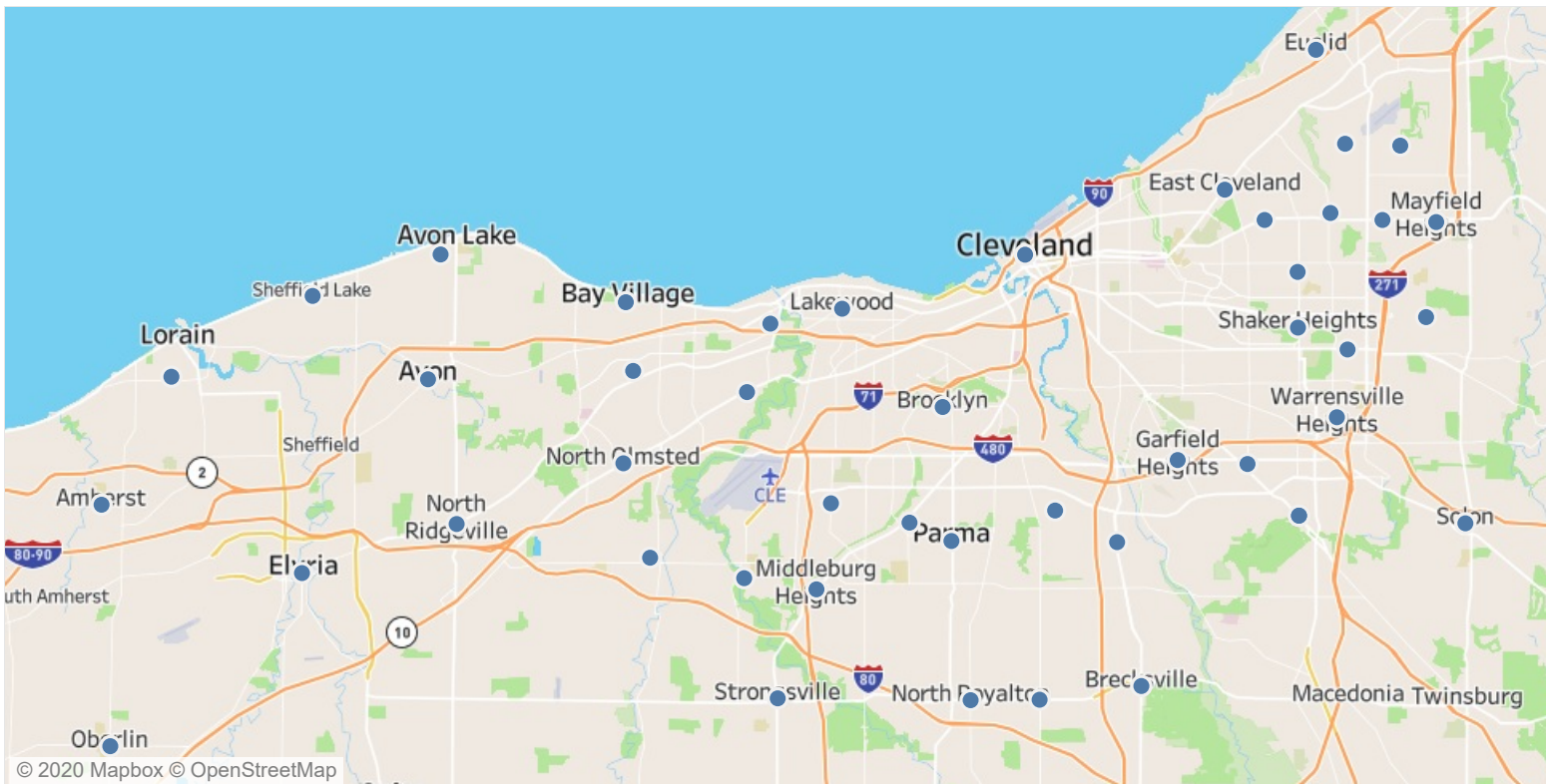


# City Revenue & Expenses in Cuyahoga and Lorain Counties

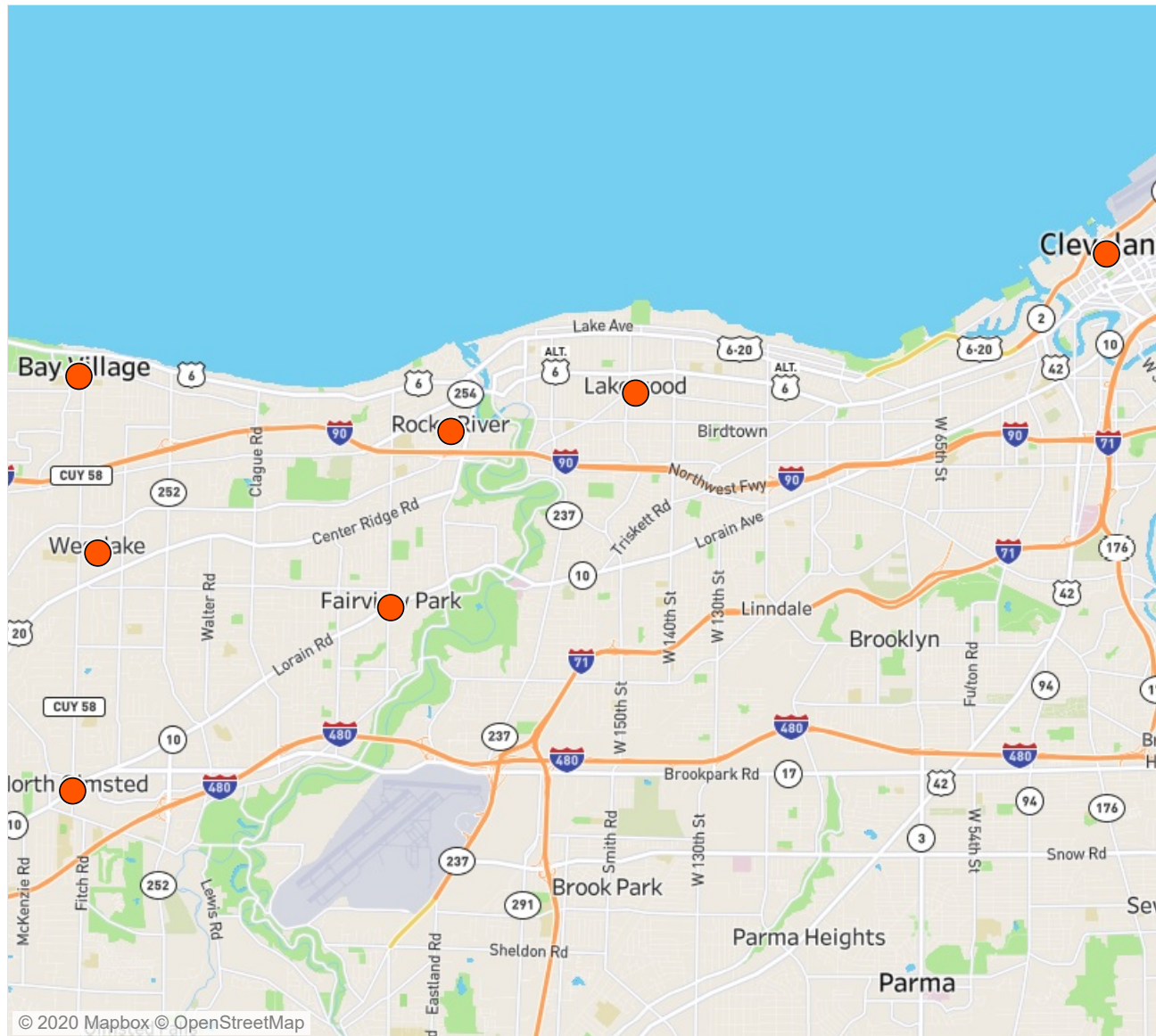
This report is a comparative analysis of 2018 revenue and expenses for 46 cities in Cuyahoga and Lorain counties. The analysis is based on city audit data reported to the Ohio Auditor and compiled in the standardized Hinkel reports. For more information, go to: <https://www.ohioauditor.gov/financialreporting/default.html>

A data viz on the next page allows readers to select groups of cities for analysis. Looking at data from several cities allows one to see important differences and provides better context for data evaluation. Revenue and expense data are presented as totals and on a per capita basis so that cities can be more easily compared. Data for specific revenue and expense categories and additional pertinent financial data are presented. Finally, the auditor's Financial Health Indicators are presented to show how much financial stress the city is experiencing.



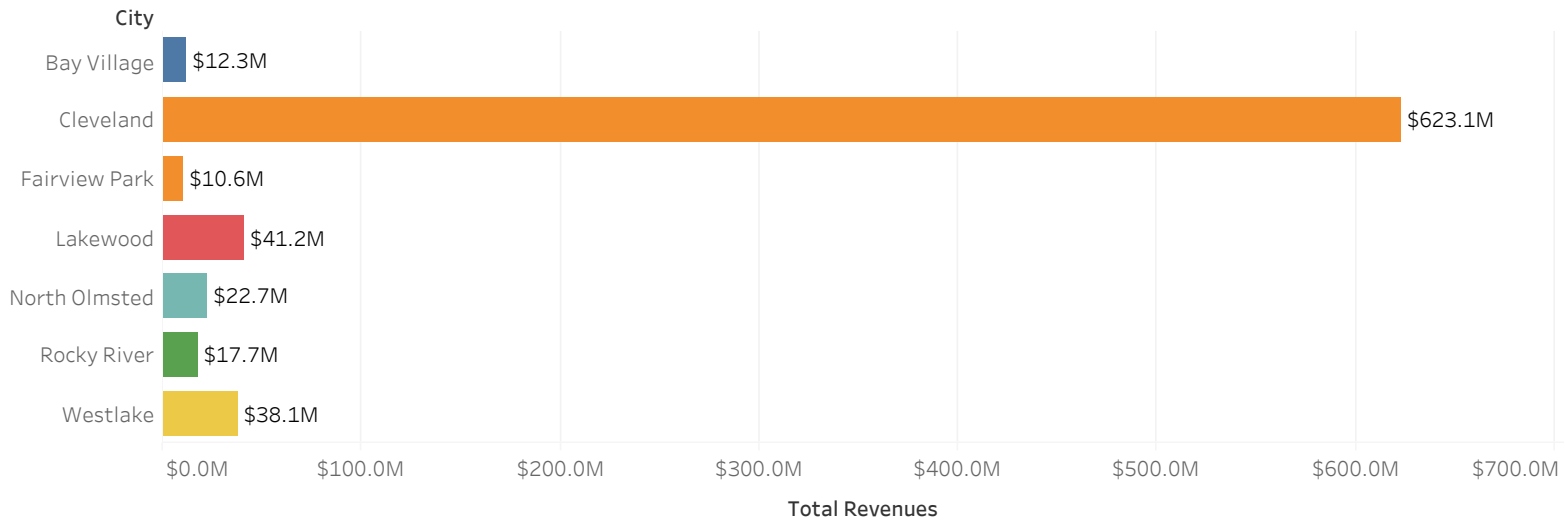
## Selected Cleveland & West Shore Cities

