



# TUSCARAWAS COUNTY SALES TAX RENEWAL

We all share in the benefits of a  
Sales Tax

How much Revenue does the  
Sales Tax Generate?

Why do we need a Sales Tax?

Who Benefits from the Sales Tax?

What percent is the Sales Tax?

Who pays the Sales Tax?

The 1% Permissive Sales Tax is vital to the operation of Tuscarawas County. This tax was implemented in 1987 and was approved by the voters for 10 year renewals in 1997 & 2007. The tax has been utilized to continue the quality services and programs the public has come to expect.

Monies from the Sales Tax supports a variety of economic programs that have proven to be beneficial to the strength and stability of Tuscarawas County.

## TUSCARAWAS COUNTY COMMISSIONERS

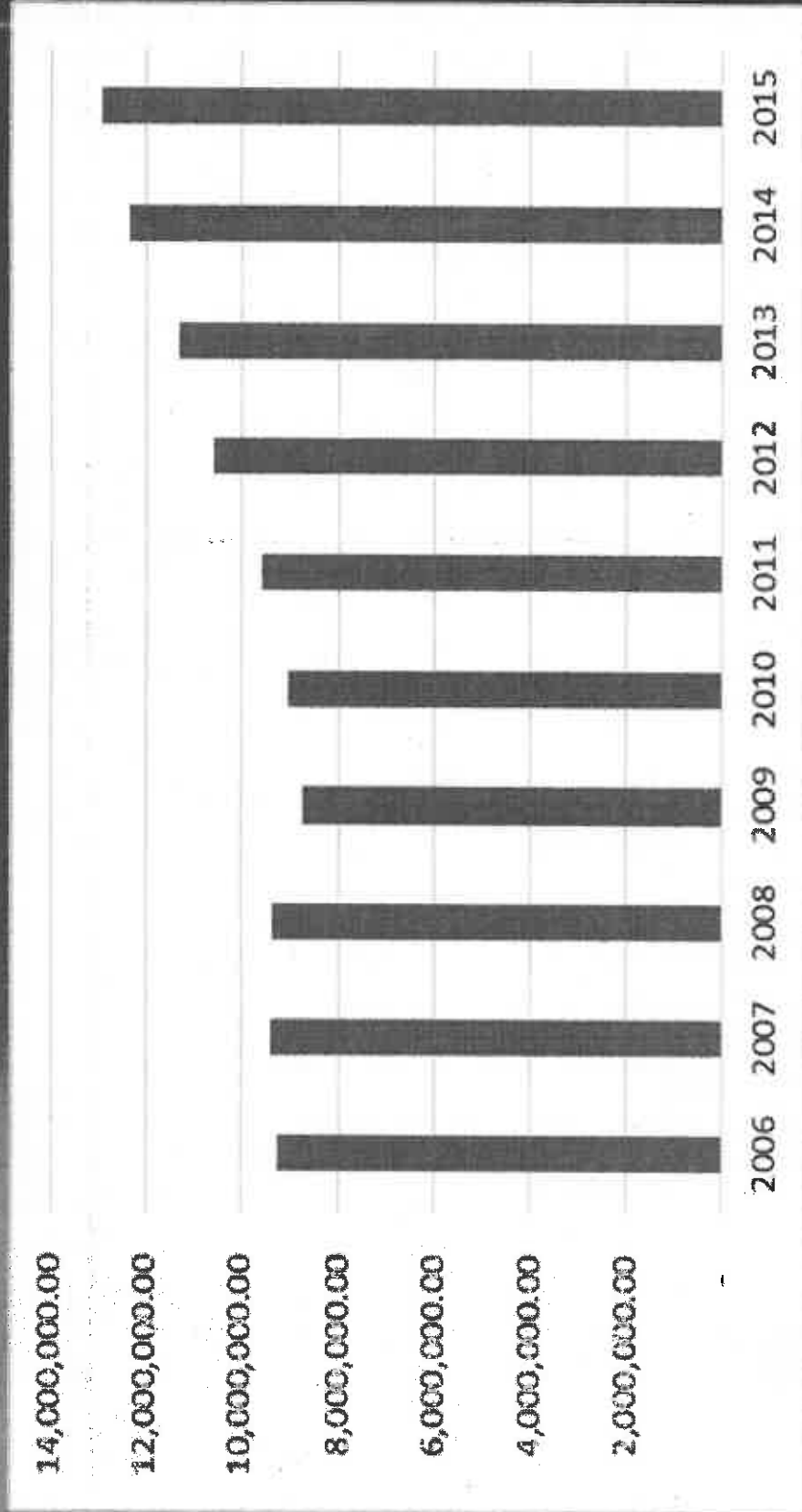
Chris Abbuhl

Joe Sciarretti

Kerry Metzger

# SALES TAX RECEIPTS

Last 10 Years



2016 Sales Tax Receipts

\$13,027,570

Where do those dollars come from?

