



OHIO AUDITOR OF STATE
KEITH FABER



**MARION COUNTY
DECEMBER 31, 2023**

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MARION COUNTY

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster:			
Cash Assistance:			
School Breakfast Program	10.553	N/A	\$ 15,484
National School Lunch Program	10.555	N/A	31,566
Total Child Nutrition Cluster			<u>47,050</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
SNAP Cluster:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6960 / G-2425-11-6169	318,277
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6960 / G-2425-11-6169	46,345
Total SNAP Cluster			<u>364,622</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>411,672</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families Program	93.556	G-2223-11-6960 / G-2425-11-6169	41,479
Temporary Assistance for Needy Families	93.558	G-2223-11-6960 / G-2425-11-6169	2,182,477
Child Support Enforcement	93.563	G-2223-11-6960 / G-2425-11-6169	700
Child Support Enforcement	93.563	G-2223-11-6960 / G-2425-11-6169	662,055
Total Child Support Enforcement			<u>662,755</u>
CCDF Cluster:			
Child Care and Development Block Grant	93.575	G-2223-11-6960 / G-2425-11-6169	109,245
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6960 / G-2425-11-6169	55,643
Foster Care Title IV-E	93.658	G-2223-11-6960 / G-2425-11-6169	1,387,192
Adoption Assistance	93.659	G-2223-11-6960 / G-2425-11-6169	557,742
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6960 / G-2425-11-6169	4,927
COVID-19 Elder Abuse Prevention Interventions Program	93.747	G-2223-11-6960 / G-2425-11-6169	33,293
Medicaid Cluster:			
Medical Assistance Program	93.778	G-2223-11-6960 / G-2425-11-6169	1,163
Medical Assistance Program	93.778	G-2223-11-6960 / G-2425-11-6169	909,883
Total Medicaid Cluster			<u>911,046</u>
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Children's Health Insurance Program	93.767	G-2223-11-6960 / G-2425-11-6169	87,731
Social Services Block Grant	93.667	2301OHSOSR	40,095
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Social Services Block Grant	93.667	G-2223-11-6960 / G-2425-11-6169	225,792
Total Social Services Block Grant			<u>265,887</u>
Child Abuse and Neglect State Grants	93.669	G-2223-06-1258	4,082
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>6,303,499</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>			
Flood Mitigation Assistance	97.029	FMA FY2020	12,650
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	49,642
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>62,292</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-22-1BU-1	98,699
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1BU-1	56,957
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BU-1	8,882
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-22-1BU-1 (CHIP)	77,130
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>241,668</u>
Home Investment Partnerships Program	14.239	B-C-22-1BU-2	14,332
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>256,000</u>

MARION COUNTY

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	16.575	2023-VOCA-135105075	35,332
Crime Victim Assistance	16.575	2024-VOCA-135499433	10,413
Crime Victim Assistance	16.575	2023-VOCA-135105096	33,682
Crime Victim Assistance	16.575	2024-VOCA-135499465	11,014
Total Crime Victim Assistance			90,441
Violence Against Women Formula Grants	16.588	2022-WF-VA2-8176	34,352
Violence Against Women Formula Grants	16.588	2022-WF-VA2-8951	43,979
Total Violence Against Women Formula Grants			78,331
TOTAL U.S. DEPARTMENT OF JUSTICE			168,772
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Greater Ohio Workforce Board, Inc. (Area 7)</i>			
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	2020/21-7251-1	1,842
Unemployment Insurance	17.225	2020/21-7251-1	42,952
Trade Adjustment Assistance	17.245	2020/21-7251-1	295
WIOA Cluster:			
WIOA Adult Program	17.258	2020/21-7251-1	151,244
WIOA Youth Activities	17.259	2020/21-7251-1	214,693
WIOA Dislocated Worker Formula Grants	17.278	2020/21-7251-1	84,948
Total WIOA Cluster			450,885
TOTAL U.S. DEPARTMENT OF LABOR			495,974
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	117438	394,744
<i>Passed Through Ohio Department of Public Safety</i>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	IDEP/STEP-2023 O-00087	16,220
State and Community Highway Safety	20.600	IDEP/STEP-2024 O-00050	5,742
Total Highway Safety Cluster			21,962
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2023 O-00087	8,508
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2024 O-00050	6,353
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			14,861
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			431,567
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
HAVA Election Security Grants	90.404	HAVA ESG FY23	6,141
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			6,141
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health</i>			
COVID-19 Special Education-Grants for Infants and Families	84.181X	H181X200024	24,298
Special Education-Grants for Infants and Families	84.181A	H181A200024	25,501
Total Special Education-Grants for Infants and Families			49,799
TOTAL U.S. DEPARTMENT OF EDUCATION			49,799
U.S. DEPARTMENT OF THE TREASURY			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027	N/A	5,456,869
<i>Passed Through Ohio Department of Public Safety</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-CCB-1135	96,923
<i>Passed Through Ohio Department of Job and Family Services</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2223-11-6960 / G-2425-11-6169	86,909
<i>Passed Through Ohio Department of Public Safety/Ohio Emergency Management Agency</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1046	76,000
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1046	282,364
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			5,999,065
TOTAL U.S. DEPARTMENT OF THE TREASURY			5,999,065
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 14,184,781

The accompanying notes are an integral part of this schedule.

MARION 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 Marion 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 - 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 E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2023 is \$9,134.

NOTE F – 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.

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

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County 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, each major fund, and the aggregate remaining fund information of Marion 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 25, 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 25, 2024



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

**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**

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion 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 Marion County's major federal programs for the year ended December 31, 2023. Marion County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Marion 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, each major fund and the aggregate remaining fund information of Marion County (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 25, 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 25, 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

August 16, 2024

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MARION 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
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Medicaid Cluster Coronavirus State and Local Fiscal Recovery Funds (AL #21.027)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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MARION COUNTY, OHIO



ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

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INTRODUCTORY SECTION





MARION COUNTY, OHIO

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023**

ISSUED BY THE MARION COUNTY AUDITOR'S OFFICE
JOAN M. KASOTIS
COUNTY AUDITOR



MARION COUNTY, OHIO
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2023
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Joan M. Kasotis Marion County Auditor



Marion County Building
222 W. Center St., Suite 1031
Marion, Ohio 43302-3646

Phone: (740) 223-4020 • Fax: (740) 223-4029
e-mail: auditor@co.marion.oh.us
website: www.co.marion.oh.us/auditor

June 25, 2024

Honorable Paul Andrew Appelfeller
Honorable Mark Davis
Honorable Kerr Murray

Citizens of Marion County:

It is my pleasure to present Marion County's Annual Comprehensive Financial Report for the year ended December 31, 2023. The Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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. MD&A complements this letter of transmittal and should be read in conjunction with it.