Select 1 or 2 Groups

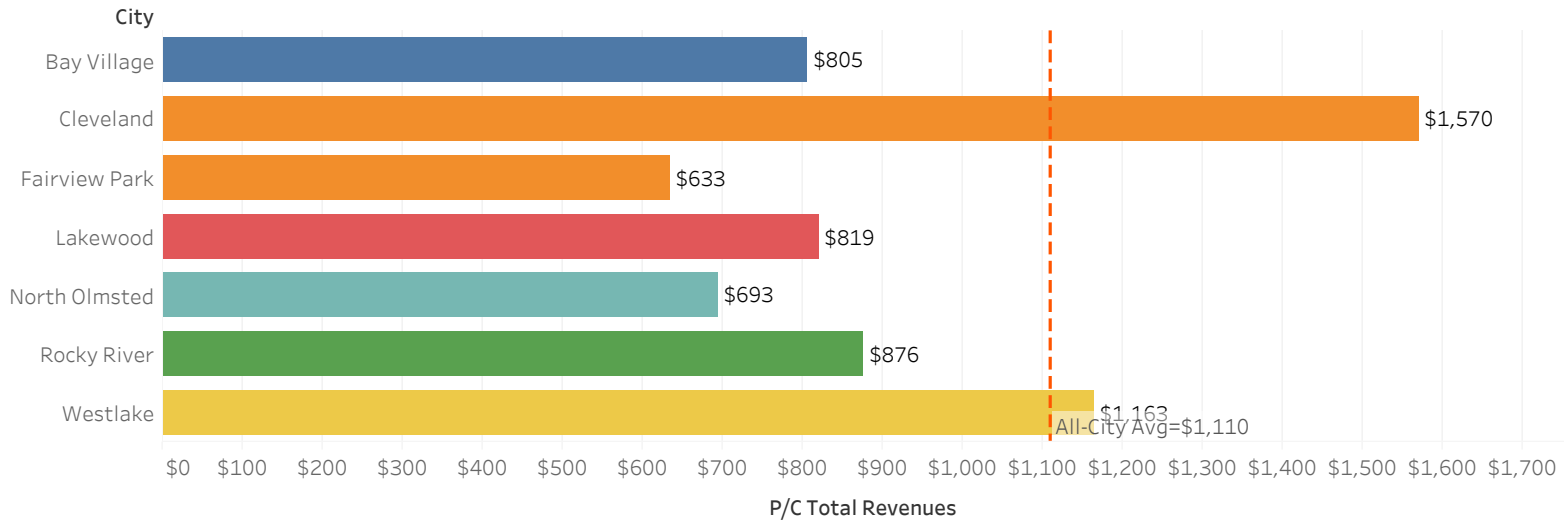


- Central/S Lorain
- Cleveland
- Eastern Lorain
- Heights
- NE Cuyahoga
- Parma & Nearby
- SE Cuyahoga
- South/SW
- West Shore

## Total Revenue for Cleveland & West Shore Cities

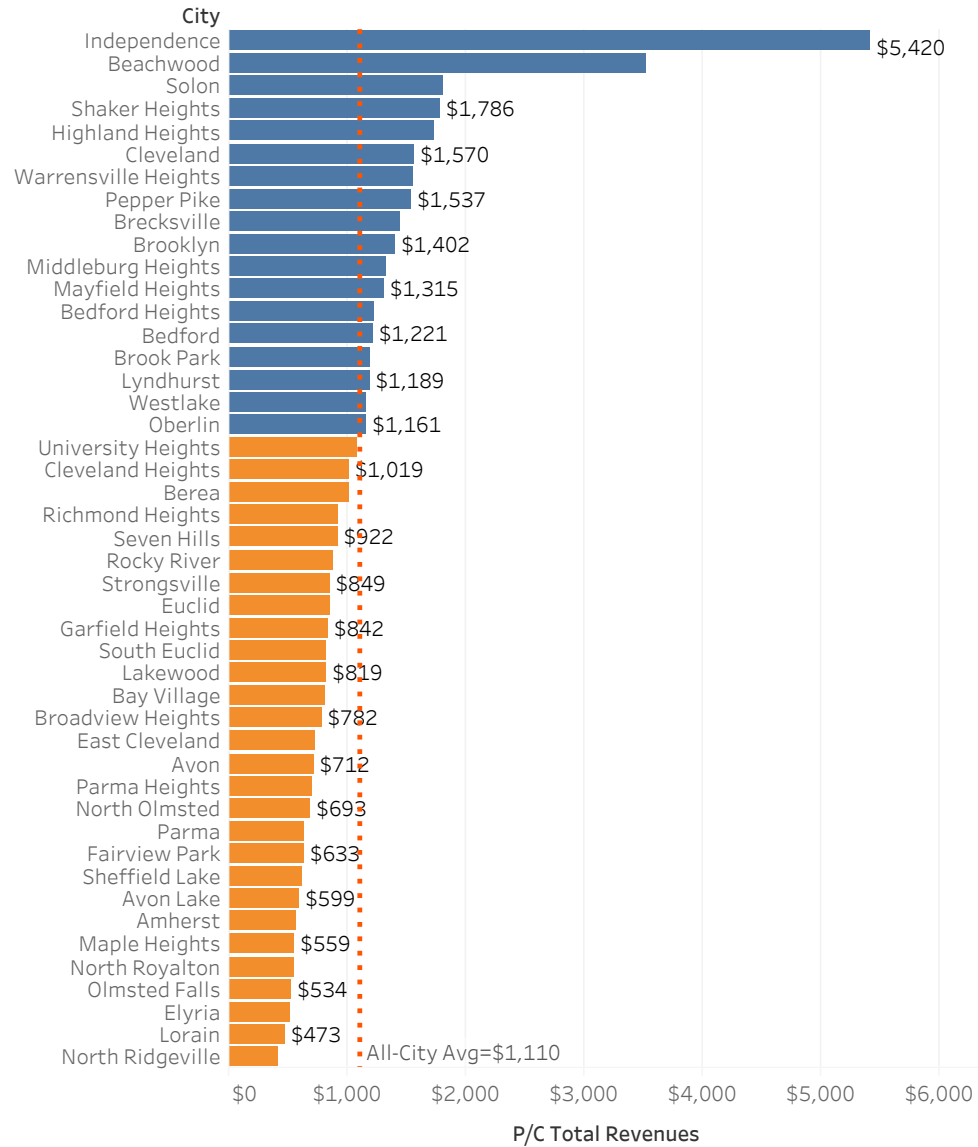


## Per Capita Revenue for Cleveland & West Shore Cities

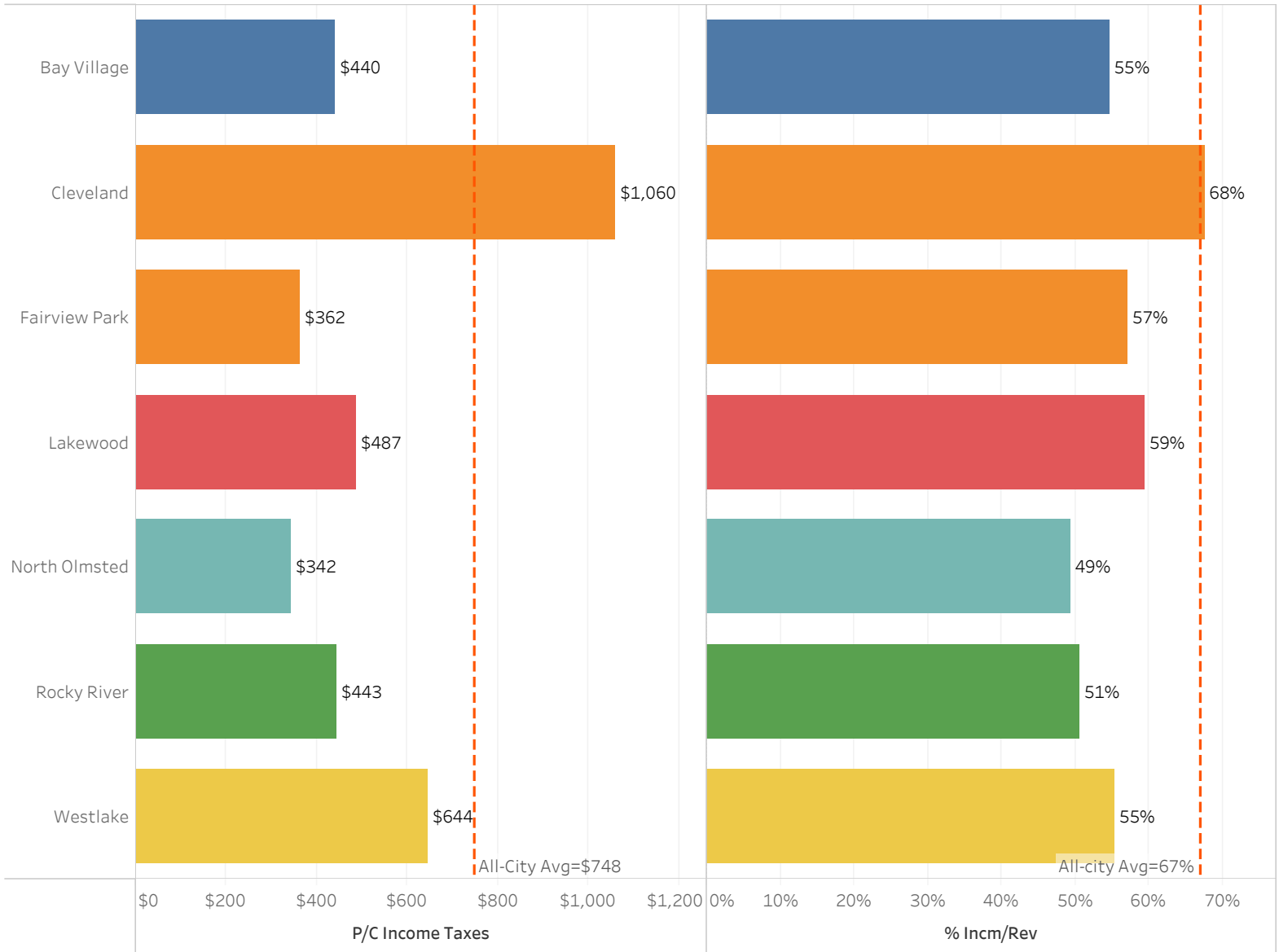


City	Above ..	Below ..
Independence	\$5,420	
Beachwood	\$3,531	
Solon	\$1,810	
Shaker Heights	\$1,786	
Highland Heights	\$1,730	
Cleveland	\$1,570	
Warrensville Heights	\$1,558	
Pepper Pike	\$1,537	
Brecksville	\$1,448	
Brooklyn	\$1,402	
Middleburg Heights	\$1,319	
Mayfield Heights	\$1,315	
Bedford Heights	\$1,235	
Bedford	\$1,221	
Brook Park	\$1,195	
Lyndhurst	\$1,189	
Westlake	\$1,163	
Oberlin	\$1,161	
University Heights		\$1,076
Cleveland Heights		\$1,019
Berea		\$1,018
Richmond Heights		\$925
Seven Hills		\$922
Rocky River		\$876
Strongsville		\$849
Euclid		\$845
Garfield Heights		\$842
South Euclid		\$831
Lakewood		\$819
Bay Village		\$805
Broadview Heights		\$782
East Cleveland		\$733
Avon		\$712
Parma Heights		\$708
North Olmsted		\$693
Parma		\$637
Fairview Park		\$633
Sheffield Lake		\$618
Avon Lake		\$599
Amherst		\$571
Maple Heights		\$559
North Royalton		\$551
Olmsted Falls		\$534
Elyria		\$512
Lorain		\$473
North Ridgeville		\$420