Neighboring counties have many property tax levies to support a variety of services.

Tuscarawas County pays for those same services without additional property tax levies through the revenue generated by the current Sales Tax



## Levies in other counties

- ▣ Property taxes are levied in area counties for the following purposes: 911, Anti-drug Enforcement, Capital Projects, Children Services, County Homes, Debt Service, Extension Services, Human Services, Jail (Operation & Equipment), Permanent Improvements, Sheriff Department Operations, Soil & Water Conservation District, Tuberculosis Clinics, and Veterans Relief.
- ▣ In Tuscarawas County we have used our Permissive Sales Tax to fund these types of services without additional levies.
- ▣ Specifics on these levies are on the next slide

county number	Jurisdiction	Levy Year	Levy Name			
16	COSHOCTON COUNTY	1999	9-1-1 EMERGENCY	0.200000	0.125684	0.160668
16	COSHOCTON COUNTY	1995	CHILDREN SERVICES	1.000000	0.521826	0.72602
16	COSHOCTON COUNTY	2013	COSHCTN CITY/CO-PARK DIST.	0.500000	0.445170	0.48180
16	COSHOCTON COUNTY	2010	OSU EXTENSION OFFICE	0.400000	0.346580	0.38544
30	GUERNSEY COUNTY	2011	CHILDREN SERVICES	2.000000	1.656120	1.87258
34	HARRISON COUNTY	2014	9-1-1 SYSTEM	1.000000	0.895097	1.00000
34	HARRISON COUNTY	2009	CHILDREN SERVICES	0.500000	0.433567	0.50000
34	HARRISON COUNTY	2012	EXTENSION SERVICE	0.750000	0.671322	0.75000
34	HARRISON COUNTY	2009	SHERIFF DEPARTMENT	0.750000	0.650350	0.75000
34	HARRISON COUNTY	2012	SHERIFF DEPARTMENT	1.000000	0.895097	1.00000
38	HOLMES COUNTY		PARK DISTRICT	0.150000	0.150000	0.15000
76	STARK COUNTY	2003	9-1-1 SYSTEM	0.100000	0.087194	0.09438
76	STARK COUNTY	2005	CHILDREN SERVICES	1.400000	1.288018	1.32142
85	WAYNE COUNTY	2003	CHILDREN SERVICES	1.600000	1.334364	1.60000
85	WAYNE COUNTY	2010	CHILDREN SERVICES	0.200000	0.187609	0.20000
85	WAYNE COUNTY	2011	MEDWAY DRUG ENFORCEMENT	0.250000	0.234511	0.25000



Only 7 Counties in Ohio have  
 property taxes less than  
 Tuscarawas County

Rank	County Number	Jurisdiction	Gross Tax Rate	Class I Tax Rate	Class II Tax Rate
1	2	ALLEN COUNTY	2.400000	2.400000	2.400000
2	27	GALLIA COUNTY	4.400000	4.346280	4.399604
3	44	LAWRENCE COUNTY	5.600000	5.114097	5.448825
4	19	DARKE COUNTY	6.300000	5.182134	6.295917
5	62	OTTAWA COUNTY	6.600000	5.193059	6.182527
6	81	VAN WERT COUNTY	7.500000	5.193157	7.466262
7	21	DELAWARE COUNTY	5.900000	5.741638	5.803114
8	79	TUSCARAWAS COUNTY	8.300000	6.047900	7.182451

How do our property tax rates  
compare to neighboring  
counties?

How our property taxes compare to neighboring counties:

State Rank	County Number	Jurisdiction	Gross Tax Bill	Residential Commerce Tax	Local Average
8	79	TUSCARAWAS COUNTY	8,300,000	6,047,900	7,182,451
21	85	WAYNE COUNTY	9,250,000	7,115,570	8,506,200
29	38	HOLMES COUNTY	11,700,000	7,524,921	10,037,594
47	76	STARK COUNTY	11,500,000	8,744,103	9,634,155
57	10	CARROLL COUNTY	11,500,000	9,612,729	10,320,381
69	34	HARRISON COUNTY	14,420,000	11,105,330	14,374,046
70	16	COSHOCOTON COUNTY	14,600,000	11,367,860	12,907,986
75	30	GUERNSEY COUNTY	16,600,000	12,018,761	14,417,880
<b>LOCAL AVERAGE</b>					<b>9,192,147</b>