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2023. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 64,851 in 2023.

The County has only those powers conferred upon it by Ohio statutes. The elected three-member Board of County Commissioners functions as both the legislative and executive branch of the County. Each Commissioner serves a term of four years. In addition to the County Auditor, who serves as the chief fiscal officer, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are the Treasurer, Recorder, Engineer, Clerk of Courts, Coroner, Prosecutor, and Sheriff. All of these officials serve four-year terms. The Common Pleas Court Judges, the Family Court Judge, and the Juvenile/Probate Court Judge are elected on a county-wide basis to oversee the County's judicial system. Judges are elected to six-year terms.

The financial statements in this report consists of the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity.

The County is the fiscal agent, but the County is not financially accountable, for the Marion County Regional Planning Commission, Marion County Soil and Water Conservancy District, Marion County Board of Health, Local Emergency Planning Commission, Marion County Disaster Services, Marion County Family and Children First, Marion County Park District, Marion-Crawford Mental Health Board, the Marion-Hardin Corrections Commission, and Marion Port Authority.

The County Commissioners are required to adopt a final budget by no later than April 1 of each year. This annual budget serves as the foundation for Marion County's financial planning and control. The budget is prepared at the fund, program, department, and object level. Department heads are required to submit any changes to their budget through the County Commissioners.

The County is located in central Ohio abutting Crawford, Delaware, Hardin, Morrow, Union, and Wyandot counties. The County is well situated in the heart of a diverse region. It is approximately fifty miles north of the City of Columbus, ninety miles southeast of Toledo, and one hundred fifteen miles southwest of Cleveland.

The County's land use is broken down as follows:

	Percent of Assessed Valuation for Real Property
Residential	62.01%
Agricultural	14.22
Commercial/Industrial	12.97
Public Utility	0.10
Governmental	10.70
	<u>100.00%</u>

There are a number of special districts and other governmental entities currently performing particular functions in the County. These include four fire districts, three park districts, and one conservancy district.

Banking and financial services are provided to the County area by offices of several commercial banks and savings and loans associations, two of which have their principal offices in the County.

One daily newspaper serves the County. The County is within the broadcast area of four television stations and three local AM and FM radio stations. Multi-channel cable television services, including educational, governmental, and public access channels are provided in the County's area by Spectrum.

The Marion Campus of The Ohio State University and Marion Technical College are located within the County and provide a wide range of educational opportunities. There are ten other colleges and universities within a sixty-minute drive.

OhioHealth Marion General Hospital, located within the City of Marion, is licensed for two hundred fifty beds and is the largest medical center within a forty-mile radius of the City.

There are numerous parks operated by municipalities and townships as well as a county-wide park district which focuses on providing continuing natural areas to the citizens. The focus of the parks is to continue to provide and/or improve our natural areas for the pleasure, education, and recreation of the Marion County citizens.

The County is known as the home of the 29th President of the United States, Warren G. Harding (1921-1923). Marion is one of few cities to host three sites to honor a President having The Harding Home and Museum, the Harding Memorial, and the Harding Presidential Library located within the City of Marion which draw visitors from all over the country.

The main branch of the Marion Public Library is located in the City of Marion with its 132,684 volumes, 13,297 audio-visual media, and 215,279 digital items available for download.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for seven hundred twenty persons. Both compounds are located on Marion-Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains sixty-six employees and can also be found on Marion Williamsport Road.

Major railroads serving the County include CSX and Norfolk Southern. U.S. 23 runs through the County, along with twelve State highways which enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States.

The Port Columbus International Airport is within a sixty-minute drive from the County. Limited local air service is available nearby at Marion Municipal Airport, which is designed for general use.

The County maintains a bond rating of Aa3 with Moody's Investor Services.

The County has significant responsibilities in the areas of general government, administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance. The County also operates an enterprise fund, which is the Sewer District Fund.

The County negotiates with four bargaining units. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2026, for the Sheriff's Deputies Unit. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2026, for the Sheriff's Lieutenants Unit. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2026, for Sheriff's Dispatchers Unit. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2025. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

Star Turbine Inc., a longtime Marion County manufacturing company has relocated to one facility moving from approximately 26,000 square feet to a 68,000 square foot facility. This move along with grant funding from the State of Ohio for this expansion has allowed the company to expand its workforce to continue to be a leader in high precision, custom design steam turbine rings.

Marion County Commissioners approved additional funding to offset construction costs of public infrastructure improvements for a new \$12 million Sika Corporation distribution center developed by Jaguar Transport located in the Marion Industrial Rail Park. Infrastructure needs for this project include items like storm water and retention systems, a fire line water system, gas line and sewer system. This funding is allowed by the Ohio Revised Code through tax increment financing.

Construction is underway on The Meadows of Marion, a new nursing home, long-term care facility owned and operated by Foundations Health Solutions Ohio's premier long term care company. Foundations Health Solutions manages 60 nursing homes specializing in physical therapy, skilled nursing, quality outcome and resident satisfaction. This new facility will offer an enhanced dining experience, activity room, salon services, training room, and a state-of-the-art therapy gym.

LONG-TERM FINANCIAL PLANNING

The County is aware of the need to plan for future financial trends that may affect its financial stability. The County Commissioners, along with the assistance of the County Auditor's office, use a five-year forecast to help in the planning of the County's future financial outlook. The County Commissioners also hold informal budget hearings with all General Fund departments. Revenue estimates are conservative and objective with an attempt to diversify sources to handle variations in individual sources. Estimates for expenditures are trended based upon the priority of the County Commissioners and the prior year's actual costs. The use and amount of levies are reviewed to fund services as required. These procedures are excellent planning tools for budgeting purposes and will continue to serve as a mechanism to ensure the future capability of the County, its services, and projects.

