

TRUMBULL COUNTY OHIO

PAFR 2018



POPULAR ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

COUNTY AUDITOR

ADRIAN S. BIVIANO, MBA, CPA, CGFM, CFE

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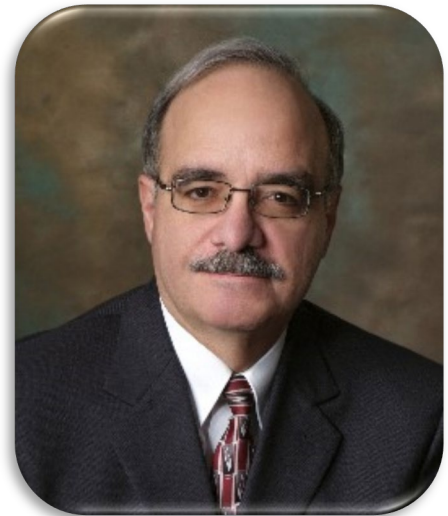
TO THE CITIZENS OF TRUMBULL COUNTY



July 30, 2019

As Trumbull County's auditor, I am pleased to present the Trumbull County *Popular Annual Financial Report (PAFR)* for the fiscal year ended December 31, 2018. This report provides a brief analysis of where the County revenues come from and where those dollars are spent. We also show an overview of trends in the local economy of Trumbull County. Above all, this report is formulated to be more reader friendly.

The information for this report was drawn from the 2018 Trumbull County Comprehensive Annual Financial Report (CAFR). The CAFR is comprised of more than 250 pages of detailed financial statements, notes, schedules and statistical information. The CAFR was prepared in accordance with General Accepted Accounting Principles (GAAP) and audited by the Auditor of the State of Ohio's office, receiving an unqualified opinion. An unqualified opinion is given when an auditor can state that the financial statements are accurately and fairly presented. The PAFR, however, is unaudited and presented on a GAAP basis. The PAFR is a summarized report that presents selected financial and statistical information for primary government activities and business type activities. It does not include component units, as well as full disclosure of all material financial and non-financial events in the notes to the financial statements.



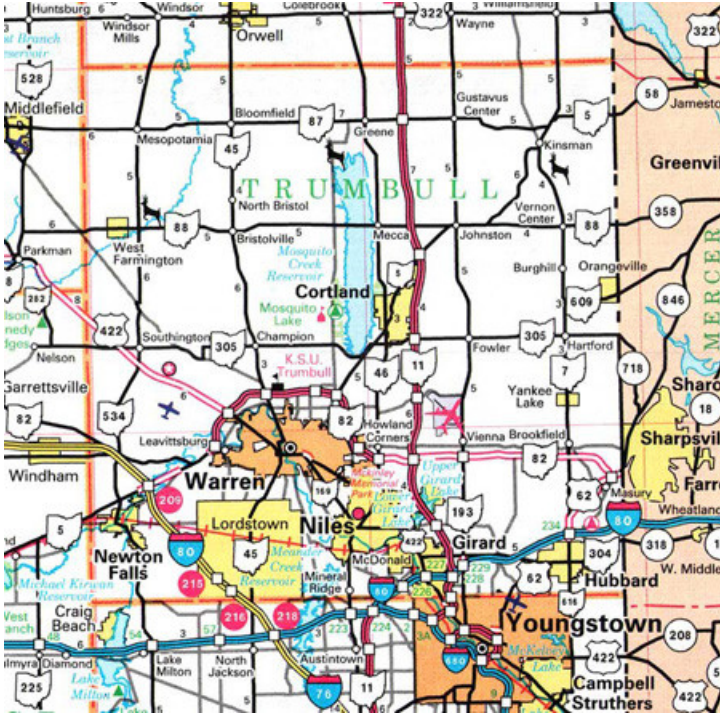
Readers desiring the more detailed financial statements and the full disclosure GAAP basis accounting information reported in the Comprehensive Annual Financial Report can obtain copies at the Trumbull County Auditor's office, or may view it on-line at www.auditor.co.trumbull.oh.us.

This Popular Annual Financial Report of Trumbull County is presented as a means of enhancing public confidence in County government and your elected officials through easier, more user-friendly information. As you review our Popular Annual Financial Report for 2018, I invite you to share any comments, questions or recommendations you may have.

Sincerely,

Adrian S. Biviano, MBA, CPA, CGFM
Trumbull County Auditor

TRUMBULL COUNTY



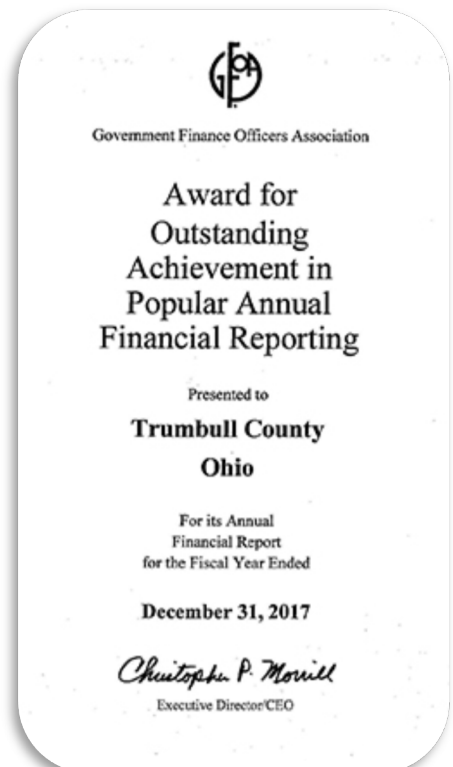
Trumbull County, created in 1800, is located in northeast Ohio, on the southern border of Ashtabula County, the eastern borders of Geauga and Portage Counties and the western border of the State of Pennsylvania. The County is approximately 40 miles southeast of the City of Cleveland. The County encompasses 24 townships and eleven cities and villages, the largest of which is the City of Warren, the County Seat. The County is in the Youngstown-Warren, Ohio Metropolitan Statistical Area (MSA) comprised of Trumbull, Columbiana and Mahoning Counties, the 54th largest of 264 MSA's in the United States.

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the "Board") is the primary legislative and executive body of the County. The Board is elected at-large in even-numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes and letting contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most