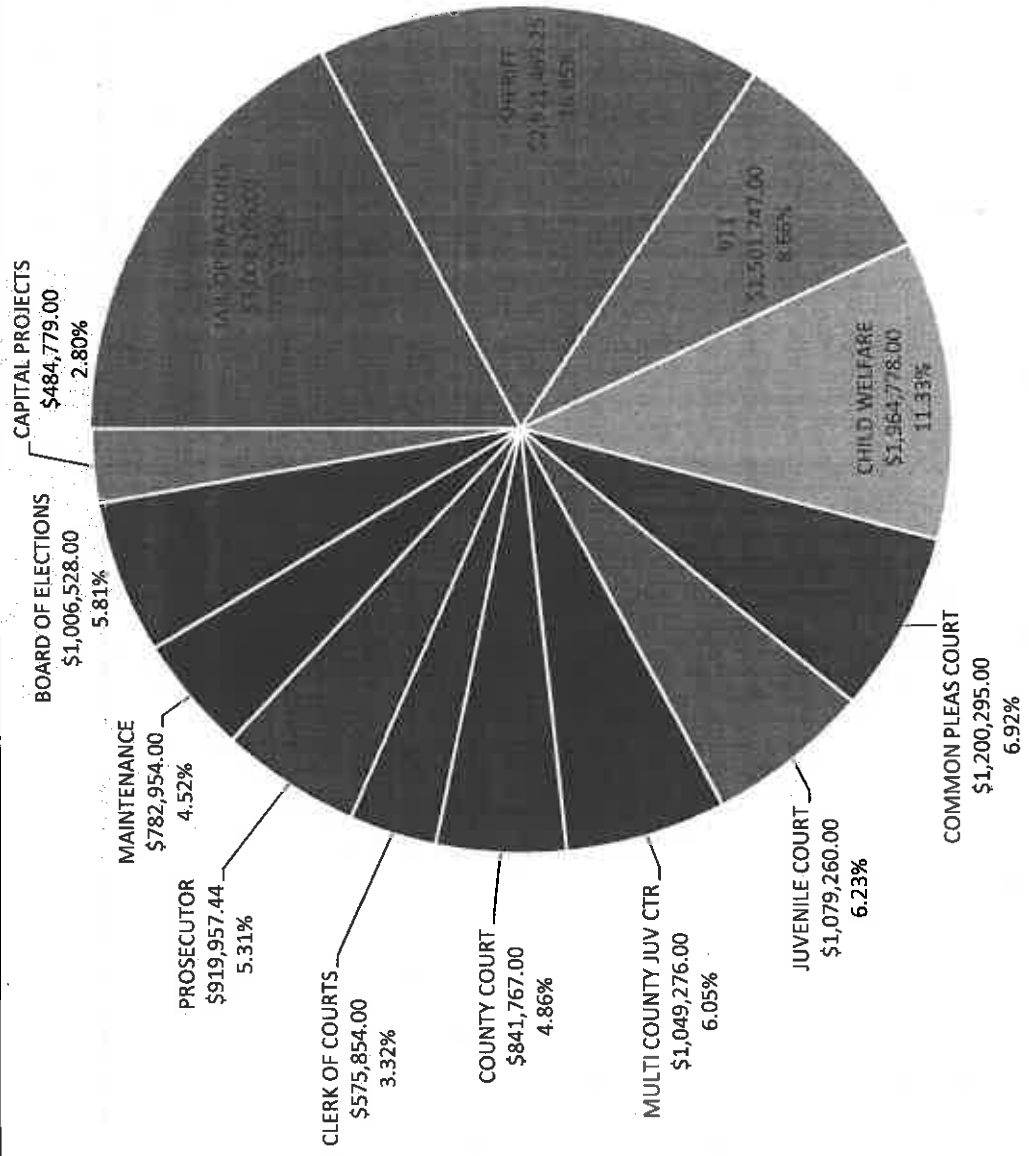
## Sales tax --vs- Property tax

- ▣ We would need a property tax levy of over 7 mill to replace the revenue generated by the sales tax. That would cost the average property owner (based on market value of 100,000) about \$245 per year.



# Major Allocations of Sales Tax - 2016

75% of the Sales Tax is currently allocated to these departments. Remaining 25% benefits another 40 purposes. Amount represents total Department Budget for 2016

