



OHIO AUDITOR OF STATE
KEITH FABER



MAHONING COUNTY
DECEMBER 31, 2023

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MAHONING COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2023 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed through the Ohio Department of Education and WorkForce:</i>					
Nutrition Cluster:					
School Breakfast Program	10.553		05PU 2023 05PU 2024	18,245 13,181	- -
Subtotal - School Breakfast Program				31,426	-
National School Lunch Program	10.555		LLP4 2023 LLP4 2024	34,177 24,842	- -
Subtotal - National School Lunch Program				59,019	-
Subtotal - Nutrition Cluster				90,445	-
COVID-19 Pandemic - EBT Admin	10.649		COVID 19	5,497	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
FAET	10.561		G-2223-11-6957	69,179	-
FAET			G-2425-11-6166	67,190	-
Food Assistance			G-2223-11-6957	889,519	-
Food Assistance			G-2425-11-6166	1,036,639	-
COVID-19 SNAP American Rescue Plan Act			G-2223-11-6957	72,829	-
COVID-19 SNAP non admin ARPA			G-2223-11-6957	81,554	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				2,216,910	-
<i>Passed through the Ohio Department of Rural Development:</i>					
Water and Waste Disposal Systems for Rural Communities					
Loan Portion (Five Points Improvements)	10.760			3,193,919	-
Grant Portion (Five Points Improvements)				4,039,000	-
Subtotal - Water and Waste Disposal Systems for Rural Communities				7,232,919	-
Total U.S.Department of Agriculture				\$ 9,545,771	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900				
Lead Hazard Reduction Grant Program	14.905	21030	OHLHB0720-19	1,203,145	-
		21032	OHLHB0789-22	589,699	-
Continuum of Care Program	14.267				
		2217A	OH0455L5E042108	84,901	84,901
		22171	OH0455L5E042209	87,390	87,390
		24176	OH0696L5E042100	45,692	-
		2417C	OH0554L5E042105	52,594	-
		2417D	OH0544L5E042206	4,383	-
Subtotal - Continuum of Care Program				274,960	172,291
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program					
	14.228	2400E	B-F-22-1BT-1	395,118	-
		24010	B-C-20-1BT-1	130,113	-
		24012	B-C-22-1BT-1	61,218	-
Subtotal - Community Development Block Grants / State's Program				586,449	-
HOME Investment Partnerships Program	14.239				
		24050	B-C-20-1BT-2	392,201	-
		24052	B-C-22-1BT-2	19,220	-
				411,421	-
Total U. S. Department of Housing and Urban Development				\$ 3,065,675	\$ 172,291
U.S. DEPARTMENT OF INTERIOR					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			5,178	-
Total U. S. Department of Interior				\$ 5,178	\$ -
U.S. DEPARTMENT OF JUSTICE					
<i>Direct:</i>					
Equitable Sharing	16.922			183,782	-
Veterans Treatment Court Discretionary Grant Program	16.043	29033	15PBJA-22-GG-04385-VTCX	121,545	-
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>					
Violence Against Women Formula Grants					
	16.588	26023	2022-WF-VA2-8213	34,991	-
		2908H	2022-WF-VA5-8929	34,945	-
		2908G	2021-WF-VA5-8929A	1,310	-
Subtotal - Violence Against Women Formula Grants				71,246	-
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance					
	16.575	26004	2024-VOCA-135505300	27,409	-
		26003	2023-VOCA-135110131	74,422	-
Subtotal - Crime Victim Assistance				101,831	-
Total U. S. Department of Justice				\$ 478,404	\$ -

MAHONING COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2023 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction	20.205				
		80053	80674	555,678	-
		80088	104591	1,448,414	-
		80089	108742	242,852	-
		80099	104658	72,168	-
		80112	111581	406,779	-
		80113	116852	1,517	-
Subtotal - Highway Planning and Construction				2,727,407	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
Highway Safety Cluster	20.600				
		2704R	STEP-2024-MCS-00014	7,613	-
		2704P	STEP-2023-MCS-00029	30,680	-
		27044	SC-2024-MSC-00025	14,359	-
Subtotal -Highway Safety Cluster				52,652	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608				
		2704Q	IDEP-2024-MCS-00014	7,586	-
		2704O	IDEP-2023-MCS-00029	24,986	-
Subtotal - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				32,572	-
Total U. S. Department of Transportation				\$ 2,812,630	\$ -
U.S. DEPARTMENT OF TREASURY					
<i>Direct:</i>					
COVID-19 Emergency Rental Assistance	21.023		ERAE0041	1,048,118	1,048,118
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027			13,817,497	8,340,305
Local Assistance and Tribal Consistency Fund	21.032			100,000	
<i>Passed through the Ohio Department of Development:</i>					
COVID-19 Lead Safe Ohio - Workforce Lead Training	21.027	21024	LED-2023-202835	12,920	
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
COVID-19 Medicaid Unwinding Regular	21.027		G-2223-11-6957 G-2425-11-6166	35,847 317,832	-
				353,679	-
<i>Passed through the Ohio Department of Criminal Justice:</i>					
Coronavirus State and Local Fiscal Recovery Funds	21.027				
		2706A	2022-AR-LEP-1052S	818,571	
		2706B	2022-AR-LEP-1052	133,819	
				952,390	-
Total U. S. Department of Treasury				\$ 16,284,604	\$ 9,388,423
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through the Ohio Department of Education and Workforce:</i>					
Special Education Grants to States (IDEA Part B)	84.027				
		23004	066118-6BSF-2024	20,387	-
		23003	066118-6BSF-2023	22,800	-
				43,186	-
COVID-19 ARP IDEA Part B - Special Education Grants to States	84.027X				
		2300C	2022-ARP IDEA PART B	3,614	-
Subtotal - Special Education Cluster				46,800	-
COVID-19 Education Stabilization Fund	84.425C				
		2301D		51,334	-
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126				
		22153	FFY24 VRP3	16,874	16,874
		22152	2022-4595	93,437	93,437
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				110,310	110,310
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Special Education - Grants for Infants and Families	84.181		H181A210024	365,218	-
Special Education - Grants for Infants and Families	84.181X		H181X210024	97,503	-
Total U.S. Department of Education				\$ 671,166	\$ 110,310
U.S. Election Assistance Commission					
<i>Passed through the Ohio Secretary of State</i>					
HAVA Election Security Grant	90.404				
		2907B	CYBER	10,000	-
Total U.S. Election Assistance Commission				\$ 10,000	\$ -

MAHONING COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2023 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Title IV-E Prevention Program:	93.472				
Title IV-E Prevention Services			G-2223-11-6958	10,163	-
Ohio Start			G-2223-11-6958	129,675	-
Subtotal - Title IV-E Prevention Services				139,838	-
Promoting Safe and Stable Families:	93.556				
Caseworker Visits			G-2425-06-0289	10,605	-
Caseworker Visits Admin			G-2425-06-0289	1,061	-
ESAA Preservation			G-2223-11-6958	53,136	-
ESAA Preservation			G-2425-06-0289	21,755	-
ESAA Preservation Operating			G-2223-11-6958	673	-
ESAA Preservation Operating			G-2425-06-0289	11,415	-
ESAA Reunification			G-2223-11-6958	120,433	-
ESAA Reunification			G-2425-06-0289	24,486	-
ESAA Reunification Operating			G-2223-11-6958	1,776	-
ESAA Reunification Operating			G-2425-06-0289	21,497	-
FCFC IB-B Part 2			G-2223-11-6958	58,852	-
Subtotal - Promoting Safe and Stable Families				325,688	-
Temporary Assistance for Needy Families (TANF):	93.558				
TANF Administration			G-2223-11-6957	647,506	37,447
TANF Administration			G-2425-11-6166	456,281	46,151
TANF Earn/Collections			G-2425-11-6166	7,231	-
TANF Performance Incentives			G-2223-11-6957	97,435	-
TANF Fraud Awareness			G-2223-11-6957	266	-
TANF Fraud Awareness			G-2425-11-6166	1,558	-
TANF Regular			G-2223-11-6957	1,521,429	370,933
TANF Regular			G-2425-11-6166	2,780,531	1,893,915
TANF Kinship Caregiver			G-2223-11-6957	7,809	7,809
TANF Kinship Caregiver			G-2425-11-6166	152,663	152,663
TANF Summer Youth			G-2425-11-6166	171,811	171,811
Subtotal - Temporary Assistance for Needy Families				5,844,521	2,680,728
Child Support Enforcement:	93.563				
Federal Child Support / State Match			G-2223-11-6957	1,274,225	-
Federal Child Support / State Match			G-2425-11-6166	1,353,020	-
Federal Incentives			G-2223-11-6957	334,125	-
Federal Incentives			G-2425-11-6166	245,807	-
Child Support Training			G-2223-11-6957	573	-
Child Support Training			G-2425-11-6166	1,612	-
Subtotal - Child Support Enforcement				3,209,362	-
Child Care and Development Cluster:	93.575				
Child Care Admin			G-2223-11-6957	19,482	-
Child Care Admin			G-2425-11-6166	9,135	-
Child Care Non-Admin			G-2223-11-6957	269,825	-
Child Care Non-Admin			G-2425-11-6166	313,931	-
Subtotal - Child Care and Development Cluster				612,373	-
Stephanie Tubbs Jones Child Welfare Services	93.645				
IV-B			G-2425-11-6166	118,928	-
IV-B Admin			G-2425-11-6166	11,893	-
FCFC IV-B Part 1			G-2223-11-6958	7,088	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				137,909	-
Foster Care (Title IV-E):	93.658				
IV-E Admin & Training			G-2223-11-6958	705,880	-
IV-E Admin & Training			G-2425-11-6166	310,326	-
Foster Care Services			G-2223-11-6958	1,551,968	-
Foster Care Services			G-2425-11-6166	914,128	-
IV-E Contract Services			G-2223-11-6958	49,700	-
IV-E Contract Services			G-2425-11-6166	17,706	-
Subtotal - Foster Care (Title IV-E)				3,549,708	-
Adoption Assistance (Title IV-E):	93.659				
IV-E Admin & Training			G-2223-11-6958	1,156,005	-
IV-E Admin & Training			G-2425-11-6166	430,926	-
IV-E Contracts			G-2223-11-6958	80,600	-
IV-E Contracts			G-2425-11-6166	23,499	-
Non-Recurring Adoption			G-2223-11-6958	1,300	-
Non-Recurring Adoption			G-2425-11-6166	1,885	-
Subtotal - Adoption Assistance (Title IV-E)				1,694,216	-
Social Services Block Grant (SSBG):	93.667				
SSBG - Base			G-2223-11-6957	435,562	81,699
SSBG - Base			G-2425-11-6166	197,648	-
SSBG - Transfer			G-2223-11-6957	328,189	328,189
SSBG - Transfer			G-2425-11-6166	790,322	790,321
SSBG - Transfer			G-2223-11-6957	-	-
Subtotal - Social Services Block Grant (SSBG)				1,751,720	1,200,209
Elder Abuse Prevention Interventions Program:	93.747				
Stimulus APS			G-2425-11-6166	4,850	-
Ohio ARPA APS			G-2223-11-6957	13,831	-
Ohio ARPA APS			G-2425-11-6166	2,922	-
Subtotal - Elder Abuse Prevention Interventions Program				21,602	-
Chaffee Foster Care Independence Program:	93.674				
Chaffee Foster Care Independence Program			G-2223-11-6957	52,470	-
Chaffee Foster Care Independence Program			G-2425-11-6166	15,425	-

MAHONING COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2023 Disbursements	Expenditures to Subrecipients
Subtotal - Chaffee Foster Care Independence Program				67,894	-
Medical Assistance Program (Medicaid, Title XIX) Cluster:	93.778				
Medicaid Cluster Program			G-2223-11-6957	1,819,883	-
Medicaid Cluster Program			G-2425-11-6166	1,554,895	-
Medicaid Cluster Child Welfare Related			G-2223-11-6957	44,395	-
Medicaid Cluster Child Welfare Related			G-2425-11-6166	23,353	-
Subtotal - Medical Assistance Program Cluster				3,442,527	-
Passed through the Ohio Department of Developmental Disabilities:					
Social Services Block Grant (SSBG)	93.667		Title XX	167,960	-
Passed through the Ohio Department of Mental Health and Addiction Services:					
Projects for Assistance in Transition from Homelessness	93.150				
		22144	PATH FY24	29,130	29,130
		22143	PATH FY23	103,011	103,011
		22142	PATH FY22	625	625
Subtotal - Projects for Assistance in Transition from Homelessness				132,766	132,766
Social Services Block Grant (SSBG)	93.667				
		22063	TITLE XX FY23	133,310	133,310
		22064	TITLE XX FY24	45,714	45,714
Subtotal - Social Services Block Grant (SSBG)				179,024	179,024
Opioid State Targeted Response	93.788				
		2832I		47,250	47,250
		2832K	IH79T1083294-01	155,382	155,382
		2832L	FFY23 SOR 2.0	444,938	444,938
		2832M	IH79T1085753-01	920,510	920,510
		2214A	IH79T1085753-01	10,510	10,510
Subtotal - Opioid State Targeted Response				1,578,590	1,578,590
Block Grants for Community Mental Health Services	93.958				
		22043	Community Plan B.G. FY 23	85,020	85,020
		22044	Community Plan B.G. FY 24	57,939	57,939
		2204A		5,000	5,000
		2204M		2,249	2,249
		2207K	FORENSIC FY22	2,200	2,200
		2217C		28,000	28,000
		2833D	MH COURT	7,500	7,500
		2833C	MH COURT	5,475	5,475
Subtotal - Block Grants for Community Mental Health Services				193,383	193,383
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		28022	FED PER CAPITA FY 22	202,862	202,862
		28023	FED PER CAPITA FY 23	541,898	541,898
		28024	FED PER CAPITA FY 24	152,799	152,799
		2802A	COVID MITIGATION	36,318	36,318
		2802B	Community Incentive	49,689	49,689
		28134	TASC FY24	77,408	77,408
		28133	TASC FY23	108,372	108,372
		28124	Meridian Womens FY24	159,547	159,547
		28123	Meridian Womens FY23	181,843	181,843
		28113	NKRC Womens FY23	36,956	36,956
		28084	System of Care FY24	43,750	43,750
		28083	System of Care FY23	116,982	116,982
		2202A	AUD TREATMENT FY22	45,957	45,957
		2202B	AUD TREATMENT FY23	55,000	55,000
		2202C	AUD TREATMENT FY24	50,400	50,400
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,859,781	1,859,781
Memo Total - All Medicaid Assistance Programs Cluster	93.778			3,442,527	-
Memo Total - All Social Services Block Grants	93.667			2,098,705	1,379,233
Total U. S. Department of Health and Human Services				\$ 24,908,862	\$ 7,824,481
<u>U.S. COAST GUARD</u>					
Passed through the Ohio Department of Natural Resources:					
Boating Safety Financial Assistance	97.012				
		27013		31,987	-
Total U.S. Coast Guard				\$ 31,987	\$ -
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through the Ohio Emergency Management Agency:					
Emergency Management Performance Grants	97.042				
		2457E	EMC-2022-EP-00007	89,923	-
Total U. S. Department of Homeland Security				\$ 89,923	\$ -
<u>U. S. ARMY CORP OF ENGINEERS</u>					
Direct:					
Law Enforcement Services at Berlin Lake	12.U01				
		27142		34,637	-
Total U.S. Army Corp of Engineers				\$ 34,637	\$ -
TOTAL				\$ 57,938,836	\$ 17,495,506

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the County) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Housing and Urban Development, the U.S. Department of Treasury, the U.S. Department of Education, and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The federal loan programs listed below are administered directly by the County, and balances and transactions relating to these programs are included in the County’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2023 consist of:

AL Number	Program/Cluster Name	Outstanding Balance at December 31, 2023
10.760	Water and Wastewater Disposal Systems for Rural Communities	\$4,417,860
10.760	Water and Wastewater Disposal Systems for Rural Communities	18,025
10.760	Water and Wastewater Disposal Systems for Rural Communities	1,190,130
10.760	Water and Wastewater Disposal Systems for Rural Communities	2,988,600
10.760	Water and Wastewater Disposal Systems for Rural Communities	634,800
10.760	Water and Wastewater Disposal Systems for Rural Communities	2,005,000

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2024

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Mahoning County
120 Market Street
Youngstown, Ohio 44406

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mahoning County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Mahoning County's major federal programs for the year ended December 31, 2023. Mahoning County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Mahoning County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2024. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 28, 2024. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 10, 2024

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MAHONING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified – Supplemental Nutrition Assistance Program Cluster (AL #10.561) Unmodified – Temporary Assistance for Needy Families (AL #93.558) Unmodified – Medical Assistance Program (AL #93.778) Unmodified – Adoption Assistance (AL #93.659) Unmodified – Emergency Rental Assistance (AL #21.023) Unmodified – Coronavirus State and Local Fiscal Recovery Fund (AL #21.027)
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Supplemental Nutrition Assistance Program Cluster Temporary Assistance for Needy Families Medical Assistance Program Adoption Assistance Emergency Rental Assistance Coronavirus State and Local Fiscal Recovery Fund	<u>AL#</u> 10.561 93.558 93.778 93.659 21.023 21.027
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,738,165 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None



RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — auditor.mahoningcountyoh.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2023

Finding Number	Finding Summary	Status	Additional Information
2021-001	Cash Reconciliation Process-Noncompliance and Material Weakness	Fully Corrected	
2022-002	Federal Programs-Reporting-Noncompliance and Material Weakness	Partially Corrected	Management comment only in 2023

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Mahoning County, Ohio 2023 Annual Comprehensive Financial Report



**For Fiscal Year Ended
December 31, 2023**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory



Mill Creek Park–Lily Pond
Mill Creek Park–Lily Pond

**Mahoning County,
Ohio**
**Annual Comprehensive Financial
Report For the Year Ended
December 31, 2023**



Ralph T. Meacham, CPA
Mahoning County Auditor

Stacy A. Marling
Chief Deputy Auditor

Prepared by the Mahoning County Auditor's Office

Mahoning County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
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RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — www.mahoningcountyauditor.org

June 28, 2024

To the Citizens of Mahoning County

Mahoning County Commissioners
Honorable Anthony T. Traficanti, President
Honorable Carol Rimedio-Righetti
Honorable David D. Ditzler

Mahoning County Treasurer
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Annual Comprehensive Financial Report for the year ended December 31, 2023. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2023. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an unmodified opinion on the County's financial statements as of December 31, 2023, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of Government

Mahoning County was established on March 1, 1846. It is 417 square miles and is located in the northeast part of the State of Ohio. It is comprised of four cities, six villages and fourteen townships, with the City of Youngstown being the largest. Mahoning County's population is 225,596 making it the 12th most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The County Auditor serves as the chief financial officer and property tax assessor for the County. The County Treasurer collects property taxes and is the custodian of all funds.

Other elected officials, serving four-year terms each, are the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder and Coroner. The Probate Judge, Domestic Relations Judge, Juvenile Judge and Common Pleas Judges are also elected on a County-wide basis. There are four Area Court Judges that are elected in the precincts in which they preside. The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds that include a water system and wastewater system.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 and Statement No. 61 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

The County is required to adopt an annual budget by April 1. This annual budget serves as the foundation for Mahoning County's financial planning and control. The legal level of control has been established by the Commissioners at the personal services and operating object level within each department for all funds.

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Mercy Health Partners, Windsor House and Southwoods Health. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2023 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 3.8 percent compared to the State and National averages, which were 3.1 and 3.8 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's annual report for 2022, reflects that the largest employment increase was in manufacturing with a 2,200 gain in jobs. The most significant employment decline occurred in the health care and social assistance sector with a loss of 500 jobs.

Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation.

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 23 bargaining units in the County representing 960 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

On December 30, 2019, the Mahoning County Commissioners adopted a resolution approving a five-year user charge system for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligate the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

Relevant Financial Policies

The County Commissioners passed a resolution on July 26, 2016, authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. Subsequent resolutions address the policy that sets forth reserve balance, funding, and uses in both the General Fund and the establishment of a reserve in the Criminal and Administrative Justice Fund. The source of funding was from Casino revenue set asides and unreserved fund balances in both funds.

The current resolution adopted by the Board of Mahoning County Commissioners on November 29, 2021, resolved that 60 percent of all casino revenue received by the County will be allocated to the General Fund, 30 percent to the Criminal and Administrative Justice Fund, and 10 percent to the maintenance of the Criminal and Administrative Justice Fund Stabilization Reserve. All other revenues not designated for reserve may be appropriated for current year operations. The stabilization reserve monies in both funds can only be used by a unanimous vote of the current County Commissioners. The stabilization reserve balance was \$8,299,427 in the General Fund and \$6,641,404 in the Criminal and Administrative Justice Fund as of December 31, 2023. The General Fund Stabilization and Criminal and Administrative Justice Stabilization reserves have reached State maximums as the result of allocations from Casino revenues and unallocated reserves as of December 31, 2023.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on February 18, 2021. This policy represents a revision of a previously approved policy. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Sections 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Significant Events For 2023

- The County continued to utilize the \$44.4 million in 2020-2022 COVID-19 pandemic American Rescue Plan Act (ARPA) funds to address needs for small business development and expansion along with support for not-for-profit agencies that dealt with the most vulnerable of our population. Internal funding was utilized to address technology needs and infrastructure. The ARPA funding also became a source to address workforce development through various avenues within primary and secondary education and not-for-profit agencies. Funding was also focused on local government redevelopment efforts.
- In November of 2021, the voters passed an additional 0.25 percent County-wide sales tax dedicated to Roads, Bridges and Other Infrastructure Projects. The effective date of the levy was April 1, 2022 and generated revenues starting in July 2022. No projects were identified by the townships in 2022 to allow a reserve for planning purposes in 2023. The funding generated was put in a designated fund. The County Engineer and townships were able to utilize \$7,976,506 for road and bridge projects in 2023. The fund helped to offset the increase in costs related to road materials.

Major Initiatives

- The Mahoning County Engineer's Office initiated and completed the 2022 Road and Bridge Safety Upgrade in the 2023 calendar year. The project was a result of 35.1 percent Ohio Public Works Commission (OPWC) funding with the remaining 64.9 percent of funds coming from the County Engineer's local monies. Additional roads including Messerly, Creed, Middletown, Pricetown, Coit and a portion of Stateline Road, were all funded with 100 percent local monies. Other additional roads which were funded with 100 percent local receipts included Styme Road (Green Township), a portion of Johnson Road (Village of Sebring) and Warden, Morgan, Caldwell and Brace (Smith Township). The total cost for this project was \$7,515,072 which resurfaced 47.49 miles of County roads, 1.31 miles of Village roads and 0.96 miles of Township roads.
- The Engineering Department also completed additional projects funded with local monies, ARPA funds, Federal and/or State monies in 2023 including the following:
 - 7 Mile Run Culvert Lining Project: The installation of 60" profile wall HDPE Pipe Liner into the existing 7 Mile Run 84" CMP Culvert. This included all cleaning, blocking and grouting to complete the installation with a final cost of \$379,664. Funding Source: ARPA
 - Bridge Engineering Design: Design work commenced in 2023 for the Market Street Bridge Rehab (\$277,459) and the Berlin Station Road Bridge Replacement (\$306,172). Funding Source: Mahoning County Commissioners.
 - Mahoning Bridge Rehab/Painting: This included the rehab of 4 large steel span beam structures (First Street Bridge #10, Oak Street Ext. Bridge #1, Dewey Avenue Bridge #1 and Old Furnace Road Bridge #1) including painting, expansion joints, bearings deck repairs and other miscellaneous work on the structures. Current monies spent in 2023: \$3,549,768. Funding Sources: Federal, OPWC and local monies.
- The Sanitary Engineering Department completed one major project in 2023:
 - Diehl Lake Wastewater Treatment Plant Improvement No. 526: This project consisted of improvements to replace the deteriorating existing 30,000 gallons per day treatment plant system with a new 40,000 gallons per day system. This resulted in a 33 percent increase in the flow capacity. A new building was also included in the project to house blowers and the existing building was refurbished for maintenance usage and sample management. The total cost of the project was \$1,620,000 and was funded by Ohio EPA Water Pollution Control Loan Funds.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awards a Certificate of Achievement for Excellence in Financial Reporting for an Annual Comprehensive Financial Report. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement was awarded for the 2022 Annual Comprehensive Financial Report and is issued for each year. We believe that our current Annual Comprehensive Financial Report conforms to the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for a certificate.

I would like to thank the entire staff of the County Auditor's office for their efficient and cooperative work throughout this project. I also thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report and the work of the Audit Division of the Auditor of State in completing our annual audit and review of these financial statements. I am honored to have worked with such dedicated and professional people.

I express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

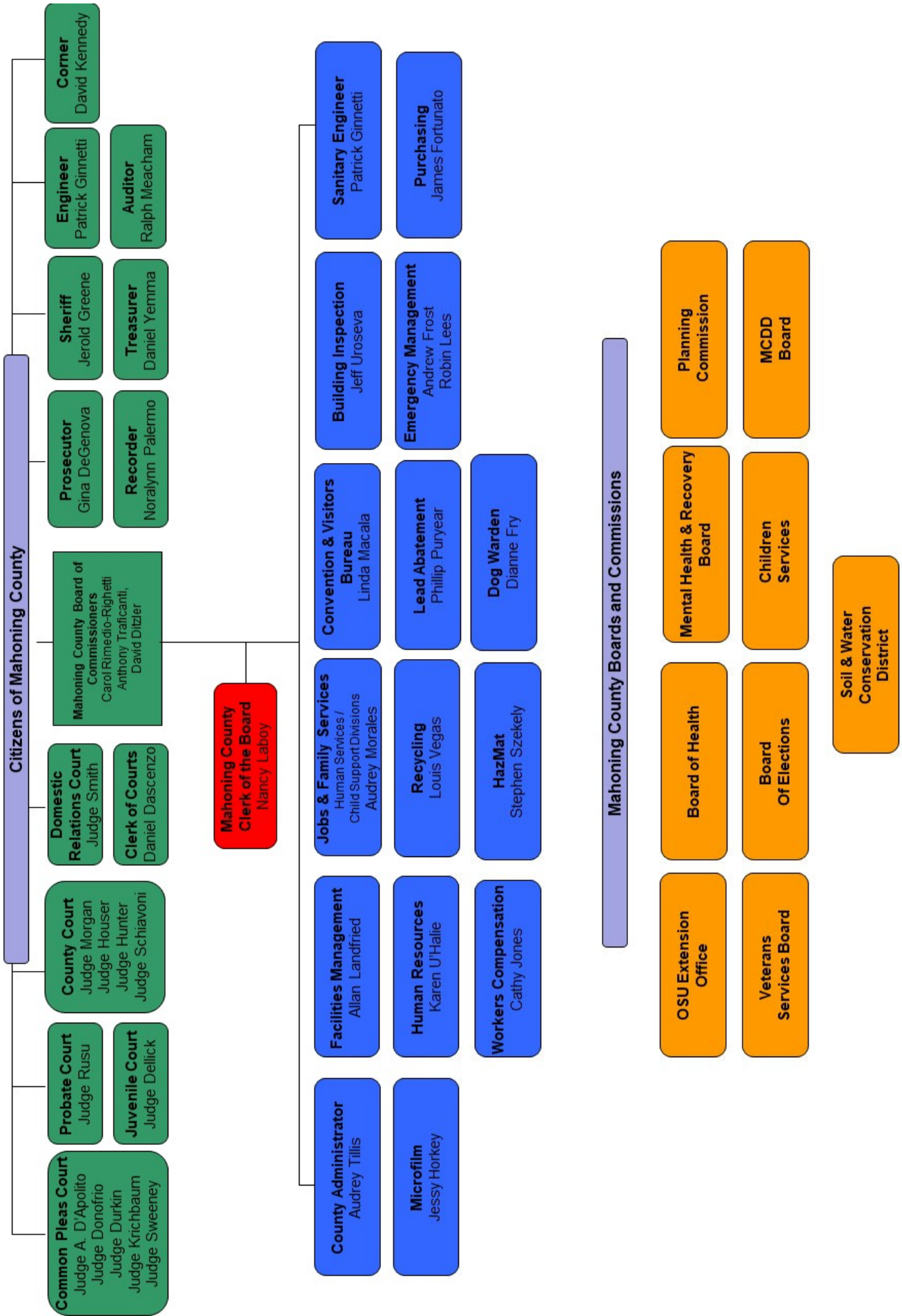
Very truly yours,

A handwritten signature in blue ink that reads "Ralph T. Meacham". The signature is written in a cursive style with a large initial "R" and "M".

Ralph T. Meacham, CPA
Mahoning County Auditor

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MAHONING COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Mahoning County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

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Financial Section



Mahoning County Career and Technical Center
Mahoning County Career and Technical Center

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Mahoning County
120 Market Street
Youngstown, Ohio 44406

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Criminal and Administrative Justice, Children Services Board, and Developmental Disabilities Board funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules is presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2024

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

- The County's overall financial position increased in 2023. Net position for both governmental activities and business-type activities increased mainly as a result of increases in both cash and cash equivalents and net capital assets. Cash and cash equivalents increased due to careful management of resources and an increase in interest earned on investments. Capital assets increased due to additions outpacing current year depreciation/amortization and deletions. The increase in net position was partially offset by changes in the net pension/OPEB asset/liabilities and the related deferred outflows and inflows.
- The County had capital asset additions for governmental that were across every category of assets except for land and intangible right to use – buildings. For business-type activities, capital asset additions were across every category except for utility plant in service, vehicles and intangible right to use assets. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The County implemented GASB 96 during 2023 which resulted in the recording of a subscription payable and an intangible right to use asset - software.

Using this Annual Comprehensive Financial Report (ACFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Mahoning County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets and deferred outflows of resources and liabilities and deferred inflows of resources. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

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Reporting the County as a Whole

Government-wide financial statements: Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities answers the question, “How did we do financially during 2023?” While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting will take into account all of the current year’s revenues and expenses regardless of when the cash is received or paid.

These two statements report the County’s net position and the change in that position. This change in net position is important because it informs the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County’s tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

- ◆ **Governmental Activities** – Most of the County’s services are reported here including public safety, judicial, health and human service programs, administration, and all departments with the exception of our Water and Sewer enterprise funds.
- ◆ **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants.

Reporting the County’s Most Significant Funds

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Fund financial reports provide detailed information about the County’s major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County’s most significant funds. The County’s major governmental funds are the general fund, the criminal and administrative justice, the children services board and the developmental disabilities board special revenue funds.

Governmental Funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government’s near-term financing requirements.

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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses two enterprise funds to account for water and sewer operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, workers' compensation, self-funded hospitalization and the telephone/data communications board.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are custodial funds.

Notes to the Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2023 compared to 2022:

Mahoning County, Ohio
Management's Discussion and Analysis
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(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	\$325,414,434	\$309,123,272	\$95,123,925	\$88,289,296	\$420,538,359	\$397,412,568
Net Pension Asset	768,566	1,161,426	61,135	92,385	829,701	1,253,811
Net OPEB Asset	99,856	14,599,751	0	1,150,607	99,856	15,750,358
Capital Assets, Net	177,149,371	168,167,316	111,671,515	100,199,592	288,820,886	268,366,908
<i>Total Assets</i>	<u>503,432,227</u>	<u>493,051,765</u>	<u>206,856,575</u>	<u>189,731,880</u>	<u>710,288,802</u>	<u>682,783,645</u>
Deferred Outflows of Resources						
Pension	58,159,412	18,464,340	4,612,170	1,448,584	62,771,582	19,912,924
OPEB	8,805,660	208,066	699,069	15,459	9,504,729	223,525
Deferred Charge on Refunding	633,385	704,519	148,503	157,519	781,888	862,038
Asset Retirement Obligation	0	0	4,177,500	4,408,875	4,177,500	4,408,875
<i>Total Deferred Outflows of Resources</i>	<u>67,598,457</u>	<u>19,376,925</u>	<u>9,637,242</u>	<u>6,030,437</u>	<u>77,235,699</u>	<u>25,407,362</u>
Liabilities						
Current Liabilities	31,852,229	47,505,591	3,462,578	5,348,395	35,314,807	52,853,986
Long-term Liabilities						
Due within one Year	9,776,643	9,956,479	4,107,559	3,872,381	13,884,202	13,828,860
Due in More than one Year						
Net Pension Liability	142,723,312	42,657,410	11,265,037	3,301,036	153,988,349	45,958,446
Net OPEB Liability	2,937,925	0	233,700	0	3,171,625	0
Other Amounts	33,036,749	37,273,145	91,741,454	89,225,586	124,778,203	126,498,731
<i>Total Liabilities</i>	<u>220,326,858</u>	<u>137,392,625</u>	<u>110,810,328</u>	<u>101,747,398</u>	<u>331,137,186</u>	<u>239,140,023</u>
Deferred Inflows of Resources						
Property Taxes	47,903,799	44,172,389	0	0	47,903,799	44,172,389
Payments in Lieu of Taxes	821,000	821,000	0	0	821,000	821,000
Leases	1,407,264	1,880,273	568,153	572,417	1,975,417	2,452,690
Deferred Gain on Refunding	34,048	37,167	0	0	34,048	37,167
Pension	501,400	51,346,247	29,023	4,069,468	530,423	55,415,715
OPEB	1,067,712	15,111,612	78,440	1,192,777	1,146,152	16,304,389
<i>Total Deferred Inflows of Resources</i>	<u>51,735,223</u>	<u>113,368,688</u>	<u>675,616</u>	<u>5,834,662</u>	<u>52,410,839</u>	<u>119,203,350</u>
Net Position						
Net Investment in Capital Assets	140,694,704	127,333,995	43,370,067	47,667,365	184,064,771	175,001,360
Restricted for:						
Capital Projects	26,345,416	24,150,535	0	0	26,345,416	24,150,535
Debt Service	1,075,465	555,056	15,120,818	14,644,404	16,196,283	15,199,460
Public Safety	33,966,066	31,014,208	0	0	33,966,066	31,014,208
Public Works	13,168,550	12,853,708	0	0	13,168,550	12,853,708
Health Services	58,114,362	54,213,597	0	0	58,114,362	54,213,597
Human Services	17,296,945	18,708,078	0	0	17,296,945	18,708,078
General Government	30,523,379	21,284,577	0	0	30,523,379	21,284,577
Unclaimed Monies	2,132,608	1,914,375	0	0	2,132,608	1,914,375
Pension and OPEB Plans	868,422	15,761,177	61,135	1,242,992	929,557	17,004,169
Unrestricted (Deficit)	(25,217,314)	(46,121,929)	46,455,853	24,625,496	21,238,539	(21,496,433)
<i>Total Net Position</i>	<u>\$298,968,603</u>	<u>\$261,667,377</u>	<u>\$105,007,873</u>	<u>\$88,180,257</u>	<u>\$403,976,476</u>	<u>\$349,847,634</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

Governmental activities current and other assets increased over the prior year. This is mainly attributable to (1) an increase in cash and cash equivalents resulting from a rise in fair value on investments, (2) an increase in accounts receivable related to opioid settlement monies and (3) an increase in property taxes resulting from higher assessed values. Capital assets increased due to additions outpacing current year depreciation/amortization and deletions. Current liabilities decreased due mainly to a decrease in unearned revenue related to the American Rescue Plan grants received before eligibility requirements were met. The increase in long-term liabilities can be attributed primarily to significant increases in the net pension and net OPEB liabilities.

Business-type current and other assets increased due largely to an increase in cash and cash equivalents in the sewer fund resulting from higher charges for services revenue in 2023. Capital assets increased as a result of current year additions exceeding annual depreciation. Current liabilities decreased due mainly to the pay-off of bond anticipation notes. Long-term liabilities increased due mainly to significant increases in the net pension and net OPEB liabilities as well as to an increase in USDA revenue bond debt.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2023 and 2022.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program Revenues						
Charges for Services and Assessments	\$29,724,137	\$25,631,071	\$42,459,892	\$38,818,991	\$72,184,029	\$64,450,062
Operating Grants and Contributions	97,307,903	78,148,371	0	0	97,307,903	78,148,371
Capital Grants and Contributions	4,904,464	9,846,421	5,144,024	640,591	10,048,488	10,487,012
<i>Total Program Revenues</i>	<u>131,936,504</u>	<u>113,625,863</u>	<u>47,603,916</u>	<u>39,459,582</u>	<u>179,540,420</u>	<u>153,085,445</u>
General Revenues						
Property Taxes	44,766,690	44,266,734	0	0	44,766,690	44,266,734
Sales Taxes	65,703,959	62,608,786	0	0	65,703,959	62,608,786
Hotel/Lodging Taxes	2,480,243	2,074,699	0	0	2,480,243	2,074,699
Motor Vehicle License Taxes	2,536,264	2,550,289	0	0	2,536,264	2,550,289
Grants and Entitlements	8,545,660	8,157,088	0	0	8,545,660	8,157,088
Conveyance Taxes	3,456,183	3,739,627	0	0	3,456,183	3,739,627
Investment Earnings/Interest	10,571,019	(6,149,304)	1,003,327	251,026	11,574,346	(5,898,278)
Payments in Lieu of Taxes	913,503	867,539	0	0	913,503	867,539
Unrestricted Contributions	390	1,750	0	0	390	1,750
Other	5,926,927	4,099,186	130,673	57,048	6,057,600	4,156,234
<i>Total General Revenues</i>	<u>144,900,838</u>	<u>122,216,394</u>	<u>1,134,000</u>	<u>308,074</u>	<u>146,034,838</u>	<u>122,524,468</u>
<i>Total Revenues</i>	<u>276,837,342</u>	<u>235,842,257</u>	<u>48,737,916</u>	<u>39,767,656</u>	<u>325,575,258</u>	<u>275,609,913</u>
Program Expenses						
General Government:						
Legislative and Executive	48,507,226	40,465,861	0	0	48,507,226	40,465,861
Judicial	27,378,231	19,401,175	0	0	27,378,231	19,401,175
Public Safety	46,745,100	31,737,861	0	0	46,745,100	31,737,861
Public Works	15,895,289	12,084,062	0	0	15,895,289	12,084,062
Health	44,417,338	36,386,158	0	0	44,417,338	36,386,158
Human Services	54,054,930	41,957,042	0	0	54,054,930	41,957,042
Interest	1,135,209	1,249,577	0	0	1,135,209	1,249,577
Water	0	0	1,763,499	1,807,694	1,763,499	1,807,694
Sewer	0	0	31,549,594	29,990,807	31,549,594	29,990,807
<i>Total Program Expenses</i>	<u>238,133,323</u>	<u>183,281,736</u>	<u>33,313,093</u>	<u>31,798,501</u>	<u>271,446,416</u>	<u>215,080,237</u>
<i>Income (Loss) before Transfers</i>	<u>38,704,019</u>	<u>52,560,521</u>	<u>15,424,823</u>	<u>7,969,155</u>	<u>54,128,842</u>	<u>60,529,676</u>
Transfers	(1,402,793)	224,000	1,402,793	(224,000)	0	0
<i>Change in Net Position</i>	<u>37,301,226</u>	<u>52,784,521</u>	<u>16,827,616</u>	<u>7,745,155</u>	<u>54,128,842</u>	<u>60,529,676</u>
<i>Net Position Beginning of Year</i>	<u>261,667,377</u>	<u>208,882,856</u>	<u>88,180,257</u>	<u>80,435,102</u>	<u>349,847,634</u>	<u>289,317,958</u>
<i>Net Position End of Year</i>	<u>\$298,968,603</u>	<u>\$261,667,377</u>	<u>\$105,007,873</u>	<u>\$88,180,257</u>	<u>\$403,976,476</u>	<u>\$349,847,634</u>

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Charges for services increased primarily as a result of an increase in fines, forfeitures, and settlements related to police activities and opioid settlement monies.

Operating grants and contributions went up as a result of an increase in various State and Federal grant monies.

Capital grants and contributions program revenues decreased from prior year due to a drop in ODOT and OPWC grants received.

Sales tax revenues increased due to the upward trend of sales/purchases made during 2023.

Program expenses for governmental activities increased significantly due to changes in the net pension and OPEB asset/liabilities. Program expenses related to these liabilities were a negative (\$30,484,321) in 2022 versus \$4,715,169 in 2023, which represents an increase of \$35,199,490 in expenses.

Governmental program expenses excluding amounts related to the change in the net pension/OPEB liabilities and the related payments subsequent increased by approximately \$19.7 million due mainly to increases in personnel and contractual service costs related to general government, public safety, health and human services programs. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$196,104,329. \$37,503,657 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due to a significant increase in investment earnings/interest related to an upswing in the economy as the fair value of investments increased.

The criminal and administrative justice fund balance increased primarily due to higher permissive taxes and intergovernmental revenues. Permissive sales tax revenues increased due to the upward trend of sales/purchases made in 2023. Intergovernmental revenues went up due to an increase in federal prisoner housing revenues.

The children services board fund balance decreased due to a drop in federal and state grant monies.

The developmental disabilities board fund balance increased due to a rise in intergovernmental grant monies received. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

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Unaudited

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The water fund net position increased due to higher charges for services revenue and transfers received for the purpose of paying off short-term notes. The sewer fund net position increased in 2023 due to higher charges for services revenue as revenues continued to outpace expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2023, the County amended its general fund budget numerous times to allow for changes in estimate as the year progressed and additional information became available.

Final budget basis revenue was higher than the original budget estimate attributable to increases in all revenue categories, most notably permissive sales tax, intergovernmental, conveyance fees, interest and other revenue. Actual revenues received were greater than certification primarily due to higher conveyance fees, other revenue and fee collections than anticipated.

The final budget appropriations increased over the original budget appropriations as a result of increases in general government expenditures and other financing uses. Actual expenditures were less than final appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Long-Term Obligations

Capital Assets

Governmental capital assets increased in 2023 as a result of current year additions exceeding annual depreciation/amortization and current year deletions. During the year, the County had asset additions to construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles, infrastructure and intangible right to use - software. Some of the major additions included improvements related to the Road and Bridge Safety project, the Western Reserve Phase I project and the Bridge Painting project.

Business-type capital assets increased in 2023 due to current year additions outpacing annual depreciation. Current year additions to business-type capital assets included additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment and infrastructure. Major additions included the Five Points Flow Diversion project, the Diehl Lake WWTP Improvements project and the Campbell WWTP Grit Replacement project.

Additional information relative to capital assets is identified in Note 10 of the basic financial statements.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Long-Term Obligations

Table 3 summarizes the County's long-term obligations outstanding.

(Table 3)
 Outstanding Long-term Obligations at Year End

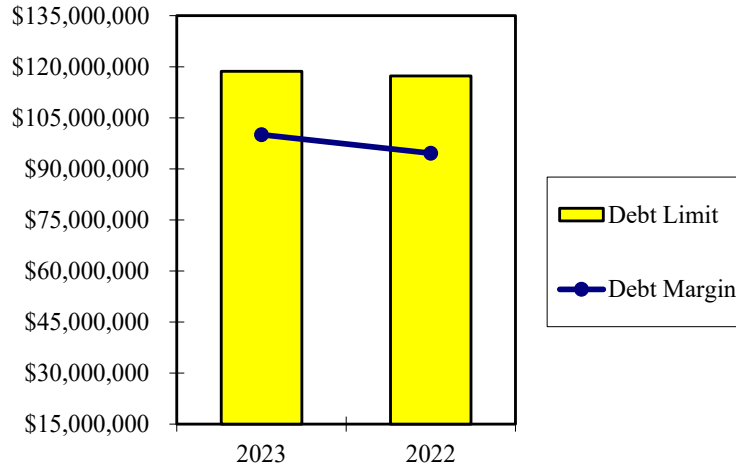
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$24,463,428	\$27,594,455	\$2,365,434	\$2,551,003	\$26,828,862	\$30,145,458
Special Assessment Bonds	0	0	20,000	25,000	20,000	25,000
OPWC Loans	903,744	1,000,671	4,499,133	4,683,568	5,402,877	5,684,239
Net Pension Liability	142,723,312	42,657,410	11,265,037	3,301,036	153,988,349	45,958,446
Net OPEB Liability	2,937,925	0	233,700	0	3,171,625	0
Asset Retirement Obligation	0	0	10,340,000	10,340,000	10,340,000	10,340,000
OWDA Loans	0	0	1,109,147	80,441	1,109,147	80,441
Revenue Bonds	0	0	75,641,962	73,600,108	75,641,962	73,600,108
Claims Payable	825,655	1,002,968	0	0	825,655	1,002,968
Financed Purchases	1,078,884	1,460,465	0	0	1,078,884	1,460,465
Lease Payable	2,520,155	3,114,087	0	0	2,520,155	3,114,087
Subscription Payable	413,035	515,222	0	0	413,035	515,222
Compensated Absences	12,473,059	12,342,538	1,178,541	1,208,878	13,651,600	13,551,416
Special Termination Benefits	135,432	199,218	694,796	608,969	830,228	808,187
Total	\$188,474,629	\$89,887,034	\$107,347,750	\$96,399,003	\$295,822,379	\$186,286,037

During 2023, the County's long-term obligations outstanding increased mainly due to significant increases in the net pension and net OPEB liabilities, revenue bonds and OWDA loans. This increase was partially offset by the continued paydown of existing debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' AA-, which is consistent with the prior year. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$118,649,297. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin increased to \$100,043,997.

	2023	2022
Overall Debt Limit	\$118,649,297	\$117,305,800
Overall Debt Margin	100,043,997	94,603,300

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 18 to the basic financial statements.

Current Issues

Mahoning County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Mahoning County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503, or by phone at (330)740-2010. You may also visit our website at <http://www.mahoningcountyauditor.org/> or email us at countyappr@mahoningcountyoh.gov.