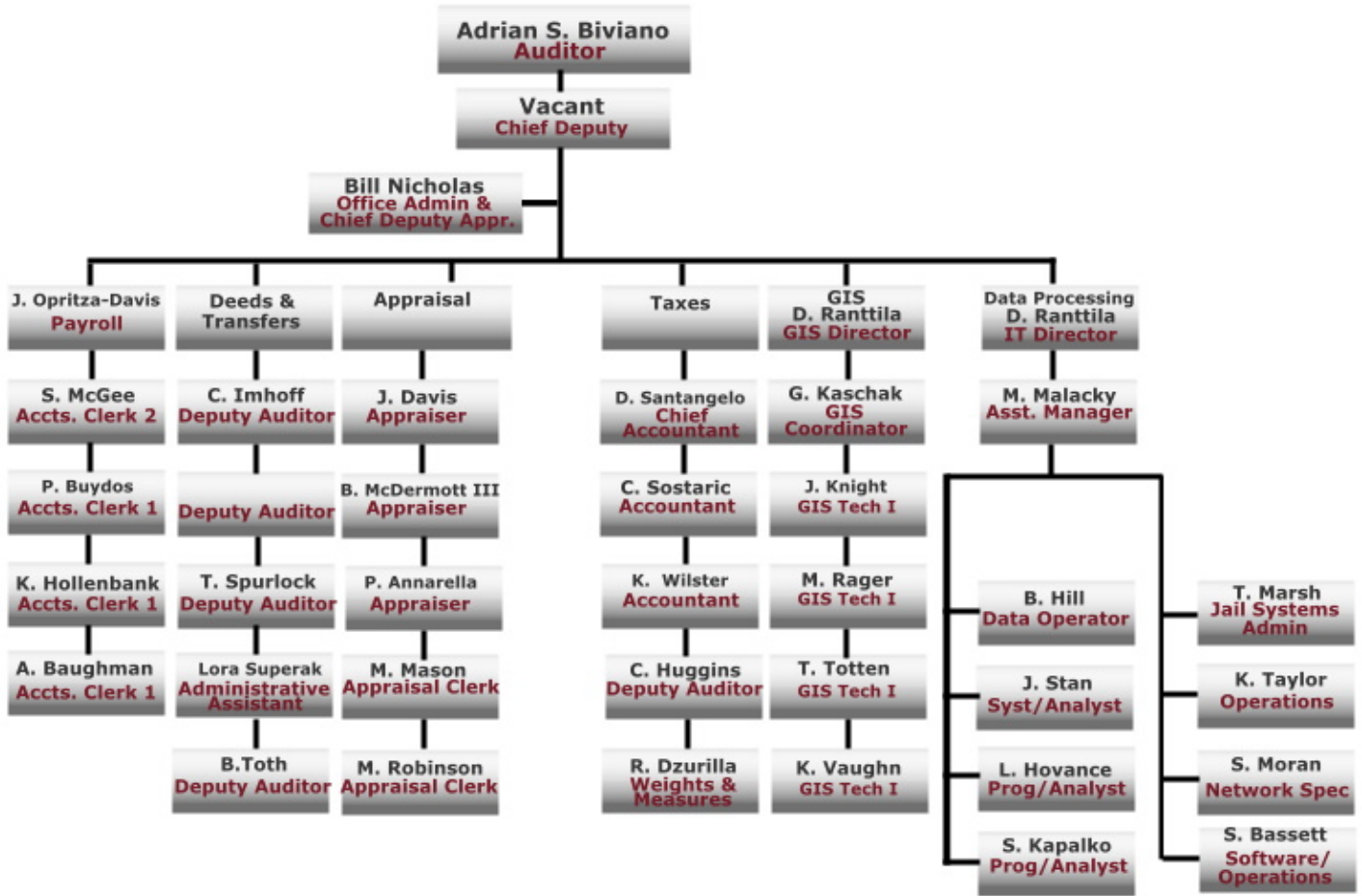
County facilities, including various court, correctional and administrative facilities, public assistance and social services facilities and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the County Auditor, County Treasurer, County Prosecutor, County Engineer, Coroner, Clerk of Courts, County Recorder and Sheriff. Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judges, are also elected on a County-wide basis and serve six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Trumbull County for its Citizens Financial Report for the fiscal year ending December 31, 2017. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



Organizational Chart



AUDITOR'S OFFICE

Fiscal Services (Finance and Payroll)

The Trumbull County Auditor is the chief fiscal officer for the County. It is the auditor's responsibility to perform the following functions:

- Account for revenues received each year by the County.
- Issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems as well as other County agencies.
- Serve as the paymaster for all County employees.
- Administer and distribute motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property and manufactured home taxes.
- As required by law, prepare and produce the County's annual financial report. Trumbull County prepares a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

Real Estate Taxes and Rates

Under Ohio law, the County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation. Annually, the Auditor prepares the general tax list. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including cities, villages, townships, schools and the County. Ohio law limits the amount of taxation without vote of the people to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). County residents must vote on any additional real estate taxes for any purpose. Your "tax rate" is an accumulation of all these levies and bond issues.

Real Estate Appraisal and Assessment

Trumbull County has more than 143,000 separate parcels of real estate property. It is the duty of the Auditor to see that every parcel of land and buildings thereon are fairly and uniformly appraised and assessed for tax purposes. Ohio law mandates a general reappraisal every six years with an update at the three year midpoint. The office maintains a detailed record of the appraisal on each parcel in the County. These records are open for public inspection. For taxation purposes, owners are assessed at 35 percent of fair market value.



Real Estate Conveyance and CAUV

This department is in charge of transferring all real estate that changes ownership in the County and collecting fees on this activity. They maintain all ownership records, acreage changes, real estate splits and provide information for maintaining tax plat maps. The Auditor is also in charge of administering the Current Agricultural Use Value (CAUV) program that allows farmland to be taxed at its value for that use. Agricultural districts and forest certification are other responsibilities of this department.

Homestead Exemption and Property Tax Rollback

The Property Tax Rollback and Homestead Exemptions are forms of property tax relief. Every residential & agricultural property taxpayer receives the non-business credit. Individuals 65 years of age and older and the permanently disabled are eligible to receive Homestead Exemptions (reduction in real estate taxes) regardless of their income. The Auditor's office also administers the owner's occupancy Tax Reduction Law passed in 1979 for residential and agricultural property owners.



Licensing

The Auditor's office is the focal point in the County for issuance of licenses for dogs, vendors and cigarette sales. Trumbull County annually issues more than 20,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.

AUDITOR'S OFFICE

Manufactured Homes

There are 38 manufactured home communities currently operating in the County. Under Ohio law, it is the responsibility of owners of manufactured homes to register their homes with the County Auditor for tax purposes. Annually, the Auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semiannually. The manufactured home tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Weights and Measures

The Department of Weights and Measures plays a vital role in our everyday lives. Our economy is essentially based on the monetary value placed on goods and services bought, sold and traded daily. That monetary value is ultimately determined by an accurate system of weights and measures. Each year the Auditor's office inspects and certifies more than 3,263 devices in over 351 locations throughout the County.

Weights and Measures, as defined by Ohio law, means all weights and measures of every kind, instruments and devices for weighing and measuring and any appliances and accessories associated with any such instruments and devices, except that the term shall not be construed to include meters for the measurement of electricity, gas or water when the same are operated as a public system.

The County Auditor is required by Ohio law to inspect all commercial devices used in retail trade for weighing or measuring. This includes checking price verification systems (scanners) and packages. Each inspector is required to complete eighteen hours of continuing education every year under Ohio regulations.



Trumbull County Information Services

The Auditor is responsible for the management of the County data processing center and serves as chief administrator of the Automatic Data Processing Board. Changes in computer systems and planning must be approved by the board to automate various County functions. Improving financial and record-keeping systems of the County will improve services, reduce costs and provide County officials with a modern management tool to better administer business of government.

The Trumbull County Information Services Division supports all aspects of computing for government offices in the County. Some of these services include programming, personal computer hardware and software support, consultation, management, logistical support and network services. Additionally, Information Services manages the County fiber optic backbone, storage area network and internet/intranet services and support.

Information Services supports over 2000 nodes in the County computer network. A node is an active networked computer connection such as a personal computer, terminal, printer, server, router or other networked device.



Additional Duties of the Auditor

- Secretary of the Budget Commission
- Secretary of the Board of Revision
- Tax Incentive Review Council
- Records Commission
- Deputy Registrar for Ohio Bureau of Motor Vehicles

INDUSTRY, COMMERCE & ECONOMIC DEVELOPMENT

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. Average employment in the County increased from 86,243 in 1983 to 88,092 in 2018.

Since 1983, the County has assisted businesses to expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County takes advantage of state and federal programs such as the Enterprise Zone Program, which permits ad valorem property tax abatements for new real property, the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons and Foreign Trade Zones (FTZ) which allows for reducing trade and tariff costs for local companies. The County has over 1,000 acres designated as FTZ, however, a policy change in 2011 allows a FTZ to be designated anywhere in Trumbull County and would provide for a 30 to 60 day review of applications by qualified companies to locate in a FTZ. Trumbull County has one of the largest and most successful Enterprise Zones in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. Over 118 Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and 17 communities since 1983. The Enterprise Zone program has helped create more than 541 jobs and retain 2,967 jobs. The investment from projects participating in Trumbull County Enterprise Zone Agreements was over \$1 billion. Trumbull County ranked as one of the top 10 in the State of Ohio in every enterprise zone category. Since the abolishment of the tax on personal property in Ohio, however, this program has seen a marked decrease in use since 2005.

- number of jobs retained (32,972)
- number of Enterprise Zone Agreements (16 active)
- personal property investment (\$701,103,870)
- real property investment (\$74,191,744)
- number of jobs created (417); and
- new payroll (\$44,530,000)



In September, the Board of Commissioners approved an EZ Agreement with Ellwood Aluminum LLC, (pictured left) for a 75 percent abatement over a period of 10 years for the renovation of an existing 29,000 square foot building and the construction of a 63,000 square foot building for the expansion of their enterprise located at 7158 Hubbard Masury Road in the Township of Hubbard. The company plans to invest ranging from \$52,000,000-\$60,000,000 and create 34 full-time employment opportunities within three years.