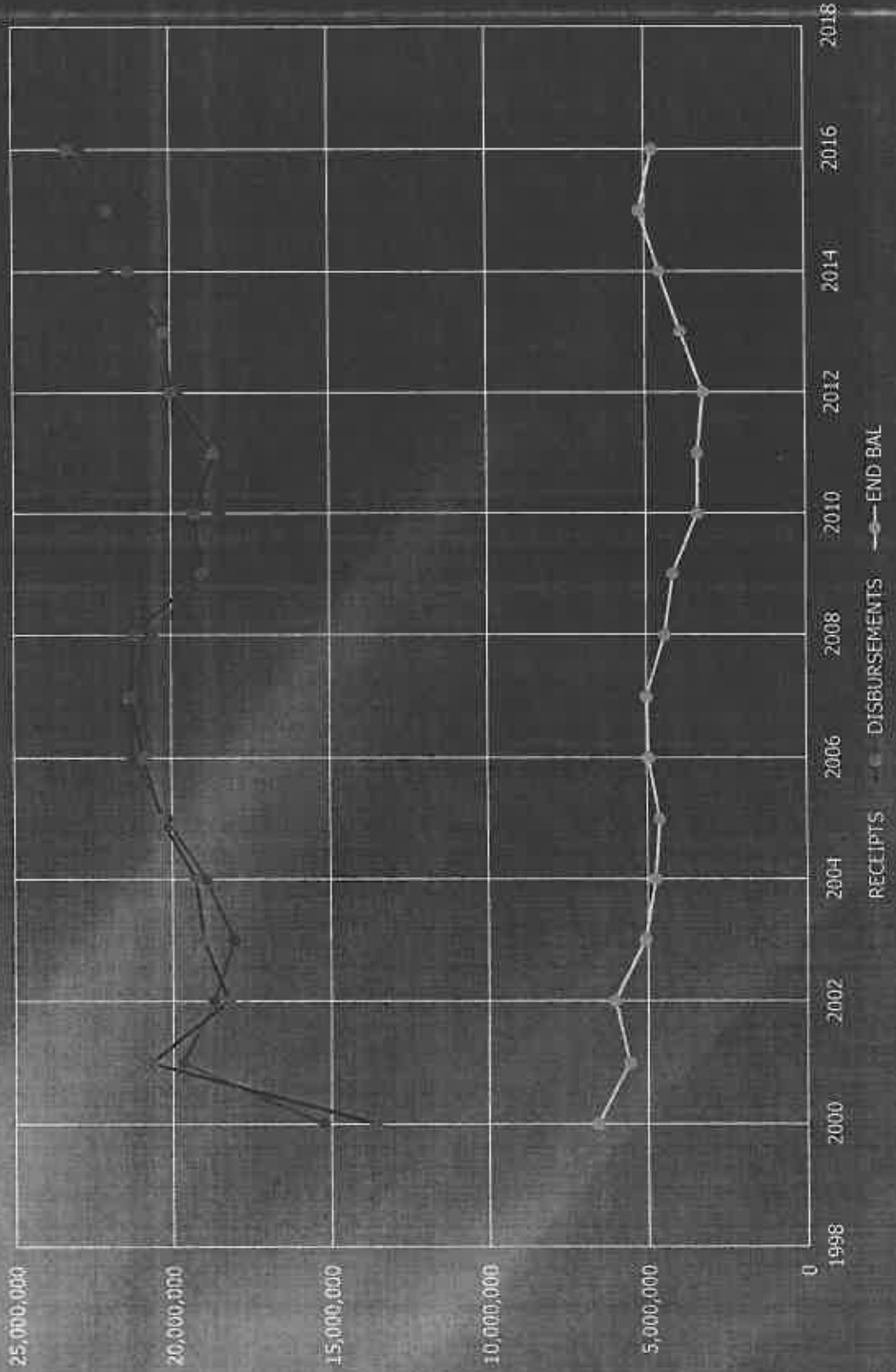




## Without The Sales Tax there is NO Balance

- ▣ In 2015 the County General Fund Revenue was \$22,652,352.38 million
- ▣ The Sales Tax contribution to the General Fund was \$ 12,951,867.19 million (This represents 57.2 % of the general fund revenues)
- ▣ Disbursements for 2015 totaled \$22,034,749.87
- ▣ For the 2015 Year revenues exceeded expenditures by \$617,602.51
- ▣ In 2015 the original Sales Tax estimate was \$12,500,000 and in August we increased the estimate by \$215,000.00 however we ended the year with a total of \$12,951,867.19 of actual receipts.

