



INSIDE MAHONING COUNTY

Our Resources



OCTOBER 2018 | ISSUE 4

Where Does Your 7¼% Sales Tax Go? 2017 Sales Tax Distribution

WHAT'S INSIDE

General Fund Resources.....2

- Revenue Sources
- Departments

Highlights.....3

- Government Bonds
- Capital Fund Projects

Criminal and Administrative Justice Fund Resources.....3

- Revenue Sources
- Departments

Mahoning County Engineer....4

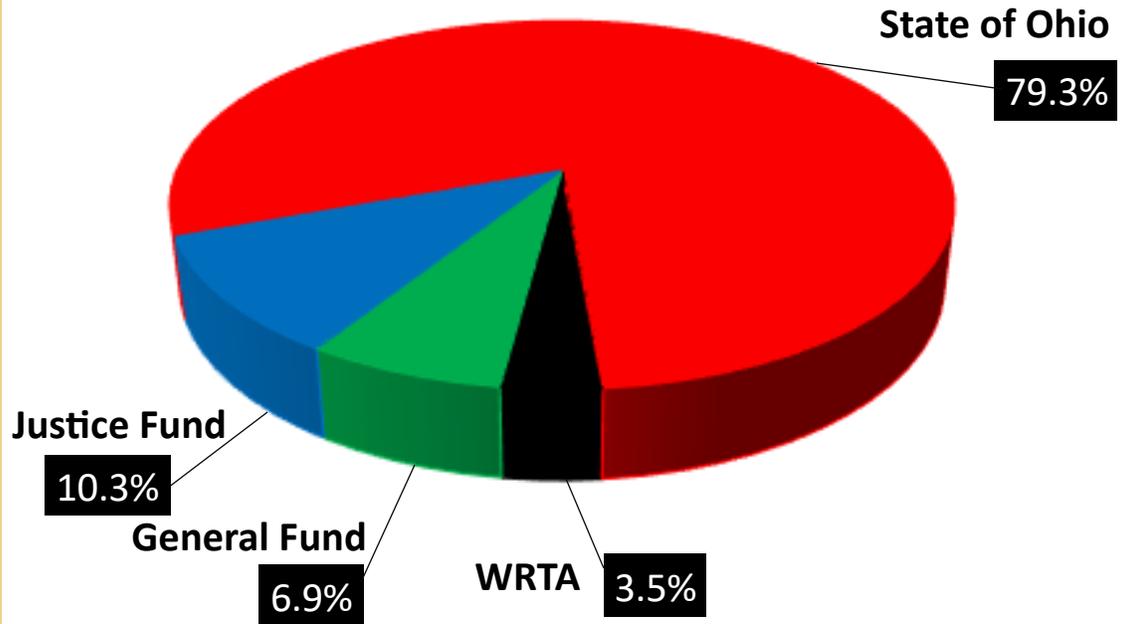
- Gas Tax

Mahoning County Dog Warden's Office.....4

- Adoptions

2018 Mahoning County Ballot Issues.....4

- Mental Health and Recovery Board
- Children Services Board



The 7¼% Sales Tax collected in Mahoning County generated an estimated \$255 million in 2017; from \$3.5 billion in sales. The State collects a 1% Administrative fee of \$528 thousand off of local (Justice, General, and WRTA) sales tax distributions.

Category	Amount	Percentage
State of Ohio	\$202,200,000	79.3%
Justice Fund	\$26,300,000	10.3%
General Fund	\$17,600,000	6.9%
WRTA	\$8,900,000	3.5%
Total	\$255,000,000	100.0%

MAHONING COUNTY COMMISSIONERS



Carol Rimedia-Righetti



David Ditzler



Anthony Traficanti

QUICK LINKS

Mahoning County Official Website
www.mahoningcountyoh.gov

Youngstown Live—Mahoning County CVB
www.youngstownlive.com

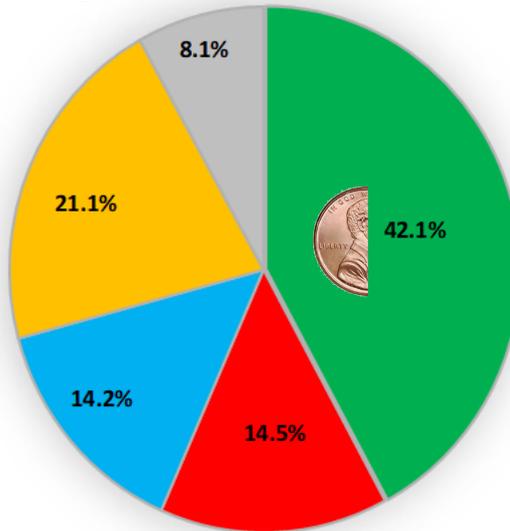
Youngstown Happenings
www.youngstownhappenings.com

facebook.com/MCBMCC
 facebook.com/MahoningCountyDogWarden



Mahoning County General Fund 2018 Revenue Budget \$34,665,000

- PERMISSIVE SALES TAX
\$14.6 Million
- INTERGOVERNMENTAL
\$5.1 Million
- PROPERTY AND OTHER TAXES, \$4.9 Million
- FEES, FINES AND SERVICES, \$7.3 Million
- OTHER REVENUE SOURCES, \$2.8 Million



Departments Supported by General Fund Revenue Budget:

Commissioners; Commissioners General Administration (mandates); Auditor; Veteran Services Commission; Board of Elections; Recorder; Treasurer; Planning Commission; Facilities; Microfilm; Data Processing; and The County Court System: Common Pleas, Juvenile, Probate, Domestic, County Courts, Municipal Courts (County Share), Probation, and the Clerk of Courts.

1/2% SALES TAX

- ◆ **1/2% SALES TAX GENERATES \$16.4 million.** \$1.8 million goes to retire the County Debt. And \$14.6 million or 42.1% is budgeted for the General Fund services above.
- ◆ **STATE CUTS IMPACT COUNTY SALES TAX:** State and Federal elimination of the Managed Care Organization (MCO) sales tax has resulted in a loss of \$4.7 Million in revenues to Mahoning County (\$1.9 million to the General Fund and \$2.8 million to the Justice Fund).
- ◆ **STATE MADE WHOLE:** The State implemented a franchise fee on MCO's to address the States annual loss, but not for Counties.

PROPERTY AND OTHER TAXES:

- ◆ **THE AVERAGE COSTS TO A PROPERTY OWNER IN MAHONING COUNTY IS \$6.17 PER MONTH ON A \$100,000 HOME:**
 - ◆ The General Fund property tax generates \$4.9 million or 14.2% allocated to the General Fund.
 - ◆ \$2.1 million of the \$4.9 million is allocated to the Veteran Services Commission by State law.
- **INTERGOVERNMENTAL:**
 - ◆ **STATE CUTS IMPACT COUNTY LOCAL GOVERNMENT FUNDS:** In 2008 Mahoning County received \$5.4 million Local Government (LGF) fund allocation from the State. Cutbacks to Mahoning County have resulted in a loss of 50% of the revenue or \$2.7 million.

- ◆ Before the State Cutbacks in 2008 the LGF revenue sharing was 3.68% to Counties, down from the original 5.0%. The current revenue sharing formula is set at 1.66%.
- ◆ **Casino Revenues,** the revenue to Mahoning County generated by the State's 4 main casinos in Cleveland, Columbus, Toledo, and Cincinnati are projected to generate \$1.4 million in 2018.
- ◆ The Commissioners have allocated 60% of this revenue into a stabilization reserve for cash flow management. The remaining 40% is part of the General Funds revenue budget.
- ◆ **Indigent Defense** reimbursement of \$850,000 from the State is based on services provided to indigent citizens in Mahoning County. The reimbursement rate has varied over the years and is currently set at 45%. Statutorily the rate should be 50% but has varied over the years by State cut backs and increases in demand for services.

FEES, FINES AND SERVICES, MULTIPLE SOURCES:

- ◆ Collection of user fees for Court Services, Property Recordings, Licenses and Permits, and Fines. Total combined revenue is \$7.3 million.

OTHER REVENUE SOURCES:

- ◆ **Include:** rental income, interest earnings and statutorily allowable transfers into the General Fund from non-general sources.
- ◆ The 2018 General Fund Revenue Budget includes \$400,000 in transition aid from the State as the result of losses in MCO Sales Tax revenues. The State aid does not provide a permanent solution for the loss in revenue.
- ◆ Total combined revenue for this group is \$2.8 million.



Mahoning County Convention & Visitors Bureau received four RUBY Awards from the Ohio Travel Association for marketing efforts. Mahoning County ranks in the top quintile of statewide tourism sales.



Mahoning County has received a 2-year Federal Award of \$741,000. The grant will provide housing for homeless veterans. Funds will help 15 Veterans Transition in Place to permanent housing.



A public private partnership between the County, Aqua Ohio and Canfield Township advanced a new water tower. The installation of the tower was essential for public safety and complete in September 2018. 2

HIGHLIGHTS: S&P UPGRADES COUNTY BONDS TO “AA– STRONG MANAGEMENT”



Mahoning County Bond General Obligation Rating upgraded from an A+ to an AA– by Standards & Poor Global Rating Agency, sighting “Strong Management”.

Government Bonds:

Standards & Poor Global Rating agency upgraded the County General Obligation Bonds citing: Strong budgetary performance, Strong management, Very strong budgetary flexibility, Very strong liquidity, Very strong

debt and contingent liability and Strong institutional framework.

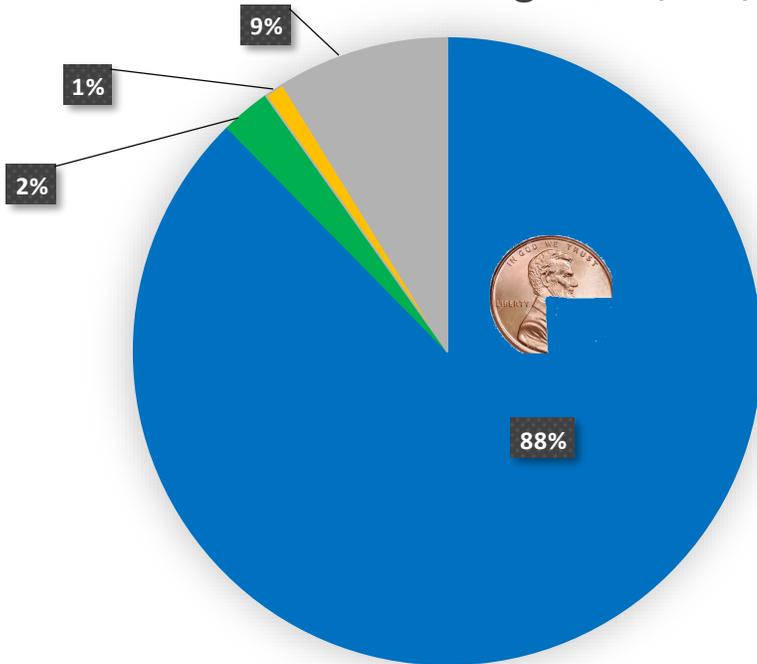
Capital Funding and Projects:

- ◆ Refunded various bonds between 2013 to 2017, over \$3 million in projected interest savings over the life of the bonds without extension of the term of the debt.
- ◆ Near completion of the Courthouse exterior and interior renovations to roof and building envelope, \$6.6 million, and under budget.
- ◆ Efficiency Lighting upgrade Mahoning County Jail and Juvenile Justice Center. Boiler and Heating unit replacements and building envelope, \$2.2 million.

- ◆ Completion of the New Dog Warden Facility, with better public access and adoptions, \$3.6 million.
- ◆ Canfield Water Tower installation, \$750,000 grant and public private partnership with Aqua Ohio of \$1.9 million to fund the balance of the project. Public safety and economic development project.
- ◆ Citizen Transparency, Commissioners program to provide public access to budgetary information.
- ◆ Upgrade of the County’s 911 Wireless fiber system. Increased speed and capacity, \$1.4 million.
- ◆ Sanitary sewer plants and building upgrades and improvements to systems, \$32.8 million. Includes \$7 million in grants. State and Federal compliance requirement.

