

TRUMBULL COUNTY OHIO PAFR



POPULAR ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2007



TRUMBULL COUNTY AUDITOR
ADRIAN S. BIVIANO, MBA, CPA, CGFM

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To the Citizens of Trumbull County



July 30, 2008

As Trumbull County's auditor, I am pleased to present the Trumbull County *Popular Annual Financial Report (PAFR)* for the fiscal year ended December 31, 2007. This report provides a brief analysis of where the County revenues come from and where those dollars are spent. We also show an overview of trends in the local economy of Trumbull County. Above all, this report is formulated to be more reader friendly.



The information for this report was drawn from the 2007 Trumbull County Comprehensive Annual Financial Report (CAFR). The CAFR is comprised of more than 192 pages of detailed financial statements, notes, schedules and statistical information. The CAFR was prepared in conformance with General Accepted Accounting Principles (GAAP) and audited by the Auditor of the State of Ohio's office, receiving an unqualified opinion. An unqualified opinion is given when an auditor can state that the financial statements are accurately and fairly presented. The PAFR, however, is unaudited and presented on a GAAP basis. The PAFR is a summarized report that presents selected financial and statistical information for primary government activities and business type activities. It does not include component units, as well as full disclosure of all material financial and non-financial events in the notes to the financial statements.

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

This Popular Annual Financial Report of Trumbull County is presented as a means of enhancing public confidence in County government and your elected officials through easier, more user-friendly information. As you review our Popular Annual Financial Report for 2007, I invite you to share any comments, questions or recommendations you may have.

Sincerely,

A handwritten signature in black ink that reads "Adrian S. Biviano".

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



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

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

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Trumbull County for its Citizens Financial Report for the fiscal year ending December 31, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitted to the GFOA.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

Trumbull County
Ohio

for the Fiscal Year Ended

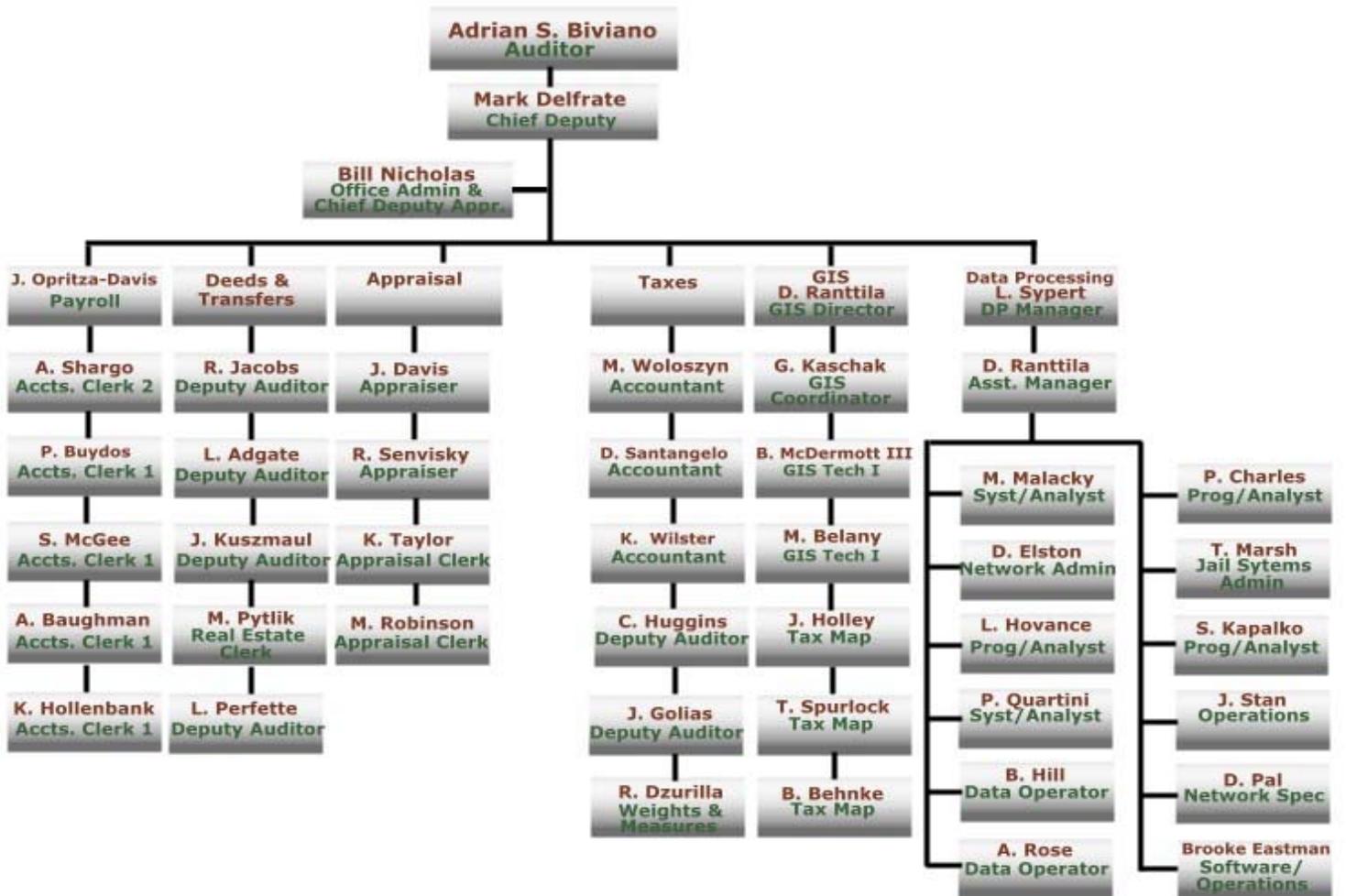
December 31, 2006



Charles S. Cox
President
Jeffrey L. Esser
Executive Director



Organizational Chart





Fiscal Services (Finance and Payroll)

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

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



Real Estate Taxes and Rates

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



Real Estate Appraisal and Assessment

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

Real Estate Conveyance and CAUV

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

Personal Property Tax

The county auditor, as an agent for the Ohio Department of Taxation, is responsible for administering the tangible personal property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tangible personal property tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Licensing

The auditor's office is the focal point in the County for issuance of licenses for dogs, vendors and cigarette sales. Trumbull County annually issues more than 19,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.