Mahoning County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$221,652,030	\$69,621,680	\$291,273,710	\$1,234,146
Cash and Cash Equivalents:				
In Segregated Accounts	1,716,197	0	1,716,197	0
With Fiscal Agents	125,160	0	125,160	0
Accrued Interest Receivable	1,236,654	0	1,236,654	0
Accounts Receivable	4,503,197	4,468,975	8,972,172	158,137
Leases Receivable	1,407,264	568,153	1,975,417	0
Internal Balances	(872,157)	872,157	0	0
Intergovernmental Receivable	23,410,663	3,790,203	27,200,866	936,755
Prepaid Items	354,615	0	354,615	14,421
Permissive Sales Taxes Receivable	17,233,574	0	17,233,574	0
Property Taxes Receivable	53,108,939	0	53,108,939	0
Payments in Lieu of Taxes Receivable	821,000	0	821,000	0
Permissive Motor Vehicle License Taxes Receivable	205,269	0	205,269	0
Special Assessments Receivable	512,029	681,939	1,193,968	0
Assets Held for Resale	0	0	0	1,909,629
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	671,175	671,175	46,983
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	14,449,643	14,449,643	0
Net Pension Asset (See Note 14)	768,566	61,135	829,701	0
Net OPEB Asset (See Note 15)	99,856	0	99,856	0
Nondepreciable Capital Assets	28,941,984	22,677,648	51,619,632	0
Depreciable Capital Assets, Net	148,207,387	88,993,867	237,201,254	182,684
<i>Total Assets</i>	<u>503,432,227</u>	<u>206,856,575</u>	<u>710,288,802</u>	<u>4,482,755</u>
Deferred Outflows of Resources				
Pension	58,159,412	4,612,170	62,771,582	0
OPEB	8,805,660	699,069	9,504,729	0
Deferred Charge on Refunding	633,385	148,503	781,888	0
Asset Retirement Obligation	0	4,177,500	4,177,500	0
<i>Total Deferred Outflows of Resources</i>	<u>67,598,457</u>	<u>9,637,242</u>	<u>77,235,699</u>	<u>0</u>
Liabilities				
Accounts Payable	3,198,015	525,793	3,723,808	123,793
Accrued Wages	2,861,744	297,761	3,159,505	12,783
Contracts Payable	1,346,347	1,202,507	2,548,854	0
Intergovernmental Payable	3,605,057	607,538	4,212,595	128
Accrued Expenses	0	0	0	29,259
Matured Compensated Absences Payable	86,332	489,738	576,070	0
Accrued Interest Payable	97,722	339,241	436,963	0
Claims Payable	2,638,670	0	2,638,670	0
Notes Payable	10,390,814	0	10,390,814	0
Unearned Revenue	7,627,528	0	7,627,528	0
Due to Others	0	0	0	46,983
Pollution Remediation Liability	0	0	0	2,525,131
Long-Term Liabilities:				
Due Within One Year	9,776,643	4,107,559	13,884,202	82,203
Due In More Than One Year				
Net Pension Liability (See Note 14)	142,723,312	11,265,037	153,988,349	0
Net OPEB Liability (See Note 15)	2,937,925	233,700	3,171,625	0
Other Amounts	33,036,749	91,741,454	124,778,203	169,043
<i>Total Liabilities</i>	<u>220,326,858</u>	<u>110,810,328</u>	<u>331,137,186</u>	<u>2,989,323</u>
Deferred Inflows of Resources				
Property Taxes	47,903,799	0	47,903,799	0
Payments in Lieu of Taxes	821,000	0	821,000	0
Leases	1,407,264	568,153	1,975,417	0
Deferred Gain on Refunding	34,048	0	34,048	0
Pension	501,400	29,023	530,423	0
OPEB	1,067,712	78,440	1,146,152	0
<i>Total Deferred Inflows of Resources</i>	<u>51,735,223</u>	<u>675,616</u>	<u>52,410,839</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	140,694,704	43,370,067	184,064,771	(6,158)
Restricted for:				
Capital Projects	26,345,416	0	26,345,416	0
Debt Service	1,075,465	15,120,818	16,196,283	0
Public Safety	33,966,066	0	33,966,066	0
Public Works	13,168,550	0	13,168,550	0
Health Services	58,114,362	0	58,114,362	0
Human Services	17,296,945	0	17,296,945	0
General Government	30,523,379	0	30,523,379	0
Unclaimed Monies	2,132,608	0	2,132,608	0
Pension and OPEB Plans	868,422	61,135	929,557	0
Unrestricted (Deficit)	<u>(25,217,314)</u>	<u>46,455,853</u>	<u>21,238,539</u>	<u>1,499,590</u>
<i>Total Net Position</i>	<u>\$298,968,603</u>	<u>\$105,007,873</u>	<u>\$403,976,476</u>	<u>\$1,493,432</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$48,507,226	\$12,222,741	\$21,960,575	\$0
Judicial	27,378,231	6,233,656	2,420,612	0
Public Safety	46,745,100	4,102,838	9,129,201	0
Public Works	15,895,289	131,373	9,736,737	4,904,464
Health	44,417,338	5,114,361	21,768,821	0
Human Services	54,054,930	1,919,168	32,291,957	0
Interest	1,135,209	0	0	0
<i>Total Governmental Activities</i>	<u>238,133,323</u>	<u>29,724,137</u>	<u>97,307,903</u>	<u>4,904,464</u>
Business-Type Activities:				
Water	1,763,499	1,398,854	0	0
Sewer	31,549,594	41,061,038	0	5,144,024
<i>Total Business-Type Activities</i>	<u>33,313,093</u>	<u>42,459,892</u>	<u>0</u>	<u>5,144,024</u>
<i>Total - Primary Government</i>	<u>\$271,446,416</u>	<u>\$72,184,029</u>	<u>\$97,307,903</u>	<u>\$10,048,488</u>
Component Unit				
Mahoning County Land Reutilization Corporation	<u>\$3,608,721</u>	<u>\$0</u>	<u>\$7,239,690</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- General Obligation Bond Retirement
- Children Services Board
- Board of Developmental Disabilities
- Board of Mental Health
- Senior Citizens
- Self-funded Hospitalization

Sales Tax Levied for:

- General Purposes
- Criminal and Administrative Justice
- General Obligation Bond Retirement
- Roads and Bridges
- Buildings and Equipment

Hotel/Lodging Taxes

Permissive Motor Vehicle License Taxes

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Investment Earnings/Interest

Payment in Lieu of Taxes

Unrestricted Contributions

Gain on Sale of Assets Held for Resale

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
(\$14,323,910)	\$0	(\$14,323,910)	\$0
(18,723,963)	0	(18,723,963)	0
(33,513,061)	0	(33,513,061)	0
(1,122,715)	0	(1,122,715)	0
(17,534,156)	0	(17,534,156)	0
(19,843,805)	0	(19,843,805)	0
(1,135,209)	0	(1,135,209)	0
(106,196,819)	0	(106,196,819)	0
0	(364,645)	(364,645)	0
0	14,655,468	14,655,468	0
0	14,290,823	14,290,823	0
(106,196,819)	14,290,823	(91,905,996)	0
0	0	0	3,630,969
6,315,781	0	6,315,781	0
2,716,977	0	2,716,977	0
9,871,736	0	9,871,736	0
16,134,092	0	16,134,092	0
5,238,447	0	5,238,447	0
4,213,514	0	4,213,514	0
276,143	0	276,143	0
20,626,989	0	20,626,989	0
32,829,932	0	32,829,932	0
399,604	0	399,604	0
10,950,038	0	10,950,038	0
897,396	0	897,396	0
2,480,243	0	2,480,243	0
2,536,264	0	2,536,264	0
8,545,660	0	8,545,660	616,766
3,456,183	0	3,456,183	0
10,571,019	1,003,327	11,574,346	26,140
913,503	0	913,503	0
390	0	390	0
0	0	0	213,739
5,926,927	130,673	6,057,600	2,730
144,900,838	1,134,000	146,034,838	859,375
(1,402,793)	1,402,793	0	0
143,498,045	2,536,793	146,034,838	859,375
37,301,226	16,827,616	54,128,842	4,490,344
261,667,377	88,180,257	349,847,634	(2,996,912)
<u>\$298,968,603</u>	<u>\$105,007,873</u>	<u>\$403,976,476</u>	<u>\$1,493,432</u>

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2023

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$33,868,282	\$25,809,635	\$16,223,632	\$38,812,130	\$85,227,385
Cash and Cash Equivalents:					
In Segregated Accounts	307,638	972,599	101,656	213,311	120,993
With Fiscal Agents	0	0	0	125,160	0
Accrued Interest Receivable	1,236,654	0	0	0	0
Accounts Receivable	141,095	158,358	0	0	4,202,273
Leases Receivable	423,658	0	0	451,786	531,820
Interfund Receivable	3,466,048	0	0	0	0
Intergovernmental Receivable	3,745,110	823,065	148,187	1,265,706	17,392,806
Permissive Sales Taxes Receivable	5,365,175	8,610,005	0	0	3,258,394
Property Taxes Receivable	9,361,929	0	11,065,810	18,221,107	14,183,591
Payments in Lieu of Taxes Receivable	0	0	0	0	821,000
Permissive Motor Vehicle License Taxes Receivable	0	0	0	0	205,269
Special Assessments Receivable	0	0	0	0	512,029
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	2,139,507	0	0	0	0
Total Assets	\$60,055,096	\$36,373,662	\$27,539,285	\$59,089,200	\$126,455,560
Liabilities					
Accounts Payable	\$586,437	\$311,962	\$159,148	\$323,148	\$1,750,962
Accrued Wages	772,413	713,188	252,288	293,887	818,941
Contracts Payable	0	0	0	0	1,346,347
Intergovernmental Payable	743,885	717,656	234,293	275,567	1,188,375
Matured Compensated Absences Payable	52,399	1,416	8,217	0	24,300
Interfund Payable	0	0	0	0	3,476,897
Accrued Interest Payable	0	0	0	0	22,183
Notes Payable	0	0	0	0	10,390,814
Unearned Revenue	0	0	0	0	7,627,528
Total Liabilities	2,155,134	1,744,222	653,946	892,602	26,646,347
Deferred Inflows of Resources					
Property Taxes	8,379,050	0	10,041,517	16,434,831	12,771,899
Payments in Lieu of Taxes	0	0	0	0	821,000
Leases	423,658	0	0	451,786	531,820
Unavailable Revenue	5,552,211	3,343,195	1,168,207	2,759,605	18,637,444
Total Deferred Inflows of Resources	14,354,919	3,343,195	11,209,724	19,646,222	32,762,163
Fund Balances					
Nonspendable	2,132,608	0	0	0	0
Restricted	0	31,286,245	15,675,615	38,550,376	69,897,612
Committed	677,746	0	0	0	0
Assigned	380,470	0	0	0	0
Unassigned (Deficit)	40,354,219	0	0	0	(2,850,562)
Total Fund Balances (Deficit)	43,545,043	31,286,245	15,675,615	38,550,376	67,047,050
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$60,055,096	\$36,373,662	\$27,539,285	\$59,089,200	\$126,455,560

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2023*

	Total Governmental Fund Balances	\$196,104,329
Total Governmental Funds	<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	177,149,371
\$199,941,064	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.	
1,716,197	Intergovernmental	16,198,572
125,160	Fines, Forfeitures and Settlements	3,189,277
1,236,654	Special Assessments	512,029
4,501,726	Permissive Sales Tax	6,355,644
1,407,264	Delinquent Property Taxes	5,205,140
3,466,048	Total	31,460,662
23,374,874	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net position.	
17,233,574	Net Position	13,957,140
52,832,437	General Obligation Bonds	2,165,000
821,000	Claims Payable	825,655
205,269	Deferred Charge on Refunding	(150,988)
512,029	Internal Balances	(861,308)
2,139,507	Total	15,935,499
\$309,512,803	In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(70,348)
	The net pension asset, net OPEB asset, net pension liability and net OPEB liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.	
\$3,131,657	Net Pension Asset	768,566
2,850,717	Net OPEB Asset	99,856
1,346,347	Deferred Outflows - Pension	58,159,412
3,159,776	Deferred Outflows - OPEB	8,805,660
86,332	Deferred Inflows - Pension	(501,400)
3,476,897	Deferred Inflows - OPEB	(1,067,712)
22,183	Net Pension Liability	(142,723,312)
10,390,814	Net OPEB Liability	(2,937,925)
7,627,528	Total	(79,396,855)
32,092,251	Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds.	599,337
47,627,297	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
821,000	General Obligation Bonds	(24,463,428)
1,407,264	OPWC Loan Payable	(903,744)
31,460,662	Claims Payable	(825,655)
81,316,223	Financed Purchases Payable	(1,078,884)
2,132,608	Leases Payable	(2,520,155)
155,409,848	Subscription Payable	(413,035)
677,746	Compensated Absences	(12,473,059)
380,470	Special Termination Benefits	(135,432)
37,503,657	Total	(42,813,392)
196,104,329	<i>Net Position of Governmental Activities</i>	\$298,968,603
\$309,512,803		

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Other Governmental Funds
Revenues					
Property Taxes	\$6,080,532	\$0	\$9,961,129	\$16,296,396	\$12,220,730
Payments in Lieu of Taxes	0	0	0	0	913,503
Permissive Sales Tax	20,655,361	32,870,566	0	0	12,260,937
Hotel/Lodging Taxes	0	0	0	0	2,480,243
Permissive Motor Vehicle License Taxes	0	0	0	0	2,536,264
Intergovernmental	7,689,522	6,501,405	10,188,372	10,706,098	71,163,911
Conveyance Taxes	3,456,183	0	0	0	0
Investment Earnings/Interest	9,857,523	0	0	16,226	697,270
Fees, Licenses and Permits	5,920,410	332,210	0	0	8,874,073
Fines, Forfeitures and Settlements	1,261,311	18,298	0	0	1,424,769
Lease Revenue	305,198	0	0	163,774	4,037
Rentals and Royalties	1,431,446	954,749	0	5,928	39
Charges for Services	1,131,538	1,035,841	0	1,313,219	2,061,392
Contributions and Donations	390	16,443	0	0	18,423
Special Assessments	0	0	0	0	286,362
Other	2,302,667	862,073	117,491	217,427	2,413,435
<i>Total Revenues</i>	<u>60,092,081</u>	<u>42,591,585</u>	<u>20,266,992</u>	<u>28,719,068</u>	<u>117,355,388</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	19,746,054	0	0	0	26,786,030
Judicial	22,560,497	0	0	0	3,075,347
Public Safety	0	39,483,439	0	0	3,735,935
Public Works	0	0	0	0	11,070,180
Health	0	0	0	26,561,319	16,954,600
Human Services	2,231,053	0	20,981,971	0	29,223,905
Capital Outlay	0	0	0	0	19,347,559
Debt Service:					
Principal Retirement	530,518	251,205	0	0	3,192,904
Interest	94,881	32,628	0	0	969,482
<i>Total Expenditures</i>	<u>45,163,003</u>	<u>39,767,272</u>	<u>20,981,971</u>	<u>26,561,319</u>	<u>114,355,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,929,078</u>	<u>2,824,313</u>	<u>(714,979)</u>	<u>2,157,749</u>	<u>2,999,446</u>
Other Financing Sources (Uses)					
Transfers In	0	3,001	0	0	6,697,528
Transfers Out	(5,957,404)	(63,047)	(500,000)	0	(1,582,871)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,957,404)</u>	<u>(60,046)</u>	<u>(500,000)</u>	<u>0</u>	<u>5,114,657</u>
<i>Net Change in Fund Balances</i>	8,971,674	2,764,267	(1,214,979)	2,157,749	8,114,103
<i>Fund Balances Beginning of Year</i>	<u>34,573,369</u>	<u>28,521,978</u>	<u>16,890,594</u>	<u>36,392,627</u>	<u>58,932,947</u>
<i>Fund Balances End of Year</i>	<u>\$43,545,043</u>	<u>\$31,286,245</u>	<u>\$15,675,615</u>	<u>\$38,550,376</u>	<u>\$67,047,050</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$20,792,814
	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$44,558,787	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period.	
913,503	Current Year Additions	20,746,649
65,786,864	Current Year Depreciation/Amortization	<u>(11,621,815)</u>
2,480,243	Total	9,124,834
2,536,264	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(142,779)
106,249,308	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
3,456,183	Intergovernmental	4,438,064
10,571,019	Fines, Forfeitures and Settlements	3,189,277
15,126,693	Special Assessments	10,266
2,704,378	Permissive Sales Tax	(82,905)
473,009	Delinquent Property Taxes	<u>(68,240)</u>
2,392,162	Total	7,486,462
5,541,990	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,974,627
35,256	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
286,362	Accrued Interest	10,822
5,913,093	Amortization of Bond Premium	86,027
	Amortization of Deferred Charge on Refunding	<u>(48,943)</u>
269,025,114	Total	47,906
	Some expenses are reported in the statement of activities and do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
	Compensated Absences	(130,521)
	Special Termination Benefits	<u>63,786</u>
	Total	(66,735)
	Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.	
	Change in Net Position	833,912
	Internal Balances	<u>(34,646)</u>
	Total	799,266
	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
	Pension	10,785,179
	OPEB	<u>81,272</u>
	Total	10,866,451
	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension expense in the statement of activities.	
	Pension	(20,704,022)
	OPEB	<u>5,122,402</u>
	Total	<u>(15,581,620)</u>
	<i>Change in Net Position of Governmental Activities</i>	<u>\$37,301,226</u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$6,700,647	\$6,020,324	\$6,020,324	\$0
Permissive Sales Tax	18,700,000	20,609,560	20,609,560	0
Intergovernmental	5,861,045	7,610,690	7,610,690	0
Conveyance Fees	2,601,960	3,377,397	3,440,809	63,412
Interest	600,000	2,841,455	2,841,455	0
Fees, Licenses and Permits	3,620,000	4,126,600	4,162,228	35,628
Fines, Forfeitures and Settlements	1,200,000	1,244,569	1,244,569	0
Rentals and Royalties	1,506,000	1,748,592	1,751,856	3,264
Charges for Services	840,000	920,634	918,641	(1,993)
Contributions and Donations	0	0	390	390
Other	0	1,720,578	2,305,258	584,680
<i>Total Revenues</i>	<u>41,629,652</u>	<u>50,220,399</u>	<u>50,905,780</u>	<u>685,381</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,686,044	20,626,672	19,508,452	1,118,220
Judicial	20,312,757	21,601,658	21,183,442	418,216
Human Services	2,439,612	2,439,138	2,241,991	197,147
Debt Service:				
Principal Retirement	530,518	530,518	530,518	0
Interest	94,881	94,881	94,881	0
<i>Total Expenditures</i>	<u>41,063,812</u>	<u>45,292,867</u>	<u>43,559,284</u>	<u>1,733,583</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>565,840</u>	<u>4,927,532</u>	<u>7,346,496</u>	<u>2,418,964</u>
Other Financing Sources (Uses)				
Advance In	0	761,689	761,689	0
Advance Out	0	(1,693,112)	(1,047,218)	645,894
Transfers In	200,000	237,790	125,000	(112,790)
Transfers Out	(1,685,728)	(6,397,728)	(6,067,404)	330,324
<i>Total Other Financing Sources (Uses)</i>	<u>(1,485,728)</u>	<u>(7,091,361)</u>	<u>(6,227,933)</u>	<u>863,428</u>
<i>Net Change in Fund Balance</i>	(919,888)	(2,163,829)	1,118,563	3,282,392
<i>Fund Balance Beginning of Year</i>	31,475,586	31,475,586	31,475,586	0
Prior Year Encumbrances Appropriated	919,888	919,888	919,888	0
<i>Fund Balance End of Year</i>	<u>\$31,475,586</u>	<u>\$30,231,645</u>	<u>\$33,514,037</u>	<u>\$3,282,392</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$30,000,000	\$32,815,388	\$32,815,388	\$0
Intergovernmental	4,215,000	7,898,909	7,848,987	(49,922)
Fees, Licenses and Permits	250,000	356,146	332,210	(23,936)
Fines, Forfeitures and Settlements	15,000	15,000	18,298	3,298
Rentals and Royalties	700,000	960,569	960,569	0
Charges for Services	800,000	1,031,696	1,035,841	4,145
Contributions and Donations	0	0	16,443	16,443
Other	0	1,149,879	1,290,447	140,568
<i>Total Revenues</i>	<u>35,980,000</u>	<u>44,227,587</u>	<u>44,318,183</u>	<u>90,596</u>
Expenditures				
Current:				
Public Safety	35,876,426	40,578,523	39,995,929	582,594
Debt Service:				
Principal Retirement	251,205	251,205	251,205	0
Interest	32,628	32,628	32,628	0
<i>Total Expenditures</i>	<u>36,160,259</u>	<u>40,862,356</u>	<u>40,279,762</u>	<u>582,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(180,259)</u>	<u>3,365,231</u>	<u>4,038,421</u>	<u>673,190</u>
Other Financing Sources (Uses)				
Transfers In	0	0	3,001	3,001
Transfers Out	(80,000)	(62,406)	(63,047)	(641)
<i>Total Other Financing Sources (Uses)</i>	<u>(80,000)</u>	<u>(62,406)</u>	<u>(60,046)</u>	<u>2,360</u>
<i>Net Change in Fund Balance</i>	<u>(260,259)</u>	<u>3,302,825</u>	<u>3,978,375</u>	<u>675,550</u>
<i>Fund Balance Beginning of Year</i>	19,768,086	19,768,086	19,768,086	0
Prior Year Encumbrances Appropriated	260,259	260,259	260,259	0
<i>Fund Balance End of Year</i>	<u>\$19,768,086</u>	<u>\$23,331,170</u>	<u>\$24,006,720</u>	<u>\$675,550</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$10,129,858	\$9,973,226	\$9,973,226	\$0
Intergovernmental	7,030,000	10,231,913	10,234,344	2,431
Other	100,000	117,491	117,491	0
<i>Total Revenues</i>	17,259,858	20,322,630	20,325,061	2,431
Expenditures				
Current:				
Human Services	17,259,858	21,369,858	20,952,804	417,054
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,047,228)	(627,743)	419,485
Other Financing Sources (Uses)				
Transfers Out	0	(500,000)	(500,000)	0
<i>Net Change in Fund Balance</i>	0	(1,547,228)	(1,127,743)	419,485
<i>Fund Balance Beginning of Year</i>	16,869,875	16,869,875	16,869,875	0
<i>Fund Balance End of Year</i>	<u>\$16,869,875</u>	<u>\$15,322,647</u>	<u>\$15,742,132</u>	<u>\$419,485</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$18,012,382	\$16,315,890	\$16,315,890	\$0
Intergovernmental	5,709,230	10,769,390	10,800,222	30,832
Rentals and Royalties	185,928	185,928	185,928	0
Charges for Services	1,203,772	1,099,041	1,265,226	166,185
Contributions and Donations	100	100	0	(100)
Other	224,000	229,348	199,382	(29,966)
<i>Total Revenues</i>	25,335,412	28,599,697	28,766,648	166,951
Expenditures				
Current:				
Health	26,546,115	28,098,681	27,210,492	888,189
<i>Net Change in Fund Balance</i>	(1,210,703)	501,016	1,556,156	1,055,140
<i>Fund Balance Beginning of Year</i>	34,661,866	34,661,866	34,661,866	0
Prior Year Encumbrances Appropriated	1,210,703	1,210,703	1,210,703	0
<i>Fund Balance End of Year</i>	<u>\$34,661,866</u>	<u>\$36,373,585</u>	<u>\$37,428,725</u>	<u>\$1,055,140</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,638,650	\$66,983,030	\$69,621,680	\$19,571,459
Receivables:				
Property Taxes	0	0	0	276,502
Intergovernmental	0	3,790,203	3,790,203	35,789
Accounts	1,770,469	2,698,506	4,468,975	1,471
Leases	0	568,153	568,153	0
Interfund	0	20,113	20,113	0
Prepaid Items	0	0	0	354,615
<i>Total Current Assets</i>	<u>4,409,119</u>	<u>74,060,005</u>	<u>78,469,124</u>	<u>20,239,836</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	671,175	671,175	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	14,449,643	14,449,643	0
Net Pension Asset	0	61,135	61,135	0
Special Assessments Receivable	7,028	674,911	681,939	0
Capital Assets:				
Nondepreciable Capital Assets	411,502	22,266,146	22,677,648	0
Depreciable Capital Assets, Net	<u>9,877,204</u>	<u>79,116,663</u>	<u>88,993,867</u>	<u>0</u>
<i>Total Noncurrent Assets</i>	<u>10,295,734</u>	<u>117,239,673</u>	<u>127,535,407</u>	<u>0</u>
<i>Total Assets</i>	<u>14,704,853</u>	<u>191,299,678</u>	<u>206,004,531</u>	<u>20,239,836</u>
Deferred Outflows of Resources				
Pension	0	4,612,170	4,612,170	0
OPEB	0	699,069	699,069	0
Deferred Charge on Refunding	44,908	103,595	148,503	150,988
Asset Retirement Obligation	0	4,177,500	4,177,500	0
<i>Total Deferred Outflows of Resources</i>	<u>\$44,908</u>	<u>\$9,592,334</u>	<u>\$9,637,242</u>	<u>\$150,988</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2023

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$9,748	\$516,045	\$525,793	\$66,358
Accrued Wages	0	297,761	297,761	11,027
Contracts Payable	15,459	1,187,048	1,202,507	0
Intergovernmental Payable	57,457	550,081	607,538	445,281
Interfund Payable	9,264	0	9,264	0
Compensated Absences Payable	0	708,116	708,116	0
Special Termination Benefits Payable	0	215,047	215,047	0
Matured Compensated Absences Payable	0	489,738	489,738	0
Accrued Interest Payable	87,174	252,067	339,241	5,191
Revenue Bonds Payable	59,200	2,550,700	2,609,900	0
General Obligation Bonds Payable	195,000	0	195,000	250,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,726	0	10,726	0
OPWC Loans Payable	27,682	336,088	363,770	0
Claims Payable	0	0	0	3,140,299
<i>Total Current Liabilities</i>	<u>471,710</u>	<u>7,107,691</u>	<u>7,579,401</u>	<u>3,918,156</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	470,425	470,425	0
Special Termination Benefits Payable	0	479,749	479,749	0
Revenue Bonds Payable	2,580,600	70,451,462	73,032,062	0
General Obligation Bonds Payable	2,170,434	0	2,170,434	1,915,000
Special Assessment Bonds Payable	0	15,000	15,000	0
OWDA Loans Payable	58,989	1,039,432	1,098,421	0
OPWC Loans Payable	205,781	3,929,582	4,135,363	0
Net Pension Liability	0	11,265,037	11,265,037	0
Net OPEB Liability	0	233,700	233,700	0
Asset Retirement Obligation Liability	0	10,340,000	10,340,000	0
Claims Payable	0	0	0	324,026
<i>Total Long-Term Liabilities</i>	<u>5,015,804</u>	<u>98,224,387</u>	<u>103,240,191</u>	<u>2,239,026</u>
<i>Total Liabilities</i>	<u>5,487,514</u>	<u>105,332,078</u>	<u>110,819,592</u>	<u>6,157,182</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	276,502
Leases	0	568,153	568,153	0
Pension	0	29,023	29,023	0
OPEB	0	78,440	78,440	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>675,616</u>	<u>675,616</u>	<u>276,502</u>
Net Position				
Net Investment in Capital Assets	5,094,917	38,275,150	43,370,067	0
Restricted for:				
Debt Service	0	15,120,818	15,120,818	0
Pension Plans	0	61,135	61,135	0
Unrestricted	4,167,330	41,427,215	45,594,545	13,957,140
<i>Total Net Position</i>	<u>\$9,262,247</u>	<u>\$94,884,318</u>	<u>104,146,565</u>	<u>\$13,957,140</u>

Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:

861,308

Net position of business-type activities

\$105,007,873

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$1,366,266	\$39,965,162	\$41,331,428	\$30,457,419
Fees, Licenses and Permits	32,276	538,493	570,769	0
Special Assessments	312	553,086	553,398	0
Rentals	0	33	33	0
Lease Revenue	0	4,264	4,264	0
Other	68,529	62,144	130,673	13,834
<i>Total Operating Revenues</i>	<u>1,467,383</u>	<u>41,123,182</u>	<u>42,590,565</u>	<u>30,471,253</u>
Operating Expenses				
Personal Services	0	10,928,519	10,928,519	302,600
Materials and Supplies	55,377	2,064,068	2,119,445	530,097
Contractual Services	855,218	10,899,281	11,754,499	3,908,341
Depreciation	608,367	4,807,797	5,416,164	0
Claims	0	0	0	25,100,278
Change in Worker's Compensation Estimate	0	0	0	9,384
Other	3,578	404,776	408,354	12,449
<i>Total Operating Expenses</i>	<u>1,522,540</u>	<u>29,104,441</u>	<u>30,626,981</u>	<u>29,863,149</u>
<i>Operating Income (Loss)</i>	<u>(55,157)</u>	<u>12,018,741</u>	<u>11,963,584</u>	<u>608,104</u>
Non-Operating Revenues (Expenses)				
Investment Earnings/Interest	45,152	958,175	1,003,327	0
Property Taxes	0	0	0	276,143
Grants	0	0	0	35,789
Interest	(240,959)	(2,479,799)	(2,720,758)	(86,124)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(195,807)</u>	<u>(1,521,624)</u>	<u>(1,717,431)</u>	<u>225,808</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(250,964)</u>	<u>10,497,117</u>	<u>10,246,153</u>	<u>833,912</u>
Capital Contributions	0	5,144,024	5,144,024	0
Transfers In	1,626,793	0	1,626,793	0
Transfers Out	0	(224,000)	(224,000)	0
<i>Change in Net Position</i>	<u>1,375,829</u>	<u>15,417,141</u>	<u>16,792,970</u>	<u>833,912</u>
<i>Net Position Beginning of Year</i>	<u>7,886,418</u>	<u>79,467,177</u>		<u>13,123,228</u>
<i>Net Position End of Year</i>	<u>\$9,262,247</u>	<u>\$94,884,318</u>		<u>\$13,957,140</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue of the internal service funds reduces expenses in the business-type activities.

34,646

Change in net position of business-type activities

\$16,827,616

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,400,216	\$41,040,673	\$42,440,889	\$0
Cash Received from Interfund Services Provided	0	0	0	30,464,112
Lease Revenue	0	4,264	4,264	0
Special Assessments	1,168	281,610	282,778	0
Other Cash Receipts	150,294	93,191	243,485	13,834
Cash Payments to Employees for Services	0	(8,651,091)	(8,651,091)	(299,769)
Cash Payments for Goods and Services	(923,815)	(12,819,232)	(13,743,047)	(3,735,587)
Cash Payments for Claims	0	0	0	(24,669,441)
Cash Payments for Workers' Compensation Premiums	0	0	0	(754,897)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(392,752)
Cash Payments for Interfund Services Provided	0	(1,775,668)	(1,775,668)	0
Other Cash Payments	(3,578)	(351,180)	(354,758)	(12,449)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>624,285</u>	<u>17,822,567</u>	<u>18,446,852</u>	<u>613,051</u>
Cash Flows from Noncapital and Related Financing Activities				
Property Taxes	0	0	0	276,143
Grants	0	0	0	36,342
Principal Paid on Bonds	0	0	0	(245,000)
Interest Paid on Bonds	0	0	0	(67,485)
Advances In	9,264	0	9,264	0
Transfers In	1,626,793	0	1,626,793	0
Transfers Out	0	(224,000)	(224,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>1,636,057</u>	<u>(224,000)</u>	<u>1,412,057</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	5,286,843	5,286,843	0
OWDA Loans Issued	0	1,039,432	1,039,432	0
Revenue Bonds Issued	0	4,770,849	4,770,849	0
Principal Paid on Notes	(1,565,000)	0	(1,565,000)	0
Interest Paid on Notes	(61,731)	0	(61,731)	0
Principal Paid on General Obligation Bonds	(180,000)	0	(180,000)	0
Interest Paid on General Obligation Bonds	(95,435)	0	(95,435)	0
Principal Paid on Special Assessment Bonds	0	(5,000)	(5,000)	0
Interest Paid on Special Assessment Bonds	0	(1,007)	(1,007)	0
Principal Paid on Revenue Bonds	(56,700)	(2,547,000)	(2,603,700)	0
Interest Paid on Revenue Bonds	(121,467)	(2,584,764)	(2,706,231)	0
Principal Paid on OPWC Loans	(13,841)	(170,594)	(184,435)	0
Principal Paid on OWDA Loans	(10,726)	0	(10,726)	0
Payments for Capital Acquisitions	0	(17,206,198)	(17,206,198)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(2,104,900)</u>	<u>(11,417,439)</u>	<u>(13,522,339)</u>	<u>0</u>
Cash Flows from Investing Activities				
Investment Earnings/Interest	45,152	958,175	1,003,327	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	200,594	7,139,303	7,339,897	613,051
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,438,056</u>	<u>74,964,545</u>	<u>77,402,601</u>	<u>18,958,408</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,638,650</u>	<u>\$82,103,848</u>	<u>\$84,742,498</u>	<u>\$19,571,459</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2023

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$55,157)	\$12,018,741	\$11,963,584	\$608,104
Adjustments:				
Depreciation	608,367	4,807,797	5,416,164	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	83,439	705,735	789,174	6,693
Intergovernmental Receivable	0	(137,703)	(137,703)	0
Leases Receivable	0	4,264	4,264	0
Prepaid Items	0	0	0	25,322
Special Assessments	856	(268,760)	(267,904)	0
Net Pension Asset	0	5,327	5,327	0
Deferred Outflow - Pension	0	2,059,462	2,059,462	0
Deferred Outflow - OPEB	0	481,474	481,474	0
Deferred Outflow - Asset Retirement Obligation	0	231,375	231,375	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(9,765)	(2,241)	(12,006)	(84,495)
Contracts Payable	(111)	(142,311)	(142,422)	0
Accrued Wages	0	6,228	6,228	2,642
Matured Compensated Absences Payable	0	83,576	83,576	0
Compensated Absences Payable	0	(30,337)	(30,337)	0
Special Termination Benefits Payable	0	85,827	85,827	0
Net Pension Liability	0	362,225	362,225	0
Net OPEB Liability	0	(6,640)	(6,640)	0
Deferred Inflow - Pension	0	(1,635,794)	(1,635,794)	0
Deferred Inflow - OPEB	0	(888,474)	(888,474)	0
Deferred Inflow - Lease	0	(4,264)	(4,264)	0
Intergovernmental Payable	(3,344)	87,060	83,716	76,498
Claims Payable	0	0	0	(21,713)
<i>Total Adjustments</i>	<u>679,442</u>	<u>5,803,826</u>	<u>6,483,268</u>	<u>4,947</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$624,285</u>	<u>\$17,822,567</u>	<u>\$18,446,852</u>	<u>\$613,051</u>

Noncash Capital Financing Activities

At December 31, 2022, the County had interfund receivables related to capital contributions of \$162,932 in the sewer enterprise fund.

At December 31, 2022, the County had contracts payable related to the acquisition of capital assets of \$1,090,480 in the sewer enterprise fund.

At December 31, 2023, the County had interfund receivables related to capital contributions of \$20,113 in the sewer enterprise fund.

At December 31, 2023, the County had contracts payable related to the acquisition of capital assets of \$772,369 in the sewer enterprise fund.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

Assets	
Equity in Pooled Cash and Cash Equivalents	\$17,233,777
Cash and Cash Equivalents in Segregated Accounts	4,026,648
Property Taxes Receivable	301,281,428
Intergovernmental Receivable	9,219,951
Special Assessments Receivable	<u>29,727,594</u>
<i>Total Assets</i>	<u>361,489,398</u>
Liabilities	
Accounts Payable	575,228
Intergovernmental Payable	<u>19,938,682</u>
<i>Total Liabilities</i>	<u>20,513,910</u>
Deferred Inflows of Resources	
Property Taxes	<u>270,915,454</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$70,060,034</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

Additions	
Intergovernmental	\$18,676,524
Amounts Received as Fiscal Agent	9,390,789
Licenses, Permits and Fees for Other Governments	42,331,279
Fines and Forfeitures for Other Governments	4,132,137
Property Tax Collections for Other Governments	246,349,424
Excise Tax Collections for Other Governments	431,782
Special Assessment Collections for Other Governments	4,951,115
Sheriff Sales Collections for Others	2,643,497
Miscellaneous	43,749,562
	372,656,109
 Deductions	
Distributions of State Funds to Other Governments	18,676,524
Licenses, Permits and Fees Distributions to Other Governments	42,513,789
Fines and Forfeitures Distributions to Other Governments	3,947,886
Property Tax Distributions to Other Governments	245,665,704
Excise Tax Distributions to Other Governments	431,782
Special Assessment Distributions to Other Governments	3,030,512
Sheriff Sales Distributions to Others	2,643,497
Distributions as Fiscal Agent	10,398,310
Miscellaneous	39,799,807
	367,107,811
 <i>Total Additions</i>	 372,656,109
 <i>Total Deductions</i>	 367,107,811
 <i>Net Increase in Fiduciary Net Position</i>	 5,548,298
 <i>Net Position Beginning of Year</i>	 64,511,736
 <i>Net Position End of Year</i>	 \$70,060,034

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

Mahoning County, Ohio (The County) was created in 1846. The County operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio Legislature. The County voters elect a total of eleven legislative and administrative County Officials. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor while the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law, which include: the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes five Common Pleas Court Judges, four County (area) Judges, one Domestic Relations Judge, one Juvenile Court Judge and one Probation Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Mahoning County, this includes the Department of Human Services, the Children Services Board, the Mahoning County Board of Developmental Disabilities (MCBDD), the Board of Mental Health, the Board of Health and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations which are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Units - The component unit column in the financial statements identifies the financial data of the County's component units, the Mahoning County Land Reutilization Corporation and the Mahoning County Transportation Improvement District. They are reported separately to emphasize that they are legally separate from the County.

Mahoning County Land Reutilization Corporation - Mahoning County Land Reutilization Corporation is a legally separate, non-profit organization, which provides community improvements through strategically acquiring tax foreclosed property and other foreclosed property from Common Pleas Court proceedings, Sheriff's Sale, Bank Real Estate Owned, County Auditor, third parties and through donations. The Corporation then strives to put the properties back to productive use. Because the relationship is so significant, it would be misleading to exclude the Mahoning County Land Reutilization Corporation from presentation in the County's financial statements. Mahoning County Land Reutilization Corporation is reflected as a component unit of Mahoning County. The component unit operates on a year ending December 31. Separately issued financial statements can be obtained from Mahoning County Land Reutilization Corporation, 100 East Commerce Street, Suite 300, Youngstown, Ohio 44503.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Mahoning County Transportation Improvement District - Mahoning County Transportation Improvement District is a legally separate, transportation improvement district created under Ohio Revised Code section 5540.02. The purpose of the District is to improve the transportation system in Mahoning County in order to contribute to the creation or preservation of jobs, employment opportunities and the economic welfare of the people within the jurisdiction of the District. The County appoints the majority of the District's Board of Trustees. Because the County appoints a voting majority of the Board of Trustees, the County is able to impose its will on the operation of the District. As a result, the District will be reported as a discretely presented component unit of Mahoning County. The District had no significant activity. As a result, no financial information is presented in the discretely presented component unit column.

The County participates in one shared risk pool and six jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments, the North East Ohio Network and the Joint Communications District Regional Council of Governments. These organizations are presented in Notes 13 and 23 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions, the County serves as fiscal agent, but the organization is not considered a part of Mahoning County. Accordingly the activity of the following entities is presented as custodial funds within Mahoning County's financial statements:

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit, Mahoning County Land Reutilization Corporation, is presented in Note 27.

Note 2 - Summary of Significant Accounting Policies

The financial statements of Mahoning County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Criminal and Administrative Justice Fund This fund is used to account for and report sales and use tax revenues restricted for costs related to the sheriff, prosecutor, coroner and 911 operations.

Children Services Board Fund This fund is used to account for and report the restricted County-wide property tax levy, State grants and reimbursements used for County child care programs. State law restricts the expenditures of these resources to programs designed to aid children from troubled families. Major expenditures are for foster homes, emergency shelters, medical costs, counseling and parental training.

Developmental Disabilities Board Fund This fund is used to account for and report the operation of a school and resident homes for the developmentally disabled. Restricted revenue sources include a County-wide property tax levy and Federal and State grants.

The other governmental funds of the County account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for and report any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Water Fund The water fund accounts for and reports revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Sewer Fund The sewer fund accounts for and reports sewer services to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Internal Service Funds Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on County departments' costs of the vehicle pool, workers' compensation, self insurance programs for employee medical benefits and County departments' costs of the telephone data board.

Fiduciary Fund Types Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for State shared resources received from the State and various taxes and assessments for the benefit of and distributed to other governments; and for assets held by the County as fiscal agent for the Board of Health and other districts and entities; and for various court fines, fees and various other revenues collected for the benefit of and distributed to other governments.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activities recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deletions from custodial funds.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows/outflows of resources and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 8), federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position and the proprietary funds statement of fund net position for deferred charges on

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

refunding, pension, OPEB and asset retirement obligations. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB, leases, unavailable revenue and gain on refunding. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, fines, forfeitures and settlements, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15)

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Cash and Cash Equivalents

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are reported as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County Treasury.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances in these accounts are presented on the statement of fund net position as "cash and cash equivalents with fiscal agents."

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2023, investments were limited to STAR Ohio, federated government obligations funds, federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, farmer mac (agriculture mortgage backed securities bonds), commercial paper, U.S. Treasury notes, Tennessee Valley Authority securities, private export funding corporation bonds, municipal bonds, corporate bonds, foreign government bonds and negotiable certificates of deposit.

Except for nonparticipating investment contracts and STAR Ohio, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Investment earnings/interest revenue credited to the general fund during 2023 amounted to \$9,857,523 which includes \$8,657,510 assigned from other County funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies and for Ohio Board of Building Standards fees to be paid to the State.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Pursuant to a bond indenture for the sewer fund, restricted assets include certain revenue bond debt proceeds and funds reserved for the redemption of matured revenue and general obligation bond interest. Restricted assets in the sewer enterprise fund also include amounts held in trust by the pension and OPEB plans for future benefits.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated or amortized except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation and amortization is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings, Structures and Improvements	10 - 40 Years	10 - 40 Years
Utility Plant in Service	N/A	40 Years
Vehicles	10 years	10 years
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A
Water, Sewer and Irrigation Systems	N/A	40 Years
Intangible Right to Use - Buildings	5 - 10 Years	N/A
Intangible Right to Use - Software	5 Years	N/A

The County reported infrastructure consisting of roads, bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

The County is reporting intangible right to use assets and subscription assets. The lease assets include buildings and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right assets to use are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy.

An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The County records a liability for all accumulated unused sick leave for all employees after five years of service.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “matured compensated absences payable” in the fund(s) from which the employees who have resigned or retired will be paid.

Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. The straight-line method of amortization is not materially different from the effective-interest method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On governmental fund financial statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, subscriptions and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. The County Commissioners assigned fund balance to cover building regulations and county special projects.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Restricted net position for pension and OPEB plans represents the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water, sewer, vehicle maintenance, workers' compensation, self-insurance programs, and the telephone data board. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from contributions of capital assets from governmental funds and from outside contributions of capital assets, contributions of resources restricted to capital acquisition and construction and tap-in fees to the extent they exceed the cost of connection to the system.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the personal services and operating object level within each department for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

Deferred Charge/Gain on Refunding

On the government-wide financial statements and the proprietary funds financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This accounting loss/(gain) is amortized over the remaining life of the old debt or the life of the new debt whichever is shorter, using the straight-line method and is presented as deferred outflows and inflows of resources on the statement of net position. The straight line method is not materially different from the effective interest method.

Leases and SBITAs

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Note 3 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - are presented in the basic financial statements for the general fund and major special revenue funds.

The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of unrecorded interest and undistributed Medicaid sales tax transitional aid monies is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- g) Budgetary revenues and expenditures of the certificate of title administration, recorder equipment, community development, county special projects and employee separation reserve funds are classified to the general fund for GAAP reporting.
- h) Certain non-budgeted activity was not included in the appropriated activity of the fund.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds.