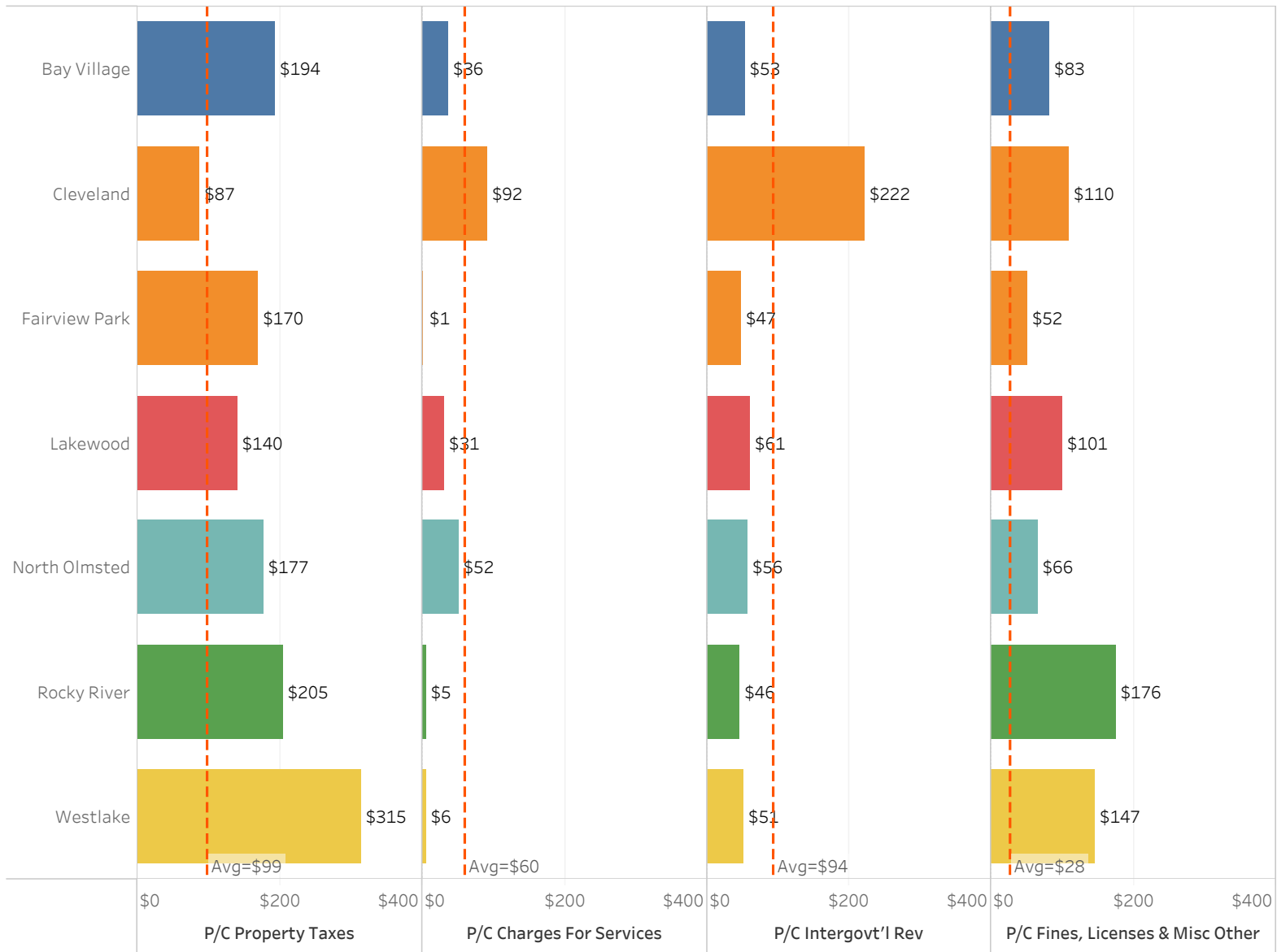
## Comparing P/C Total Revenue in All Cities



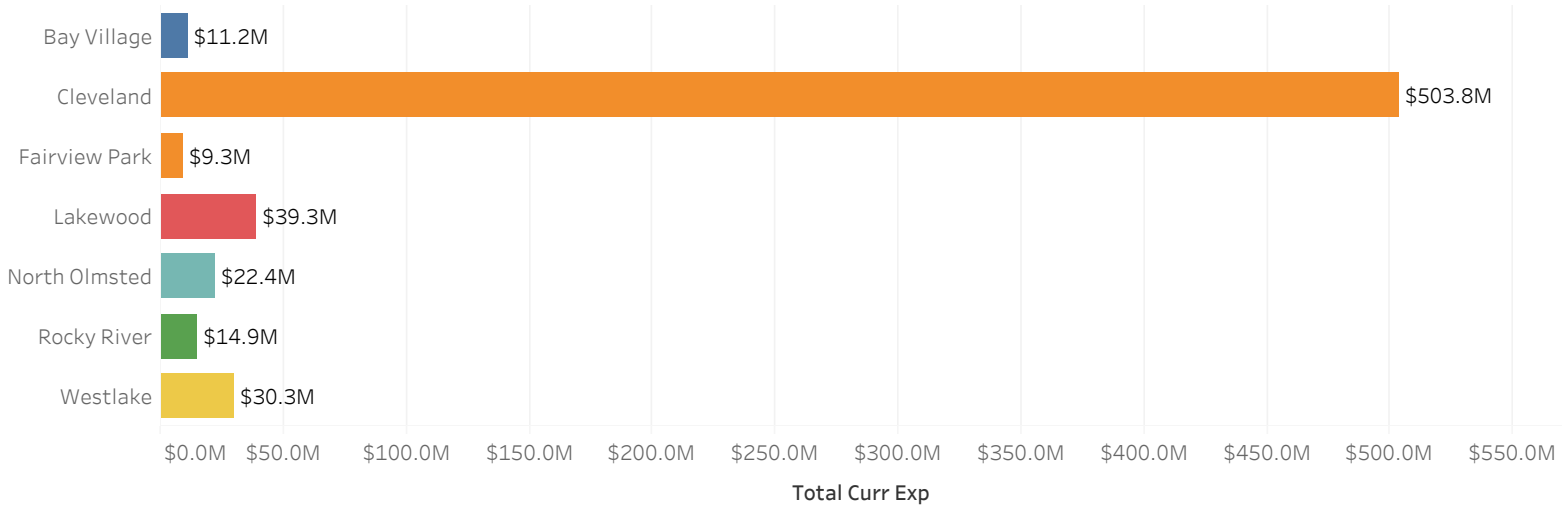
# Comparing Per Capita Income Tax Revenue Among Cleveland & West Shore Cities



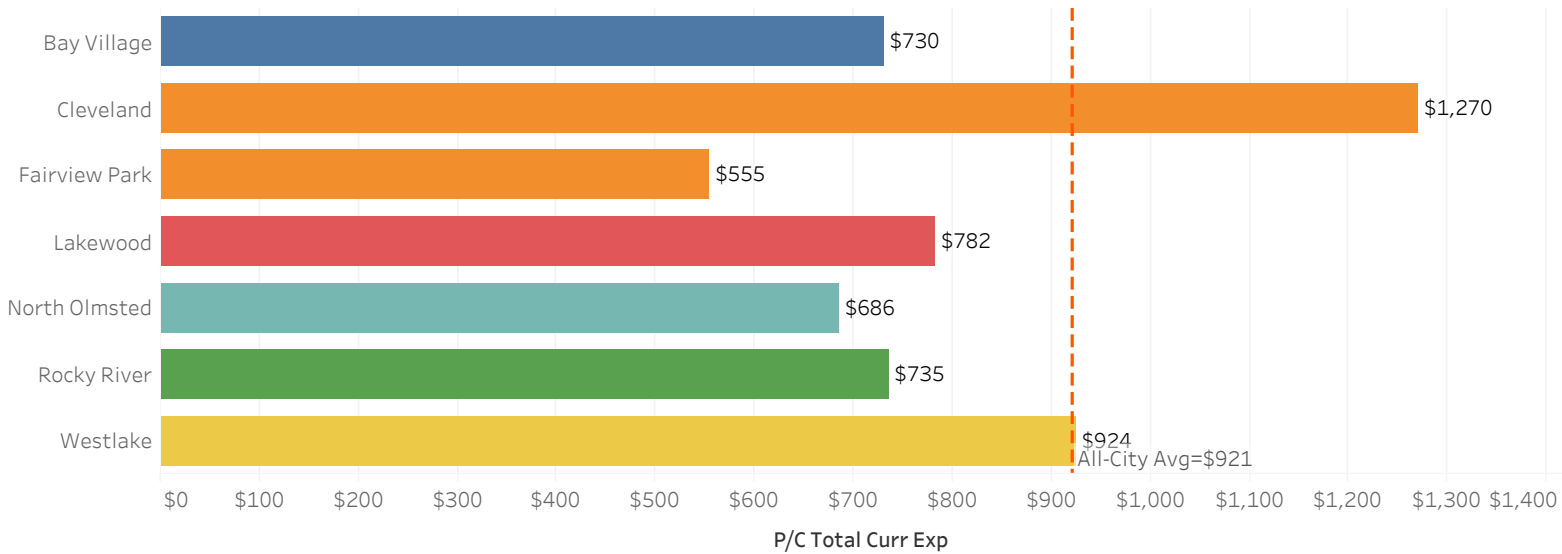
## Comparing Other Revenue Sources of Cleveland & West Shore Cities