In July 2017, the Board of Commissioners approved an EZ Agreement with Dawn Incorporated for a 75 percent abatement on eligible new real property investment for a period of 10 years for the construction of a new facility totaling 7,600 square feet located on Sferra Avenue NW, Warren Commerce Park in the City of Warren. The company plans to invest ranging from \$550,000 - \$750,000 and hire 2 new full-time employees and 1 part-time within three years.

In August 2017 the Board of Commissioners approved an EZ Agreement with Ohio Star Forge Company for a 60 percent abatement over a period of 10 years for the construction of a 15,000 square foot addition of a machining shop to the existing facility located at 4000 Mahoning Avenue in Champion Township. The company plans to invest ranging from \$4,156,000 - \$4,615,000 and hire 7 new full-time employees within two years.

In October 2017, the Board of Commissioners approved an EZ Agreement with Venture Plastics, Inc. for a 60 percent abatement over a period of 10 years for the construction of a 17,000 square foot addition to its existing facility located at 4000 Warren Ravenna Road in Braceville Township. The company plans to invest ranging from \$2,460,000 - \$2,785,000 at the project site and create 8 full-time jobs within three years.

The Reinvestment Partnership Corporation (RPC) has managed a "mini-loan" program along with several banks to provide loans to area small and start-up businesses in Trumbull County. This program is administered by Warren Redevelopment and Planning (WRAP). A member of Trumbull County Planning Commission sits on the RPC board and participates in the review and approval of loans made outside the City of Warren. Additional funding for the mini-loan program is being explored.

INDUSTRY, COMMERCE & ECONOMIC DEVELOPMENT

The Community Reinvestment Area (CRA) Program allows a community to offer tax incentives on the increased value from improvements to properties within the boundaries of CRA. CRA's are typically located in areas where investment has been discouraged. In 2016, the Planning Commission updated the City of Warren's Community Reinvestment Area. The City of Warren has an existing CRA that was originally certified in 1977. In November the Board of Commissioners approved a CRA Agreement with Belmont Liberty Development LLC for a 50 percent abatement of a period of 10 years for construction of a 965 square foot building to serve as a new Rally's restaurant located along Belmont Avenue in Liberty Township. The company plans to invest \$1,067,500 and create 9 full-time and 39 part-time opportunities within three years.

The County has one of the most successful revolving loan funds in Ohio, with over \$4 million loaned to local companies between 1984 and 2012, yielding 1,000 new jobs and thousands of other jobs retained. Three companies are currently repaying RLF Loans

V&M Star LP (pictured right) announced in 2010 that it would build a second pipe mill at its Youngstown site, with facilities physically in Trumbull County. The company announced that it would begin construction of the \$650 million mill in March 2010 and expects additional employment of 350 full time workers. V&M plans to produce pipe for exploration at sites including Marcellus Shale natural gas formation. Site preparation and construction will employ approximately 400 construction workers. This was the largest industrial expansion project in the state of Ohio in 2010. This portion of the project was completed in 2012. V&M's sister company, VAM USA, LLC, a manufacturer of premium pipe connections, announced in November 2011 that it will locate a 200,000 square foot finishing plant in Trumbull County at a cost of \$57 million. Vallourec Star (formerly V & M Star) brought their new \$650 million state of the art seamless pipe mill online in 2013. Companion Company VAM USA will finish the pipe products. The new facility will create more than 100 jobs.



JMC Steel Group's Wheatland Tube operation in Howland Township is investing \$11.4 million to increase its steel tubular products production capacity and will create 20 jobs.

The IBEW wind and solar training center facility, in conjunction with KSU Trumbull Campus, has developed courses and training photovoltaics, solar panel installation, building retrofits, wind turbine maintenance and renewable energy components to help ensure a manufacturing future for the County and the Mahoning Valley.

The Brookings Institution's Metropolitan Policy Forum released a survey showing that the Youngstown/Warren metro area ranked third among the 100 largest U.S. metro areas for percentage increase in manufacturing jobs from 2010 to 2011. The Brookings Institutions' March 2012 tracking economic recovery in the 100 largest U.S. Metro areas found that Youngstown-Warren was among the 20 metro areas showing the strongest economic improvement. The report showed that in 2010-2011, Youngstown-Warren was one of only six metro areas in the U.S. with manufacturing employment growth of more than 10 percent. The Youngstown-Warren metro area's employment grew at the sixth fastest rate among 100 metro areas in the nation in the first three quarters of 2011 while the change in unemployment a 1.4 percent year to year decline was the eighth best percentage in America.

INDUSTRY, COMMERCE & ECONOMIC DEVELOPMENT

Ten Largest Employers of Trumbull County (Private & Public)

Company Name	Mfg/Service Type	Number of Employees
Mercy Health	Hospital Services	4,400
Youngstown Air Reserve Station	Military	1,792
Steward Valley Care Health Systems	Hospital Services	1,400
Windsor House	Nursing Home/Assisted Living	1,400
Trumbull County	County Government	1,280
Warren City Schools	Education Services	1,211
AIM National Lease	Trucking	750
Alorica	Call Center	700
Aptiv (formerly Delphi)	Auto Parts	600
Ohio Security Systems	Security/Janitorial	600

New Companies Established Over the Last Few Years

Company Name	Mfg/Service Type
Rally's	Restaurant
Jackson International, Inc	Railroad Industry
Matalco	Aluminum Billets
NEO-ARC	Recycling
Laird Technologies	Automotive Connectivity Services
Clean Energy Future	Energy Sector/Natural Gas
Harbor Woods Living	Residential Management

Companies with Expansions Over the Last Few Years

Company Name	Mfg/Service Type
Shepard of the Valley	Nursing Home/Assisted Living
Ellwood Engineered Castings	Steel Industry
Johnvince Foods	Food Industry
Alorica	Call Center
Clark Dietrich	Steel Industry
Flex Strut	Strut Industry
Neo-Com	Advertising/Marketing
JA McMahon	Steel Industry
Anderson Dubose	Food Distribution
Dawn Incorporated	General Contracting/Construction
Ohio Star Forge	Metal Part Forging/Automotive
Venture Plastics	Plastics Molding/Automotive

TRUMBULL COUNTY

Our Schools...Our Children...Our Future

Trumbull County is home to 20 Schools Districts, one Career and Technical Center, and one Developmental Disabilities program all taking part in preparing our students for future success by offering unique opportunities both in and out of the classroom. These school systems consist of committed, highly qualified teachers providing high quality education to the children residing in Trumbull County. Combining opportunities in nationally recognized academics, arts, integrated technology, and state ranked athletics, just to name a few, Trumbull County Schools are molding our children to be successful beyond High School whether they pursue college, skilled trades, or enter the work force.

Trumbull County Educational Service Center

The Trumbull County Educational Service Center, with central offices in Niles, supports 20 local school districts through its shared services model. Operating with a \$53 million budget, the TCESC is fiscal agent to the Insurance Consortium (17 districts), the Transportation Consortium (19 districts), and NEOMIN (Information Technology Center). The TCESC also receives grants for Early Childhood Education, School Psychology Interns, and Limited English Proficiency on behalf of the participating Trumbull County school districts. For school year 2017-2018, and the third year in a row, the Ohio Department of Education recognized the TCESC as a High Performing ESC, meaning its programs are meeting the needs of partnering school districts through its shared services model that enables schools to keep costs down and remain fiscally sound. Additionally, the TCESC's preschool program has consistently earned the state's highest, 5-star rating. The TCESC employs close to 300 people.



Bloomfield-Mespo Local School District

"Small town education at its best" is the slogan the Bloomfield-Mespo Local School District uses to describe what the district offers its students. The district, which manages Bloomfield Middle/High School in North Bloomfield and Mesopotamia Elementary School in Mesopotamia, serves some 260 students with a student/teacher ratio of 11:1.



Bristol Local School District

The Bristol Local School District, serving students in Bristolville and West Farmington, has two public schools – an elementary school and a high school – with some 600 students enrolled. The student/teacher ratio is 15:1. The district ranked within the top 30 percent of all 842 school districts in Ohio, based on combined math and reading proficiency testing data.



Brookfield Local School District

The Brookfield Local School District is located in Brookfield Township. The district consists of a high school, middle school and elementary school on a centralized campus. Student enrollment is roughly 1,000 with a student/teacher ratio of 17:1. The school district's graduation has steadily increased over the past several years.



Champion Local School District

The Champion Local School District, located in Champion Township near Warren, has roughly 1,350 students enrolled in grades K-12, with a student/teacher ratio of 17:1. In 2018, the district opened its newly constructed PK-8 school that accompanies a high school, administrative offices and athletic facilities on a centralized campus. The district ranked within the top 20 percent of the state's 842 school districts in Ohio, based off combined math and reading proficiency testing data.



Girard City School District

The Girard City School District, with roughly 1,400 students enrolled, is located in Girard. The student/teacher ratio is 17:1. The district opened its \$26 million, high-tech junior/senior high school in 2010. Along with the 130,000-square-foot, two-story facility that was built on 25 acres, the district also operates an intermediate school and an elementary school.



Howland Local School District

The Howland Local School District consists of two primary schools, an elementary school, a middle school, a high school and a central administration building that is connected to the middle school on South Street SE in Howland Township. With approximately 2,600 students, Howland Local Schools maintains a student to teacher ratio of 16:1. Howland High School was ranked #98 by U.S. News and World Report for being one of the best high schools in Ohio. The core beliefs of the Howland Local School District are that a student-centered learning environment is essential for success, school, home and community collaboration are necessary to achieve responsibility in the Howland schools and academic excellence, professionalism and respect are developed by defined procedures for achievement, ethics and pride.



Hubbard Exempted Village School District

The Hubbard Exempted Village School District consists of an elementary school, a middle school and a high school – all constructed between 2010-2012 – and a central administration building on Orchard Avenue SE in Hubbard. With approximately 1,900 students, the Hubbard Exempted Village School District maintains a student to teacher ratio of 24:1. The mission of the Hubbard Exempted Village School District is to develop the next generation of lifelong learners.



Joseph Badger Local School District

The Joseph Badger Local School District, located in Kinsman, opened its state-of-the-art K-12 facility Sept. 5, 2006. The 175,000-square-foot building houses an elementary school, middle school and high school and services the largest geographical school district in Trumbull County. Students attending Joseph Badger Schools reside in Gustavus, Hartford, Kinsman, Orangeville or Vernon Township, or attend through open enrollment. Badger Middle School is one of the select schools in Ohio to offer three grade eight classes earning high school credit: French, Algebra and Intro to Physics and Chemistry. There are some 780 students enrolled in the school district, which has a student/teacher ratio of 24:1



LaBrae Local School District

The community served by the LaBrae Local School District is comprised of Braceville and Leavittsburg bordering Warren City, the largest urban area in Trumbull County. The district's name was selected by combining Leavittsburg, located in Warren Township, and Braceville when the township district consolidated in 1970. The school district operates two buildings – Bascom Elementary, which houses preschool through grade two and the LaBrae Local School Complex that houses grades three through 12. The district has some 1,170 students enrolled with a student/teacher ratio of 14:1.



Lakeview Local School District

The Lakeview Local School District is located in the suburban community of Cortland, which has a population of about 13,500, and services the City of Cortland as well as Bazetta Township. The school district encompasses more than 25 square miles. The district manages two facilities – the new Lakeview K-8 School that opened in September 2018 and Lakeview High School, where a preschool program is located. With some 1,730 students, the district's student/teacher ratio is 20:1.

Liberty Local School District



The Liberty Local School District consists of a PK-6 school, a combined junior high school and high school and a central administration building on Shady Road in Liberty Township. With approximately 1,300 students, the Liberty Local Schools maintains a student/teacher ratio of 20:1. The district offers a licensed preschool program, which has earned the state's highest, 5-star rating, at Liberty's PK-6 school, with 34 students annually enrolled. The mission of the Liberty Local School District is to ensure life-long learning through a rigorous college and career readiness program with an emphasis on literacy and numeracy. As a result, students will become responsible, productive members of a global society.

Lordstown Local School District



The Lordstown Local School District's theme of Innovation, Engagement and Community is present everyday on the school's campus in the Village of Lordstown. Lordstown Elementary School houses grades PK-6, while Lordstown High School houses grades 7-12. A preschool program, in partnership with the Trumbull County ESC, is offered at the elementary school. The district's student enrollment is roughly 550 students, with a student/teacher ratio of approximately 12:1. The district opened its new Lordstown Veterans Memorial Stadium in Spring 2018 funded through a partnership with the Lordstown Energy Center. The district launched a Global Logistics and Supply Chain management curriculum to prepare students for work and advanced study in logistics programs as well as to work in entry-level distribution center positions and is proud of its addition of a STEM (Science Technology Engineering and Math) Center at their elementary school.

Maplewood Local School District



Meeting individual student needs by providing a challenging curriculum and nurturing environment where every student will experience success and develop a sense of self-worth is the mission of the Maplewood Local School District. The district manages a high school and an elementary school. Student enrollment is around 720 and the district's student/teacher ratio is 15:1. Maplewood Elementary was named a 2018 U.S. Department of Education National Blue Ribbon School.

Mathews Local School District



Believing that all children can learn, the Mathews Local School District Teams encourage all learners to increase their level of achievement through quality instruction and technology. The Mathews Local School District consists of two elementary schools, a combined junior high and high school and a central administration building on Cadwallader Sonk Road in Fowler Township. With approximately 650 students, the Mathews Local School District maintains a student/ teacher ratio of 13:1.



McDonald Local School District

The McDonald Local School District manages McDonald High School and Roosevelt Elementary School in the village of McDonald. With roughly 810 students enrolled, the district's student/teacher ratio is 17:1. McDonald High School offers educational opportunities to students in grades 7-12. The elementary school serves students in grades K-6.



Newton Falls Exempted Village School District

The Newton Falls Exempted Village School District manages Newton Falls Elementary Middle School and Newton Falls Junior High/High School. The district also offers the Falls Learning Academy — an internet-based educational option for students in grades 7-12. The district has roughly 1,100 students enrolled with a student/teacher ratio of 16:1.



Niles City School District

The Niles City School District consists of a primary school, an intermediate school, a middle school and a high school – all constructed between 2003-2013 – and a central administration building on North Rhodes Avenue in Niles. The Niles City School District educates approximately 2,250 students. Since 2017, the Niles City School District has been awarded \$1.4 million in competitive grants to enhance literacy initiatives. The mission of the Niles City School District is to instruct a defined curriculum in a safe, educational environment. The district will ensure the opportunity for all students to become responsible learners, critical thinkers and problem solvers as productive members of a democratic society.



Southington Local School District

The Southington Local School District is located in Southington Township, primarily a rural community, in the west central section of Trumbull County. The district manages a K-12 facility that houses Chalker High School, Southington Middle School and Southington Elementary School. The campus was completed in 2011. The district serves approximately 600 students while maintaining a student/teacher ratio of 15:1.



Warren City School District

The Warren City School District consists of four PK-8 schools, one centralized senior high school – all constructed between 2006 and 2011 – and an administration building on Courthouse Square in downtown Warren. With nearly 5,000 students, Warren is the largest school district in Trumbull County with a student/teacher ratio of 17:1. Warren City School District proudly offers preschool programs – at all five school buildings to over 300 children – all of which earned the state's highest, 5-star rating. Students are educated in a safe school environment focused on a social-emotional learning foundation to better create pathways of success for all students.



Weathersfield Local School District

The Weathersfield Local School District in Weathersfield Township serves some 930 students at the districts Mineral Ridge High School and Seaborn Elementary School, with a student/teacher ratio of 19:1.



Trumbull County Career & Technical Center

Envision, Experience, Excel is a motto of the Trumbull County Career & Technical Center located on Educational Highway in Champion Township. With roughly 930 students enrolled, TCTC services students from 20 Trumbull County member school districts, offers 33 career-tech programs with more than 70 teachers and 13 members of its educational support staff. TCTC marked its 40th year in operation in 2018.



Trumbull County Board of Developmental Disabilities

The Trumbull County Board of Developmental Disabilities, also known as The Fairhaven Program, has served residents of Trumbull County with developmental disabilities for more than 50 years. The TCBDD provides services such as employment, education and training to approximately 1,100 individuals living with developmental disabilities in Trumbull County. The Trumbull County Fairhaven Program's vision is to be the primary community resource that provides eligible children and adults opportunities for growth that enriches their quality of life. The program's mission is to provide choices, opportunities, and resources that enable children and adults with developmental disabilities to fully reach their potential as members of the community.