Manufactured Homes

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

Weights and Measures

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

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

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



Trumbull County Information Services

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

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

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

Additional Duties of the Auditor

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





Industry, Commerce and Economic Development



Photo of General Motors Lordstown Plant courtesy of Lew Stamp from the Akron Beacon Journal.

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. Average employment in the County rose from 86,243 in 1983 to more than 98,600 in 2007.

Since 1983, the County has assisted business to expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program, which permits ad valorem property tax abatements for new real and personal property, and the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons. The County has one of the largest and most successful Enterprise Zones in the State of

Ohio, encompassing most political units located within the 625 square-mile area of the County. Over one hundred Enterprise Zone Agreements have been approved by the County Commissioners and seventeen local communities since 1982. The Enterprise Zone has resulted in the creation of thousands of jobs and the retention of tens of thousands jobs. The amount of the investment resulting from projects covered by Trumbull County Enterprise Zone Agreements since 1982 is over one billion dollars. The numbers below reflect the outcomes for the 70 active agreements of the 361 Enterprise Zones in the State, the County ranks as follows based upon the State's Enterprise Zone Program 2006 Annual Report:

- 7th in number of jobs retained (4,638)
- 3rd in number of Enterprise Zone Agreements (70 active)
- 5th in personal property investment (\$685,000,000)
- 7th in real property investment (\$173,000,000)
- 11th in number of jobs created (1,496); and
- 22nd in new payroll (\$53,000,000)

Only one new tax abatement was approved in 2007 for business. The reduction in the number of tax abatements is due to the passage of House Bill 66 signed by Governor Taft on June 30, 2005. This reform of Ohio tax law went into effect on July 1, 2005 and affects most Ohio businesses and Ohio income taxpayers. Among the changes are an income tax cut, the phase-out of the tangible personal property and corporation franchise taxes, the elimination of a 10 percent tax rollback on real property classified as commercial, and the introduction of a new low-rate, broad-based Commercial Activity Tax (CAT) on a business's gross receipts. In October 2007, the Warren City Council and Trumbull County Commissioners approved a 75 percent tax abatement for ten years on a new real property investment for the Lippy Surgery Center. The estimated \$3,000,000 project will result in the creation of 15 new jobs.

In 2007, the County obtained a \$400,000 CDBG Economic Development grant from the State of Ohio to assist Starr Manufacturing, Inc. Along with \$50,000 from the County's Revolving Loan Fund, the total amount loaned the company was \$450,000. The project will create 18 new jobs in addition to retaining the 60 current jobs held at the facility in Vienna Township. One loan was made through the County's Revolving Loan Fund (RLF) in 2007. A \$450,000 loan was approved in 2007 for acquisition of Starr Manufacturing, Inc. in order to create an additional 18 new jobs. The Trumbull County Planning Commission recently submitted a request to the Ohio Department of Development for a \$400,000 fiscal year 2006 CDBG Economic Development grant to serve as capital for this loan. The County was awarded the grant in 2007. There are four companies currently repaying RLF loans amounting to approximately \$727,000. Since 1984, the County has lent over \$3,950,000 in loans through the CDBG and RLF programs assisting business with job creation and retention projects.

In total, 251 additional manufacturing jobs were created in 2007. In addition, a total of \$22,250,000 in investments was pledged by Trumbull County manufacturers in 2007.

On August 15, 2004 General Motors announced its plans to keep production going at its facility in Lordstown Village and to provide a new car line at the Lordstown facility. New investment in the facility was estimated to be in excess of \$500,000,000 for the production of the new car (Cobalt). This initiative preserved thousands of manufacturing jobs at the facility and has created new construction and investment by GM suppliers. These include Intier Automotive, Faurecia Exhaust Systems, and Automodular. As of 2007, these suppliers continue to operate in Trumbull County as a result of the new investment by GM.



Industry, Commerce and Economic Development



The County, in cooperation with the Western Reserve Port Authority, the United States Air Force Reserve Base, the Regional Chamber of Commerce, and the Trumbull County Planning Commission has made capital improvements near the Youngstown-Warren Regional Airport to establish the Air Industrial Complex. A grant from the Economic Development Agency and monies for the State Capital Budget will fund road, water, and sewer improvements west of the airport. In 2003, the construction of the \$7,000,000 State Route 11 interchange was completed. In addition, Timken Latrobe Steel Distribution has relocated from Youngstown to the Ridge Road area, creating 27 new jobs. The County has provided a \$300,000 loan from the Revolving Loan Fund and tax abatements for this project. Timken will also take advantage of the Foreign Trade Zone which has been established in this area. In 2004, Delphi Automotive Systems completed a \$58,000,000 project at the Air Industrial Park with the construction of a 240,000 square foot plastic injection molding facility. This project will retain 220 jobs and a payroll of approximately \$13,000,000. Tax incentives and State loans were issued for this project.



The County also has one of the most successful revolving loan funds in the State of Ohio, with over \$3,950,000 loaned to local companies during the period from 1984 to 2007. As a direct result of revolving loan fund activities over the past 23 years, over 1,000 new jobs have been created and thousands of jobs retained. Loans made since 2002 include the Bull Moose Tube Company in Masury, Timken Latrobe Steel Distribution in Vienna, and HM Steel in the City of Niles. In 2006 and 2007 money from the proceeds of revolving loans have been used to offset infrastructure costs for area businesses and residents such as the State Route 5/Ohio Turnpike project in Braceville Township and the Brookfield Center South Sanitary Sewer Project in Brookfield Township.

Delphi Automotive Systems is the world's leading supplier of automotive power and signal distribution systems. The world headquarters for the Delphi Packard Division of Delphi Automotive is located in Trumbull County. Since 2001, Delphi Packard has built a new research and development facility in Champion Township and new injection molding facilities in the City of Cortland and Vienna Township. With the aid of Enterprise Zone Agreements, tax increment financing for infrastructure and State grants and loans, approximately 500 jobs were retained and over \$150,000,000 in new investments were made in the County. In 2005, Delphi Packard reorganized its office and manufacturing space, moving from the City of Warren to its main manufacturing and engineering facility on North River Road in Howland Township. The Delphi Corporation, based out of Troy, Michigan, is currently operating under Chapter 11 bankruptcy protection. In 2006, Delphi Packard Electric employees were offered and accepted lump sum payments of \$35,000 to \$140,000 to retire or quit their jobs. Approximately 660 hourly electrical workers remain on the job after the buyout offer. Over 3,000 of the 3,800 hourly workers in Trumbull County accepted the lump sum buyout offers. According to the Company's Public Relations office, a total 1,755 workers remain employed in the County in 2007.



The Trumbull County Commissioner's in conjunction with the Trumbull County Planning Commission have devised a plan, "The Trumbull-Mahoning Green Pact", which outlines the commitment of Trumbull County to make an effort to provide a healthier living environment to it's residents. This plan, in it's entirety is outlined as follows:

The Trumbull-Mahoning Green Pact

We, the community leaders of Trumbull & Mahoning Counties, Ohio, are committed to enhancing and protecting the quality of life and improving the economic vibrancy of the region. With this Green Pact, we affirm that it is in the best interest of our residents, business community and natural environment to take practical steps that protect our air and water, preserve natural resources, increase green space, reduce our consumption of raw materials and increase recycling. We hereby commit to lead by example, through this series of common sense steps to accomplish green growth, management and living for our jurisdictions.

1. Growing a Strong, Green Economy

Alternative energy, energy efficient products, and environmentally-friendly businesses are a fast growing sector of the economy. We agree to collaborate to encourage a steady stream of new ideas and new enterprises aimed at enhancing the environment. This entrepreneurial spirit is important to improving the long term economic health of Trumbull & Mahoning Counties.

2. Encourage the Purchase of Green Products

Purchasing products that are environmentally friendly, including those that have recycled content, can preserve natural resources, reduce waste going into the landfill, and nurture the green marketplace. We will review purchasing policies to implement green procurement practices, and where possible, affiliated agencies are encouraged to combine efforts to save costs.

3. Implementing Sustainable Development Policies and Practices

The way our communities grow can have a significant impact on the environment and on our quality of life. We agree to examine our codes and policies to determine how we can: create walkable, bikeable communities, promote infill, redevelop brownfields, protect natural resources such as trees, protect our rivers through stormwater controls and create green infrastructure such as bio-swales and rain gardens. These policies and practices will have a positive impact on the "curb-appeal" of our communities.



Mosquito Lake State Park provides beautiful scenery for hiking, camping and boating for the outdoor enthusiast.

4. Building Green Facilities and Reducing Energy Consumption

Buildings account for one-third of the energy and two-thirds of the electricity consumed in this country. We will explore creating buildings that are more energy efficient, conserve water and use environmentally friendly products. We may also, where appropriate, conduct energy audits of government buildings. We will look for other opportunities to reduce our energy consumption, such as making our street lights and traffic lights higher efficiency. Reducing energy use equals savings for tax payers.

5. Reducing Waste

Reducing the waste that is going to our landfills is vital to the health and safety of our residents and to the economic interest of every jurisdiction and tax-payer in Trumbull & Mahoning Counties. We agree that we will lead by example in our own operations by establishing recycling and reuse programs. We will also encourage demolition projects to recycle a portion of the material generated. We will encourage the reduction of packaging in our purchasing and in our local industries to further the life of our landfills.

6. Educating and Engaging Our Communities

We agree to lead by example and to encourage greater environmental stewardship of residents and local businesses. We will reach out to our stakeholders and citizens to teach the value and practice of sustainable living. We will also make periodic reports to our community about our efforts. We further agree to recognize, celebrate and reward existing businesses that adopt green, sustainable practices.



7. Preserving Green Space and Creating Greenways

Abundant open space and a strong, accessible system of greenways are necessary components of a healthy, livable community. We will support regional efforts to protect and preserve streams, wetlands, forests and the other important natural resources of Trumbull & Mahoning Counties and increase the amount of parks and recreation areas for our residents. We will continue to work together to grow an interconnected system of greenways and bike trails that provide opportunities for alternative transportation, outdoor recreation, and healthy living.



Explore the wide variety of plants and flowers beginning in the spring at the Trumbull County Agricultural Building.

8. Reducing Emissions

We agree to perform baseline emission inventory of greenhouse gases stemming from our government fleets and then develop an action plan to address those emissions, such as the Green Fleet Policy. We further agree to engage Eastgate Regional Council of Governments on regional solutions to air quality issues.

9. Greening Public Fleets

Vehicles are a major source of air pollution. We agree to take responsibility to reduce our contribution to this problem by adopting a Green Fleet Policy, which may include: anti-idling directives, purchase of higher performing vehicles, use of alternative power sources, retrofitting existing vehicles, and/or utilizing re-powering equipment.

10. Promoting Alternative Transportation

We agree to explore ways to improve and promote alternative transportation in Mahoning & Trumbull Counties which may include supporting mass transit options including rail, creating safe and well lit bike lanes on our roads to encourage easily accessible routes to vital services and businesses, and promoting and exploration of incentives for our employees to take the bus, bike, vanpool or carpool to work.



Breathe in the fresh air while bicycling on the Western Reserve Greenway Bicycle Trail that starts in Trumbull County and continues into Ashtabula County.

Mosquito Creek Boardwalk Trail

Project constructed in 2008. This is the first Boardwalk Trail of its kind in Trumbull County. The Mosquito Creek Boardwalk connects Howland Township Park from its south-westernmost corner, and continues southwest across an open water area to the 100.5-acres of Mosquito Creek Floodplain that we purchased in '04 through the Clean Ohio Green Space Conservation Program. The project was successful due to the cooperation of the landowner and a partnership of the Mahoning River Consortium, Howland Township (owner of Boardwalk and land) and the Trumbull County Planning Commission.

The total project cost for 100.5-acres of land and boardwalk construction of 730 feet, 5-foot wide handicap accessible boardwalk with ramp, deck, guardrail and stairs was \$350,000. The funds came from a grant written by Trish Nuskiewicz of the Trumbull County Planning Commission with a partnership with the Mahoning River Consortium and Howland Township through the Clean Ohio Fund. The local match was \$87,500 from Howland Township.

Plan design and engineering for the entire Boardwalk was contracted through the grant and prepared by Thomas Fok & Associates with Dave Bakalar taking the lead.

Funding from this grant built the first section over an open water area. Howland Township may continue a partnership with the Planning Commission to pursue more funds in the future, if available, to continue the Boardwalk to the southern end of their preserved property, ending at Up-a-Creek. Remaining cost to build additional 2,750 feet could exceed \$750,000.



Photo taken courtesy of Steve Schenck from the Tribune Chronicle during the ribbon cutting event at the new Mosquito Creek Boardwalk Trail.



Benefits of Going Green

Building a Green Community offers a wide array of benefits for building developers, investors, residents and the environment, leading to healthier homes and communities, lower energy and water costs, and a protected environment.

Healthier Homes and Communities

Housing conditions are important factors influencing health. Green design and building practices can create healthier home environments through better indoor air quality and healthier building materials.

Lower Energy and Water Costs

Buildings are better performing, cutting utility costs for owners, residents and building managers.

A Stronger Environment

How and where we build has a huge environmental impact. Buildings account for 38 percent of annual carbon dioxide emissions, 30 percent of both raw materials waste and landfill waste and 12 percent of potable water consumption. Environmentally responsible site planning and development, along with energy- and water-efficient buildings can make a positive contribution to environmental protection.

More Sustainable Cities for Our Future

Mayors around the country are advancing bold visions for making their cities more environmentally sustainable through strategies to reduce greenhouse gas emissions, manage water and energy resources and create more livable communities. Ensuring new and existing buildings – for all residents – are healthy and efficient should be a key strategy for any green city.

Benefits of Going Green:

- **For developers and owners** - developers and owners gain a competitive edge in a marketplace that is increasingly demanding healthier, higher-performance affordable housing.
- **For investors and lenders** - investors and lenders reap the good will and positive public relations of association with a movement universally perceived as right for the times.
- **For residents** - housing conditions have long been seen as important factors influencing health. Green design and building practices can create healthier home environments through better indoor air quality and healthier building materials.
- **For the Environment** - green housing reduces development impact on the environment and increases sustainability in housing.





1. Don't litter.
2. Re-use containers such as plastic butter tubs or bread bags. Paper bags can be used to line your trash can or to hold your recycled newspapers and other paper items.
3. Use cold water in the washing machine whenever possible.
4. Choose re-usable containers for food storage rather than aluminum foil or plastic wraps.
5. Wear extra clothing and turn your heat down a little.
6. Call your utility company and ask for a free energy audit.
7. If you use a wood stove or have a fireplace, burn seasoned wood only and try to cut back on how often you light them.
8. Donate your re-usable, unwanted items to a thrift shop or charity that can use them.
9. Re-use wire coat hangers or simply return them to the dry cleaner.
10. For every hour that you will be asleep or away from home, lower your thermostat by 1 degree.
11. Cut back on the use of electrical appliances. For example, if you can open a can by hand, do it.
12. Turn off the TV, lights and other appliances if you are not in the room using them.
13. Buy a low-flow faucet aerator (not to be confused with standard screen aerators). These are sold in hardware or plumbing stores and are very inexpensive. Aerators can reduce the normal flow (3-5 gallons per minute) by 50% and the flow will actually seem stronger.
14. Try using biodegradable wax paper instead of baggies (plastic) or foil.
15. Use rags for kitchen mishaps instead of paper towels. Rags can also be washed and reused.
16. Call your local water utility to see what they have for free information or conservation devices.
17. For efficient refrigerator operation:

- Refrigerator temps should be between 38° and 42° .
The freezer should be 0° to 5° .
- Clean out the condenser coils once a year.
Vacuuming them works very well.
- Make sure to keep the door gasket clean so that the seal is tight.



18. Always wait until you have a full load of laundry before running the washing machine.
19. Clean out the lint trap in your clothes dryer after every use.
20. Use rechargeable batteries.
21. If it's possible, recycle alkaline batteries.
22. Install a low-flow shower head. (Don't confuse this with "flow restrictor" or the plastic, cheap heads.)
23. Set your water heater at 130°.
24. Use stairs instead of elevators (if possible).
25. Ride a bike or walk more rather than drive.
26. Take advantage of public transportation.

Helping the earth at work:

1. Carpool with other employees.
2. Bring your own mug to work for coffee instead of using paper products.
3. Use scrap paper for lists or informal notes.
4. Try to use recycled paper whenever possible, especially for "in house" memos.
5. Use both sides of paper and try using smaller pieces.
6. Reuse folders, manila envelopes, and boxes, etc.
7. Communicate by email.



Board of Commissioners

Daniel E. Polivka	President
Frank S. Fuda	Commissioner
Paul E. Heltzel	Commissioner

Common Pleas Court Division

Honorable Peter J. Kontos	Judge
Honorable W. Wyatt McKay	Judge
Honorable John M. Stuard	Judge
Honorable Andrew D. Logan	Administrative Judge

Domestic Relations/Juvenile Division

Honorable Richard L. James	Judge
Honorable Pamela A. Rintala	Judge

Probate Division

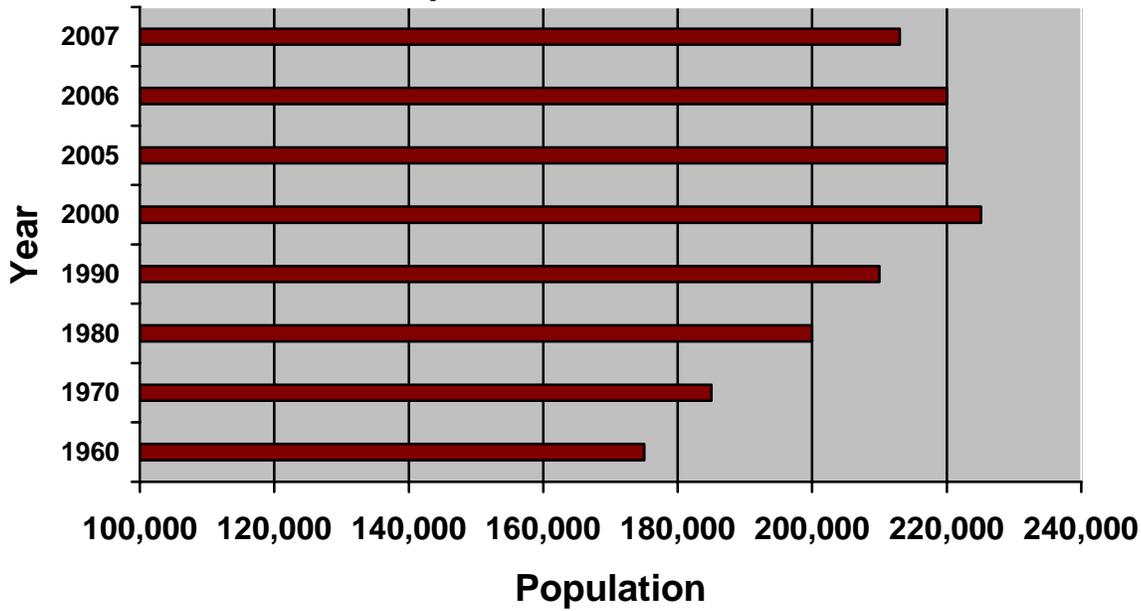
Honorable Thomas A. Swift	Judge
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Other Elected Officials

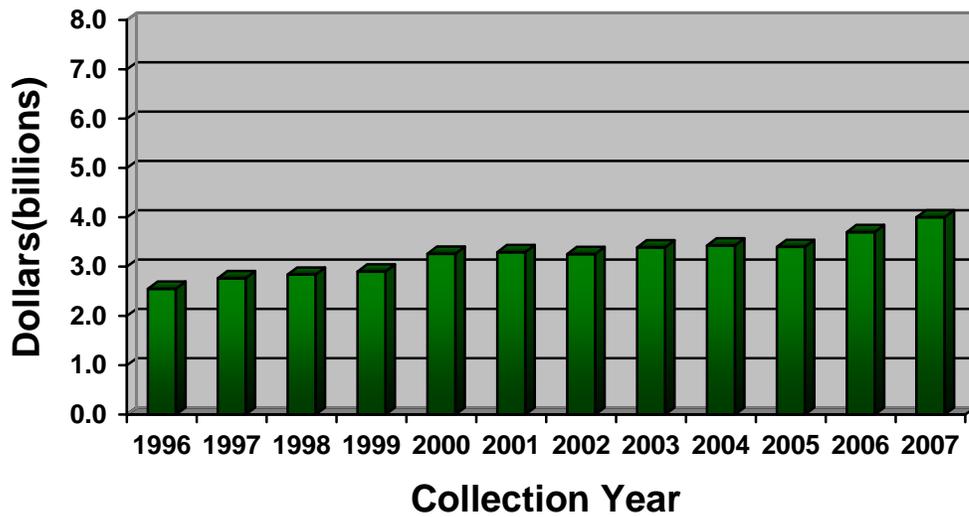
Adrian S. Biviano MBA,CPA, CGFM	Auditor
Sam Lamancusa.....	Treasurer
Dennis Watkins.....	Prosecutor
John D. Latell, Sr. PE, PS	Engineer
Theodore Soboslay	Coroner
Karen Infante Allen	Clerk of Courts
Diane J. Marchese	Recorder
Thomas L. Altieri	Sheriff



Population Growth



Assessed Taxable Property Values





Financial Activity Statement

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

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

Governmental Activities:

General Government

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

Public Safety

Includes the costs of the Adult Probation Department, Coroner, Criminal Justice Board, Juvenile Detention Center, Paramedics, Trumbull County Adult Justice Center, 911 Service, Emergency Management System and the Sheriff.

Public Works

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

Health

Combined expenses for services to maintain public health including the Board of Mental Retardation and Development Disabilities, Mental Health Board and the Alcohol and Drug Addition Board.

Human Services

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

Interest and Fiscal Charges

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

Business-type Activities:

Business / Utility Service

Operating expenses for the Department of Environmental Services which supplies water and sewer to residents.

Financial Activity Statement



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

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

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES	
USES & EXPENSES	2007	2006	2007	2006
General Government	(\$38,859,259)	(\$32,763,418)	\$0	\$0
Public Safety	(17,967,817)	(12,957,529)	0	0
Public Works	(19,593,781)	(18,931,000)	0	0
Health	(39,939,632)	(37,821,312)	0	0
Human Services	(50,491,893)	(46,612,946)	0	0
Economic Development & Assistance	(218,579)	(721,026)	0	0
Intergovernmental	0	(3,458,949)	0	0
Water/Sewer	0	0	(16,897,458)	(13,413,343)
Interest and Fiscal Charges	(2,560,929)	(1,523,252)	0	0
TOTAL USES	(\$169,631,890)	(\$154,789,432)	(\$16,897,458)	(\$13,413,343)
SOURCES OF REVENUES				
PROGRAM				
Charges for Services	14,452,077	14,430,695	13,461,999	13,253,550
Operating Grants	84,298,609	80,213,402	715,912	5,335
Capital Grants	6,927,846	1,545,203	10,486,341	2,178,579
GENERAL				
Taxes	38,224,315	34,911,958	0	0
Sales Tax	24,958,612	19,262,369	0	0
Intergovernmental	6,842,300	8,645,253	0	0
Interest	5,335,189	4,468,933	210,840	92,981
Other	1,082,327	990,695	205,281	160,558
TOTAL SOURCES OF REVENUE	182,121,275	164,468,508	25,080,373	15,690,993
TOTAL SOURCES OVER (Under) USES	\$12,489,385	\$9,679,076	\$8,182,915	\$2,277,650



Explanation of Significant Differences:

The sales tax general revenue showed an increase of \$5.6 million resulting from the Board of Commissioners imposing an additional 0.25 percent levy for the operations of the County and a 0.25 percent levy for the safety/justice services. This was put on in October of 2005. The County collected a full year of this levy for 2007. The increase in investment income was largely due to additional monies to invest, as well as investment decisions in the management of the portfolio by the Treasurer.

Health and human services accounts for 53.31 percent of the governmental expenses. Of the \$169,631,890 in total governmental expenses, \$14,452,077 was covered by direct charges to users of the services. These charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, and for title and court fees. Safety services charges for services includes items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardation's Board and Mental Health Board (ADMH).

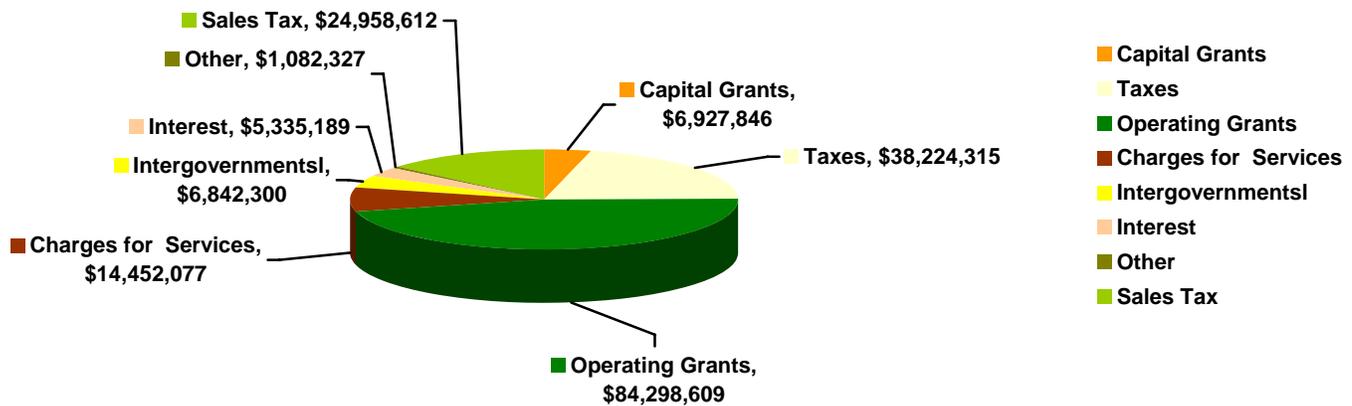
Of the \$16,897,458 total business-type expenses, 79.67 percent was covered by the \$13,461,999 direct charges to users of the services. These charges are for water and sewer services.

Additional revenues were provided to the governmental activities by the State and Federal governments for capital improvements.



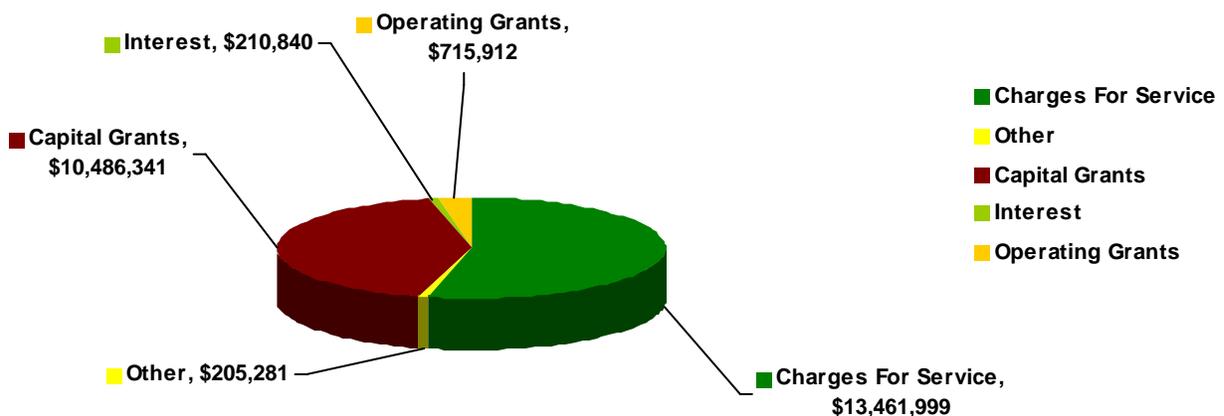
Where the money comes from

Governmental Activities



Total Revenues \$182,121,275

Business-type Activities

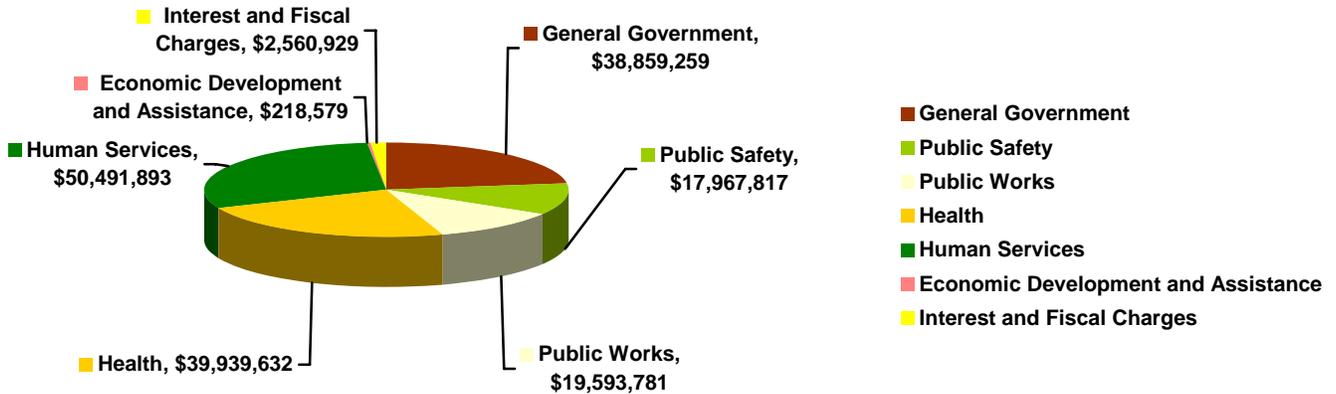


Total Revenues \$25,080,373



Where the money goes

Governmental Activities



Total Expenses \$169,631,890

Business-Type Activities



Total Expenses \$16,897,458

Financial Position Statement



December 31, 2007 and 2006
Trumbull County

Summary

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

ASSETS

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

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

Receivables represent the amounts that are owed to the County at December 31, 2007.

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

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

Liabilities

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

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

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

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

Assets Less Liabilities

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

	2007	2006
ASSETS		
Cash	\$88,759,549	\$79,703,560
Investments	48,039	48,039
Receivables	63,682,204	65,169,289
Property & Equipment	128,388,807	118,058,723
Deferred Charges	249,253	205,123
	<hr/>	<hr/>
TOTAL ASSETS	\$281,127,852	\$263,184,734
	<hr/>	<hr/>
LIABILITIES		
Owed to Employees & Vendors	6,424,324	6,503,993
Deferred Revenue	34,335,322	36,652,973
Short Term Debt	12,042,749	4,624,056
Long Term Debt	43,487,155	51,460,488
Other Liabilities	4,833,074	3,012,090
	<hr/>	<hr/>
TOTAL LIABILITIES	101,122,624	103,851,928
	<hr/>	<hr/>
ASSETS LESS LIABILITIES	\$180,005,228	\$159,332,806
	<hr/> <hr/>	<hr/> <hr/>



Investment & Sales Tax Collection

INVESTMENTS

Investment

Federal Home Loan Bank Bonds
 Federal National Mortgage Association Bonds
 Federal Home Loan Mortgage Corporation Bonds
 Repurchase Agreement
 STAROhio

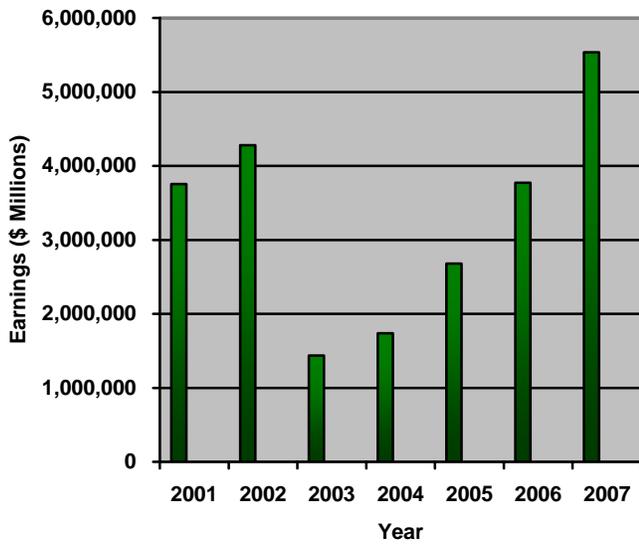
Market Value

\$7,037,293
 3,011,250
 4,003,310
 6,392,403
 30,725,861

TOTAL

\$51,170,117

INVESTMENT EARNINGS



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

Summary of Debt Instruments



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

REVENUE BONDS

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

GENERAL OBLIGATION BONDS

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

BOND ANTICIPATION NOTES

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

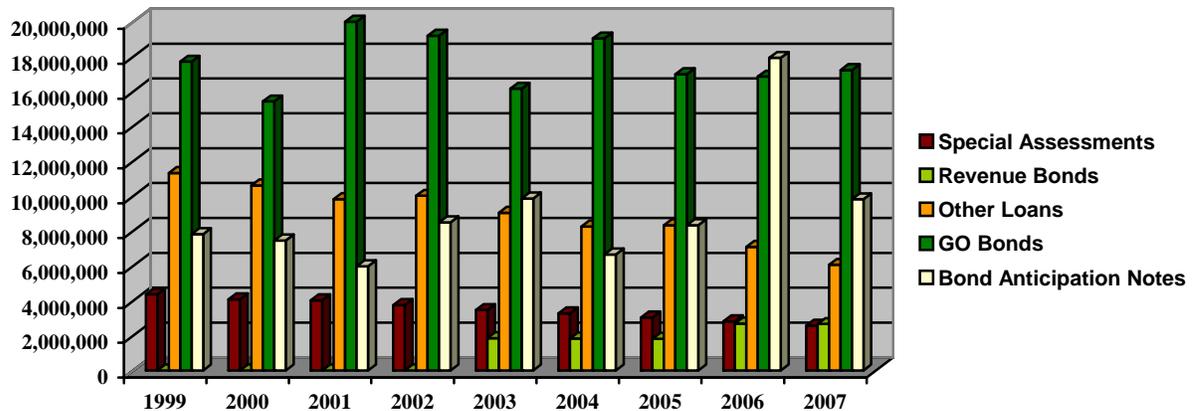
SPECIAL ASSESSMENTS BONDS

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

OTHER LOANS

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

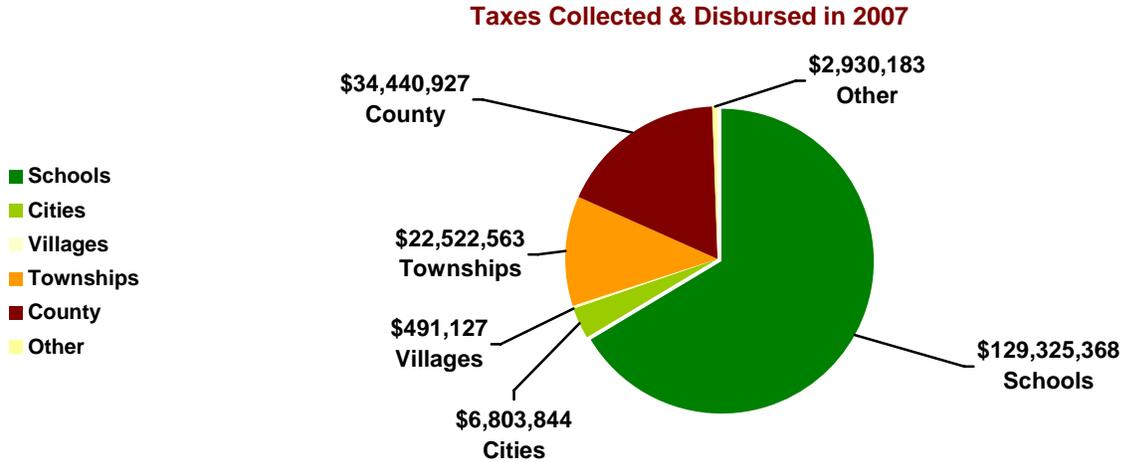
	Balance at 12/31/06	New Money (ADDS)	Paid Off (DELETES)	Balance at 12/31/07
Revenue Bonds	\$2,698,400	\$0	(\$32,600)	\$2,665,800
General Obligation Bonds	16,858,893	2,621,044	(2,249,110)	17,230,827
Bond Anticipation Notes	17,935,000	9,820,000	(17,935,000)	9,820,000
Special Assessment	2,824,305	0	(245,078)	2,579,227
Other Loans	7,335,908	100,636	(1,376,082)	6,060,462
TOTAL DEBT	\$47,652,506	\$12,541,680	(\$21,837,870)	\$38,356,316





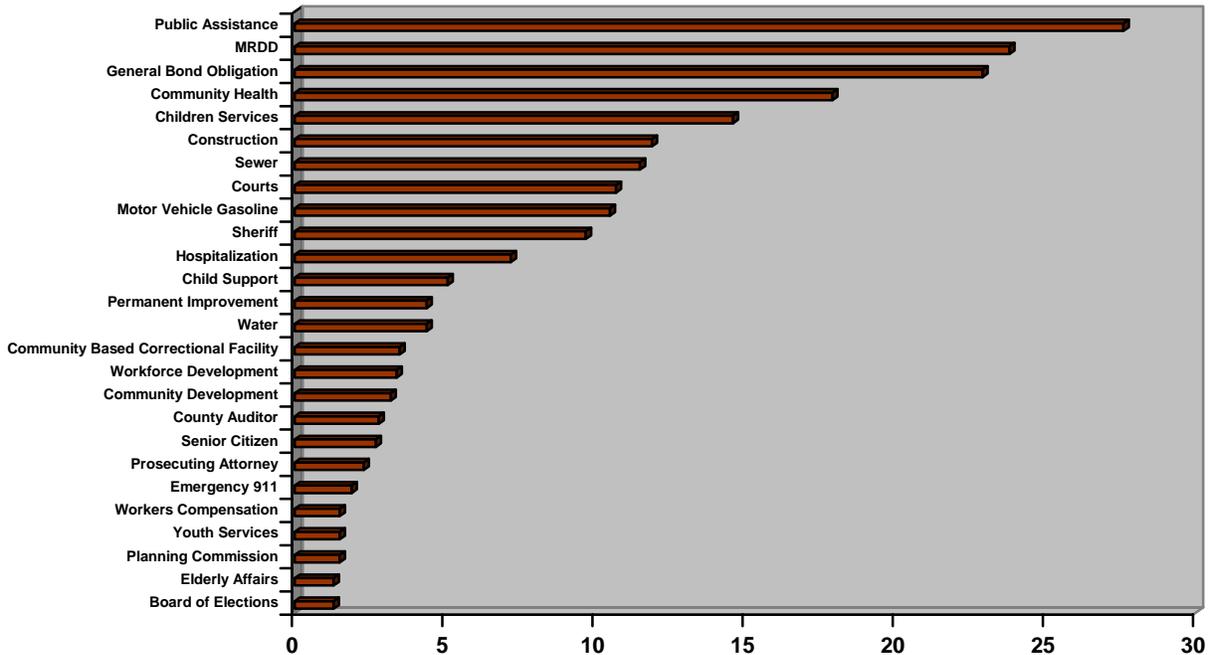
Summary of Taxes & Expenditures

The County Treasurer collects all real estate and personal property taxes. The County Auditor then distributes these funds to the entities to whom they belong. The following table shows the County, cities, villages, townships and school districts and the amounts they received in 2007. The taxes collected and distributed were based upon 2006 assessed values, levied in 2006 and collected in 2007. Entities receiving less than \$1,000,000 are grouped together for presentation purposes.



Primary Government Spenders-2007 (shown in millions)

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



This report issued by:
THE TRUMBULL COUNTY AUDITORS OFFICE
for the Fiscal Year ending December 31, 2007

ADRIAN S. BIVIANO, MBA, CPA, CGFM

Questions, comments or suggestions regarding this report can be directed to the County Auditor's Office at 330.675.2420.

This report and a variety of other information, as well as e-mail capabilities, can be found on the Auditor's Website at:

www.auditor.co.trumbull.oh.us



OUR COVER PHOTO

Pictured on the cover is the Trumbull County Courthouse constructed at its present location in 1895.