## Total Expenses for Cleveland & West Shore Cities

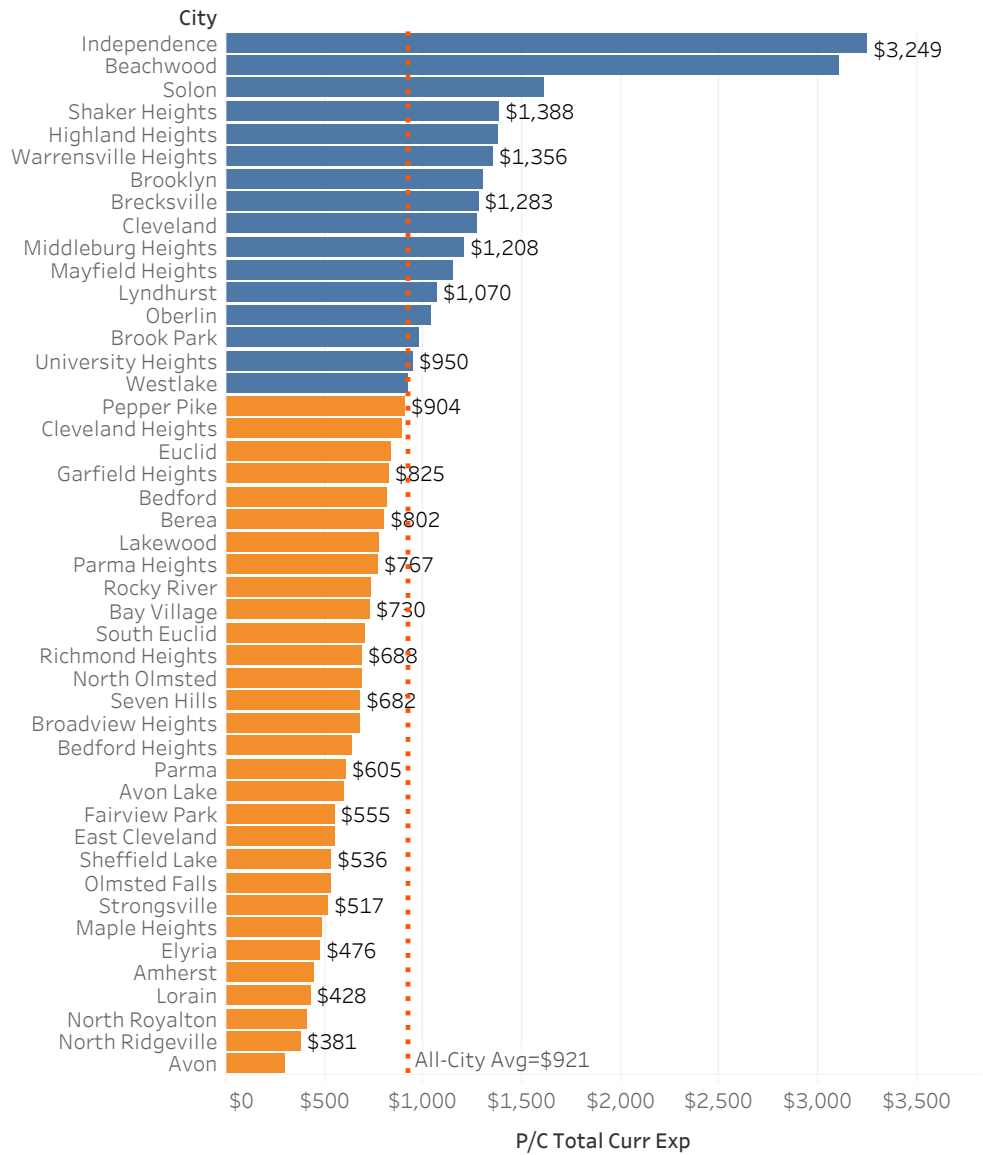


## Total Per Capita Expenses for Cleveland & West Shore Cities



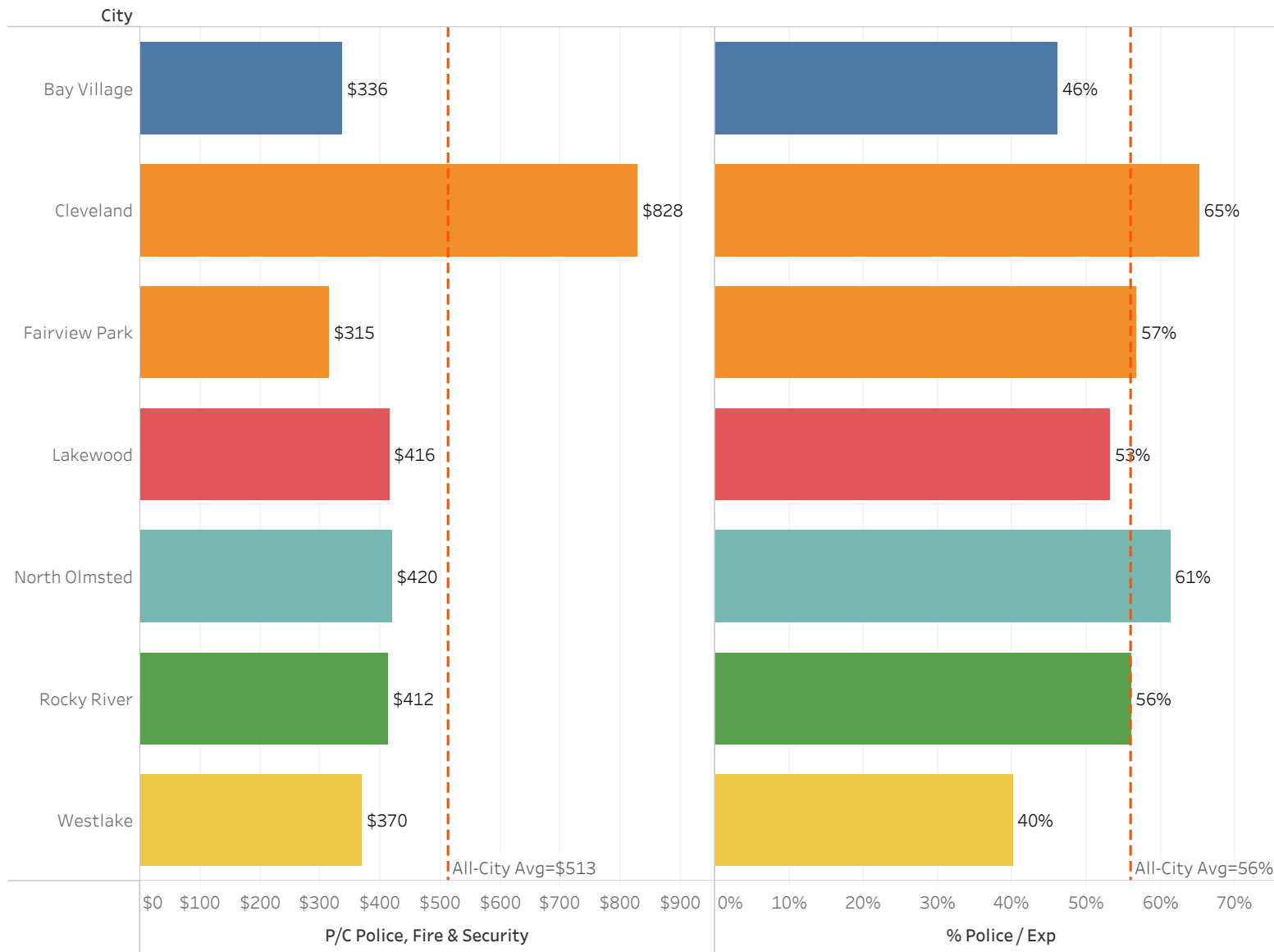
City	Above Avg	Below Avg
Independence	\$3,249	
Beachwood	\$3,104	
Solon	\$1,611	
Shaker Heights	\$1,388	
Highland Heights	\$1,375	
Warrensville Heights	\$1,356	
Brooklyn	\$1,303	
Brecksville	\$1,283	
Cleveland	\$1,270	
Middleburg Heights	\$1,208	
Mayfield Heights	\$1,147	
Lyndhurst	\$1,070	
Oberlin	\$1,035	
Brook Park	\$979	
University Heights	\$950	
Westlake	\$924	
Pepper Pike		\$904
Cleveland Heights		\$888
Euclid		\$832
Garfield Heights		\$825
Bedford		\$818
Berea		\$802
Lakewood		\$782
Parma Heights		\$767
Rocky River		\$735
Bay Village		\$730
South Euclid		\$702
Richmond Heights		\$688
North Olmsted		\$686
Seven Hills		\$682
Broadview Heights		\$681
Bedford Heights		\$643
Parma		\$605
Avon Lake		\$599
Fairview Park		\$555
East Cleveland		\$548
Sheffield Lake		\$536
Olmsted Falls		\$531
Strongsville		\$517
Maple Heights		\$484
Elyria		\$476
Amherst		\$446
Lorain		\$428
North Royalton		\$416
North Ridgeville		\$381
Avon		\$302

## Comparing P/C Total Current Expenses in All Cities

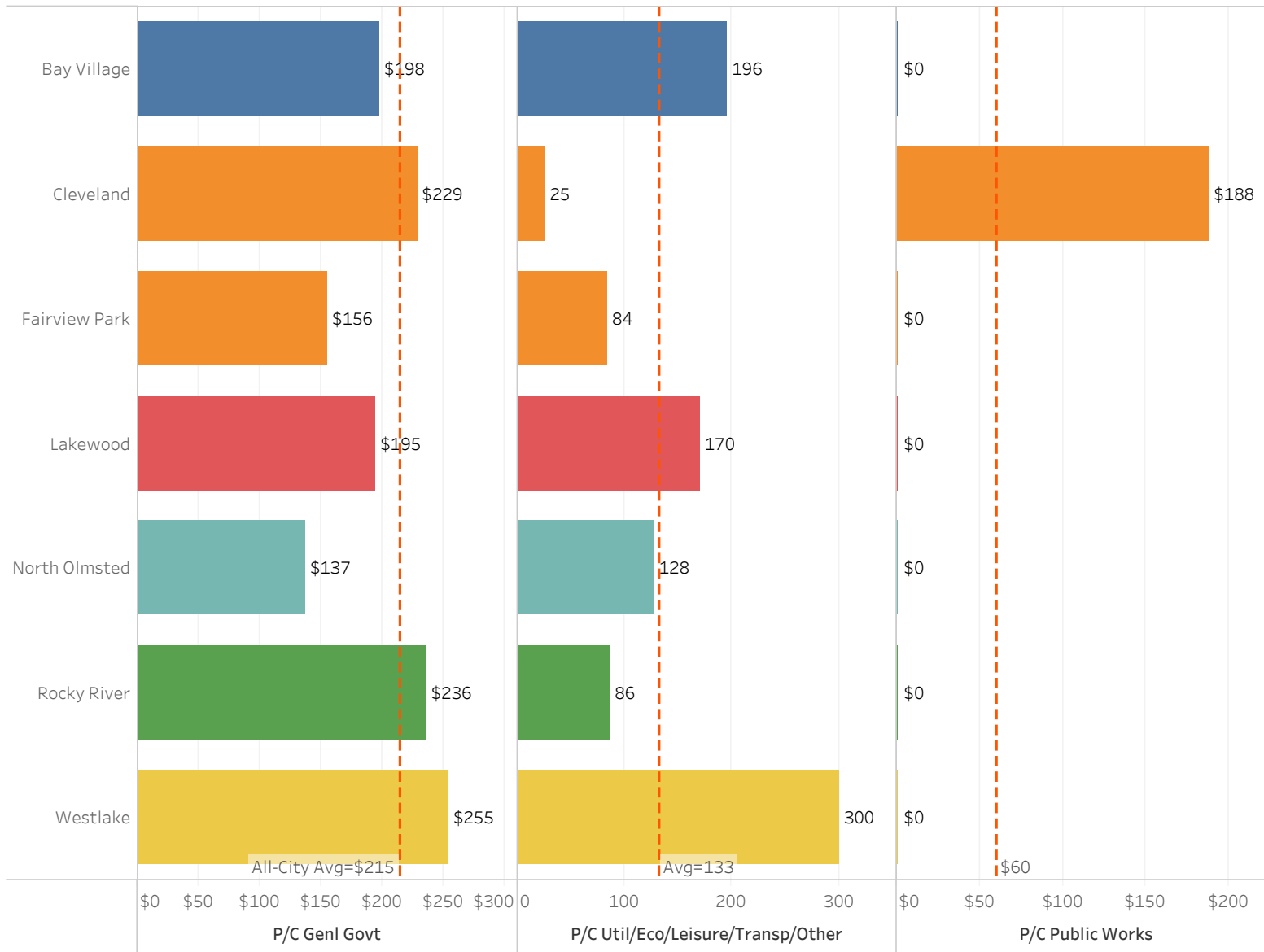




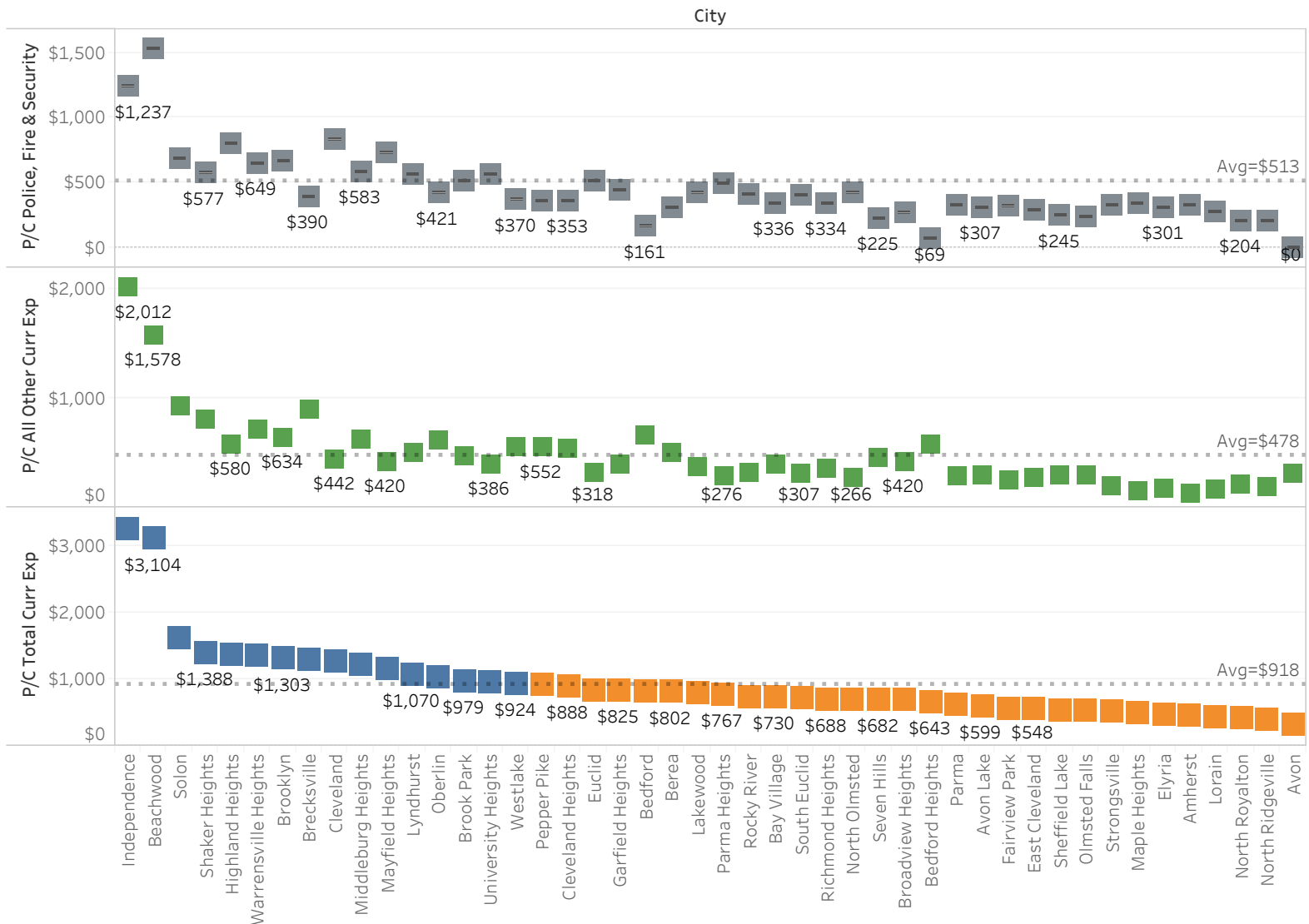
# Comparing Per Capita Police, Fire & Security Expense for Cleveland & West Shore Cities