***Information about the Trumbull County Public Schools System has been provided by the Trumbull County Educational Service Center.

ELECTED OFFICIALS

Board of Commissioners

Daniel E. Polivka	President
Frank Fuda	Commissioner
Mauro Cantalamessa	Commissioner

Common Pleas Court Division

Honorable Peter J. Kontos	Judge
Honorable W. Wyatt McKay	Judge
Honorable Ronald Rice	Judge
Honorable Andrew D. Logan	Administrative Judge

Honorable Pamela A. Rintala	Judge
Honorable Sandra Stabile Harwood.....	Judge

Probate Division

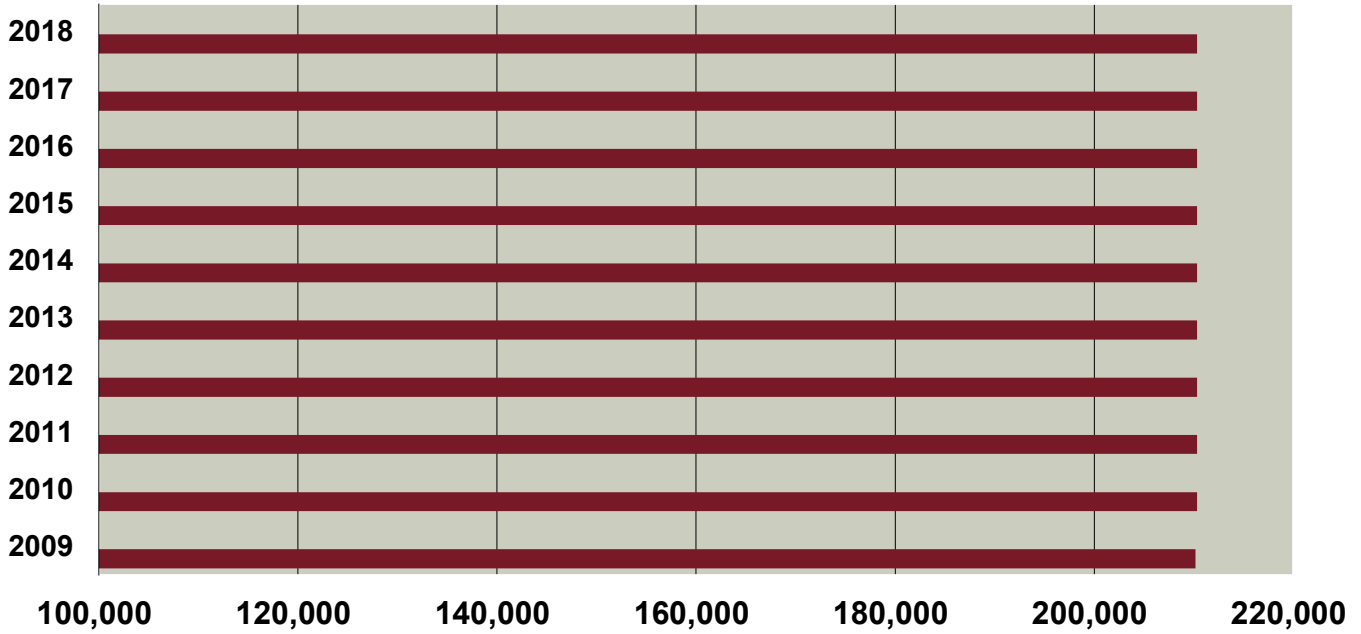
Honorable James A. Fredericka	Judge
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Other Elected Officials

Adrian S. Biviano	Auditor
Sam C. Lamancusa.....	Treasurer
Dennis Watkins.....	Prosecutor
Randy L. Smith	Engineer
Thomas James	Coroner
Karen Infante Allen	Clerk of Courts
Tod Latell	Recorder
Paul Monroe	Sheriff

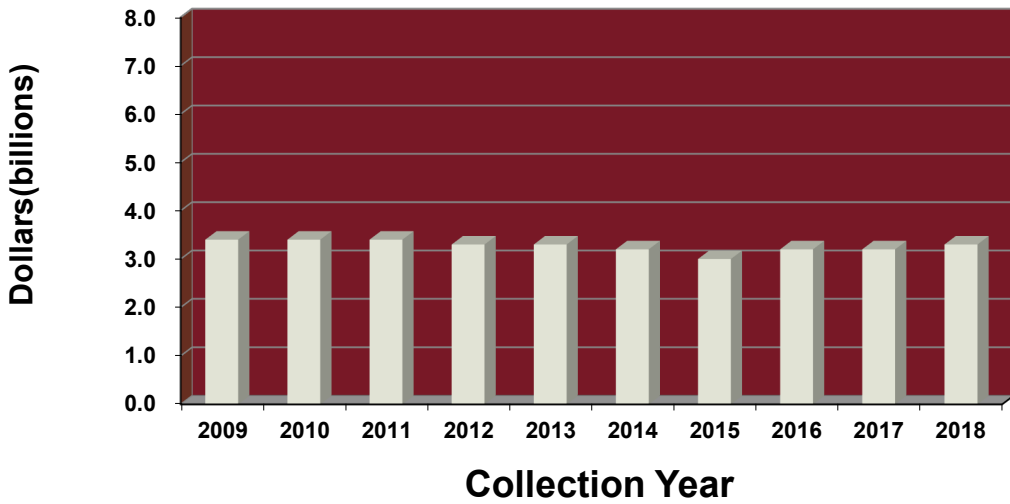
ECONOMIC INDICATORS

Population Growth



Population

Assessed Taxable Property Values



FINANCIAL ACTIVITY STATEMENT

The Financial Statement provides a record of expenditures and revenues summarized on a GAAP basis. A detailed version of this statement (Statement of Activities) is published in the 2018 CAFR.

The Activity Statement reports the financial activities of Trumbull County government as a whole. These activities are identified as either **Governmental** or **Business-type**. Governmental activities constitute the majority of the County's operations and are financed primarily by operating grants, taxes, charges for services, capital grants and other intergovernmental revenues. Business-type activities, on the other hand, rely on user fees and other charges to wholly, or to a large extent, fund their operation.

Uses and Expenses are the monies spent to provide services to citizens:

Governmental Activities:

General Government

Includes expenses incurred to operate the administrative offices of the Commissioners, Auditor, Treasurer, Prosecutor, Recorder, Department of Development, Information Services, Board of Elections, Maintenance Department, and Records Center. This amount also includes the operating costs of the Trumbull County Courts Judicial System: Common Pleas, Clerk of Courts, County Court, Court of Appeals, Domestic Relations, Drug Court, Juvenile Court and Municipal Court.

Public Safety

Includes the costs of the Adult Probation Department, Coroner, North East Ohio Community Alternative Program (NEOCAP), Juvenile Detention Center, Trumbull County Adult Justice Center, 911 Service, Emergency Management System and the Sheriff.

Public Works

Expenses associated with maintaining roads, bridges and culverts; the Youngstown Regional Airport; and other community block grant programs.

Health

Combined expenses for services to maintain public health including the County Board of Developmental Disabilities, Alcohol, Drug Addiction and Mental Health Board (ADAMH).

Human Services

Expenses to provide various forms of services and assistance to individuals, children, and families, including services provided or funded by the Senior Services Levy, Veterans Services Board, Children Services Board, Child Support Enforcement Agency, Elderly Affairs Agency and the Department of Job and Family Services.

Interest and Fiscal Charges

The cost of debt financing for capital projects of the County.

Business-type Activities:

Business / Utility Service

Operating expenses for the Department of Sanitary Engineers which supplies water and sewer to residents.

FINANCIAL ACTIVITY STATEMENT

Sources of Revenue are the monies received by the County from a variety of sources used to fund all services provided.

Charges for Services	Monies received from departments and agencies for fees paid by the public.
Operating Grants and Contributions	Monies to be used for general program operations and improvements.
Capital Grants and Contributions	Monies to be used for capital acquisitions.
Taxes	Revenue from sales tax, real estate tax, personal property tax and other smaller taxes.
Intergovernmental Revenues	Revenue from grants and pass-through monies administered by the State of Ohio and federal government.
Interest	Monies earned through the County Treasurer's investments of cash on hand not needed for current period services.

GOVERNMENTAL ACTIVITIES

BUSINESS-TYPE ACTIVITIES

SERVICES RENDERED	2018	2017	2018	2017
General Government	\$40,937,836	\$43,815,190	\$0	\$0
Public Safety	28,535,779	28,377,180	0	0
Public Works	19,674,213	15,874,922	0	0
Health	33,128,654	31,689,323	0	0
Human Services	45,357,315	46,788,714	0	0
Economic Development & Assistance	0	341,079	0	0
Intergovernmental	0	0	0	0
Business-Type Activities	0	0	20,319,047	19,668,014
Interest and Fiscal Charges	537,304	692,356	0	0
Total Services Rendered	<u>\$168,171,101</u>	<u>\$167,578,764</u>	<u>\$20,319,047</u>	<u>\$19,668,014</u>
RESOURCES RECEIVED				
Charges for Services	26,758,105	24,612,582	20,128,326	19,189,398
Operating Grants	58,655,860	55,523,964	0	0
Capital Grants	1,497,462	6,938,987	5,422,987	0
Taxes	34,854,992	34,894,507	0	0
Sales Tax	25,078,901	25,714,184	0	0
Intergovernmental	7,039,740	10,681,437	0	0
Interest	1,805,313	772,232	215,737	335,329
Other	2,947,890	1,850,012	1,064,451	1,329,669
Gain on Sale of Capital Asset	0	230	0	1,302
Unrestricted Contributions	0	0	0	0
Total Resources Received	<u>158,638,263</u>	<u>160,988,135</u>	<u>26,831,337</u>	<u>20,855,698</u>

Explanation of Significant Differences:

Net position decreased in governmental activities by \$9,011,591 (8.11%) due to a decrease in revenues and in increase in expenses. Total revenues decreased by \$2,239,872 (1.46%) which is mostly attributed to a decrease in capital grants and unrestricted grants and entitlements. Capital grants and contributions primarily consist of funding from Ohio Public Works Commission and Ohio Department of Transportation that is used to finance infrastructure improvements. Total expenses increased \$592,337 (.35%), which can mostly be attributed to an increase in spending in Legislative and Executive, Judicial, Public Safety, Health, Human Services, Economic Development and Interest and Fiscal Charges.

General revenues for the County primarily consist of property taxes and permissive sales tax revenues. These two revenue sources comprised 37.78% of total revenues in 2018. Both of these revenue sources remained steady compared to priri year.

Total expenses for 2018 amounted to \$168,171,101, an increase of \$592,337 (0.35%) compared to the prior year. Expenses for the County's public works program decreased, which is primarily due to a decrease in pension expense. Pension expense for Governmental activities amounted to \$14,148,126 in 2018 compared to \$19,750,494 in 2017.

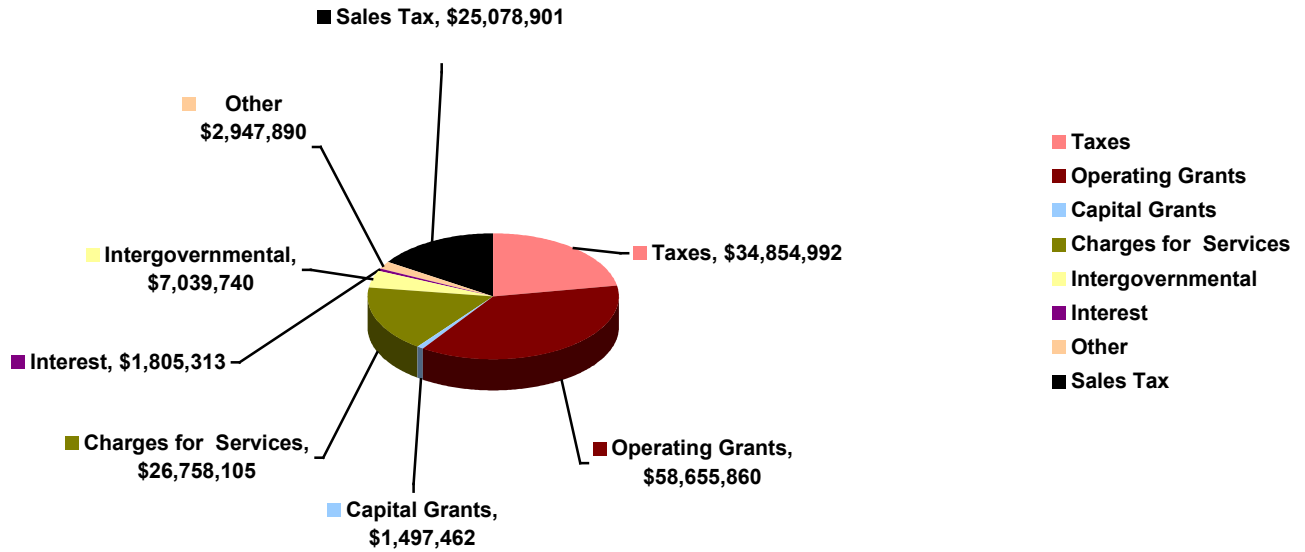
The County's largest category of expenses in 2018 was human services. Human services, which supports the operations of the public assistance and children services programs accounts for \$45,357,315 or 26.97% of total governmental expenses of the County. These operations were funded by \$3,755,372 in charges to users of service and \$26,753,775 in operating grants and contributions in 2018. Health expense comprised another \$33,128,654 or 19.70% of total expenses in 2018. These expenses, which primarily support operations of the County Board of Developmental Disabilities and community mental health programs, were funded by \$1,1753,447 in charges to users of services and \$14,362,043 in operating grants and contributions.