Currently, the main objectives of the County are to continue to maintain the General Fund's cash balance and provide funding as needed for capital improvements. The main tool in reaching these goals is to help grow the retail tax base and thus increase the County's sales tax revenue, issue debt as necessary to fund needed improvements, and protect the County's bond rating of Aa3.

RELEVANT FINANCIAL POLICIES

The County has a responsibility to its citizens to carefully account for public funds, to manage finances wisely, and to plan for the provision of services desired by the public. Sound financial policies are necessary to carry out that responsibility.

The County has established relevant financial policies for investments, capital assets, and the budget. The purpose of the investment policy is to provide for complete safety of the portfolio's principal value, assure adequate liquidity, and earn a market rate of return. The investment policy is reviewed annually for compliance and to assure the flexibility necessary to effectively manage the investment portfolio.

The goal of the capital assets inventory system and policy is to provide control and accountability over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the annual financial statements. The County recognizes the importance of preserving the community's capital assets and to ensure that future needs are met.

The budget policy is designed to provide conceptual standards for financial decision making, enhance consistency in financial decisions, and establish parameters for administration to use in directing the day-to-day financial affairs of the County. One-time or special purpose revenues will be used to finance capital projects or for expenditures required by the revenue and not to subsidize recurring personnel costs or other operating costs.

MAJOR INITIATIVES

Grant funding from the Ohio Department of Development has given Marion County Commissioners along with Marion County Regional Planning Commission the opportunity for a community-wide approach to improve and provide affordable housing for low- and moderate-income families, along with community and economic development.

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Annual Comprehensive Financial Report for the year ended December 31, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to the GFOA for their review.

The preparation of this report could not have been accomplished without the cooperation of every County department and agency. I am grateful to the County Commissioners for their continued support through adequate funding of the Annual Comprehensive Financial Report. Planning, coordinating, compiling and, completing this report has been the responsibility of Deputy Auditor, Gina Beard. I gratefully acknowledge her contributions as well as those of the other members of the Auditor's staff, including Karen Spencer, Angela Smith, Angela Claypool, and Sherri Tackett.

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials
December 31, 2023

COMMISSIONERS

Paul Andrew Appelfeller
Kerr Murray
Mark Davis

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Leslie Longstreth

COMMON PLEAS JUDGE/GENERAL DIVISION

Matthew Frericks

COMMON PLEAS JUDGE/GENERAL DIVISION

Warren Edwards

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Larry N. Heiser

JUVENILE AND PROBATE JUDGE

Rhonda Burggraf

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Jessica Wallace

CORONER

Dr. Gary Burton

PROSECUTOR

Raymond A. Grogan Jr.

SHERIFF

Matt A. Bayles

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

Cynthia Price

SANITARY ENGINEER

Phil Wright

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Bradley Decamp

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

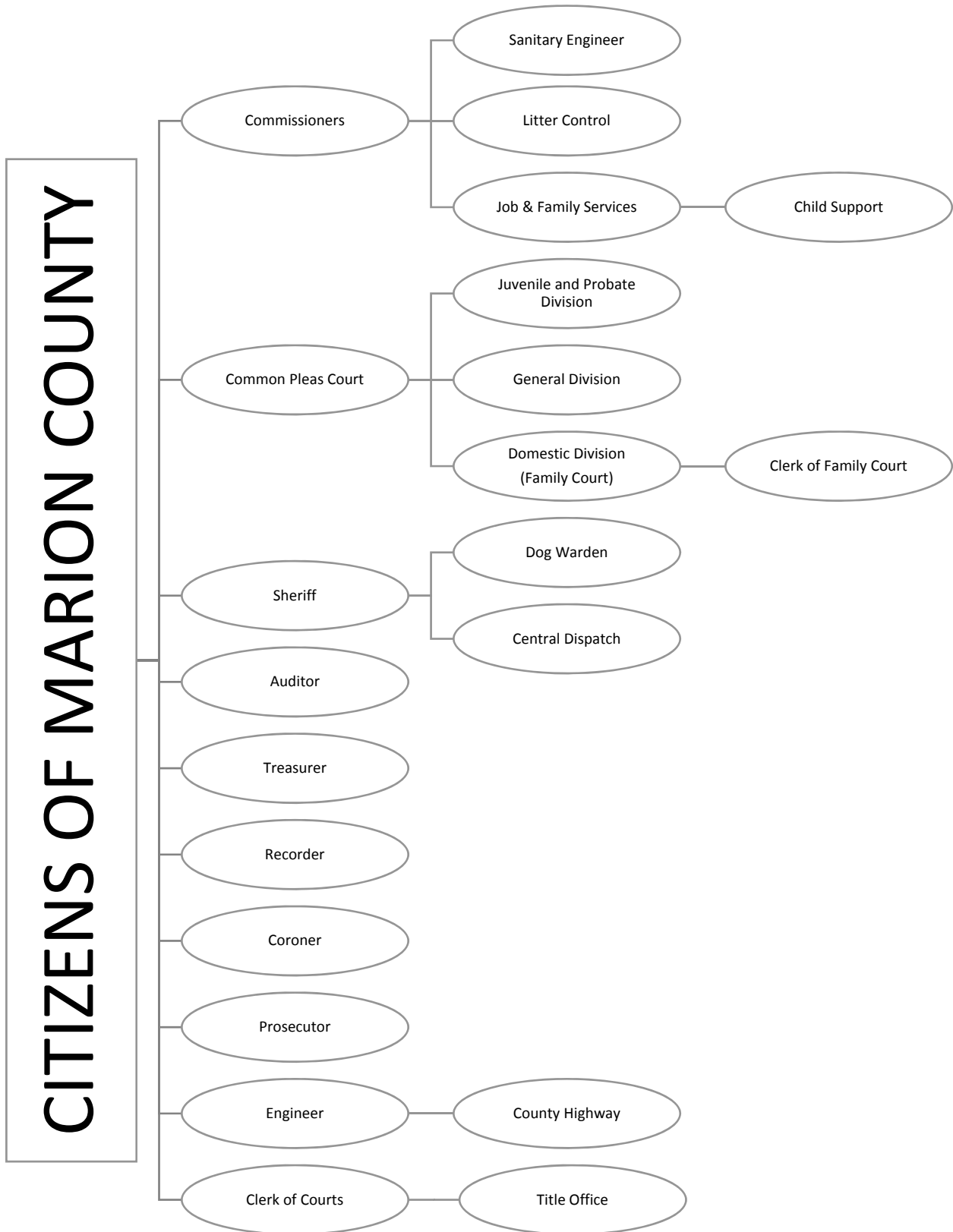
LITTER CONTROL

Angela Carbetta

VETERANS SERVICE

Elizabeth Clayton

MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART



Offices and Appointed Boards

- | | | | | | | | |
|-------------------|-------------------------|-------------------|--------------------|-------------------------------------|------------------|---|--------------------|
| Budget Commission | Children Services Board | Board of Revision | Board of Elections | Board of Developmental Disabilities | Veterans Service | Board of Alcohol, Drug Addiction and Mental Health Services | Records Commission |
|-------------------|-------------------------|-------------------|--------------------|-------------------------------------|------------------|---|--------------------|