	Net Change in Fund Balances			
	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$8,971,674	\$2,764,267	(\$1,214,979)	\$2,157,749
Net Adjustment for Revenue Accruals	(780,398)	1,154,459	293,198	502,481
Beginning Fair Value				
Adjustment for Investments	(7,855,265)	0	0	0
Ending Fair Value				
Adjustment for Investments	2,327,682	0	0	0
Advance In	761,689	0	0	0
Beginning Unrecorded Cash	120,117	1,310,329	50,260	14,594
Ending Unrecorded Cash	(368,105)	0	0	0
Non-Budgeted Activity	(510,715)	(738,295)	(285,374)	(469,901)
Perspective Difference:				
Certificate of Title Administration	114,037	0	0	0
Recorder Equipment	(64,374)	0	0	0
Community Development	408	0	0	0
County Special Projects	214,685	0	0	0
Employee Separation Reserve	70,510	0	0	0
Net Adjustment for Expenditure Accruals	(224,155)	(10,033)	29,152	(27,582)
Advance Out	(1,047,218)	0	0	0
Encumbrances	(612,009)	(502,352)	0	(621,185)
Budget Basis	<u>\$1,118,563</u>	<u>\$3,978,375</u>	<u>(\$1,127,743)</u>	<u>\$1,556,156</u>

Note 4 – Accountability

At December 31, 2023, the debt service fund and the telephone/data board internal service fund had deficit fund balances in the amount of \$2,850,562 and \$27,494, respectively. The debt service fund had a deficit caused by the issuance of sales tax anticipation notes. Once the notes are retired, the deficit will be eliminated. The telephone/data board internal service fund had a deficit due to a shortage in the cost allocation of charges for services as well as to the recognition of expenses on an accrual basis of accounting which were substantially greater than the expenditures recognized on a cash basis. Management is currently analyzing the telephone/data board internal service fund's operations to determine appropriate steps to alleviate the deficit.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 5 - Deposits and Investments

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value, within certain limitations;

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Banker's acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

At December 31, 2023, the County's board of developmental disabilities special revenue fund had a balance of \$125,160 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Investments

Investments are reported at fair value. As of December 31, 2023, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$4,533,358	Average of 46.4 days	AAAm	N/A
Amortized Cost				
Commercial Paper	14,887,002	Less than one year	AA+	6.36 %
Fair Value - Level One Inputs				
Federated Government Obligations Fund	298,723	Less than one year	AAAm	0.13
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	967,590	Less than one year	AA+	0.41
Federal Home Loan Bank Bonds	12,026,524	Less than three years	AA+	5.13
Federal Home Loan Bank Bonds	12,773,594	Less than five years	AA+	5.45
Federal National Mortgage Association Bonds	1,916,250	Less than one year	AA+	0.82
Federal National Mortgage Association Bonds	8,975,099	Less than three years	AA+	3.83
Federal Home Loan Mortgage Corporation Bonds	9,210,955	Less than one year	AA+	3.93
Federal Home Loan Mortgage Corporation Bonds	8,024,697	Less than three years	AA+	3.43
Federal Farm Credit Bonds	10,313,793	Less than one year	AA+	4.40
Federal Farm Credit Bonds	15,179,504	Less than three years	AA+	6.48
Federal Farm Credit Bonds	18,983,416	Less than five years	AA+	8.11
Farmer Mac Bonds	4,830,022	Less than five years	AA+	2.06
United States Treasury Notes	6,657,749	Less than one year	AA+	2.84
United States Treasury Notes	34,586,484	Less than three years	AA+	14.77
United States Treasury Notes	44,303,704	Less than five years	AA+	18.92
Tennessee Valley Authority Securities	1,889,151	Less than three years	AA+	0.81
Tennessee Valley Authority Securities	1,991,080	Less than five years	AA+	0.85
Municipal Bonds	2,516,911	Less than one year	AA+	1.07
Municipal Bonds	1,206,424	Less than three years	A+	0.52
Private Export Funding Corporation Bonds	3,345,863	Less than five years	A+	1.43
Corporate Bonds	8,768,367	Less than one year	A+	3.74
Corporate Bonds	1,475,370	Less than three years	A+	0.63
Foreign Government Bonds	473,075	Less than three years	A+	0.20
Foreign Government Bonds	736,537	Less than five years	A+	0.31
Negotiable Certificates of Deposit	3,352,417	Less than five years	N/A	1.43
Total Fair Value - Level Two Inputs	214,504,576			
Total Investments	\$234,223,659			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. STAR Ohio is measured at net asset value per share. Commercial paper is measured at amortized cost. First American Government Obligations is measured at fair value and are valued using quoted market prices (Level 1 inputs). The County's remaining investments are measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County’s investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County’s investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the fair value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Credit Risk All investments of the County carry a rating of A+, AA+ or AAAM by Standard & Poor’s. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating service. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk. The County places no limit on the amount it may invest in any one issuer.

Note 6 - Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Criminal and Administrative Justice	Children Services Board
<i>Nonspendable</i>			
Unclaimed monies	\$2,132,608	\$0	\$0
<i>Restricted for</i>			
Capital Projects	0	0	0
Public Safety	0	31,286,245	0
Public Works	0	0	0
Health Services	0	0	0
Human Services	0	0	15,675,615
General Government	0	0	0
<i>Total Restricted</i>	0	31,286,245	15,675,615
<i>Committed for</i>			
General Operations and Administration	560,926	0	0
Judicial Services	115,701	0	0
Human Services	1,119	0	0
<i>Total Committed</i>	677,746	0	0
<i>Assigned to</i>			
Building Regulations	291,177	0	0
County Special Projects	89,293	0	0
<i>Total Assigned</i>	380,470	0	0
<i>Unassigned (Deficit)</i>	40,354,219	0	0
<i>Total Fund Balances</i>	\$43,545,043	\$31,286,245	\$15,675,615

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Balances	Developmental Disabilities Board	Other Governmental Funds	Total
<i>Nonspendable</i>			
Unclaimed monies	\$0	\$0	\$2,132,608
<i>Restricted for</i>			
Capital Projects	0	17,210,904	17,210,904
Public Safety	0	3,244,552	34,530,797
Public Works	0	10,387,187	10,387,187
Health Services	38,550,376	17,137,129	55,687,505
Human Services	0	1,839,470	17,515,085
General Government	0	20,078,370	20,078,370
<i>Total Restricted</i>	38,550,376	69,897,612	155,409,848
<i>Committed for</i>			
General Operations and Administration	0	0	560,926
Judicial Services	0	0	115,701
Human Services	0	0	1,119
<i>Total Committed</i>	0	0	677,746
<i>Assigned to</i>			
Building Regulations	0	0	291,177
County Special Projects	0	0	89,293
<i>Total Assigned</i>	0	0	380,470
<i>Unassigned (Deficit)</i>	0	(2,850,562)	37,503,657
<i>Total Fund Balances</i>	\$38,550,376	\$67,047,050	\$196,104,329

Stabilization arrangement In addition to the above fund balance, the governing council adopted a resolution on July 26, 2016 to establish and maintain a revenue stabilization reserve (“rainy day fund”) in the general fund that does not meet the criteria to be classified as restricted or committed. As of December 31, 2023, the general fund stabilization reserve had reached State maximums. The principal resource for this reserve had been 60 percent of all casino revenue received by the County, with a maximum of \$1 million being set aside in any one year. The County Commissioners had also passed a resolution authorizing building permit revenues to be 100 percent allocated to the General Fund reserve balance. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$8,299,427 as of December 31, 2023.

The current resolution adopted by the County Commissioners on November 29, 2021, resolved that 30 percent of all casino revenue received by the County will be allocated to the criminal and administrative justice fund and 10 percent to the maintenance of the criminal and administrative justice stabilization reserve. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The reserve balance in the Criminal and Administrative Justice fund was \$6,641,404 as of December 31, 2023.

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Mahoning County, Ohio
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Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$11.90 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2023 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,433,689,920
Other Real Estate	988,389,850
Tangible Personal Property	
Public Utility	383,892,110
Total	<u><u>\$4,805,971,880</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2023 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 - Receivables

Receivables at December 31, 2023, consisted of taxes, payments in lieu of taxes, accounts (billings for user charged services including unbilled utility services and opioid settlement monies), leases, special assessments, interfund and intergovernmental receivables arising from grants, entitlements, and shared revenues.

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except for special assessments, delinquent property taxes and leases are expected to be collected within one year.

Special assessments expected to be collected in more than one year amount to \$10,949 in the debt service fund, \$501,080 in the 911 operations special revenue fund, \$7,028 in the water enterprise fund and \$674,911 in the sewer enterprise fund. At December 31, 2023 the amount of delinquent special assessments was \$358,471.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Mahoning County, Ohio
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A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Funds</i>	
General Fund	
Local Government	\$1,721,197
Homestead and Rollback	389,633
Special Elections	495,495
Casino Revenues	485,880
Ohio Public Defender	570,842
Youngstown Metropolitan Housing	56,017
Judiciary/Supreme Court	15,428
Youngstown and Campbell Municipal Courts	6,950
Department of Education	3,668
<i>Total General Fund</i>	3,745,110
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	823,065
Children Services Board	148,187
Developmental Disabilities Board	1,265,706
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,144,716
Board of Mental Health	247,221
Grants	11,040,124
Area Agency on Aging	61,514
Sheriff's Policing Revenue	17,623
Ohio Peace Officer Training	128,785
<i>Total Special Revenue Funds</i>	18,876,941
NonMajor Debt Service Fund	
Debt Service	154,878
NonMajor Capital Projects Fund	
Roads and Bridges	597,945
<i>Total Governmental Funds</i>	\$23,374,874

At December 31, 2023, the County had an intergovernmental receivable of \$3,790,203 in the sewer enterprise fund for charges to various cities and debt as well as \$35,789 in the internal service funds for homestead and rollback on tax distributions specific to the self-hospitalization fund.

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$3,212,758 as an accounts receivable related to opioid settlement monies in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$365,028 expected to be collected in 2024.

Mahoning County, Ohio
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Payments in Lieu of Taxes

According to State law, the County has established several tax incremental financing districts within the County under which the County has granted property tax exemptions and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if the property had not been declared exempt. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by these owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

Leases Receivable

The County is reporting leases receivable of \$423,658 in the general fund, \$451,786 in the developmental disabilities board fund, \$531,820 in the dog and kennel fund and \$568,153 in the sewer enterprise fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$305,198 and interest revenue of \$13,688 in the general fund, lease revenue of \$163,774 and interest revenue of \$16,226 in the developmental disabilities board fund, lease revenue of \$4,037 and interest revenue of \$15,849 in the dog and kennel fund and lease revenue of \$4,264 and interest revenue of \$16,637 in the sewer enterprise fund related to lease payments received. A description of the County's leasing arrangements is as follows:

Cell Tower Leases – The County has entered into two lease agreements for cell towers with American Tower. Both agreements commenced in 2000 and are for a period of 50 years ending in 2050. Lease payments are received monthly.

Building Rental Leases – The County has entered into building rental agreements with various organizations at varying years and terms as follows:

Organization	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Alta - Mahoning Valley Campus of Care	2020	5	2025	Monthly
Golden String, Inc.	2013	10	2023	Monthly
Ursuline Center	2020	5	2025	Monthly
Mahoning Valley Community School	2021	2	2023	Monthly
Person Centered Services, Inc.	2022	2	2024	Monthly
MASCO, Inc.	2018	10	2028	Monthly
Gateways Industries, Inc.	2018	10	2028	Monthly

Mahoning County, Ohio
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A summary of future lease revenue is as follows:

Year	General		Developmental Disabilities Board	
	Principal	Interest	Principal	Interest
2024	\$237,692	\$6,476	\$107,922	\$12,077
2025	185,966	1,575	111,205	8,795
2026	0	0	114,587	5,413
2027	0	0	118,072	1,928
	\$423,658	\$8,051	\$451,786	\$28,213
Year	Dog and Kennel		Sewer	
	Principal	Interest	Principal	Interest
2024	\$4,763	\$15,720	\$5,025	\$16,503
2025	5,529	15,568	5,828	16,346
2026	6,337	15,393	6,675	16,165
2027	7,188	15,194	7,566	15,958
2028	8,085	14,968	8,505	15,725
2029-2033	55,612	70,456	58,404	74,097
2034-2038	86,071	60,075	90,210	63,396
2039-2043	124,833	44,591	130,608	47,463
2044-2048	173,770	22,637	181,522	24,911
2049-2050	59,632	1,343	73,810	1,911
	\$531,820	\$275,945	\$568,153	\$292,475

Note 9 - Permissive Sales and Use Tax

The County currently levies a 1.5 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners first enacted 1 percent of this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. In November of 2014, the voters passed by 51 percent vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1st, 2015. In May of 2019, the voters passed by 64 percent of the vote, the renewal of the ¾ percent sales tax levy. The sales tax levies are for the purpose of providing criminal and administrative justice services of the Sheriff, Coroner, Prosecutor and 9-1-1 for a five year period of time. In November 2021, the voters passed an additional 0.25 percent sales tax levy dedicated to roads, bridges and other infrastructure projects with an effective date of April 1, 2022.

The sales tax generates approximately \$66 million in revenues each year. Sales tax revenues from one ½ percent sales taxes are credited to the County’s general fund and provide financing for current operating expenditures. Sales tax revenues from one ½ percent and the ¼ percent sales taxes are credited to the County’s criminal and administrative justice fund and provide financing for current operating expenditures. Sales tax revenues of ¼ percent are credited to the County’s road tax fund and provide financing for road and bridge improvements. January through October a portion of the sales tax revenues are credited to the general obligation bond retirement fund to make the sales tax debt payments when they come due.

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Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources - unavailable revenue.

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Restated Balance 12/31/22	Additions	Reductions	Balance 12/31/23
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$1,811,157	\$0	\$0	\$1,811,157
Construction in progress	18,001,278	9,129,549	0	27,130,827
<i>Total Nondepreciable Capital Assets</i>	<u>19,812,435</u>	<u>9,129,549</u>	<u>0</u>	<u>28,941,984</u>
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings, structures and improvements	114,213,577	733,080	(27,942)	114,918,715
Furniture, fixtures and equipment	27,783,653	1,045,437	(1,072,196)	27,756,894
Vehicles	11,396,208	1,315,134	(143,588)	12,567,754
Infrastructure	175,769,633	8,170,783	0	183,940,416
<i>Total Tangible Assets</i>	<u>329,163,071</u>	<u>11,264,434</u>	<u>(1,243,726)</u>	<u>339,183,779</u>
<i>Intangible Right of Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Buildings	3,659,878	0	0	3,659,878
<i>Subscription Assets</i>				
Intangible Right to Use - Software	515,222	352,666	0	867,888
<i>Total Intangible Assets</i>	<u>4,175,100</u>	<u>352,666</u>	<u>0</u>	<u>4,527,766</u>
<i>Total Depreciable Capital Assets</i>	<u>333,338,171</u>	<u>11,617,100</u>	<u>(1,243,726)</u>	<u>343,711,545</u>

Mahoning County, Ohio
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	Restated Balance 12/31/22	Additions	Reductions	Balance 12/31/23
Governmental Activities (continued):				
<i>Less: Accumulated depreciation/amortization</i>				
Depreciation				
Buildings, structures and improvements	(64,171,464)	(3,635,048)	2,678	(67,803,834)
Furniture, fixtures and equipment	(21,547,102)	(1,447,667)	958,309	(22,036,460)
Vehicles	(8,659,374)	(750,632)	139,960	(9,270,046)
Infrastructure	(90,059,559)	(5,021,816)	0	(95,081,375)
<i>Total Depreciation</i>	<u>(184,437,499)</u>	<u>(10,855,163)</u>	<u>1,100,947</u>	<u>(194,191,715)</u>
Amortization				
Intangible Right to Use - Buildings	(545,791)	(593,932)	0	(1,139,723)
Intangible Right to Use - Software	0	(172,720)	0	(172,720)
<i>Total Amortization</i>	<u>(545,791)</u>	<u>(766,652) *</u>	<u>0</u>	<u>(1,312,443)</u>
<i>Total Depreciation/Amortization</i>	<u>(184,983,290)</u>	<u>(11,621,815)</u>	<u>1,100,947</u>	<u>(195,504,158)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>148,354,881</u>	<u>(4,715)</u>	<u>(142,779)</u>	<u>148,207,387</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$168,167,316</u>	<u>\$9,124,834</u>	<u>(\$142,779)</u>	<u>\$177,149,371</u>

* Depreciation/amortization expense was charged to governmental activities as follows:

	Depreciation	Amortization		Total
		Leases	SBITAs	
General Government:				
Legislative and Executive	\$1,643,806	\$0	\$0	\$1,643,806
Judicial	393,527	593,932	172,720	1,160,179
Public Safety	2,031,248	0	0	2,031,248
Public Works	5,548,433	0	0	5,548,433
Health	583,241	0	0	583,241
Human Services	654,908	0	0	654,908
Total	<u>\$10,855,163</u>	<u>\$593,932</u>	<u>\$172,720</u>	<u>\$11,621,815</u>

Mahoning County, Ohio
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	Balance 12/31/22	Additions	Reductions	Balance 12/31/23
Business type activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$946,175	\$3,900	\$0	\$950,075
Construction in progress	9,706,552	16,119,292	(4,098,271)	21,727,573
<i>Total Nondepreciable Capital Assets</i>	<u>10,652,727</u>	<u>16,123,192</u>	<u>(4,098,271)</u>	<u>22,677,648</u>
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings, structures and improvements	15,998,738	105,129	0	16,103,867
Utility plant in service	60,203,777	0	0	60,203,777
Infrastructure	147,025,857	4,629,487	0	151,655,344
Furniture, fixtures and equipment	1,757,020	128,550	0	1,885,570
Vehicles	2,706,484	0	0	2,706,484
<i>Total Depreciable Capital Assets</i>	<u>227,691,876</u>	<u>4,863,166</u>	<u>0</u>	<u>232,555,042</u>
<i>Less: Accumulated depreciation</i>				
<i>Depreciation</i>				
Buildings, structures and improvements	(12,784,830)	(412,843)	0	(13,197,673)
Utility plant in service	(40,961,150)	(1,126,318)	0	(42,087,468)
Infrastructure	(81,840,824)	(3,509,360)	0	(85,350,184)
Furniture, fixtures and equipment	(1,298,666)	(97,211)	0	(1,395,877)
Vehicles	(1,259,541)	(270,432)	0	(1,529,973)
<i>Total Accumulated Depreciation</i>	<u>(138,145,011)</u>	<u>(5,416,164) *</u>	<u>0</u>	<u>(143,561,175)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>89,546,865</u>	<u>(552,998)</u>	<u>0</u>	<u>88,993,867</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$100,199,592</u>	<u>\$15,570,194</u>	<u>(\$4,098,271)</u>	<u>\$111,671,515</u>

* Depreciation expense was charged to business-type activities as follows:

Water	\$608,367
Sewer	4,807,797
Total	<u>\$5,416,164</u>

Note 11 - Contingent Liabilities

Grants

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management such disallowed claims will not have a material adverse effect on the overall position of the County.

Litigation

The County is party to legal proceedings. The County Commissioners are of the opinion that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

Mahoning County, Ohio
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For the Year Ended December 31, 2023

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2023, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	658,002,491
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	2,500,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$2,638,670 have been accrued as a liability based on a review of the January through March 2024 billings provided by the County Auditor's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2022 and 2023 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2022	\$1,817,914	\$23,970,076	\$23,304,920	\$2,483,070
2023	2,483,070	24,825,041	24,669,441	2,638,670

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2023 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2023. The intergovernmental payable includes actual claim costs of \$418,034. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$825,655 have been accrued as a liability at December 31, 2023, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2023, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported

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claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2022 and 2023 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2022	\$627,190	\$710,281	\$250,343	\$264,692	\$1,351,820
2023	1,351,820	275,237	392,752	9,384	1,243,689

Note 13 – Shared Risk Pool

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2023 was \$899,501.

Note 14 - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization

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of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local		Law Enforcement
	Traditional	Combined	
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
 2023 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Law Enforcement rate.

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$11,411,574 for the traditional plan, \$183,912 for the combined plan and \$197,173 for the member-directed plan. Of these amounts, \$1,384,274 is reported as an intergovernmental payable for the traditional plan, \$22,341 for the combined plan, and \$22,735 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

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A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$86,160 for 2023. Of this amount, \$2,719 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.51754385%	0.35203200%	0.00513429%	
Prior Measurement Date	<u>0.51491615%</u>	<u>0.31822245%</u>	<u>0.00521211%</u>	
Change in Proportionate Share	<u><u>0.00262770%</u></u>	<u><u>0.03380955%</u></u>	<u><u>-0.00007782%</u></u>	
Proportionate Share of the:				
Net Pension Liability	\$152,882,683	\$0	\$1,105,666	\$153,988,349
Net Pension Asset	0	(829,701)	0	(829,701)
Pension Expense	22,223,903	109,579	58,227	22,391,709

2023 pension expense for the member-directed defined contribution plan was \$197,173. The aggregate pension expense for all pension plans was \$22,588,882 for 2023.

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At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$5,078,122	\$51,010	\$40,310	\$5,169,442
Changes of assumptions	1,615,097	54,930	91,057	1,761,084
Net difference between projected and actual earnings on pension plan investments	43,576,367	302,379	0	43,878,746
Changes in proportion and differences between County contributions and proportionate share of contributions	277,461	42,907	2,359	322,727
County contributions subsequent to the measurement date	<u>11,411,574</u>	<u>183,912</u>	<u>44,097</u>	<u>11,639,583</u>
Total Deferred Outflows of Resources	<u>\$61,958,621</u>	<u>\$635,138</u>	<u>\$177,823</u>	<u>\$62,771,582</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$118,555	\$2,453	\$121,008
Changes of assumptions	0	0	68,540	68,540
Net difference between projected and actual earnings on pension plan investments	0	0	3,314	3,314
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>141,449</u>	<u>133,858</u>	<u>62,254</u>	<u>337,561</u>
Total Deferred Inflows of Resources	<u>\$141,449</u>	<u>\$252,413</u>	<u>\$136,561</u>	<u>\$530,423</u>

\$11,639,583 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:				
2024	\$5,962,762	\$2,433	(\$34,346)	\$5,930,849
2025	10,269,444	45,787	(64,139)	10,251,092
2026	12,826,647	67,340	105,701	12,999,688
2027	21,346,745	119,442	(10,051)	21,456,136
2028	0	(15,241)	0	(15,241)
Thereafter	<u>0</u>	<u>(20,948)</u>	<u>0</u>	<u>(20,948)</u>
Total	<u>\$50,405,598</u>	<u>\$198,813</u>	<u>(\$2,835)</u>	<u>\$50,601,576</u>

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Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by

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weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u>100.00%</u>	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$229,013,154	\$152,882,683	\$89,555,788
OPERS Combined Plan	(432,999)	(829,701)	(1,144,104)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

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Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,700,270	\$1,105,666	\$602,794

Note 15 - Defined Benefit OPEB Plans

See Note 14 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

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OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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The Ohio Revised Code permits but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$87,737 for 2023. Of this amount, \$10,652 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2023, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.50301835%	0.00513429%	
Prior Measurement Date	<u>0.49855145%</u>	<u>0.00521211%</u>	
Change in Proportionate Share	<u>0.00446690%</u>	<u>-0.00007782%</u>	
Proportionate Share of the Net			
OPEB Asset	\$0	(\$99,856)	(\$99,856)
OPEB Liability	3,171,625	0	3,171,625
OPEB Expense	(5,525,948)	(3,629)	(5,529,577)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$155	\$155
Changes of assumptions	3,097,800	14,710	3,112,510
Net difference between projected and actual earnings on OPEB plan investments	6,298,963	178	6,299,141
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	2,863	2,323	5,186
County contributions subsequent to the measurement date	<u>87,737</u>	<u>0</u>	<u>87,737</u>
Total Deferred Outflows of Resources	<u>\$9,487,363</u>	<u>\$17,366</u>	<u>\$9,504,729</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$791,129	\$15,231	\$806,360
Changes of assumptions	254,897	65,883	320,780
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>18,518</u>	<u>494</u>	<u>19,012</u>
Total Deferred Inflows of Resources	<u>\$1,064,544</u>	<u>\$81,608</u>	<u>\$1,146,152</u>

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\$87,737 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2024	\$1,023,259	(\$27,726)	\$995,533
2025	2,304,683	(13,583)	2,291,100
2026	1,964,220	(5,028)	1,959,192
2027	3,042,920	(6,878)	3,036,042
2028	0	(6,283)	(6,283)
Thereafter	0	(4,744)	(4,744)
Total	\$8,335,082	(\$64,242)	\$8,270,840

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	<u>100.00%</u>	

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Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability/(asset)	\$10,794,774	\$3,171,625	(\$3,118,714)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$2,972,838	\$3,171,625	\$3,395,374

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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

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Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$84,514)	(\$99,856)	(\$113,215)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$122,903)	(\$99,856)	(\$141,545)

Note 16 – Notes Payable

The County's note activity and outstanding amounts are as follows:

	Outstanding 12/31/2022	Issued	Retired	Outstanding 12/31/2023
Governmental Funds				
Various Purpose Bond Anticipation Notes - 2022	\$2,165,000	\$0	(\$2,165,000)	\$0
Premium on Bond Anticipation Notes - 2022	20,827	0	(20,827)	0
Sales Tax Anticipation Notes	6,975,000	0	(785,000)	6,190,000
Premium on Sales Tax Anticipation Notes	169,876	0	(27,947)	141,929
Sales Tax Anticipation Refunding Notes	4,120,000	0	(260,000)	3,860,000
Premium on Sales Tax Anticipation Refunding Notes	215,812	0	(16,927)	198,885
Total Governmental Funds	\$13,666,515	\$0	(\$3,275,701)	\$10,390,814
Enterprise Fund				
Bond Anticipation Notes				
Water Fund				
Milton Water Project - 2022	\$1,565,000	\$0	(\$1,565,000)	\$0
Premium on Milton Water Project - 2022	15,055	0	(15,055)	0
Total Enterprise Fund	\$1,580,055	\$0	(\$1,580,055)	\$0

In prior years, the County issued sales tax anticipation notes in the bond retirement debt service fund for the purpose of paying current principal and interest payments during the year. The County issued sales tax anticipation notes in the motor vehicle gas tax fund and buildings and equipment fund for various construction and capital asset purchases. The County also issued sales tax anticipation refunding notes in 2016 to refund a large portion of the 2010B general obligation bonds that were originally issued for the purpose of street and bridge/culvert construction and the purchase of a Hazmat vehicle. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters.

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The debt service fund retired \$1,045,000 in sales tax anticipation notes during 2023. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2024	\$1,060,000	\$266,197	\$1,326,197
2025	1,100,000	241,348	1,341,348
2026	735,000	211,747	946,747
2027	725,000	189,091	914,091
2028	619,000	166,866	785,866
2029-2033	3,145,000	550,562	3,695,562
2034-2038	2,096,000	172,520	2,268,520
2039-2040	570,000	17,100	587,100
Total	\$10,050,000	\$1,815,431	\$11,865,431

All notes are backed by the full faith and credit of the County. The note liability is reflected in the fund which received the proceeds and will repay the debt.

Note 17 – Conduit Debt

Mahoning County has issued Hospital Revenue bonds that provide capital financing to private-sector entities (the Borrower) used to acquire, construct and equip health-care facilities (the Facilities) deemed to be in the public interest. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage (basic rent on the sublease). In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. In addition, the Borrower and the County entered into an Agreement of Lease under which the Borrower leased the Facilities to the County, and simultaneously therewith, the County and the Borrower entered into a Sublease under which the County subleased the Facilities back to the Borrower. The County will relinquish the title to the Facilities at the end of the arrangement, at which time the conduit debt obligation has been paid off. At December 31, 2023, the aggregate outstanding principal amount payable is \$28.1 million on the 1997B bonds and \$40 million on the 2002A bonds.

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Note 18 - Long Term Debt

Original issue amounts and interest rates of the County's debt issues were as follows:

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2021	2.00 %	\$1,485,000	2035
Various Purpose Refunding - 2021	2.00	2,315,000	2034
Various Purpose - 2020	2.00	2,235,000	2035
Various Purpose Refunding - 2020	2.00	5,665,000	2035
MVCC Taxable Bonds - 2020	0.92 - 2.56	1,325,000	2035
Various Purpose - 2019	2.00 - 4.00	3,455,000	2044
Various Purpose Refunding - 2017	2.00 - 4.00	5,375,000	2031
Various Purpose - 2017	2.00 - 4.00	1,075,000	2027
Various Purpose Taxable Refunding - 2017	1.80 - 3.15	525,000	2027
Various Purpose Refunding - 2016	1.10 - 3.39	6,095,000	2031
Various Purpose - 2016	1.50 - 4.00	3,210,000	2041
Internal Service Refunding - 2016	1.10 - 3.39	3,425,000	2031
<i>OPWC Loans from Direct Borrowings:</i>			
Division Street Bridge Replacement - 2015	0.00	354,945	2037
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2032
Business-Type Activities			
<i>Revenue Bonds:</i>			
Sewer Revenue Refunding Bonds - 2022	5.00	5,735,000	2046
Sewer Revenue Improvement Bonds - 2022	5.00	20,890,000	2046
Sewer Revenue Improvement Bonds - 2021	2.00 - 3.00	21,265,000	2050
Various Sewer Refunding Bonds - 2017	2.00 - 4.00	8,455,000	2035
Various Sewer Bonds - 2017	2.00 - 4.00	10,960,000	2037
<i>Revenue Bonds from Direct Placement:</i>			
Jackson Milton Water USDA Bonds - 2008	4.125 - 4.625	3,276,000	2048
Boardman Wastewater USDA Bonds - 2017	1.875	3,338,000	2056
Five Points Improvement USDA Bonds - 2019	1.875	6,335,000	2056
New Middletown Pump Station USDA Bonds - 2019	Various	292,709	n/a
<i>General Obligation Bonds:</i>			
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033
<i>General Obligation Bonds from Private Placement:</i>			
Canfield Water Tower Economic Development Bonds - 2018	4.81	2,020,000	2033
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027
<i>OWDA Loans from Direct Borrowings:</i>			
Petersburg Waterline Extension - 2010	0.00	214,509	2030
Diehl Lake WWTP Improvements	2.46	1,039,432	2054
<i>OPWC Loans from Direct Borrowings:</i>			
Palmyra Wastewater Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2028
SR 46 Niles - 2012	0.00	60,393	2031
Riblett Road - 2009	0.00	492,276	2032
Meander Wastewater Grit Removal - 2009	0.00	1,195,194	2030
Poland Interceptor - 2009	0.00	458,129	2029
Lipkey Road Sanitary Sewer - 2013	0.00	299,361	2035

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans from Direct Borrowings: (continued)</i>			
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00 %	688,817	2046
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Campbell Wastewater Treatment Plant Bypass Elimination - 2016	0.00	1,143,750	2045
Poland Woods Interceptor Phase II - 2018	0.00	185,615	2039
Meander WWTP Pumps Replacement - 2018	0.00	410,000	2037
Wickliff Area Sanitary Sewer Rehab Phase IV - 2019	0.00	331,457	2040
East Middletown Road Pump Station - 2020	0.00	436,388	2040
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	100,366	2045

Changes in the County's long-term liabilities were as follows:

	Restated Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2021	\$1,395,000	\$0	(\$95,000)	\$1,300,000	\$95,000
Premium on Various Purpose - 2021	38,794	0	(3,062)	35,732	0
Total Various Purpose - 2021	1,433,794	0	(98,062)	1,335,732	95,000
Various Purpose Refunding - 2021	1,875,000	0	(430,000)	1,445,000	440,000
Premium on Various Purpose Refunding - 2021	80,247	0	(6,878)	73,369	0
Total Various Purpose Refunding - 2021	1,955,247	0	(436,878)	1,518,369	440,000
Various Purpose - 2020	1,895,000	0	(180,000)	1,715,000	180,000
Premium on Various Purpose - 2020	59,996	0	(4,705)	55,291	0
Total Various Purpose - 2020	1,954,996	0	(184,705)	1,770,291	180,000
Various Purpose Refunding - 2020	4,555,000	0	(595,000)	3,960,000	340,000
Premium on Various Purpose Refunding - 2020	131,873	0	(10,343)	121,530	0
Total Various Purpose Refunding - 2020	4,686,873	0	(605,343)	4,081,530	340,000
MVCC Taxable Bonds - 2020	1,170,000	0	(80,000)	1,090,000	80,000
Various Purpose - 2019	3,120,000	0	(125,000)	2,995,000	130,000
Premium on Various Purpose - 2019	339,725	0	(15,620)	324,105	0
Total Various Purpose - 2019	3,459,725	0	(140,620)	3,319,105	130,000
Various Purpose Refunding - 2017	3,380,000	0	(425,000)	2,955,000	385,000
Premium on Various Purpose Refunding - 2017	344,051	0	(26,984)	317,067	0
Total Various Purpose Refunding - 2017	3,724,051	0	(451,984)	3,272,067	385,000
Various Purpose - 2017	585,000	0	(110,000)	475,000	115,000
Premium on Various Purpose - 2017	51,287	0	(10,797)	40,490	0
Total Various Purpose - 2017	636,287	0	(120,797)	515,490	115,000
Various Purpose Taxable Refunding - 2017	280,000	0	(55,000)	225,000	55,000
Various Purpose Refunding - 2016	3,585,000	0	(510,000)	3,075,000	520,000
Various Purpose - 2016	2,140,000	0	(195,000)	1,945,000	195,000
Premium on Various Purpose - 2016	158,482	0	(7,638)	150,844	0
Total Various Purpose - 2016	\$2,298,482	\$0	(\$202,638)	\$2,095,844	\$195,000

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	Restated Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Internal Service Fund - 2016 Refunding	\$2,410,000	\$0	(\$245,000)	\$2,165,000	\$250,000
<i>Total General Obligation Bonds</i>	<u>27,594,455</u>	<u>0</u>	<u>(3,131,027)</u>	<u>24,463,428</u>	<u>2,785,000</u>
OPWC Loans from Direct Borrowings					
Division Street Bridge Replacement - 2015	248,461	0	(17,747)	230,714	17,747
Road and Bridge Upgrade Phase II - 2015	752,210	0	(79,180)	673,030	79,180
<i>Total OPWC Loans</i>	<u>1,000,671</u>	<u>0</u>	<u>(96,927)</u>	<u>903,744</u>	<u>96,927</u>
Other Long-Term Obligations					
Net Pension Liability					
OPERS	41,498,752	100,118,894	0	141,617,646	0
STRS	1,158,658	0	(52,992)	1,105,666	0
<i>Total Net Pension Liability</i>	<u>42,657,410</u>	<u>100,118,894</u>	<u>(52,992)</u>	<u>142,723,312</u>	<u>0</u>
Net OPEB Liability					
OPERS	0	2,937,925	0	2,937,925	0
Claims Payable	1,002,968	167,026	(344,339)	825,655	501,629
Financed Purchases from Direct Borrowings	1,460,465	0	(381,581)	1,078,884	394,897
Leases Payable	3,114,087	0	(593,932)	2,520,155	565,647
Subscriptions Payable	515,222	0	(102,187)	413,035	87,729
Compensated Absences	12,342,538	5,248,304	(5,117,783)	12,473,059	5,254,929
Special Termination Benefits Payable	199,218	60,079	(123,865)	135,432	89,885
<i>Total Other Long-Term Obligations</i>	<u>61,291,908</u>	<u>108,532,228</u>	<u>(6,716,679)</u>	<u>163,107,457</u>	<u>6,894,716</u>
<i>Total Governmental Activities</i>	<u>\$89,887,034</u>	<u>\$108,532,228</u>	<u>(\$9,944,633)</u>	<u>\$188,474,629</u>	<u>\$9,776,643</u>
Business Type Activities					
Revenue Bonds					
Various Sewer Refunding Bonds - 2022 Serial	\$2,295,000	\$0	(\$130,000)	\$2,165,000	\$130,000
Various Sewer Refunding Bonds - 2022 Term	3,440,000	0	0	3,440,000	0
Premium on Sewer Refunding Bonds - 2022	269,834	0	(11,282)	258,552	0
Various Sewer Bonds - 2022 Serial	9,800,000	0	(590,000)	9,210,000	600,000
Various Sewer Bonds - 2022 Term	11,090,000	0	0	11,090,000	0
Premium on Sewer Revenue Bonds - 2022	1,049,541	0	(43,883)	1,005,658	0
Various Sewer Bonds - 2021 Serial	6,385,000	0	(685,000)	5,700,000	695,000
Various Sewer Bonds - 2021 Term	14,215,000	0	0	14,215,000	0
Premium on Sewer Revenue Bonds - 2021	638,854	0	(23,161)	615,693	0
Various Sewer Refunding Bonds - 2017 Serial	3,875,000	0	(365,000)	3,510,000	380,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Sewer Refunding Bonds - 2017	289,702	0	(22,285)	267,417	0
Various Sewer Bonds - 2017 Serial	5,630,000	0	(520,000)	5,110,000	550,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	320,901	0	(24,684)	296,217	0
Revenue Bonds from Direct Placement					
Jackson Milton Water USDA Bonds - 2008	2,696,500	0	(56,700)	2,639,800	59,200
Boardman Wastewater USDA Bonds - 2017	3,054,700	0	(66,100)	2,988,600	67,500
Five Points Improvement USDA Bonds - 2019	1,097,167	4,700,333	(125,500)	5,672,000	128,200
New Middletown Pump Station USDA Bonds - 2019	12,909	70,516	(65,400)	18,025	0
<i>Total Revenue Bonds</i>	<u>\$73,600,108</u>	<u>\$4,770,849</u>	<u>(\$2,728,995)</u>	<u>\$75,641,962</u>	<u>\$2,609,900</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Business Type Activities (continued)	Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
General Obligation Bonds					
Water Fund					
Bailey Road Water Refunding - 2016	\$75,000	\$0	(\$5,000)	\$70,000	\$5,000
Premium on Bailey Road Water Refunding	3,952	0	(310)	3,642	0
Water System Improvement Refunding - 2017	785,000	0	(60,000)	725,000	70,000
Premium on Water System Refunding - 2017	67,051	0	(5,259)	61,792	0
<i>From Private Placement</i>					
Canfield Water Tower Economic Dev - 2018	1,620,000	0	(115,000)	1,505,000	120,000
Total General Obligation Bonds	2,551,003	0	(185,569)	2,365,434	195,000
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	25,000	0	(5,000)	20,000	5,000
OWDA Loans from Direct Borrowings					
Water					
Petersburg Waterline Extension	80,441	0	(10,726)	69,715	10,726
Sewer Fund					
Diehl Lake WWTP Improvements	0	1,039,432	0	1,039,432	0
Total OWDA Loans	80,441	1,039,432	(10,726)	1,109,147	10,726
OPWC Loans from Direct Borrowings					
Sewer Fund					
Palmyra Wastewater Plant Elimination	10,203	0	(5,101)	5,102	5,102
Facility Power Correction and Security Rehab	71,476	0	(5,106)	66,370	10,211
US 224 and SR 45 Sanitary Sewer	174,022	0	(14,502)	159,520	29,004
SR 46 Niles	27,422	0	(1,523)	25,899	3,047
Riblett Road	246,138	0	(12,307)	233,831	24,614
Meander Wastewater Grit Removal	448,198	0	(29,880)	418,318	59,760
Poland Interceptor	160,345	0	(11,453)	148,892	22,906
Lipkey Road Sanitary Sewer	187,100	0	(7,484)	179,616	14,968
New Middletown Sanitary Sewer and Pump Station Replacement	647,488	0	(13,776)	633,712	27,553
New Middletown Waste Water Treatment Plant Grit Removal System	299,000	0	(13,000)	286,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	1,029,375	0	(22,875)	1,006,500	45,750
Poland Woods Interceptor Phase II	153,132	0	(4,640)	148,492	9,281
Meander WWTP Pumps Replacement	328,000	0	(10,250)	317,750	20,500
Wickliff Area Sanitary Sewer Rehab	272,525	0	(7,787)	264,738	15,572
East Middletown Road Pump Station	381,840	0	(10,910)	370,930	21,820
Water Fund					
Jackson Milton Water Meter Rehab	72,375	0	(5,170)	67,205	10,339
Craig Beach Rehab	97,982	0	(6,999)	90,983	13,997
Mahoning Avenue Waterline Replacement	76,947	0	(1,672)	75,275	3,346
Total OPWC Loans	\$4,683,568	\$0	(\$184,435)	\$4,499,133	\$363,770

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
Business Type Activities (continued)					
Other Long-term Obligations					
Net Pension Liability OPERS					
Sewer	\$3,301,036	\$7,964,001	\$0	\$11,265,037	\$0
Net OPEB Liability OPERS					
Sewer	0	233,700	0	233,700	0
Asset Retirement Obligation - Sewer	10,340,000	0	0	10,340,000	0
Compensated Absences	1,208,878	690,752	(721,089)	1,178,541	708,116
Special Termination Benefits Payable	608,969	286,021	(200,194)	694,796	215,047
<i>Total Other Long-Term Obligations</i>	<u>15,458,883</u>	<u>9,174,474</u>	<u>(921,283)</u>	<u>23,712,074</u>	<u>923,163</u>
<i>Total Business Type Activities</i>	<u>\$96,399,003</u>	<u>\$14,984,755</u>	<u>(\$4,036,008)</u>	<u>\$107,347,750</u>	<u>\$4,107,559</u>

During 2022, the County issued \$5,735,000 in sewer system revenue refunding bonds with an interest rate of 5.00 percent. The bonds were issued for the purpose of refunding the 2008 Jackson Milton Sewer USDA bonds and the 2009 Petersburg Wastewater Sewer USDA bonds. The bonds were issued for a twenty-four year period with a final maturity during 2046. The bonds will be paid from the sewer enterprise fund.

During 2022, the County issued \$20,890,000 in sewer system revenue improvement bonds with an interest rates of 5.00 percent. The bonds were issued for the purpose of funding various sanitary sewer improvements. The bonds were issued for a twenty-four year period with a final maturity during 2046. The bonds will be paid from the sewer enterprise fund. As of December 31, 2023, proceeds of \$15,253,380 have been spent.

The Various Sewer Revenue bonds maturing on December 1, 2037, 2042 and 2046 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$2,450,000	\$6,515,000	\$5,565,000
2036	\$1,205,000	\$0	\$0
2038	0	1,180,000	0
2039	0	1,245,000	0
2040	0	1,300,000	0
2041	0	1,360,000	0
2043	0	0	1,290,000
2044	0	0	1,355,000
2045	0	0	1,420,000
Total mandatory sinking fund payments	1,205,000	5,085,000	4,065,000
Amount due at stated maturity	1,245,000	1,430,000	1,500,000
Total	<u>\$2,450,000</u>	<u>\$6,515,000</u>	<u>\$5,565,000</u>
<i>Stated Maturity</i>	<i>12/1/2037</i>	<i>12/1/2042</i>	<i>12/1/2046</i>

During 2021, the County issued \$1,485,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fourteen year period with a final maturity during 2035. The proceeds were used for board of health facility renovations. The bonds will be repaid from the bond retirement debt service fund.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

During 2021, the County issued \$2,315,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a thirteen year period with a final maturity during 2034. The proceeds were used to current refund \$2,295,000 of outstanding 2014 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2014 various purpose bonds issue consisted of limited tax bonds (serial and term). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of technology equipment, as well as building improvements and construction.

During 2021, the County issued \$21,265,000 in sewer system revenue improvement bonds with interest rates ranging from 2.00 to 3.00 percent. The bonds were issued for the purpose of funding various sanitary sewer improvements. The bonds were issued for a twenty-nine year period with a final maturity during 2050. The bonds will be paid from the sewer enterprise fund. As of December 31, 2023, proceeds of \$12,930,809 have been spent.

The Various Sewer Revenue bonds maturing on December 1, 2035, 2040, 2045 and 2050 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$3,055,000	\$4,300,000	\$4,785,000	\$2,075,000
2032	\$730,000	\$0	\$0	\$0
2033	750,000	0	0	0
2034	775,000	0	0	0
2036	0	825,000	0	0
2037	0	840,000	0	0
2038	0	860,000	0	0
2039	0	875,000	0	0
2041	0	0	915,000	0
2042	0	0	935,000	0
2043	0	0	955,000	0
2044	0	0	980,000	0
2046	0	0	0	395,000
2047	0	0	0	405,000
2048	0	0	0	415,000
2049	0	0	0	425,000
Total mandatory sinking fund payments	2,255,000	3,400,000	3,785,000	1,640,000
Amount due at stated maturity	800,000	900,000	1,000,000	435,000
Total	<u>\$3,055,000</u>	<u>\$4,300,000</u>	<u>\$4,785,000</u>	<u>\$2,075,000</u>
<i>Stated Maturity</i>	<i>12/1/2035</i>	<i>12/1/2040</i>	<i>12/1/2045</i>	<i>12/1/2050</i>

During 2020, the County issued \$2,235,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for resurfacing County roads and replacing equipment. The bonds will be repaid from the bond retirement debt service fund.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

During 2020, the County issued \$5,665,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used to advance refund \$4,760,000 of outstanding 2010A various purpose bonds, which had interest rates ranging from 1.25 to 6.75 percent and \$765,000 of outstanding 2009 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2010A various purpose bonds issue consisted of tax exempt bonds (serial and term) and Build America Bonds (BABs). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of a Hazmat vehicle. The 2009 various purpose bonds were issued to pay current year principal payments. The bonds will be repaid from the bond retirement debt service fund.

During 2020, the County issued \$1,325,000 in MVCC taxable bonds with interest rates ranging from 0.92 to 2.56 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for the Mahoning Valley Campus of Care project. The bonds will be repaid from the bond retirement debt service fund.

During 2019, the County issued \$3,455,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty-five year period with a final maturity during 2044. The proceeds were used for the following purposes: an HVAC system, the dog shelter and Oakhill building. The bonds will be repaid from the bond retirement debt service fund.

During 2019, the County was approved for a \$6,335,000 USDA loan through direct placement for the Five Points improvement project. As of December 31, 2023, the County has received all proceeds. Revenue bonds will be paid from the sewer enterprise fund.

During 2019, the County was approved for a \$3,300,000 USDA loan through direct placement for the New Middletown Pump Station project. As of December 31, 2023, the County has received proceeds of \$363,225. There have been significant delays on this project and the County is in the process of submitting a construction bid. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

During 2018, the County issued \$2,020,000 in economic development bonds through a non-tax private placement. The bonds have an interest rate of 4.81 percent and were issued for a fifteen year period with a final maturity during 2033. The proceeds were used for the Canfield Water Tower project to construct a 500,000 gallon steel storage tank and related waterlines. The water system upgrades were necessary for the health, safety and welfare of the residents, businesses and institutional users nearby in a section of Canfield Township. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$5,375,000 in various purpose refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$1,605,000 of outstanding 2008 various purpose bonds, which had interest rates ranging from 3.00 to 5.75 percent and \$3,835,000 of outstanding 2011 various purpose bonds, which had interest rates ranging from 1.00 to 4.50 percent. The 2008 various purpose bonds included the following issues: a MUNIS ERP financial system, spring commons bridge, western reserve road, Mahoning avenue resurfacing and a JJC parking lot general obligation bond issue. The 2011 various purpose bonds included the following issues: an oakhill chiller issue and a courthouse exterior improvements general obligation bond issue. The bonds will be repaid from the bond retirement debt service fund and the motor vehicle gas tax fund.

During 2017, the County issued \$525,000 in taxable refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$494,120 of outstanding 2007 various purpose bonds for the western reserve road phase II project, which had interest rates ranging from 4.00 to 5.75 percent. The bonds will be repaid from the motor vehicle gas tax fund.

Mahoning County, Ohio
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For the Year Ended December 31, 2023

During 2017, the County issued \$1,075,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of various County engineer projects. The bonds were issued for a ten year period with a final maturity during 2027. The bonds will be repaid from the bond retirement debt service fund.

