

# PAFR 2023

# TRUMBULL COUNTY OHIO

POPULAR ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2023



COUNTY AUDITOR  
MARTHA C. YODER

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# TO THE CITIZENS OF TRUMBULL COUNTY



July 30, 2024

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, 2023. 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 2023 Trumbull County Annual Comprehensive Financial Report (ACFR). The ACFR is comprised of more than 278 pages of detailed financial statements, notes, schedules and statistical information. The ACFR was prepared in accordance with General Accepted Accounting Principles (GAAP) and audited by Clark, Schaefer, Hackett & Co., 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.



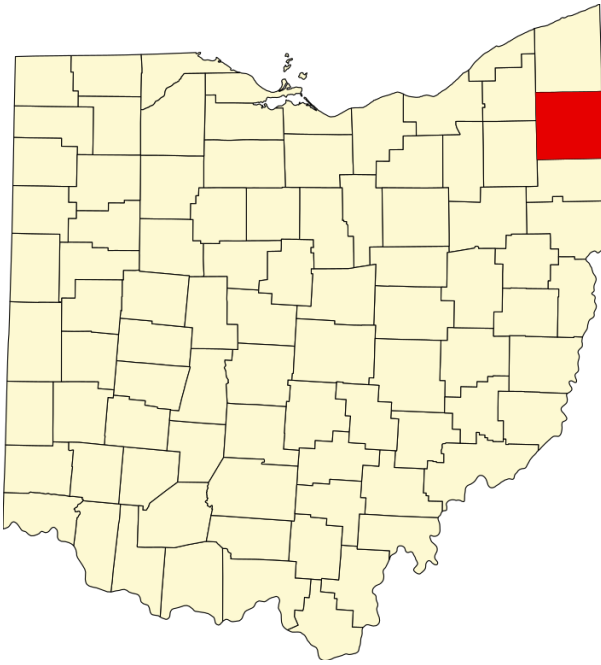
Readers desiring the more detailed financial statements and the full disclosure GAAP basis accounting information reported in the Annual Comprehensive Financial Report can obtain copies at the Trumbull County Auditor's office or may view it on-line at [www.co.trumbull.oh.us/auditor](http://www.co.trumbull.oh.us/auditor).

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 2023, I invite you to share any comments, questions or recommendations you may have.

Sincerely,

Martha C. Yoder  
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 107<sup>th</sup> largest of 392 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, 2022. 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.*



Government Finance Officers Association

## **Award for Outstanding Achievement in Popular Annual Financial Reporting**

Presented to

**Trumbull County  
Ohio**

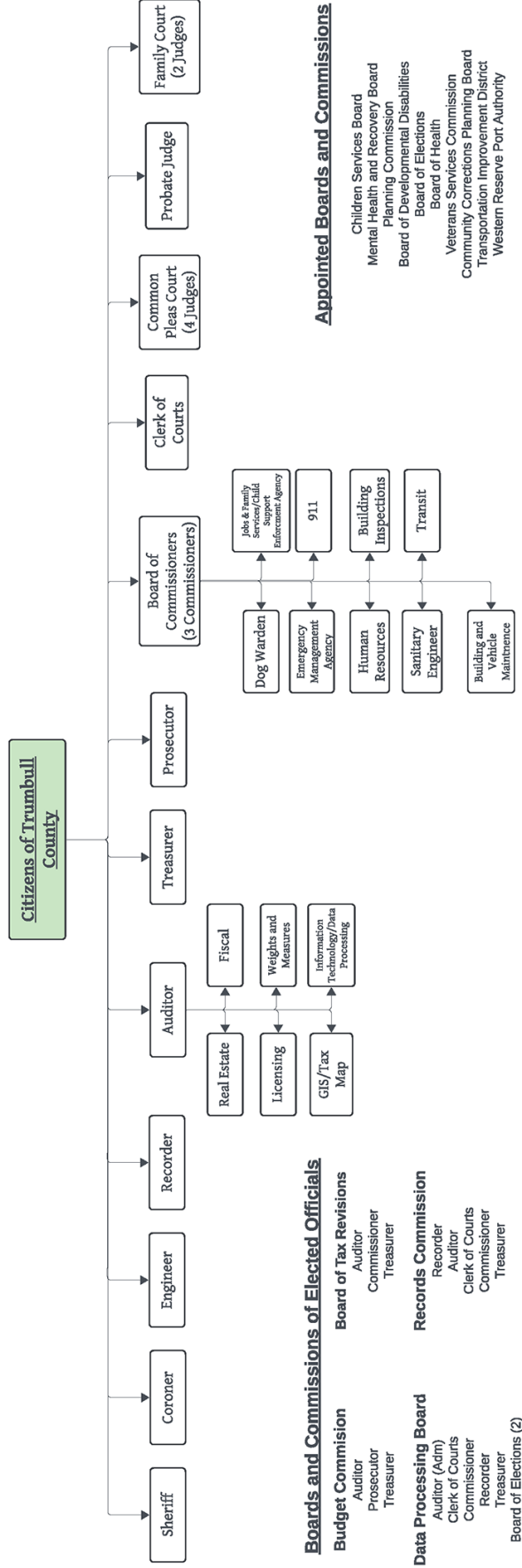
For its Annual Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morrell*