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Marion 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



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

INDEPENDENT AUDITOR’S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion 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, each major fund, and the aggregate remaining fund information of Marion 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, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and American Rescue Plan 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 are 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 and schedules are 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 25, 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 25, 2024

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The discussion and analysis of Marion County's financial performance provides an overview 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.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand Marion County's financial position.

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's non-major funds in a single column. The County's major funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, American Rescue Plan, and Sewer District funds.

REPORTING THE COUNTY AS A WHOLE

The statement of net position and the statement of activities reflect how the County did financially during 2023. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

In the statement of net position and the statement of activities, the County is divided into two types of activities:

- Governmental Activities - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, economic development, and conservation and recreation. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- Business-Type Activity - This service is provided on a charge for services basis and is intended to recover all or most of the costs of the service provided. The County's sanitary sewer operations are reported here.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund financial statements provide detailed information about the County's major funds, the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, American Rescue Plan, and Sewer District funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

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 on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-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 help make this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund 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 the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Enterprise Fund - The County's enterprise fund uses the accrual basis of accounting, the same as that used for the business-type activity on the government-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2023 and 2022.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Assets</u>						
Current and Other Assets	\$92,703,989	\$87,993,847	\$4,130,017	\$3,873,779	\$96,834,006	\$91,867,626
Net Pension Asset	230,891	414,166	6,077	11,045	236,968	425,211
Net OPEB Asset	0	4,025,255	0	107,338	0	4,132,593
Capital Assets, Net	79,148,301	79,783,356	6,416,661	6,786,944	85,564,962	86,570,300
Total Assets	<u>172,083,181</u>	<u>172,216,624</u>	<u>10,552,755</u>	<u>10,779,106</u>	<u>182,635,936</u>	<u>182,995,730</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	103,454	124,133	0	0	103,454	124,133
Pension	16,811,672	5,169,876	437,633	135,819	17,249,051	5,305,199
OPEB	2,474,982	156,831	65,102	2,630	2,540,084	159,461
Total Deferred Outflows of Resources	<u>19,390,108</u>	<u>5,450,840</u>	<u>502,735</u>	<u>138,449</u>	<u>19,892,589</u>	<u>5,588,793</u>
<u>Liabilities</u>						
Current and Other Liabilities	6,941,440	12,021,645	82,837	343,523	7,024,277	12,365,168
Long-Term Liabilities						
Pension	39,907,665	11,497,716	1,050,201	306,604	40,957,866	11,804,320
OPEB	829,925	0	21,842	0	851,767	0
Other Amounts	8,518,392	8,819,940	570,299	746,292	9,088,691	9,566,232
Total Liabilities	<u>56,197,422</u>	<u>32,339,301</u>	<u>1,725,179</u>	<u>1,396,419</u>	<u>57,922,601</u>	<u>33,735,720</u>
<u>Deferred Inflows of Resources</u>						
Pension	218,282	14,707,031	1,619	375,943	219,647	15,082,478
OPEB	303,737	4,246,156	7,209	110,923	310,946	4,357,079
Other Amounts	15,634,871	14,506,915	0	0	15,634,871	14,506,915
Total Deferred Inflows of Resources	<u>16,156,890</u>	<u>33,460,102</u>	<u>8,828</u>	<u>486,866</u>	<u>16,165,464</u>	<u>33,946,472</u>
<u>Net Position</u>						
Net Investment in Capital Assets						
Restricted	74,474,068	74,505,649	5,951,042	6,137,368	80,425,110	80,643,017
Unrestricted (Deficit)	43,789,661	43,685,032	6,077	118,383	43,795,738	43,803,415
Total Net Position	<u>\$119,118,977</u>	<u>\$111,868,061</u>	<u>\$9,321,483</u>	<u>\$9,034,270</u>	<u>\$128,440,460</u>	<u>\$120,902,331</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The net pension liability (asset) and the net OPEB liability reported by the County at December 31, 2023, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension or net OPEB liability (as applicable). GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability (asset) (as applicable) to equal the County's proportionate share of each plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

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 system to provide health care to eligible benefit recipients. The retirement system may allocate a portion of the employer contribution to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick 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 applicable). As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the County. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension 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 (as applicable) are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statements No. 68 and No. 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in the net pension liability (asset) and the net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

Pension/OPEB changes noted in the above table reflect an overall increase in deferred outflows and decrease in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The decrease in the net pension/OPEB asset and the increase in the net pension/OPEB liability represents the County's proportionate share of the unfunded benefits.

For governmental activities, the increase in current and other assets was primarily an increase in cash and cash equivalents, accounts receivable, and leases receivable. This increase can be attributed mostly in the General Fund due to the County's property tax triannual update in tax year 2022 (collection year 2023), an insurance reimbursement received for flooding at the Courthouse, and a sizeable donation from the Ohio Health Marion General Hospital. Note, however, cash in the American Rescue Plan fund did decrease as the County continued to spend federal ARPA moneys received from the pandemic. The increase in accounts receivable was due to the opioid settlement that was reached with distributors. The County also entered into additional leases in 2023 with the North Central Ohio Educational Service Center (NCOESC) and META. The decrease in net capital assets and the investment in capital assets was due to annual depreciation. The decrease in current and other liabilities was due to several factors, the most significant of which was a decrease in unearned revenue due to ARPA moneys being spent during the year. There was also a decrease in contracts payables (payables exist generally due to timing at year end). The decrease in other long term liabilities represents scheduled debt retirement. The increase in unrestricted net position, while substantially impacted by the above items, also reflects the significant decrease in the net pension/OPEB asset.