During 2017, the County issued \$985,000 in general obligation refunding bonds for the Jackson Milton water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a sixteen year period with a final maturity during 2033. The proceeds were used to advance refund \$980,000 of outstanding 2008 water system improvement bonds, which had varying interest rates. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$8,455,000 in sewer system revenue refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for an eighteen year period with a final maturity during 2035. The proceeds were used to advance refund \$8,350,000 of outstanding 2010 various sewer bonds, which had interest rates ranging from 2.00 to 4.375 percent. The bonds will be repaid from the sewer enterprise fund.

The Various Sewer Revenue Refunding bonds maturing on December 1, 2033 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue	
	\$1,055,000	\$1,130,000
2032	\$520,000	\$0
2034	0	555,000
Total mandatory sinking fund payments	520,000	555,000
Amount due at stated maturity	535,000	575,000
Total	\$1,055,000	\$1,130,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>

During 2017, the County issued \$50,000 in sewer special assessment refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$30,880 of outstanding 2007 sewer special assessment bonds for the canfield sewer extension project, which had interest rates ranging from 4.00 to 5.25 percent. The bonds will be paid from the sewer enterprise fund.

During 2017, the County issued \$10,960,000 in sewer system revenue bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of funding sanitary sewer improvements and the acquisition of a vactor truck as well as the refunding the 2017 sewer bond anticipation notes for the waste water treatment plant maturing in January 2018. The bonds were issued for a twenty year period with a final maturity during 2037. The bonds will be paid from the sewer enterprise fund.

The Various Sewer Revenue bonds maturing on December 1, 2033, 2035 and 2037 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Year	Issue		
	\$1,645,000	\$1,745,000	\$1,865,000
2032	\$810,000	\$0	\$0
2034	0	860,000	0
2036	0	0	915,000
Total mandatory sinking fund payments	810,000	860,000	915,000
Amount due at stated maturity	835,000	885,000	950,000
Total	<u>\$1,645,000</u>	<u>\$1,745,000</u>	<u>\$1,865,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>

During 2017, the County issued \$3,338,000 in USDA revenue bonds through direct placement for the Boardman wastewater treatment plant improvements project. Revenue bonds will be paid from the sewer enterprise fund.

During 2016, the County issued \$6,095,000 in various purpose refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$5,580,000 of outstanding 2006 various purpose bonds, which had interest rates ranging from 3.75 to 5.00 percent. The 2006 various purpose bonds included the following issues: a court of appeals issue and an oakhill renaissance general obligation bond issue. The bonds will be repaid from the bond retirement debt service fund.

During 2016, the County issued \$3,210,000 in various purpose bonds with interest rates ranging from 1.50 to 4.00 percent. The bonds were issued for the purpose of refunding the 2015 bond anticipation notes for sanitary sewer lines, the resurfacing roads project, dog shelter and improvements to poland road. The bonds were issued for a twenty-five year period with a final maturity during 2041. The bonds will be repaid from the bond retirement debt service fund.

During 2016, the County issued \$3,425,000 in internal service health claim refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$2,995,000 of outstanding 2011 internal service health claim bonds, which had interest rates ranging from 1.75 to 6.00 percent. The bonds will be repaid from the self-funded hospitalization internal service fund.

During 2016, the County issued \$100,000 in general obligation refunding bonds for the bailey road water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty year period with a final maturity during 2035. The bonds will be repaid from the water enterprise fund.

During 2008, the County issued \$3,276,000 in USDA revenue bonds through direct placement for water improvements. Revenue bonds will be paid from the water enterprise fund.

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2056. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 29.8 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$106,142,794. Principal and interest paid for the current year and total net revenues were \$5,302,358 and \$17,784,713, respectively.

Claims payable will be paid from the workers' compensation internal service fund.

Mahoning County, Ohio
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Compensated absences will be paid from the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, sheriff's policing revenue, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems and grants special revenue funds and the sewer enterprise fund.

The early retirement incentive will be paid from the general fund, real estate assessment special revenue fund and the sewer enterprise fund.

There is no repayment schedule for the net pension and net OPEB liabilities. However, employer pension contributions are made from the following funds: the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, county courts, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability and net OPEB liability see Notes 14 and 15.

The asset retirement obligation will be paid from the sewer enterprise fund. For additional information related to the asset retirement obligation see Note 22.

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$534,216, of which \$319,707 was ARRA loan forgiveness. The balance matures July 1, 2030 and will initially be paid from user-charges. This waterline extension is for the sole use of Aqua Ohio, a private water company. Aqua Ohio will be reimbursing the County in whole for the debt payment. This debt is not included in the County's net investment in capital assets, since the capital assets do not belong to the County.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2023 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		<i>From Direct Borrowings</i>		
			OPWC Loans	Financed Purchases	
	Principal	Interest	Principal	Principal	Interest
2024	\$2,785,000	\$649,444	\$96,927	\$394,897	\$36,610
2025	2,735,000	590,889	96,928	408,688	22,819
2026	2,615,000	520,530	96,927	275,299	8,535
2027	2,550,000	445,102	96,927	0	0
2028	2,045,000	375,854	96,927	0	0
2029 - 2033	7,165,000	1,059,574	365,866	0	0
2034 - 2038	2,645,000	353,745	53,242	0	0
2039 - 2043	750,000	68,850	0	0	0
2044	55,000	2,200	0	0	0
Total	<u>\$23,345,000</u>	<u>\$4,066,188</u>	<u>\$903,744</u>	<u>\$1,078,884</u>	<u>\$67,964</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2023

Business-Type Activities

	Revenue Bonds		<i>From Direct Placement</i>	
			USDA Revenue Bonds	
	Principal	Interest	Principal	Interest
2024	\$2,355,000	\$2,387,595	\$254,900	\$280,395
2025	2,440,000	2,299,993	261,200	274,045
2026	2,510,000	2,208,744	267,800	267,505
2027	2,625,000	2,107,644	274,200	260,770
2028	2,660,000	2,001,544	281,200	253,839
2029 - 2033	15,030,000	8,285,943	1,518,600	1,157,496
2034 - 2038	14,725,000	5,258,407	1,727,300	949,014
2039 - 2043	11,205,000	2,855,444	1,970,800	705,274
2044 - 2048	7,470,000	722,120	2,257,200	419,183
2049 - 2053	860,000	31,080	1,619,700	166,053
2054 - 2056	0	0	867,500	24,550
Total	\$61,880,000	\$28,158,514	\$11,300,400	\$4,758,124

	General Obligation Bonds		<i>Private Placement</i>		Special Assessment Bonds	
			General Obligation Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$75,000	\$22,364	\$120,000	\$72,391	\$5,000	\$1,067
2025	80,000	17,214	125,000	66,618	5,000	728
2026	80,000	12,014	130,000	60,606	5,000	838
2027	85,000	11,814	140,000	54,353	5,000	909
2028	91,000	6,614	145,000	47,619	0	0
2029 - 2033	370,000	36,548	845,000	125,541	0	0
2034 - 2035	14,000	630	0	0	0	0
Total	\$795,000	\$107,198	\$1,505,000	\$427,128	\$20,000	\$3,542

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2024	\$10,726	\$0	\$363,770
2025	10,725	0	358,668
2026	10,725	0	358,669
2027	10,725	0	358,667
2028	10,726	0	358,668
2029 - 2033	16,088	0	1,265,572
2034 - 2038	0	0	775,043
2039 - 2043	0	0	477,554
2044 - 2047	0	0	182,522
Total	\$69,715	\$0	\$4,499,133

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County's outstanding OPWC loans from direct borrowings of \$4,499,133 related to business-type activities and \$903,744 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$1,109,147 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

A line of credit has been established with OWDA in the amount of \$1,039,432 for Diehl Lake WWTP Improvements in the sewer enterprise fund. Since the loan repayment schedule has not yet been finalized, a repayment has not been included in the schedule of future debt service requirements. Until a final repayment schedule is available, the County will be paying based on estimates. The balance of this loan at December 31, 2023 was \$1,039,432.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2023, are an overall debt margin of \$100,043,997.

Financed Purchases – In prior years, the County entered into financed purchase agreements for communications equipment and integrated public safety software in the amounts of \$2,408,843 and \$1,401,072, respectively. The financed purchases will be paid from the criminal and administrative justice and 911 operations special revenue funds and the debt service fund.

The County has outstanding agreements to lease building space and also has an outstanding contract for use of a SBITA vendor's IT software. The future lease/subscription payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease/subscription. These leases will be paid from the general fund and the county courts special revenue fund. The subscriptions will be paid from the grants special revenue fund. A summary of the principal and interest amounts for the remaining leases/subscriptions is as follows:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Year	Governmental Activities			
	Leases		Subscriptions	
	Principal	Interest	Principal	Interest
2024	\$565,647	\$77,305	\$87,729	\$21,684
2025	500,818	55,575	97,556	17,079
2026	536,817	32,663	108,158	11,957
2027	413,959	11,666	119,592	6,278
2028	199,185	5,415	0	0
2029-2030	303,729	3,171	0	0
	\$2,520,155	\$185,795	\$413,035	\$56,998

Note 19 – Employee Benefits

Compensated Absences

Upon retirement, employees with at least 10 years of County service credit are compensated for unused sick leave based on varying percentages of the total number of hours accumulated. For all County employees, all accumulated, unused vacation time (maximum of three years) is paid upon separation if the employee has at least one year of service with the County.

Early Retirement Incentive

The County’s sanitary sewer department negotiated an early retirement incentive for eligible sanitary employees retiring from the Ohio Public Employees Retirement System (OPERS). The incentive amount is equal to the employee’s annual salary at the time of retirement and is to be paid to the employee over 60 months. The County auditor’s office has also negotiated an early retirement incentive for its eligible employees retiring from OPERS. The incentive for employees of the auditor’s office is equal to half the employee’s annual salary at retirement and is to be paid to the employee over 36 months. There was a liability of \$694,796 and \$135,432, respectively, for business-type and governmental activities as of December 31, 2023 for these plans.

Deferred Compensation

County employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 457 and is considered an other employee benefit plan. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 20 – Significant Commitments

Contractual Commitments

As of December 31, 2023, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo	\$2,446,703	\$1,138,649	\$1,308,054
A.P.B.N. Inc.	1,937,453	1,321,168	616,285
American Structurepoint	863,729	71,192	792,537
Arcadis Engineering Services	465,000	216,405	248,595
Boak & Sons	738,034	718,014	20,020
Buckeye Civil Design	278,000	169,180	108,820
Burgess and Niple	239,851	51,178	188,673
CJL Engineering	23,000	4,500	18,500
CT Consultants Inc.	329,800	245,429	84,371
CTL Engineering of Ohio, Inc.	465,694	324,728	140,966
DLZ Ohio, Inc.	779,487	186,360	593,127
Duperon Corporation	207,000	186,300	20,700
Environmental Design Group	159,850	100,959	58,891
Euthenics, Inc.	178,550	144,580	33,970
Glaus, Pyle, Schomer, Burns	1,881,003	661,001	1,220,002
IAG Consulting, LLC	49,920	38,285	11,635
Joe Dickey Electric Inc.	2,072,245	602,075	1,470,170
Marucci and Gaffney Excavating	3,774,129	12,370	3,761,759
MS Consultants	805,107	575,236	229,871
Orchard, Hiltz and McCliment Inc.	611,890	138,438	473,452
Rudzik Excavating	18,908,035	13,484,627	5,423,408
United Survey, Inc.	344,435	181,812	162,623
Utility Contracting Inc.	263,215	148,145	115,070
W.E. Quickall & Associates	478,400	446,998	31,402
Total	\$38,300,530	\$21,167,629	\$17,132,901

A portion of contractual commitments are being funded by ODOT and OPWC.

Remaining commitment amounts were encumbered at year end. The amount of \$1,346,347 in contracts payable for governmental activities has been capitalized as well as \$772,369 in contracts payable for business-type activities.

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Governmental Funds		Proprietary Funds	
General	\$612,009	Mahoning County Sewer	\$5,378,673
Criminal and Administrative Justice	502,352	Mahoning County Water	<u>163,576</u>
Developmental Disabilities	621,185	<i>Total Enterprise Funds</i>	<u>\$5,542,249</u>
Other Governmental Funds	12,858,676	Internal Service Funds	<u>131,855</u>
<i>Total Governmental Funds</i>	<u><u>\$14,594,222</u></u>	<i>Total Proprietary Funds</i>	<u><u>\$5,674,104</u></u>

Note 21 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2023, consisted of advances from the general fund to the grants and delinquent tax and assessment collection special revenue funds, the roads and bridges and building and equipment capital project funds and the water enterprise fund in the amounts of \$922,622, \$85,969, \$2,365,850, \$82,343 and \$9,264, respectively as well as ARPA monies in the amount of \$20,113 due to the sewer enterprise fund from the American Rescue Plan Act special revenue fund. All balances are expected to be paid within one year.

Interfund Transfers

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfers To	Transfers From					Totals
	General	Criminal and Administrative Justice	Children Services Board	Other Governmental Funds	Sewer	
Criminal and Administrative Justice	\$0	\$0	\$0	\$3,001	\$0	\$3,001
Other Governmental Funds	4,330,611	63,047	500,000	1,579,870	224,000	6,697,528
Water	1,626,793	0	0	0	0	1,626,793
Totals	<u><u>\$5,957,404</u></u>	<u><u>\$63,047</u></u>	<u><u>\$500,000</u></u>	<u><u>\$1,582,871</u></u>	<u><u>\$224,000</u></u>	<u><u>\$8,327,322</u></u>

During the year, the general fund made several transfers to other governmental funds for local match and capital project costs. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The children services board made transfers to other governmental funds for program related capital project costs. The other governmental funds made various transfers throughout the year to close completed and inactive projects and grants to their original source of funding as well as to move shared costs to the appropriate fund. The sewer fund transfers to the other governmental funds were for shared costs.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 22 – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. These asset retirement obligations (ARO) of \$10,340,000 associated with the County waste water treatment facilities were estimated by the County Sanitary Engineer. The remaining useful life of these facilities range from 0 to 37 years.

Note 23 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$2,358,681 to the Western Reserve Port Authority in 2023. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

The Mahoning and Columbiana Training Association (MCTA) is a jointly governed organization between Mahoning and Columbiana Counties. MCTA's purpose is to foster cooperation between the member counties through sharing of facilities, manpower, grants under the Workforce Investment Act (WIA) for the purpose of providing job training for economically disadvantaged individuals and other individuals facing serious barriers to employment. The Executive Council of the MCTA is made up of three Commissioners from each of the two counties. Revenues are generated from grants received pursuant to the WIA. Effective July 1, 2004, WIA payments do not pass through the County. The Board exercises total control over the operations of the MCTA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 20 West Federal Street, Suite 604, Youngstown, Ohio 44503.

Mahoning County Family and Children First Council

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 300 E. Scott Street, Youngstown, Ohio 44505.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$69,328 in 2023. The Board exercises total control over the operations of EASTGATE including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 100 East Federal Street, Suite 1000, Youngstown, Ohio 44503.

North East Ohio Network (N.E.O.N.)

The North East Ohio Network (N.E.O.N.) is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Mahoning, Columbiana, Geauga, Lake, Medina, Portage, Stark, Summit, Richland, Wayne, Ashtabula, Cuyahoga, Lorain and Trumbull counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Development Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2023, \$102,901 in payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from N.E.O.N, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

Joint Communications District Regional Council of Governments

The Joint Communications District Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. The Regional Council of Governments is organized as a voluntary organization of local governments encompassing Mahoning County and Austintown and Boardman Townships. Each of the participating entities has equal representation and no financial responsibility. The Regional Council of Governments' purpose is to promote a joint communications district to upgrade the 911 system, moving into a more advanced system replacing the antiquated and outdated system, saving each of the participating entities much needed tax dollars and helping to eliminate dead spots of coverage. Mahoning County contributed \$1,800,000 in 2023. The Board exercises total control over the operations of Regional Council of Governments including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The Boardman Township Fiscal Officer will oversee the finances. Complete financial statements can be obtained from the Fiscal Officer, Bill Leicht, 8299 Market Street, Boardman, Ohio 44512.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 24 – Changes in Accounting Principle

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County’s 2023 financial statements. The County recognized subscription assets of \$515,222 for governmental activities which was offset by the intangible asset, right to use – software.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB’s Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

Note 25 – Tax Abatement Disclosures

For 2023, the County’s property taxes were reduced by \$367,221 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2023 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Jackson Township	\$46,647
Village of Columbiana	32,253
Village of Sebring	5,044
City of Canfield	2,400
Boardman Township	12,219
City of Youngstown	217,359
<i>Enterprise Zone Agreements:</i>	
Austintown Township	3,129
Coitsville Township	1,031
City of Youngstown	47,139

Note 26 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 27 – Mahoning County Land Reutilization Corporation (MCLRC)

Summary of Significant Accounting Policies

Nature of Activities

MCLRC is a not-for-profit corporation formed by the Mahoning County Board of County Commissioners to acquire tax foreclosed property and put the properties back to productive use in Mahoning County.

Method of Accounting

The financial statements have been prepared utilizing the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Corporation's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Cash and Cash Equivalents

The Corporation considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current year, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price or estimated fair market value at the date of donation plus any costs of maintenance, rehabilitation, or demolition of structures on the properties for an amount no to exceed the net realizable value of each property. The Corporation holds the properties until the home is either sold to a new homeowner or an individual who will reuse the property.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the assets. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Customer deposits have been restricted because the deposit remains the property of the customer. The restricted asset account is balanced by a customer deposit liability account.

Capital Assets

Capital assets are recorded at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. MCLRC maintains a capitalization threshold of five hundred dollars.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method for furniture and equipment in accordance with a useful life of 5-10 years.

MCLRC is reporting intangible right to use assets related to leased buildings and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund. However, compensated absences and claims and judgements are reported as a liability in the fund financial statements only to the extent payments come due each period upon the occurrence of employee resignations and retirements.

Compensated Absences

MCLRC reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the MCLRC has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at year end, taking into consideration any limits specified in the MCLRC's termination policy.

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment, intangible right to use – equipment and intangible right to use - building with original costs of \$18,234, \$18,519 and \$225,769, respectively. Accumulated depreciation on the furniture and equipment, intangible right to use – equipment and intangible right to use - building was \$14,025, \$9,371 and \$56,442, respectively. The ending net value of on the furniture and equipment, intangible right to use – equipment and intangible right to use - building were \$4,209, \$9,148 and \$169,327, respectively at December 31, 2023. Depreciation/amortization expense amounted to \$50,257 for 2023.

Long-Term Obligations

MCLRC has long-term obligations consisting of leases payable of \$188,842 and accrued compensated absences of \$62,404 at December 31, 2023.

Pollution Remediation Obligation

MCLRC has reported a pollution remediation liability for several parcels owned by the MCLRC. The liability is made up of various remediation and cleanup costs. This liability will be funded primarily through the Brownfield Remediation Program grants awarded by the Ohio Department of Development. The balance not covered by these grants will be funded by matching requirements to be paid by other local governments within Mahoning County, Ohio. At December 31, 2023, the amount of the liability was \$2,525,131.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 28 – Subsequent Events

Investment Transactions

The investment transactions are still being posted to the general ledger in the wrong month, which is causing a variance at month end on the County bank reconciliation. The \$1,849,029.30 variance is the net investment transactions that occurred in the month of April 2024 in U.S. Bank that were not posted to the general ledger until May 2024. The aggregate security purchases of \$9,377,797.67 occurred on the dates of 04/08/24, 04/19/24 and 04/24/24. These were not posted in MUNIS until 05/07/24. The aggregate security sales of \$6,721,827.06 (representing the cost basis) occurred on the dates of 04/01/24, 04/04/24 and 04/19/24. These were not posted in MUNIS until 05/07/24. The net effect is a difference of \$2,655,970.61 between the Form 6 and the Bank (Treasury) at month end.

Monthly Bank-to-Book Reconciliation by Net Investment Transactions

Date	Per Book	Per Bank (Treasury)	Variance
Through April 30, 2024	\$1,762,036.81	(\$86,992.49)	\$1,849,029.30

Treasury Daily Statement Variance at Month End 4/30/2024

Date	Per Form 6	Per Bank (Treasury)	Variance
Month End April 30, 2024	\$231,057,733.35	\$233,713,703.96	\$2,655,970.61

Real Estate Surplus Balance

As of the most recent reconciliation for month ending April 30, 2024, Mahoning County had \$1,170,974.94 in Surplus Fund 9201. This represents unapplied real estate payments that Mahoning County has received. The balance in this fund has been growing consistently over the last ten years with no sign of improvement in determining to whom these surplus funds belong and where the funds should be applied. Below are the year end balances for Fund 9021.

Year	End of Year Balance	% Change from Previous Year
2023	\$1,160,187.80	4.3%
2022	1,112,630.78	18.6%
2021	937,751.41	29.9%
2020	721,677.85	9.9%
2019	656,788.71	12.0%
2018	586,179.26	14.8%
2017	510,710.07	23.7%
2016	412,783.94	26.2%
2015	326,973.25	170.5%
2014	120,895.71	62.5%

Required Supplementary Information

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Ten Years

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.51754385%	0.51491615%	0.51890140%	0.51423310%
County's Proportionate Share of the Net Pension Liability	\$152,882,683	\$44,799,788	\$76,837,999	\$101,641,660
County's Covered Payroll	\$76,433,432	\$71,156,458	\$69,449,219	\$68,815,142
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.02%	62.96%	110.64%	147.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
0.52415680%	0.53276000%	0.54060890%	0.54885395%	0.54228565%	0.54885395%
\$143,555,920	\$83,579,714	\$122,763,088	\$95,068,423	\$65,405,710	\$63,928,413
\$67,407,454	\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
212.97%	124.75%	185.23%	146.19%	103.24%	103.31%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
Last Six Years (1)

	2023	2022	2021
County's Proportion of the Net Pension Asset	0.35203200%	0.31822245%	0.28776925%
County's Proportionate Share of the Net Pension Asset	\$829,701	\$1,253,811	\$830,684
County's Covered Payroll	\$1,614,650	\$1,444,593	\$1,270,493
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-51.39%	-86.79%	-65.38%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

2020	2019	2018
0.29657860%	0.31884660%	0.35898505%
\$618,436	\$356,541	\$488,696
\$1,320,229	\$1,363,686	\$1,471,654
-46.84%	-26.15%	-33.21%
145.28%	126.64%	137.28%

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB (Asset)/Liability
Ohio Public Employees Retirement System - OPEB Plan
Last Seven Years (1)

	2023	2022	2021
County's Proportion of the Net OPEB (Asset)/Liability	0.50301835%	0.49855145%	0.50175010%
County's Proportionate Share of the Net OPEB (Asset)/Liability	\$3,171,625	(\$15,615,397)	(\$8,939,078)
County's Covered Payroll	\$79,949,907	\$74,200,601	\$72,284,962
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	3.97%	-21.04%	-12.37%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

2020	2019	2018	2017
0.49766510%	0.50767905%	0.51499500%	0.52181600%
\$68,740,479	\$66,189,364	\$55,924,664	\$52,705,188
\$71,683,496	\$70,262,515	\$69,703,936	\$68,800,025
95.89%	94.20%	80.23%	76.61%
47.80%	46.33%	54.14%	54.04%

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.00513429%	0.00521211%	0.00553214%	0.00563817%
County's Proportionate Share of the Net Pension Liability	\$1,105,666	\$1,158,658	\$707,334	\$1,364,237
County's Covered Payroll	\$693,479	\$677,600	\$682,629	\$680,443
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.62%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
0.00556514%	0.00580443%	0.00552237%	0.00622789%	0.00662730%	0.00696685%
\$1,230,697	\$1,276,264	\$1,311,851	\$2,084,663	\$1,831,592	\$1,694,577
\$653,371	\$659,864	\$607,114	\$655,293	\$691,450	\$724,169
188.36%	193.41%	216.08%	318.13%	264.89%	234.00%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB (Asset)/Liability
State Teachers Retirement System of Ohio
Last Seven Fiscal Years (1)

	2023	2022	2021
County's Proportion of the Net OPEB (Asset)/Liability	0.00513429%	0.00521211%	0.00553214%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$99,856)	(\$134,961)	(\$116,640)
County's Covered Payroll	\$693,479	\$677,600	\$682,629
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-14.40%	-19.92%	-17.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%

(1) Information prior to 2017 is not available.

*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

2020	2019	2018	2017
0.00563817%	0.00556514%	0.00580443%	0.00552237%
(\$99,091)	(\$92,173)	(\$93,272)	\$215,463
\$680,443	\$653,371	\$659,864	\$607,114
-14.56%	-14.11%	-14.14%	35.49%
182.10%	174.70%	176.00%	47.10%

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Ten Years

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$11,411,574	\$11,207,616	\$10,459,035	\$10,227,448
Contributions in Relation to the Contractually Required Contribution	<u>(11,411,574)</u>	<u>(11,207,616)</u>	<u>(10,459,035)</u>	<u>(10,227,448)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$78,014,859	\$76,433,432	\$71,156,458	\$69,449,219
Pension Contributions as a Percentage of Covered Payroll	<u>14.63%</u>	<u>14.66%</u>	<u>14.70%</u>	<u>14.73%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$183,912	\$226,051	\$202,243	\$177,869
Contributions in Relation to the Contractually Required Contribution	<u>(183,912)</u>	<u>(226,051)</u>	<u>(202,243)</u>	<u>(177,869)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,532,600	\$1,614,650	\$1,444,593	\$1,270,493
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$87,737	\$76,073	\$63,982	\$62,610
Contributions in Relation to the Contractually Required Contribution	<u>(87,737)</u>	<u>(76,073)</u>	<u>(63,982)</u>	<u>(62,610)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$81,293,178	\$79,949,907	\$74,200,601	\$72,284,962
OPEB Contributions as a Percentage of Covered Payroll	<u>0.11%</u>	<u>0.10%</u>	<u>0.09%</u>	<u>0.09%</u>

(1) Information prior to 2016 is not available for the OPEB plan.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
\$10,125,130	\$9,909,325	\$9,167,973	\$8,384,524	\$8,219,027	\$7,999,052
(10,125,130)	(9,909,325)	(9,167,973)	(8,384,524)	(8,219,027)	(7,999,052)
\$0	\$0	\$0	\$0	\$0	\$0
\$68,815,142	\$67,407,454	\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,927
14.71%	14.70%	13.68%	12.65%	12.64%	12.63%
\$184,832	\$190,916	\$191,315	\$178,333	\$164,775	\$147,610
(184,832)	(190,916)	(191,315)	(178,333)	(164,775)	(147,610)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,320,229	\$1,363,686	\$1,471,654	\$1,486,108	\$1,373,125	\$1,230,083
14.00%	14.00%	13.00%	0.00%	0.00%	0.00%
\$61,925	\$59,655	\$734,078	\$1,396,760		
(61,925)	(59,655)	(734,078)	(1,396,760)		
\$0	\$0	\$0	\$0		
\$71,683,496	\$70,262,515	\$69,703,936	\$68,800,025		
0.09%	0.08%	1.05%	2.03%		

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	2023	2022	2021	2020
Net Pension Liability				
Contractually Required Contribution	\$86,160	\$91,298	\$101,126	\$93,461
Contributions in Relation to the Contractually Required Contribution	<u>(86,160)</u>	<u>(91,298)</u>	<u>(101,126)</u>	<u>(93,461)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$615,429	\$652,129	\$722,329	\$667,579
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
\$92,279	\$95,321	\$89,536	\$84,529	\$90,918	\$94,142
(92,279)	(95,321)	(89,536)	(84,529)	(90,918)	(94,142)
\$0	\$0	\$0	\$0	\$0	\$0
\$659,136	\$680,864	\$639,543	\$603,779	\$649,414	\$692,145
14.00%	14.00%	14.00%	14.00%	14.00%	13.60%
\$0	\$0	\$0	\$0	\$0	\$2,758
0	0	0	0	0	(2,758)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.00%	0.40%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Term – STRS Pension

For 2023, demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

Department of Human Services Fund – To account for and report various restricted State and Federal grants and mandated transfers from the general fund to provide public assistance to general relief recipients, pay their medical assistance to providers and certain public social services.

Motor Vehicle Gas Tax Fund – To account for and report restricted revenue derived from taxes on motor vehicle license and gasoline taxes. By State law, expenditures are restricted to roads and bridges for maintenance and minor constructions.

County Engineer Fund – To account for and report the requirement of ORC 1301: 7-9-05(v) regarding the financial responsibilities mechanism for state or political subdivisions for an underground storage tank (UST) fund. The fund is restricted for the purpose of paying for third-party damage and corrective actions necessary to clean up a petroleum release from UST.

Child Support Enforcement Fund – To account for and report the collection of fees restricted for the administration of the Child Support Enforcement Agency and court operated support enforcement activities.

Real Estate Assessment Fund – To account for and report restricted monies from Auditor’s fees to assess real property within the County for tax valuation purposes as required by law.

Dog and Kennel Fund – To account for and report restricted monies from the sale of dog licenses and animals at the shelter. The shelter provides animal control and protection. The Dog and Kennel fund also receives revenue from fines collected in the municipal courts.

Delinquent Tax and Assessment Collection Fund – To account for and report a restricted percentage of all certified delinquent taxes and assessments collected by the County Auditor’s Office on any tax duplicate. The County Auditor’s Office and County Prosecutor shall use the funds, solely in connection with the collection of delinquent taxes and assessments.

Solid Waste Management Fund – To account for and report the restricted financial operations of the County’s solid waste removal activities, as well as administering recycling, refuse, litter prevention and enforcement programs within the County. Revenues are generated from user fees.

Board of Mental Health Fund – To account for and report a County-wide property tax levy along with Federal and State revenues restricted for various mental health programs.

CARES Act Fund – To account for and report restricted federal monies used to assist local governments with the coronavirus pandemic.

American Rescue Plan Act Fund – To account for and report restricted federal monies used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments.

OneOhio Opioid Fund – To account for and report restricted settlement monies used to assist local governments with the opioid crisis.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Drug Law Enforcement Fund – To account for and report revenue collected from fines for drug violations restricted by the Sheriff’s and Prosecutor’s office for the enforcement of drug laws and the investigation and prosecution of drug violations.

Indigent Drivers Alcohol Treatment Fund – To account for and report restricted monies generated by fees collected by the State and remitted to the County for driver’s licenses reinstatements and to account for expenditures for drug treatment services for indigent juvenile drivers.

Clerk Fund – To account for and report the collection of additional fees charged on certain Common Pleas Court cases. The monies generated are restricted for use towards the computerization of the Clerk of Courts office and the computerization of legal research.

Marriage and Divorce License Fund – To account for and report marriage and divorce license fees restricted for the purpose of funding shelters for victims of domestic violence.

911 Operations Fund – To account for and report intergovernmental revenue restricted in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

County Probation Services Fund – To account for and report the fines charged to offenders who are sentenced to probation under Senate Bill 2. These monies are restricted to fund the Adult Probation Department.

Coroner Lab Equipment Fund – To account for and report the fees charged for laboratory examinations. These fees are restricted to be used to purchase necessary supplies and equipment for the laboratory and to pay any associated costs. This fund did not have any budgetary activity during 2023; therefore, budgetary information is not provided.

County Courts Fund – To account for and report various fees collected by the courts as established and allowed by the State to administer court services and programs. This includes Ohio House Bill 405 and Senate House Bill 246. This fund accounts for the collection of additional fines charged on various courts. The monies generated are restricted to be used towards computerization of the Courts and legal research.

Grants Fund – To account for and report restricted Federal, State and local grants received from various granting agencies for the administration and operation of various County programs.

Law Library Resources Fund – To account for and report all restricted revenues received as permitted by law under ORC 307.514, and any expenditure from such fund shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

Geographic Information System Fund – To account for and report the restricted activity of the Geographic Information System department. This department was developed to maintain a geographic mapping database which, when fully operational, can be utilized by virtually any County department, political subdivision and the public to produce a map outlining special items.

Board of Health Facility Improvements Fund – To account for and report the proceeds of debt issuances restricted for renovation improvements to the Board of Health facility.

Convention and Visitors Bureau Fund – To account for and report a one percent allocation of the Hotel/Motel tax restricted for the establishment of a Mahoning County Visitor’s Bureau.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Western Reserve Port Authority Fund – To account for and report a two percent allocation of the Hotel/Motel tax restricted for the Western Reserve Port Authority.

Area Agency on Aging Fund – To account for and report restricted revenue received from property taxes and State grants and reimbursements used to maintain senior citizens services or facilities.

Concealed Handgun License Fund – To account for and report the fees collected for the issuance of licenses required in order to carry a handgun. Revenues from this fund are restricted to pay for operational costs of the license program and educational programs regarding handgun use.

Tax Administration Negotiated Lien Fund – This fund was created when the Treasurer’s Office held its first ever negotiated tax lien certificate sale. The fund accounts for and reports the restricted collection of fees (permitted under Ohio Revised Code) charged to delinquent property owners and the lien sale buyer for costs associated with the preparation of and administration of holding a tax lien certificate sale.

Sheriff’s Policing Revenue Fund – To account for and report charges for services restricted for the administration of policing contracts between the Sheriff and local governments.

Ohio Peace Officer Training Fund – To account for and report restricted fees, licenses and permits received and expended for the continuing professional training of peace officers. This fund did not have any budgetary activity during 2023; therefore, budgetary information is not provided.

Sheriff’s Office Foreclosure Fund – To account for and report restricted revenues received and expended for foreclosures.

HAZMAT Fund – To account for and report restricted revenues received and expended for hazardous materials maintenance.

Certificate of Title Administration Fund – To account for and report the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees are to pay the costs incurred by the Clerk of Courts in processing titles. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

Recorder Equipment Fund – To account for and report the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees are for the purchase or lease of micrographic or other equipment for the recorder. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

Community Development Fund – To account for and report charges received for community workforce development training programs. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

County Special Projects Fund – To account for and report the receipt of charges and transfers from the general fund used to support special/economic development projects. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.

Employee Separation Reserve Fund – To account for and report transfers from the general fund committed for the use of making employee separation payments. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Fund

Debt Service Fund – To account for and report the accumulation of restricted debt proceeds, and the payment of, general long-term and special assessment principal, interest and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds or for assets that will be held in trust.

Roads and Bridges Fund – To account for and report repair, maintenance and replacement of County roads and bridges as reported by the County Engineer. The major funding sources are restricted gasoline tax revenues and permissive sales tax.

Buildings and Equipment Fund – To account for and report the restricted capital related financing and expenditures associated with acquiring, renovating and construction of various major capital assets other than those financed by proprietary funds.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58,641,741	\$961,173	\$25,624,471	\$85,227,385
Cash and Cash Equivalents In Segregated Accounts	120,993	0	0	120,993
Accounts Receivable	4,136,120	0	66,153	4,202,273
Leases Receivable	531,820	0	0	531,820
Intergovernmental Receivable	16,639,983	154,878	597,945	17,392,806
Permissive Sales Taxes Receivable	0	387,000	2,871,394	3,258,394
Property Taxes Receivable	10,626,855	3,556,736	0	14,183,591
Payments in Lieu of Taxes Receivable	0	0	821,000	821,000
Permissive Motor Vehicle License Taxes Receivable	205,269	0	0	205,269
Special Assessments Receivable	501,080	10,949	0	512,029
<i>Total Assets</i>	<u>\$91,403,861</u>	<u>\$5,070,736</u>	<u>\$29,980,963</u>	<u>\$126,455,560</u>
Liabilities				
Accounts Payable	\$1,750,962	\$0	\$0	\$1,750,962
Accrued Wages	818,941	0	0	818,941
Contracts Payable	89,625	0	1,256,722	1,346,347
Intergovernmental Payable	822,021	0	366,354	1,188,375
Matured Compensated Absences Payable	24,300	0	0	24,300
Interfund Payable	1,028,704	0	2,448,193	3,476,897
Accrued Interest Payable	354	10,850	10,979	22,183
Notes Payable	123,006	4,058,885	6,208,923	10,390,814
Unearned Revenue	7,627,528	0	0	7,627,528
<i>Total Liabilities</i>	<u>12,285,441</u>	<u>4,069,735</u>	<u>10,291,171</u>	<u>26,646,347</u>
Deferred Inflows of Resources				
Property Taxes	9,617,550	3,154,349	0	12,771,899
Payments in Lieu of Taxes	0	0	821,000	821,000
Leases	531,820	0	0	531,820
Unavailable Revenue	16,282,342	697,214	1,657,888	18,637,444
<i>Total Deferred Inflows of Resources</i>	<u>26,431,712</u>	<u>3,851,563</u>	<u>2,478,888</u>	<u>32,762,163</u>
Fund Balances				
Restricted	52,686,708	0	17,210,904	69,897,612
Unassigned (Deficit)	0	(2,850,562)	0	(2,850,562)
<i>Total Fund Balances (Deficit)</i>	<u>52,686,708</u>	<u>(2,850,562)</u>	<u>17,210,904</u>	<u>67,047,050</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$91,403,861</u>	<u>\$5,070,736</u>	<u>\$29,980,963</u>	<u>\$126,455,560</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,540,278	\$2,680,452	\$0	\$12,220,730
Payments in Lieu of Taxes	0	0	913,503	913,503
Permissive Sales Tax	0	400,604	11,860,333	12,260,937
Hotel/Lodging Taxes	2,480,243	0	0	2,480,243
Permissive Motor Vehicle License Taxes	2,536,264	0	0	2,536,264
Intergovernmental	66,513,078	344,358	4,306,475	71,163,911
Investment Earnings/Interest	263,995	0	433,275	697,270
Fees, Licenses and Permits	8,874,073	0	0	8,874,073
Fines, Forfeitures and Settlements	1,424,769	0	0	1,424,769
Lease Revenue	4,037	0	0	4,037
Rentals and Royalties	39	0	0	39
Charges for Services	2,061,392	0	0	2,061,392
Contributions and Donations	18,379	0	44	18,423
Special Assessments	286,362	0	0	286,362
Other	1,808,732	38,488	566,215	2,413,435
<i>Total Revenues</i>	<u>95,811,641</u>	<u>3,463,902</u>	<u>18,079,845</u>	<u>117,355,388</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	26,634,829	151,201	0	26,786,030
Judicial	3,075,347	0	0	3,075,347
Public Safety	3,735,935	0	0	3,735,935
Public Works	11,070,180	0	0	11,070,180
Health	16,954,600	0	0	16,954,600
Human Services	29,223,905	0	0	29,223,905
Capital Outlay	0	0	19,347,559	19,347,559
Debt Service:				
Principal Retirement	650,456	2,012,448	530,000	3,192,904
Interest	98,141	668,969	202,372	969,482
<i>Total Expenditures</i>	<u>91,443,393</u>	<u>2,832,618</u>	<u>20,079,931</u>	<u>114,355,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,368,248</u>	<u>631,284</u>	<u>(2,000,086)</u>	<u>2,999,446</u>
Other Financing Sources (Uses)				
Transfers In	2,659,655	0	4,037,873	6,697,528
Transfers Out	(1,510,922)	0	(71,949)	(1,582,871)
<i>Total Other Financing Sources (Uses)</i>	<u>1,148,733</u>	<u>0</u>	<u>3,965,924</u>	<u>5,114,657</u>
<i>Net Change in Fund Balances</i>	5,516,981	631,284	1,965,838	8,114,103
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>47,169,727</u>	<u>(3,481,846)</u>	<u>15,245,066</u>	<u>58,932,947</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$52,686,708</u>	<u>(\$2,850,562)</u>	<u>\$17,210,904</u>	<u>\$67,047,050</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,183,550	\$9,148,515	\$158,260	\$514,208
Cash and Cash Equivalents In Segregated Accounts	0	6,495	0	4,447
Accounts Receivable	0	0	0	255,132
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	5,144,716	0	0
Property Taxes Receivable	0	0	0	0
Permissive Motor Vehicle License Taxes Receivable	0	205,269	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,183,550</u>	<u>\$14,504,995</u>	<u>\$158,260</u>	<u>\$773,787</u>
Liabilities				
Accounts Payable	\$342,441	\$203,161	\$0	\$3,085
Accrued Wages	290,611	176,490	0	104,516
Contracts Payable	0	0	0	0
Intergovernmental Payable	269,741	145,214	0	83,483
Matured Compensated Absences Payable	500	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	354	0	0
Notes Payable	0	123,006	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>903,293</u>	<u>648,225</u>	<u>0</u>	<u>191,084</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Leases	0	0	0	0
Unavailable Revenue	0	3,469,583	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>3,469,583</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	280,257	10,387,187	158,260	582,703
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,183,550</u>	<u>\$14,504,995</u>	<u>\$158,260</u>	<u>\$773,787</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	American Rescue Plan Act	OneOhio Opioid
\$4,524,290	\$334,976	\$538,739	\$1,161,782	\$15,629,103	\$7,802,416	\$755,654
0	200	0	0	0	0	0
0	22,760	0	471,380	0	0	3,212,758
0	531,820	0	0	0	0	0
0	0	0	0	247,221	0	0
0	0	0	0	5,903,291	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$4,524,290</u>	<u>\$889,756</u>	<u>\$538,739</u>	<u>\$1,633,162</u>	<u>\$21,779,615</u>	<u>\$7,802,416</u>	<u>\$3,968,412</u>
\$7,474	\$7,646	\$5,275	\$112,632	\$278,415	\$50,000	\$0
31,131	19,429	17,254	16,425	27,410	8,505	0
0	0	0	0	0	89,625	0
25,072	15,961	13,645	14,110	21,660	6,645	0
23,800	0	0	0	0	0	0
0	0	85,969	0	0	20,113	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	7,627,528	0
<u>87,477</u>	<u>43,036</u>	<u>122,143</u>	<u>143,167</u>	<u>327,485</u>	<u>7,802,416</u>	<u>0</u>
0	0	0	0	5,331,448	0	0
0	531,820	0	0	0	0	0
0	0	0	0	795,773	0	3,189,277
<u>0</u>	<u>531,820</u>	<u>0</u>	<u>0</u>	<u>6,127,221</u>	<u>0</u>	<u>3,189,277</u>
<u>4,436,813</u>	<u>314,900</u>	<u>416,596</u>	<u>1,489,995</u>	<u>15,324,909</u>	<u>0</u>	<u>779,135</u>
<u>\$4,524,290</u>	<u>\$889,756</u>	<u>\$538,739</u>	<u>\$1,633,162</u>	<u>\$21,779,615</u>	<u>\$7,802,416</u>	<u>\$3,968,412</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$181,940	\$791,515	\$538,151	\$16,593
Cash and Cash Equivalents In Segregated Accounts	0	1,221	6,974	2,112
Accounts Receivable	0	0	0	0
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Permissive Motor Vehicle License Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$181,940</u>	<u>\$792,736</u>	<u>\$545,125</u>	<u>\$18,705</u>
Liabilities				
Accounts Payable	\$0	\$0	\$4,597	\$17,683
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>4,597</u>	<u>17,683</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Leases	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	<u>181,940</u>	<u>792,736</u>	<u>540,528</u>	<u>1,022</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$181,940</u>	<u>\$792,736</u>	<u>\$545,125</u>	<u>\$18,705</u>

911 Operations	County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$793,431	\$2,263,367	\$57,773	\$3,270,761	\$3,794,107	\$672,721	\$398,992
0	11,540	0	59,206	0	26,923	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	11,040,124	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
501,080	0	0	0	0	0	0
<u>\$1,294,511</u>	<u>\$2,274,907</u>	<u>\$57,773</u>	<u>\$3,329,967</u>	<u>\$14,834,231</u>	<u>\$699,644</u>	<u>\$398,992</u>
\$117,346	\$4,441	\$0	\$24,200	\$527,161	\$11,447	\$0
2,873	3,154	0	2,203	78,733	4,122	9,897
0	0	0	0	0	0	0
2,246	2,504	0	4,065	58,195	3,228	7,945
0	0	0	0	0	0	0
0	0	0	0	922,622	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
122,465	10,099	0	30,468	1,586,711	18,797	17,842
0	0	0	0	0	0	0
0	0	0	0	0	0	0
501,080	0	0	0	7,827,653	0	0
501,080	0	0	0	7,827,653	0	0
670,966	2,264,808	57,773	3,299,499	5,419,867	680,847	381,150
<u>\$1,294,511</u>	<u>\$2,274,907</u>	<u>\$57,773</u>	<u>\$3,329,967</u>	<u>\$14,834,231</u>	<u>\$699,644</u>	<u>\$398,992</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Board of Health Facility Improvements	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,325	\$1,518,235	\$119,599	\$993,921
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	49,123	114,619	0
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	61,514
Property Taxes Receivable	0	0	0	4,723,564
Permissive Motor Vehicle License Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,325</u>	<u>\$1,567,358</u>	<u>\$234,218</u>	<u>\$5,778,999</u>
Liabilities				
Accounts Payable	\$0	\$5,061	\$0	\$17,411
Accrued Wages	0	5,984	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	7,599	114,550	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>18,644</u>	<u>114,550</u>	<u>17,411</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	4,286,102
Leases	0	0	0	0
Unavailable Revenue	0	0	0	498,976
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,785,078</u>
Fund Balances				
Restricted	7,325	1,548,714	119,668	976,510
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,325</u>	<u>\$1,567,358</u>	<u>\$234,218</u>	<u>\$5,778,999</u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$472,807	\$31,463	\$594,452	\$64,403	\$39,656	\$269,036	\$58,641,741
0	0	0	0	1,875	0	120,993
8,056	0	2,292	0	0	0	4,136,120
0	0	0	0	0	0	531,820
0	0	17,623	128,785	0	0	16,639,983
0	0	0	0	0	0	10,626,855
0	0	0	0	0	0	205,269
0	0	0	0	0	0	501,080
<u>\$480,863</u>	<u>\$31,463</u>	<u>\$614,367</u>	<u>\$193,188</u>	<u>\$41,531</u>	<u>\$269,036</u>	<u>\$91,403,861</u>
\$0	\$0	\$0	\$0	\$0	\$11,486	\$1,750,962
0	0	20,204	0	0	0	818,941
0	0	0	0	0	0	89,625
4,241	0	21,917	0	0	0	822,021
0	0	0	0	0	0	24,300
0	0	0	0	0	0	1,028,704
0	0	0	0	0	0	354
0	0	0	0	0	0	123,006
0	0	0	0	0	0	7,627,528
<u>4,241</u>	<u>0</u>	<u>42,121</u>	<u>0</u>	<u>0</u>	<u>11,486</u>	<u>12,285,441</u>
0	0	0	0	0	0	9,617,550
0	0	0	0	0	0	531,820
0	0	0	0	0	0	16,282,342
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,431,712</u>
<u>476,622</u>	<u>31,463</u>	<u>572,246</u>	<u>193,188</u>	<u>41,531</u>	<u>257,550</u>	<u>52,686,708</u>
<u>\$480,863</u>	<u>\$31,463</u>	<u>\$614,367</u>	<u>\$193,188</u>	<u>\$41,531</u>	<u>\$269,036</u>	<u>\$91,403,861</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Permissive Motor Vehicle License Taxes	0	2,536,264	0	0	0
Intergovernmental	17,880,343	10,583,881	0	3,777,133	0
Investment Earnings/Interest	0	227,268	4,048	0	0
Fees, Licenses and Permits	0	41,800	0	590,228	2,705,583
Fines, Forfeitures and Settlements	0	89,561	0	0	0
Lease Revenue	0	0	0	0	0
Rentals and Royalties	0	12	0	0	0
Charges for Services	815,343	0	0	0	0
Contributions and Donations	0	0	0	1,150	0
Special Assessments	0	0	0	0	0
Other	327,290	444,932	0	137,387	9,496
<i>Total Revenues</i>	<u>19,022,976</u>	<u>13,923,718</u>	<u>4,048</u>	<u>4,505,898</u>	<u>2,715,079</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	2,503,979
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	11,070,180	0	0	0
Health	0	0	0	0	0
Human Services	19,561,227	0	0	5,063,961	0
Debt Service:					
Principal Retirement	0	331,927	0	0	0
Interest	0	54,450	0	0	0
<i>Total Expenditures</i>	<u>19,561,227</u>	<u>11,456,557</u>	<u>0</u>	<u>5,063,961</u>	<u>2,503,979</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(538,251)</u>	<u>2,467,161</u>	<u>4,048</u>	<u>(558,063)</u>	<u>211,100</u>
Other Financing Sources (Uses)					
Transfers In	877,210	0	0	550,000	0
Transfers Out	0	(1,294,921)	0	0	(200,000)
<i>Total Other Financing Sources (Uses)</i>	<u>877,210</u>	<u>(1,294,921)</u>	<u>0</u>	<u>550,000</u>	<u>(200,000)</u>
<i>Net Change in Fund Balances</i>	338,959	1,172,240	4,048	(8,063)	11,100
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year</i>	<u>(58,702)</u>	<u>9,214,947</u>	<u>154,212</u>	<u>590,766</u>	<u>4,425,713</u>
<i>Fund Balances End of Year</i>	<u>\$280,257</u>	<u>\$10,387,187</u>	<u>\$158,260</u>	<u>\$582,703</u>	<u>\$4,436,813</u>

Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	American Rescue Plan Act	OneOhio Opioid
\$0	\$0	\$0	\$5,288,614	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,852,955	294,298	12,750,194	0
15,849	0	0	0	0	0	0
600,501	628,436	2,925,300	0	0	0	0
63,346	0	0	0	0	0	650,562
4,037	0	0	0	0	0	0
27	0	0	0	0	0	0
16,790	28,325	0	75	0	0	0
7,135	0	0	0	0	0	0
0	0	0	0	0	0	0
32	164,760	54,810	279,236	69,437	0	0
<u>707,717</u>	<u>821,521</u>	<u>2,980,110</u>	<u>7,420,880</u>	<u>363,735</u>	<u>12,750,194</u>	<u>650,562</u>
0	846,523	0	0	363,735	11,949,810	10,000
0	0	0	0	0	465,487	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
928,686	0	2,853,072	5,715,862	0	0	0
0	0	0	0	0	329,897	0
0	0	0	0	0	4,892	0
0	0	0	0	0	108	0
<u>928,686</u>	<u>846,523</u>	<u>2,853,072</u>	<u>5,715,862</u>	<u>363,735</u>	<u>12,750,194</u>	<u>10,000</u>
<u>(220,969)</u>	<u>(25,002)</u>	<u>127,038</u>	<u>1,705,018</u>	<u>0</u>	<u>0</u>	<u>640,562</u>
250,000	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
29,031	(25,002)	127,038	1,705,018	0	0	640,562
<u>285,869</u>	<u>441,598</u>	<u>1,362,957</u>	<u>13,619,891</u>	<u>0</u>	<u>0</u>	<u>138,573</u>
<u>\$314,900</u>	<u>\$416,596</u>	<u>\$1,489,995</u>	<u>\$15,324,909</u>	<u>\$0</u>	<u>\$0</u>	<u>\$779,135</u>

(continued)

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2023

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Investment Earnings/Interest	0	0	0	0
Fees, Licenses and Permits	0	0	115,219	32,203
Fines, Forfeitures and Settlements	2,720	35,657	0	0
Lease Revenue	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	2,969	0
<i>Total Revenues</i>	<u>2,720</u>	<u>35,657</u>	<u>118,188</u>	<u>32,203</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	32,798
Judicial	0	0	130,977	0
Public Safety	0	8,037	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>8,037</u>	<u>130,977</u>	<u>32,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,720</u>	<u>27,620</u>	<u>(12,789)</u>	<u>(595)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2,720	27,620	(12,789)	(595)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>179,220</u>	<u>765,116</u>	<u>553,317</u>	<u>1,617</u>
<i>Fund Balances End of Year</i>	<u>\$181,940</u>	<u>\$792,736</u>	<u>\$540,528</u>	<u>\$1,022</u>

911 Operations	County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
497,905	0	0	0	18,730,398	0	0
0	0	0	0	16,830	0	0
0	4,873	0	791,524	32,486	53	0
0	139,419	0	34,196	0	409,308	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	21,011	1,747	0
0	0	0	0	10,000	94	0
286,362	0	0	0	0	0	0
46,243	570	0	1,925	53,993	721	1,794
<u>830,510</u>	<u>144,862</u>	<u>0</u>	<u>827,645</u>	<u>18,864,718</u>	<u>411,923</u>	<u>1,794</u>
0	0	0	0	7,843,144	310,260	468,972
0	183,463	0	715,852	1,579,568	0	0
982,979	0	0	0	1,761,825	0	0
0	0	0	0	0	0	0
0	0	0	0	7,452,520	0	0
0	0	0	0	0	0	0
57,928	0	0	63,414	97,295	0	0
7,685	0	0	5,852	2,146	0	0
<u>1,048,592</u>	<u>183,463</u>	<u>0</u>	<u>785,118</u>	<u>18,736,498</u>	<u>310,260</u>	<u>468,972</u>
<u>(218,082)</u>	<u>(38,601)</u>	<u>0</u>	<u>42,527</u>	<u>128,220</u>	<u>101,663</u>	<u>(467,178)</u>
0	0	0	33,000	352,224	0	550,000
0	0	0	(13,000)	(3,001)	0	0
0	0	0	20,000	349,223	0	550,000
(218,082)	(38,601)	0	62,527	477,443	101,663	82,822
<u>889,048</u>	<u>2,303,409</u>	<u>57,773</u>	<u>3,236,972</u>	<u>4,942,424</u>	<u>579,184</u>	<u>298,328</u>
<u>\$670,966</u>	<u>\$2,264,808</u>	<u>\$57,773</u>	<u>\$3,299,499</u>	<u>\$5,419,867</u>	<u>\$680,847</u>	<u>\$381,150</u>

(continued)

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2023

	Board of Health Facility Improvements	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging
Revenues				
Property Taxes	\$0	\$0	\$0	\$4,251,664
Hotel/Lodging Taxes	0	744,073	1,736,170	0
Permissive Motor Vehicle License Taxes	0	0	0	0
Intergovernmental	0	0	0	122,741
Investment Earnings/Interest	0	0	0	0
Fees, Licenses and Permits	0	131,205	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Lease Revenue	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	30,571	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	122,900	983	0	0
<i>Total Revenues</i>	<u>122,900</u>	<u>906,832</u>	<u>1,736,170</u>	<u>4,374,405</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	565,824	1,739,784	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	4,460	0	0	0
Human Services	0	0	0	4,268,820
Debt Service:				
Principal Retirement	95,000	0	0	0
Interest	27,900	0	0	0
<i>Total Expenditures</i>	<u>127,360</u>	<u>565,824</u>	<u>1,739,784</u>	<u>4,268,820</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,460)</u>	<u>341,008</u>	<u>(3,614)</u>	<u>105,585</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,460)	341,008	(3,614)	105,585
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>11,785</u>	<u>1,207,706</u>	<u>123,282</u>	<u>870,925</u>
<i>Fund Balances End of Year</i>	<u>\$7,325</u>	<u>\$1,548,714</u>	<u>\$119,668</u>	<u>\$976,510</u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$9,540,278
0	0	0	0	0	0	2,480,243
0	0	0	0	0	0	2,536,264
0	0	0	0	0	23,230	66,513,078
0	0	0	0	0	0	263,995
120,602	0	0	128,785	25,275	0	8,874,073
0	0	0	0	0	0	1,424,769
0	0	0	0	0	0	4,037
0	0	0	0	0	0	39
0	0	1,145,530	0	0	2,000	2,061,392
0	0	0	0	0	0	18,379
0	0	0	0	0	0	286,362
0	0	5,742	0	0	83,512	1,808,732
<u>120,602</u>	<u>0</u>	<u>1,151,272</u>	<u>128,785</u>	<u>25,275</u>	<u>108,742</u>	<u>95,811,641</u>
0	0	0	0	0	0	26,634,829
0	0	0	0	0	0	3,075,347
45,972	0	851,445	0	0	85,677	3,735,935
0	0	0	0	0	0	11,070,180
0	0	0	0	0	0	16,954,600
0	0	0	0	0	0	29,223,905
0	0	0	0	0	0	650,456
0	0	0	0	0	0	98,141
<u>45,972</u>	<u>0</u>	<u>851,445</u>	<u>0</u>	<u>0</u>	<u>85,677</u>	<u>91,443,393</u>
<u>74,630</u>	<u>0</u>	<u>299,827</u>	<u>128,785</u>	<u>25,275</u>	<u>23,065</u>	<u>4,368,248</u>
0	0	0	0	0	47,221	2,659,655
0	0	0	0	0	0	(1,510,922)
0	0	0	0	0	47,221	1,148,733
74,630	0	299,827	128,785	25,275	70,286	5,516,981
<u>401,992</u>	<u>31,463</u>	<u>272,419</u>	<u>64,403</u>	<u>16,256</u>	<u>187,264</u>	<u>47,169,727</u>
<u>\$476,622</u>	<u>\$31,463</u>	<u>\$572,246</u>	<u>\$193,188</u>	<u>\$41,531</u>	<u>\$257,550</u>	<u>\$52,686,708</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	<u>Roads and Bridges</u>	<u>Buildings and Equipment</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,328,864	\$14,295,607	\$25,624,471
Accounts Receivable	66,153	0	66,153
Intergovernmental Receivable	597,945	0	597,945
Permissive Sales Taxes Receivable	2,871,394	0	2,871,394
Payments in Lieu of Taxes Receivable	0	821,000	821,000
<i>Total Assets</i>	<u>\$14,864,356</u>	<u>\$15,116,607</u>	<u>\$29,980,963</u>
Liabilities			
Contracts Payable	\$808,021	\$448,701	\$1,256,722
Intergovernmental Payable	366,354	0	366,354
Interfund Payable	2,365,850	82,343	2,448,193
Accrued Interest Payable	0	10,979	10,979
Notes Payable	0	6,208,923	6,208,923
<i>Total Liabilities</i>	<u>3,540,225</u>	<u>6,750,946</u>	<u>10,291,171</u>
Deferred Inflows of Resources			
Payments in Lieu of Taxes	0	821,000	821,000
Unavailable Revenue	1,657,888	0	1,657,888
Total Deferred Inflows of Resources	<u>1,657,888</u>	<u>821,000</u>	<u>2,478,888</u>
Fund Balances			
Restricted	<u>9,666,243</u>	<u>7,544,661</u>	<u>17,210,904</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,864,356</u>	<u>\$15,116,607</u>	<u>\$29,980,963</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Revenues			
Payments in Lieu of Taxes	\$0	\$913,503	\$913,503
Permissive Sales Tax	10,962,937	897,396	11,860,333
Intergovernmental	4,198,863	107,612	4,306,475
Investment Earnings/Interest	110,606	322,669	433,275
Contributions and Donations	0	44	44
Other	66,153	500,062	566,215
<i>Total Revenues</i>	<u>15,338,559</u>	<u>2,741,286</u>	<u>18,079,845</u>
Expenditures			
Capital Outlay	16,964,723	2,382,836	19,347,559
Debt Service:			
Principal Retirement	0	530,000	530,000
Interest	0	202,372	202,372
<i>Total Expenditures</i>	<u>16,964,723</u>	<u>3,115,208</u>	<u>20,079,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,626,164)</u>	<u>(373,922)</u>	<u>(2,000,086)</u>
Other Financing Sources (Uses)			
Transfers In	1,144,921	2,892,952	4,037,873
Transfers Out	(71,949)	0	(71,949)
<i>Total Other Financing Sources (Uses)</i>	<u>1,072,972</u>	<u>2,892,952</u>	<u>3,965,924</u>
<i>Net Change in Fund Balances</i>	(553,192)	2,519,030	1,965,838
<i>Fund Balances Beginning of Year</i>	<u>10,219,435</u>	<u>5,025,631</u>	<u>15,245,066</u>
<i>Fund Balances End of Year</i>	<u><u>\$9,666,243</u></u>	<u><u>\$7,544,661</u></u>	<u><u>\$17,210,904</u></u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund – To account for and report maintenance costs of the County vehicle pool.

Workers' Compensation Fund - To account for and report self-insurance provided by the County through a retrospective rating plan with the State of Ohio for workers' compensation.

Self-funded Hospitalization Fund - To account for and report claims and administration of the health care program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health care.

Telephone/Data Board Fund – To account for and report the costs of the County's telephone and data board.

Mahoning County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2023

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$44,855	\$3,592,853	\$15,910,076	\$23,675	\$19,571,459
Receivables:					
Property Taxes	0	0	276,502	0	276,502
Intergovernmental	0	0	35,789	0	35,789
Accounts	0	0	1,471	0	1,471
Prepaid Items	0	354,615	0	0	354,615
<i>Total Assets</i>	<u>44,855</u>	<u>3,947,468</u>	<u>16,223,838</u>	<u>23,675</u>	<u>20,239,836</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	150,988	0	150,988
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	13,874	0	1,315	51,169	66,358
Accrued Wages	0	5,644	5,383	0	11,027
Intergovernmental Payable	0	440,586	4,695	0	445,281
Accrued Interest Payable	0	0	5,191	0	5,191
General Obligation Bonds Payable	0	0	250,000	0	250,000
Claims Payable	0	501,629	2,638,670	0	3,140,299
<i>Total Current Liabilities</i>	<u>13,874</u>	<u>947,859</u>	<u>2,905,254</u>	<u>51,169</u>	<u>3,918,156</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	1,915,000	0	1,915,000
Claims Payable	0	324,026	0	0	324,026
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>324,026</u>	<u>1,915,000</u>	<u>0</u>	<u>2,239,026</u>
<i>Total Liabilities</i>	<u>13,874</u>	<u>1,271,885</u>	<u>4,820,254</u>	<u>51,169</u>	<u>6,157,182</u>
Deferred Inflows of Resources					
Property Taxes	0	0	276,502	0	276,502
Net Position					
Unrestricted (Deficit)	<u>\$30,981</u>	<u>\$2,675,583</u>	<u>\$11,278,070</u>	<u>(\$27,494)</u>	<u>\$13,957,140</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$524,311	\$1,408,830	\$28,050,304	\$473,974	\$30,457,419
Other	0	12,105	1,729	0	13,834
<i>Total Operating Revenues</i>	<u>524,311</u>	<u>1,420,935</u>	<u>28,052,033</u>	<u>473,974</u>	<u>30,471,253</u>
Operating Expenses					
Personal Services	0	153,414	149,186	0	302,600
Materials and Supplies	529,573	524	0	0	530,097
Contractual Services	6,684	786,947	2,638,913	475,797	3,908,341
Claims	0	275,237	24,825,041	0	25,100,278
Change in Worker's Compensation Estimate	0	9,384	0	0	9,384
Other	12,449	0	0	0	12,449
<i>Total Operating Expenses</i>	<u>548,706</u>	<u>1,225,506</u>	<u>27,613,140</u>	<u>475,797</u>	<u>29,863,149</u>
<i>Operating Income (Loss)</i>	<u>(24,395)</u>	<u>195,429</u>	<u>438,893</u>	<u>(1,823)</u>	<u>608,104</u>
Non-Operating Revenues (Expenses)					
Property Taxes	0	0	276,143	0	276,143
Grants	0	0	35,789	0	35,789
Interest	0	0	(86,124)	0	(86,124)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>225,808</u>	<u>0</u>	<u>225,808</u>
<i>Change in Net Position</i>	<u>(24,395)</u>	<u>195,429</u>	<u>664,701</u>	<u>(1,823)</u>	<u>833,912</u>
<i>Net Position (Deficit) Beginning of Year</i>	<u>55,376</u>	<u>2,480,154</u>	<u>10,613,369</u>	<u>(25,671)</u>	<u>13,123,228</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$30,981</u>	<u>\$2,675,583</u>	<u>\$11,278,070</u>	<u>(\$27,494)</u>	<u>\$13,957,140</u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$524,311	\$1,408,830	\$28,056,997	\$473,974	\$30,464,112
Other Cash Receipts	0	12,105	1,729	0	13,834
Cash Payments to Employees for Services	0	(152,361)	(147,408)	0	(299,769)
Cash Payments for Goods and Services	(641,390)	(524)	(2,638,604)	(455,069)	(3,735,587)
Cash Payments for Claims	0	0	(24,669,441)	0	(24,669,441)
Cash Payments for Workers' Compensation Premiums	0	(754,897)	0	0	(754,897)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(392,752)	0	0	(392,752)
Other Cash Payments	(12,449)	0	0	0	(12,449)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(129,528)</u>	<u>120,401</u>	<u>603,273</u>	<u>18,905</u>	<u>613,051</u>
Cash Flows from Noncapital and Related Financing Activities					
Property Taxes	0	0	276,143	0	276,143
Grants	0	0	36,342	0	36,342
Principal Paid on Bonds	0	0	(245,000)	0	(245,000)
Interest Paid on Bonds	0	0	(67,485)	0	(67,485)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(129,528)	120,401	603,273	18,905	613,051
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>174,383</u>	<u>3,472,452</u>	<u>15,306,803</u>	<u>4,770</u>	<u>18,958,408</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$44,855</u>	<u>\$3,592,853</u>	<u>\$15,910,076</u>	<u>\$23,675</u>	<u>\$19,571,459</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$24,395)	\$195,429	\$438,893	(\$1,823)	\$608,104
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	6,693	0	6,693
Intergovernmental Receivable	0	0	0	0	0
Prepaid Items	0	25,322	0	0	25,322
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	(105,133)	0	(90)	20,728	(84,495)
Accrued Wages	0	1,232	1,410	0	2,642
Intergovernmental Payable	0	75,731	767	0	76,498
Claims Payable	0	(177,313)	155,600	0	(21,713)
<i>Total Adjustments</i>	<u>(105,133)</u>	<u>(75,028)</u>	<u>164,380</u>	<u>20,728</u>	<u>4,947</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>(\$129,528)</u>	<u>\$120,401</u>	<u>\$603,273</u>	<u>\$18,905</u>	<u>\$613,051</u>

Combining Statements – Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Board of Health – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others, including soil and water conservation.

Mahoning County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,518,819	\$3,902,587	\$5,812,371	\$17,233,777
Cash and Cash Equivalents in Segregated Accounts	0	0	4,026,648	4,026,648
Property Taxes Receivable	301,281,428	0	0	301,281,428
Intergovernmental Receivable	9,219,951	0	0	9,219,951
Special Assessments Receivable	29,727,594	0	0	29,727,594
<i>Total Assets</i>	<u>347,747,792</u>	<u>3,902,587</u>	<u>9,839,019</u>	<u>361,489,398</u>
Liabilities				
Accounts Payable	0	0	575,228	575,228
Intergovernmental Payable	16,738,600	92,821	3,107,261	19,938,682
<i>Total Liabilities</i>	<u>16,738,600</u>	<u>92,821</u>	<u>3,682,489</u>	<u>20,513,910</u>
Deferred Inflows of Resources				
Property Taxes	270,915,454	0	0	270,915,454
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$60,093,738</u>	<u>\$3,809,766</u>	<u>\$6,156,530</u>	<u>\$70,060,034</u>

Mahoning County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$18,676,524	\$0	\$0	\$18,676,524
Amounts Received as Fiscal Agent	0	9,390,789	0	9,390,789
Licenses, Permits and Fees for Other Governments	0	0	42,331,279	42,331,279
Fines and Forfeitures for Other Governments	0	0	4,132,137	4,132,137
Property Tax Collections for Other Governments	246,349,424	0	0	246,349,424
Excise Tax Collections for Other Governments	431,782	0	0	431,782
Special Assessment Collections for Other Governments	4,951,115	0	0	4,951,115
Sheriff Sales Collections for Others	0	0	2,643,497	2,643,497
Miscellaneous	36,315	0	43,713,247	43,749,562
<i>Total Additions</i>	<u>270,445,160</u>	<u>9,390,789</u>	<u>92,820,160</u>	<u>372,656,109</u>
Deductions				
Distributions of State Funds to Other Governments	18,676,524	0	0	18,676,524
Licenses, Permits and Fees Distributions to Other Governments	0	0	42,513,789	42,513,789
Fines and Forfeitures Distributions to Other Governments	0	0	3,947,886	3,947,886
Property Tax Distributions to Other Governments	245,665,704	0	0	245,665,704
Excise Tax Distributions to Other Governments	431,782	0	0	431,782
Special Assessment Distributions to Other Governments	3,030,512	0	0	3,030,512
Sheriff Sales Distributions to Others	0	0	2,643,497	2,643,497
Distributions as Fiscal Agent	0	10,398,310	0	10,398,310
Miscellaneous	36,276	0	39,763,531	39,799,807
<i>Total Deductions</i>	<u>267,840,798</u>	<u>10,398,310</u>	<u>88,868,703</u>	<u>367,107,811</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	2,604,362	(1,007,521)	3,951,457	5,548,298
<i>Net Position Beginning of Year</i>	<u>57,489,376</u>	<u>4,817,287</u>	<u>2,205,073</u>	<u>64,511,736</u>
<i>Net Position End of Year</i>	<u>\$60,093,738</u>	<u>\$3,809,766</u>	<u>\$6,156,530</u>	<u>\$70,060,034</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes
in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual**

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$6,700,647	\$6,020,324	\$6,020,324	\$0
Permissive Sales Tax	18,700,000	20,609,560	20,609,560	0
Intergovernmental	5,861,045	7,610,690	7,610,690	0
Conveyance Fees	2,601,960	3,377,397	3,440,809	63,412
Interest	600,000	2,841,455	2,841,455	0
Fees, Licenses and Permits	3,620,000	4,126,600	4,162,228	35,628
Fines, Forfeitures and Settlements	1,200,000	1,244,569	1,244,569	0
Rentals and Royalties	1,506,000	1,748,592	1,751,856	3,264
Charges for Services	840,000	920,634	918,641	(1,993)
Contributions and Donations	0	0	390	390
Other	0	1,720,578	2,305,258	584,680
<i>Total Revenues</i>	<u>41,629,652</u>	<u>50,220,399</u>	<u>50,905,780</u>	<u>685,381</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	660,099	660,099	635,929	24,170
Materials and Supplies	12,246	22,245	19,862	2,383
Contractual Services	47,712	58,111	53,290	4,821
Capital Outlay	0	3,973	3,973	0
Total Commissioners	<u>720,057</u>	<u>744,428</u>	<u>713,054</u>	<u>31,374</u>
Microfilm				
Personal Services	258,846	260,846	260,715	131
Materials and Supplies	5,105	5,000	1,073	3,927
Contractual Services	33,179	47,473	36,439	11,034
Capital Outlay	0	481	481	0
Total Microfilm	<u>297,130</u>	<u>313,800</u>	<u>298,708</u>	<u>15,092</u>
Office of Management and Budget				
Personal Services	394,903	426,712	426,382	330
Materials and Supplies	4,300	3,300	3,207	93
Contractual Services	19,250	6,750	1,988	4,762
Capital Outlay	0	12,500	12,500	0
Total Office of Management and Budget	<u>418,453</u>	<u>449,262</u>	<u>444,077</u>	<u>5,185</u>
Purchasing				
Personal Services	244,246	265,246	263,571	1,675
Materials and Supplies	2,889	3,278	3,278	0
Contractual Services	20,885	15,496	14,541	955
Total Purchasing	<u>\$268,020</u>	<u>\$284,020</u>	<u>\$281,390</u>	<u>\$2,630</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Resources				
Personal Services	\$239,508	\$245,608	\$244,941	\$667
Materials and Supplies	3,000	3,100	2,923	177
Contractual Services	7,300	5,742	1,389	4,353
Capital Outlay	0	1,558	1,558	0
Total Human Resources	249,808	256,008	250,811	5,197
Building Regulations				
Personal Services	818,989	818,989	796,738	22,251
Materials and Supplies	19,370	19,370	18,695	675
Contractual Services	57,705	55,713	49,606	6,107
Capital Outlay	0	1,992	1,992	0
Other	1,000	22,015	22,015	0
Total Building Regulations	897,064	918,079	889,046	29,033
Planning Commission				
Personal Services	298,229	311,237	309,870	1,367
Materials and Supplies	3,650	5,785	5,785	0
Contractual Services	44,215	40,098	34,685	5,413
Capital Outlay	0	1,982	1,982	0
Total Planning Commission	346,094	359,102	352,322	6,780
Facilities Management				
Personal Services	2,354,631	2,498,418	2,481,543	16,875
Materials and Supplies	366,374	398,057	398,057	0
Contractual Services	2,027,627	1,932,861	1,857,447	75,414
Capital Outlay	9,914	80,547	80,547	0
Total Facilities Management	4,758,546	4,909,883	4,817,594	92,289
Auditor				
Personal Services	954,397	949,197	911,427	37,770
Materials and Supplies	31,333	47,493	39,965	7,528
Contractual Services	43,919	49,786	46,513	3,273
Capital Outlay	0	11,150	11,150	0
Other	100	13,968	13,968	0
Total Auditor	1,029,749	1,071,594	1,023,023	48,571
Treasurer				
Personal Services	832,357	842,357	838,242	4,115
Materials and Supplies	55,524	92,481	92,481	0
Contractual Services	395,967	269,701	187,718	81,983
Capital Outlay	0	3,190	3,190	0
Total Treasurer	\$1,283,848	\$1,207,729	\$1,121,631	\$86,098

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Recorder				
Personal Services	\$564,454	\$566,359	\$550,956	\$15,403
Materials and Supplies	11,538	11,266	3,431	7,835
Contractual Services	9,348	7,959	7,598	361
Capital Outlay	0	741	741	0
Total Recorder	585,340	586,325	562,726	23,599
Board of Elections				
Personal Services	1,886,218	2,102,438	2,100,119	2,319
Materials and Supplies	196,657	189,133	61,822	127,311
Contractual Services	665,038	576,697	434,845	141,852
Capital Outlay	252,395	312,378	310,400	1,978
Other	200	200	0	200
Total Board of Elections	3,000,508	3,180,846	2,907,186	273,660
Data Processing				
Personal Services	1,159,439	1,135,697	877,469	258,228
Materials and Supplies	0	2,574	2,343	231
Contractual Services	731,449	863,884	762,589	101,295
Capital Outlay	57,222	222,736	196,709	26,027
Total Data Processing	1,948,110	2,224,891	1,839,110	385,781
Administrative Costs				
Personal Services	30,000	30,000	10,800	19,200
Materials and Supplies	20,000	20,000	0	20,000
Contractual Services	1,413,317	2,727,104	2,653,373	73,731
Other	420,000	1,104,215	1,104,215	0
Total Administrative Costs	1,883,317	3,881,319	3,768,388	112,931
Unclaimed Monies				
Other	0	239,386	239,386	0
<i>Total Legislative and Executive</i>	17,686,044	20,626,672	19,508,452	1,118,220
Judicial				
Clerk of Courts				
Personal Services	3,185,022	3,385,367	3,294,286	91,081
Materials and Supplies	273,511	236,282	221,072	15,210
Contractual Services	177,158	160,680	148,594	12,086
Capital Outlay	19,143	53,981	53,971	10
Other	9,250	13,603	11,300	2,303
Total Clerk of Courts	3,664,084	3,849,913	3,729,223	120,690
Judicial General				
Contractual Services	\$2,061,758	\$2,420,375	\$2,401,489	\$18,886

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Common Pleas				
Personal Services	\$3,374,374	\$3,387,472	\$3,340,440	\$47,032
Materials and Supplies	20,395	20,000	12,587	7,413
Contractual Services	165,959	227,520	223,161	4,359
Total Common Pleas	3,560,728	3,634,992	3,576,188	58,804
Domestic Relations				
Personal Services	1,287,180	1,352,296	1,313,906	38,390
Materials and Supplies	7,828	7,141	7,138	3
Contractual Services	103,735	96,096	94,710	1,386
Capital Outlay	0	7,554	7,492	62
Total Domestic Relations	1,398,743	1,463,087	1,423,246	39,841
Juvenile Court				
Personal Services	5,732,715	5,989,713	5,935,401	54,312
Materials and Supplies	256,493	285,807	285,807	0
Contractual Services	573,071	507,865	489,519	18,346
Capital Outlay	0	160,146	160,146	0
Other	1,500	12,806	12,806	0
Total Juvenile Court	6,563,779	6,956,337	6,883,679	72,658
Probate Developmental Disabilities III				
Contractual Services	30,000	30,000	18,369	11,631
Probate Court				
Personal Services	1,287,505	1,423,327	1,420,828	2,499
Materials and Supplies	33,411	53,109	53,067	42
Contractual Services	138,977	118,145	99,904	18,241
Capital Outlay	129	629	468	161
Total Probate Court	1,460,022	1,595,210	1,574,267	20,943
Municipal Courts				
Personal Services	379,215	429,215	399,167	30,048
Contractual Services	44,155	72,155	45,845	26,310
Total Municipal Courts	423,370	501,370	445,012	56,358
Bailiffs				
Personal Services	896,638	896,638	883,901	12,737
Contractual Services	16,955	16,955	15,762	1,193
Total Bailiffs	\$913,593	\$913,593	\$899,663	\$13,930

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
Probation				
Personal Services	\$236,190	\$236,190	\$231,715	\$4,475
Contractual Services	490	591	591	0
Total Probation	236,680	236,781	232,306	4,475
<i>Total Judicial</i>	<u>20,312,757</u>	<u>21,601,658</u>	<u>21,183,442</u>	<u>418,216</u>
<i>Total General Government</i>	<u>37,998,801</u>	<u>42,228,330</u>	<u>40,691,894</u>	<u>1,536,436</u>
Human Services:				
Veteran Services				
Personal Services	1,192,106	1,201,106	1,199,190	1,916
Materials and Supplies	204,008	210,580	183,398	27,182
Contractual Services	941,751	949,896	846,673	103,223
Capital Outlay	97,247	69,807	6,885	62,922
Other	4,500	7,749	5,845	1,904
Total Human Services	2,439,612	2,439,138	2,241,991	197,147
Debt Service:				
Principal Retirement	530,518	530,518	530,518	0
Interest	94,881	94,881	94,881	0
Total Debt Service	625,399	625,399	625,399	0
Total Expenditures	41,063,812	45,292,867	43,559,284	1,733,583
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>565,840</u>	<u>4,927,532</u>	<u>7,346,496</u>	<u>2,418,964</u>
Other Financing Sources (Uses)				
Advance In	0	761,689	761,689	0
Advance Out	0	(1,693,112)	(1,047,218)	645,894
Transfers In	200,000	237,790	125,000	(112,790)
Transfers Out	(1,685,728)	(6,397,728)	(6,067,404)	330,324
Total Other Financing Sources (Uses)	(1,485,728)	(7,091,361)	(6,227,933)	863,428
Net Change in Fund Balance	(919,888)	(2,163,829)	1,118,563	3,282,392
<i>Fund Balance Beginning of Year</i>	31,475,586	31,475,586	31,475,586	0
Prior Year Encumbrances Appropriated	919,888	919,888	919,888	0
Fund Balance End of Year	\$31,475,586	\$30,231,645	\$33,514,037	\$3,282,392

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$30,000,000	\$32,815,388	\$32,815,388	\$0
Intergovernmental	4,215,000	7,898,909	7,848,987	(49,922)
Fees, Licenses and Permits	250,000	356,146	332,210	(23,936)
Fines, Forfeitures and Settlements	15,000	15,000	18,298	3,298
Rentals and Royalties	700,000	960,569	960,569	0
Charges for Services	800,000	1,031,696	1,035,841	4,145
Contributions and Donations	0	0	16,443	16,443
Other	0	1,149,879	1,290,447	140,568
<i>Total Revenues</i>	<u>35,980,000</u>	<u>44,227,587</u>	<u>44,318,183</u>	<u>90,596</u>
Expenditures				
Current:				
Public Safety:				
Criminal Justice Administration				
Contractual Services	300,000	340,000	328,154	11,846
Sheriff and Administration				
Personal Services	21,918,773	22,765,695	22,689,938	75,757
Materials and Supplies	1,127,908	1,347,453	1,347,453	0
Contractual Services	4,365,572	5,101,116	5,069,505	31,611
Capital Outlay	163,973	1,021,286	839,725	181,561
Other	65,731	60,334	59,422	912
Total Sheriff and Administration	<u>27,641,957</u>	<u>30,295,884</u>	<u>30,006,043</u>	<u>289,841</u>
Prosecutor				
Personal Services	4,532,098	4,592,227	4,432,515	159,712
Materials and Supplies	46,508	36,220	33,527	2,693
Contractual Services	293,571	251,358	234,895	16,463
Capital Outlay	5,360	78,181	75,557	2,624
Other	75,872	75,700	75,700	0
Total Prosecutor	<u>4,953,409</u>	<u>5,033,686</u>	<u>4,852,194</u>	<u>181,492</u>
Emergency 9-1-1				
Contractual Services	<u>\$925,236</u>	<u>\$2,802,488</u>	<u>\$2,775,216</u>	<u>\$27,272</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund (continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor Contracts				
Personal Services	\$854,391	\$899,240	\$874,683	\$24,557
Contractual Services	0	1,608	1,608	0
Total Prosecutor Contracts	854,391	900,848	876,291	24,557
Coroner				
Personal Services	617,681	617,681	586,983	30,698
Materials and Supplies	16,617	16,607	10,826	5,781
Contractual Services	567,013	571,207	560,222	10,985
Other	122	122	0	122
Total Coroner	1,201,433	1,205,617	1,158,031	47,586
<i>Total Public Safety</i>	<i>35,876,426</i>	<i>40,578,523</i>	<i>39,995,929</i>	<i>582,594</i>
Debt Service:				
Principal Retirement	251,205	251,205	251,205	0
Interest	32,628	32,628	32,628	0
Total Debt Service	283,833	283,833	283,833	0
<i>Total Expenditures</i>	<i>36,160,259</i>	<i>40,862,356</i>	<i>40,279,762</i>	<i>582,594</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(180,259)</i>	<i>3,365,231</i>	<i>4,038,421</i>	<i>673,190</i>
Other Financing Sources (Uses)				
Transfers In	0	0	3,001	3,001
Transfers Out	(80,000)	(62,406)	(63,047)	(641)
<i>Total Other Financing Sources (Uses)</i>	<i>(80,000)</i>	<i>(62,406)</i>	<i>(60,046)</i>	<i>2,360</i>
<i>Net Change in Fund Balance</i>	<i>(260,259)</i>	<i>3,302,825</i>	<i>3,978,375</i>	<i>675,550</i>
<i>Fund Balance Beginning of Year</i>	<i>19,768,086</i>	<i>19,768,086</i>	<i>19,768,086</i>	<i>0</i>
Prior Year Encumbrances Appropriated	260,259	260,259	260,259	0
<i>Fund Balance End of Year</i>	<i>\$19,768,086</i>	<i>\$23,331,170</i>	<i>\$24,006,720</i>	<i>\$675,550</i>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$10,129,858	\$9,973,226	\$9,973,226	\$0
Intergovernmental	7,030,000	10,231,913	10,234,344	2,431
Other	100,000	117,491	117,491	0
<i>Total Revenues</i>	<u>17,259,858</u>	<u>20,322,630</u>	<u>20,325,061</u>	<u>2,431</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	10,212,293	10,212,293	10,027,042	185,251
Materials and Supplies	89,000	78,393	78,393	0
Contractual Services	6,603,465	10,717,749	10,485,946	231,803
Capital Outlay	105,000	134,858	134,858	0
Other	250,100	226,565	226,565	0
<i>Total Expenditures</i>	<u>17,259,858</u>	<u>21,369,858</u>	<u>20,952,804</u>	<u>417,054</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,047,228)	(627,743)	419,485
Other Financing Sources (Uses)				
Transfers Out	0	(500,000)	(500,000)	0
<i>Net Change in Fund Balance</i>	0	(1,547,228)	(1,127,743)	419,485
<i>Fund Balance Beginning of Year</i>	<u>16,869,875</u>	<u>16,869,875</u>	<u>16,869,875</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,869,875</u>	<u>\$15,322,647</u>	<u>\$15,742,132</u>	<u>\$419,485</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$18,012,382	\$16,315,890	\$16,315,890	\$0
Intergovernmental	5,709,230	10,769,390	10,800,222	30,832
Rentals and Royalties	185,928	185,928	185,928	0
Charges for Services	1,203,772	1,099,041	1,265,226	166,185
Contributions and Donations	100	100	0	(100)
Other	224,000	229,348	199,382	(29,966)
<i>Total Revenues</i>	<u>25,335,412</u>	<u>28,599,697</u>	<u>28,766,648</u>	<u>166,951</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,822,125	2,067,617	2,021,685	45,932
Materials and Supplies	74,433	97,379	88,310	9,069
Contractual Services	1,518,201	1,421,552	1,385,258	36,294
Capital Outlay	17,519	21,244	18,549	2,695
Other	298,200	301,606	301,309	297
<i>Total Administration</i>	<u>3,730,478</u>	<u>3,909,398</u>	<u>3,815,111</u>	<u>94,287</u>
Investigative Agent Service				
Personal Service	540,522	525,522	506,455	19,067
Materials and Supplies	1,300	1,160	556	604
Contractual Services	9,536	15,606	10,494	5,112
Capital Outlay	3,600	2,568	1,781	787
<i>Total Investigative Agent Service</i>	<u>554,958</u>	<u>544,856</u>	<u>519,286</u>	<u>25,570</u>
Leonard Kirtz				
Personal Service	2,672,924	2,696,783	2,569,156	127,627
Materials and Supplies	162,876	108,346	99,955	8,391
Contractual Services	661,783	646,609	566,629	79,980
Capital Outlay	13,500	9,627	4,623	5,004
<i>Total Leonard Kirtz</i>	<u>3,511,083</u>	<u>3,461,365</u>	<u>3,240,363</u>	<u>221,002</u>
Early Intervention				
Personal Services	1,852,352	1,877,631	1,853,208	24,423
Materials and Supplies	56,864	32,054	28,441	3,613
Contractual Services	115,305	127,360	110,556	16,804
Capital Outlay	40,570	40,406	29,278	11,128
<i>Total Early Intervention</i>	<u>2,065,091</u>	<u>2,077,451</u>	<u>2,021,483</u>	<u>55,968</u>
Centre at Javit Court				
Personal Services	0	26,665	26,276	389
Materials and Supplies	1,100	0	0	0
Contractual Supplies	60,267	40,140	35,910	4,230
Capital Outlay	109	0	0	0
<i>Total Centre at Javit Court</i>	<u>\$61,476</u>	<u>\$66,805</u>	<u>\$62,186</u>	<u>\$4,619</u>

(continued)

Mahoning County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
MASCO				
Contractual Supplies	\$8,725	\$14,405	\$11,725	\$2,680
Community Services				
Personal Services	4,762,304	4,742,751	4,638,388	104,363
Materials and Supplies	16,105	25,949	23,845	2,104
Contractual Services	10,219,457	11,707,158	11,503,604	203,554
Capital Outlay	23,389	21,088	15,463	5,625
Other	112,000	109,875	93,652	16,223
Total Community Services	<u>15,133,255</u>	<u>16,606,821</u>	<u>16,274,952</u>	<u>331,869</u>
Transportation				
Personal Services	974,520	990,918	873,850	117,068
Materials and Supplies	167,865	153,903	145,656	8,247
Contractual Services	68,249	70,365	55,502	14,863
Capital Outlay	14,700	5,777	2,329	3,448
Total Transportation	<u>1,225,334</u>	<u>1,220,963</u>	<u>1,077,337</u>	<u>143,626</u>
Building and Grounds				
Personal Services	86,593	99,499	94,523	4,976
Contractual Services	161	96	68	28
Total Building and Grounds	<u>86,754</u>	<u>99,595</u>	<u>94,591</u>	<u>5,004</u>
Rayen Avenue				
Contractual Services	7,151	1,932	1,693	239
Capital Outlay	0	8,148	8,148	0
Total Rayen Avenue	<u>7,151</u>	<u>10,080</u>	<u>9,841</u>	<u>239</u>
Summer Camp				
Personal Services	134,825	74,980	71,655	3,325
Materials and Supplies	1,500	0	0	0
Contractual Services	25,485	11,962	11,962	0
Total Summer Camp	<u>161,810</u>	<u>86,942</u>	<u>83,617</u>	<u>3,325</u>
<i>Total Expenditures</i>	<u>26,546,115</u>	<u>28,098,681</u>	<u>27,210,492</u>	<u>888,189</u>
<i>Net Change in Fund Balance</i>	(1,210,703)	501,016	1,556,156	1,055,140
<i>Fund Balance Beginning of Year</i>	34,661,866	34,661,866	34,661,866	0
Prior Year Encumbrances Appropriated	<u>1,210,703</u>	<u>1,210,703</u>	<u>1,210,703</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$34,661,866</u>	<u>\$36,373,585</u>	<u>\$37,428,725</u>	<u>\$1,055,140</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,375,000	\$1,367,940	(\$7,060)
Fees, Licenses and Permits	36,000	32,276	(3,724)
Special Assessments	10,000	1,161	(8,839)
Interest	4,500	45,152	40,652
Other	156,208	150,294	(5,914)
<i>Total Revenues</i>	<u>1,581,708</u>	<u>1,596,823</u>	<u>15,115</u>
Expenses			
Materials and Supplies	73,890	73,890	0
Contractual Services	1,119,900	1,013,501	106,399
Capital Outlay	2,000	0	2,000
Other	6,475	3,578	2,897
Debt Service:			
Principal Retirement	1,865,108	1,826,267	38,841
Interest	298,903	278,633	20,270
<i>Total Expenses</i>	<u>3,366,276</u>	<u>3,195,869</u>	<u>170,407</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(1,784,568)	(1,599,046)	185,522
Advances In	0	9,264	9,264
Transfers In	2,672,915	1,626,793	(1,046,122)
<i>Net Change in Fund Equity</i>	888,347	37,011	(851,336)
<i>Fund Equity Beginning of Year</i>	2,285,162	2,285,162	0
Prior Year Encumbrances Appropriated	152,888	152,888	0
<i>Fund Equity End of Year</i>	<u>\$3,326,397</u>	<u>\$2,475,061</u>	<u>(\$851,336)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Capital Grants	\$4,701,773	\$4,451,947	(\$249,826)
Charges for Services	39,652,262	40,491,055	838,793
Fees, Licenses and Permits	525,000	549,585	24,585
Special Assessments	225,000	281,610	56,610
Rentals	20,901	20,934	33
Interest	326,831	941,538	614,707
OWDA Loans Issued	0	1,039,432	1,039,432
Revenue Bonds Issued	5,000,000	4,770,849	(229,151)
Other	84,707	93,191	8,484
<i>Total Revenues</i>	<u>50,536,474</u>	<u>52,640,141</u>	<u>2,103,667</u>
Expenses			
Personal Services	11,787,942	10,423,481	1,364,461
Materials and Supplies	2,563,713	2,563,713	0
Contractual Services	15,217,716	11,834,197	3,383,519
Capital Outlay	21,756,366	20,158,362	1,598,004
Other	455,818	360,466	95,352
Debt Service:			
Principal Retirement	3,000,028	2,722,594	277,434
Interest	2,635,803	2,585,771	50,032
<i>Total Expenses</i>	<u>57,417,386</u>	<u>50,648,584</u>	<u>6,768,802</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(6,880,912)	1,991,557	8,872,469
Transfers Out	<u>(1,576,104)</u>	<u>(224,000)</u>	<u>1,352,104</u>
<i>Net Change in Fund Equity</i>	(8,457,016)	1,767,557	10,224,573
<i>Fund Equity Beginning of Year</i>	49,928,424	49,928,424	0
Prior Year Encumbrances Appropriated	<u>24,841,635</u>	<u>24,841,635</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$66,313,043</u>	<u>\$76,537,616</u>	<u>\$10,224,573</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$17,875,882	\$17,880,343	\$4,461
Charges for Services	815,343	815,343	0
Other	332,377	327,290	(5,087)
<i>Total Revenues</i>	<u>19,023,602</u>	<u>19,022,976</u>	<u>(626)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	11,994,016	11,667,233	326,783
Materials and Supplies	187,277	182,913	4,364
Contractual Services	8,010,901	7,699,423	311,478
Capital Outlay	52,858	32,682	20,176
Other	227,191	227,191	0
<i>Total Expenditures</i>	<u>20,472,243</u>	<u>19,809,442</u>	<u>662,801</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,448,641)	(786,466)	662,175
Other Financing Sources (Uses)			
Transfers In	877,215	877,210	(5)
<i>Net Change in Fund Balance</i>	(571,426)	90,744	662,170
<i>Fund Balance Beginning of Year</i>	646,678	646,678	0
Prior Year Encumbrances Appropriated	121,084	121,084	0
<i>Fund Balance End of Year</i>	<u>\$196,336</u>	<u>\$858,506</u>	<u>\$662,170</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Taxes	\$2,531,005	\$2,531,005	\$0
Intergovernmental	10,938,025	10,938,025	0
Interest	227,268	227,268	0
Fees, Licenses and Permits	35,000	41,800	6,800
Fines, Forfeitures and Settlements	75,000	88,189	13,189
Rentals and Royalties	0	12	12
Other	442,099	444,932	2,833
<i>Total Revenues</i>	<u>14,248,397</u>	<u>14,271,231</u>	<u>22,834</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	142,956	140,888	2,068
Contractual Services	320	278	42
Total Prosecutor	<u>143,276</u>	<u>141,166</u>	<u>2,110</u>
Administration			
Personal Services	541,886	526,352	15,534
Materials and Supplies	15,636	15,636	0
Contractual Services	415,319	324,372	90,947
Capital Outlay	7,500	7,178	322
Total Administration	<u>980,341</u>	<u>873,538</u>	<u>106,803</u>
Roads			
Personal Services	7,237,852	6,642,826	595,026
Materials and Supplies	1,107,770	1,028,567	79,203
Contractual Services	423,142	326,778	96,364
Capital Outlay	615,249	469,780	145,469
Other	5,000	0	5,000
Total Roads	<u>9,389,013</u>	<u>8,467,951</u>	<u>921,062</u>
Traffic			
Materials and Supplies	193,650	115,547	78,103
Contractual Services	123,856	123,256	600
Total Traffic	<u>\$317,506</u>	<u>\$238,803</u>	<u>\$78,703</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund (continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Engineering Permanent License Tax			
Materials and Supplies	\$1,034,081	\$887,159	\$146,922
Contractual Services	7,143	7,143	0
Capital Outlay	714,835	714,835	0
Total Engineering Permanent License Tax	1,756,059	1,609,137	146,922
Supplemental License Tax to Townships			
Other	479,554	479,554	0
<i>Total Public Works</i>	13,065,749	11,810,149	1,255,600
Debt Service:			
Principal Retirement	366,927	366,927	0
Interest	57,450	57,450	0
Total Debt Service	424,377	424,377	0
<i>Total Expenditures</i>	13,490,126	12,234,526	1,255,600
<i>Excess of Revenues Over (Under) Expenditures</i>	758,271	2,036,705	1,278,434
Other Financing Sources (Uses)			
Transfers Out	(1,933,000)	(1,294,921)	638,079
<i>Net Change in Fund Balance</i>	(1,174,729)	741,784	1,916,513
<i>Fund Balance Beginning of Year</i>	6,218,141	6,218,141	0
Prior Year Encumbrances Appropriated	1,243,062	1,243,062	0
<i>Fund Balance End of Year</i>	\$6,286,474	\$8,202,987	\$1,916,513