Executive Director/CEO

# Trumbull County Government Organizational Chart



## TRUMBULL COUNTY ELECTED OFFICIALS

Unless otherwise indicated, offices are located in the  
County Administration Building: 160 High Street N.W. Warren, Ohio 44481  
Or Trumbull County Courthouse: 161 High Street N.W. Warren, Ohio 44481  
Area Code: 330

For Elected Officials and County Department websites and Emails go to Trumbull County  
website at [www.co.trumbull.oh.us](http://www.co.trumbull.oh.us)

**TDD# 1-800-750-0750**

### **COUNTY AUDITOR**

Martha C Yoder  
Phone: 675-2420 Fax: 675-2419

### **COUNTY PROSECUTOR**

Dennis Watkins  
Phone: 675-2426 Fax: 675-2431

### **COUNTY COMMISSIONERS**

Denny Malloy, President  
Mauro Cantalamessa  
Niki Frenchko  
Phone: 675-2451 Fax: 675-2462

### **CLERK OF COURTS**

Karen Infante Allen  
Phone: 675-2557

### **COMMON PLEAS COURTS**

Judge Sean J. O'Brien  
Judge Andrew Logan  
Judge Cynthia Westcott Rice  
Judge Ronald Rice  
Phone: 675-2431

### **COUNTY CORONER**

Lawrence M. D'Amico, M.D.  
2931-B Youngstown Road S.E.  
Warren, Ohio 44484  
Phone: 675-2516 Fax: 675-2395

### **EASTERN DISTRICT COURT**

Judge Marty D. Nosich  
7130 Brookwood Drive  
Brookfield, Ohio 44403  
Phone: 675-7900 Fax: 448-6332

### **FAMILY COURT**

Judge Sandra Stabile Harwood  
Judge Samuel F. Bluedorn  
220 Main Avenue SW  
Warren, Ohio 44481  
Phone: 675-2600 Fax: 675-2322

### **COUNTY TREASURER**

Sam Lamancusa  
Phone: 675-2436 Fax: 675-2443

### **COUNTY RECORDER**

Tod Latell  
Phone: 675-2401 Fax: 675-2404

### **COUNTY ENGINEER**

Randy Smith, PE, PS  
650 North River Road N.W.  
Warren, Ohio 44483  
Phone: 675-2640 Fax: 675-3024

### **COURT OF APPEALS 11<sup>TH</sup> DISTRICT**

Judge John Eklund  
Judge Eugene A. Lucci  
Judge Matt Lynch  
Judge Mary Jane Trapp  
111 High Street N.E. Warren, Ohio 44481  
Phone: 675-2650 Fax: 675-2655

### **CENTRAL DISTRICT COURT**

Judge Thomas A. Campbell  
180 N. Mecca Street  
Cortland, Ohio 44410  
Phone: 675-2280 Fax: 675-2290

### **PROBATE COURT**

Judge James A. Fredericka  
Trumbull County Courthouse  
Phone: 675-2521 Fax: 675-3024

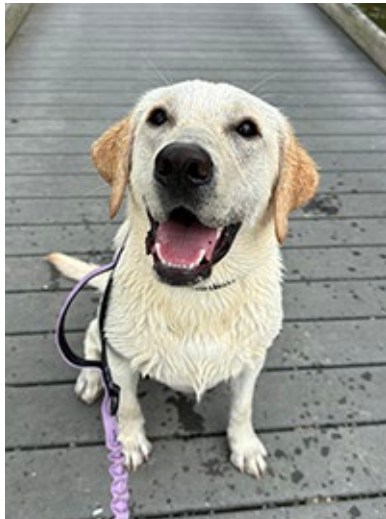
# AUDITOR'S OFFICE

The Trumbull County Auditor is the chief fiscal officer of a county, responsible for managing its finances. Included in those responsibilities are:

- Fiscal Services (Finance and Payroll)
- Real Estate Taxes and Rates
- Real Estate Appraisal and Assessment
- Real Estate Conveyance and CAUV
- Homestead Exemption and Property Tax Rollback
- Licensing
- Manufactured Homes
- Weights and Measures
- Trumbull County Information Technology



\*\*\*Photo courtesy of Shawn Yochum, Trumbull County IT



\*\*\*Photo courtesy of Krislyn Fercana, Trumbull County IT



\*\*\*Photo courtesy of Randy Dzurilla, Trumbull County Auditor

## Additional Duties of the Auditor:

- Secretary of the Budget Commission
- Secretary of the Board of Revision
- Tax Incentive Review Council
- Records Commission

# INDUSTRY, COMMERCE & ECONOMIC DEVELOPMENT

## Ten Largest Employers of Trumbull County (Private & Public)

Company Name	Mfg/Service Type	Number of Employees
Mercy Health (Multi-County)	Hospital Services	4400
Youngstown Air Reserve Station	Military	1792
Windsor House (Multi-County)	NursingHome/Assisted Living	1500
Steward Health Systems (Multi-County)	Hospital Services	1400
TJX HomeGoods	Distribution Center	1321
Trumbull County	County Government	1280
Warren City Schools	Education Services	1211
AIM National Lease	Trucking	1000
Southwoods Health (Multi-County)	Health Care	1000
Wal Mart (Multi-County)	Retail Chain	842

## New Companies Established Over the Last Few Years

Company Name	Mfg/Service Type
Nico's Hawaiian Grill	Restaurant
Raising Canes	Restaurant
Bass Pro Shops	Retail
Past Times Arcade	Entertainment

## Companies with Expansions Over the Last Few Years

Company Name	Mfg/Service Type
L&M Processing	Metal Service Center
Brainard Rivet Company	Fastener Systems
Trans Global	Automotive EV Supply
Millwood	Pallet Manufacturing
Dawn Inc	Construction
Advanced Eco Agriculture	Agricultural Products
United Protective Technologies	Coatings Manufacturing
Engineering Products of Ohio LLC	Manufacturing
Mercy Health-St. Joe's Cardiac Cath Lab	Healthcare
ECMSI	IT Services
New Day Recovery	Healthcare

# AMERICA 250

## Preservation and Restoration of Trumbull County's Oldest Cemetery

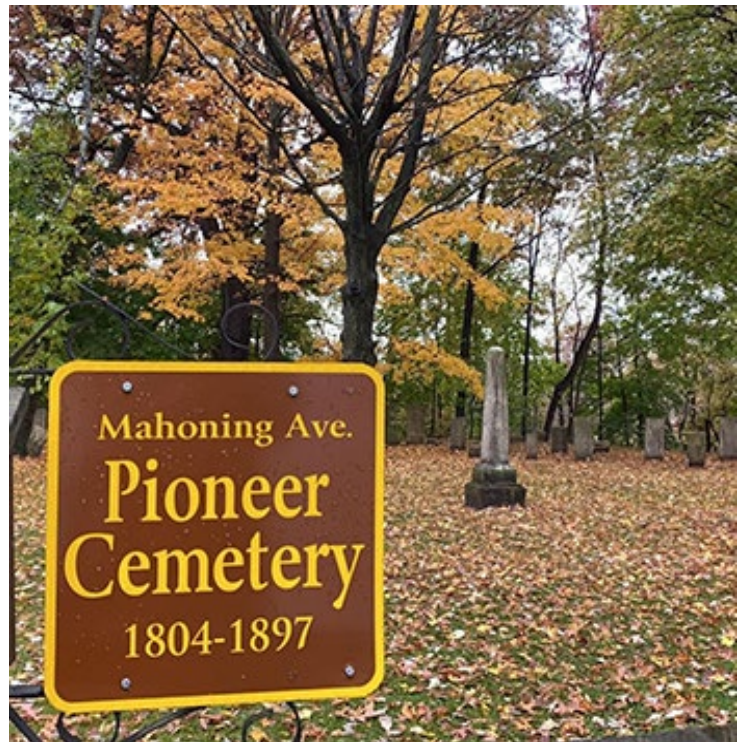
As Ohio and the nation move towards the 250<sup>th</sup> Anniversary of our country's founding, there is a renewed focus on preserving our history.