The most significant change for the business-type activity was the increase in current and other assets primarily due to cash and cash equivalents. This is the result of more charges for services and tap in fees collected in 2023 for the Sewer fund. Other related to the changes in the pension/OPEB related items as discussed above.

Table 2 reflects the change in net position for 2023 and 2022.

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Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2023	2022	2023	2022	2023	2022
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$8,326,825	\$6,794,758	\$1,896,910	\$1,499,048	\$10,223,735	\$8,293,806
Operating Grants, Contributions, and Interest	28,329,658	29,563,216	0	0	28,329,658	29,563,216
Capital Grants and Contributions	1,132,089	309,998	188,079	630,786	1,320,168	940,784
Total Program Revenues	<u>37,788,572</u>	<u>36,667,972</u>	<u>2,084,989</u>	<u>2,129,834</u>	<u>39,873,561</u>	<u>38,797,806</u>
General Revenues						
Property Taxes	\$12,903,990	\$12,185,291	\$0	\$0	\$12,903,990	\$12,185,291
Payment in Lieu of Taxes	800,733	691,829	0	0	800,733	691,829
Sales Taxes	14,944,789	15,035,575	0	0	14,944,789	15,035,575
Grants and Entitlements	3,173,196	3,245,568	0	0	3,173,196	3,245,568
Investment Earnings and Other Interest	2,462,742	(91,049)	1,744	1,688	2,464,486	(89,361)
Other	3,246,099	3,233,917	2,406	239,156	3,248,505	3,473,073
Total General Revenues	<u>37,531,549</u>	<u>34,301,131</u>	<u>4,150</u>	<u>240,844</u>	<u>37,535,699</u>	<u>34,541,975</u>
Total Revenues	<u>75,320,121</u>	<u>70,969,103</u>	<u>2,089,139</u>	<u>2,370,678</u>	<u>77,409,260</u>	<u>73,339,781</u>
<u>Program Expenses</u>						
General Government						
Legislative and Executive	18,567,479	13,600,060	0	0	18,567,479	13,600,060
Judicial	5,218,373	3,804,697	0	0	5,218,373	3,804,697
Public Safety	12,018,526	8,475,287	0	0	12,018,526	8,475,287
Intergovernmental	23,600	595,937	0	0	23,600	595,937
Public Works	8,482,173	8,376,269	0	0	8,482,173	8,376,269
Health	7,290,614	7,054,679	0	0	7,290,614	7,054,679
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	15,939,773	11,929,445	0	0	15,939,773	11,929,445
Economic Development						
Intergovernmental	227,066	197,066	0	0	227,066	197,066
Conservation and Recreation						
Intergovernmental	51,350	48,000	0	0	51,350	48,000
Interest	238,721	253,487	0	0	238,721	253,487
Sewer District	0	0	1,801,926	1,474,382	1,801,926	1,474,382
Total Expenses	<u>68,069,205</u>	<u>54,346,457</u>	<u>1,801,926</u>	<u>1,474,382</u>	<u>69,871,131</u>	<u>55,820,839</u>
Change in Net Position	7,250,916	16,622,646	287,213	896,296	7,538,129	17,518,942
Net Position at Beginning of Year	111,868,061	95,245,415	9,034,270	8,137,974	120,902,331	103,383,389
Net Position at End of Year	<u>\$119,118,977</u>	<u>\$111,868,061</u>	<u>\$9,321,483</u>	<u>\$9,034,270</u>	<u>\$128,440,460</u>	<u>\$120,902,331</u>

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For governmental activities, program revenues increased 3 percent. Charges for services increased for the opioid settlement. The increase in capital grants and contributions was related to resources received from the Ohio Public Works Commission for bridges. The decrease in operating grants and contributions was largely for ARPA fund resources received and spent for salaries and benefits for prosecutor (legislative and executive) and sheriff (public safety) programs in the prior year. There were several significant changes for general revenues. Property taxes increased for the triannual update in 2022 (collected in 2023). The increase in investment earnings and other interest revenue is based on the performance of the County's investments. In total, revenues increased over 6 percent. There was a 25 percent increase in total expenses related to pension and OPEB related changes as well as an increase in staffing, which includes salaries and benefits.

For the business-type activity, the decrease in total revenues was due to resources received in the prior year from the Ohio Public Works Commission (capital grants and contributions) and reimbursement from American Rescue Plan resources for sewer projects (other revenue). The increase in expenses was primarily pension/OPEB related (as discussed).

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government				
Legislative and Executive	\$18,567,479	\$13,600,060	\$13,606,947	\$10,160,660
Judicial	5,218,373	3,804,697	3,579,875	2,226,788
Public Safety	12,018,526	8,475,287	3,027,606	(2,558,937)
Intergovernmental	23,600	595,937	23,600	595,937
Public Works	8,482,173	8,376,269	837,864	503,740
Health	7,290,614	7,054,679	3,595,377	5,646,414
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	15,939,773	11,929,445	5,080,697	593,800
Economic Development				
Intergovernmental	227,066	197,066	227,066	197,066
Conservation and Recreation				
Intergovernmental	51,350	48,000	51,350	48,000
Interest	238,721	253,487	238,721	253,487
Total Expenses	<u>\$68,069,205</u>	<u>\$54,346,457</u>	<u>\$30,280,633</u>	<u>\$17,678,485</u>

For 2023, over 44 percent of the costs for services provided by the County were paid for by general revenues (33 percent in 2022). Traditionally, program revenues contribute significantly to several programs. Costs for both the legislative and executive and judicial programs are well supported through charges for services (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). The public safety program receives funding through charges for services and various operating grants and contributions. The public works program is significantly funded with program revenues. Public works expenses are provided for through operating and capital grants and from charges for services. The health and human services programs are largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

MARION COUNTY, OHIO
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Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and American Rescue Plan funds.

Fund balance increased a little over 28 percent in the General Fund. Revenues increased in property taxes and investment earnings and other interest revenue (as mentioned above). Revenues also increased in other revenue for an insurance reimbursement for flooding at the County's Courthouse. Expenditures increased for this in legislative and executive.

There was a decrease in grant resources in the Job and Family Services Fund which resulted in a decrease in programs that are offered, therefore, a decrease in expenditures. With the decrease in revenue and expenditures, fund balance still increased over \$165,000.