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Engineer Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	\$4,048	\$4,048	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	4,048	4,048	0
<i>Fund Balance Beginning of Year</i>	154,212	154,212	0
<i>Fund Balance End of Year</i>	\$158,260	\$158,260	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,710,493	\$3,777,133	\$66,640
Fees, Licenses and Permits	682,800	614,479	(68,321)
Contributions and Donations	1,000	1,150	150
Other	96,860	137,387	40,527
<i>Total Revenues</i>	<u>4,491,153</u>	<u>4,530,149</u>	<u>38,996</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,303,840	3,974,796	329,044
Materials and Supplies	19,278	17,656	1,622
Contractual Services	364,805	212,704	152,101
Capital Outlay	8,000	500	7,500
Other	892,954	876,999	15,955
<i>Total Expenditures</i>	<u>5,588,877</u>	<u>5,082,655</u>	<u>506,222</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,097,724)	(552,506)	545,218
Other Financing Sources (Uses)			
Transfers In	650,000	550,000	(100,000)
<i>Net Change in Fund Balance</i>	(447,724)	(2,506)	445,218
<i>Fund Balance Beginning of Year</i>	447,620	447,620	0
Prior Year Encumbrances Appropriated	146	146	0
<i>Fund Balance End of Year</i>	<u>\$42</u>	<u>\$445,260</u>	<u>\$445,218</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$2,705,538	\$2,705,583	\$45
Other	0	9,496	9,496
<i>Total Revenues</i>	<u>2,705,538</u>	<u>2,715,079</u>	<u>9,541</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,191,768	1,191,619	149
Materials and Supplies	42,704	42,704	0
Contractual Services	1,363,141	1,330,311	32,830
Capital Outlay	2,450	2,450	0
Other	21,815	21,815	0
<i>Total Expenditures</i>	<u>2,621,878</u>	<u>2,588,899</u>	<u>32,979</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	83,660	126,180	42,520
Other Financing Sources (Uses)			
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	0
<i>Net Change in Fund Balance</i>	(116,340)	(73,820)	42,520
<i>Fund Balance Beginning of Year</i>	4,457,381	4,457,381	0
Prior Year Encumbrances Appropriated	<u>58,857</u>	<u>58,857</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$4,399,898</u></u>	<u><u>\$4,442,418</u></u>	<u><u>\$42,520</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$2,500	\$0	(\$2,500)
Charges for Services	12,050	16,790	4,740
Fees, Licenses and Permits	613,870	580,673	(33,197)
Fines, Forfeitures and Settlements	85,000	63,266	(21,734)
Rentals and Royalties	19,913	19,913	0
Contributions and Donations	2,135	7,135	5,000
Other	32	32	0
<i>Total Revenues</i>	<u>735,500</u>	<u>687,809</u>	<u>(47,691)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	852,688	780,798	71,890
Materials and Supplies	45,221	45,221	0
Contractual Supplies	81,285	80,028	1,257
Capital Outlay	11,051	11,051	0
Other	39,368	39,368	0
<i>Total Expenditures</i>	<u>1,029,613</u>	<u>956,466</u>	<u>73,147</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(294,113)	(268,657)	25,456
Other Financing Sources (Uses)			
Transfers In	250,000	250,000	0
<i>Net Change in Fund Balance</i>	(44,113)	(18,657)	25,456
<i>Fund Balance Beginning of Year</i>	284,338	284,338	0
Prior Year Encumbrances Appropriated	35,208	35,208	0
<i>Fund Balance End of Year</i>	<u>\$275,433</u>	<u>\$300,889</u>	<u>\$25,456</u>

Mahoning County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$563,780	\$628,436	\$64,656
Charges for Services	193,264	35,475	(157,789)
Other	250,000	164,760	(85,240)
<i>Total Revenues</i>	<u>1,007,044</u>	<u>828,671</u>	<u>(178,373)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	691,781	627,689	64,092
Materials and Supplies	835	835	0
Contractual Services	206,672	200,692	5,980
Capital Outlay	7,110	7,110	0
Other	20,867	20,867	0
<i>Total Expenditures</i>	<u>927,265</u>	<u>857,193</u>	<u>70,072</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	79,779	(28,522)	(108,301)
Other Financing Sources (Uses)			
Advances In	0	85,969	85,969
<i>Net Change in Fund Balance</i>	79,779	57,447	(22,332)
<i>Fund Balance Beginning of Year</i>	439,788	439,788	0
Prior Year Encumbrances Appropriated	23,386	23,386	0
<i>Fund Balance End of Year</i>	<u>\$542,953</u>	<u>\$520,621</u>	<u>(\$22,332)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$2,891,305	\$2,891,305	\$0
Other	52,249	54,810	2,561
<i>Total Revenues</i>	<u>2,943,554</u>	<u>2,946,115</u>	<u>2,561</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	235,578	203,359	32,219
Contractual Services	10,402	10,402	0
Total Administration	<u>245,980</u>	<u>213,761</u>	<u>32,219</u>
Plant Implementation			
Personal Services	507,897	501,771	6,126
Materials and Supplies	43,046	35,180	7,866
Contractual Services	1,511,474	1,511,474	0
Capital Outlay	262,864	261,174	1,690
Other	89,119	36,673	52,446
Total Plant Implementation	<u>2,414,400</u>	<u>2,346,272</u>	<u>68,128</u>
Health Department Enforcement			
Contractual Services	123,277	123,277	0
County Assistance			
Contractual Services	262,634	186,634	76,000
Well Testing			
Contractual Services	140,188	140,188	0
<i>Total Expenditures</i>	<u>3,186,479</u>	<u>3,010,132</u>	<u>176,347</u>
<i>Net Change in Fund Balance</i>	(242,925)	(64,017)	178,908
<i>Fund Balance Beginning of Year</i>	940,582	940,582	0
Prior Year Encumbrances Appropriated	147,253	147,253	0
<i>Fund Balance End of Year</i>	<u><u>\$844,910</u></u>	<u><u>\$1,023,818</u></u>	<u><u>\$178,908</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Mental Health Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$5,295,080	\$5,295,080	\$0
Charges for Services	75	75	0
Intergovernmental	1,852,229	1,852,955	726
Other	255,943	255,945	2
<i>Total Revenues</i>	<u>7,403,327</u>	<u>7,404,055</u>	<u>728</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	1,044,490	1,004,319	40,171
Materials and Supplies	10,600	6,481	4,119
Contractual Services	6,071,130	4,500,388	1,570,742
Capital Outlay	5,638	5,417	221
Other	100,500	95,677	4,823
<i>Total Expenditures</i>	<u>7,232,358</u>	<u>5,612,282</u>	<u>1,620,076</u>
<i>Net Change in Fund Balance</i>	170,969	1,791,773	1,620,804
<i>Fund Balance Beginning of Year</i>	<u>13,667,647</u>	<u>13,667,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,838,616</u></u>	<u><u>\$15,459,420</u></u>	<u><u>\$1,620,804</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CARES Act Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	69,437	69,437	0
Expenditures			
Current:			
General Government:			
Commissioners			
Contractual Services	363,735	363,735	0
<i>Net Change in Fund Balance</i>	(294,298)	(294,298)	0
<i>Fund Balance Beginning of Year</i>	294,298	294,298	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget
	Final	Actual	
Revenues			
Intergovernmental	\$526,641	\$526,641	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	235,484	155,758	79,726
Materials and Supplies	116,136	4,828	111,308
Contractual Services	12,951,092	9,421,465	3,529,627
Capital Outlay	543,099	490,571	52,528
Other	1,363,982	1,363,982	0
Total Commissioners	15,209,793	11,436,604	3,773,189
Data Processing			
Contractual Services	260,437	132,370	128,067
Capital Outlay	2,100,000	2,100,000	0
Total Data Processing	2,360,437	2,232,370	128,067
<i>Total Legislative and Executive</i>	17,570,230	13,668,974	3,901,256
Judicial			
Domestic Relations			
Personal Services	454,021	190,036	263,985
Probate Court			
Capital Outlay	195,826	195,826	0
<i>Total Judicial</i>	649,847	385,862	263,985
<i>Total General Government</i>	18,220,077	14,054,836	4,165,241
Human Services:			
Veteran Services			
Capital Outlay	231,851	231,851	0
Children Services			
Contractual Services	188,102	98,046	90,056
<i>Total Human Services</i>	419,953	329,897	90,056
Capital Outlay	2,475,682	1,304,558	1,171,124
<i>Total Expenditures</i>	21,115,712	15,689,291	5,426,421
<i>Net Change in Fund Balance</i>	(20,589,071)	(15,162,650)	5,426,421
<i>Fund Balance Beginning of Year</i>	19,732,337	19,732,337	0
Prior Year Encumbrances Appropriated	1,289,549	1,289,549	0
<i>Fund Balance End of Year</i>	\$432,815	\$5,859,236	\$5,426,421

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$627,081	\$627,081	\$0
Expenditures			
Current:			
General Government:			
Commissioners			
Contractual Services	10,000	10,000	0
<i>Net Change in Fund Balance</i>	617,081	617,081	0
<i>Fund Balance Beginning of Year</i>	138,573	138,573	0
<i>Fund Balance End of Year</i>	\$755,654	\$755,654	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$2,720	\$2,720	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	2,720	2,720	0
<i>Fund Balance Beginning of Year</i>	179,220	179,220	0
<i>Fund Balance End of Year</i>	\$181,940	\$181,940	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$35,454	\$35,454	\$0
Expenditures			
Current:			
Public Safety:			
Indigent Drivers			
Contractual Services	32,305	8,037	24,268
<i>Net Change in Fund Balance</i>	3,149	27,417	24,268
<i>Fund Balance Beginning of Year</i>	764,098	764,098	0
<i>Fund Balance End of Year</i>	<u>\$767,247</u>	<u>\$791,515</u>	<u>\$24,268</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$114,370	\$114,370	\$0
Other	2,969	2,969	0
<i>Total Revenues</i>	<u>117,339</u>	<u>117,339</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees	22,500	15,539	6,961
Materials and Supplies	113,543	110,980	2,563
Contractual Services	40,172	4,048	36,124
Capital Outlay	<u>40,172</u>	<u>4,048</u>	<u>36,124</u>
<i>Total Expenditures</i>	<u>176,215</u>	<u>130,567</u>	<u>45,648</u>
<i>Net Change in Fund Balance</i>	(58,876)	(13,228)	45,648
<i>Fund Balance Beginning of Year</i>	546,362	546,362	0
Prior Year Encumbrances Appropriated	<u>2,438</u>	<u>2,438</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$489,924</u></u>	<u><u>\$535,572</u></u>	<u><u>\$45,648</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage and Divorce License Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$0	\$31,582	\$31,582
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Marriage and Divorce License Fees			
Other	0	31,844	(31,844)
<i>Net Change in Fund Balance</i>	0	(262)	(262)
<i>Fund Balance Beginning of Year</i>	16,855	16,855	0
<i>Fund Balance End of Year</i>	<u>\$16,855</u>	<u>\$16,593</u>	<u>(\$262)</u>

Due to GASB Statement No. 84, the marriage and divorce license fund is reported as Special Revenue, however, does not need a budget to be adopted.

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Operations Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$541,922	\$541,922	\$0
Special Assessments	288,752	288,752	0
Other	46,243	46,243	0
<i>Total Revenues</i>	<u>876,917</u>	<u>876,917</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	96,802	95,172	1,630
Materials and Supplies	7,000	3,120	3,880
Contractual Services	977,777	861,082	116,695
Capital Outlay	320,823	248,371	72,452
Other	75,212	74,863	349
<i>Total Public Safety</i>	<u>1,477,614</u>	<u>1,282,608</u>	<u>195,006</u>
Debt Service:			
Principal Retirement	57,928	57,928	0
Interest	7,685	7,685	0
Total Debt Service	<u>65,613</u>	<u>65,613</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,543,227</u>	<u>1,348,221</u>	<u>195,006</u>
<i>Net Change in Fund Balance</i>	(666,310)	(471,304)	195,006
<i>Fund Balance Beginning of Year</i>	774,174	774,174	0
Prior Year Encumbrances Appropriated	<u>124,434</u>	<u>124,434</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$232,298</u>	<u>\$427,304</u>	<u>\$195,006</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Probation Services Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$4,873	\$4,873	\$0
Fines, Forfeitures and Settlements	136,518	136,518	0
Other	570	570	0
<i>Total Revenues</i>	<u>141,961</u>	<u>141,961</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Judicial			
Probation			
Personal Services	139,666	135,287	4,379
Materials and Supplies	12,291	1,655	10,636
Contractual Services	67,930	27,161	40,769
Capital Outlay	22,578	18,879	3,699
<i>Total Expenditures</i>	<u>242,465</u>	<u>182,982</u>	<u>59,483</u>
<i>Net Change in Fund Balance</i>	(100,504)	(41,021)	59,483
<i>Fund Balance Beginning of Year</i>	2,283,279	2,283,279	0
Prior Year Encumbrances Appropriated	14,937	14,937	0
<i>Fund Balance End of Year</i>	<u>\$2,197,712</u>	<u>\$2,257,195</u>	<u>\$59,483</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$789,108	\$789,108	\$0
Fines, Forfeitures and Settlements	34,177	34,177	0
Other	1,925	1,925	0
<i>Total Revenues</i>	<u>825,210</u>	<u>825,210</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	188,391	183,218	5,173
Materials and Supplies	53,893	36,063	17,830
Contractual Services	497,019	379,568	117,451
Capital Outlay	152,252	141,167	11,085
Other	18	18	0
Total County Courts	<u>891,573</u>	<u>740,034</u>	<u>151,539</u>
Debt Service:			
Principal Retirement	63,414	63,414	0
Interest	5,852	5,852	0
Total Debt Service	<u>69,266</u>	<u>69,266</u>	<u>0</u>
<i>Total Expenditures</i>	<u>960,839</u>	<u>809,300</u>	<u>151,539</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(135,629)</u>	<u>15,910</u>	<u>151,539</u>
Other Financing Sources (Uses)			
Transfers In	33,000	33,000	0
Transfers Out	(20,000)	(13,000)	7,000
<i>Total Other Financing Sources (Uses)</i>	<u>13,000</u>	<u>20,000</u>	<u>7,000</u>
<i>Net Change in Fund Balance</i>	(122,629)	35,910	158,539
<i>Fund Balance Beginning of Year</i>	3,104,535	3,104,535	0
Prior Year Encumbrances Appropriated	101,297	101,297	0
<i>Fund Balance End of Year</i>	<u>\$3,083,203</u>	<u>\$3,241,742</u>	<u>\$158,539</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$22,188,537	\$17,907,916	(\$4,280,621)
Interest	16,830	16,830	0
Fees, Licenses and Permits	32,486	32,486	0
Charges for Services	34,528	21,011	(13,517)
Contributions and Donations	10,000	10,000	0
Other	47,489	53,993	6,504
<i>Total Revenues</i>	<u>22,329,870</u>	<u>18,042,236</u>	<u>(4,287,634)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	91,899	69,120	22,779
Materials and Supplies	15,391	14,777	614
Contractual Services	4,526,183	4,404,295	121,888
Capital Outlay	575,139	351,145	223,994
Other	4,877	4,877	0
Total Commissioners	<u>5,213,489</u>	<u>4,844,214</u>	<u>369,275</u>
Prosecutor			
Personal Services	207,126	188,322	18,804
Other	3,020	19	3,001
Total Prosecutor	<u>210,146</u>	<u>188,341</u>	<u>21,805</u>
Lead Abatement			
Personal Services	650,314	650,115	199
Materials and Supplies	8,474	8,474	0
Contractual Services	3,308,729	2,567,571	741,158
Capital Outlay	4,300	4,300	0
Other	49,000	20,605	28,395
Total Lead Abatement	<u>4,020,817</u>	<u>3,251,065</u>	<u>769,752</u>
Board of Elections			
Personal Services	304,545	303,530	1,015
Materials and Supplies	2,041	2,041	0
Contractual Services	54,811	54,811	0
Capital Outlay	2,640	2,640	0
Other	46,081	46,081	0
Total Board of Elections	<u>410,118</u>	<u>409,103</u>	<u>1,015</u>
<i>Total Legislative and Executive</i>	<u>\$9,854,570</u>	<u>\$8,692,723</u>	<u>\$1,161,847</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund (continued)
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
Judicial			
Juvenile Justice Court			
Personal Services	\$1,389,136	\$1,237,529	\$151,607
Materials and Supplies	10,695	1,699	8,996
Contractual Supplies	187,412	112,078	75,334
Other	7,000	6,592	408
Total Juvenile Justice Court	1,594,243	1,357,898	236,345
Domestic Relations Court			
Personal Services	\$54,523	\$49,030	\$5,493
Materials and Supplies	2,019	1,746	273
Other	1,324	1,324	0
Total Domestic Relations Court	57,866	52,100	5,766
Common Pleas Court			
Materials and Supplies	9,924	8,966	958
Contractual Supplies	187,620	155,685	31,935
Capital Outlay	438	0	438
Other	862	0	862
Total Common Pleas Court	198,844	164,651	34,193
Probate Court			
Capital Outlay	200,000	200,000	0
Total Judicial	2,050,953	1,774,649	276,304
Total General Government	11,905,523	10,467,372	1,438,151
Public Safety:			
Sheriff Grants			
Personal Services	1,680,598	1,309,456	371,142
Materials and Supplies	26,099	8,043	18,056
Contractual Services	775,124	363,174	411,950
Capital Outlay	73,304	23,304	50,000
Total Sheriff Grants	2,555,125	1,703,977	851,148
Emergency Management			
Personal Services	91,305	91,305	0
Materials and Supplies	6,615	3,023	3,592
Contractual Services	92,273	43,205	49,068
Capital Outlay	37,626	29,123	8,503
Other	20,200	14,389	5,811
Total Emergency Management	248,019	181,045	66,974
Total Public Safety	\$2,803,144	\$1,885,022	\$918,122

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund (continued)
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
Health:			
MCBDD Grants			
Personal Services	\$45,300	\$43,186	\$2,114
Materials and Supplies	27,687	7,687	20,000
Contractual Services	42,410	42,410	0
Capital Outlay	4,851	4,851	0
Total MCBDD Grants	120,248	98,134	22,114
Mental Health & Recovery Board			
Contractual Services	9,341,408	7,281,603	2,059,805
<i>Total Health</i>	9,461,656	7,379,737	2,081,919
<i>Total Expenditures</i>	24,170,323	19,732,131	4,438,192
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(1,840,453)	(1,689,895)	150,558
Other Financing Sources (Uses)			
Advances In	0	922,622	922,622
Advances Out	(761,652)	(761,625)	27
Transfers In	1,024,416	352,224	(672,192)
Transfers Out	(637,262)	(3,001)	634,261
<i>Total Other Financing Sources (Uses)</i>	(374,498)	510,220	884,718
<i>Net Change in Fund Balance</i>	(2,214,951)	(1,179,675)	1,035,276
<i>Fund Balance Beginning of Year</i>	2,913,644	2,913,644	0
Prior Year Encumbrances Appropriated	1,061,425	1,061,425	0
<i>Fund Balance End of Year</i>	\$1,760,118	\$2,795,394	\$1,035,276

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$0	\$53	\$53
Fines, Forfeitures and Settlements	406,600	405,526	(1,074)
Charges for Services	1,500	1,747	247
Contributions and Donations	0	94	94
Other	0	721	721
<i>Total Revenues</i>	<u>408,100</u>	<u>408,141</u>	<u>41</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	164,032	157,687	6,345
Materials and Supplies	500	349	151
Contractual Services	260,181	166,544	93,637
Capital Outlay	8,400	1,551	6,849
<i>Total Expenditures</i>	<u>433,113</u>	<u>326,131</u>	<u>106,982</u>
<i>Net Change in Fund Balance</i>	(25,013)	82,010	107,023
<i>Fund Balance Beginning of Year</i>	565,898	565,898	0
Prior Year Encumbrances Appropriated	<u>10,939</u>	<u>10,939</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$551,824</u>	<u>\$658,847</u>	<u>\$107,023</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$1,794	\$1,794	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	412,123	391,591	20,532
Materials and Supplies	6,500	5,197	1,303
Contractual Services	76,509	51,654	24,855
Capital Outlay	20,952	20,952	0
<i>Total Expenditures</i>	516,084	469,394	46,690
<i>Excess of Revenues Over (Under) Expenditures</i>	(514,290)	(467,600)	46,690
Other Financing Sources (Uses)			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	35,710	82,400	46,690
<i>Fund Balance Beginning of Year</i>	309,014	309,014	0
Prior Year Encumbrances Appropriated	345	345	0
<i>Fund Balance End of Year</i>	\$345,069	\$391,759	\$46,690

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Health Facility Improvements Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$122,900	\$122,900	\$0
Expenditures			
Current:			
Health:			
Board of Health Facility			
Capital Outlay	4,460	4,460	0
Debt Service:			
Principal Retirement	95,000	95,000	0
Interest	27,900	27,900	0
Total Debt Service	122,900	122,900	0
<i>Total Expenditures</i>	127,360	127,360	0
<i>Net Change in Fund Balance</i>	(4,460)	(4,460)	0
<i>Fund Balance Beginning of Year</i>	11,785	11,785	0
<i>Fund Balance End of Year</i>	\$7,325	\$7,325	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Convention and Visitors Bureau Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel/Lodging Tax	\$740,765	\$747,867	\$7,102
Fees, Licenses and Permits	127,620	131,205	3,585
Charges for Services	30,571	30,571	0
Other	983	983	0
<i>Total Revenues</i>	<u>899,939</u>	<u>910,626</u>	<u>10,687</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	194,795	193,079	1,716
Materials and Supplies	11,000	4,133	6,867
Contractual Services	482,304	456,512	25,792
Capital Outlay	5,500	1,753	3,747
Other	55,005	50,081	4,924
<i>Total Expenditures</i>	<u>748,604</u>	<u>705,558</u>	<u>43,046</u>
<i>Net Change in Fund Balance</i>	151,335	205,068	53,733
<i>Fund Balance Beginning of Year</i>	1,068,462	1,068,462	0
Prior Year Encumbrances Appropriated	95,292	95,292	0
<i>Fund Balance End of Year</i>	<u>\$1,315,089</u>	<u>\$1,368,822</u>	<u>\$53,733</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western Reserve Port Authority Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel/Lodging Tax	\$0	\$1,745,023	\$1,745,023
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other	0	1,728,639	(1,728,639)
<i>Net Change in Fund Balance</i>	0	16,384	16,384
<i>Fund Balance Beginning of Year</i>	103,215	103,215	0
<i>Fund Balance End of Year</i>	<u>\$103,215</u>	<u>\$119,599</u>	<u>\$16,384</u>

Due to GASB Statement No. 84, the western reserve port authority fund is reported as Special Revenue, however, does not need a budget to be adopted.

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Area Agency on Aging Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$4,256,830	\$4,256,830	\$0
Intergovernmental	122,741	122,741	0
<i>Total Revenues</i>	<u>4,379,571</u>	<u>4,379,571</u>	<u>0</u>
Expenditures			
Current:			
Human Services:			
Senior Citizen Services	4,262,741	4,262,741	0
Contractual Services	72,465	72,180	285
Other	<u>72,465</u>	<u>72,180</u>	<u>285</u>
<i>Total Expenditures</i>	<u>4,335,206</u>	<u>4,334,921</u>	<u>285</u>
<i>Net Change in Fund Balance</i>	44,365	44,650	285
<i>Fund Balance Beginning of Year</i>	778,452	778,452	0
Prior Year Encumbrances Appropriated	<u>11,302</u>	<u>11,302</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$834,119</u></u>	<u><u>\$834,404</u></u>	<u><u>\$285</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Handgun License Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$120,533	\$120,533	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Contractual Services	63,870	49,965	13,905
<i>Net Change in Fund Balance</i>	56,663	70,568	13,905
<i>Fund Balance Beginning of Year</i>	387,875	387,875	0
Prior Year Encumbrances Appropriated	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u>\$454,538</u>	<u>\$468,443</u>	<u>\$13,905</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Administration Negotiated Lien Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	31,463	31,463	0
<i>Fund Balance End of Year</i>	<u>\$31,463</u>	<u>\$31,463</u>	<u>\$0</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,150,625	\$1,150,625	\$0
Other	5,742	5,742	0
<i>Total Revenues</i>	<u>1,156,367</u>	<u>1,156,367</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	871,461	837,047	34,414
Contractual Services	10,860	10,860	0
<i>Total Expenditures</i>	<u>882,321</u>	<u>847,907</u>	<u>34,414</u>
<i>Net Change in Fund Balance</i>	274,046	308,460	34,414
<i>Fund Balance Beginning of Year</i>	<u>268,371</u>	<u>268,371</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$542,417</u></u>	<u><u>\$576,831</u></u>	<u><u>\$34,414</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Office Foreclosure Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$25,950	\$25,950	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	25,950	25,950	0
<i>Fund Balance Beginning of Year</i>	13,706	13,706	0
<i>Fund Balance End of Year</i>	<u>\$39,656</u>	<u>\$39,656</u>	<u>\$0</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HAZMAT Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$23,230	\$23,230	\$0
Charges for Services	2,000	2,000	0
Other	83,512	83,512	0
<i>Total Revenues</i>	<u>108,742</u>	<u>108,742</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	1,207	1,031	176
Materials and Supplies	32,266	18,452	13,814
Contractual Services	47,416	34,031	13,385
Capital Outlay	56,506	49,589	6,917
Other	5,700	5,512	188
<i>Total Expenditures</i>	<u>143,095</u>	<u>108,615</u>	<u>34,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,353)	127	34,480
Other Financing Sources (Uses)			
Transfers In	47,221	47,221	0
<i>Net Change in Fund Balance</i>	12,868	47,348	34,480
<i>Fund Balance Beginning of Year</i>	162,132	162,132	0
Prior Year Encumbrances Appropriated	28,682	28,682	0
<i>Fund Balance End of Year</i>	<u><u>\$203,682</u></u>	<u><u>\$238,162</u></u>	<u><u>\$34,480</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$1,560,061	\$1,560,061	\$0
Other	6,118	6,424	306
<i>Total Revenues</i>	<u>1,566,179</u>	<u>1,566,485</u>	<u>306</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,506,841	1,411,976	94,865
Materials and Supplies	12,708	11,013	1,695
Contractual Services	135,652	130,087	5,565
Capital Outlay	1,627	1,619	8
Other	4,128	3,423	705
<i>Total Expenditures</i>	<u>1,660,956</u>	<u>1,558,118</u>	<u>102,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,777)	8,367	103,144
Other Financing Sources (Uses)			
Transfers Out	(125,000)	(125,000)	0
<i>Net Change in Fund Balance</i>	(219,777)	(116,633)	103,144
<i>Fund Balance Beginning of Year</i>	2,185,754	2,185,754	0
Prior Year Encumbrances Appropriated	5,427	5,427	0
<i>Fund Balance End of Year</i>	<u><u>\$1,971,404</u></u>	<u><u>\$2,074,548</u></u>	<u><u>\$103,144</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$120,844	\$121,844	\$1,000
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	20,500	10,693	9,807
Contractual Services	140,357	55,864	84,493
Capital Outlay	6,000	204	5,796
<i>Total Expenditures</i>	166,857	66,761	100,096
<i>Net Change in Fund Balance</i>	(46,013)	55,083	101,096
<i>Fund Balance Beginning of Year</i>	369,840	369,840	0
Prior Year Encumbrances Appropriated	2,070	2,070	0
<i>Fund Balance End of Year</i>	\$325,897	\$426,993	\$101,096

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$215,000	\$182,510	(\$32,490)
Other	0	1,029	1,029
<i>Total Revenues</i>	<u>215,000</u>	<u>183,539</u>	<u>(31,461)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	212,688	212,323	365
Contractual Services	515	515	0
<i>Total Expenditures</i>	<u>213,203</u>	<u>212,838</u>	<u>365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,797</u>	<u>(29,299)</u>	<u>(31,096)</u>
Other Financing Sources (Uses)			
Advances In	0	29,363	29,363
Advances Out	(64)	(64)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(64)</u>	<u>29,299</u>	<u>29,363</u>
<i>Net Change in Fund Balance</i>	1,733	0	(1,733)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,733</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,733)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Special Projects Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$5,292	\$5,292	\$0
Other	514	514	0
<i>Total Revenues</i>	<u>5,806</u>	<u>5,806</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	107,003	105,245	1,758
Materials and Supplies	1,368	1,364	4
Contractual Services	5,472	5,207	265
Other	508,482	507,327	1,155
<i>Total Expenditures</i>	<u>622,325</u>	<u>619,143</u>	<u>3,182</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(616,519)	(613,337)	3,182
Other Financing Sources (Uses)			
Transfers In	110,000	110,000	0
<i>Net Change in Fund Balance</i>	(506,519)	(503,337)	3,182
<i>Fund Balance Beginning of Year</i>	427,525	427,525	0
Prior Year Encumbrances Appropriated	211,893	211,893	0
<i>Fund Balance End of Year</i>	<u><u>\$132,899</u></u>	<u><u>\$136,081</u></u>	<u><u>\$3,182</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Separation Reserve Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Employee Separation Reserve			
Personal Services	91,821	91,819	2
<i>Excess of Revenues Over (Under) Expenditures</i>	(91,821)	(91,819)	2
Other Financing Sources (Uses)			
Transfers In	13,351	0	(13,351)
<i>Net Change in Fund Balance</i>	(78,470)	(91,819)	(13,349)
<i>Fund Balance Beginning of Year</i>	36,293	36,293	0
Prior Year Encumbrances Appropriated	90,717	90,717	0
<i>Fund Balance End of Year</i>	<u>\$48,540</u>	<u>\$35,191</u>	<u>(\$13,349)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$2,669,915	\$2,669,915	\$0
Permissive Sales Tax	1,300,000	1,300,000	0
Intergovernmental	344,358	344,358	0
Other	38,550	38,550	0
<i>Total Revenues</i>	<u>4,352,823</u>	<u>4,352,823</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	6,000	6,000	0
Capital Outlay	90,458	90,458	0
Other	60,000	54,743	5,257
Total General Government	<u>156,458</u>	<u>151,201</u>	<u>5,257</u>
Debt Service:			
Principal Retirement	6,029,308	5,187,448	841,860
Interest	919,339	919,339	0
Total Debt Service	<u>6,948,647</u>	<u>6,106,787</u>	<u>841,860</u>
<i>Total Expenditures</i>	<u>7,105,105</u>	<u>6,257,988</u>	<u>847,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,752,282)	(1,905,165)	847,117
Other Financing Sources (Uses)			
Transfers In	<u>2,250,335</u>	<u>2,250,335</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(501,947)	345,170	847,117
<i>Fund Balance Beginning of Year</i>	<u>524,279</u>	<u>524,279</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,332</u></u>	<u><u>\$869,449</u></u>	<u><u>\$847,117</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Tax	\$10,948,970	\$10,948,970	\$0
Intergovernmental	10,403,768	4,209,841	(6,193,927)
Interest	10,021	110,606	100,585
<i>Total Revenues</i>	21,362,759	15,269,417	(6,093,342)
Expenditures			
Capital Outlay	26,957,067	22,863,182	4,093,885
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,594,308)	(7,593,765)	(1,999,457)
Other Financing Sources (Uses)			
Transfers In	2,577,821	1,144,921	(1,432,900)
Transfers Out	(707,369)	(71,949)	635,420
<i>Total Other Financing Sources (Uses)</i>	1,870,452	1,072,972	(797,480)
<i>Net Change in Fund Balance</i>	(3,723,856)	(6,520,793)	(2,796,937)
<i>Fund Balance Beginning of Year</i>	7,615,093	7,615,093	0
Prior Year Encumbrances Appropriated	3,487,536	3,487,536	0
<i>Fund Balance End of Year</i>	\$7,378,773	\$4,581,836	(\$2,796,937)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Buildings and Equipment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Payments in Lieu of Taxes	\$914,620	\$914,620	\$0
Intergovernmental	107,612	107,612	0
Interest	68,815	322,669	253,854
Contributions and Donations	0	44	44
Other	500,000	500,000	0
<i>Total Revenues</i>	<u>1,591,047</u>	<u>1,844,945</u>	<u>253,898</u>
Expenditures			
Capital Outlay	6,083,039	3,500,710	2,582,329
Debt Service:			
Principal Retirement	530,000	530,000	0
Interest	45,369	44,119	1,250
Total Debt Service	<u>575,369</u>	<u>574,119</u>	<u>1,250</u>
<i>Total Expenditures</i>	<u>6,658,408</u>	<u>4,074,829</u>	<u>2,583,579</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,067,361)</u>	<u>(2,229,884)</u>	<u>2,837,477</u>
Other Financing Sources (Uses)			
Advance In	51,408	0	(51,408)
Transfers In	748,932	642,617	(106,315)
Transfers Out	(201,252)	0	201,252
<i>Total Other Financing Sources (Uses)</i>	<u>599,088</u>	<u>642,617</u>	<u>43,529</u>
<i>Net Change in Fund Balance</i>	(4,468,273)	(1,587,267)	2,881,006
<i>Fund Balance Beginning of Year</i>	11,749,322	11,749,322	0
Prior Year Encumbrances Appropriated	<u>3,043,539</u>	<u>3,043,539</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,324,588</u>	<u>\$13,205,594</u>	<u>\$2,881,006</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Vehicle Maintenance Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$960,197	\$524,311	(\$435,886)
Expenses			
Materials and Supplies	961,298	655,639	305,659
Contractual Services	13,025	13,025	0
Other	20,000	12,449	7,551
<i>Total Expenses</i>	994,323	681,113	313,210
<i>Net Change in Fund Equity</i>	(34,126)	(156,802)	(122,676)
<i>Fund Equity Beginning of Year</i>	(83,197)	(83,197)	0
Prior Year Encumbrances Appropriated	257,580	257,580	0
<i>Fund Equity End of Year</i>	\$140,257	\$17,581	(\$122,676)

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,408,830	\$1,408,830	\$0
Other	12,105	12,105	0
<i>Total Revenues</i>	<u>1,420,935</u>	<u>1,420,935</u>	<u>0</u>
Expenses			
Personal Services	204,245	151,985	52,260
Materials and Supplies	4,400	3,000	1,400
Contractual Services	817,433	757,747	59,686
Claims	392,752	392,752	0
<i>Total Expenses</i>	<u>1,418,830</u>	<u>1,305,484</u>	<u>113,346</u>
<i>Net Change in Fund Equity</i>	2,105	115,451	113,346
<i>Fund Equity Beginning of Year</i>	3,460,342	3,460,342	0
Prior Year Encumbrances Appropriated	<u>9,123</u>	<u>9,123</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,471,570</u></u>	<u><u>\$3,584,916</u></u>	<u><u>\$113,346</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-funded Hospitalization Fund
For the Year Ended December 31, 2023

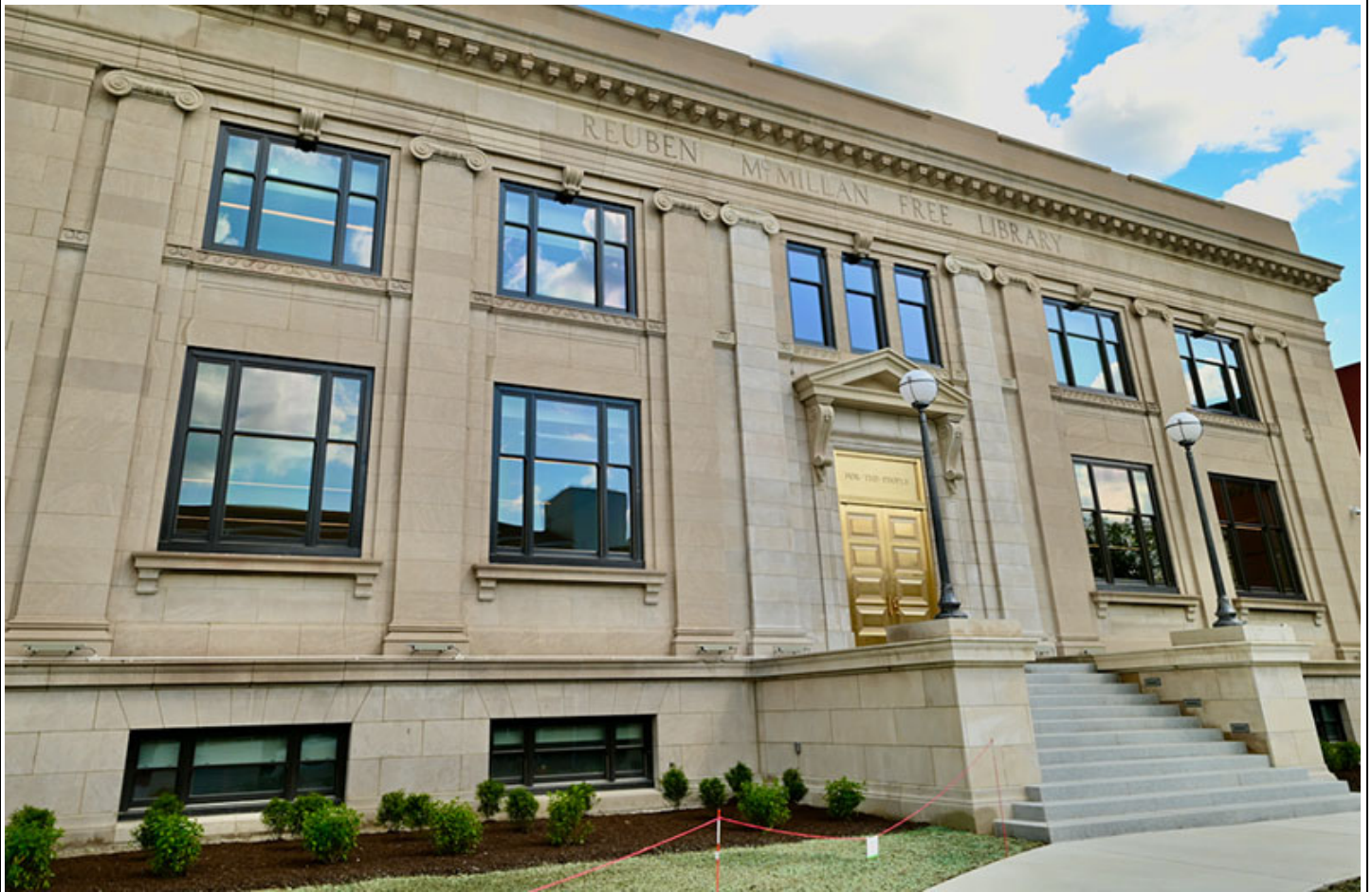
	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$36,342	\$36,342	\$0
Charges for Services	28,056,997	28,056,997	0
Property Taxes	276,143	276,143	0
Other	1,729	1,729	0
<i>Total Revenues</i>	<u>28,371,211</u>	<u>28,371,211</u>	<u>0</u>
Expenses			
Personal Services	147,887	147,887	0
Contractual Services	4,815,094	2,649,133	2,165,961
Claims	24,669,441	24,669,441	0
Debt Service:			
Principal Retirement	245,000	245,000	0
Interest	67,485	67,485	0
<i>Total Expenses</i>	<u>29,944,907</u>	<u>27,778,946</u>	<u>2,165,961</u>
<i>Net Change in Fund Equity</i>	(1,573,696)	592,265	2,165,961
<i>Fund Equity Beginning of Year</i>	15,302,860	15,302,860	0
Prior Year Encumbrances Appropriated	1,076	1,076	0
<i>Fund Equity End of Year</i>	<u>\$13,730,240</u>	<u>\$15,896,201</u>	<u>\$2,165,961</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$548,896	\$473,974	(\$74,922)
Expenses			
Contractual Services	546,581	543,795	2,786
<i>Net Change in Fund Equity</i>	2,315	(69,821)	(72,136)
<i>Fund Deficit Beginning of Year</i>	(28,355)	(28,355)	0
Prior Year Encumbrances Appropriated	33,125	33,125	0
<i>Fund Deficit End of Year</i>	<u>\$7,085</u>	<u>(\$65,051)</u>	<u>(\$72,136)</u>

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Statistical Section



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Statistical Section

This part of the Mahoning County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue sources, sales tax and property taxes.	
<i>Debt Capacity</i>	<i>S36 – S45</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S46 – S48</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S49 – S54</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

Mahoning County, Ohio
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)

	2023	2022	2021	2020
Governmental Activities				
Net Investment in Capital Assets	\$140,694,704	\$127,333,995	\$117,399,636	\$106,214,639
Restricted:				
Capital Projects	26,345,416	24,150,535	13,119,751	13,124,410
Debt Service	1,075,465	555,056	728,549	456,998
Public Safety	33,966,066	31,014,208	25,794,889	17,751,206
Public Works	13,168,550	12,853,708	14,259,388	11,129,182
Health Services	58,114,362	54,213,597	53,816,542	49,789,758
Human Services	17,296,945	18,708,078	17,945,394	16,609,893
General Government	30,523,379	21,284,577	24,412,552	20,352,088
Unclaimed Monies	2,132,608	1,914,375	1,651,020	1,419,624
Pension and OPEB Plans	868,422	15,761,177	811,894	0
Unrestricted (Deficit)	<u>(25,217,314)</u>	<u>(46,121,929)</u>	<u>(61,056,759)</u>	<u>(127,869,211)</u>
<i>Total Governmental Activities Net Position</i>	<u>298,968,603</u>	<u>261,667,377</u>	<u>208,882,856</u>	<u>108,978,587</u>
Business Type - Activities				
Net Investment in Capital Assets	43,370,067	47,667,365	48,760,438	55,842,743
Restricted:				
Debt Service	15,120,818	14,644,404	12,365,931	11,456,435
Pension and OPEB Plans	61,135	1,242,992	63,857	0
Unrestricted	<u>46,455,853</u>	<u>24,625,496</u>	<u>19,244,876</u>	<u>4,548,409</u>
<i>Total Business-Type Activities Net Position</i>	<u>105,007,873</u>	<u>88,180,257</u>	<u>80,435,102</u>	<u>71,847,587</u>
Primary Government				
Net Investment in Capital Assets	184,064,771	175,001,360	166,160,074	162,057,382
Restricted	198,673,166	196,342,707	164,969,767	142,089,594
Unrestricted (Deficit)	<u>21,238,539</u>	<u>(21,496,433)</u>	<u>(41,811,883)</u>	<u>(123,320,802)</u>
<i>Total Primary Government Net Position</i>	<u>\$403,976,476</u>	<u>\$349,847,634</u>	<u>\$289,317,958</u>	<u>\$180,826,174</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 83 beginning in 2019.

Note: The County reported the impact of GASB Statement No. 87 beginning in 2021.