Trumbull County, while founded after the American Revolution, was where many Revolutionary War veterans moved and settled; and consequently, where many are buried. Old Mahoning Pioneer Cemetery on Mahoning Avenue in the City of Warren is believed to be the oldest designated cemetery in the Western Reserve (an area originally claimed by Connecticut in what is now most of northeastern Ohio). Roughly 200-300 people were buried there originally, including twenty Revolutionary War Veterans.

While some graves have been moved to other cemeteries, there are still graves there-many of which have deteriorated or absent headstones. A project is underway by the Trumbull County Historical Society and Youngstown State University to identify burial locations and unearth hidden headstones. The Pioneer Cemetery Digitization project, with a grant from Ohio Historical Records Advisory Board, aims to preserve and make accessible the historical records of the cemetery. Cemetery records, headstone images, and relevant documents will be digitized and used to create a searchable online database. They are in the process of cleaning up the cemetery and using ground penetrating radar to find both graves and headstones as part of the overall project.

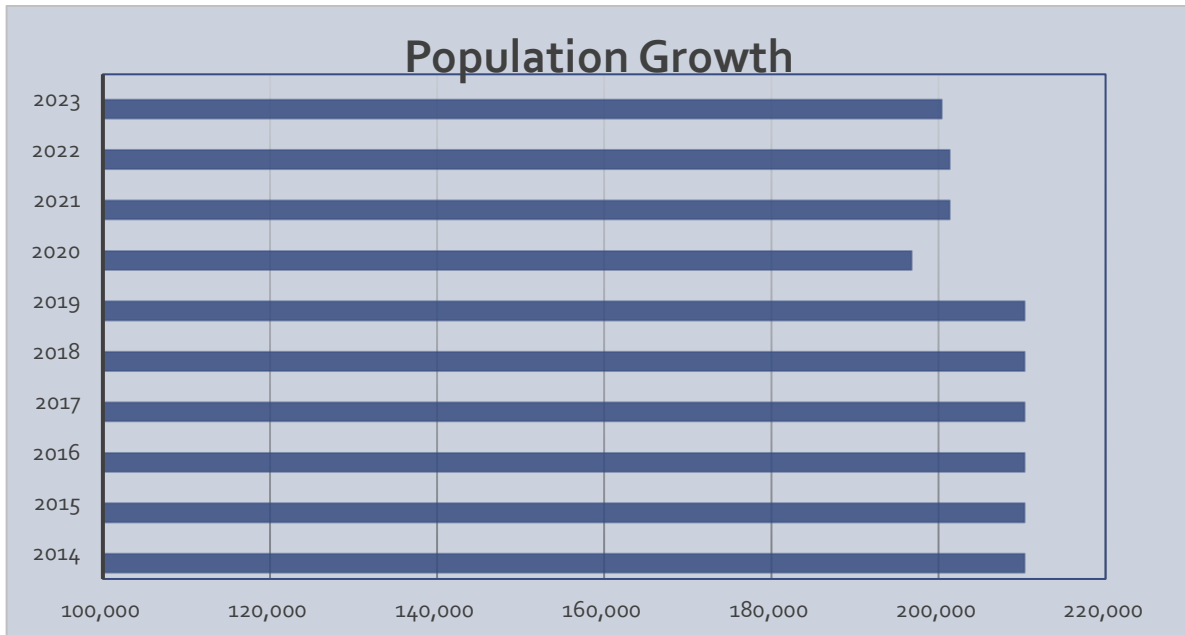
The initiative will facilitate research into the early days of Trumbull County as well as ensure long-term preservation of these valuable historical resources. Additionally, it will provide the public with access to be able to learn about our early settlers.

(Information provided by Savannah Moss, Collections & Research Manager for Trumbull County Historical Society)

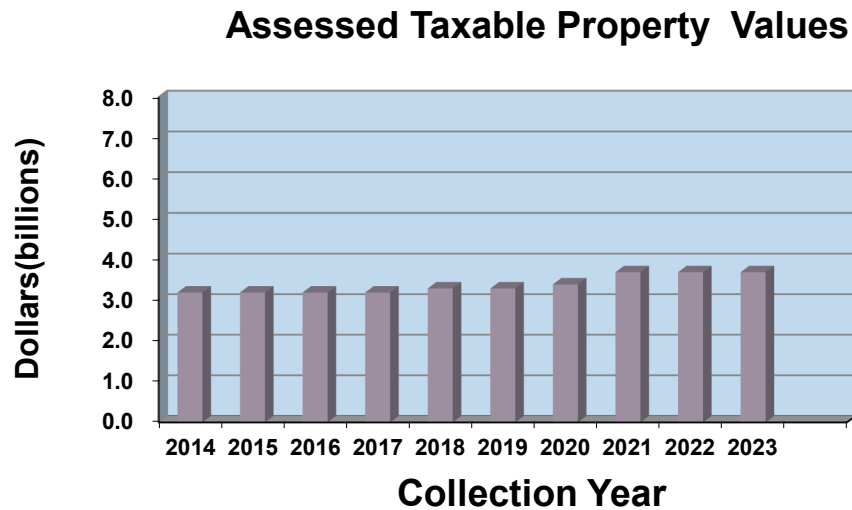


\*\*\*Photo courtesy of Trumbull County Historical Society

# ECONOMIC INDICATORS



## Population



## Housing

The following data from the 2017-2021 American Community Survey, 5-Year Estimates shows Trumbull County; with comparative statistics for the City of Warren, the State of Ohio and the United States.

	Median Value of Owner-Occupied Housing Units	Owner-Occupied Housing Unit Rate	Median selected monthly owner costs – with a mortgage	Number of Housing Units
<b>Warren City</b>	\$74,300	54.7%	\$912	19,293
<b>Trumbull County</b>	\$121,400.00	71.7%	\$1,094	94,575
<b>Ohio</b>	\$183,300.00	66.8%	\$1,429	5,251,209
<b>United States</b>	\$281,900.00	64.8%	\$1,828	140,943,613

# 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 2023 ACFR.

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, 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, 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.

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

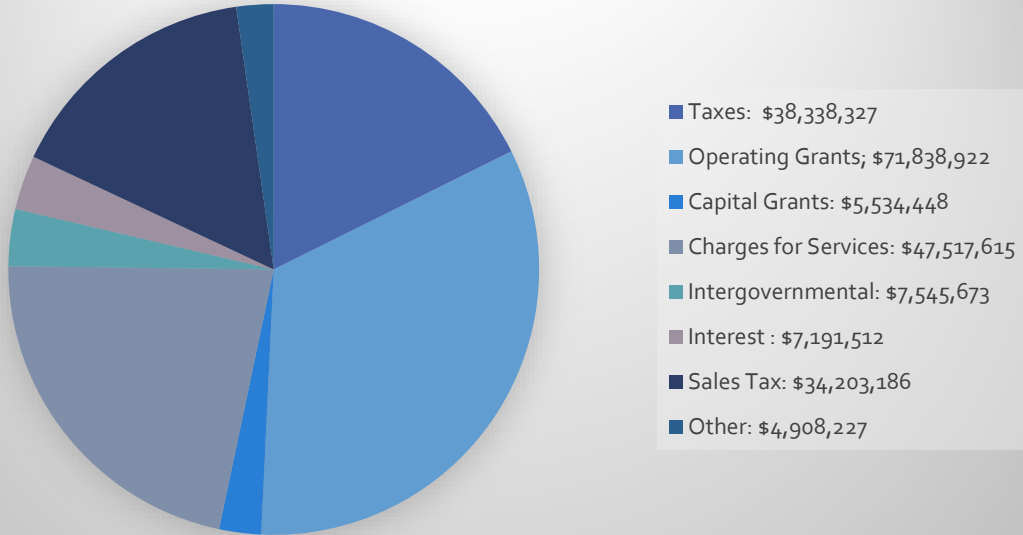
## GOVERNMENTAL ACTIVITIES

## BUSINESS-TYPE ACTIVITIES

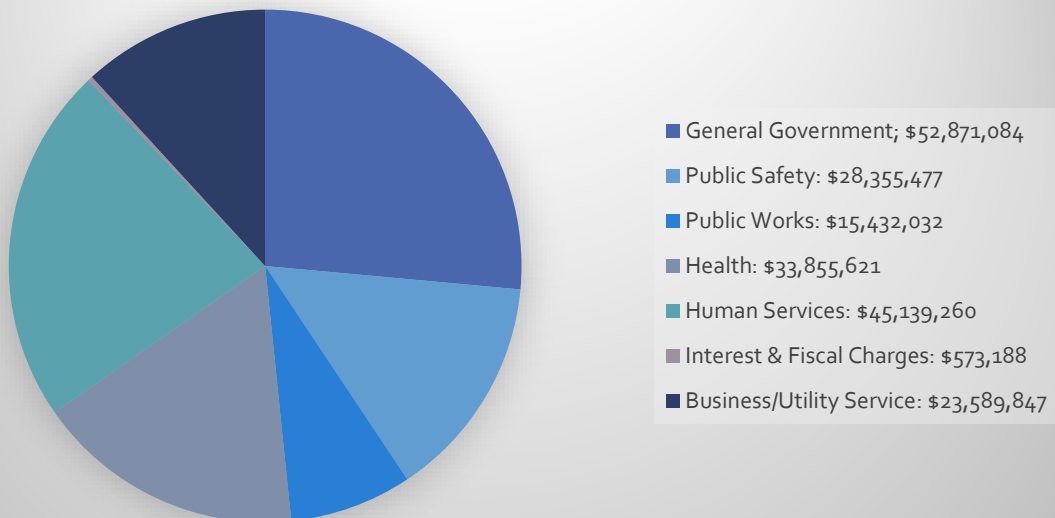
SERVICES RENDERED	2023	2022	2021	2023	2022	2021
General Government	\$ 52,871,084	\$40,766,663	\$30,269,674	\$0	\$0	\$0
Public Safety	28,355,477	20,843,553	15,467,054	0	0	0
Public Works	15,432,032	13,011,931	16,732,799	0	0	0
Health	33,855,621	27,635,795	25,151,287	0	0	0
Human Services	45,139,260	34,530,861	28,256,634	0	0	0
Business-Type Activities	0	0	0	23,589,847	21,615,960	18,593,839
Interest and Fiscal Charges	573,188	507,796	426,869	0	0	0
<b>Total Services Rendered</b>	<u>\$176,226,662</u>	<u>\$137,296,599</u>	<u>\$116,304,317</u>	<u>\$23,589,847</u>	<u>\$21,615,960</u>	<u>\$18,593,839</u>
<b>RESOURCES RECEIVED</b>						
Charges for Services	\$ 25,167,578	\$25,453,698	\$23,962,113	\$22,350,037	\$19,969,156	\$18,959,560
Operating Grants	71,838,922	70,713,730	61,610,690	0	0	0
Capital Grants	3,564,337	3,466,102	3,681,967	1,970,111	2,610,266	761,998
Taxes	38,338,327	38,920,834	37,761,302	0	0	0
Sales Tax	34,203,186	33,197,492	32,825,409	0	0	0
Intergovernmental	7,545,673	7,879,814	7,376,839	0	0	0
Interest	7,118,788	(1,555,828)	(187,232)	72,724	(6,921)	(3,146)
Other	4,425,958	2,949,063	3,553,353	482,269	867,712	922,896
<b>Total Resources Received</b>	<u>\$192,202,769</u>	<u>\$181,024,905</u>	<u>\$170,584,441</u>	<u>\$24,875,141</u>	<u>\$23,440,213</u>	<u>\$20,641,308</u>

# REVENUES AND EXPENSES

## Revenues 2023



## Expenses 2023



# FINANCIAL POSITION STATEMENT

**December 31, 2023 and 2022**  
**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 31st.

**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	2023	2022
Cash	\$33,403,838	\$40,459,692
Investments	145,509,027	138,160,699
Receivables	82,339,931	77,012,302
Property & Equipment	289,569,868	281,553,167
Deferred Amount on Refunding	42,137	59,806
Pension	59,705,725	16,860,855
Other Assets	4,005,312	16,259,899
<b>TOTAL ASSETS</b>	<b>\$614,575,838</b>	<b>\$570,366,420</b>
LIABILITIES		
Owed to Employees & Vendors	7,448,370	9,667,720
Deferred Inflows of Revenue	39,809,839	95,425,971
Short Term Debt	9,168,779	10,225,623
Long Term Debt	94,324,271	90,106,164
Pension	126,556,578	40,004,262
Other Liabilities	28,382,765	33,312,845
<b>TOTAL LIABILITIES</b>	<b>\$305,690,602</b>	<b>\$278,742,585</b>
<b>ASSETS LESS LIABILITIES</b>	<b>\$308,885,236</b>	<b>\$291,623,835</b>

# INVESTMENT & INVESTMENT EARNINGS

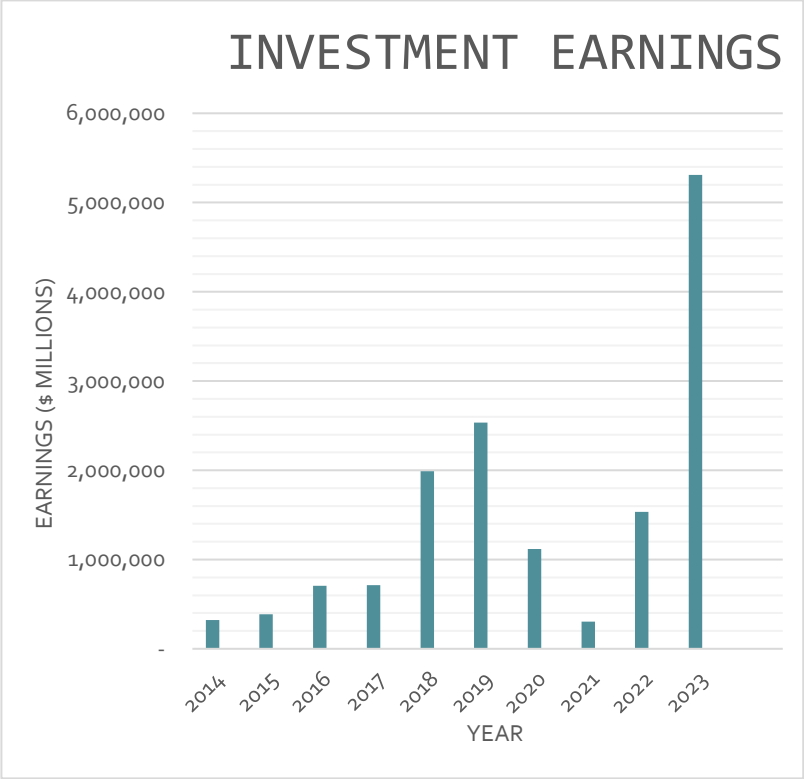
## INVESTMENTS

Investment

Fair Value

STAR Ohio	\$91,041,740
Federal Home Loan Bank Notes	36,179,397
Federal Home Loan Mortgage Corporation Notes	7,829,650
Federal National Mortgage Association Notes	5,707,580
Federal Farm Credit Bank Notes	4,750,660

TOTAL	\$145,509,027
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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.

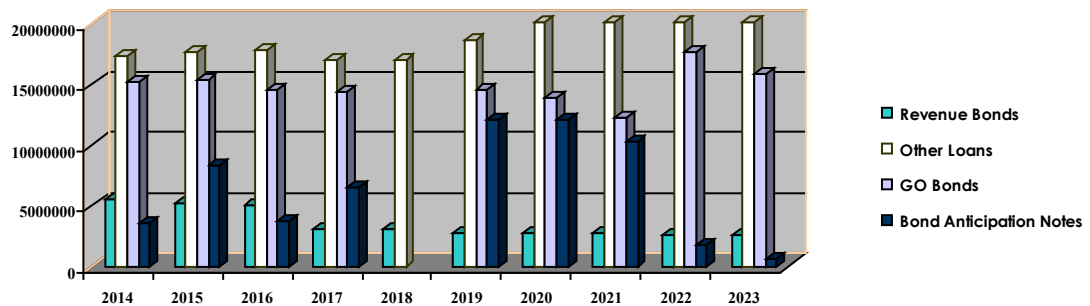
## SPECIAL ASSESSMENTS BONDS

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

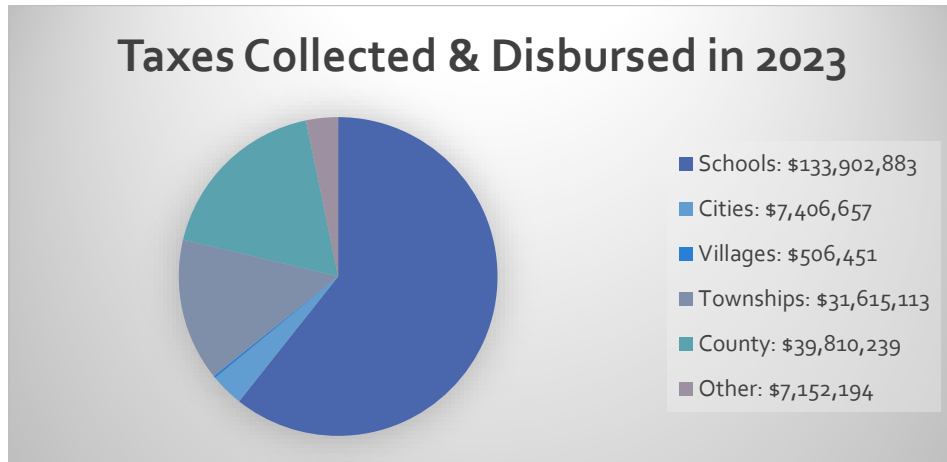
Other loans are comprised of 90% OPWC (Ohio Public Works Commission) and OWDA (Ohio Water Development Authority) funding, which provide low-interest loans for infrastructure. Additionally, loans from other sources are included.

	Balance at 12/31/22	New Money (ADDS)	Paid Off (DELETES)	Balance at 12/31/23
Revenue Bonds	\$2,583,700	\$0	(\$69,700)	\$2,514,000
General Obligation Bonds	17,632,000	0	(1,831,000)	15,801,000
Bond Anticipation Notes	1,800,000	620,000	(1,800,000)	620,000
Other Loans	67,755,300	5,710,218	(3,078,986)	70,386,532
<b>TOTAL DEBT</b>	<b>\$89,771,000</b>	<b>\$6,330,218</b>	<b>(\$6,779,686)</b>	<b>\$89,321,532</b>



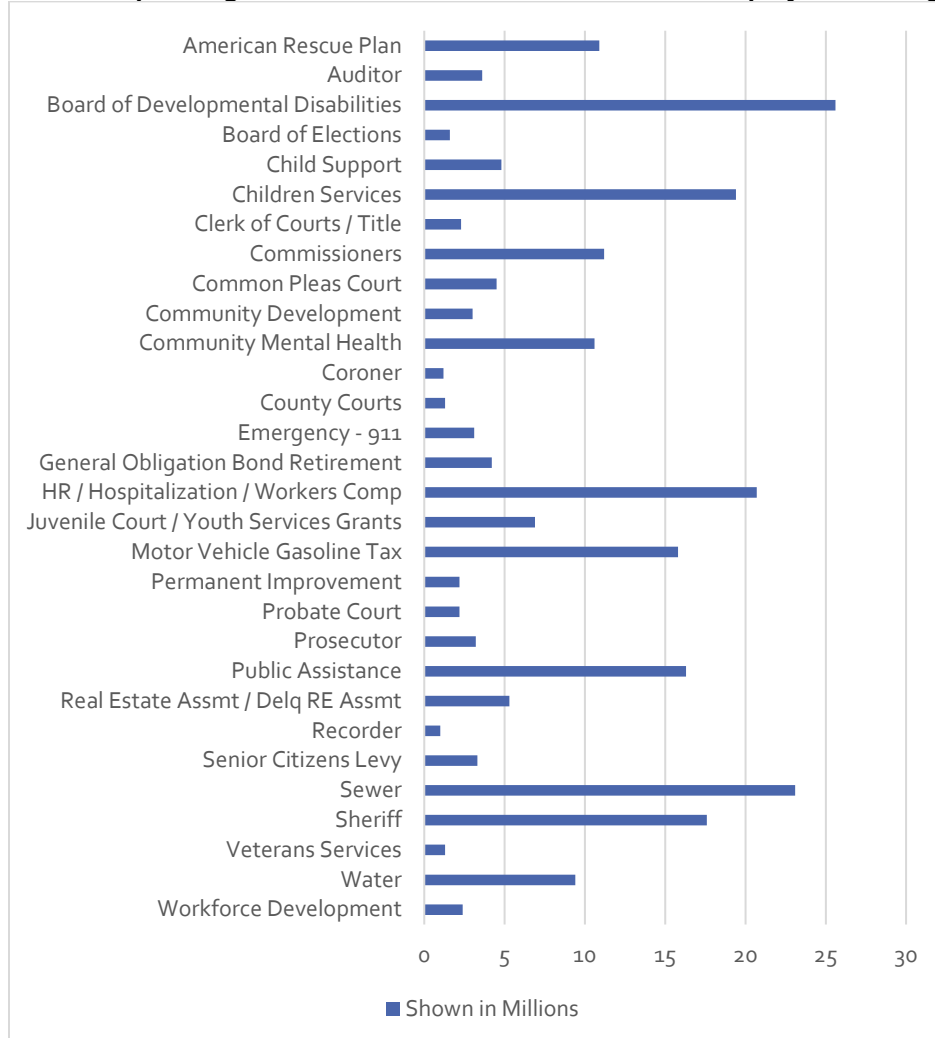
# SUMMARY OF TAXES & EXPENDITURES

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 2023. The taxes collected and distributed were based upon 2020 assessed values, levied in tax year 2022 and collected in 2023. Entities receiving less than \$1,000,000 are grouped together for presentation purposes.



## Primary Government Spenders - 2023

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



**This report issued by:**  
**THE TRUMBULL COUNTY AUDITOR'S OFFICE**  
**for the Fiscal Year ending December 31, 2023**

**MARTHA C. YODER, AUDITOR**

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.co.trumbull.oh.us/auditor](http://www.co.trumbull.oh.us/auditor)



**Pictured on the cover is the Trumbull  
County Courthouse surrounded by historical  
buildings throughout the county.**