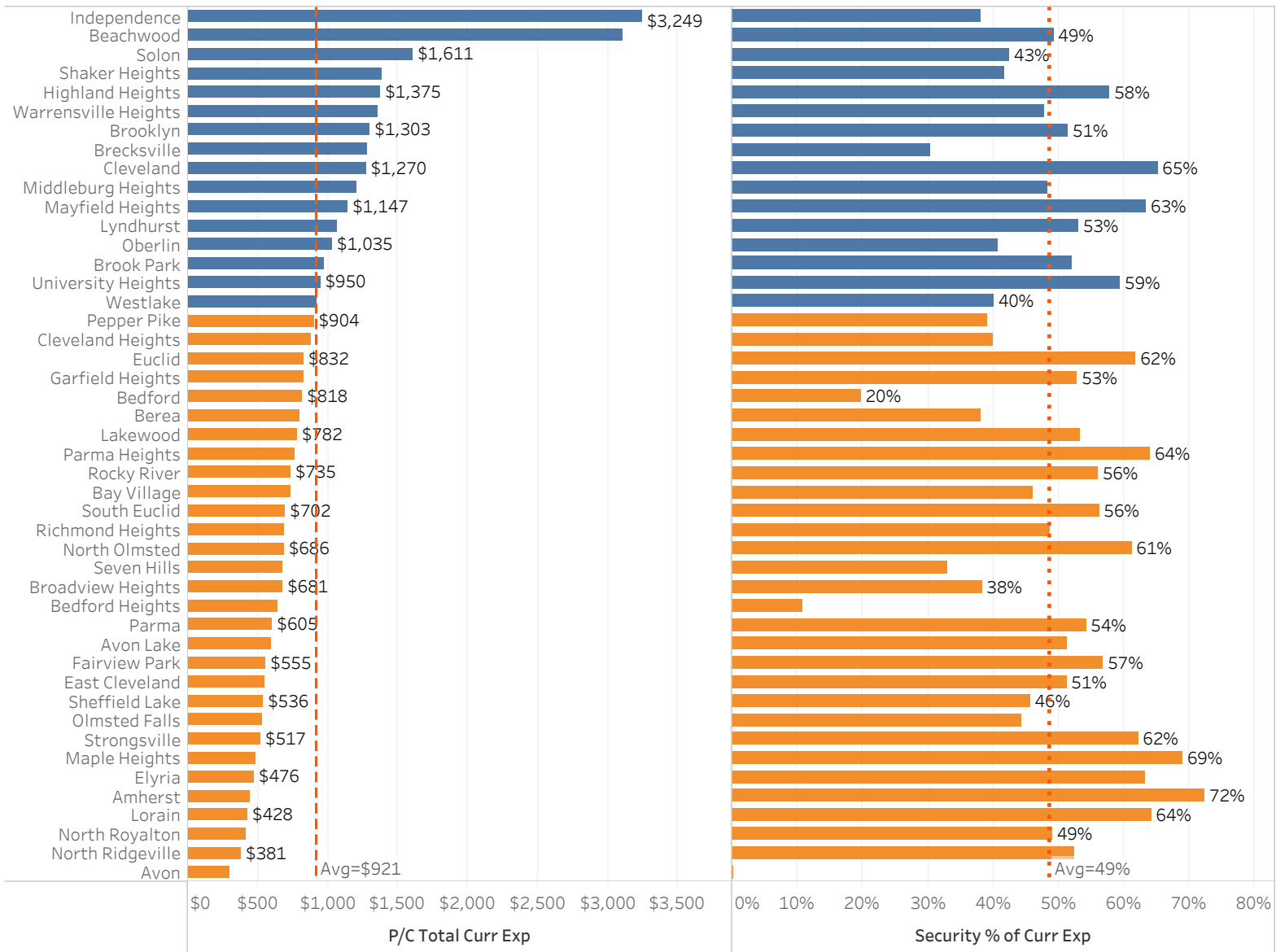
# Comparing Per Capita Other Expenses for Cleveland & West Shore Cities



# Cities With Below Average P/C Total Expenses Pay Less for Police/Fire/Security & for Other Current Expenses

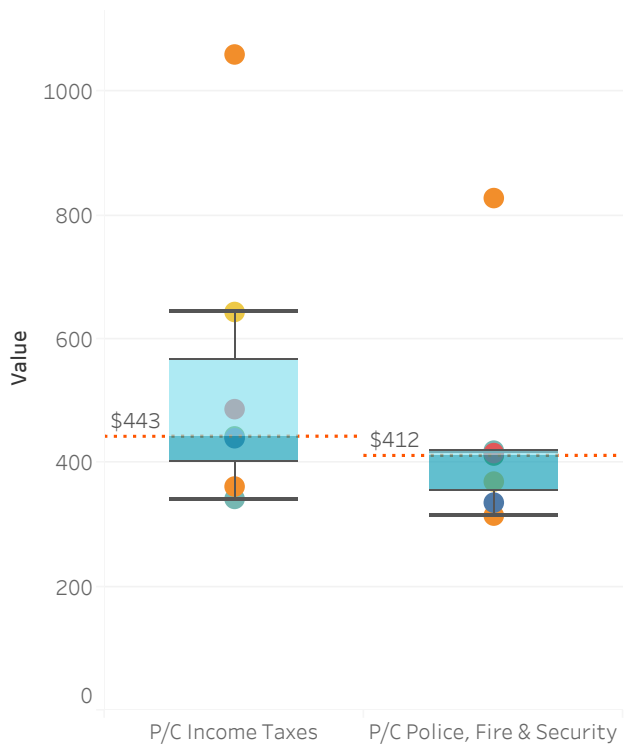


# Police, Fire & Security don't appear to account fully for Above Average P/C Total Expenses

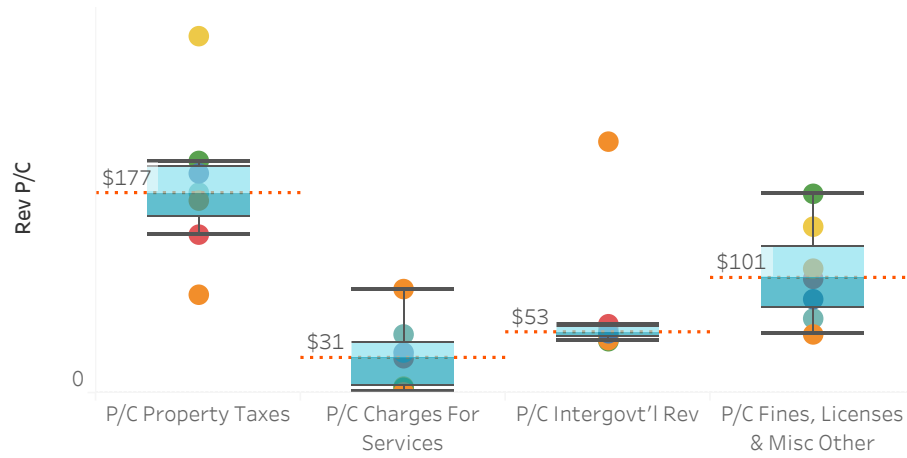


# Boxplots Offer a Way to Look for Outliers Among Selected Cities

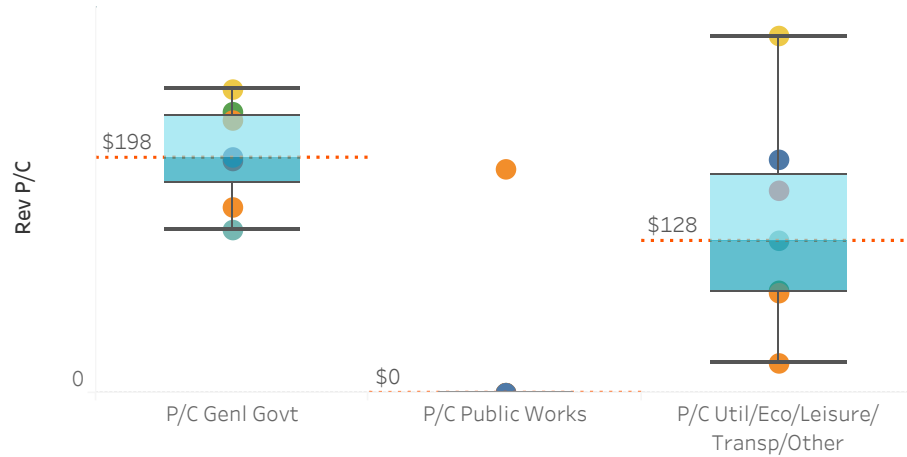
P/C Income Tax and Police, Fire & Security Expense Outliers Among Cleveland & West Shore Cities



P/C Revenue Outliers: Cleveland & West Shore Cities

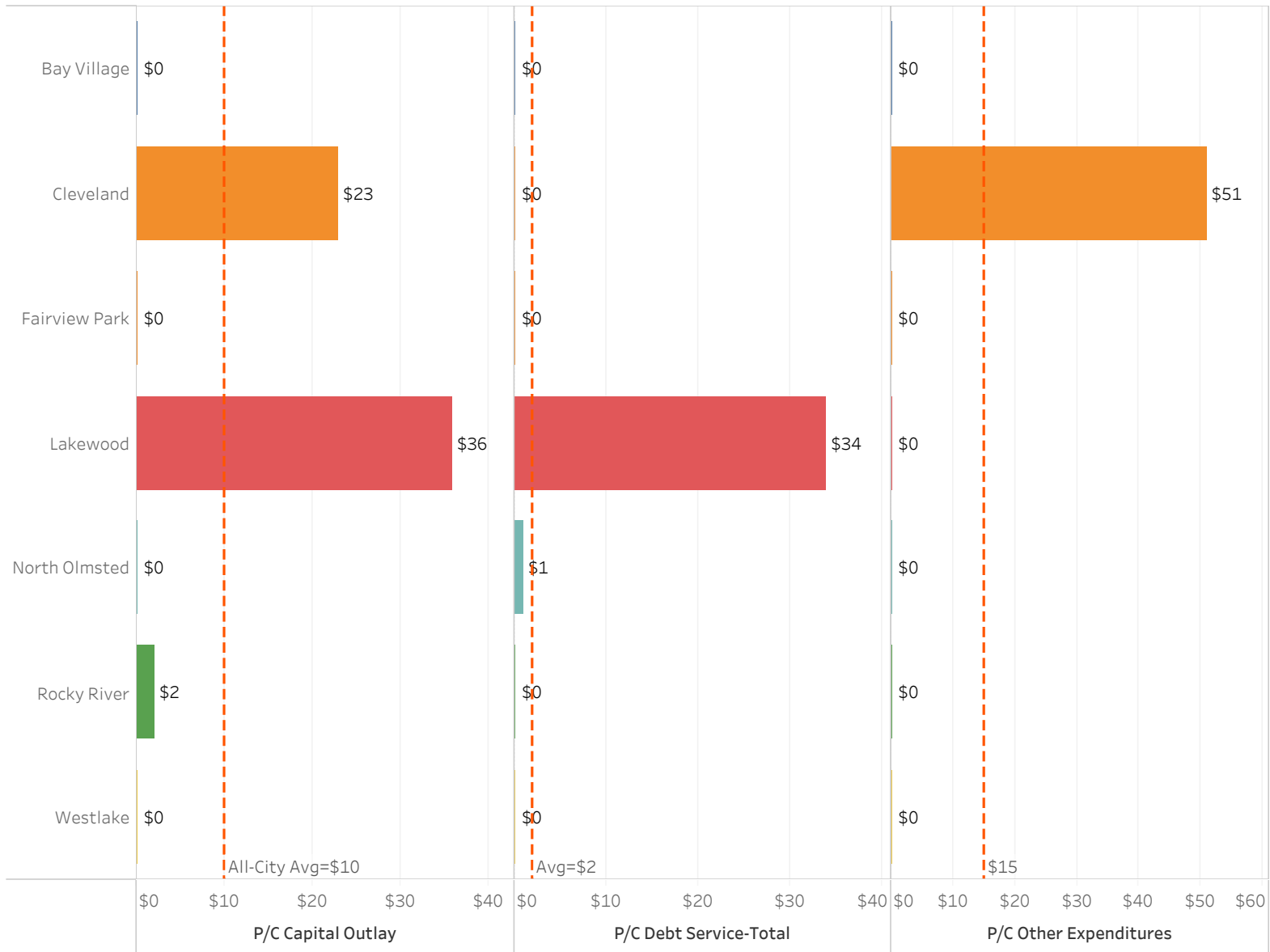


P/C Expense Outliers

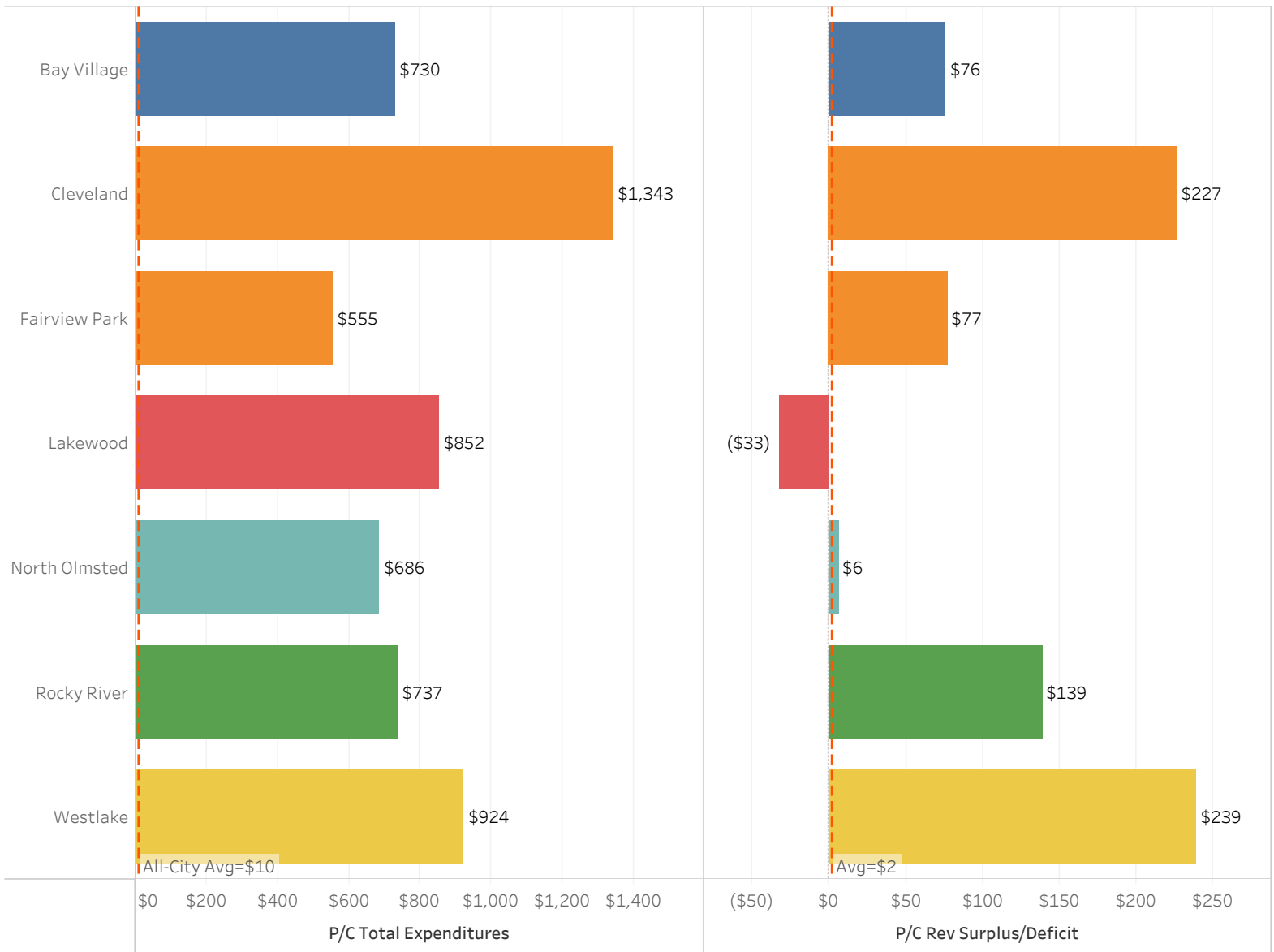


Note: Box-and-Whisker Charts show the distribution of data around the median and help in identifying outliers. Key data are the median, the Interquartile Range (IQR) between first and third quartiles and the outer whiskers at 1.5 IQ..

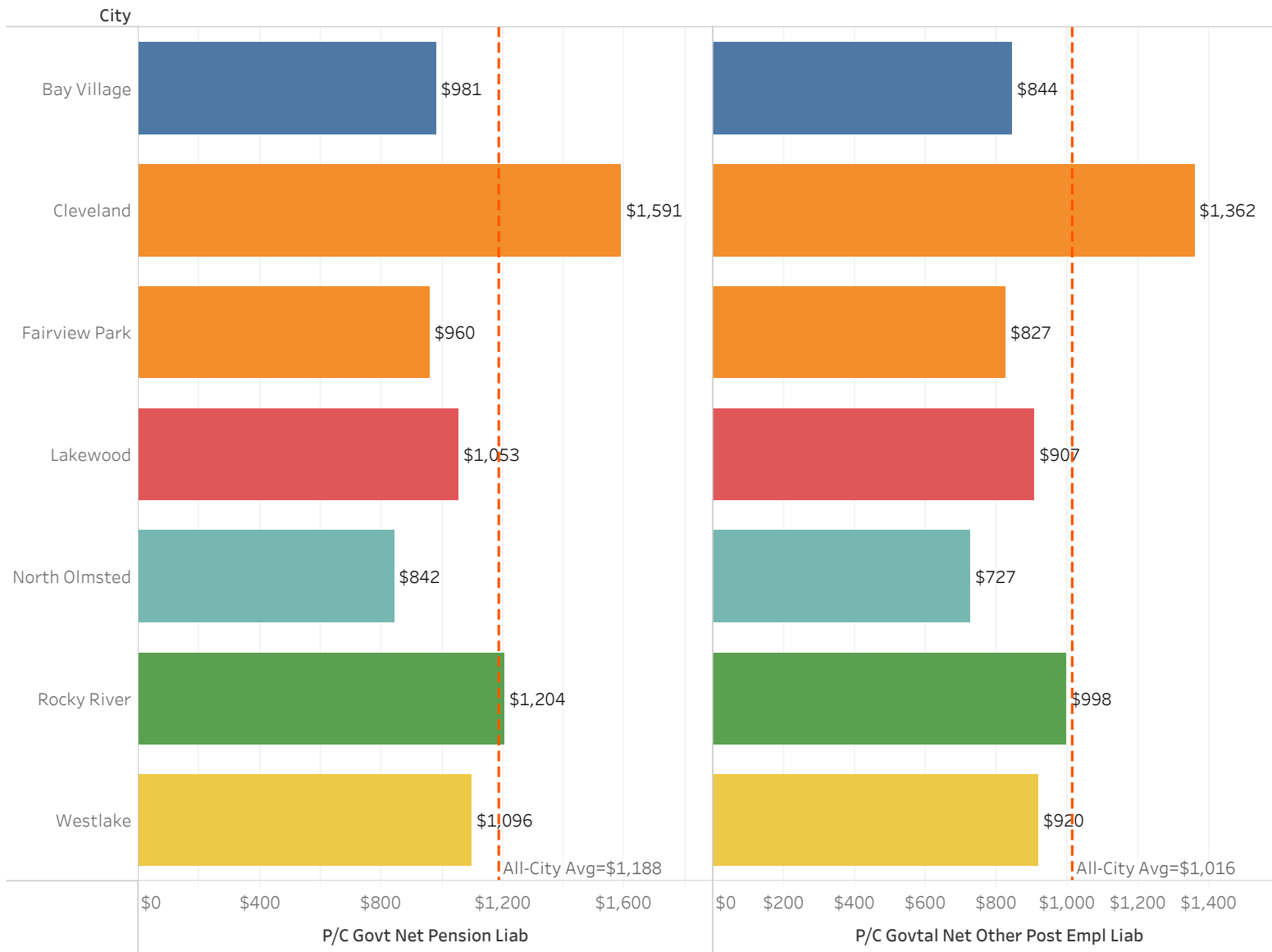
# Comparing Per Capita Capital Outlay, Debt Service & Other Expenses for Cleveland & West Shore Cities



# Comparing Per Capita Total Expenditures & Surplus/Deficit for Cleveland & West Shore Cities

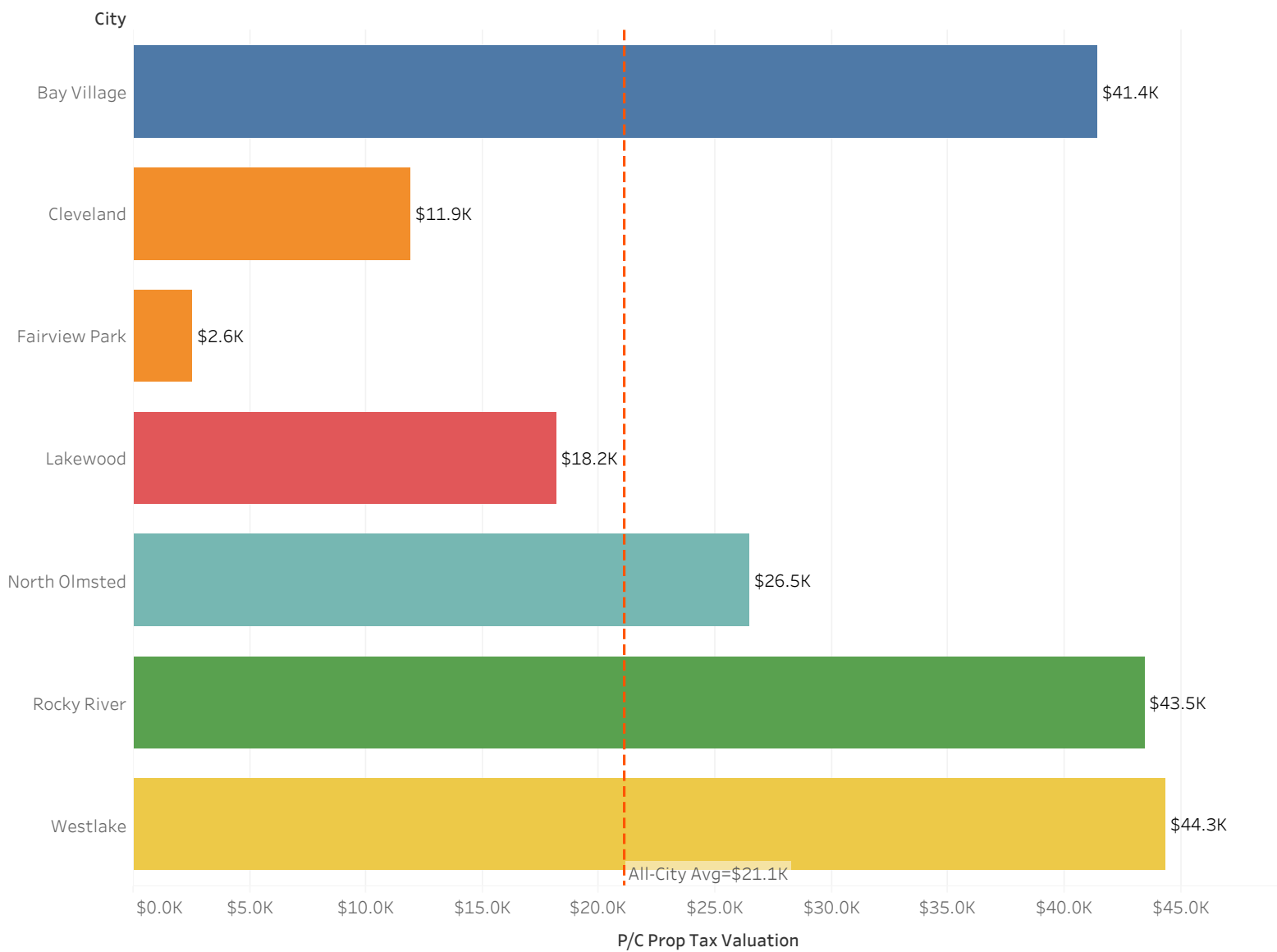


# Comparing Per Capita Pension Liabilities for Cleveland & West Shore Cities



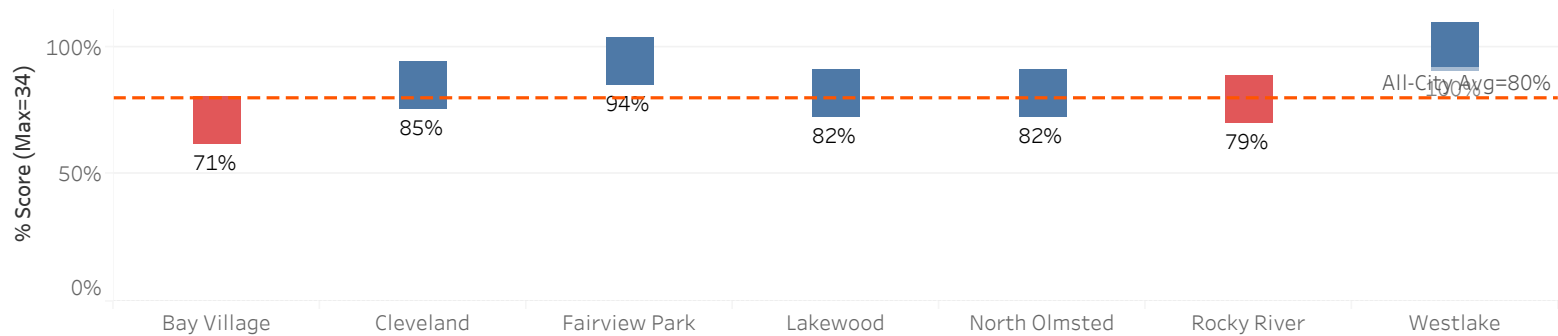


# Comparing Per Capita Property Tax Valuation for Cleveland & West Shore Cities

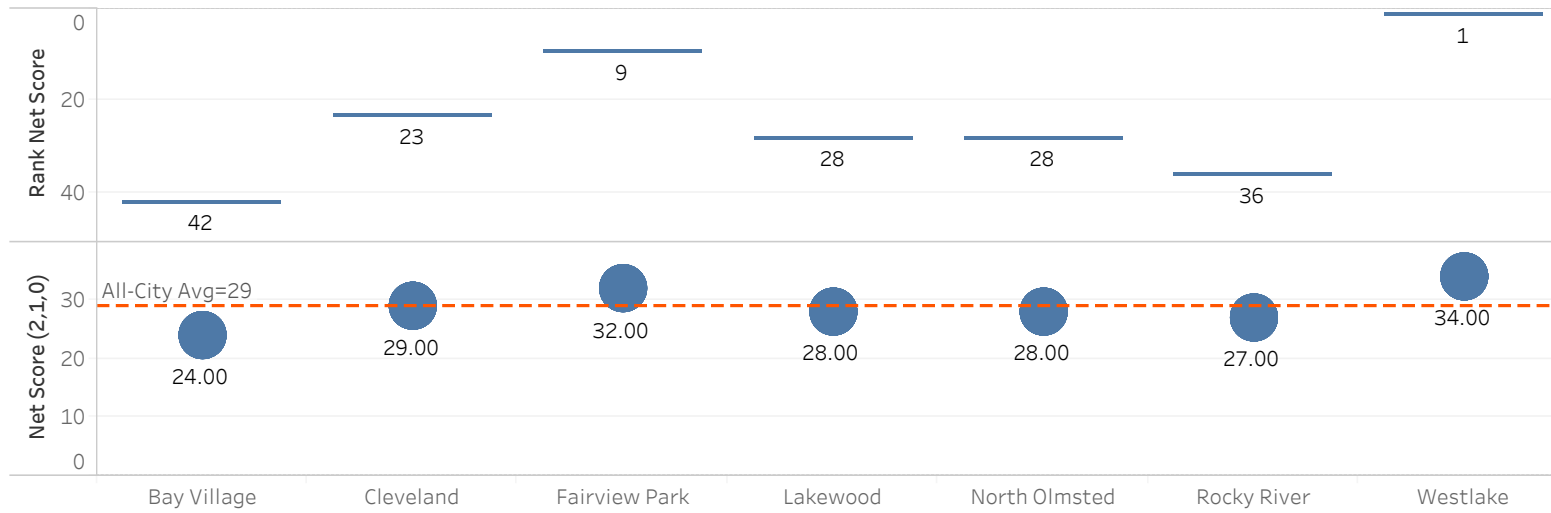


# Ohio Auditor Uses 17 Financial Indicators to Identify City Finance Problems

## City Financial Health Indicator Score for Selected Cities



## Rank (of 46 Cities) & Net Score (34=Possible) for Selected Cities



For more information about Financial Health Indicators, see <http://ohioauditor.gov/FHI/FHISearch/Search>

FHI Test- Above Avg?

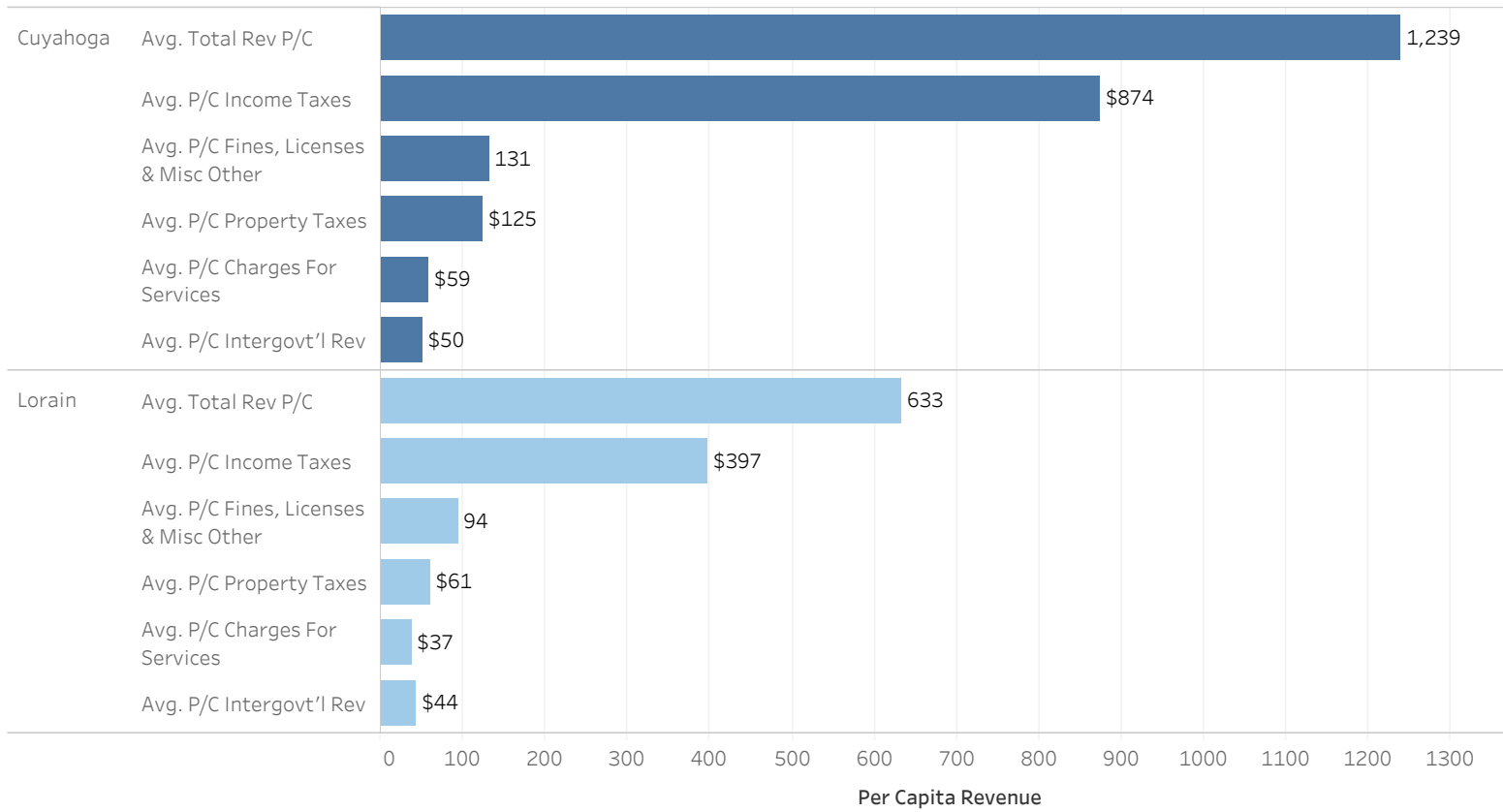
■ Above Avg

■ Below Avg

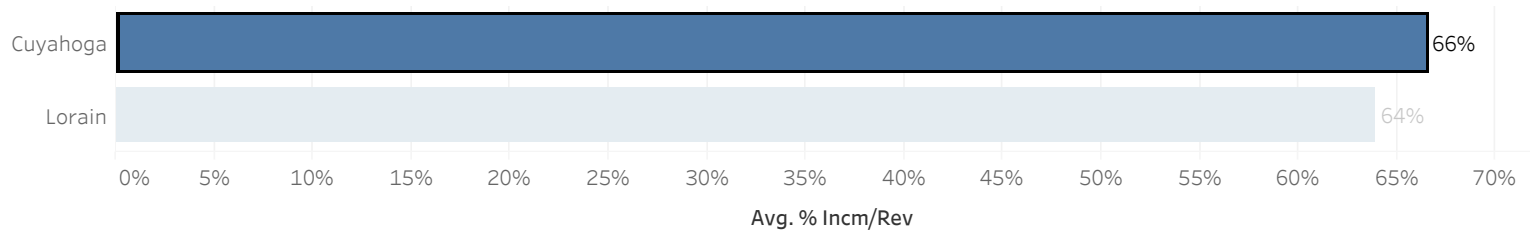


## Appendices: County-Level Data

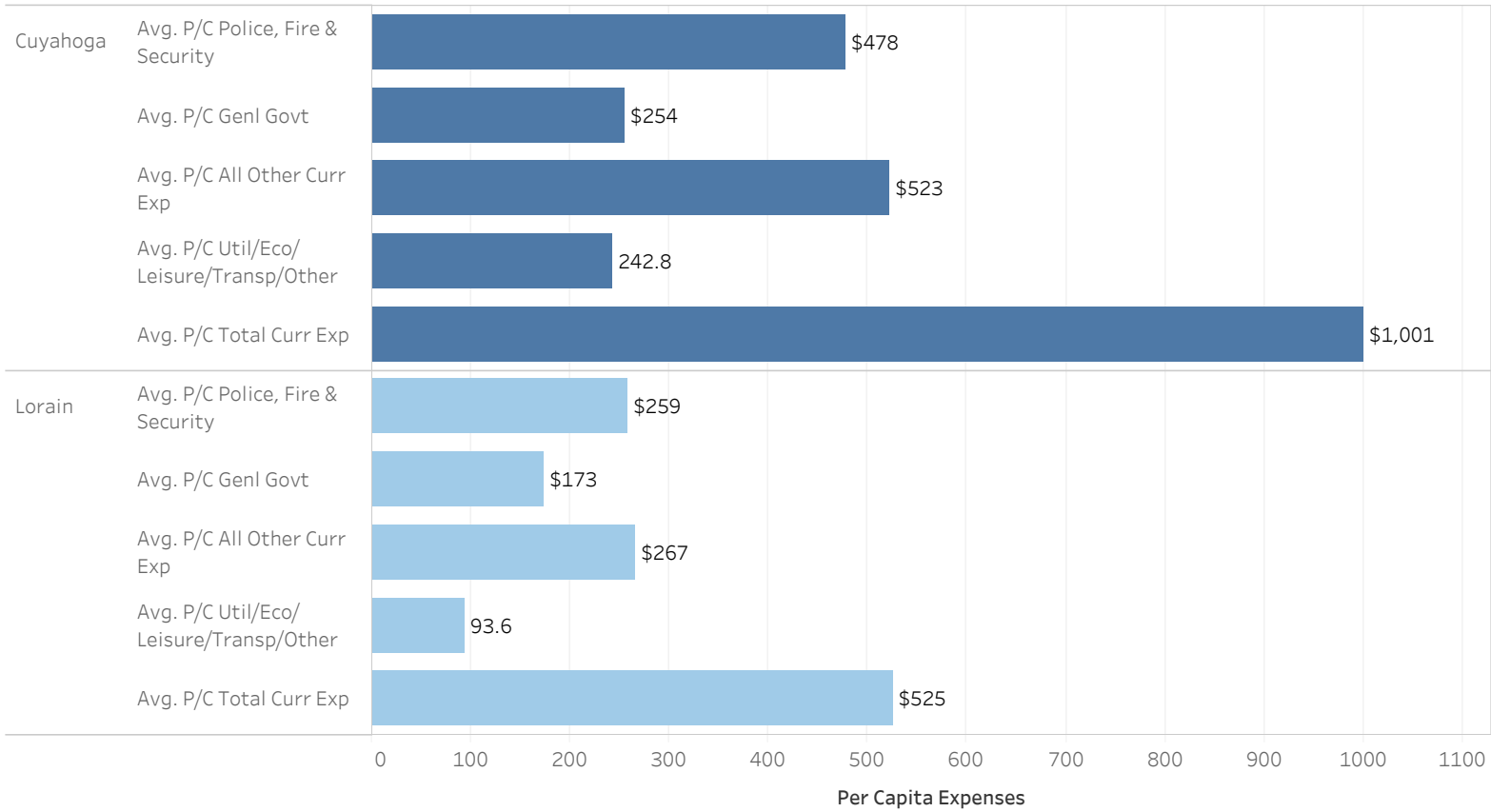
## Appendix 1: Average Per Capita Revenue for Cuyahoga & Lorain County Cities



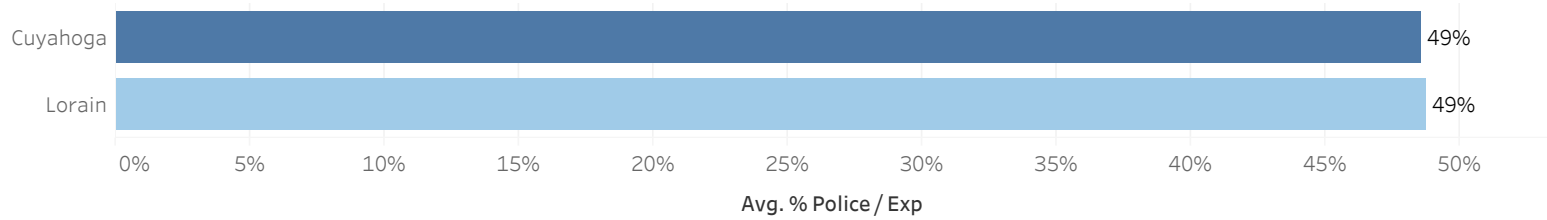
## Income Tax as Percentage of Revenue for Cuyahoga & Lorain County Cities



## Appendix 2: Average Per Capita Current Expenses for County Cities



## Police, Fire & Security as Percentage of Current Expenses for Cuyahoga & Lorain County Cities

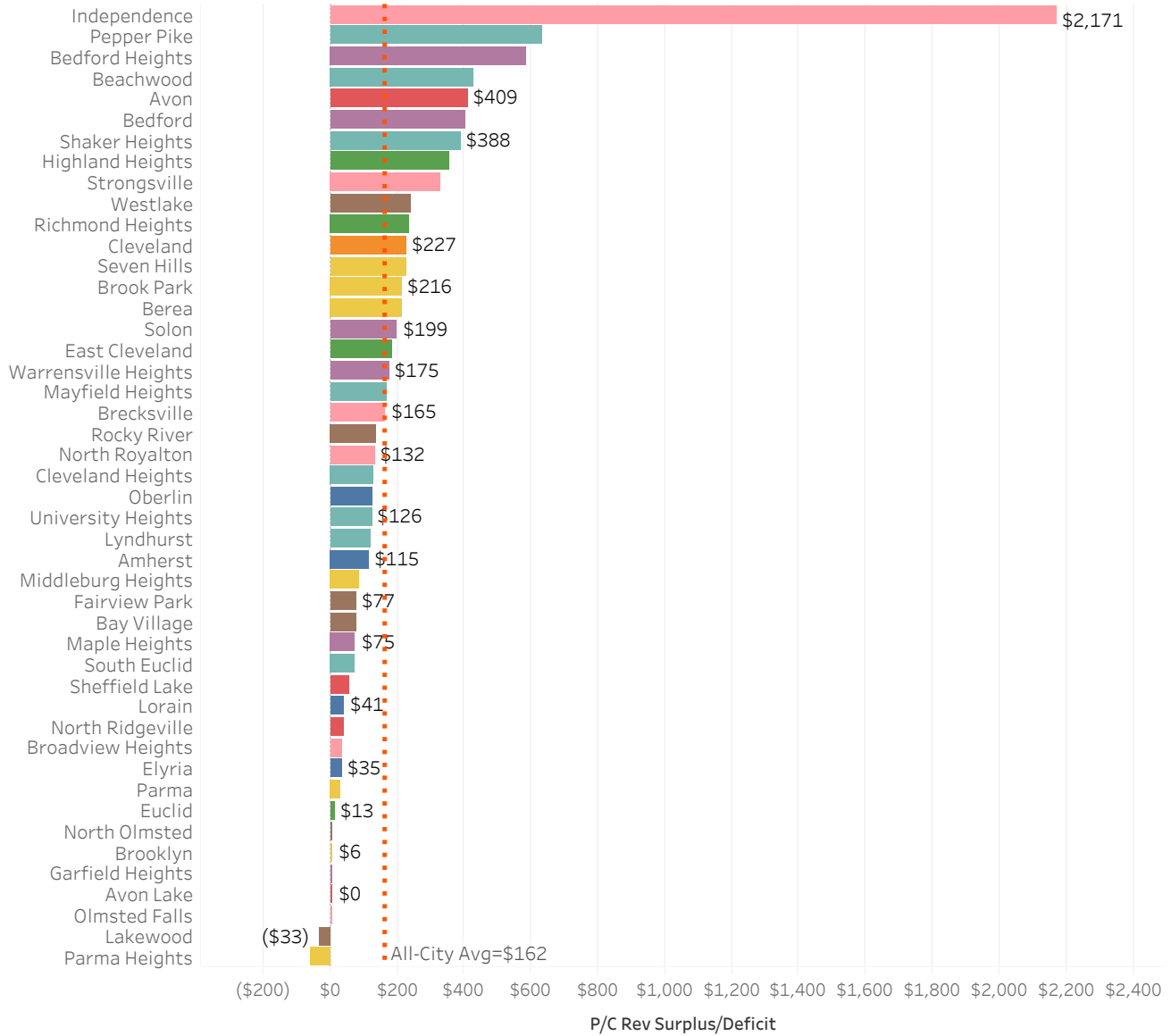


# Appendix 3: Most Cities Have a P/C Surplus

Select Group for This Chart

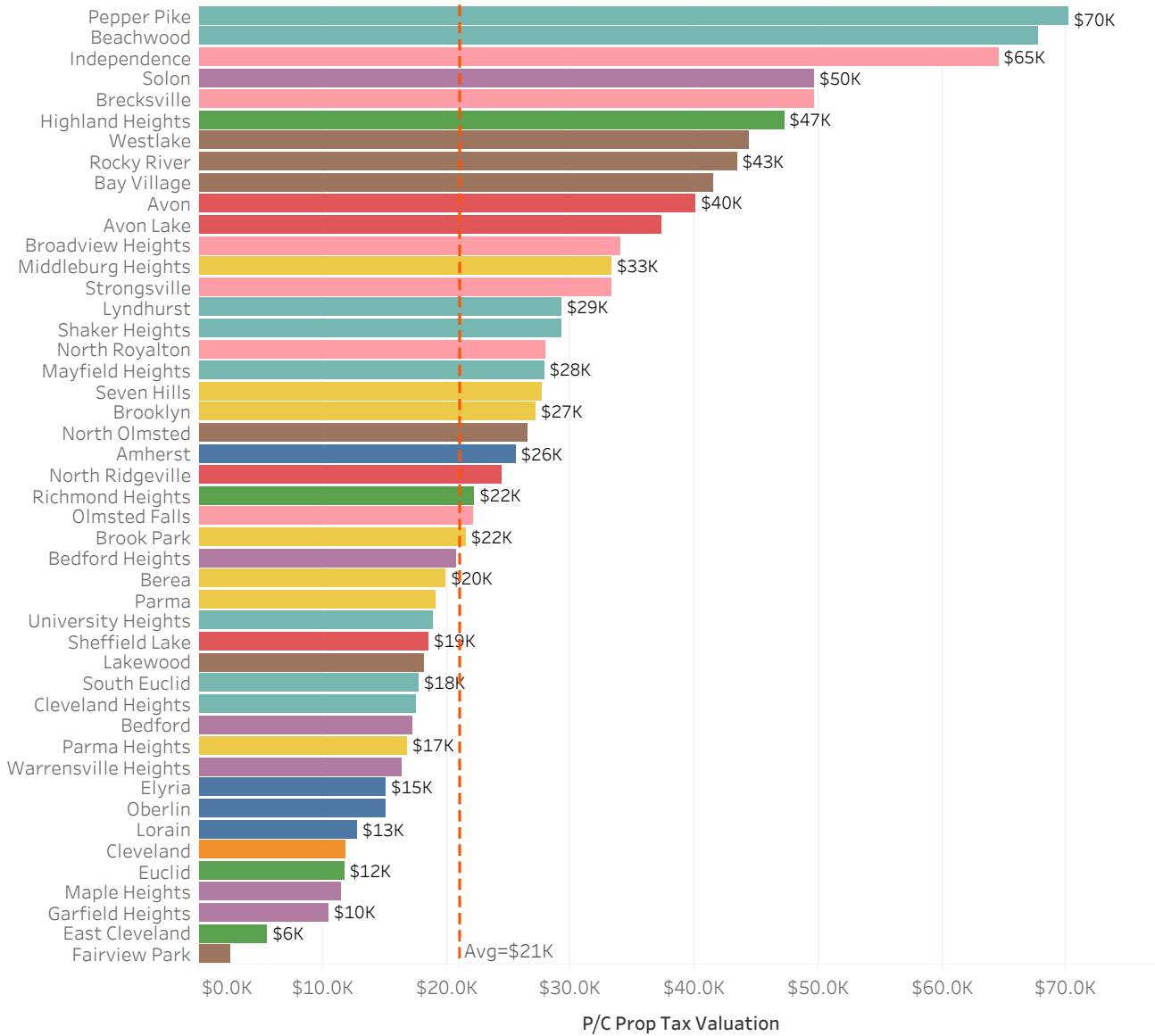
- Central/S Lorain
- Cleveland
- Eastern Lorain
- Heights
- NE Cuyahoga
- Parma & Nearby
- SE Cuyahoga
- South/SW
- West Shore

- Geo-Other Groups
- Central/S Lorain
  - Cleveland
  - Eastern Lorain
  - Heights
  - NE Cuyahoga
  - Parma & Nearby
  - SE Cuyahoga
  - South/SW
  - West Shore



P/C Rev Surplus/Deficit

# Appendix 4: Comparing P/C Tax Valuation in All Cities



Select Group for  
This Chart

- Central/S Lorain
- Cleveland
- Eastern Lorain
- Heights
- NE Cuyahoga
- Parma & Nearby
- SE Cuyahoga
- South/SW
- West Shore

Geo-Other Groups

- Central/S Lorain
- Cleveland
- Eastern Lorain
- Heights
- NE Cuyahoga
- Parma & Nearby
- SE Cuyahoga
- South/SW
- West Shore