CRIMINAL AND ADMINISTRATIVE JUSTICE FUND RESOURCES

2018 Revenue Budget \$28,149,500



Criminal and Administrative Justice Fund Departments & Operations:

Mahoning County Sheriff’s Office (County Jail, Court Security, Road Patrol, Senior Division, Administration, and various Task Forces), County Prosecutor’s Office (Civil and Criminal Divisions), County Coroners’ Office (Autopsy, Investigation, Death Certification, and Administration), Council of Governments (Radio Dispatch and Enhanced 9-1-1 Telecommunications Operations).

2018 PERMISSIVE Sales Tax rate is 3/4% and generates **\$24.7 million in revenues.**

- ◆ The Sales Tax is essential and only dedicated to the Criminal and Administrative Justice Fund departments and operations.
- ◆ Loss of \$2.8 million annually of MCO Sales Tax Revenues.

REVENUE DESCRIPTION

PERMISSIVE SALES TAX	\$ 24,674,000.00
INTERGOVERNMENTAL	\$ 712,000.00
FEES, LICENSES, PERMITS, FINES AND CHARGES FOR SERVICES	\$ 290,000.00
OTHER REVENUE SOURCES	\$ 2,473,500.00
TOTAL REVENUE BUDGET	\$ 28,149,500.00

OTHER REVENUE SOURCES:

- ◆ **STATE CUTS IMPACT COUNTY SALES TAX:**
- ◆ 2018 offset of MCO loss by one-time State supplement of \$1.6 million in State Aid. The Commissioners will use additional Aid to address projected shortfalls in 2019. No long term solution was provided by the State after 2019.



Mahoning County Engineer



The County Engineer's budget has been virtually stagnant for almost 20 years. The annual budget in 1999 was \$10.6 million versus the 2017 annual budget of \$10.9 million. The Engineer's revenue comes from the State Gas Tax and license plate fees. The State Gas Tax has not changed since 2005 and 11% of that is divided equally 88 ways so each

county gets the same amount of revenue from Gas Tax. The stagnant revenue presents many challenges for the county infrastructure. The County Engineer's Office maintains 485 miles of roadway, 287 bridges and several thousand culverts.

Mahoning County Dog Warden's Office



Elliot



Damien

Public Adoptions

2017

141

YTD 2018

219

Public Adoptions for the year to date are almost double the total adoptions in 2017. The new facility has allowed the Dog Warden's Office the ability to retain dogs longer for Public Adoptions.

2018 Mahoning County Ballot Issues



Issue 2

Proposed Tax Levy
 Renewal and Increase
 Mahoning County Mental
 Health and Recovery Board
 A majority affirmative vote is
 necessary for passage.

A renewal of 0.85 and an increase of 0.5 mill to constitute a tax for the benefit of Mahoning County for the purpose of current expenses of the Mental Health and Recovery Board at a rate not exceeding 1.35 mills for each one dollar of valuation, which amounts to \$0.135 for each one hundred dollars of valuation, for 5 years, commencing in 2019, first due in calendar year 2020.

- FOR THE LEVY
 AGAINST THE LEVY

Issue 3

Proposed Tax Levy
 (Renewal)
 Mahoning County
 Children Services
 A majority affirmative vote is
 necessary for passage.

A renewal of a tax for the benefit of Mahoning County for the purpose of support of children services and the care and placement of children at a rate not exceeding 1.85 mills for each one dollar of valuation, which amounts to \$0.185 for each one hundred dollars of valuation, for 5 years, commencing in 2019, first due in calendar year 2020.

- FOR THE LEVY
 AGAINST THE LEVY

TELEPHONE DIRECTORY

Auditor

330-740-2010

Board of Elections

330-783-2474

Commissioners

330-740-2130

Coroner

330-740-2175

Dog Warden

330-740-2205

EMA

330-740-2200

Microfilm

330-740-2303

Planning Commission

330-270-2890

Prosecutor

330-740-2330

Recorder

330-740-2345

Sheriff

330-480-5000

Treasurer

330-740-2460

Veteran Services

330-740-2450

COURTS

Austintown

330-740-2001

Boardman

330-726-5546

Canfield

330-533-3643

Clerk of Courts

330-740-2104

Common Pleas

330-740-2158

Domestic Relations

330-740-2208

Juvenile

330-740-2278

Probate

330-740-2310