There was a slight increase in revenues and expenditures in the Motor Vehicle Gasoline Tax Fund leading to an increase in fund balance.

There was an increase in revenues and expenditures in the Children Services Fund which still caused an increase in fund balance as revenues have historically outpaced expenditures.

Fund balance increased approximately 12 percent in the Developmental Disabilities Fund. Both revenues and expenditures increased slightly resulting in an increase in fund balance. This fund has also historically seen revenues exceed expenditures leading to annual increases in fund balance.

The American Rescue Plan Fund was a new fund created in 2021 to record the activity of federal resources from the American Rescue Plan Act. Most of the expenditures were to supplement salaries and benefits in the Sheriff's Department as well as for sewer projects in the prior year. Most resources received were offset to unearned revenue while the County determines how to best use the resources. As such, there was no fund balance at the beginning of the year and a small fund balance at the end of the year.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

Net position in the Sewer Fund increased 3 percent. Both revenues and expenses increased, however, revenues still exceeded expenses resulting in the increase of net position.

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January.

MARION COUNTY, OHIO
Management's Discussion and Analysis
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Unaudited

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget occurred mostly in other revenue due to the unanticipated insurance reimbursement received for flooding at the County Courthouse during the year. The most significant changes from final to actual revenues was interest and other revenue. The County did not anticipate the amount received for other revenue (insurance reimbursement for flooding at the County Courthouse) and was uncertain of the market for their investments. For expenditures, the most significant changes from the original budget to the final budget was legislative and executive due to the flooding at the County Courthouse (as mentioned above). Changes from the final budget to actual expenditures were mostly related to budgeting conservatively for all programs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2023, was \$74,474,068 and \$5,951,042, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; construction in progress; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included multiple projects (Building on Executive Drive and HVAC project), road and bridge improvements, and vehicles. Disposals were primarily replaced roads and bridges, buildings, and machinery and equipment. For the business-type activity, the primary addition was a vehicle for the sanitary engineer. There were no disposals for the business-type activity. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2023, the County's outstanding debt included \$5,853,459 in general obligation bonds and \$371,132 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$506,668 will be repaid from the business-type activity.

The County's bond rating is Aa3.

In addition to the debt outlined above, the County's long-term obligations also included the net pension/OPEB liability and compensated absences. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

CURRENT ISSUES

The County Engineer's and County Sanitary Engineer's offices have numerous projects which include roads, bridges, culverts, ditch petitions, and multiple projects to the county sanitary sewer plants throughout the County.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those interested in our County's financial well being. Questions concerning any of the information provided in this report or requests for additional information should be directed to Joan M. Kasotis, Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

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

	Governmental Activities	Business-Type Activity	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$61,054,782	\$3,732,544	\$64,787,326
Cash and Cash Equivalents in Segregated Accounts	77,248	0	77,248
Cash and Cash Equivalents with Fiscal Agent	2,453,563	0	2,453,563
Accounts Receivable	711,481	396,995	1,108,476
Sales Taxes Receivable	3,778,377	0	3,778,377
Accrued Interest Receivable	175,454	0	175,454
Due from Other Governments	7,374,640	0	7,374,640
Internal Balances	(478)	478	0
Prepaid Items	173,746	0	173,746
Property Taxes Receivable	14,070,935	0	14,070,935
Payment in Lieu of Taxes Receivable	761,504	0	761,504
Special Assessments Receivable	185,985	0	185,985
Leases Receivable	1,886,752	0	1,886,752
Net Pension Asset	230,891	6,077	236,968
Nondepreciable Capital Assets	13,732,920	177,568	13,910,488
Depreciable Capital Assets, Net	65,415,381	6,239,093	71,654,474
Total Assets	172,083,181	10,552,755	182,635,936
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	103,454	0	103,454
Pension	16,811,672	437,633	17,249,051
OPEB	2,474,982	65,102	2,540,084
Total Deferred Outflows of Resources	19,390,108	502,735	19,892,589
<u>Liabilities</u>			
Accrued Wages Payable	898,022	20,814	918,836
Accounts Payable	1,693,933	28,666	1,722,599
Contracts Payable	217,330	5,410	222,740
Due to Other Governments	650,389	27,380	677,769
Employee Withholding Payable	720,133	0	720,133
Retainage Payable	7,799	0	7,799
Unearned Revenue	2,730,193	0	2,730,193
Accrued Interest Payable	23,641	567	24,208
Long-Term Liabilities			
Due Within One Year	1,468,609	230,437	1,699,046
Due in More Than One Year			
Net Pension Liability	39,907,665	1,050,201	40,957,866
Net OPEB Liability	829,925	21,842	851,767
Other Amounts Due in More Than One Year	7,049,783	339,862	7,389,645
Total Liabilities	56,197,422	1,725,179	57,922,601
<u>Deferred Inflows of Resources</u>			
Property Taxes	12,986,615	0	12,986,615
Payment in Lieu of Taxes	761,504	0	761,504
Leases	1,886,752	0	1,886,752
Pension	218,282	1,619	219,647
OPEB	303,737	7,209	310,946
Total Deferred Inflows of Resources	16,156,890	8,828	16,165,464

(continued)

Marion County, Ohio
Statement of Net Position (continued)
December 31, 2023

<u>Net Position</u>	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total*</u>
Net Investment in Capital Assets	\$74,474,068	\$5,951,042	\$80,425,110
Restricted for:			
Capital Projects	1,896,303	0	1,896,303
General Government			
Legislative and Executive	734,136	0	734,136
Judicial	897,777	0	897,777
Public Safety	3,598,732	0	3,598,732
Public Works	10,662,172	0	10,662,172
Health	13,999,586	0	13,999,586
Human Services	9,736,845	0	9,736,845
Other Purposes	2,033,219	0	2,033,219
Pension Plans	230,891	6,077	236,968
Unrestricted (Deficit)	<u>855,248</u>	<u>3,364,364</u>	<u>4,219,612</u>
Total Net Position	<u><u>\$119,118,977</u></u>	<u><u>\$9,321,483</u></u>	<u><u>\$128,440,460</u></u>

*After deferred outflows and deferred inflows related to the change in internal proportionate share of pension related items have been eliminated.