REVENUES AND EXPENSES

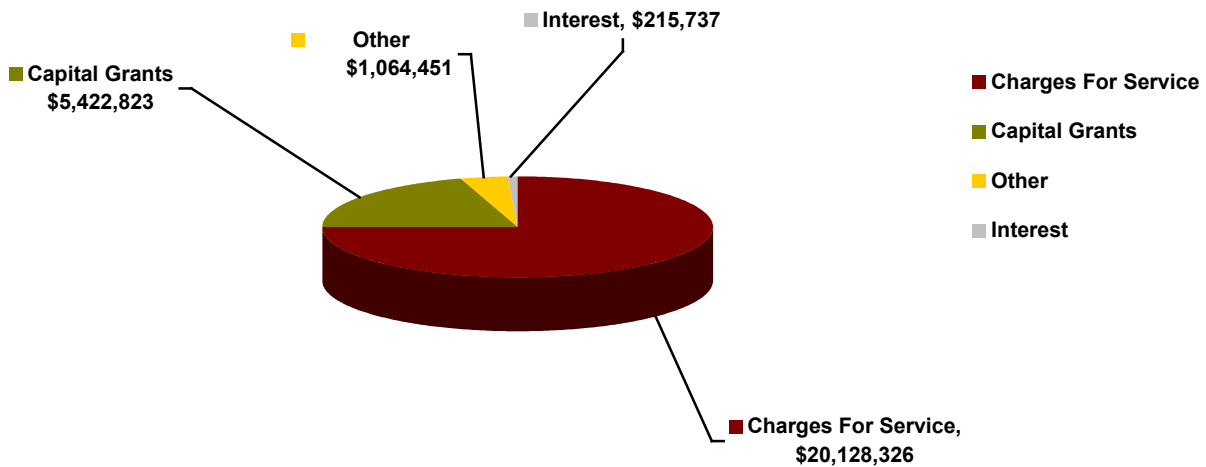
Where the money comes from

Governmental Activities



Total Revenues \$158,638,263

Business-type Activities

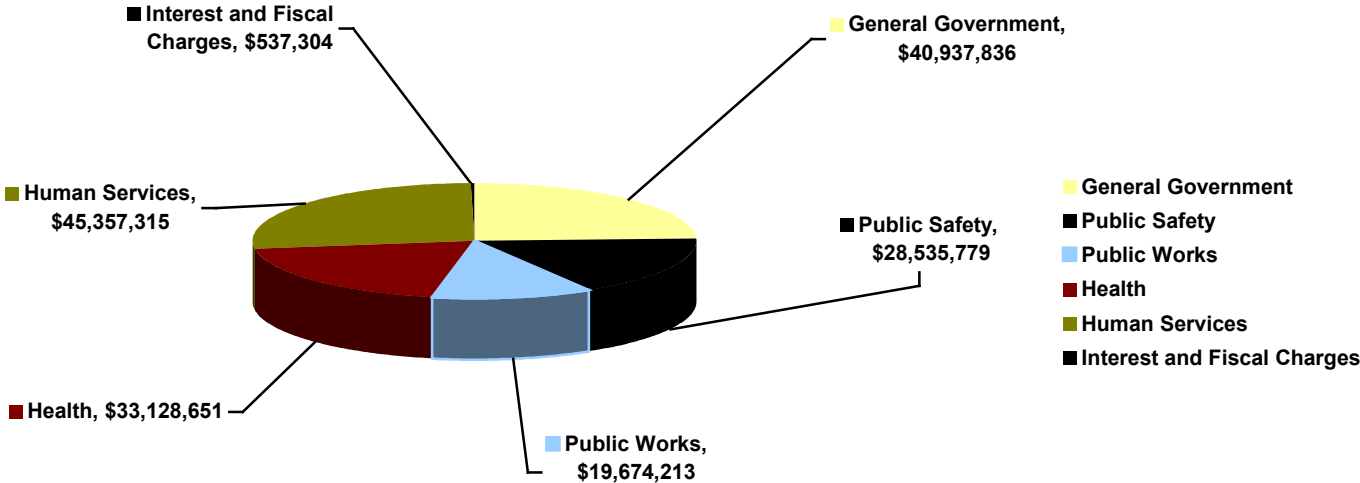


Total Revenues \$26,831,337

REVENUES AND EXPENSES

Where the money goes

Governmental Activities



Total Expenses \$168,171,101

Business-Type Activities



Total Expenses \$20,319,047

FINANCIAL POSITION STATEMENT

December 31, 2018 and 2017
Trumbull County

Summary

The Financial Position Statement, known in accounting terms as the "Balance Sheet," is designed to provide a picture of the County's financial position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement.

ASSETS

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Investments are made up of the funds not needed to be held to pay expenses. The Treasurer invests these funds in a variety of accounts. This allows the County to earn interest on its cash.

Receivables represent the amounts that are owed to the County at December 31, 2017.

Property & Equipment represents the furniture, equipment, vehicles, land, buildings, infrastructure and water and sewer plants and mains which provide an economic benefit of greater than one year.

Deferred Charges represent the cost associated with issuing debt such as underwriting and legal fees. These charges are amortized over the life of the bonds.

Liabilities

Amounts owed to Employees and Vendors are those items which the County owes to individuals and companies who supply a service or good, and are expected to be paid within twelve months.

Deferred Revenues are items that cannot be recognized as revenues of the period in which they are received, as the monies will not be available until a subsequent period.

Short Term Debt represents the amounts of bond anticipation notes, or "notes," which are issued so the County can obtain funds from outside entities for projects it undertakes. These notes must be paid for within one year.

Long Term Debt represents the amount of bonds which the County has issued and still owes. Bonds do not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

Assets Less Liabilities

These amounts shown represent the difference between the assets of the County and the liabilities that it must pay. The amount provides the net worth of the County.

ASSETS	2018	2017
Cash	\$137,548,358	\$127,475,834
Investments	47,859	47,895
Receivables	72,635,794	74,260,399
Property & Equipment	207,771,440	205,766,892
Deferred Amount on Refunding	195,687	287,298
Pension	21,842,015	42,570,154
Other Assets	2,295,001	2,263,795
	<hr/>	<hr/>
TOTAL ASSETS	\$442,336,154	\$452,672,267
	<hr/>	<hr/>
LIABILITIES		
Owed to Employees & Vendors	9,083,048	9,032,987
Deferred Inflows of Revenue	57,340,987	33,452,031
Short Term Debt	16,973,464	13,240,460
Long Term Debt	37,309,344	39,194,529
Pension	119,976,985	108,961,593
Other Liabilities	3,509,234	3,070,971
	<hr/>	<hr/>
TOTAL LIABILITIES	244,193,062	206,952,571
	<hr/>	<hr/>
ASSETS LESS LIABILITIES	\$198,143,092	\$245,719,696
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INVESTMENT & INVESTMENT EARNINGS

INVESTMENTS

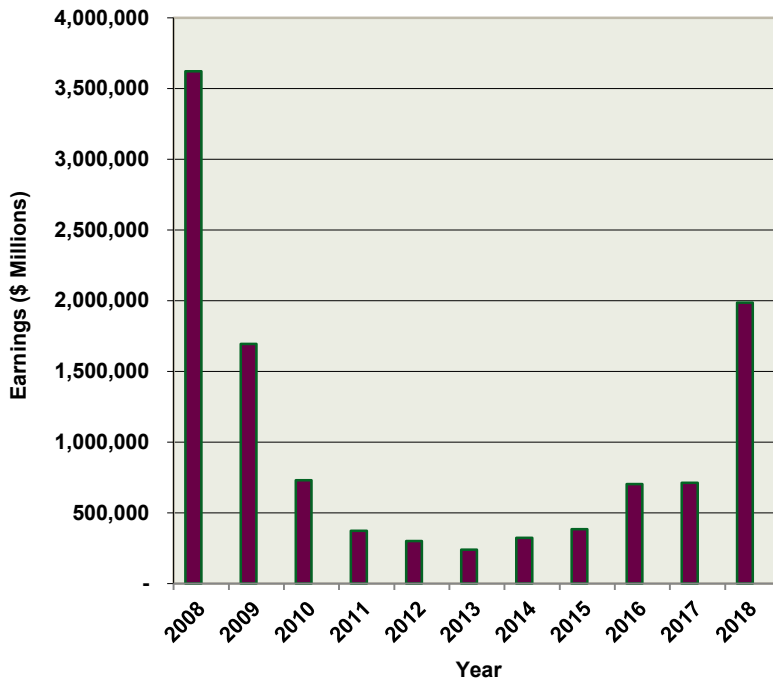
Investment

	Fair Value
STAR Ohio	\$67,097,581
Federal National Mortgage Association Notes	13,798,550
Federal Home Loan Bank Notes	10,856,260
Federal Home Loan Mortgage Corporation Notes	9,886,860
Federal Farm Credit Bank Notes	8,857,650

TOTAL

\$110,496,901

INVESTMENT EARNINGS



Investment earnings represent the amount of interest income earned by the County, including interest earned on funds of the capital projects and business-type funds.

SUMMARY OF DEBT INSTRUMENTS

The County employs the use of several different types of short and long-term financing. They are as follows:

REVENUE BONDS

Revenue Bonds are long-term debt instruments issued to pay for the projects of the Environmental Services Department, and are fully repaid from the revenues of the department.

GENERAL OBLIGATION BONDS

General Obligation Bonds are long-term debt instruments which are repaid from the County's general revenue sources.

BOND ANTICIPATION NOTES

Bond Anticipation Notes are instruments due in one year or less and are issued to raise money for projects of the County. These notes are usually turned into bonds after a short period of time.

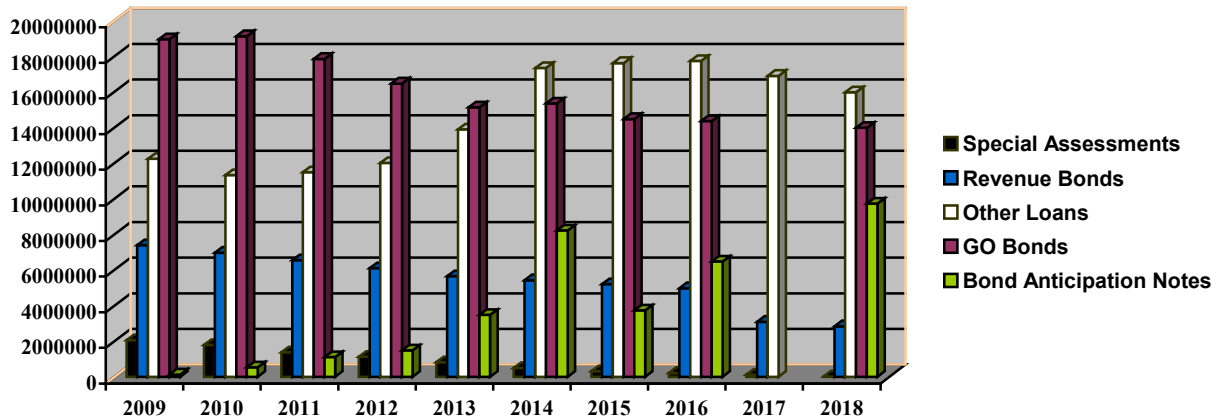
SPECIAL ASSESSMENTS BONDS

Special Assessment Bonds are issued to pay for improvements benefiting property owners, and the owners pay the County over a period of twenty years for the debt.

