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*Auditor Ralph T. Meacham appeared as a Guest Columnist in The Vindicator
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In her column Sept. 24, The Vindicator editor noted an error due to the change in the enrollment calculation for school districts reported in the Cupp Report. The mistake was unfortunate and clearly unintentional. I was not aware of the change until The Vindicator brought it to my attention.

I agree with your conclusion that despite the counting inconsistency, enrollment is declining and cost per student increasing.

The Educational Service Center did invite the media and me to a meeting on Sept. 27. I asked for, but was not provided, a meeting agenda, so I did not attend. From the coverage of the meeting in The Vindicator, it appears a knowledgeable panel presented a rebuttal. I hope they are right. COVID funding did have an impact on revenues and expenses. However, for several years leading up to COVID, enrollment across the county declined and cost per student did rise. Population continues to decline in this region; this is not Franklin County nor other growth areas. Student enrollment has a high probability of continuing to decline.

I believe local school treasurers are capable. After the financial effect of COVID has passed, I expect cost per student to continue to rise no matter how capable the treasurers are.

So we have a difference in opinion; school administrators believe the current structure is viable, and I do not. They base their judgment on their working knowledge of school finances, and I base mine on my years as a financial analyst in banking. But, as Mahoning County auditor, I also take into consideration the revenue side of the equation, property taxes.

Mahoning County, according to the most recent U.S. Census, has a median age of 43.7 years, compared to 39.9 for Ohio — a 10% difference. Mahoning County has a 15% poverty rate for people over 65, compared to 10.3% for Ohio. Mahoning County has 22.2% of the population 65 and over, Ohio has 18.4%. On average, Mahoning County has a larger older and less affluent population than the Ohio average.

At the end of Tax Year 2022 Pay Year 2023, there were a total of 34,358 parcels unpaid which translates to \$66,044,000 or 18% of total taxes. Since tax year 2018, this percentage has been around 18% and increasing as an absolute value. This information is available on my website.

The way levies work, taxing entities base their budget on the levy amount approved by voters.

Unpaid taxes reduce the amount subdivisions receive. This ultimately makes the subdivisions ask for more levies which pushes the burden on to those taxpayers who do pay.

With student enrollment generally declining and cost per student increasing, and a property tax base with some signs of distress, I concluded the current structure is not sustainable without changes. Several years ago, I started preparing the analysis of the Cupp report and other school data because 60% of property taxes go to school districts. Taxpayers should be aware and involved with their school districts and school boards. If this information encouraged the Educational Service Center to host a discussion, then that is positive.

I offer another public venue for school districts to present their information. I am on the County Budget Commission. Every year, school districts and other government entities submit their annual budgets to the Budget Commission.

Since I have been in office, school districts have waived the option to appear and present. These are public meetings, open to the public and media. I hope some districts will chose to appear.

Increased transparency, accountability and public discourse are advantageous to taxpayers and school districts.