2019	2018	2017	2016	2015	2014
\$107,037,497	\$102,921,806	\$102,337,821	\$101,977,095	\$104,880,283	\$102,647,200
10,174,002	8,027,790	11,395,939	10,836,930	12,761,249	15,223,440
1,010,449	461,813	0	0	0	0
14,844,858	13,238,257	12,473,377	7,961,489	8,579,315	2,316,308
12,036,487	9,916,793	8,918,979	8,818,505	6,933,355	7,337,863
45,536,907	43,875,308	43,350,170	41,709,134	40,009,775	36,791,140
14,468,969	13,490,901	12,776,302	10,767,496	7,572,604	6,589,182
21,332,575	19,589,796	20,446,744	19,481,780	18,828,696	15,260,442
1,234,808	545,910	522,751	453,252	564,542	421,086
0	0	0	0	0	0
(125,345,712)	(108,806,275)	(102,079,674)	(46,793,739)	(49,417,148)	(45,917,743)
102,330,840	103,262,099	110,142,409	155,211,942	150,712,671	140,668,918
60,568,564	61,129,538	61,899,721	60,831,136	59,124,842	60,998,456
11,511,947	11,372,802	10,995,730	10,824,964	10,532,612	11,741,157
0	0	0	0	0	0
(2,323,088)	3,575,793	2,100,477	7,503,256	10,020,817	7,323,762
69,757,423	76,078,133	74,995,928	79,159,356	79,678,271	80,063,375
167,606,061	164,051,344	164,237,542	162,808,231	164,005,125	163,645,656
132,151,002	120,519,370	120,879,992	110,853,550	105,782,148	95,680,618
(127,668,800)	(105,230,482)	(99,979,197)	(39,290,483)	(39,396,331)	(38,593,981)
\$172,088,263	\$179,340,232	\$185,138,337	\$234,371,298	\$230,390,942	\$220,732,293

Mahoning County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2023	2022	2021	2020
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$12,222,741	\$8,377,326	\$8,120,621	\$7,630,577
Judicial	6,233,656	6,074,964	6,613,552	6,359,879
Public Safety	4,102,838	4,155,836	4,263,954	5,731,373
Public Works	131,373	145,192	154,867	115,557
Health	5,114,361	4,687,809	4,060,137	3,973,503
Human Services	1,919,168	2,189,944	1,980,262	2,014,160
Total Charges for Services and Assessments	29,724,137	25,631,071	25,193,393	25,825,049
Operating Grants and Contributions	97,307,903	78,148,371	93,082,469	78,834,843
Capital Grants	4,904,464	9,846,421	11,124,293	5,578,035
<i>Total Governmental Activities Program Revenue</i>	<u>131,936,504</u>	<u>113,625,863</u>	<u>129,400,155</u>	<u>110,237,927</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	1,398,854	965,606	936,630	904,259
Mahoning County Sewer	41,061,038	37,853,385	33,987,221	32,257,694
Total Charges for Services and Assessments	42,459,892	38,818,991	34,923,851	33,161,953
Capital Grants and Contributions	5,144,024	640,591	129,782	8,863
<i>Total Business-Type Activities Program Revenue</i>	<u>47,603,916</u>	<u>39,459,582</u>	<u>35,053,633</u>	<u>33,170,816</u>
<i>Total Primary Government Program Revenues</i>	<u>\$179,540,420</u>	<u>\$153,085,445</u>	<u>\$164,453,788</u>	<u>\$143,408,743</u>

2019	2018	2017	2016	2015	2014
\$7,548,045	\$7,004,603	\$6,957,096	\$7,142,290	\$7,177,799	\$6,738,883
6,663,365	7,279,352	7,411,969	7,398,544	7,021,990	5,568,575
3,472,746	3,442,226	2,786,469	2,878,129	3,925,795	5,852,721
136,331	134,257	148,291	204,052	201,515	402,778
4,422,467	4,260,875	3,903,409	4,034,424	4,425,387	4,798,664
2,101,431	2,009,219	1,938,733	2,031,879	1,894,829	1,884,021
24,344,385	24,130,532	23,145,967	23,689,318	24,647,315	25,245,642
73,827,047	62,552,851	68,592,436	65,366,347	65,156,016	62,141,088
7,207,788	2,053,371	4,275,718	2,639,816	4,985,488	4,177,023
105,379,220	88,736,754	96,014,121	91,695,481	94,788,819	91,563,753
883,791	842,419	838,288	790,407	681,419	628,692
28,275,395	27,539,325	26,191,896	24,896,477	23,576,438	22,819,113
29,159,186	28,381,744	27,030,184	25,686,884	24,257,857	23,447,805
703,310	422,706	843,234	1,006,059	1,326,036	816,222
29,862,496	28,804,450	27,873,418	26,692,943	25,583,893	24,264,027
\$135,241,716	\$117,541,204	\$123,887,539	\$118,388,424	\$120,372,712	\$115,827,780

Mahoning County, Ohio
Changes in Net Position
Last Ten Years (continued)
(Accrual Basis of Accounting)

	2023	2022	2021	2020
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$48,507,226	\$40,465,861	\$36,628,371	\$40,457,275
Judicial	27,378,231	19,401,175	14,664,926	24,664,700
Public Safety	46,745,100	31,737,861	17,700,451	39,983,325
Public Works	15,895,289	12,084,062	11,205,239	16,348,618
Health	44,417,338	36,386,158	33,211,519	38,709,716
Human Services	54,054,930	41,957,042	31,350,477	48,978,217
Interest	1,135,209	1,249,577	1,067,370	1,388,119
<i>Total Governmental Activities Expenses</i>	<u>238,133,323</u>	<u>183,281,736</u>	<u>145,828,353</u>	<u>210,529,970</u>
Business-Type Activities:				
Mahoning County Water	1,763,499	1,807,694	1,913,414	2,057,402
Mahoning County Sewer	31,549,594	29,990,807	24,479,964	29,550,719
<i>Total Business-Type Activities Expenses</i>	<u>33,313,093</u>	<u>31,798,501</u>	<u>26,393,378</u>	<u>31,608,121</u>
<i>Total Primary Government Program Expenses</i>	<u>271,446,416</u>	<u>215,080,237</u>	<u>172,221,731</u>	<u>242,138,091</u>
Net (Expense)/Revenue				
Governmental Activities	(106,196,819)	(69,655,873)	(16,428,198)	(100,292,043)
Business-Type Activities	14,290,823	7,661,081	8,660,255	1,562,695
<i>Total Primary Government Net Expense</i>	<u>(\$91,905,996)</u>	<u>(\$61,994,792)</u>	<u>(\$7,767,943)</u>	<u>(\$98,729,348)</u>

2019	2018	2017	2016	2015	2014
\$29,135,521	\$26,663,721	\$26,144,160	\$23,990,469	\$23,050,539	\$28,900,811
27,394,088	26,180,753	25,867,202	24,310,698	23,075,087	22,249,706
42,481,165	37,253,625	38,448,697	34,381,681	31,088,021	25,656,854
14,894,599	14,824,344	13,985,860	15,480,125	14,205,410	14,147,583
41,465,227	39,762,049	39,310,148	38,370,842	37,031,027	37,970,439
52,169,987	45,823,401	45,416,756	41,123,931	39,850,859	39,560,161
1,422,493	1,502,582	1,462,654	1,423,096	1,899,467	1,892,225
208,963,080	192,010,475	190,635,477	179,080,842	170,200,410	170,377,779
1,686,037	1,718,843	1,484,665	1,496,075	1,621,113	1,334,615
28,921,978	28,182,735	27,230,508	25,717,354	24,440,240	21,567,811
30,608,015	29,901,578	28,715,173	27,213,429	26,061,353	22,902,426
239,571,095	221,912,053	219,350,650	206,294,271	196,261,763	193,280,205
(103,583,860)	(103,273,721)	(94,621,356)	(87,385,361)	(75,411,591)	(78,814,026)
(745,519)	(1,097,128)	(841,755)	(520,486)	(477,460)	1,361,601
(\$104,329,379)	(\$104,370,849)	(\$95,463,111)	(\$87,905,847)	(\$75,889,051)	(\$77,452,425)

Mahoning County, Ohio
Changes in Net Position
Last Ten Years (continued)
(Accrual Basis of Accounting)

	2023	2022	2021	2020
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$6,315,781	\$5,945,586	\$5,329,431	\$4,924,768
General Obligation Bond Retirement	2,716,977	2,634,017	3,105,967	2,762,175
Children Services Board	9,871,736	9,866,952	9,691,249	9,515,847
Board of Developmental Disabilities	16,134,092	16,120,999	15,795,499	15,462,186
Board of Mental Health	5,238,447	5,212,421	5,952,469	5,937,970
Senior Citizens	4,213,514	4,211,637	4,136,265	4,061,954
Self-funded Hospitalization	276,143	275,122	269,494	271,992
Sales Tax Levied for:				
General Purposes	20,626,989	20,376,110	19,404,067	16,483,603
Criminal and Administrative Justice	32,829,932	32,561,041	31,264,093	27,010,814
General Obligation Bond Retirement	399,604	380,849	433,430	848,310
Roads and Bridges	10,950,038	8,331,840	0	0
Buildings and Equipment	897,396	958,946	1,015,225	685,890
Hotel/Lodging Taxes	2,480,243	2,074,699	1,843,415	1,130,432
Permissive Motor Vehicle License Taxes	2,536,264	2,550,289	2,619,191	0
Grants and Entitlements not Restricted to Specific Programs	8,545,660	8,157,088	7,498,946	5,979,415
Conveyance Taxes	3,456,183	3,739,627	3,608,654	2,798,926
Investment Earnings/Interest	10,571,019	(6,149,304)	(811,646)	2,564,039
Payment in Lieu of Taxes	913,503	867,539	1,177,669	523,836
Unrestricted Contributions	390	1,750	7,004	3,275
Gain on Sale of Capital Assets	0	0	0	0
Other	5,926,927	4,099,186	3,331,992	6,016,359
Transfers	(1,402,793)	224,000	224,000	(42,001)
<i>Total Governmental Activities</i>	<u>143,498,045</u>	<u>122,440,394</u>	<u>115,896,414</u>	<u>106,939,790</u>
Business-Type Activities:				
Investment Earnings/Interest	1,003,327	251,026	106,389	164,073
Gain on Sale of Capital Assets	0	0	0	87,476
Other	130,673	57,048	44,871	233,919
Transfers	1,402,793	(224,000)	(224,000)	42,001
<i>Total Business-Type Activities</i>	<u>2,536,793</u>	<u>84,074</u>	<u>(72,740)</u>	<u>527,469</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>146,034,838</u>	<u>122,524,468</u>	<u>115,823,674</u>	<u>107,467,259</u>
Change in Net Position				
Governmental Activities	37,301,226	52,784,521	99,468,216	6,647,747
Business-Type Activities	16,827,616	7,745,155	8,587,515	2,090,164
<i>Total Primary Government Change in Net Position</i>	<u>\$54,128,842</u>	<u>\$60,529,676</u>	<u>\$108,055,731</u>	<u>\$8,737,911</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019	2018	2017	2016	2015	2014
\$5,233,001	\$4,877,357	\$4,512,373	\$3,662,630	\$1,986,258	\$3,017,749
2,171,572	2,339,418	2,514,570	4,048,256	3,792,671	3,975,496
9,423,855	8,138,126	8,126,958	8,599,799	8,490,515	4,952,827
15,105,659	14,616,935	14,466,928	15,237,989	14,223,631	13,898,401
4,100,806	3,665,774	3,631,508	3,822,813	3,567,489	3,482,494
3,975,865	3,800,912	4,553,599	0	0	0
270,111	266,105	271,910	0	0	0
15,686,795	15,081,000	15,468,357	17,001,113	34,186,420	33,297,009
26,305,823	25,277,996	25,836,588	26,525,325	5,484,247	0
1,185,993	1,105,022	1,264,255	433,141	1,758,561	840,000
0	0	35,125	0	0	0
680,985	668,567	491,502	274,184	0	0
1,574,142	1,716,294	1,463,522	0	0	0
0	0	0	0	0	0
5,791,701	6,529,551	7,444,594	5,612,066	5,751,011	6,622,413
2,562,586	2,448,831	2,329,412	1,902,728	1,940,022	1,782,152
3,356,999	1,664,451	863,839	457,598	977,013	436,809
795,661	702,957	629,585	609,135	0	0
0	0	0	0	0	0
0	0	82,550	30,377	0	0
3,585,019	3,282,115	2,926,900	3,394,278	3,085,506	4,259,245
846,028	212,000	(332,253)	273,200	212,000	212,000
<u>102,652,601</u>	<u>96,393,411</u>	<u>96,581,822</u>	<u>91,884,632</u>	<u>85,455,344</u>	<u>76,776,595</u>
225,139	206,384	69,813	74,087	50,311	39,351
8,550	0	717	0	0	0
273,773	2,184,949	97,994	200,684	254,045	471,945
(846,028)	(212,000)	332,253	(273,200)	(212,000)	(212,000)
<u>(338,566)</u>	<u>2,179,333</u>	<u>500,777</u>	<u>1,571</u>	<u>92,356</u>	<u>299,296</u>
<u>102,314,035</u>	<u>98,572,744</u>	<u>97,082,599</u>	<u>91,886,203</u>	<u>85,547,700</u>	<u>77,075,891</u>
(931,259)	(6,880,310)	1,960,466	4,499,271	10,043,753	(2,037,431)
<u>(1,084,085)</u>	<u>1,082,205</u>	<u>(340,978)</u>	<u>(518,915)</u>	<u>(385,104)</u>	<u>1,660,897</u>
<u>(\$2,015,344)</u>	<u>(\$5,798,105)</u>	<u>\$1,619,488</u>	<u>\$3,980,356</u>	<u>\$9,658,649</u>	<u>(\$376,534)</u>

Mahoning County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$2,132,608	\$1,914,375	\$1,651,020	\$1,419,624
Restricted	0	0	0	0
Committed	677,746	1,035,193	1,449,120	288,086
Assigned	380,470	1,567,336	1,045,267	2,336,187
Unassigned	<u>40,354,219</u>	<u>30,056,465</u>	<u>32,548,317</u>	<u>25,817,356</u>
Total General Fund	<u>43,545,043</u>	<u>34,573,369</u>	<u>36,693,724</u>	<u>29,861,253</u>
All Other Governmental Funds				
Restricted	155,409,848	144,278,694	127,055,952	112,914,635
Unassigned (Deficit)	<u>(2,850,562)</u>	<u>(3,540,548)</u>	<u>(3,612,990)</u>	<u>(5,064,053)</u>
Total All Other Governmental Funds	<u>152,559,286</u>	<u>140,738,146</u>	<u>123,442,962</u>	<u>107,850,582</u>
Total Governmental Funds	<u><u>\$196,104,329</u></u>	<u><u>\$175,311,515</u></u>	<u><u>\$160,136,686</u></u>	<u><u>\$137,711,835</u></u>

2019	2018	2017	2016	2015	2014
\$1,234,808	\$545,910	\$522,751	\$453,252	\$564,542	\$421,086
0	2,209,847	2,194,573	2,230,859	2,118,587	1,889,510
448,020	505,345	174,590	178,600	258,024	102,233
3,509,538	691,539	985,398	1,722,495	2,265,751	2,121,022
17,892,005	15,578,611	13,215,775	9,285,767	5,964,407	7,800,527
23,084,371	19,531,252	17,093,087	13,870,973	11,171,311	12,334,378
100,086,309	88,355,932	86,344,894	80,284,005	78,144,955	71,377,952
(3,955,221)	(5,412,753)	(6,205,544)	(6,624,474)	(1,502,064)	(3,282,688)
96,131,088	82,943,179	80,139,350	73,659,531	76,642,891	68,095,264
\$119,215,459	\$102,474,431	\$97,232,437	\$87,530,504	\$87,814,202	\$80,429,642

Mahoning County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years

	2023	2022	2021	2020
Revenues				
Property Taxes	\$44,558,787	\$44,039,115	\$44,124,417	\$42,794,021
Payments in Lieu of Taxes	913,503	867,539	1,177,669	523,836
Permissive Sales Tax	65,786,864	61,049,340	51,722,139	44,872,765
Hotel/Lodging Taxes	2,480,243	2,074,699	1,843,415	1,130,432
Permissive Motor Vehicle License Taxes	2,536,264	2,550,289	0	0
Intergovernmental	106,249,308	100,351,253	103,361,222	93,830,921
Conveyance Taxes	3,456,183	3,739,627	3,608,654	2,798,926
Investment Earnings/Interest	10,571,019	(6,149,304)	(811,646)	2,564,039
Fees, Licenses and Permits	15,126,693	14,898,743	15,086,518	13,901,637
Fines, Forfeitures and Settlements	2,704,378	1,991,446	2,043,984	1,969,730
Lease Revenue	473,009	458,980	0	0
Rentals and Royalties	2,392,162	2,370,766	2,954,054	2,697,711
Charges for Services	5,541,990	5,618,817	4,805,210	6,949,901
Contributions and Donations	35,256	5,944	9,161	5,832
Special Assessments	286,362	292,033	293,816	290,739
Other	5,913,093	4,080,231	3,251,092	5,875,520
<i>Total Revenues</i>	<u>269,025,114</u>	<u>238,239,518</u>	<u>233,469,705</u>	<u>220,206,010</u>
Expenditures				
General Government:				
Legislative and Executive	46,532,084	42,746,294	41,406,462	38,372,154
Judicial	25,635,844	23,660,557	23,311,836	22,835,702
Public Safety	43,219,374	38,191,235	35,198,403	34,307,954
Public Works	11,070,180	10,371,417	9,469,064	10,901,673
Health	43,515,919	40,021,693	40,670,381	37,563,258
Human Services	52,436,929	48,493,913	45,504,592	46,045,587
Capital Outlay	19,347,559	14,858,526	11,445,454	12,466,683
Debt Service				
Principal Retirement	3,974,627	3,769,577	4,569,520	3,075,817
Interest	1,096,991	1,204,987	1,079,695	1,294,112
Issuance Costs	0	35,241	269,130	375,484
<i>Total Expenditures</i>	<u>246,829,507</u>	<u>223,353,440</u>	<u>212,924,537</u>	<u>207,238,424</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,195,607</u>	<u>14,886,078</u>	<u>20,545,168</u>	<u>12,967,586</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	64,751	54,850	40,225
Financed Purchases Issued	0	0	0	1,761,714
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	0	0	3,800,000	9,225,000
Payment to Refunded Bond Escrow Agent	0	0	(2,331,463)	(5,681,877)
Premium on Bonds Issued	0	0	132,296	225,729
Transfers In	6,700,529	7,793,769	7,869,103	4,455,028
Transfers Out	(8,103,322)	(7,569,769)	(7,645,103)	(4,497,029)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,402,793)</u>	<u>288,751</u>	<u>1,879,683</u>	<u>5,528,790</u>
Net Change in Fund Balances	<u>\$20,792,814</u>	<u>\$15,174,829</u>	<u>\$22,424,851</u>	<u>\$18,496,376</u>
Debt Service as a Percentage of Noncapital Expenditures	2.24%	2.41%	2.81%	2.26%

2019	2018	2017	2016	2015	2014
\$39,975,692	\$38,407,141	\$39,027,923	\$33,697,139	\$33,166,681	\$29,496,715
795,661	702,957	646,976	609,135	0	0
43,645,948	42,142,629	43,419,456	44,234,168	40,445,450	33,971,827
1,574,142	1,716,294	1,482,288	0	0	0
0	0	0	0	0	0
82,951,686	73,152,094	79,198,342	71,217,912	76,354,344	73,380,200
2,562,586	2,448,831	2,329,412	1,902,728	1,940,022	1,782,152
3,356,999	1,664,451	863,864	457,598	977,013	436,809
14,149,086	13,991,770	13,894,145	13,887,195	14,434,632	14,740,318
2,392,166	2,424,474	2,592,754	2,709,026	2,792,235	2,813,224
0	0	0	0	0	0
2,190,929	2,000,211	1,950,539	2,008,922	2,064,740	2,441,270
5,316,639	5,452,104	4,402,538	4,789,104	5,057,653	4,950,697
474,635	6,872	8,016	16,785	105,734	2,000
285,592	284,806	300,318	305,629	286,359	299,096
3,573,026	3,157,346	2,893,937	3,233,763	3,085,506	4,447,587
<u>203,244,787</u>	<u>187,551,980</u>	<u>193,010,508</u>	<u>179,069,104</u>	<u>180,710,369</u>	<u>168,761,895</u>
25,406,927	24,222,624	24,011,822	22,035,892	21,169,999	25,600,909
23,568,886	24,166,441	23,734,147	23,047,092	22,422,241	21,116,351
33,721,270	32,490,961	32,087,263	29,828,685	29,323,034	23,457,577
9,365,132	9,312,269	9,007,406	8,901,666	9,687,423	10,078,380
38,202,223	38,329,134	37,720,470	37,672,105	36,399,668	36,637,137
46,165,114	42,620,507	41,880,979	39,872,275	38,475,214	37,552,748
10,404,401	7,050,249	11,786,587	11,057,992	11,964,135	10,209,144
2,838,193	2,831,699	3,538,228	3,589,223	3,683,687	3,899,711
1,312,760	1,431,719	1,369,410	1,386,753	1,771,312	1,755,245
260,737	76,388	358,205	466,109	30,018	161,342
<u>191,245,643</u>	<u>182,531,991</u>	<u>185,494,517</u>	<u>177,857,792</u>	<u>174,926,731</u>	<u>170,468,544</u>
<u>11,999,144</u>	<u>5,019,989</u>	<u>7,515,991</u>	<u>1,211,312</u>	<u>5,783,638</u>	<u>(1,706,649)</u>
50,368	10,005	607,718	30,377	47,770	0
0	0	0	0	0	0
0	0	0	280,673	1,341,152	0
3,455,000	0	6,975,000	9,305,000	0	5,020,000
0	0	(6,202,468)	(11,590,477)	0	0
390,488	0	593,692	206,217	0	122,021
5,926,231	4,280,446	5,799,130	4,318,660	25,616,008	6,276,483
<u>(5,080,203)</u>	<u>(4,068,446)</u>	<u>(5,587,130)</u>	<u>(4,045,460)</u>	<u>(25,404,008)</u>	<u>(6,064,483)</u>
<u>4,741,884</u>	<u>222,005</u>	<u>2,185,942</u>	<u>(1,495,010)</u>	<u>1,600,922</u>	<u>5,354,021</u>
<u>\$16,741,028</u>	<u>\$5,241,994</u>	<u>\$9,701,933</u>	<u>(\$283,698)</u>	<u>\$7,384,560</u>	<u>\$3,647,372</u>
2.31%	2.43%	2.84%	2.95%	3.36%	3.57%

Mahoning County, Ohio*Taxable Sales by Type (1)**Last Nine Years (2)*

	2023	2022	2021	2020
Sales Tax Payments	\$14,394,412	\$12,757,198	\$10,309,627	\$8,641,418
Direct Pay Tax Return Payments	305,317	229,946	321,495	288,026
Seller's Use Tax Return Payments	12,539,717	10,898,433	9,524,533	8,153,035
Consumer's Use Tax Return Payments	1,117,062	942,649	753,044	691,157
Motor Vehicle Tax Payments	9,302,314	8,831,419	7,279,729	6,062,541
Watercraft and Outboard Motors	95,278	93,152	88,499	88,025
Department of Liquor Control	432,169	392,686	367,227	337,518
Sales/Use Tax Voluntary Payments	25,111	32,078	17,884	38,236
Sales/Use Tax Assessment Payments	229,527	294,305	318,694	210,563
Managed Audit Sales/Use Tax Payments	124,697	154,353	120,102	51,816
Sales Tax on Motor Vehicle Fuel Refunds	23,691	31,552	7,725	13,468
Certified Assessment Payments	195,657	307,171	262,262	237,434
Statewide Master Numbers	21,127,648	19,006,879	16,598,843	15,229,004
Streamlined Sales Tax Payments	2,054,101	1,685,287	1,351,710	978,818
Non-Resident Motor Vehicle Tax Payments	92,981	89,063	87,884	56,303
Non-Resident Watercraft Tax Payments	0	0	0	0
Transient Sales	3,664,773	3,267,087	3,501,093	3,437,518
Use Tax Amnesty Payments	1,937	613	0	1
Administrative Rotary Fund Fee	(656,739)	(589,293)	(508,568)	(444,472)
Sales/Use Tax Refunds Approved	<u>(52,473)</u>	<u>(84,595)</u>	<u>(53,554)</u>	<u>(67,725)</u>
Total	<u>\$65,017,178</u>	<u>\$58,339,982</u>	<u>\$50,348,230</u>	<u>\$44,002,685</u>
Sales Tax Rate	1.50%	1.50%	1.25%	1.25%

(1) Cash basis

(2) Detailed historical sales tax information from the Ohio Department of Taxation was only available as far back as 2015.

(3) Sales tax increased 0.25% effective April 1, 2022.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

2019	2018	2017	2016	2015
\$9,087,210	\$8,850,205	\$8,466,442	\$8,551,227	\$7,471,321
633,025	552,960	4,105,317	4,902,703	3,958,955
6,044,215	5,424,257	5,030,056	4,826,255	3,973,784
805,325	818,169	692,927	707,870	648,457
5,764,712	5,589,621	5,139,166	4,851,579	4,655,453
59,103	54,323	48,274	46,809	37,838
247,649	226,486	209,791	207,812	175,721
73,271	78,897	66,847	80,045	27,835
248,823	171,511	242,415	157,992	237,887
120,699	5,560	41,043	78,548	275,044
19,252	15,419	12,423	15,337	16,461
203,349	286,575	223,166	203,471	186,387
15,662,481	15,806,913	15,503,494	15,512,763	13,912,134
458,967	65,312	63,889	26,021	32,779
43,124	31,245	33,403	34,354	31,859
0	0	41	318	792
3,905,301	3,965,220	4,108,613	3,813,702	3,557,906
5,065	5,296	135	977	1,197
(432,720)	(418,791)	(439,204)	(439,500)	(391,463)
(109,553)	(68,899)	(67,045)	(67,761)	(55,537)
<u>\$42,839,298</u>	<u>\$41,460,279</u>	<u>\$43,481,191</u>	<u>\$43,510,523</u>	<u>\$38,754,809</u>
1.25%	1.25%	1.25%	1.25%	1.00%

Mahoning County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2023	\$3,433,689,920	\$988,389,850	\$12,634,513,629	\$383,892,110	\$436,241,034
2022	3,410,534,270	980,633,260	12,546,192,943	361,064,470	410,300,534
2021	3,392,600,290	960,474,340	12,437,356,086	335,523,380	381,276,568
2020	2,992,462,910	942,927,870	11,243,973,657	312,135,160	354,699,045
2019	2,974,459,810	949,011,710	11,209,918,629	297,923,040	338,548,909
2018	2,965,515,520	941,363,930	11,162,512,714	279,431,540	317,535,841
2017	2,913,594,420	935,487,110	10,997,375,800	259,468,060	294,850,068
2016	2,905,561,820	946,591,530	11,006,152,429	242,013,070	275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852

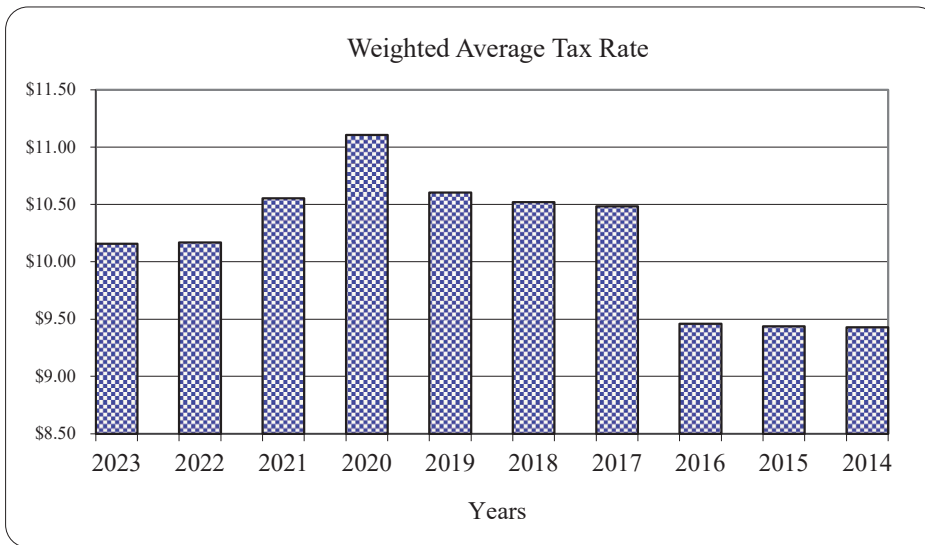
Real property is reappraised every six years with a State mandated update of the current market value in the the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Mahoning County Auditor

Totals			Weighted Average Tax Rate (per 1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$4,805,971,880	\$13,070,754,663	36.8%	\$10.15827
4,752,232,000	12,956,493,477	36.7	10.16861
4,688,598,010	12,818,632,654	36.6	10.55231
4,247,525,940	11,598,672,703	36.6	11.10556
4,221,394,560	11,548,467,538	36.6	10.60517
4,186,310,990	11,480,048,555	36.5	10.51807
4,108,549,590	11,292,225,868	36.4	10.48340
4,094,166,420	11,281,167,281	36.3	9.45938
4,005,403,140	11,057,203,064	36.2	9.43633
3,961,069,810	10,982,370,423	36.1	9.42801



Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Unvoted Millage				
Operating	\$1.41000	\$1.26000	\$1.26000	\$1.31000
Debt Service	0.69000	0.84000	0.84000	0.79000
Voted Millage - by levy				
1976 Mental Health Board Current Expense				
Residential/Agricultural Real	0.00000	0.00000	0.16947	0.19102
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.28236	0.28173
General Business and Public Utility Personal	0.00000	0.00000	0.50000	0.50000
2004 Mental Health Board Current Expense				
Residential/Agricultural Real	0.69752	0.69831	0.69870	0.78755
Commercial/Industrial and Public Utility Real	0.80953	0.81469	0.81623	0.81440
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense				
Residential/Agricultural Real	0.44269	0.44319	0.44344	0.49983
Commercial/Industrial and Public Utility Real	0.49589	0.49906	0.50000	0.49987
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1976 Tuberculosis Clinic Current Expense				
Residential/Agricultural Real	0.03384	0.03387	0.03389	0.03820
Commercial/Industrial and Public Utility Real	0.05601	0.05637	0.05647	0.05635
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense				
Residential/Agricultural Real	1.60195	1.60377	1.60466	1.80871
Commercial/Industrial and Public Utility Real	1.83480	1.84651	1.85000	1.84952
General Business and Public Utility Personal	1.85000	1.85000	1.85000	1.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)				
Residential/Agricultural Real	2.46184	2.46463	2.46600	2.77958
Commercial/Industrial and Public Utility Real	2.85715	2.87538	2.88082	2.87435
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.05989	1.06109	1.39431	1.19668
Commercial/Industrial and Public Utility Real	1.38286	1.39168	1.06168	1.39118
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
2016 Senior Citizen				
Residential/Agricultural Real	0.87396	0.87496	0.87544	0.98676
Commercial/Industrial and Public Utility Real	0.99178	0.99811	1.00000	0.99974
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2019 Mental Health				
Residential/Agricultural Real	0.44269	0.44319	0.44344	0.49983
Commercial/Industrial and Public Utility Real	0.49589	0.49906	0.50000	0.49987
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000

2019	2018	2017	2016	2015	2014
\$1.44000	\$1.35000	\$1.25000	\$1.00000	\$1.00000	\$1.00000
0.66000	0.75000	0.85000	1.10000	1.10000	1.10000
0.19108	0.19103	0.19358	0.19349	0.19330	0.19330
0.28180	0.28048	0.28153	0.27803	0.27597	0.27597
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.78782	0.78762	0.79811	0.79773	0.79696	0.79696
0.81461	0.81079	0.81382	0.80372	0.79776	0.79776
0.85000	0.85000	0.85000	0.85000	0.85000	0.85000
0.50000	0.29019	0.29405	0.29391	0.29363	0.29363
0.50000	0.33663	0.33789	0.33370	0.33122	0.33122
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.03822	0.03821	0.03872	0.03870	0.03866	0.03866
0.05636	0.56095	0.05631	0.05561	0.05519	0.05519
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
1.80933	1.80887	1.83297	1.83209	1.83032	1.83032
1.85000	1.84310	1.85000	1.85000	1.85000	1.85000
1.85000	1.85000	1.85000	1.85000	1.85000	1.85000
2.78053	2.77982	2.81687	2.81551	2.81279	2.81279
2.87509	2.86161	2.87232	2.83666	2.81561	2.81561
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
1.19709	1.19679	1.21274	1.21215	1.21098	1.21098
1.39154	1.38501	1.39020	1.37294	1.36275	1.36275
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.98710	0.98685	1.00000	0.00000	0.00000	0.00000
1.00000	0.99627	1.00000	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)

	2023	2022	2021	2020
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$7.614374	\$7.62302	\$8.13	\$8.78816
Commercial/Industrial and Public Utility Real	8.923898	8.98084	8.94757	9.26701
General Business and Public Utility Personal	9.800000	9.80000	10.30000	10.30000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.71437	\$9.72302	\$10.22936	\$10.88816
Commercial/Industrial and Public Utility Real	11.02390	11.08084	11.04757	11.36701
General Business and Public Utility Personal	11.90000	11.90000	12.40000	12.40000
Total Weighted Average Tax Rate	\$10.15827	\$10.16861	\$10.55231	\$11.10556
Overlapping Rates by Taxing District				
Cities				
Alliance				
Residential/Agricultural Real	\$5.56676	\$5.58019	\$5.97515	\$5.98056
Commercial/Industrial and Public Utility Real	5.80875	5.76277	5.99047	5.93661
General Business and Public Utility Personal	6.30000	6.30000	6.30000	6.30000
Campbell				
Residential/Agricultural Real	18.88764	11.52542	11.51959	12.70000
Commercial/Industrial and Public Utility Real	20.06000	12.67504	12.69688	12.70000
General Business and Public Utility Personal	20.06000	12.70000	12.70000	12.70000
Canfield				
Residential/Agricultural Real	6.22581	6.22472	6.22255	6.22255
Commercial/Industrial and Public Utility Real	6.75894	6.78015	6.81641	6.81641
General Business and Public Utility Personal	6.90000	6.90000	6.90000	6.90000
Columbiana				
Residential/Agricultural Real	5.82912	6.28362	6.29814	6.38877
Commercial/Industrial and Public Utility Real	6.26053	6.44393	6.43572	6.42462
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Salem				
Residential/Agricultural Real	4.07217	4.32708	4.32708	4.32716
Commercial/Industrial and Public Utility Real	4.61234	4.72350	7.72549	4.71944
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
Struthers				
Residential/Agricultural Real	8.61454	8.61421	8.61380	9.00000
Commercial/Industrial and Public Utility Real	9.00000	9.00000	9.00000	8.99729
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000
Youngstown				
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000

2019	2018	2017	2016	2015	2014
\$8.29117	\$8.07937	\$8.18704	\$7.18358	\$7.17664	\$7.17664
8.76940	9.07485	8.60207	7.53066	7.48850	7.48850
9.80000	9.80000	9.80000	8.80000	8.80000	8.80000
\$10.39117	\$10.17937	\$10.28704	\$9.28358	\$9.27664	\$9.27664
10.86940	11.17485	10.70207	9.63066	9.58850	9.58850
11.90000	11.90000	11.90000	10.90000	10.90000	10.90000
\$10.60517	\$10.51807	\$10.48340	\$9.45938	\$9.43633	\$9.42801
\$5.97910	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
5.84616	3.30000	3.30000	3.30000	3.30000	3.30000
6.30000	3.30000	3.30000	3.30000	3.30000	3.30000
12.70000	12.70000	12.70000	12.70000	12.70000	12.70000
12.70000	12.70000	12.70000	12.70000	12.70000	12.70000
12.70000	12.70000	12.70000	12.70000	12.70000	12.70000
6.65840	6.65774	6.90000	3.00000	3.00000	3.00000
6.85290	6.84529	6.90000	3.00000	3.00000	3.00000
6.90000	6.90000	6.90000	3.00000	3.00000	3.00000
5.63704	6.80000	6.79133	5.65000	6.79937	6.79937
5.26880	6.41503	6.43148	6.64753	6.62728	6.62728
5.65000	6.80000	6.80000	6.80000	6.80000	6.80000
4.49929	4.49648	4.19339	4.24240	4.24054	4.24054
4.71743	4.70059	4.39927	4.43242	4.38808	4.38808
4.90000	4.90000	4.60000	4.60000	4.60000	4.60000
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
6.99768	7.00000	7.00000	6.99651	6.99801	6.99801
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Villages				
Beloit				
Residential/Agricultural Real	\$14.10852	\$19.04880	\$19.04983	\$22.71051
Commercial/Industrial and Public Utility Real	16.73505	22.67113	22.61328	22.60643
General Business and Public Utility Personal	17.50000	23.50000	23.50000	23.50000
Craig Beach				
Residential/Agricultural Real	8.30257	8.33072	8.32793	9.56119
Commercial/Industrial and Public Utility Real	10.54446	10.55529	10.55553	10.73798
General Business and Public Utility Personal	11.20000	11.20000	11.20000	11.20000
Lowellville				
Residential/Agricultural Real	4.76612	4.76763	4.77092	4.99588
Commercial/Industrial and Public Utility Real	5.67469	5.67535	5.67399	5.67397
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000
New Middletown				
Residential/Agricultural Real	16.56055	15.06409	15.08415	16.63338
Commercial/Industrial and Public Utility Real	18.36766	16.79451	16.79514	16.79669
General Business and Public Utility Personal	18.90000	17.40000	17.40000	17.40000
Poland				
Residential/Agricultural Real	9.29895	9.29860	9.29805	10.26148
Commercial/Industrial and Public Utility Real	10.85000	10.71676	10.71676	10.70749
General Business and Public Utility Personal	10.85000	10.85000	10.85000	10.85000
Sebring				
Residential/Agricultural Real	8.35423	6.85258	6.85186	7.31727
Commercial/Industrial and Public Utility Real	9.30935	7.80916	7.80928	7.80877
General Business and Public Utility Personal	9.90000	8.40000	8.40000	8.40000
Washingtonville				
Residential/Agricultural Real	10.78699	11.42105	11.40552	11.72765
Commercial/Industrial and Public Utility Real	14.26592	14.76287	14.76626	14.85752
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000
Townships				
Austintown				
Residential/Agricultural Real	15.62338	15.63134	15.62918	17.38528
Commercial/Industrial and Public Utility Real	17.69317	17.76589	17.85282	17.71931
General Business and Public Utility Personal	20.30000	20.30000	20.30000	20.30000
Beaver				
Residential/Agricultural Real	14.71835	14.77871	14.78395	13.59970
Commercial/Industrial and Public Utility Real	16.10281	17.21662	17.21685	14.31937
General Business and Public Utility Personal	22.20000	22.20000	22.20000	19.30000
Berlin				
Residential/Agricultural Real	9.15953	6.96367	6.96500	7.67815
Commercial/Industrial and Public Utility Real	9.73744	8.06795	8.06914	8.05463
General Business and Public Utility Personal	10.30000	8.60000	8.60000	8.60000

2019	2018	2017	2016	2015	2014
\$22.69417	\$22.68336	\$22.61436	\$22.61856	\$22.61580	\$22.61580
22.59783	22.58943	22.94143	22.80204	22.80204	22.80204
23.50000	23.50000	23.50000	23.50000	23.50000	23.50000
9.53481	9.51573	6.95139	6.94982	6.93776	6.93776
10.73691	10.73753	7.91964	7.91964	7.87881	7.87881
11.20000	11.20000	8.20000	8.20000	8.20000	8.20000
4.99584	4.99259	4.99425	4.99289	4.99044	4.99044
5.67570	5.67185	5.65735	5.68693	5.87803	5.87803
8.00000	8.00000	8.00000	8.00000	8.00000	8.00000
16.64513	16.64512	17.37131	15.36855	15.36751	15.36751
16.79696	16.79696	16.89993	14.89993	14.89993	14.89993
17.40000	17.40000	17.40000	15.40000	15.40000	15.40000
10.25983	10.00614	10.41199	8.40662	8.40380	8.40380
10.70749	10.45749	10.37956	8.37956	8.37901	8.37901
10.85000	10.60000	10.60000	8.60000	8.60000	8.60000
7.31521	7.31452	7.25270	7.23821	7.23830	7.23830
7.80971	7.74602	7.95885	7.95885	7.95517	7.95517
8.40000	8.40000	8.40000	8.40000	8.40000	8.40000
12.24851	12.23513	12.09475	12.03183	12.03419	12.03419
14.80619	14.84037	14.65519	14.66894	14.39651	14.39651
19.70000	19.70000	19.70000	19.70000	19.70000	19.70000
17.38314	15.86243	16.03531	15.53777	15.53192	15.53192
17.72999	16.27747	16.63777	16.05116	16.00987	16.00987
20.30000	19.50000	19.50000	19.00000	19.00000	19.00000
13.62288	12.62462	13.00773	13.01770	13.02221	13.02221
14.58086	13.48151	13.78732	14.04430	14.03781	14.03781
19.30000	18.30000	18.30000	18.30000	18.30000	18.30000
7.69064	7.69021	5.07058	5.06896	6.95335	6.95335
8.01142	7.97282	5.25211	5.25586	7.08808	7.08808
8.60000	8.60000	5.80000	5.80000	7.80000	7.80000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Boardman				
Residential/Agricultural Real	\$15.17642	\$15.17798	\$15.17431	\$16.92772
Commercial/Industrial and Public Utility Real	16.96661	17.04447	17.03583	17.03084
General Business and Public Utility Personal	20.80000	20.80000	20.80000	20.80000
Canfield				
Residential/Agricultural Real	2.69125	2.69138	2.69157	2.69605
Commercial/Industrial and Public Utility Real	2.71600	2.71687	2.71784	2.71776
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000
Coitsville				
Residential/Agricultural Real	16.39605	21.87669	16.37766	16.68536
Commercial/Industrial and Public Utility Real	18.85974	24.36396	18.86825	18.85246
General Business and Public Utility Personal	23.00000	28.50000	23.00000	23.00000
Ellsworth				
Residential/Agricultural Real	9.42195	3.66054	3.66125	3.91958
Commercial/Industrial and Public Utility Real	9.98234	4.24412	4.24457	4.22815
General Business and Public Utility Personal	10.47000	4.70000	4.70000	4.70000
Fairfield				
Residential/Agricultural Real	1.42666	1.60697	1.61008	1.62874
Commercial/Industrial and Public Utility Real	1.70515	1.82960	1.82911	1.81983
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Goshen				
Residential/Agricultural Real	9.22452	9.22868	9.23865	10.17383
Commercial/Industrial and Public Utility Real	10.94041	10.96343	11.00000	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000
Green				
Residential/Agricultural Real	11.45864	9.47144	9.48685	8.99849
Commercial/Industrial and Public Utility Real	12.94877	11.09580	11.10084	9.53271
General Business and Public Utility Personal	13.20000	11.20000	11.20000	9.70000
Jackson				
Residential/Agricultural Real	10.21282	10.22727	10.22474	11.28493
Commercial/Industrial and Public Utility Real	11.54374	11.56865	11.56298	11.56527
General Business and Public Utility Personal	11.85000	11.85000	11.85000	11.85000
Milton				
Residential/Agricultural Real	12.85853	9.89028	7.91036	8.34402
Commercial/Industrial and Public Utility Real	13.91188	11.01544	9.02268	9.04262
General Business and Public Utility Personal	14.20000	11.20000	9.20000	9.20000
Perry				
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000
Poland				
Residential/Agricultural Real	6.41078	6.41281	6.41243	6.87746
Commercial/Industrial and Public Utility Real	8.07979	8.10475	8.10611	8.09164
General Business and Public Utility Personal	11.03000	11.03000	11.03000	11.03000

2019	2018	2017	2016	2015	2014
\$16.92229	\$15.21011	\$15.38457	\$15.37632	\$15.36765	\$15.36765
17.03969	15.34225	15.31763	15.17293	15.06303	15.06303
20.80000	21.10000	21.10000	21.10000	21.10000	21.10000
2.69612	2.69625	2.70032	2.70043	2.70048	2.70048
2.71775	2.71710	2.71796	2.71850	2.71827	2.71827
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
16.68180	14.66773	14.30604	14.28609	14.24837	14.24837
18.60485	16.36675	16.20796	16.20995	14.91555	14.91555
23.00000	21.00000	21.00000	21.00000	21.00000	21.00000
3.92086	3.92441	3.97109	3.97153	3.97790	3.97790
4.22088	4.19463	4.32297	4.24983	4.24983	4.24983
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
1.74763	1.74953	1.74750	1.77437	1.77399	1.77399
1.81128	1.81103	1.81356	1.86839	1.86070	1.86070
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
10.17583	10.16698	10.18061	10.18170	10.17677	10.17677
11.00000	11.00000	11.00000	11.00000	11.00000	11.00000
11.00000	11.00000	11.00000	11.00000	11.00000	11.00000
9.00555	9.00254	9.01268	8.14717	8.66216	8.66216
9.52070	9.50977	9.62549	9.10586	9.76402	9.76402
9.70000	9.70000	9.70000	9.70000	10.40000	10.40000
11.28676	8.38896	8.59007	8.59215	8.58033	8.58033
11.58958	8.60224	8.95000	8.84286	8.81804	8.81804
11.85000	8.95000	8.95000	8.95000	8.95000	8.95000
8.34521	8.33978	8.69103	8.68698	8.69018	8.69018
9.02917	9.01632	9.02800	9.00620	8.82702	8.82702
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000	0.20000
6.88040	4.84927	5.02407	5.02614	5.02673	5.02673
8.06619	6.04699	5.84718	5.69776	5.72287	5.72287
11.03000	9.00000	9.00000	9.00000	9.00000	9.00000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Smith				
Residential/Agricultural Real	\$6.56439	\$6.57250	\$6.57421	\$7.02054
Commercial/Industrial and Public Utility Real	10.61416	10.63599	10.57369	10.48860
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000
Springfield				
Residential/Agricultural Real	9.23657	9.70502	9.71123	9.82420
Commercial/Industrial and Public Utility Real	10.40021	10.98763	10.98769	10.65461
General Business and Public Utility Personal	13.40000	14.40000	14.40000	14.40000
Special Districts				
Boardman Township Park				
Residential/Agricultural Real	0.82854	0.82863	0.82842	0.92959
Commercial/Industrial and Public Utility Real	0.94490	0.94947	0.94908	0.94886
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District				
Residential/Agricultural Real	5.75068	4.13142	4.14199	4.63132
Commercial/Industrial and Public Utility Real	6.43013	4.86846	4.93094	4.94232
General Business and Public Utility Personal	7.55000	5.92000	5.92000	5.92000
Mill Creek Park Metro District				
Residential/Agricultural Real	1.65456	1.65644	1.65736	1.86811
Commercial/Industrial and Public Utility Real	1.91462	1.92683	1.93048	1.92664
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Western Reserve Joint Fire District				
Residential/Agricultural Real	5.82538	3.07763	3.07737	3.83188
Commercial/Industrial and Public Utility Real	6.41934	3.65997	3.66049	4.20914
General Business and Public Utility Personal	6.75000	4.00000	4.00000	4.80000
Joint Vocational School				
Mahoning County Career and Technical Center				
Residential/Agricultural Real	1.99999	2.00000	1.99999	2.01180
Commercial/Industrial and Public Utility Real	2.04174	2.05913	2.06272	2.05709
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Schools				
Alliance City				
Residential/Agricultural Real	30.02166	30.39685	31.98431	31.68845
Commercial/Industrial and Public Utility Real	36.37654	36.25432	39.59995	38.39604
General Business and Public Utility Personal	58.20000	58.70000	60.10000	59.80000
Austintown Local				
Residential/Agricultural Real	30.02166	32.02640	32.12333	34.92144
Commercial/Industrial and Public Utility Real	36.37654	38.90560	39.15480	39.07443
General Business and Public Utility Personal	58.20000	59.90000	60.00000	60.20000