OTHER LOANS

Other loans are comprised of 90% OPWC (Ohio Public Works Commission) and OWDA (Ohio Water Development Authority) funding, which provide low-interest loans for infrastructure. Additionally, loans from other sources are included.

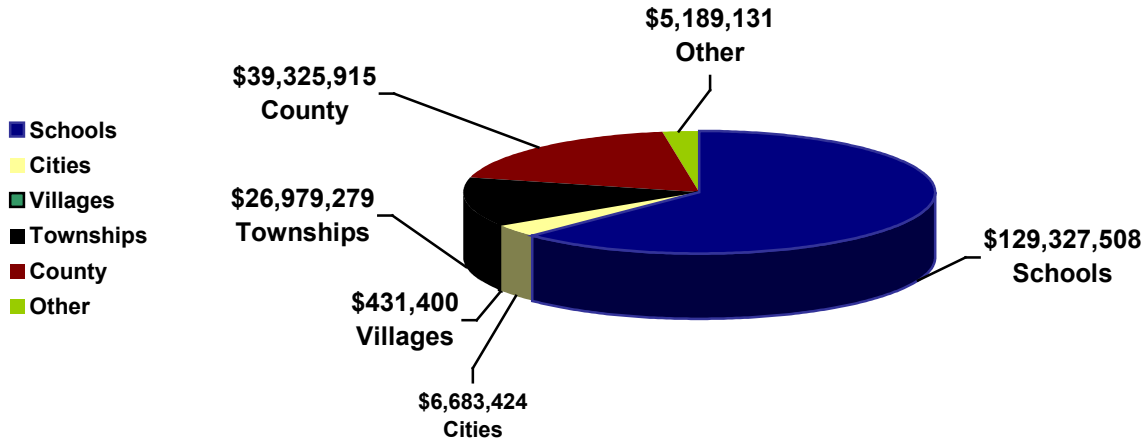
	Balance at 12/31/17	New Money (ADDS)	Paid Off (DELETES)	Balance at 12/31/17
Revenue Bonds	\$3,086,700	\$0	(\$251,600)	\$2,835,100
General Obligation Bonds	15,517,056	0	(1,543,941)	13,973,115
Bond Anticipation Notes	5,975,000	10,925,000	(7,175,000)	9,725,000
Special Assessment	116,419	0	(100,261)	16,158
Other Loans	16,895,243	233,192	(1,160,542)	15,967,893
TOTAL DEBT	<u>\$41,590,418</u>	<u>\$11,158,192</u>	<u>(\$10,231,344)</u>	<u>\$42,517,266</u>



SUMMARY OF TAXES & EXPENDITURES

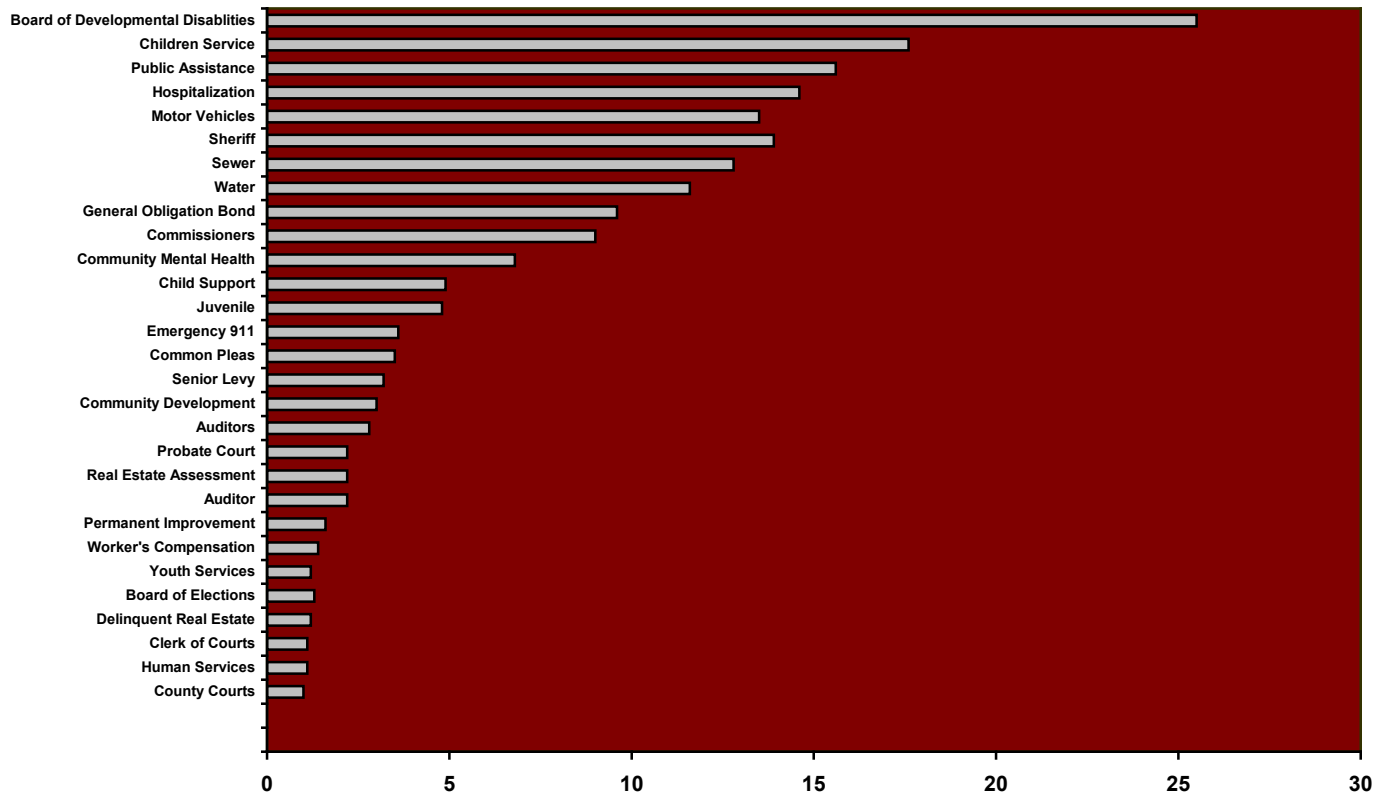
The County Treasurer collects all real estate and personal property taxes. The County Auditor then distributes these funds to the entities to whom they belong. The following table shows the County, cities, villages, townships and school districts and the amounts they received in 2018. The taxes collected and distributed were based upon 2017 assessed values, levied in 2017 and collected in 2018. Entities receiving less than \$1,000,000 are grouped together for presentation purposes.

Taxes Collected & Disbursed in 2018



Primary Government Spenders-2018 (shown in millions)

Departments spending less than one million dollars are not displayed in this graph.



This report issued by:
THE TRUMBULL COUNTY AUDITORS OFFICE
for the Fiscal Year ending December 31, 2018
ADRIAN S. BIVIANO, MBA, CPA, CGFM, CFE

Questions, comments or suggestions regarding this report can be directed to the County Auditor's Office at 330.675.2420. This report and a variety of other information, as well as e-mail capabilities, can be found on the Auditor's Website at:

www.auditor.co.trumbull.oh.us



OUR COVER PHOTO

Pictured on the cover is the Trumbull County Courthouse and buildings from the following school districts: Lakeview K-8, Warren G. Harding High School, Hubbard K-12, Niles McKinley High School, and Girard High School