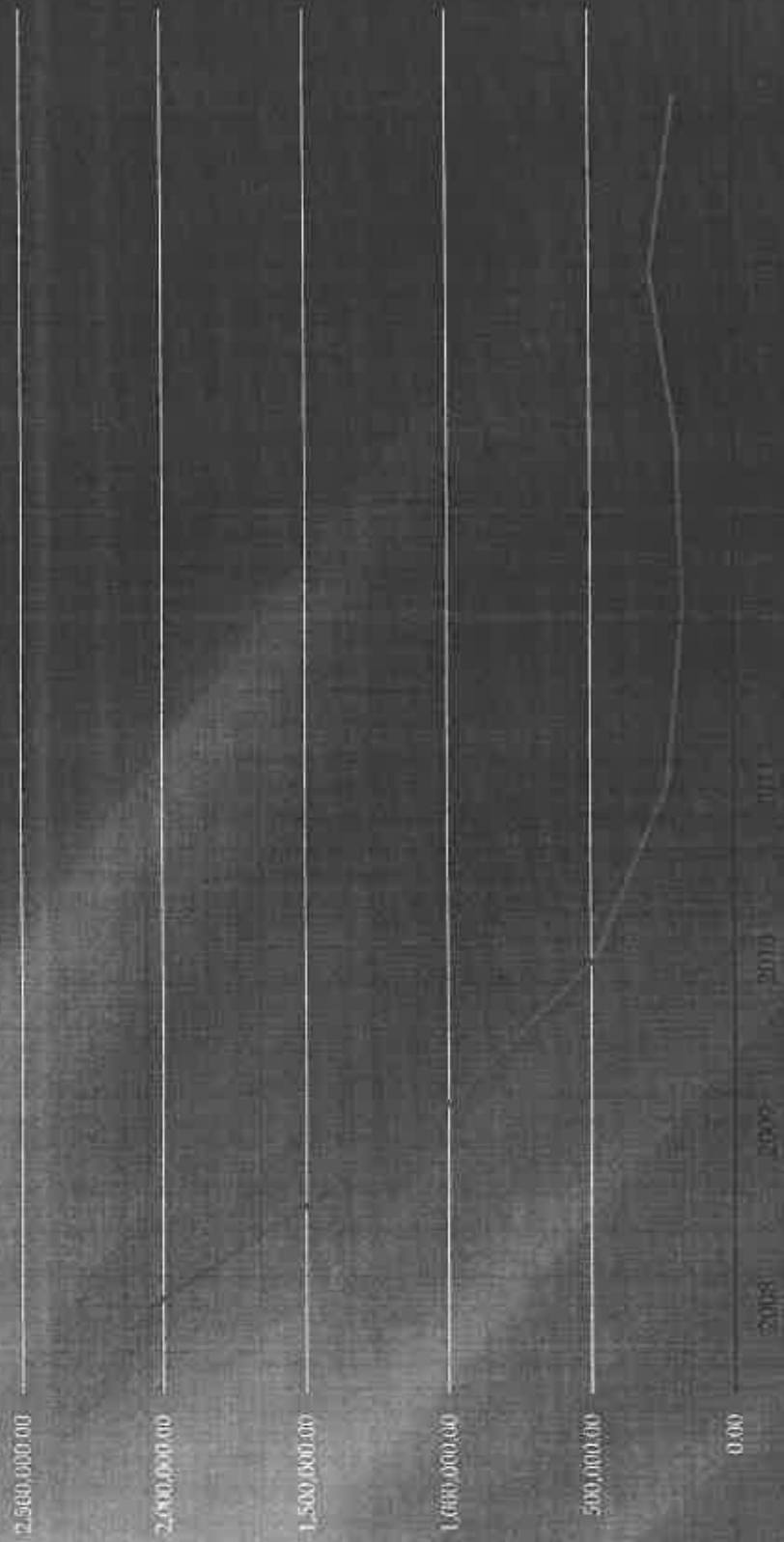
# General Fund financial data from 1998-2016





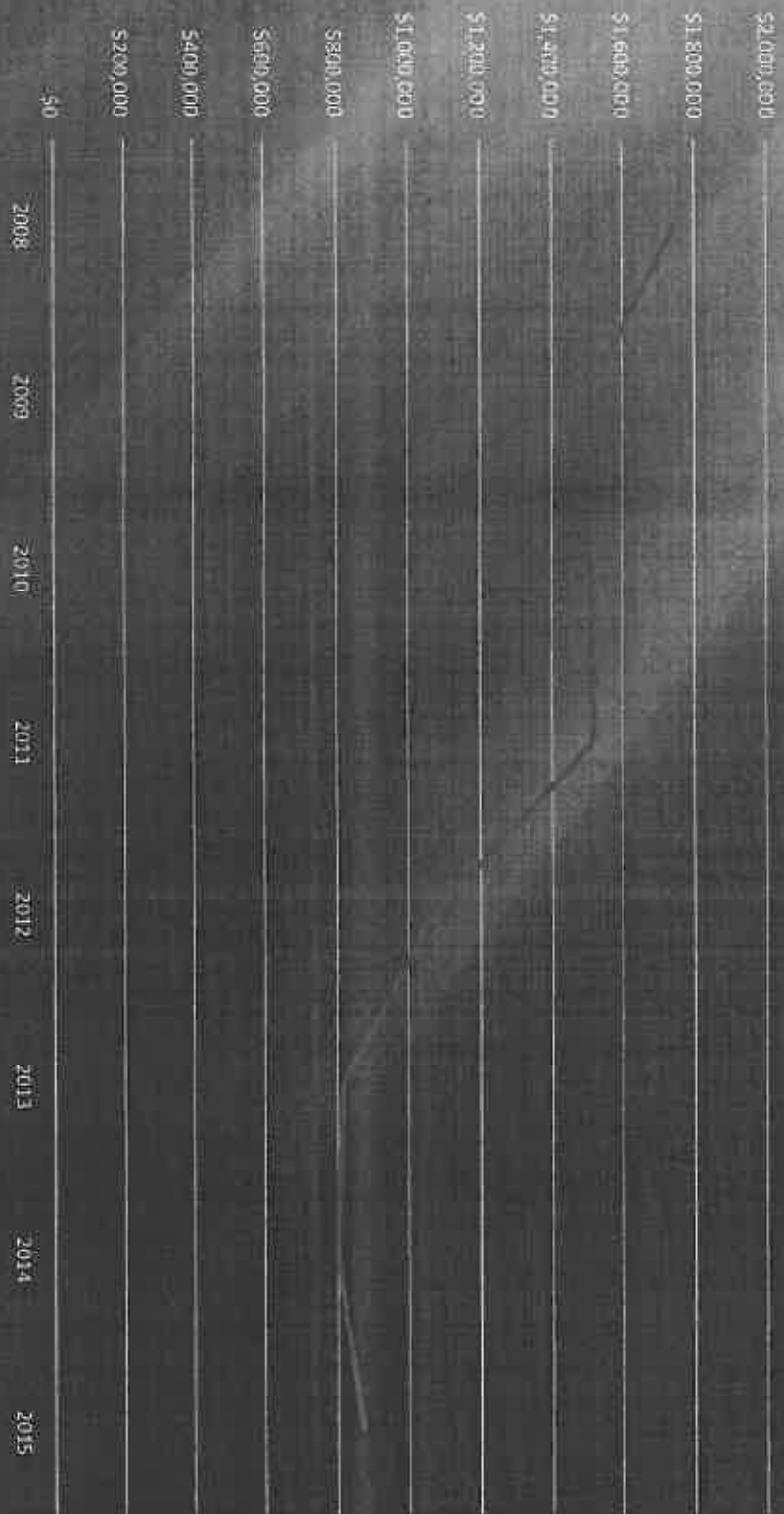
# Earnings on Investments is down

Interest Income



# Local Government Receipts are declining

Local Government Receipts

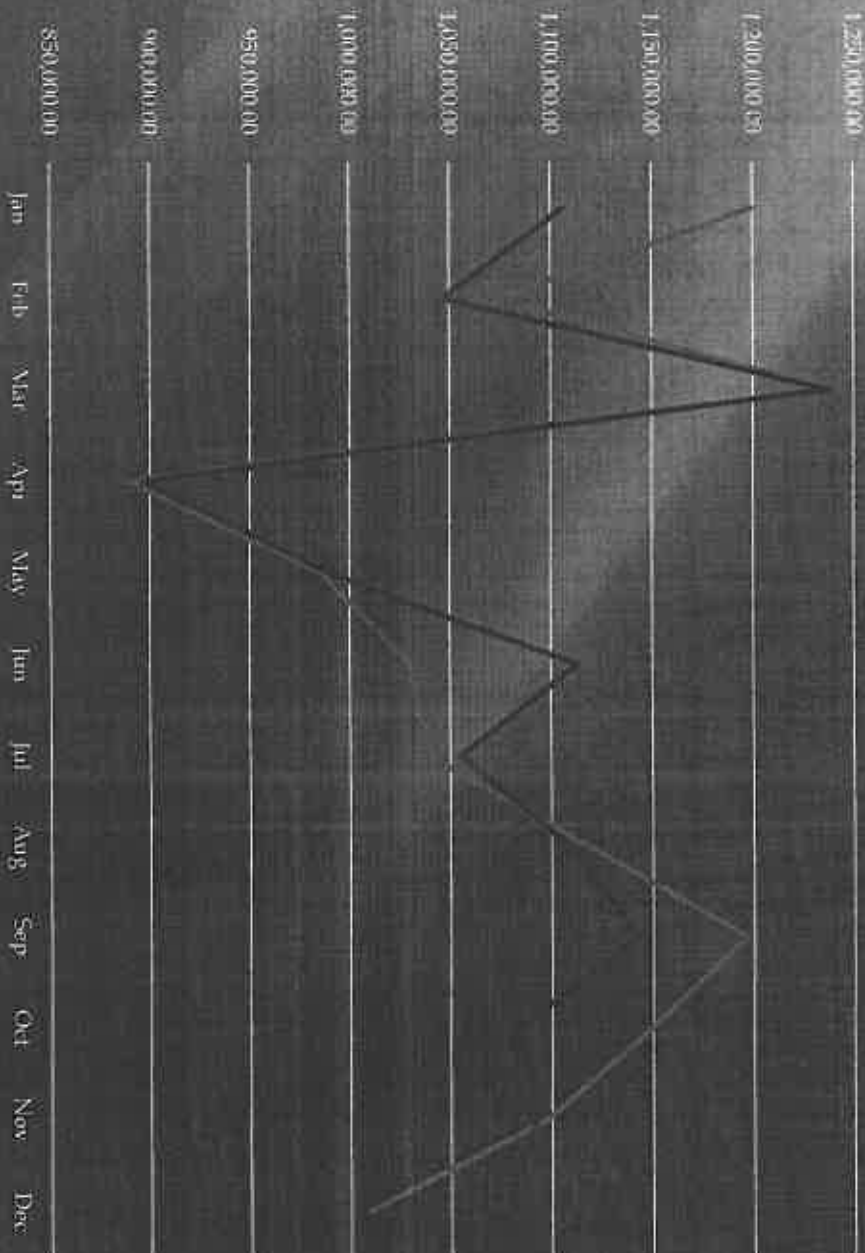


# Reliance on Sales Tax is Increasing

Revenues	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Est
PERMISSIVE TAX	9,382,303.60	8,743,564.19	9,036,640.66	9,573,804.57	10,604,624.36	11,339,076.70	12,355,289.68	12,951,867.19	13,000,000.00
Revenues Total	20,609,984.08	18,769,811.29	18,499,096.40	18,627,781.03	19,789,029.24	20,904,707.77	21,991,723.69	22,652,352.38	22,845,469.02
Expenses Total	21,179,945.28	19,044,079.06	19,270,377.02	18,638,927.81	19,978,139.64	20,197,115.80	21,327,136.21	22,034,749.87	23,253,227.28
Percent of Revenue	45.52%	46.58%	48.85%	51.40%	53.59%	54.24%	56.18%	57.18%	56.90%
Percent of Expense	44.30%	45.91%	46.89%	51.36%	53.08%	56.14%	57.93%	58.78%	55.91%



# 2016 Sales Tax is on a downswing



And more bad news . . . . .

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# The Columbus Dispatch

» Hot Links:

## Medicaid tax change to cost Ohio, counties

PERMISSIVE COUNTY AND TRANSIT AUTHORITY MHIC SALES TAX AS COMPARED TO TOTAL PERMISSIVE SALES TAXES DISTRIBUTED BY CALENDAR YEAR

MHICs are Medicaid Health Insuring Corporations, also known as Medicaid Managed Care Organizations

County	CY 2015 MHIC Sales Tax Distributed	CY 2015 Total Sales Tax Distributed	MHIC/Total Ratio
Tuscarawas	\$ 662,694	\$ 12,951,881	5.1%

## Sharing of Local Government Fund

- ▣ The Local Government Fund allocation within Tuscarawas County for 2017 is currently \$2,573,598
- ▣ The County is entitled to 50% of the LGF however, the sales tax allows the commissioners to retain 35% which provides an additional 15% to the local townships and municipalities. This is done to help lessen the financial burdens of the small communities. For 2017, this will amount to additional funding of \$386,039 to townships and municipalities.

COUNTY ENTITLED LOCAL GOVERNMENT FUNDING  
PROVIDED TO LOCAL ENTITIES

Last 12 Years

Local entities received additional amounts totaling almost  
\$7,000,000 over the past 12 years

2005	774,027.45
2006	759,663.19
2007	815,146.95
2008	770,383.95
2009	639,176.88
2010	630,482.88
2011	649,875.21
2012	460,833.93
2013	347,893.19
2014	352,424.84
2015	365,877.40
2016	373,988.52

TOTAL 6,939,774.39

## Job and Family Services

- ▣ This funding is essential in providing for the care of children in Tuscarawas County. The cost of foster care, clothing, medical needs, school fees, etc. exceeds \$2 million a year. The children are in foster care as a result of child abuse and neglect which includes physical abuse and sexual abuse. Tuscarawas County averages 150 children in care. Without this funding abused and neglected children will continue to suffer.



## 911 Dispatch Center

- ▣ The 911 Central Dispatch is funded nearly 100% from the Sales Tax. 911's operating costs include personnel, equipment and maintenance of equipment. 911 receives over 28,000 calls a year (note: this does include duplicative calls for automobile accidents, non-emergency calls, calls on Sheriff's Office line, etc..) and employs 18 dispatchers in order to provide 911 services on a continuous basis. Whether it is for police, fire or EMS, the County sales tax helps ensure that citizens' calls for assistance are always answered and that first responders are dispatched quickly when needed by our citizens.



**Tuscarawas County  
in  
Tourism Detail**

### Tourism tax generation

The tourism industry generated \$47.3 million in taxes in 2015.

Tourism generated \$23.7 million in state and local taxes.

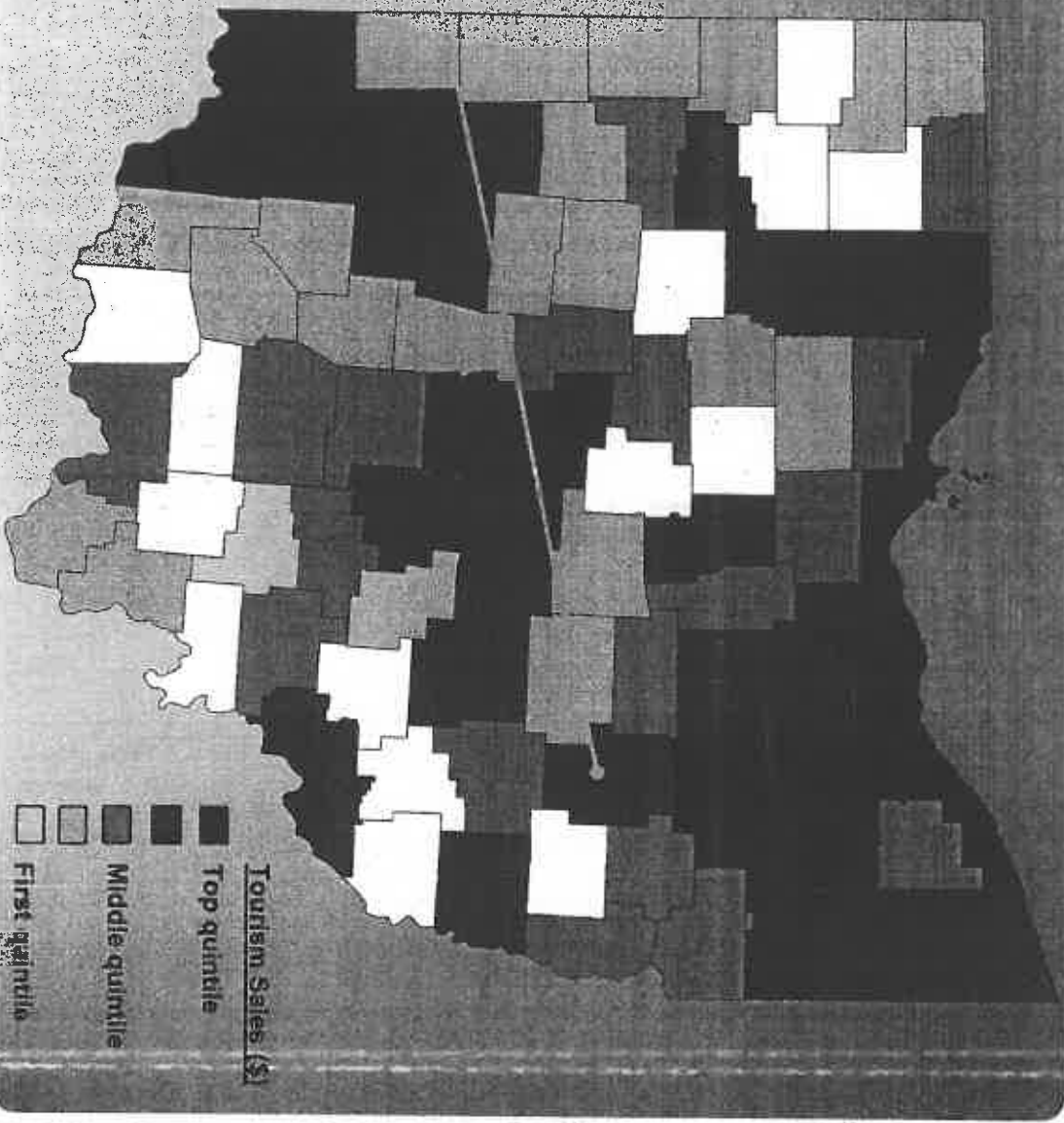
- \$14.4 million in state taxes
- \$9.3 million in local taxes

### Tourism-Generated Taxes (US\$)

	Total
Federal Taxes	23,592,120
State Taxes	14,416,807
Local Taxes	9,308,572
<b>TOTAL</b>	<b>47,317,500</b>

<b>Total Tourism Impact</b>	
Tuscarawas County, Ohio	
Total Sales	\$397.6 million
Wages	\$69.3 million
Taxes	\$47.3 million
Employment	3,592

**Tuscarawas  
County**



**TOURISM  
ECONOMICS**  
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