2019	2018	2017	2016	2015	2014
\$7.02035	\$7.03047	\$6.74862	\$6.74689	\$6.75121	\$6.75121
10.44623	10.37735	10.39618	10.23122	9.74033	9.74033
12.80000	12.80000	12.80000	12.80000	12.80000	12.80000
9.84542	9.84056	10.18779	10.64298	10.18834	10.18834
10.62644	10.62405	10.66531	10.66531	10.66060	10.66060
14.40000	14.40000	14.40000	14.40000	14.40000	14.40000
0.92920	0.92852	0.93994	0.93965	0.93934	0.93934
0.94880	0.94798	0.94708	0.93893	0.93163	0.93163
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
4.63604	4.64356	5.01360	5.01915	5.02036	5.02036
4.94224	4.90864	4.97414	4.99463	4.97593	4.97593
5.92000	5.92000	5.92000	5.92000	5.92000	5.92000
1.86875	1.86827	1.89317	1.64238	1.64079	1.64079
1.92714	1.91834	1.92552	1.65472	1.64244	1.64244
2.00000	2.00000	2.00000	1.75000	1.75000	1.75000
3.83373	2.57605	2.73105	2.73220	2.73243	2.73243
4.20303	2.98362	2.91131	2.86008	2.87188	2.87188
4.80000	3.80000	3.80000	3.80000	3.80000	3.80000
2.01782	2.01795	2.07319	2.07523	2.07406	2.07406
2.05844	2.04749	2.06460	2.03773	2.02455	2.02455
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
31.88972	34.94362	35.29589	35.70856	37.49782	37.49782
37.92644	41.15080	41.53349	41.92484	42.50173	42.50173
60.00000	61.10000	61.20000	61.60000	62.20000	62.20000
35.01755	35.10441	35.37949	35.28307	35.35340	35.35340
39.19330	39.09026	39.75164	39.32058	39.29032	39.29032
60.30000	60.40000	60.40000	60.30000	60.40000	60.40000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Boardman Local				
Residential/Agricultural Real	\$40.43793	\$40.47237	\$40.67131	\$44.71007
Commercial/Industrial and Public Utility Real	44.69719	44.87021	45.01023	45.99756
General Business and Public Utility Personal	62.45000	62.45000	62.65000	63.65000
Campbell City				
Residential/Agricultural Real	34.65665	38.50221	39.32841	44.65000
Commercial/Industrial and Public Utility Real	36.41222	40.00127	40.94281	43.84890
General Business and Public Utility Personal	37.00000	40.85000	41.75000	44.65000
Canfield Local				
Residential/Agricultural Real	31.33538	31.37264	31.42589	34.72614
Commercial/Industrial and Public Utility Real	35.47496	35.78173	36.36349	36.65308
General Business and Public Utility Personal	59.60000	59.60000	59.60000	59.80000
Columbiana Local				
Residential/Agricultural Real	24.60001	24.60001	24.60001	24.60001
Commercial/Industrial and Public Utility Real	24.60001	24.74814	24.70566	24.70566
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000
Hubbard Local				
Residential/Agricultural Real	38.73328	38.98407	39.23419	41.84824
Commercial/Industrial and Public Utility Real	45.16408	45.38969	45.61233	47.65980
General Business and Public Utility Personal	60.60000	60.85000	61.10000	63.00000
Jackson Milton Local				
Residential/Agricultural Real	30.94345	31.04423	31.14461	31.69678
Commercial/Industrial and Public Utility Real	31.61089	31.77852	31.86891	32.39009
General Business and Public Utility Personal	43.15000	43.25000	43.35000	43.85000
Leetonia Local				
Residential/Agricultural Real	28.06000	28.65000	29.66489	30.07672
Commercial/Industrial and Public Utility Real	28.06000	28.65000	29.73926	30.14886
General Business and Public Utility Personal	28.06000	28.65000	29.82000	30.23000
Lowellville Local				
Residential/Agricultural Real	23.99676	23.93817	24.03847	26.29114
Commercial/Industrial and Public Utility Real	39.54078	39.65094	39.73429	40.33406
General Business and Public Utility Personal	59.90000	60.00000	60.10000	60.70000
Poland Local				
Residential/Agricultural Real	36.24157	36.34266	36.44191	38.13815
Commercial/Industrial and Public Utility Real	37.73314	37.74506	37.74120	39.28622
General Business and Public Utility Personal	49.10000	49.20000	49.30000	50.90000
Sebring Local				
Residential/Agricultural Real	22.04695	22.03974	24.72086	26.97095
Commercial/Industrial and Public Utility Real	36.78050	36.78062	39.55239	39.74890
General Business and Public Utility Personal	54.70000	54.70000	57.50000	57.70000
South Range Local				
Residential/Agricultural Real	32.69467	33.39527	33.49587	35.15594
Commercial/Industrial and Public Utility Real	32.74240	33.50637	33.62697	35.17948
General Business and Public Utility Personal	51.60000	52.30000	52.40000	54.00000

2019	2018	2017	2016	2015	2014
\$44.70179	\$39.18082	\$39.48217	\$39.46082	\$39.43751	\$39.43751
45.97435	40.42875	40.24928	39.93429	39.70942	39.70942
63.65000	58.15000	58.15000	58.15000	58.15000	58.15000
44.65000	47.35000	42.65000	42.65000	42.17224	42.17224
43.65303	46.30259	41.44905	41.32773	40.85438	40.85438
44.65000	47.35000	42.65000	42.65000	42.20000	42.20000
34.74697	34.78878	37.11952	37.14981	37.15771	37.15771
36.71990	36.52318	36.98500	37.10457	36.99185	36.99185
59.80000	59.80000	59.90000	59.90000	59.90000	59.90000
24.78836	24.83822	24.97682	25.10257	25.08679	25.08679
24.62166	24.60002	24.60002	24.74451	24.64437	24.64437
33.50000	33.50000	33.50000	33.50000	33.50000	33.50000
41.68542	41.59008	37.99944	38.24776	38.02917	38.02917
47.58524	47.39009	43.00291	42.59818	42.32697	42.32697
62.90000	62.85000	58.55000	58.80000	58.60000	58.60000
31.69152	32.47665	32.81448	32.90364	32.79148	32.79148
32.42607	32.97968	34.24444	33.42384	33.15638	33.15638
43.85000	44.65000	44.95000	45.05000	44.95000	44.95000
32.83284	33.38299	33.38198	33.78628	33.78603	33.78603
32.87836	33.42843	33.42065	33.83299	33.82874	33.82874
32.96000	33.51000	33.51000	33.91000	33.91000	33.91000
26.29479	26.77587	27.14792	27.13718	27.03889	27.03889
40.35601	40.80825	40.72064	41.08618	37.20251	37.20251
60.70000	61.20000	61.60000	61.60000	61.50000	61.50000
38.24428	38.63826	41.18251	41.38910	41.38925	41.38925
39.40348	39.65088	41.56726	41.52951	41.49796	41.49796
51.00000	51.40000	53.20000	53.40000	53.40000	53.40000
26.85906	26.85510	26.44939	26.46744	28.06782	28.06782
39.65539	39.23163	40.64666	40.74666	42.32122	42.32122
57.60000	54.60000	57.60000	57.70000	59.30000	59.30000
35.45720	36.25702	37.36627	37.56802	38.06657	38.06657
35.88283	36.50237	38.08830	38.09110	38.61225	38.61225
54.30000	55.10000	56.20000	56.40000	56.90000	56.90000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020
Springfield Local				
Residential/Agricultural Real	\$24.91687	\$24.81720	\$24.91763	\$24.91763
Commercial/Industrial and Public Utility Real	25.04726	24.94620	25.04632	25.04632
General Business and Public Utility Personal	35.50000	35.40000	35.50000	35.50000
Struthers City				
Residential/Agricultural Real	35.94892	35.77188	35.86358	39.88411
Commercial/Industrial and Public Utility Real	50.60747	50.61476	50.71460	50.81937
General Business and Public Utility Personal	63.40000	63.30000	63.40000	63.60000
Weathersfield Local				
Residential/Agricultural Real	33.47496	33.42554	33.52594	35.87159
Commercial/Industrial and Public Utility Real	40.26600	40.15612	40.29785	42.20985
General Business and Public Utility Personal	58.10000	58.05000	58.15000	60.05000
West Branch Local				
Residential/Agricultural Real	22.39426	22.42716	22.42833	22.64993
Commercial/Industrial and Public Utility Real	24.06418	24.60264	24.55832	24.63726
General Business and Public Utility Personal	32.60000	32.60000	32.60000	32.80000
Western Reserve Local				
Residential/Agricultural Real	34.93195	35.53378	35.93423	38.21712
Commercial/Industrial and Public Utility Real	35.64948	36.32610	36.73394	38.70985
General Business and Public Utility Personal	49.10000	49.70000	50.10000	52.20000
Youngstown City				
Residential/Agricultural Real	52.26109	52.25275	52.47966	58.79143
Commercial/Industrial and Public Utility Real	60.84874	60.85530	61.22774	63.06112
General Business and Public Utility Personal	61.00000	61.00000	61.25000	63.10000

(1) The 1986 Mental Retardation Developmental and Disabilities current expense levy was renewed in 1991, 1996, 2001, 2006 and 2011.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Source: Mahoning County Auditor

2019	2018	2017	2016	2015	2014
\$25.26037	\$25.46040	\$25.48801	\$25.48723	\$25.48319	\$25.48319
25.28673	25.48175	25.49384	25.49384	25.48419	25.48419
35.80000	36.00000	36.00000	36.00000	36.00000	36.00000
39.86599	39.95553	38.26224	38.22732	38.19371	38.19371
50.82490	50.95745	50.44478	48.10241	48.12208	48.12208
63.60000	63.70000	63.50000	63.50000	63.50000	63.50000
36.11907	36.14353	38.45909	38.37868	38.60932	38.60932
43.33843	43.32511	46.18603	46.07915	45.78075	45.78075
60.35000	60.40000	62.00000	62.00000	62.25000	62.25000
23.07389	23.29968	23.05909	23.06586	23.06453	23.06453
24.67470	24.75771	24.22226	23.98728	23.82240	23.82240
33.10000	33.30000	33.20000	33.20000	33.20000	33.20000
38.41914	39.01991	39.26395	39.16026	38.96252	38.96252
38.79913	39.19183	39.81758	39.32930	39.12521	39.12521
52.40000	53.00000	53.20000	53.10000	52.90000	52.90000
58.87182	60.45436	54.70094	54.59313	53.84281	53.84281
63.03824	64.59043	62.55319	62.14280	61.11409	61.11409
63.20000	64.85000	63.60000	63.60000	63.00000	63.00000

Mahoning County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2023	\$50,332,294	\$48,698,683	96.75 %	\$1,844,287	\$50,542,970
2022	49,659,562	48,086,437	96.83	1,819,748	49,906,185
2021	50,039,186	48,533,501	96.99	1,970,214	50,503,715
2020	48,546,104	46,765,450	96.33	1,643,761	48,409,211
2019	56,032,262	54,151,652	96.64	1,689,745	55,841,397
2018	53,405,951	51,666,833	96.74	1,599,952	53,266,785
2017	52,844,376	50,904,992	96.33	2,002,567	52,907,559
2016	48,322,577	46,292,271	95.80	1,570,137	47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094

(1) Includes state reimbursements of homestead and rollback exemptions.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100.42 %	\$4,551,604	9.04 %
100.50	4,630,210	9.32
100.93	4,793,755	9.58
99.72	4,662,717	9.60
99.66	7,223,200	12.89
99.74	6,229,379	11.66
100.12	6,497,094	12.29
99.05	6,458,672	13.37
99.74	6,226,986	12.78
102.69	5,890,441	12.98

Mahoning County, Ohio
Principal Real Property Taxpayers
 2023 and 2014

Taxpayer	2023	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,558,580	0.51 %
Southern Park Mall LLC	14,139,460	0.32
CTW Development Corp	11,728,080	0.26
GLP Capital L P	10,960,300	0.25
Boardman Plaza Associates LLC	6,613,810	0.15
Southland Crossings LLC	6,227,600	0.14
Copeland United Methodist	6,002,150	0.14
Westchester Real Estate Development LLC	5,761,290	0.13
WAOP Properties LLC	5,369,140	0.12
Jackson Acquisition Corp	4,716,460	0.11
Total	\$94,076,870	2.13 %
Total Real Property Assessed Valuation	\$4,422,079,770	

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD Partnership	\$16,514,120	0.44 %
GS Boardman LLC (Lowes)	10,949,760	0.29
WP Boardman Associates LP	7,211,290	0.19
Cope Methodist Home	6,102,080	0.16
Cocca Development LTD	5,485,540	0.14
WAOP Properties LLC	5,327,950	0.14
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Equity Industrial IV LLC	3,952,010	0.10
Total	\$67,912,000	1.80 %
Total Real Property Assessed Valuation	\$3,766,406,900	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2023 and 2014

2023		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Company First Energy	\$158,886,920	41.39 %
American Transmissions Systems, Inc.	111,910,610	29.15
Aqua Ohio Inc.	26,540,480	6.91
Total	\$297,338,010	77.45 %
Total Public Utility Assessed Valuation	\$383,892,110	
2014		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$131,236,260	67.42 %
American Transmissions Systems, Inc.	23,391,960	12.01
East Ohio Gas	23,166,860	11.90
Total	\$177,795,080	91.33 %
Total Public Utility Assessed Valuation	\$194,662,910	

Source: Mahoning County Auditor

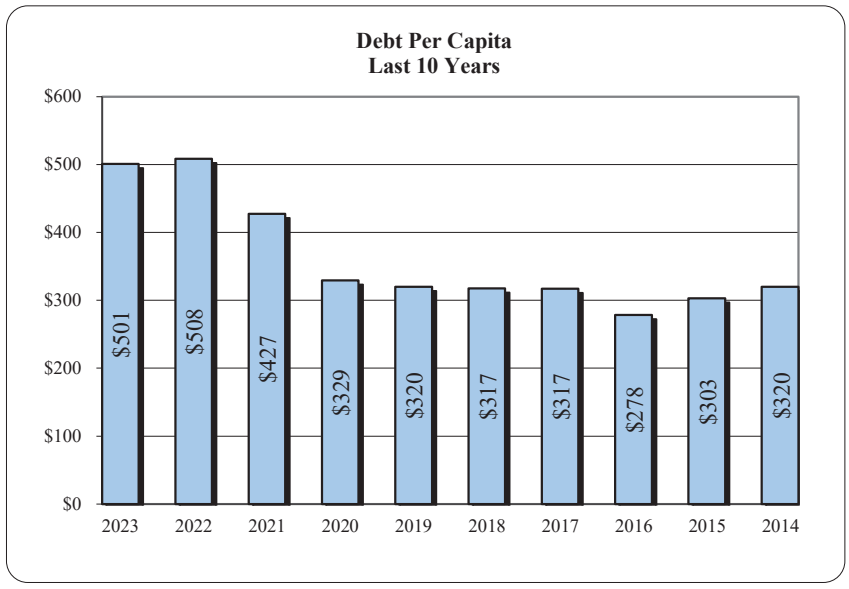
Mahoning County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities					
	General Obligation Bonds	Long-Term Notes	Financed Purchases	Leases	Subscriptions	OPWC Loans
2023	\$24,463,428	\$0	\$1,078,884	\$2,520,155	\$413,035	\$903,744
2022	27,594,455	0	1,460,465	3,114,087	515,222	1,000,671
2021	30,665,483	0	1,829,190	3,659,878	0	1,110,732
2020	33,651,925	0	1,532,494	0	0	1,233,926
2019	32,819,313	0	0	0	0	1,295,523
2018	31,976,467	0	0	0	0	1,418,716
2017	34,918,242	0	0	0	0	1,590,416
2016	36,924,351	48,881	0	0	0	1,762,116
2015	41,740,910	96,361	20,975	0	0	1,644,270
2014	45,340,818	142,480	175,830	0	0	377,890

(1) Personal Income and population are located on S46

Source: Mahoning County Auditor

Business- Type Activities							
Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$75,641,962	\$2,365,434	\$20,000	\$1,109,147	\$4,499,133	\$113,014,922	0.92%	\$501
73,600,108	2,551,003	25,000	80,441	4,683,568	114,625,020	1.00	508
51,730,597	2,716,572	30,000	112,672	5,052,439	96,907,563	0.91	427
30,519,224	2,892,141	35,000	165,263	5,288,816	75,318,789	0.72	329
31,145,093	3,057,710	40,000	405,666	4,738,537	73,501,842	0.74	320
30,994,271	3,193,278	45,000	646,988	4,592,262	72,866,982	0.73	317
29,837,473	1,223,847	50,000	895,704	4,307,983	72,823,665	0.76	317
18,726,781	1,170,928	34,054	1,155,515	4,095,499	63,918,125	0.67	278
19,794,787	1,197,312	36,188	1,790,739	3,860,550	70,182,092	0.73	303
20,877,393	1,237,428	38,322	2,402,562	4,160,133	74,752,856	0.78	320



Mahoning County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2023		2022	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,805,971,880	\$4,805,971,880	\$4,752,232,000	\$4,752,232,000
Debt Limitation	118,649,297	48,059,719	117,305,800	47,522,320
Total Outstanding Debt:				
General Obligation Bonds	25,274,200	25,274,200	28,405,800	28,405,800
Special Assessment Bonds	20,000	20,000	25,000	25,000
Revenue Bonds	72,000,000	72,000,000	75,340,000	75,340,000
OWDA Loans	69,715	69,715	80,441	80,441
OPWC Loans	5,218,442	5,218,442	5,934,788	5,934,788
Long-Term Note	0	0	0	0
Notes	0	0	3,730,000	3,730,000
Total	102,582,357	102,582,357	113,516,029	113,516,029
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	158,950	158,950	471,250	471,250
Road and Bridge Improvements	1,775,000	1,775,000	2,135,000	2,135,000
Water System Improvement	725,000	725,000	785,000	785,000
Sewer	1,359,200	1,359,200	1,435,800	1,435,800
Tax Increment Financing (Road and Sewer)	505,750	505,750	656,250	656,250
Health Benefits	2,165,000	2,165,000	2,410,000	2,410,000
Hazardous Waste Transfer	0	0	0	0
Revenue Bonds	72,000,000	72,000,000	75,340,000	75,340,000
Revenue Notes	0	0	0	0
OWDA Loans	69,715	69,715	80,441	80,441
OPWC Loans	5,218,442	5,218,442	5,934,788	5,934,788
Notes	0	0	1,565,000	1,565,000
Amount Available in Debt Service Fund	0	0	0	0
Totals	83,977,057	83,977,057	90,813,529	90,813,529
Net Debt	18,605,300	18,605,300	22,702,500	22,702,500
Total Legal Debt Margin	\$100,043,997	\$29,454,419	\$94,603,300	\$24,819,820
Legal Debt Margin as a Percentage of the Debt Limit	84.32%	61.29%	80.65%	52.23%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		112,649,297		111,305,800
		\$118,649,297		\$117,305,800

(2) The Debt Limitation equals one percent of the assessed value

Source: Mahoning County Auditor

2021		2020		2019	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$4,688,598,010	\$4,688,598,010	\$4,247,525,940	\$4,247,525,940	\$4,221,394,560	\$4,221,394,560
115,714,950	46,885,980	104,688,149	42,475,259	104,034,864	42,213,946
31,462,100	31,462,100	34,482,900	34,482,900	33,878,198	33,878,198
30,000	30,000	35,000	35,000	40,000	40,000
59,469,000	59,469,000	39,771,800	39,771,800	35,783,000	35,783,000
112,672	112,672	165,262	165,262	405,666	405,666
6,426,852	6,426,852	6,905,140	6,905,140	6,129,335	6,129,335
0	0	0	0	0	0
1,590,000	1,590,000	11,195,000	11,195,000	12,510,000	12,510,000
99,090,624	99,090,624	92,555,102	92,555,102	88,746,199	88,746,199
778,000	778,000	1,200,000	1,200,000	1,579,998	1,579,998
2,500,000	2,500,000	2,850,000	2,850,000	3,220,000	3,220,000
830,000	830,000	890,000	890,000	945,000	945,000
1,512,100	1,512,100	1,582,900	1,582,900	1,653,200	1,653,200
805,000	805,000	1,015,000	1,015,000	1,200,000	1,200,000
2,650,000	2,650,000	2,880,000	2,880,000	3,110,000	3,110,000
0	0	0	0	0	0
59,469,000	59,469,000	35,726,800	35,726,800	35,783,000	35,783,000
0	0	4,045,000	4,045,000	4,225,000	4,225,000
112,672	112,672	165,262	165,262	405,665	405,665
6,426,852	6,426,852	6,905,140	6,905,140	6,129,335	6,129,335
1,590,000	1,590,000	9,925,000	9,925,000	6,035,000	6,035,000
0	0	565,540	565,540	1,612,708	1,612,708
76,673,624	76,673,624	67,750,642	67,750,642	65,898,906	65,898,906
22,417,000	22,417,000	24,804,460	24,804,460	22,847,293	22,847,293
<u>\$93,297,950</u>	<u>\$24,468,980</u>	<u>\$79,883,689</u>	<u>\$17,670,799</u>	<u>\$81,187,571</u>	<u>\$19,366,653</u>
80.63%	52.19%	76.31%	41.60%	78.04%	45.88%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>109,714,950</u>		<u>98,688,149</u>		<u>98,034,864</u>
	<u>\$115,714,950</u>		<u>\$104,688,149</u>		<u>\$104,034,864</u>

Mahoning County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,186,310,990	\$4,186,310,990	\$4,108,549,590	\$4,108,549,590
Debt Limitation	103,157,775	41,863,110	101,213,740	41,085,496
Total Outstanding Debt:				
General Obligation Bonds	33,439,999	33,439,999	36,355,000	36,355,000
Special Assessment Bonds	45,000	45,000	50,000	50,000
Revenue Bonds	37,597,300	37,597,300	40,355,600	40,355,600
OWDA Loans	646,988	646,988	895,704	895,704
OPWC Loans	4,320,061	4,320,061	4,671,650	4,671,650
Long-Term Note	0	0	0	0
Notes	7,245,000	7,245,000	3,960,000	3,960,000
Total	<u>83,294,348</u>	<u>83,294,348</u>	<u>86,287,954</u>	<u>86,287,954</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	1,954,999	1,954,999	2,375,000	2,375,000
Road and Bridge Improvements	3,615,000	3,615,000	3,945,000	3,945,000
Water System Improvement	985,000	985,000	1,025,000	1,025,000
Sewer	1,735,000	1,735,000	1,780,000	1,780,000
Tax Increment Financing (Road and Sewer)	1,385,000	1,385,000	1,565,000	1,565,000
Health Benefits	3,335,000	3,335,000	3,550,000	3,550,000
Hazardous Waste Transfer	0	0	0	0
Revenue Bonds	37,597,300	37,597,300	40,355,600	40,355,600
Revenue Notes	0	0	0	0
OWDA Loans	646,988	646,988	895,704	895,704
OPWC Loans	4,320,061	4,320,061	4,671,650	4,671,650
Notes	3,215,000	3,215,000	885,000	885,000
Amount Available in Debt Service Fund	<u>1,020,346</u>	<u>1,020,346</u>	<u>3,470,260</u>	<u>3,470,260</u>
Totals	59,809,694	59,809,694	64,518,214	64,518,214
Net Debt	<u>23,484,654</u>	<u>23,484,654</u>	<u>21,769,740</u>	<u>21,769,740</u>
Total Legal Debt Margin	<u>\$79,673,121</u>	<u>\$18,378,456</u>	<u>\$79,444,000</u>	<u>\$19,315,756</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.23%	43.90%	78.49%	47.01%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>97,157,775</u>		<u>95,213,740</u>
		<u>\$103,157,775</u>		<u>\$101,213,740</u>

(3) The Debt Limitation equals one percent of the assessed value (continued)

Source: Mahoning County Auditor

2016		2015		2014	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$4,094,166,420	\$4,094,166,420	\$4,005,403,140	\$4,005,403,140	\$3,961,069,810	\$3,961,069,810
100,854,161	40,941,664	98,635,079	40,054,031	97,526,745	39,610,698
38,925,645	38,925,645	42,466,077	42,466,077	46,115,140	46,115,140
33,234	33,234	35,293	35,293	37,352	37,352
30,077,600	30,077,600	24,684,389	24,684,389	27,040,778	27,040,778
1,155,513	1,155,513	1,790,736	1,790,736	2,402,562	2,402,562
5,023,238	5,023,238	5,504,820	5,504,820	4,538,023	4,538,023
48,880	48,880	96,361	96,361	142,480	142,480
4,130,000	4,130,000	5,320,000	5,320,000	955,000	955,000
79,394,110	79,394,110	79,897,676	79,897,676	81,231,335	81,231,335
2,794,999	2,794,999	3,189,998	3,189,998	3,574,999	3,574,999
4,216,766	4,216,766	3,804,707	3,804,707	4,247,648	4,247,648
1,065,000	1,065,000	1,195,000	1,195,000	1,235,000	1,235,000
1,798,234	1,798,234	35,293	35,293	37,352	37,352
1,745,000	1,745,000	1,920,000	1,920,000	1,920,000	1,920,000
3,755,000	3,755,000	3,485,000	3,485,000	3,640,000	3,640,000
45,000	45,000	240,000	240,000	285,000	285,000
30,077,600	30,077,600	24,684,389	24,684,389	27,040,778	27,040,778
0	0	0	0	0	0
1,155,513	1,155,513	1,790,736	1,790,736	2,402,562	2,402,562
5,023,238	5,023,238	5,504,820	5,504,820	4,538,023	4,538,023
3,375,000	3,375,000	4,510,000	4,510,000	955,000	955,000
1,495,482	1,495,482	1,768,395	1,768,395	1,303,523	1,303,523
56,546,832	56,546,832	52,128,338	52,128,338	51,179,885	51,179,885
22,847,278	22,847,278	27,769,338	27,769,338	30,051,450	30,051,450
\$78,006,883	\$18,094,386	\$70,865,741	\$12,284,693	\$67,475,295	\$9,559,248
77.35%	44.20%	71.85%	30.67%	69.19%	24.13%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	94,854,161		92,635,079		91,526,745
	\$100,854,161		\$98,635,079		\$97,526,745

Mahoning County, Ohio
*Ratio of General Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1) (2)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2023	225,596	\$13,070,754,663	\$24,463,428	\$2,365,434	\$26,828,862	0.21%	\$118.92
2022	225,636	12,956,493,477	27,594,455	2,551,003	30,145,458	0.23	133.60
2021	226,762	12,818,632,654	30,665,483	2,716,572	33,382,055	0.26	147.21
2020	228,683	11,598,672,703	33,651,925	2,892,141	36,544,066	0.32	159.80
2019	230,010	11,548,467,538	32,819,313	3,057,710	35,877,023	0.31	155.98
2018	229,642	11,480,048,555	31,976,467	3,193,278	35,169,745	0.31	153.15
2017	229,796	11,292,225,868	34,918,242	1,223,847	36,142,089	0.32	157.28
2016	229,674	11,281,167,281	36,924,351	1,170,928	38,095,279	0.34	165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
2014	233,823	10,982,370,423	45,340,818	1,237,428	46,578,246	0.42	199.20

(1) Includes only general obligation bonds.

(2) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: 2014 - 2023 Population Estimated by US Census Bureau

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2023

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$24,463,428	100.00%	\$24,463,428
OPWC Loans	903,744	100.00	903,744
Financed Purchases	1,078,884	100.00	1,078,884
Leases	2,520,155	100.00	2,520,155
Subscriptions Payable	<u>413,035</u>	100.00	<u>413,035</u>
<i>Total Direct - Mahoning County</i>	<u>29,379,246</u>		<u>29,379,246</u>
Overlapping			
Cities Wholly Within the County	1,450,000	100.00	1,450,000
Schools Wholly Within the County	65,634,265	100.00	65,634,265
Townships Wholly Within County	263,000	100.00	263,000
City of Alliance	565,000	0.09	509
City of Columbiana	671,000	19.35	129,839
City of Youngstown	10,360,000	99.27	10,284,372
Alliance CSD	341,200	6.32	21,564
Columbiana Exempted Village LSD	253,000	26.30	66,539
Hubbard Exempted Village LSD	11,765,000	0.41	48,237
Leetonia Exempted Village LSD	495,000	4.93	24,404
Mahoning County Career & Technical Center	2,265,000	95.64	2,166,246
Weathersfield LSD	6,940,000	8.26	573,244
West Branch LSD	<u>600,000</u>	45.01	<u>270,060</u>
<i>Total Overlapping</i>	<u>101,602,465</u>		<u>80,932,277</u>
<i>Totals</i>	<u><u>\$130,981,711</u></u>		<u><u>\$110,311,523</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County, by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2023

Source: Mahoning County Auditor

Mahoning County, Ohio
Pledged Revenue Coverage
Mahoning County Sewer
Last Ten Years

	2023	2022	2021	2020
Net Available Revenue:				
Gross Revenues (1)	\$42,081,357	\$38,118,300	\$34,095,621	\$32,714,454
Less: Operating Expenses (2)	24,296,644	23,326,027	18,286,117	24,281,307
Net Available Revenue:	<u>\$17,784,713</u>	<u>\$14,792,273</u>	<u>\$15,809,504</u>	<u>\$8,433,147</u>
Debt - Revenue Bonds:				
Principal	\$2,547,000	\$1,501,228	\$616,772	\$710,000
Interest	2,584,764	1,486,935	1,149,787	997,460
Revenue Bond Coverage	<u>3.47</u>	<u>4.95</u>	<u>8.95</u>	<u>4.94</u>
Debt Service - OWDA Loans				
Principal	0	21,506	41,865	229,678
Interest	0	322	1,590	3,887
OWDA Coverage	<u>0.00</u>	<u>677.67</u>	<u>363.81</u>	<u>36.11</u>
Debt Service - OPWC Loans				
Principal	170,594	341,189	327,412	272,065
OPWC Coverage	<u>104.25</u>	<u>43.36</u>	<u>48.29</u>	<u>31.00</u>
Total Debt Service:				
Principal	2,717,594	1,863,923	986,049	1,211,743
Interest	2,584,764	1,487,257	1,151,377	1,001,347
Total Coverage	<u>3.35</u>	<u>4.41</u>	<u>7.40</u>	<u>3.81</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2019	2018	2017	2016	2015	2014
\$28,725,562	\$27,886,614	\$26,349,827	\$25,147,673	\$23,619,157	\$23,099,088
24,178,079	23,534,141	22,737,463	21,478,094	20,172,279	16,983,722
<u>\$4,547,483</u>	<u>\$4,352,473</u>	<u>\$3,612,364</u>	<u>\$3,669,579</u>	<u>\$3,446,878</u>	<u>\$6,115,366</u>
\$807,700	\$1,132,700	\$1,053,620	\$1,024,500	\$1,041,000	\$1,017,400
1,007,439	936,307	620,462	651,322	673,958	696,544
<u>2.51</u>	<u>2.10</u>	<u>2.16</u>	<u>2.19</u>	<u>2.01</u>	<u>3.57</u>
230,597	237,990	249,085	624,498	601,098	579,106
6,644	9,455	12,610	23,888	61,717	83,710
<u>19.17</u>	<u>17.59</u>	<u>13.80</u>	<u>5.66</u>	<u>5.20</u>	<u>9.23</u>
225,853	200,712	222,740	254,726	333,258	319,971
<u>20.13</u>	<u>21.69</u>	<u>16.22</u>	<u>14.41</u>	<u>10.34</u>	<u>19.11</u>
1,264,150	1,571,402	1,525,445	1,903,724	1,975,356	1,916,477
1,014,083	945,762	633,072	675,210	735,675	780,254
<u>2.00</u>	<u>1.73</u>	<u>1.67</u>	<u>1.42</u>	<u>1.27</u>	<u>2.27</u>

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2023	225,596	\$12,245,125,284	\$54,279	580.2	94,857	3,754
2022	225,636	11,451,027,000	50,750	580.2	93,400	4,700
2021	226,762	10,678,676,104	47,092	580.2	92,400	6,300
2020	228,683	10,529,022,686	46,042	580.2	91,000	10,300
2019	230,010	9,948,162,510	43,251	580.2	97,200	5,900
2018	229,642	9,932,246,142	43,251	580.2	97,890	7,264
2017	229,796	9,248,160,688	40,245	580.2	99,064	6,671
2016	229,674	9,577,635,474	41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000

Source:

- (1) 2014 - 2023 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
3.8%	3.1%	3.8%	\$21,640,530	\$10,942,450	\$32,582,980
4.8	4.0	3.6	18,039,520	24,818,290	42,857,810
4.3	5.1	4.0	18,734,830	23,303,740	42,038,570
6.2	8.1	6.2	17,472,230	9,119,420	26,591,650
5.7	4.1	3.9	13,048,120	16,800,800	29,848,920
7.2	5.4	4.4	15,863,610	20,938,160	36,801,770
5.9	4.7	4.1	14,003,350	18,073,820	32,077,170
6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
6.5	7.4	7.4	10,959,360	21,358,140	32,317,500

Mahoning County, Ohio
Principal Employers
Current Year and Nine Years Ago

2023		
Employer	Employees	Percentage of Total County Employment
Mercy Health	4,300 (1)	4.53%
Mahoning County	1,600	1.69
Windsor House	1,500 (1)	1.58
Youngstown State University	1,200	1.27
Youngstown City School District	1,068	1.13
Southwoods Health	1,000	1.05
Akron Children's Hospital	800	0.84
Briarfield Manor Health Care Center	670	0.71
Austintown Local School District	622	0.66
Farmers National Bank	600	0.63
City of Youngstown	600	0.63
Total	13,960	14.72%
Total Employment within the County	94,857	

2014		
Employer	Employees	Percentage of Total County Employment
HM Health Services	3,100	3.07%
Mahoning County	1,678	1.66
Youngstown State University	1,300	1.29
Diocese of Youngstown	1,100	1.09
Infocision Management	1,050	1.04
US Postal Service	725	0.72
Falcon Transport	690	0.68
Youngstown City School District	616	0.61
AT&T Call Center	550	0.54
Austintown Local School District	545	0.54
Boardman Local School District	540	0.54
Total	11,894	11.78%
Total Employment within the County	101,000	

(1) These companies are located in multiple counties. The number shown represents the estimated total for Mahoning County only.

Source: Mahoning County Auditor

Mahoning County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	2	1	1	1	1	1	1	1	1	1
Commissioners	1	2	2	1	1	1	1	0	0	0
Facilities	4	4	5	5	6	6	6	5	5	6
Prosecutor	4	5	6	6	8	8	7	5	1	2
Real Estate Assessment	1	1	1	1	1	1	1	1	1	1
Judicial										
County Vehicles										
Juvenile Justice	15	16	16	16	17	16	16	16	16	16
Public Safety										
County Vehicles										
Building Inspections	8	8	8	7	6	6	5	4	4	5
Coroner	4	4	4	4	6	5	5	4	4	4
Haz Mat/EMA Operations	10	9	10	10	10	8	8	8	6	13
Sheriff	78	72	79	75	75	69	77	76	54	57
Public Works										
County Vehicles										
Engineer	62	63	65	64	65	63	63	64	68	69
Sanitary Engineer	50	44	46	46	46	50	48	44	48	44
Recycling	7	7	5	5	7	5	6	5	7	7
Health Services										
County Vehicles										
MCBDD	23	23	23	54	54	55	61	62	56	55
Dog Kennel	3	5	5	5	5	5	5	4	5	6
Mental Health & Recovery	0	0	0	0	0	0	0	1	1	1
Human Services										
County Vehicles										
Childrens Services	5	4	3	3	4	4	4	4	3	3
Public Assistance	1	1	1	1	1	1	1	1	1	1

Source: Loss Prevention Department

Mahoning County, Ohio
County Employees by Function/Program
Last Ten Years

Function/Program	2023	2022	2021	2020	2019	2018
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	10	10	9	6	6	6
Auditor	10	11	11	13	11	10
Board of Elections	18	18	16	19	19	16
Commissioners	10	8	9	10	9	9
Data Processing	12	12	12	12	12	11
Facilities Management	32	31	27	26	25	27
Microfilm	4	4	3	4	4	4
Office of Management and Budget	2	3	3	2	2	2
Personnel	5	4	4	3	3	3
Planning Commission	4	3	2	3	3	3
Real Estate	13	13	12	14	14	14
Recorder	7	7	7	6	6	6
Treasurer	13	11	10	13	13	12
Workers' Compensation	2	2	2	1	1	1
Judicial						
Child Support Administration	52	49	49	52	53	56
Clerk of Courts	43	43	42	42	42	42
Common Pleas	37	37	37	33	42	37
County Courts	39	38	36	35	39	37
Domestic Relations	16	15	16	15	14	14
Juvenile Court	80	83	88	90	103	106
Law Library	1	1	1	2	2	1
Municipal Courts	14	17	16	17	17	16
Probate	17	17	16	12	14	14
Prosecutor	61	60	60	59	61	57
Public Safety						
Board of Health	69	68	65	64	64	64
Building Regulations	9	10	10	10	9	8
Coroner	8	8	8	7	8	8
Emergency 911 Dispatch	0	0	0	0	0	0
Lead Based	9	7	7	7	7	7
Sheriff	223	213	222	226	222	225
Public Works						
Road and Bridge Engineering	70	70	71	70	70	66
Soil and Water Conservation	4	3	6	6	6	5
Solid Waste and Recycling	9	10	10	8	9	9
Health						
Child Health Services	118	110	113	120	118	108
Dog and Kennel	11	12	12	9	10	10
Drug and Alcohol Board	0	0	0	0	0	0
Mental Health and Recovery Board	12	11	11	9	9	9
Mental Retardation and Developmental Disabilities	154	159	154	188	186	199
Human Services						
Public Assistance	136	142	142	153	159	164
Veteran Services	15	15	15	14	14	15
Business-Type Activities						
Sewer and Water Engineering	87	93	96	90	92	90
Total	<u>1,431</u>	<u>1,428</u>	<u>1,425</u>	<u>1,470</u>	<u>1,498</u>	<u>1,491</u>

Source: Mahoning County Auditor

Method: Using 1.0 for each full time employee and 0.5 for part-time employees at December 31.

2017	2016	2015	2014
6	7	4	2
11	10	10	9
16	26	22	14
9	9	9	11
9	9	9	9
29	28	27	28
4	4	3	3
2	2	2	1
4	2	2	1
3	3	2	2
14	13	12	12
6	6	5	7
10	13	10	10
1	1	1	1
54	56	56	55
42	45	43	42
38	36	34	37
37	32	33	36
12	12	11	12
113	116	118	107
1	2	3	3
22	14	14	26
13	13	13	11
57	56	52	50
64	64	57	57
9	9	8	7
7	5	6	8
0	0	13	16
7	7	7	6
223	226	224	220
66	73	73	76
5	5	4	4
9	9	9	10
102	98	113	108
8	8	8	7
0	0	0	4
10	10	10	7
249	275	286	273
158	163	164	155
13	14	13	12
91	91	92	89
<u>1,534</u>	<u>1,572</u>	<u>1,582</u>	<u>1,548</u>

Mahoning County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2023	2022	2021	2020
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	160,619	163,377	163,339	165,260
Voter Turnout in November	76,357	86,859	40,620	119,968
Percentage of Voter Turnout	47.54%	53.16%	24.87%	72.59%
Recorder				
Deeds Issued	6,718	7,753	8,276	8,340
Mortgages Issued	5,431	7,013	9,041	7,721
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	2,685	2,336	2,825	2,299
Criminal	1,402	1,493	1,661	1,590
Civil	1,380	1,262	1,179	1,022
Sebring Court				
Traffic	1,554	1,592	1,853	1,777
Criminal	388	338	409	422
Civil	313	313	321	269
Austintown Court				
Traffic	5,339	4,289	5,650	5,094
Criminal	707	338	834	769
Civil	1,175	313	1,020	965
Canfield Court				
Traffic	3,331	2,627	3,615	2,189
Criminal	450	398	397	307
Civil	319	274	261	271
Common Pleas Courts Cases				
Civil	2,532	2,294	2,309	2,118
Criminal	885	773	839	798
Divorce	530	520	561	536
Domestic	865	901	835	692
Health Services				
Dog and Kennel				
Dogs Licensed	23,306	22,093	25,228	26,028
Number of Penalties Assessed	1,508	2,868	324	2,028
Kennels	241	301	264	226
Number of Kennel Penalties Assessed	10	3	0	0
Business-Type Activities				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,204	45,038	45,973	45,970
Non-Metered Rate	1,100	1,100	1,100	1,100
Mahoning County Water				
Number of Customers	1,500	1,500	1,500	1,500

Source: Mahoning County Auditor

2019	2018	2017	2016	2015	2014
159,877	169,619	166,829	166,110	159,060	167,314
42,576	92,812	54,805	117,636	70,322	69,444
26.63%	54.72%	32.85%	70.82%	44.21%	41.51%
8,532	9,568	8,516	8,191	7,395	6,616
6,340	7,096	6,416	6,588	5,555	6,278
4,019	4,819	5,198	5,200	5,189	4,837
1,878	2,083	2,171	1,994	1,934	1,819
1,503	1,397	1,386	1,168	1,040	1,241
2,633	2,160	1,986	2,230	2,244	2,347
403	421	437	368	361	414
379	328	286	218	202	193
7,882	7,341	8,799	9,800	9,808	8,964
1,032	1,040	1,232	1,143	1,142	1,248
1,383	1,272	1,391	1,130	1,111	1,131
3,108	3,175	3,237	3,225	3,892	3,219
328	407	429	445	400	461
436	400	311	293	285	308
2,617	3,036	3,414	3,474	1,297	1,332
1,105	1,209	1,389	1,464	3,320	3,337
613	663	607	640	588	640
840	835	733	794	735	794
25,268	26,160	26,849	26,819	27,433	27,987
2,257	1,963	860	2,685	2,208	2,064
303	379	383	395	405	434
0	26	15	5	0	10
45,900	43,100	45,090	41,000	41,100	40,950
1,100	1,100	2,110	1,000	1,000	1,000
1,500	1,500	1,473	1,500	1,500	1,500

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2023

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

Hollywood Gaming at Mahoning Valley Race Course
The Covelli Centre
The Youngstown Foundation Amphitheatre
OH WOW Children's Center for Science and Technology
DeYor Performing Arts Center
Youngstown Symphony Orchestra
Youngstown Historical Center of Industry and Labor
The Butler Institute of American Art
The Youngstown Playhouse
Arms Family Museum of Local History
Oakland Center for the Arts
The Youngstown Flea
War Vet Museum of Canfield
Tyler History Center
Stambaugh Auditorium
Ballet Western Reserve
Mill Creek Metropolitan Park
Youngstown Phantoms Hockey - United States Hockey League
Lake Milton State Park
9/11 Memorial Park (Austintown)

Higher Education

Youngstown State University
Eastern Gateway Community College

Hospitals

Mercy Health Partners - Located in Youngstown and Boardman
Select Specialty Hospital located in Youngstown and Boardman
Akron Children's Hospital - Satellite location in Boardman
Surgical Hospital at Southwoods located in Boardman

Communications

Daily Newspapers:

The Vindicator (Tribune Chronical)
The Morning Journal
The Salem News
The Review
The Daily Legal News

Radio Stations:

iHeartMedia - WNCD, WAKZ,
WMXY, WBBG, WKBN
Cumulus Broadcasting, Inc. - WLLF,
WHOT, WYFM, WWIZ, WQXK
Public Radio - WYSU
Religious - WILB, WYLR, WYTN
Local Radio - WGFT, WKTL

7 Weekly Newspapers:

Boardman News
Hometown Journal (Struthers)
Buckeye Review
Farm and Dairy
Senior News
The Town Crier
The Sebring News

Network Television Stations:

WFMJ/WBCB (NBC-CW Affiliate)
WKBN/WYFX (CBS/FOX Affiliate)
WWTY/ABC/MYTV Affiliate

Public Television Station:

PBS 45/49

Sources: Mahoning County Auditors Office
Youngstown Warren Regional Chamber

OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/26/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov