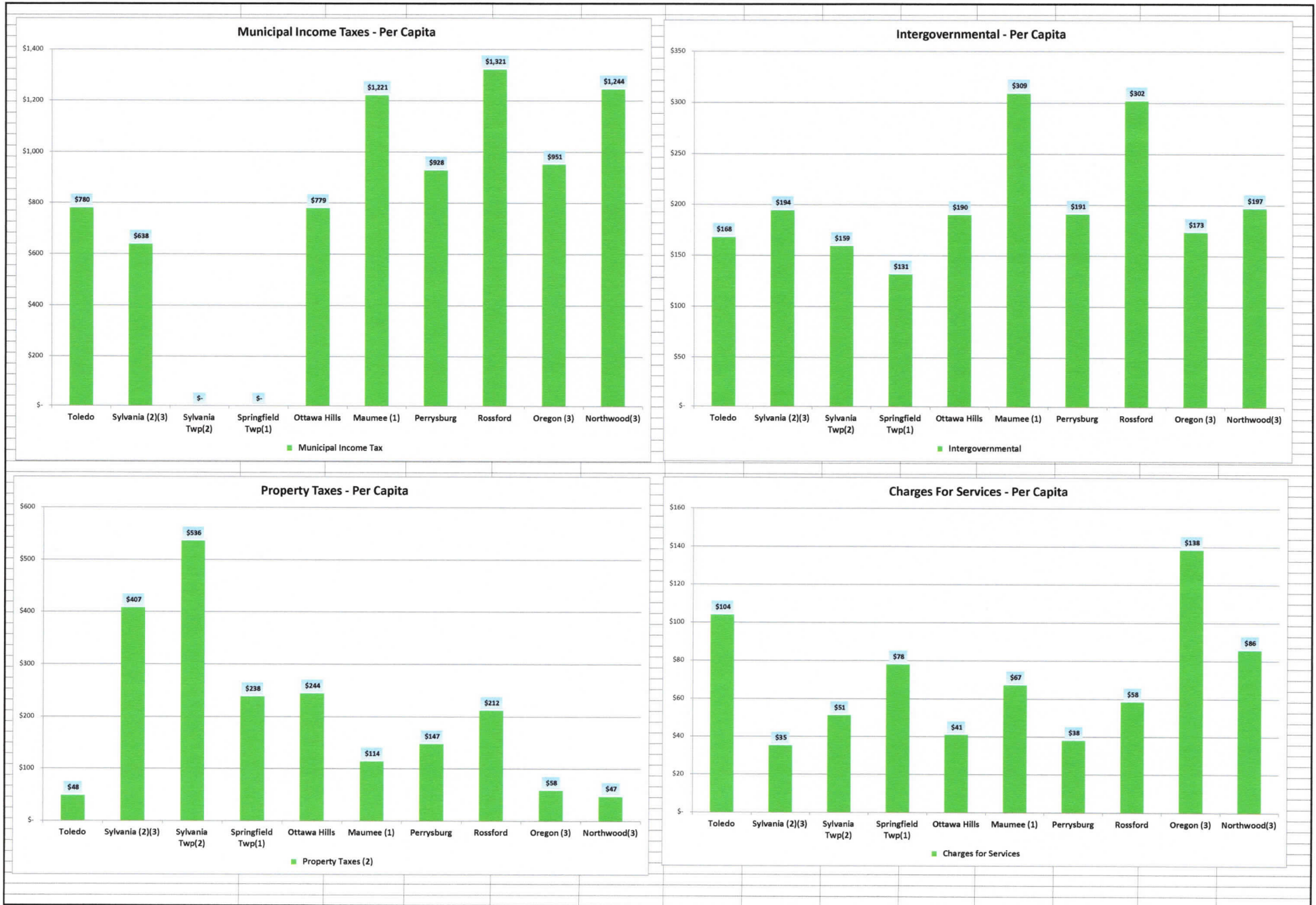
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Toledo Metro Area - Governmental Funds - Per Capita Analysis



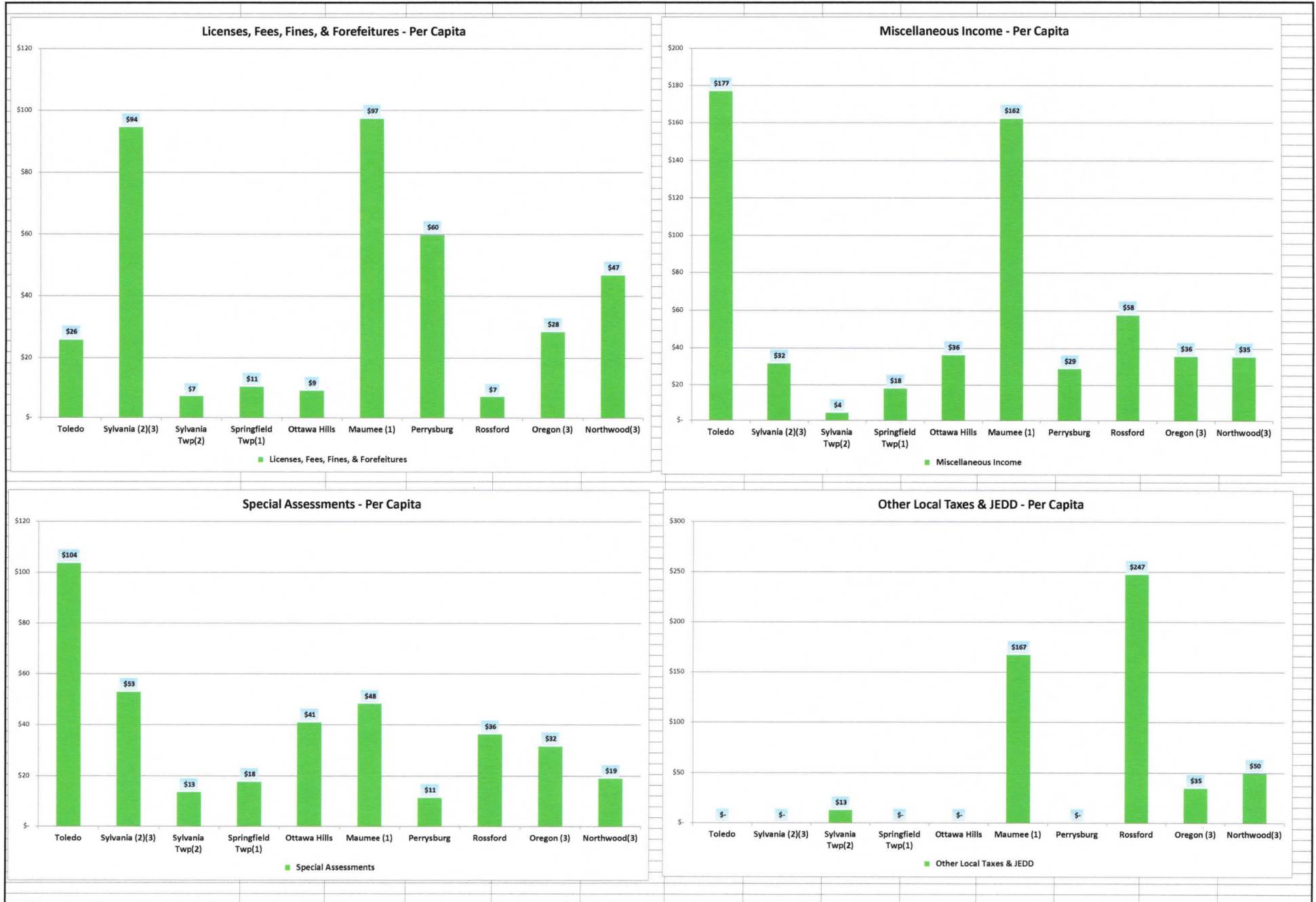
Data Source: Ohio State Auditor website and U S Census Data
(1) Calculated Fields

Toledo Metro Area - Governmental Funds - Per Capita Analysis



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

Toledo Metro Area - Governmental Funds - Per Capita Analysis



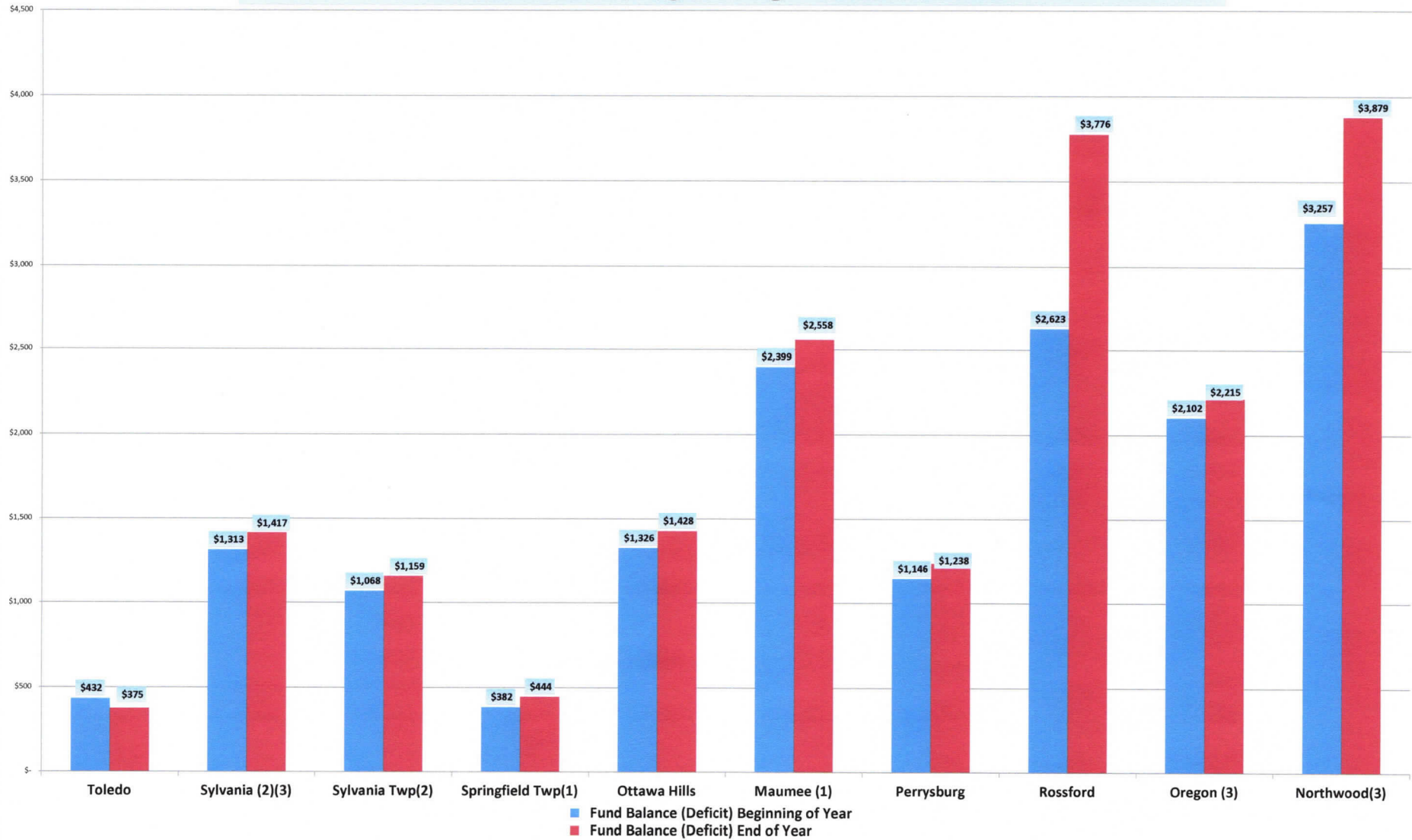
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Toledo Metro Area - Governmental Funds - Per Capita Analysis



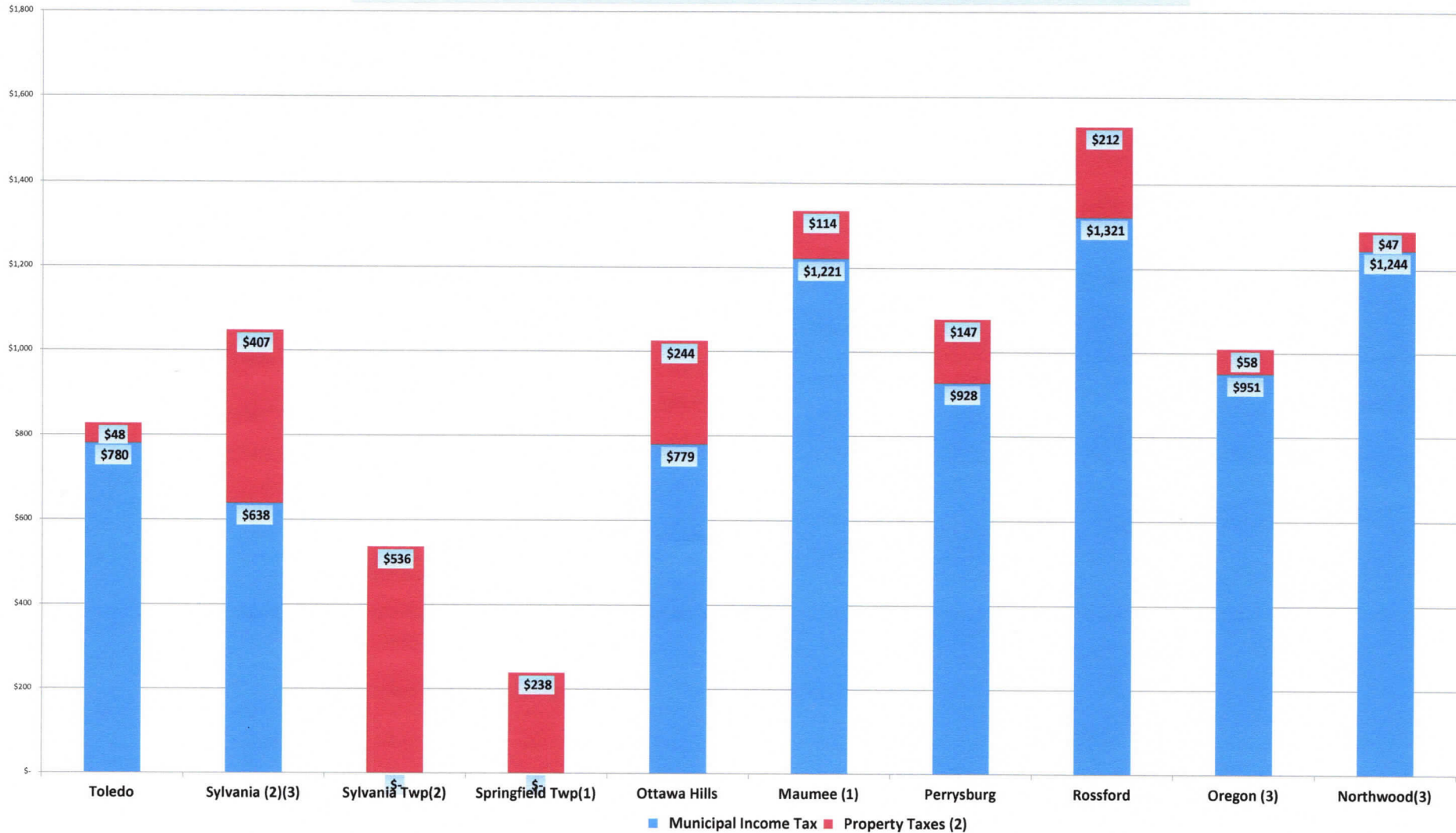
Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - Per Capita - 2021 Governmental Funds Balances - Beginning & End of Year



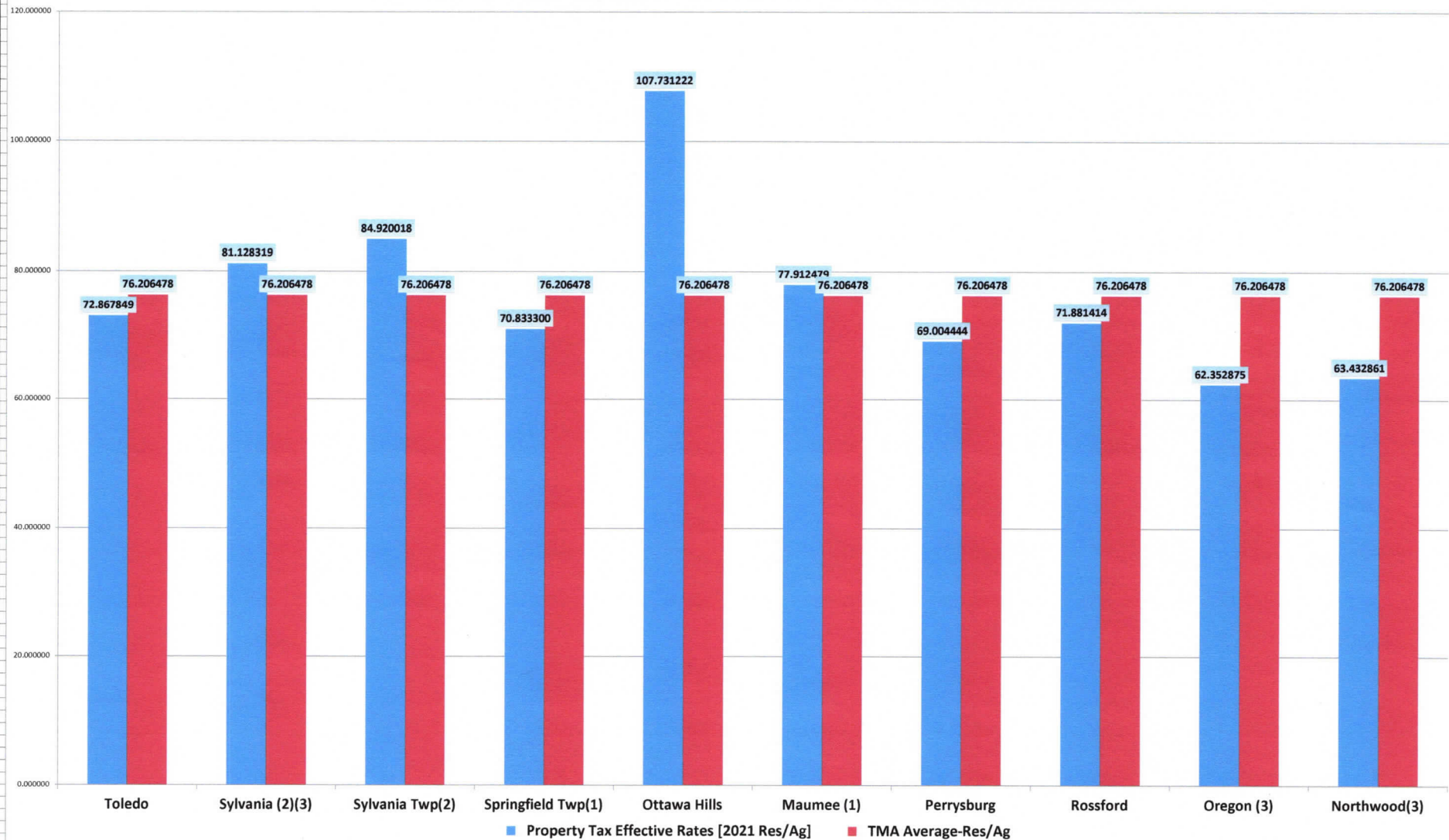
Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - Per Capita - 2021 Combined Income and Property Taxes



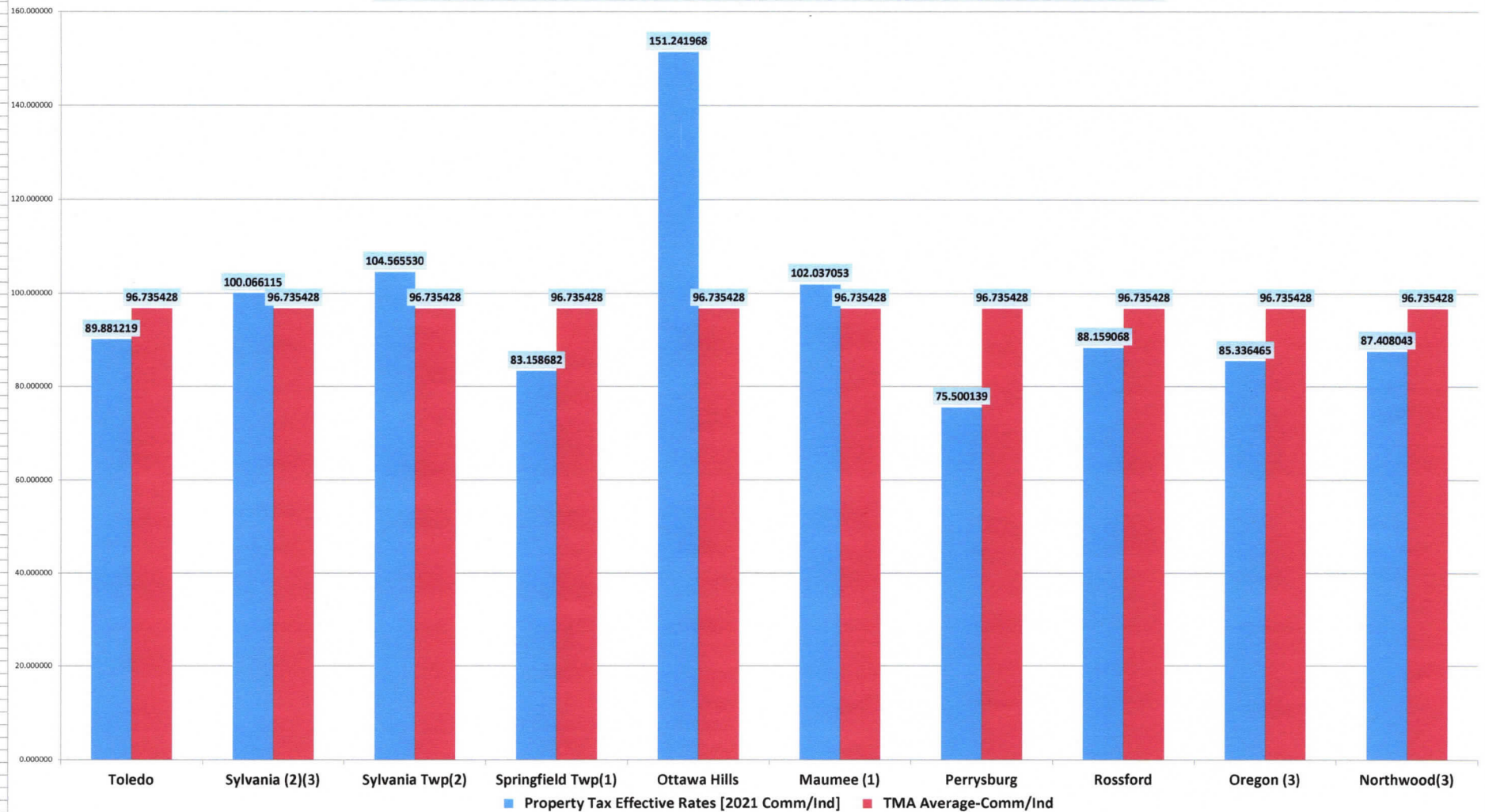
Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - 2021 Property Tax Rates - Residential/Agriculture Vs. TMA Average



Toledo Metro Area - Governmental Funds - Per Capita Analysis

Toledo Metro Area - 2021 Property Tax Rates - Commercial/Industrial Vs. TMA Average

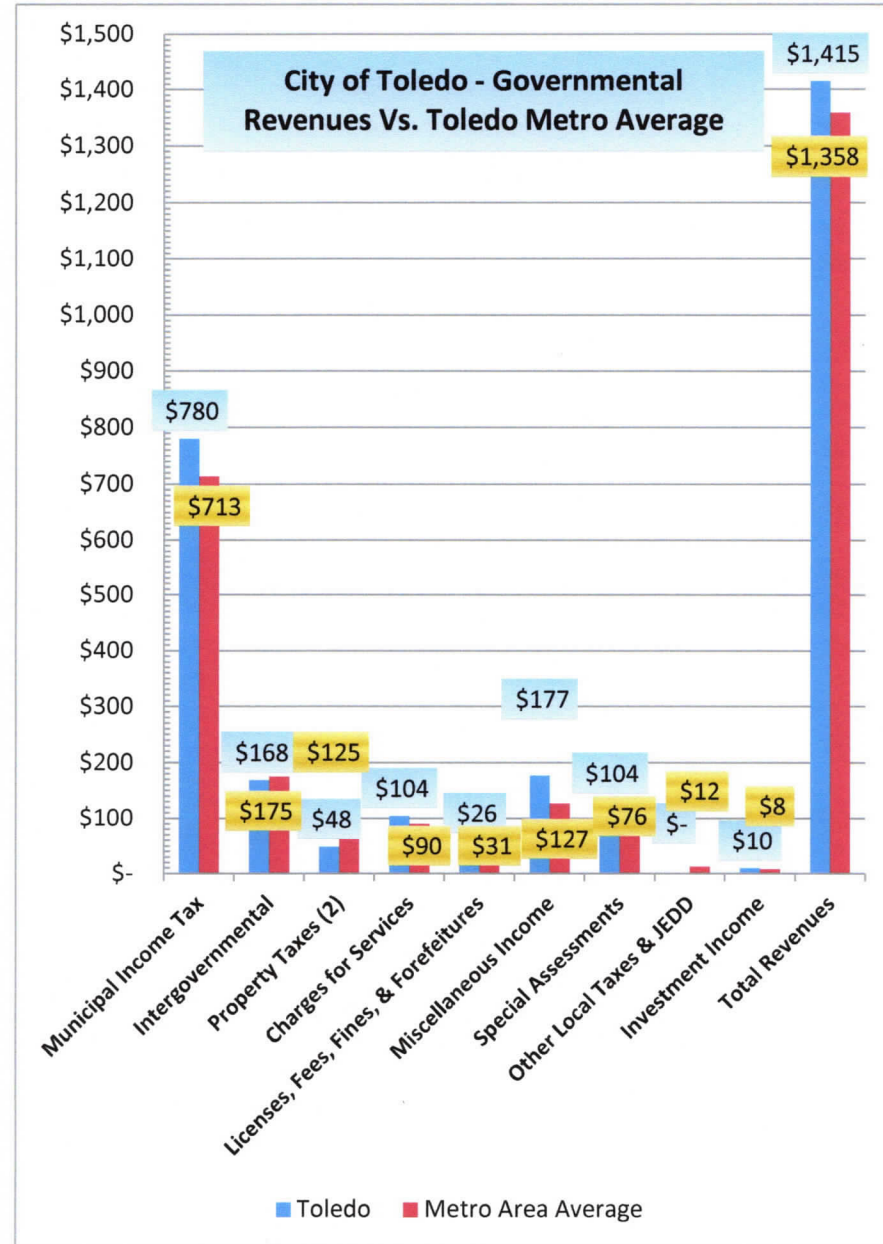
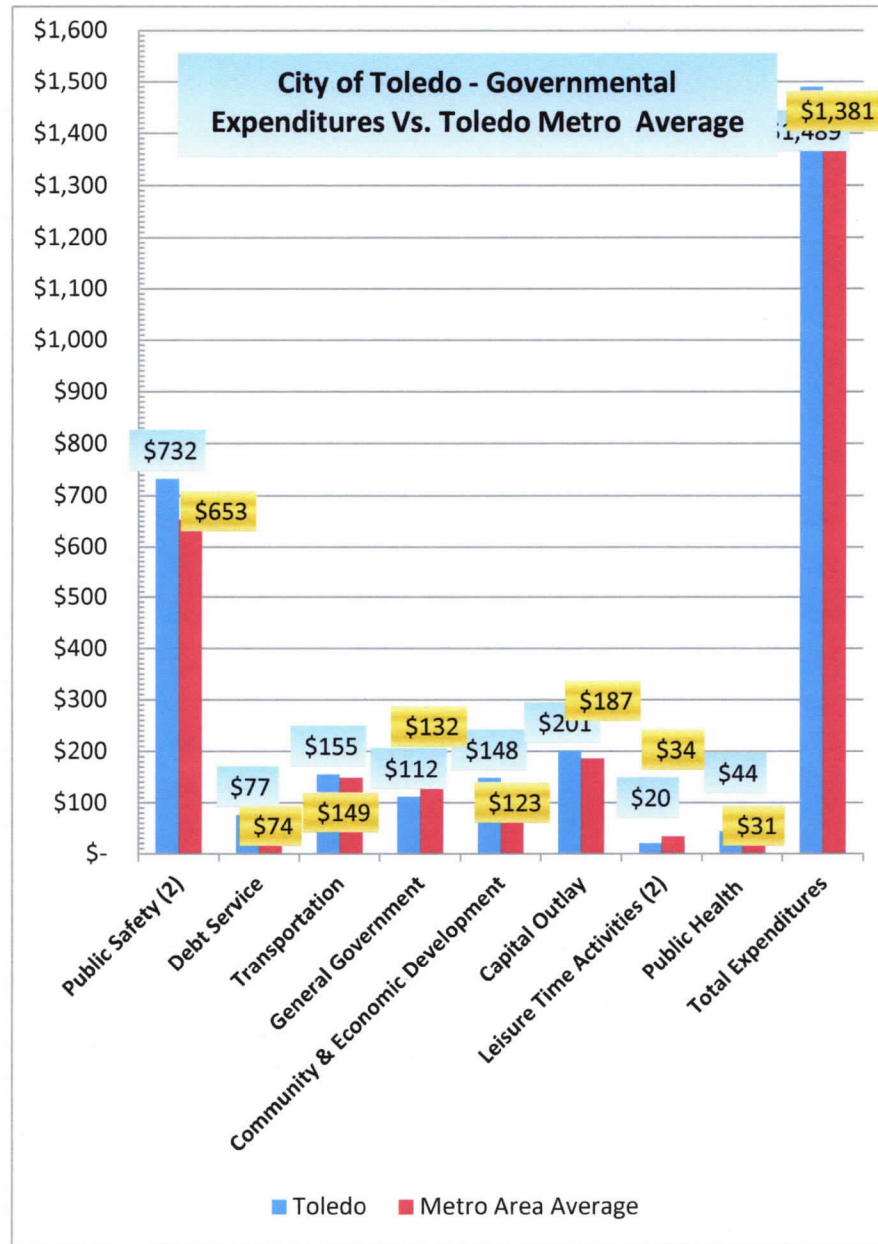


Toledo Metro Area - Governmental Funds - Per Capita Analysis

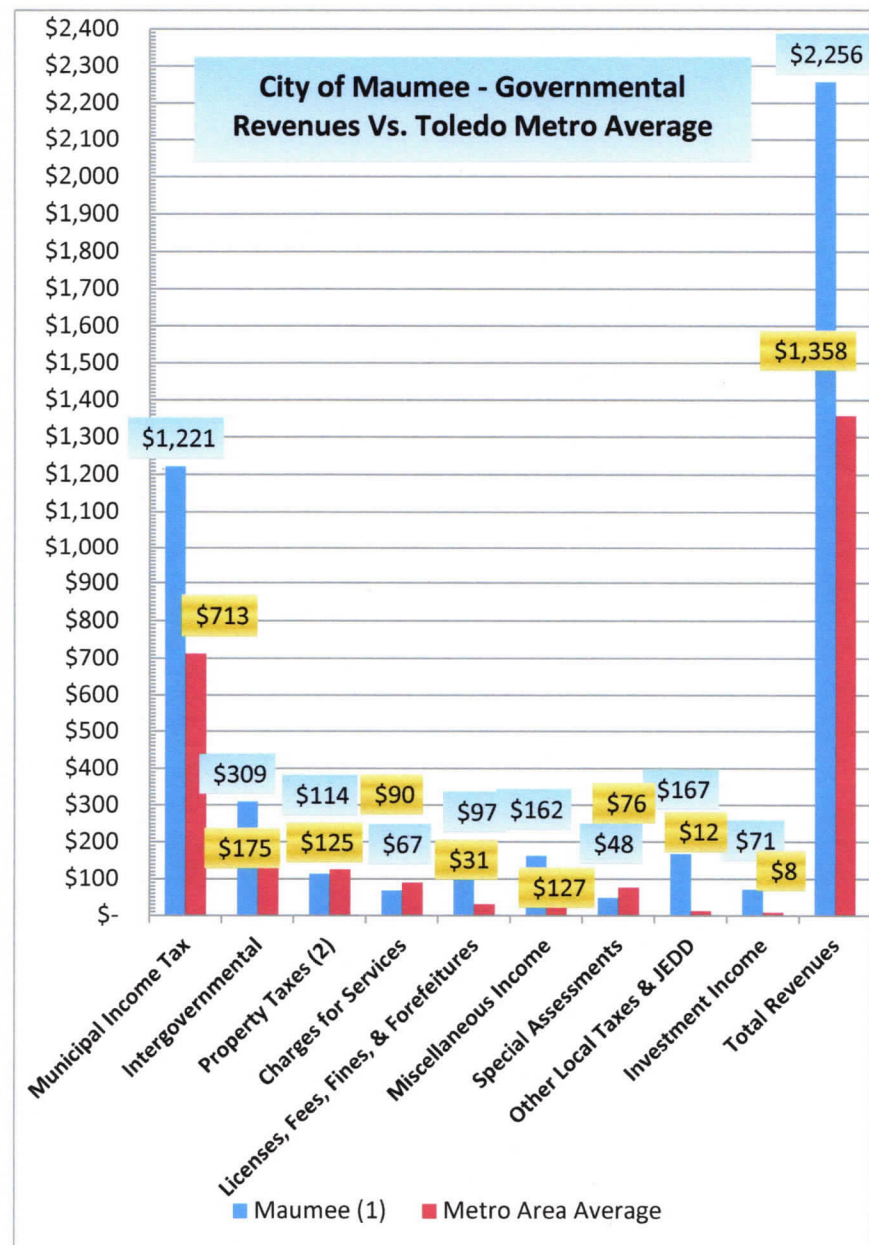
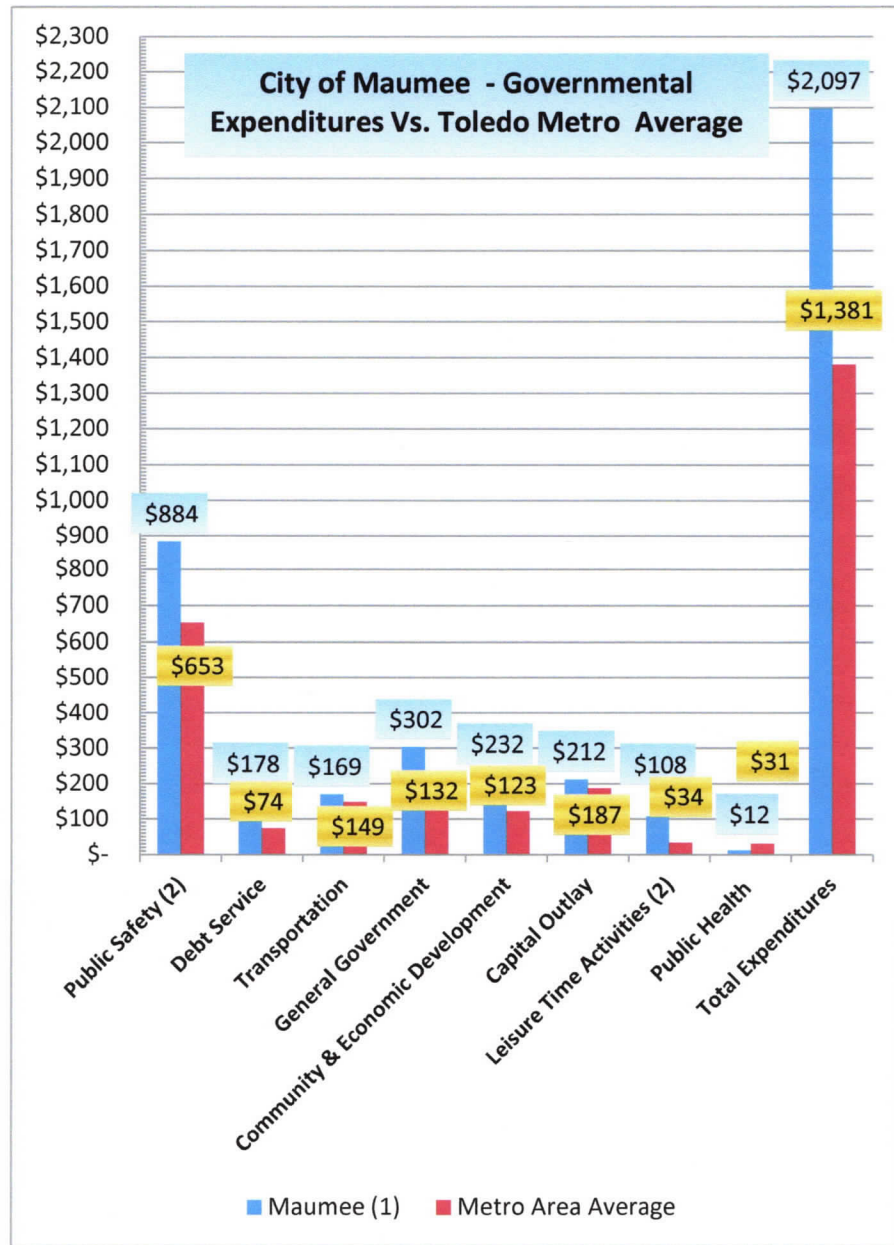
Toledo Metropolitan Area - Per Capita Revenue & Expenditures											
Ranking of Highest to Lowest Analysis											
Revenue:	Community Ranking - Highest to Lowest (Per Capita)										
Municipal Income Tax	ROSSFORD	NORTHWOOD	MAUMEE	OREGON	PERRYSBURG	TOLEDO	OTTAWA HILLS	SYLVANIA	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 1,321	\$ 1,244	\$ 1,221	\$ 951	\$ 928	\$ 780	\$ 779	\$ 638	\$ -	\$ -	
Intergovernmental	MAUMEE	ROSSFORD	NORTHWOOD	SYLVANIA	PERRYSBURG	OTTAWA HILLS	OREGON	TOLEDO	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 309	\$ 302	\$ 197	\$ 194	\$ 191	\$ 190	\$ 173	\$ 168	\$ 159	\$ 131	
Property Taxes	SYLVANIA TWP	SYLVANIA	OTTAWA HILLS	SPRINGFIELD TWP	ROSSFORD	PERRYSBURG	MAUMEE	OREGON	TOLEDO	NORTHWOOD	
	\$ 536	\$ 407	\$ 244	\$ 238	\$ 212	\$ 147	\$ 114	\$ 58	\$ 48	\$ 47	
Charges for Services	OREGON	TOLEDO	NORTHWOOD	SPRINGFIELD TWP	MAUMEE	ROSSFORD	SYLVANIA TWP	OTTAWA HILLS	PERRYSBURG	SYLVANIA	
	\$ 138	\$ 104	\$ 86	\$ 78	\$ 67	\$ 58	\$ 51	\$ 41	\$ 38	\$ 35	
Licenses, Fees, Fines, & Forefeitures	MAUMEE	SYLVANIA	PERRYSBURG	NORTHWOOD	OREGON	TOLEDO	SPRINGFIELD TWP	OTTAWA HILLS	SYLVANIA TWP	ROSSFORD	
	\$ 97	\$ 94	\$ 60	\$ 47	\$ 28	\$ 26	\$ 11	\$ 9	\$ 7	\$ 7	
Miscellaneous Income	TOLEDO	MAUMEE	ROSSFORD	OTTAWA HILLS	OREGON	NORTHWOOD	SYLVANIA	PERRYSBURG	SPRINGFIELD TWP	SYLVANIA TWP	
	\$ 177	\$ 162	\$ 58	\$ 36	\$ 36	\$ 35	\$ 32	\$ 29	\$ 18	\$ 4	
Special Assessments	TOLEDO	SYLVANIA	MAUMEE	OTTAWA HILLS	ROSSFORD	OREGON	NORTHWOOD	SPRINGFIELD TWP	SYLVANIA TWP	PERRYSBURG	
	\$ 104	\$ 53	\$ 48	\$ 41	\$ 36	\$ 32	\$ 19	\$ 18	\$ 13	\$ 11	
Other Local Taxes & JEDD	ROSSFORD	MAUMEE	NORTHWOOD	OREGON	SYLVANIA TWP	TOLEDO	SYLVANIA	SPRINGFIELD TWP	OTTAWA HILLS	PERRYSBURG	
	\$ 247	\$ 167	\$ 50	\$ 35	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment Income	MAUMEE	OTTAWA HILLS	TOLEDO	SYLVANIA TWP	ROSSFORD	SPRINGFIELD TWP	PERRYSBURG	NORTHWOOD	SYLVANIA	OREGON	
	\$ 71	\$ 16	\$ 10	\$ 8	\$ 7	\$ 3	\$ 1	\$ (2)	\$ (3)	\$ (28)	
Total Revenues	MAUMEE	ROSSFORD	NORTHWOOD	SYLVANIA	OREGON	TOLEDO	PERRYSBURG	OTTAWA HILLS	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 2,256	\$ 2,247	\$ 1,722	\$ 1,450	\$ 1,423	\$ 1,415	\$ 1,405	\$ 1,356	\$ 792	\$ 497	
Expenditures:	Community Ranking - Highest to Lowest (Per Capita)										
Public Safety	MAUMEE	TOLEDO	NORTHWOOD	OREGON	SYLVANIA	ROSSFORD	PERRYSBURG	OTTAWA HILLS	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 884	\$ 732	\$ 635	\$ 617	\$ 562	\$ 543	\$ 488	\$ 467	\$ 431	\$ 282	
Debt Service	MAUMEE	PERRYSBURG	ROSSFORD	SYLVANIA	TOLEDO	OREGON	NORTHWOOD	SYLVANIA TWP	OTTAWA HILLS	SPRINGFIELD TWP	
	\$ 178	\$ 122	\$ 103	\$ 85	\$ 77	\$ 68	\$ 54	\$ 26	\$ 10	\$ 6	
Transportation	OREGON	ROSSFORD	PERRYSBURG	MAUMEE	TOLEDO	NORTHWOOD	SYLVANIA TWP	OTTAWA HILLS	SYLVANIA	SPRINGFIELD TWP	
	\$ 223	\$ 192	\$ 172	\$ 169	\$ 155	\$ 128	\$ 127	\$ 118	\$ 85	\$ 57	
General Government	NORTHWOOD	MAUMEE	ROSSFORD	SYLVANIA	PERRYSBURG	OREGON	OTTAWA HILLS	TOLEDO	SPRINGFIELD TWP	SYLVANIA TWP	
	\$ 307	\$ 302	\$ 284	\$ 250	\$ 222	\$ 204	\$ 168	\$ 112	\$ 47	\$ 41	
Community & Economic Development	MAUMEE	TOLEDO	OREGON	OTTAWA HILLS	SYLVANIA	NORTHWOOD	PERRYSBURG	ROSSFORD	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 232	\$ 148	\$ 129	\$ 115	\$ 107	\$ 86	\$ 74	\$ 61	\$ 17	\$ -	
Capital Outlay	NORTHWOOD	OREGON	ROSSFORD	OTTAWA HILLS	MAUMEE	TOLEDO	PERRYSBURG	SYLVANIA	SPRINGFIELD TWP	SYLVANIA TWP	
	\$ 767	\$ 296	\$ 275	\$ 241	\$ 212	\$ 201	\$ 168	\$ 153	\$ 45	\$ 13	
Leisure Time Activities	OTTAWA HILLS	MAUMEE	SYLVANIA	OREGON	ROSSFORD	PERRYSBURG	SYLVANIA TWP	TOLEDO	NORTHWOOD	SPRINGFIELD TWP	
	\$ 129	\$ 108	\$ 92	\$ 70	\$ 66	\$ 64	\$ 41	\$ 20	\$ 15	\$ 5	
Public Health	TOLEDO	OREGON	MAUMEE	OTTAWA HILLS	SYLVANIA TWP	SYLVANIA	SPRINGFIELD TWP	NORTHWOOD	PERRYSBURG	ROSSFORD	
	\$ 44	\$ 18	\$ 12	\$ 7	\$ 6	\$ 6	\$ 2	\$ 1	\$ 1	\$ -	
Total Expenditures	MAUMEE	NORTHWOOD	OREGON	ROSSFORD	TOLEDO	SYLVANIA	PERRYSBURG	OTTAWA HILLS	SYLVANIA TWP	SPRINGFIELD TWP	
	\$ 2,097	\$ 1,993	\$ 1,624	\$ 1,524	\$ 1,489	\$ 1,340	\$ 1,311	\$ 1,256	\$ 702	\$ 445	

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

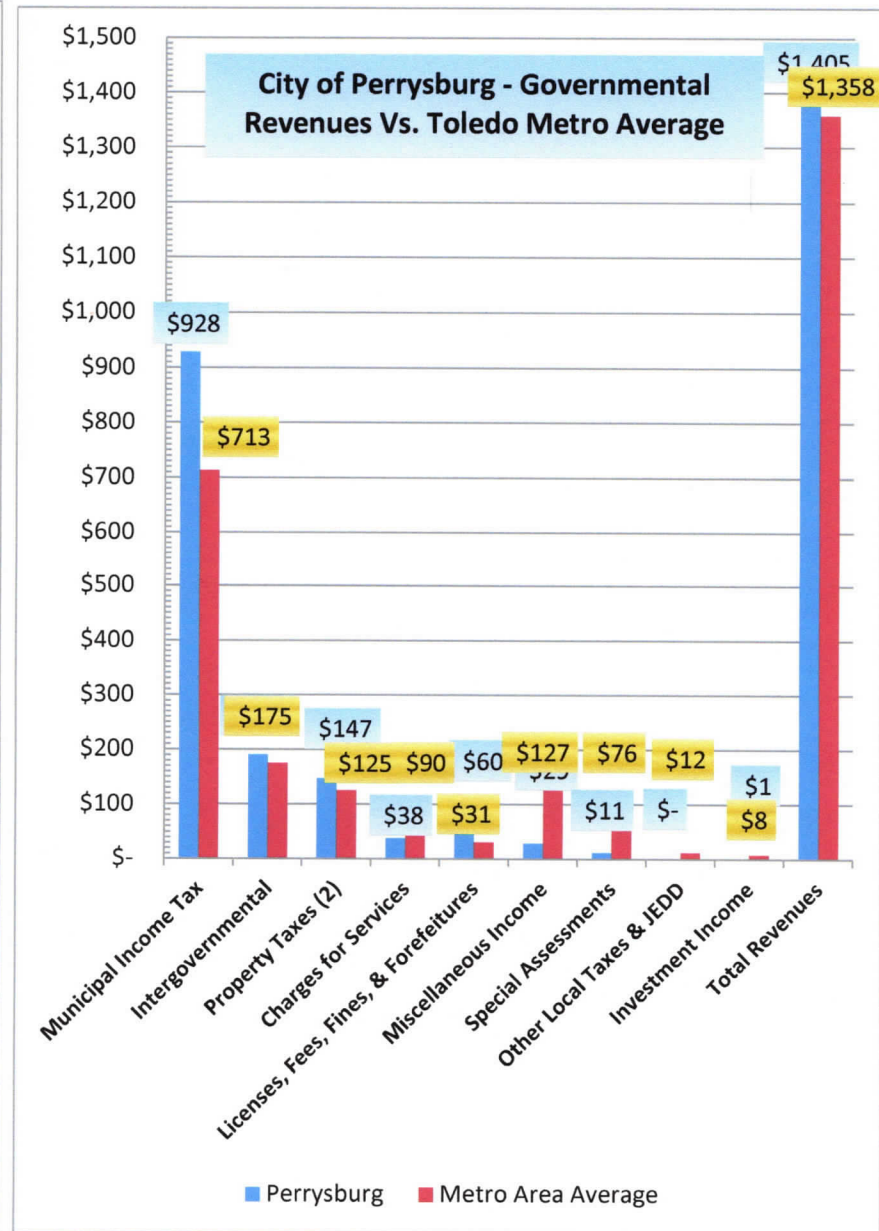
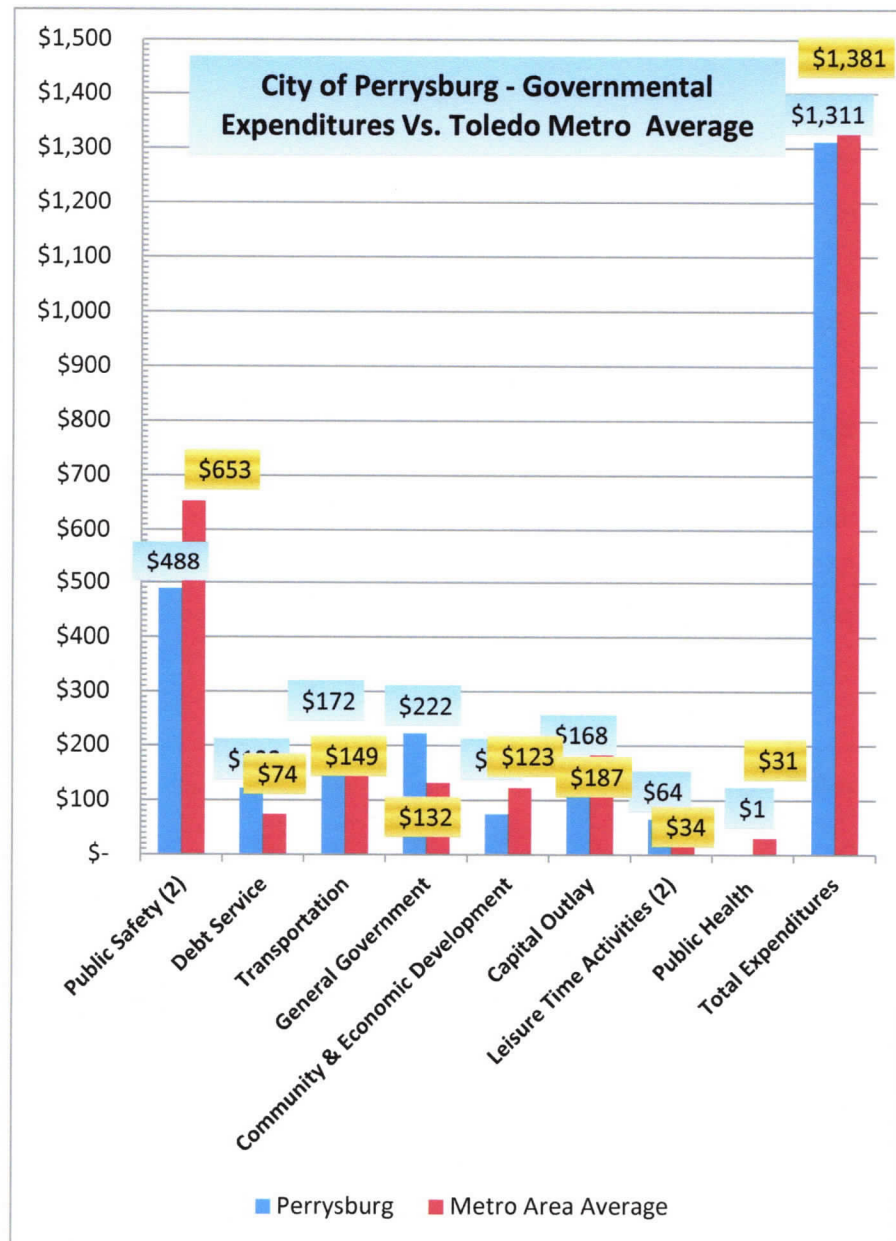
Toledo Metro Area - 2020 Governmental Funds - Per Capita Analysis



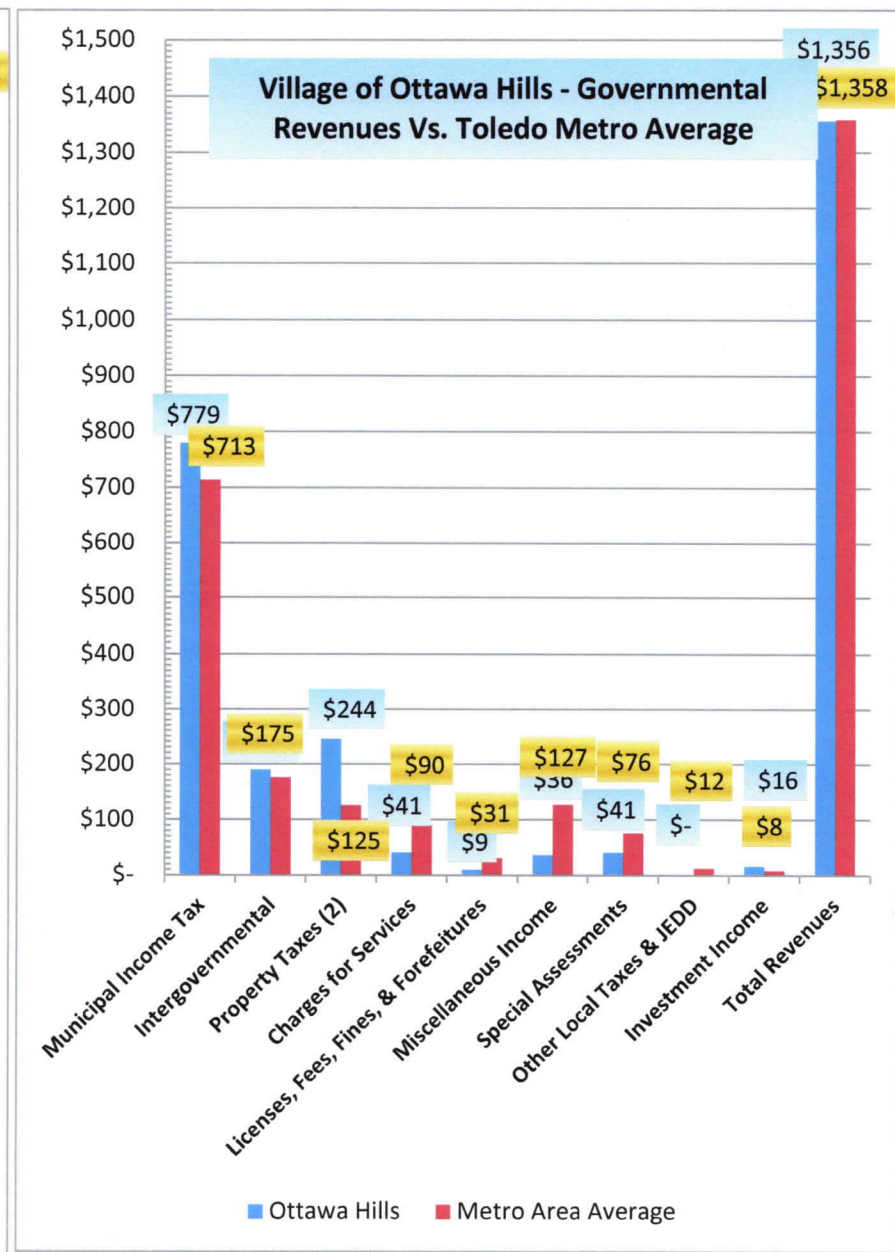
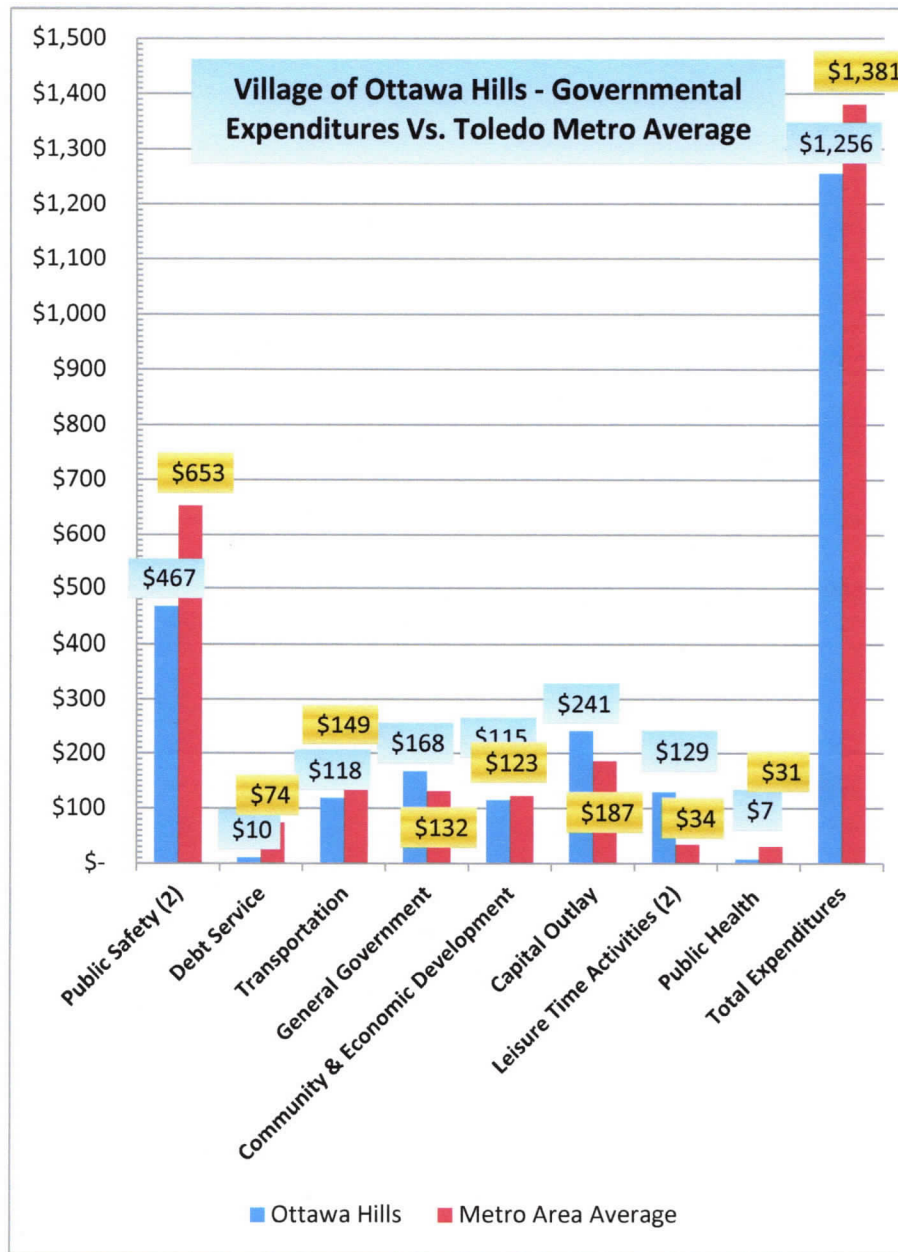
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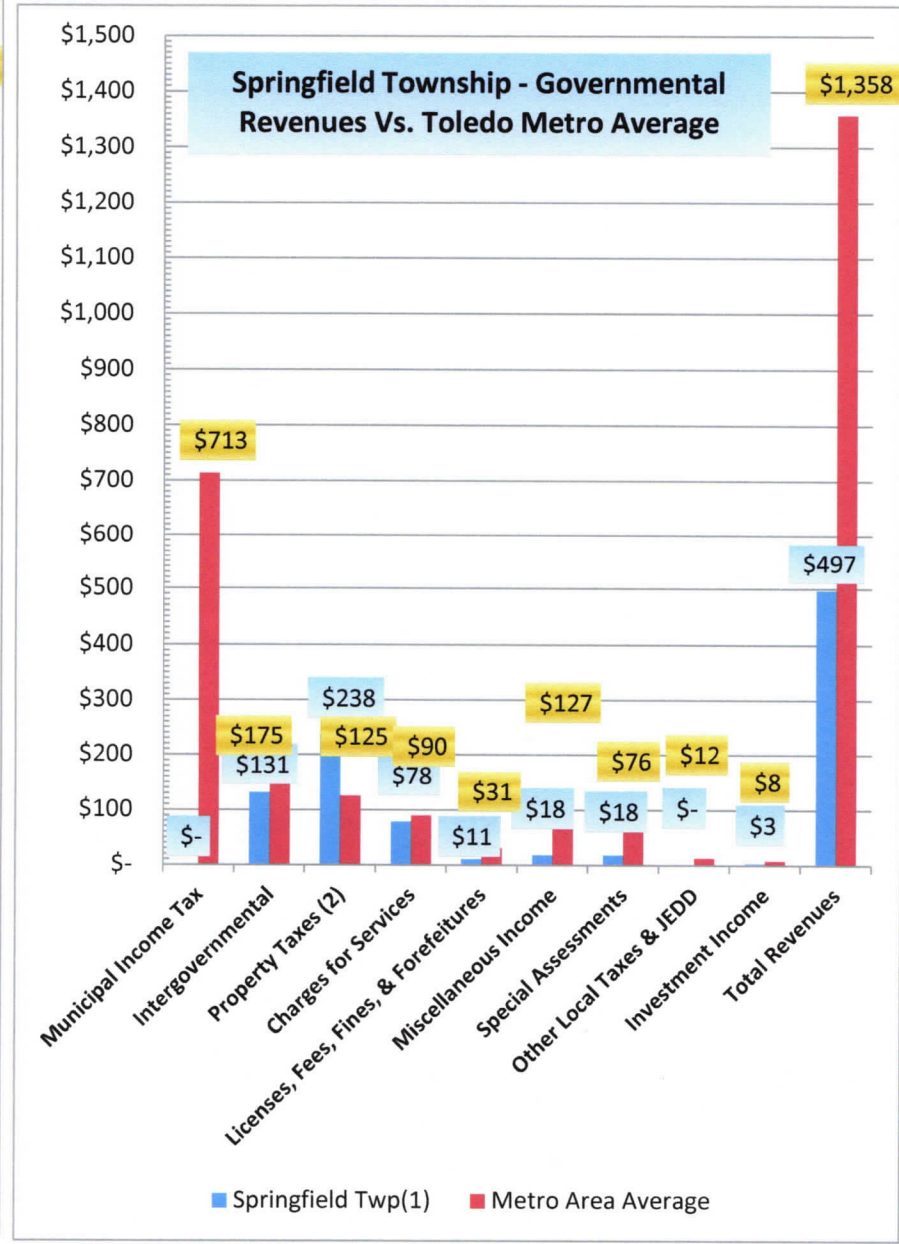
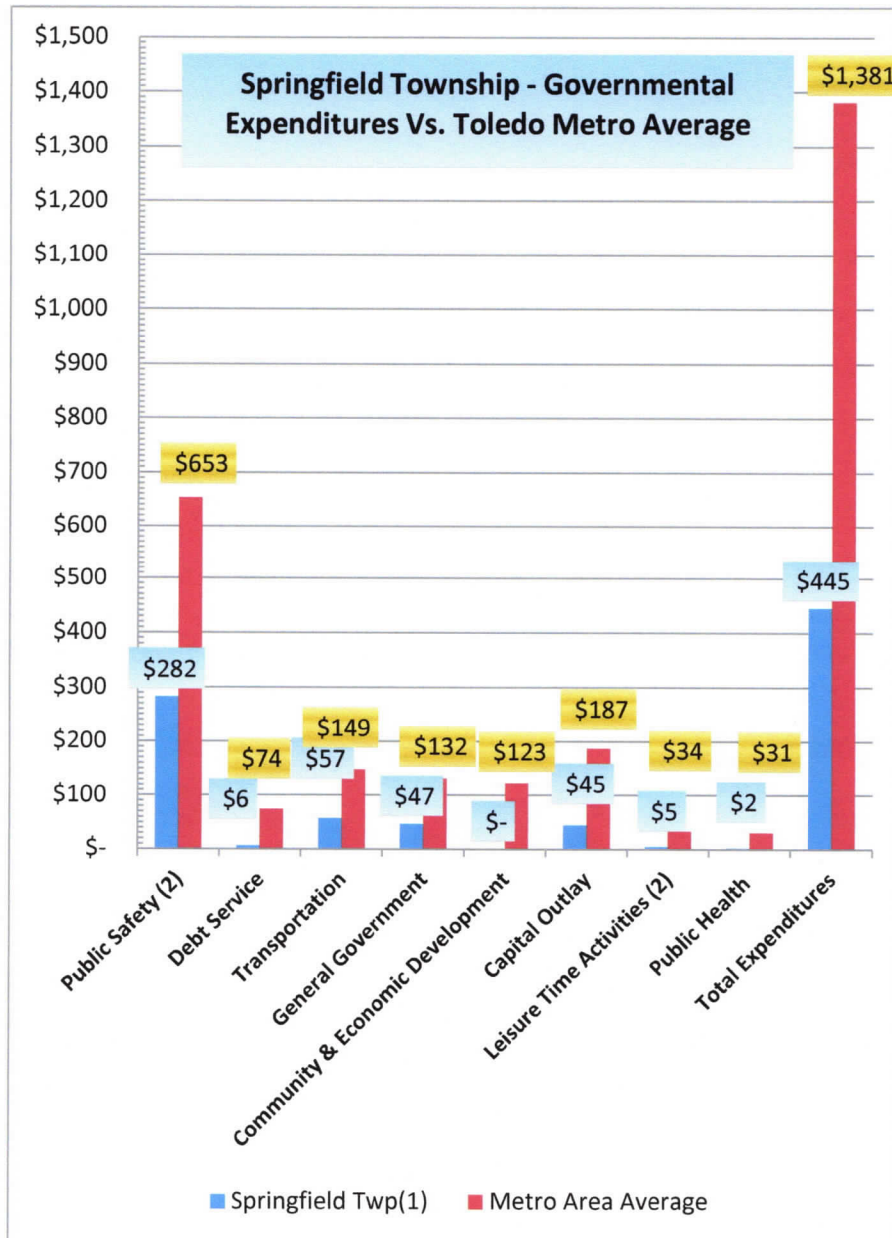
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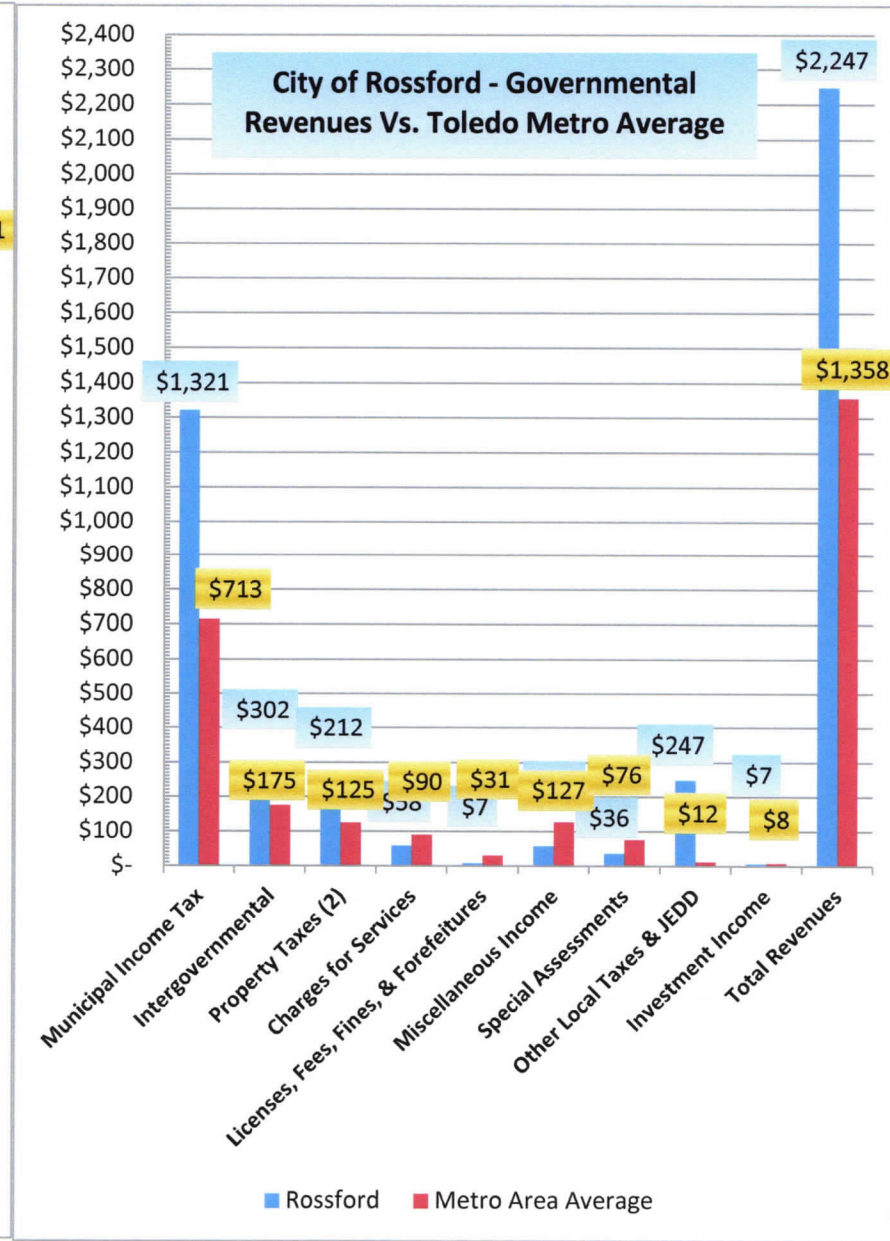
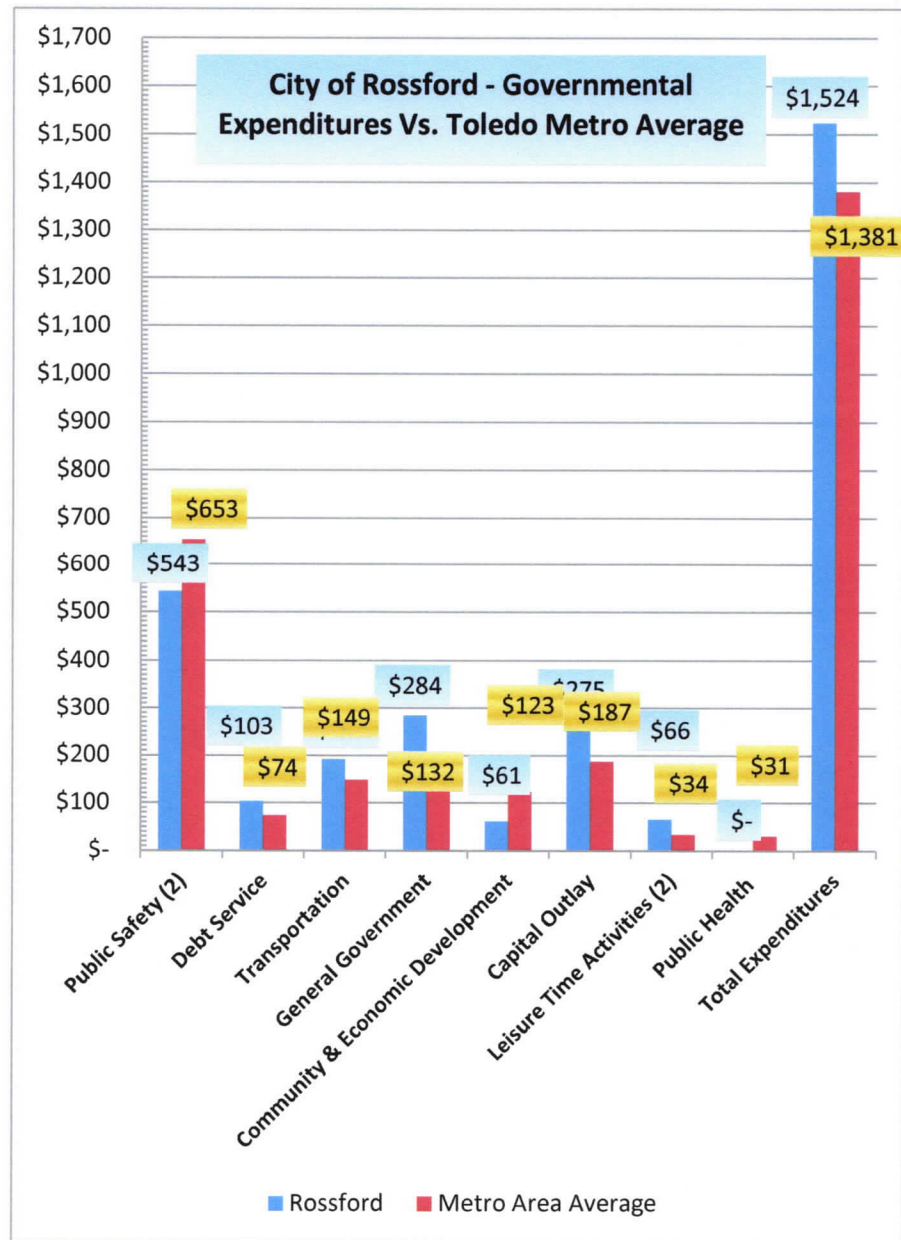
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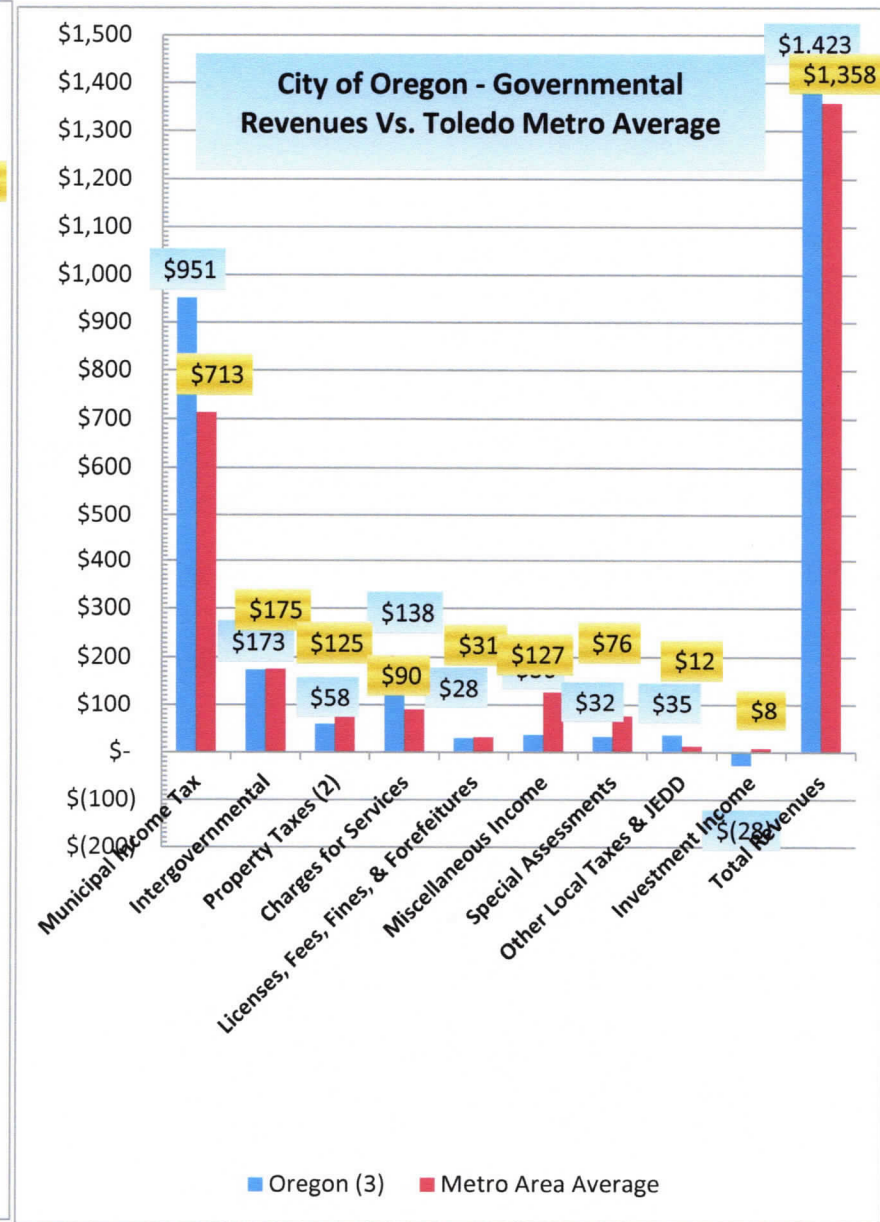
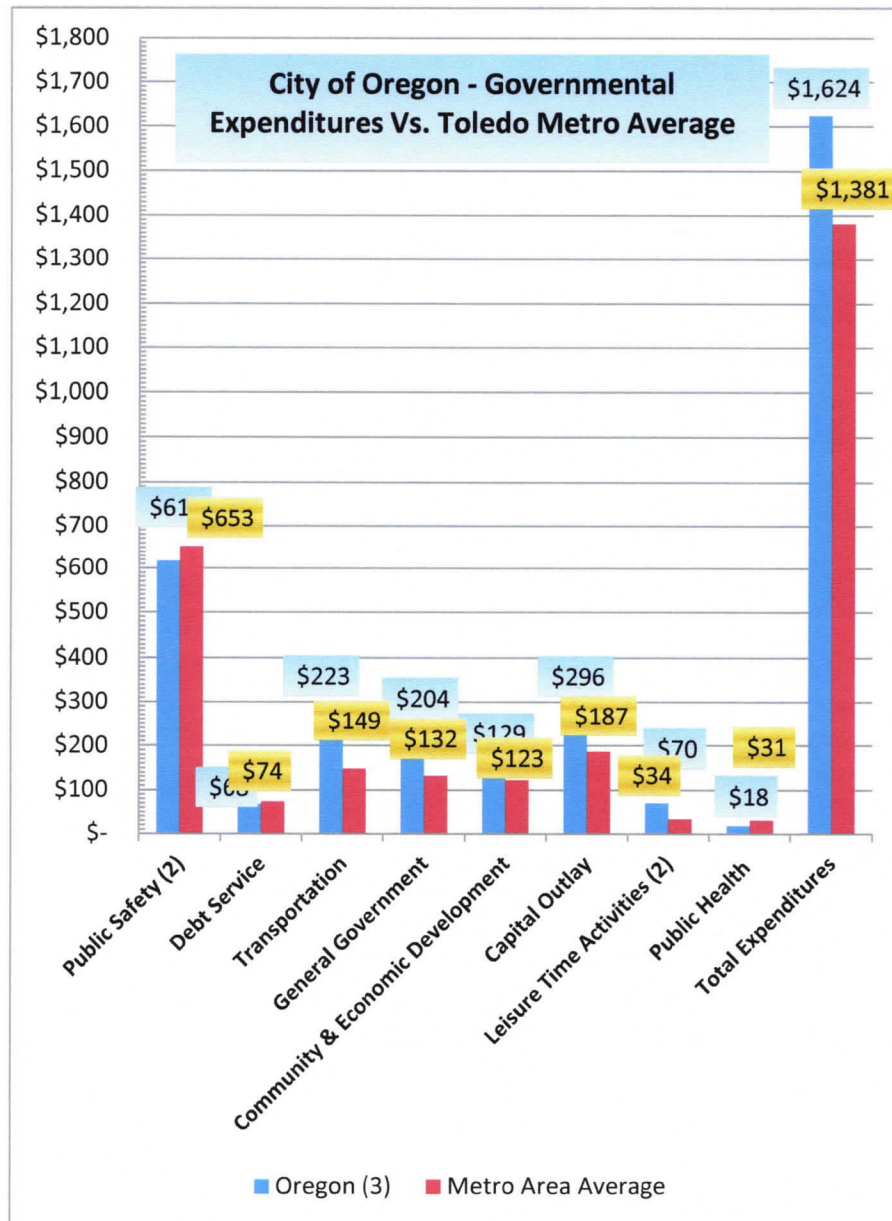
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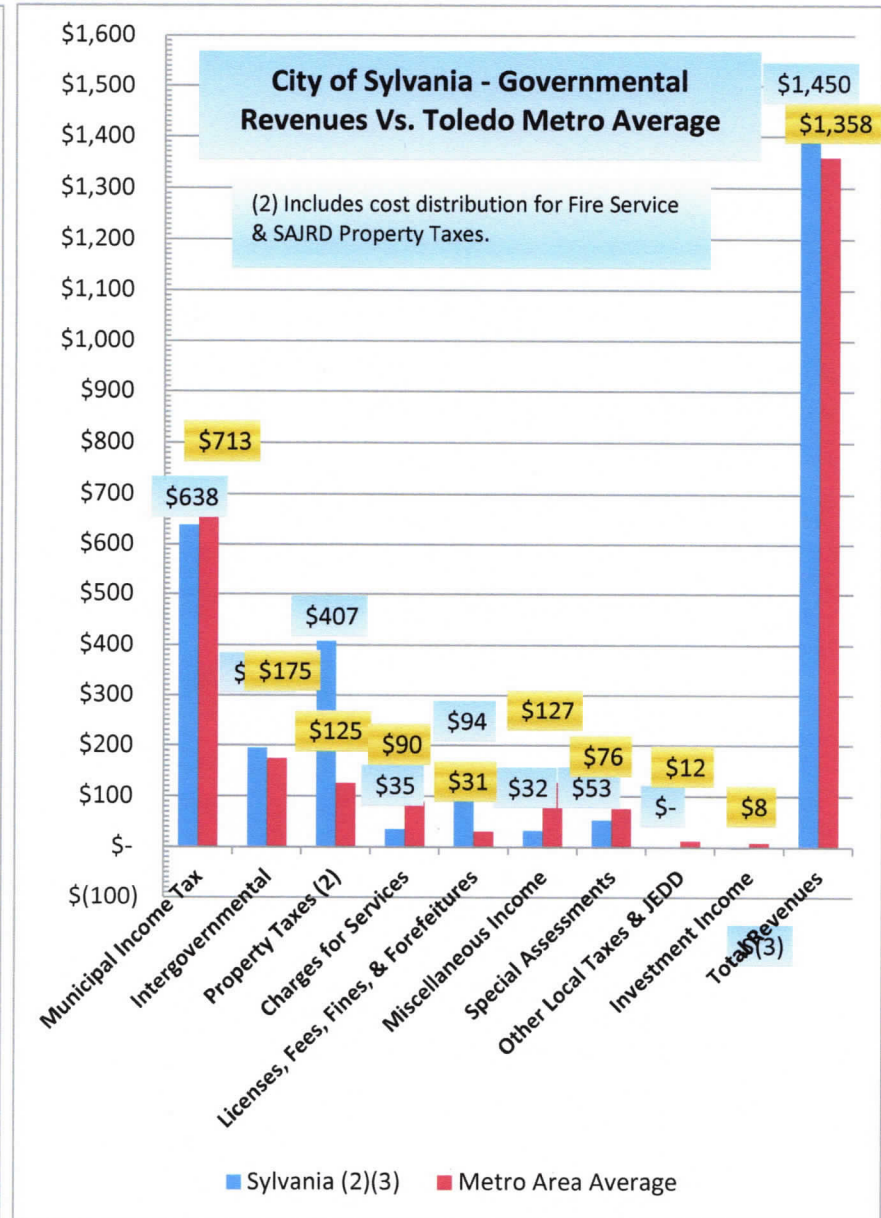
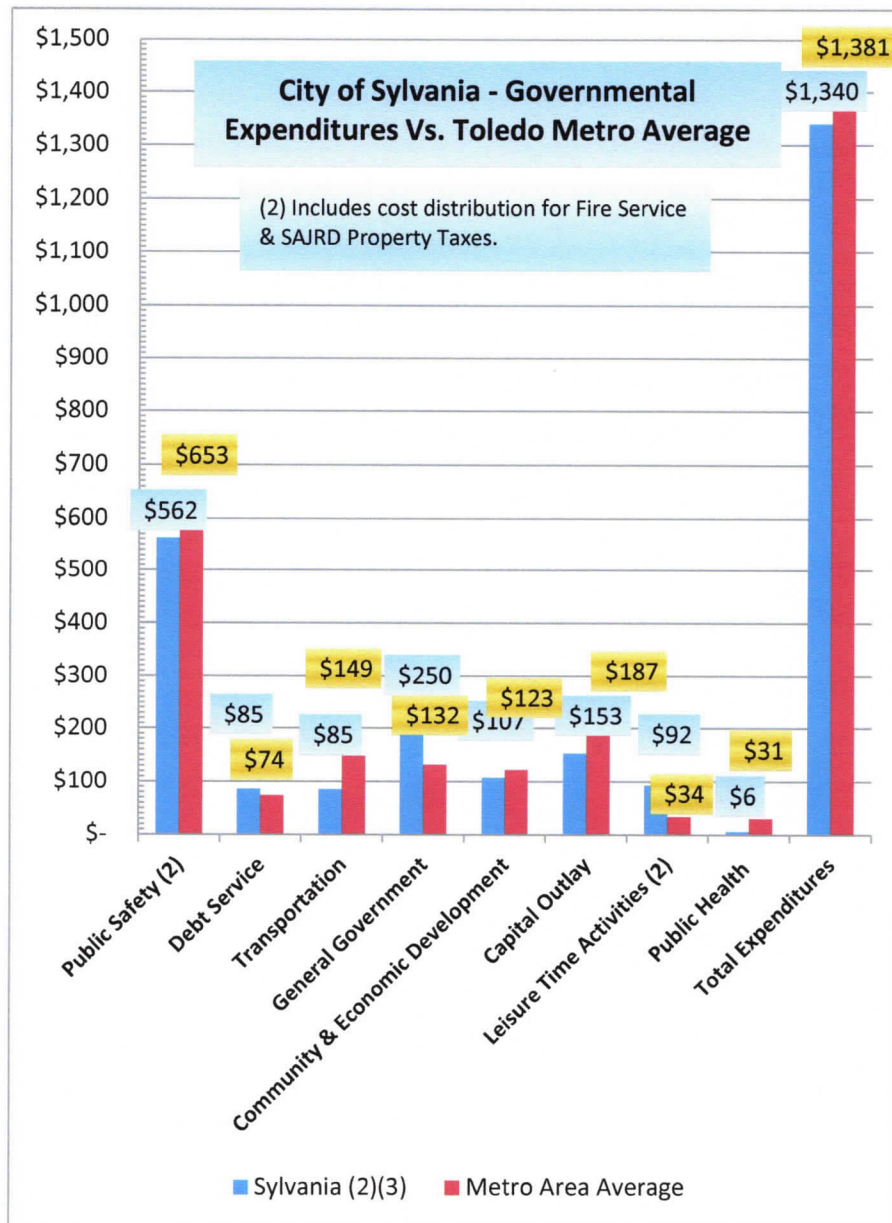
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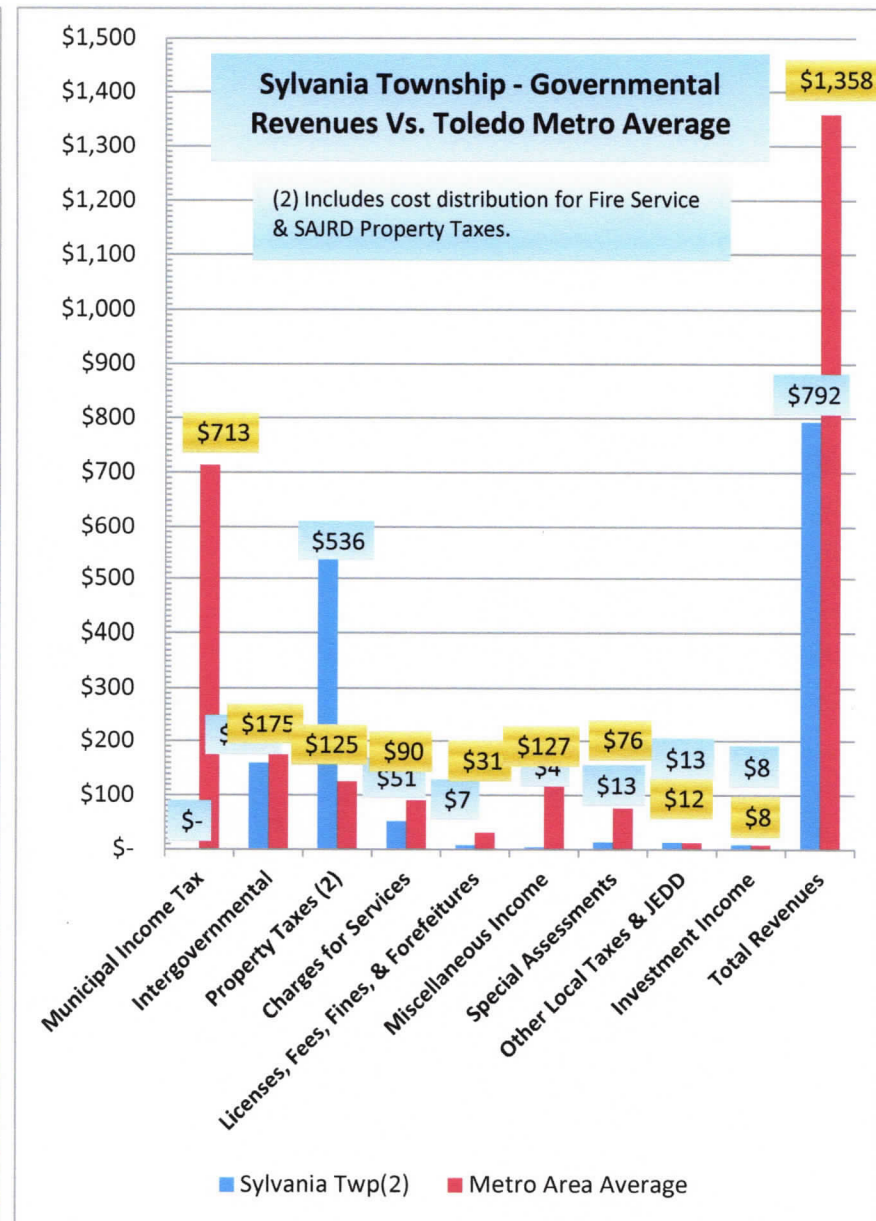
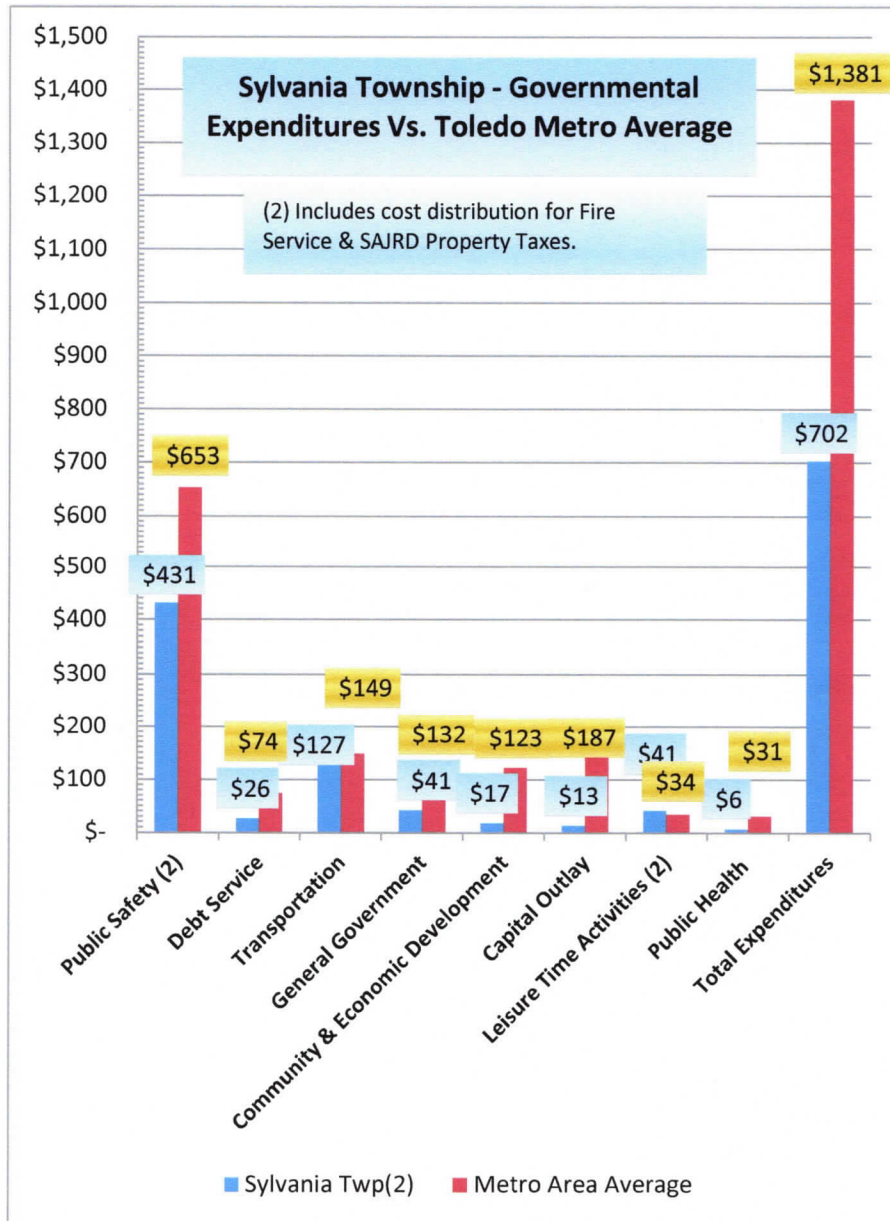
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