See accompanying notes to the basic financial statements

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

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$18,567,479	\$3,215,955	\$1,709,102	\$35,475
Judicial	5,218,373	1,323,868	314,630	0
Public Safety	12,018,526	1,602,520	7,388,400	0
Intergovernmental	23,600	0	0	0
Public Works	8,482,173	295,599	6,437,550	911,160
Health	7,290,614	1,566,621	1,978,940	149,676
Intergovernmental	11,530	0	0	0
Human Services	15,939,773	322,262	10,501,036	35,778
Economic Development				
Intergovernmental	227,066	0	0	0
Conservation and Recreation				
Intergovernmental	51,350	0	0	0
Interest	238,721	0	0	0
Total Governmental Activities	68,069,205	8,326,825	28,329,658	1,132,089
<u>Business-Type Activity</u>				
Sewer District	1,801,926	1,896,910	0	188,079
Total	\$69,871,131	\$10,223,735	\$28,329,658	\$1,320,168

General Revenues

Property Taxes Levied for
 General Operating
 Health-Mental Health
 Health-Developmental Disabilities
 Health-Marca Capital
 Human Services-Children Services
 Human Services-Senior Services
Payment in Lieu of Taxes
Sales Taxes
 General Operating
Grants and Entitlements not Restricted to Other Programs
Investment Earnings and Other Interest
Other

Total General Revenues

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 Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$13,606,947)	\$0	(\$13,606,947)
(3,579,875)	0	(3,579,875)
(3,027,606)	0	(3,027,606)
(23,600)	0	(23,600)
(837,864)	0	(837,864)
(3,595,377)	0	(3,595,377)
(11,530)	0	(11,530)
(5,080,697)	0	(5,080,697)
(227,066)	0	(227,066)
(51,350)	0	(51,350)
(238,721)	0	(238,721)
<u>(30,280,633)</u>	<u>0</u>	<u>(30,280,633)</u>
<u>0</u>	<u>283,063</u>	<u>283,063</u>
<u>(30,280,633)</u>	<u>283,063</u>	<u>(29,997,570)</u>
3,187,406	0	3,187,406
952,596	0	952,596
4,489,016	0	4,489,016
320,826	0	320,826
3,192,070	0	3,192,070
762,076	0	762,076
800,733	0	800,733
14,944,789	0	14,944,789
3,173,196	0	3,173,196
2,462,742	1,744	2,464,486
<u>3,246,099</u>	<u>2,406</u>	<u>3,248,505</u>
<u>37,531,549</u>	<u>4,150</u>	<u>37,535,699</u>
7,250,916	287,213	7,538,129
<u>111,868,061</u>	<u>9,034,270</u>	<u>120,902,331</u>
<u>\$119,118,977</u>	<u>\$9,321,483</u>	<u>\$128,440,460</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2023

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$16,846,944	\$1,038,938	\$7,727,079
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	21,812	8,083	0
Sales Taxes Receivable	3,778,377	0	0
Accrued Interest Receivable	175,454	0	0
Due from Other Governments	1,431,601	326,873	2,884,452
Interfund Receivable	1,542,021	0	219
Prepaid Items	173,746	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	1,033,004	0	0
Property Taxes Receivable	3,630,330	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Leases Receivable	1,746,293	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$30,379,582</u>	<u>\$1,373,894</u>	<u>\$10,611,750</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$432,186	\$104,448	\$58,472
Accounts Payable	693,187	139,300	67,345
Contracts Payable	83,939	0	0
Due to Other Governments	317,120	104,817	38,051
Interfund Payable	2,276	13,657	27,399
Employee Withholding Payable	720,133	0	0
Retainage Payable	0	0	0
Unearned Revenue	0	0	0
Accrued Interest Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>2,248,841</u>	<u>362,222</u>	<u>191,267</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	3,328,160	0	0
Payment in Lieu of Taxes	0	0	0
Leases	1,746,293	0	0
Unavailable Revenue	4,033,717	7,249	2,443,218
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>9,108,170</u>	<u>7,249</u>	<u>2,443,218</u>
<u>Fund Balances</u>			
Nonspendable	1,880,059	0	0
Restricted	0	1,004,423	7,977,265
Assigned	5,917,288	0	0
Unassigned (Deficit)	11,225,224	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>19,022,571</u>	<u>1,004,423</u>	<u>7,977,265</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$30,379,582</u>	<u>\$1,373,894</u>	<u>\$10,611,750</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$7,099,881	\$9,371,800	\$2,972,740	\$14,964,396	\$60,021,778
34,435	0	0	42,813	77,248
0	2,453,563	0	0	2,453,563
0	419	0	681,167	711,481
0	0	0	0	3,778,377
0	0	0	0	175,454
393,053	720,196	0	1,618,465	7,374,640
2,254	0	0	2,107	1,546,601
0	0	0	0	173,746
0	0	0	0	1,033,004
3,422,615	4,719,859	0	2,298,131	14,070,935
0	0	0	761,504	761,504
0	0	0	185,985	185,985
0	0	0	140,459	1,886,752
<u>\$10,952,238</u>	<u>\$17,265,837</u>	<u>\$2,972,740</u>	<u>\$20,695,027</u>	<u>\$94,251,068</u>
\$68,583	\$78,361	\$4,734	\$151,238	\$898,022
423,511	62,980	11,464	296,146	1,693,933
0	0	7,744	125,647	217,330
43,377	51,232	2,138	93,654	650,389
25,406	10,469	3,636	1,464,236	1,547,079
0	0	0	0	720,133
0	0	0	7,799	7,799
0	0	2,730,193	0	2,730,193
0	0	0	5,376	5,376
<u>560,877</u>	<u>203,042</u>	<u>2,759,909</u>	<u>2,144,096</u>	<u>8,470,254</u>
3,173,122	4,356,886	0	2,128,447	12,986,615
0	0	0	761,504	761,504
0	0	0	140,459	1,886,752
525,310	982,905	0	2,304,227	10,296,626
<u>3,698,432</u>	<u>5,339,791</u>	<u>0</u>	<u>5,334,637</u>	<u>25,931,497</u>
0	0	0	0	1,880,059
6,692,929	11,723,004	212,831	9,565,934	37,176,386
0	0	0	3,804,057	9,721,345
0	0	0	(153,697)	11,071,527
<u>6,692,929</u>	<u>11,723,004</u>	<u>212,831</u>	<u>13,216,294</u>	<u>59,849,317</u>
<u>\$10,952,238</u>	<u>\$17,265,837</u>	<u>\$2,972,740</u>	<u>\$20,695,027</u>	<u>\$94,251,068</u>

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

Total Governmental Fund Balances \$59,849,317

Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 79,148,301

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	678,690	
Sales Taxes Receivable	2,619,605	
Accrued Interest Receivable	154,659	
Due from Other Governments	5,573,367	
Delinquent Property Taxes Receivable	1,084,320	
Special Assessments Receivable	185,985	
		10,296,626

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 103,454

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Accrued Interest Payable	(18,265)	
General Obligation Bonds Payable	(5,671,436)	
Ohio Public Works Commission Loans Payable	(46,487)	
Compensated Absences Payable	(2,800,469)	
		(8,536,657)

The net pension/OPEB liability (asset) are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the the governmental funds.

Net Pension Asset	230,891	
Deferred Outflows - Pension	16,811,672	
Deferred Inflows - Pension	(218,282)	
Net Pension Liability	(39,907,665)	
Deferred Outflows - OPEB	2,474,982	
Deferred Inflows - OPEB	(303,737)	
Net OPEB Liability	(829,925)	
		(21,742,064)

Net Position of Governmental Activities \$119,118,977

See accompanying notes to the basic financial statements

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

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$3,206,781	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	15,104,633	0	0
Special Assessments	0	0	0
Charges for Services	3,933,878	287,296	22,492
Licenses and Permits	3,845	0	0
Fines, Forfeitures, and Settlements	205,609	0	15,004
Intergovernmental	4,067,893	5,524,663	6,025,926
Investment Earnings and Other Interest	2,333,922	0	8,029
Lease	141,588	0	0
Other	2,280,869	4,846	44,955
Total Revenues	31,279,018	5,816,805	6,116,406
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	15,124,245	0	0
Judicial	4,475,124	0	0
Public Safety	3,465,343	0	0
Intergovernmental	23,600	0	0
Public Works	11,754	0	5,485,739
Health	234,740	0	0
Intergovernmental	11,530	0	0
Human Services	505,771	5,805,094	0
Economic Development			
Intergovernmental	227,066	0	0
Conservation and Recreation			
Intergovernmental	51,350	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest	0	0	0
Total Expenditures	24,130,523	5,805,094	5,485,739
Excess of Revenues Over (Under) Expenditures	7,148,495	11,711	630,667
<u>Other Financing Sources (Uses)</u>			
Transfers - In	0	153,430	0
Transfers - Out	(2,984,088)	0	0
Total Other Financing Sources (Uses)	(2,984,088)	153,430	0
Changes in Fund Balances	4,164,407	165,141	630,667
Fund Balances Beginning of Year	14,858,164	839,282	7,346,598
Fund Balances End of Year	<u>\$19,022,571</u>	<u>\$1,004,423</u>	<u>\$7,977,265</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$3,209,157	\$4,513,077	\$0	\$2,047,097	\$12,976,112
0	0	0	800,733	800,733
0	0	0	0	15,104,633
0	0	0	202,010	202,010
35,083	0	0	1,639,751	5,918,500
0	0	0	168,703	172,548
0	0	0	907,219	1,127,832
3,817,208	1,326,663	4,734,243	7,405,185	32,901,781
0	0	0	10,349	2,352,300
0	0	0	35,876	177,464
24,539	285,537	332	805,494	3,446,572
<u>7,085,987</u>	<u>6,125,277</u>	<u>4,734,575</u>	<u>14,022,417</u>	<u>75,180,485</u>
0	0	909,016	1,635,937	17,669,198
0	0	112,194	450,921	5,038,239
0	0	3,497,204	4,553,579	11,516,126
0	0	0	0	23,600
0	0	3,330	1,895,393	7,396,216
0	4,851,617	0	1,872,374	6,958,731
0	0	0	0	11,530
6,857,913	0	0	2,270,196	15,438,974
0	0	0	0	227,066
0	0	0	0	51,350
0	0	0	1,383,908	1,383,908
0	0	0	680,811	680,811
0	0	0	254,042	254,042
<u>6,857,913</u>	<u>4,851,617</u>	<u>4,521,744</u>	<u>14,997,161</u>	<u>66,649,791</u>
<u>228,074</u>	<u>1,273,660</u>	<u>212,831</u>	<u>(974,744)</u>	<u>8,530,694</u>
0	0	0	2,830,658	2,984,088
0	0	0	0	(2,984,088)
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,830,658</u>	<u>0</u>
228,074	1,273,660	212,831	1,855,914	8,530,694
<u>6,464,855</u>	<u>10,449,344</u>	<u>0</u>	<u>11,360,380</u>	<u>51,318,623</u>
<u>\$6,692,929</u>	<u>\$11,723,004</u>	<u>\$212,831</u>	<u>\$13,216,294</u>	<u>\$59,849,317</u>

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

Changes in Fund Balances - Total Governmental Funds \$8,530,694

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current year.

Capital Outlay - Construction in Progress	593,360	
Capital Outlay - Depreciable Capital Assets	2,470,143	
Depreciation	<u>(3,447,421)</u>	(383,918)

The cost of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (251,137)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.

Delinquent Property Taxes	(72,122)	
Sales Taxes	(159,844)	
Special Assessments	56,093	
Charges for Services	(185)	
Fines, Forfeitures, and Settlements	672,563	
Intergovernmental	(317,183)	
Investment Earnings and Other Interest	119,014	
Other	<u>(158,700)</u>	139,636

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.

General Obligation Bonds Payable	675,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	680,811

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	(7,939)	
Amortization of Premium	43,939	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	15,321

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (423,202)

(continued)

Marion County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities (continued)
 For the Year Ended December 31, 2023

Except for amounts reported as deferred outflow/inflows, changes in the net pension/OPEB liability (asset) are reported as pension/OPEB expense on the statement of activities.

Pension	(5,700,057)	
OPEB	<u>1,391,274</u>	(4,308,783)

Contractually required contributions are reported as expenditures in governmental funds, however, the statement of net position reports these as deferred outflows.

Pension	3,237,378	
OPEB	<u>14,116</u>	<u>3,251,494</u>

Change in Net Position of Governmental Activities	<u><u>\$7,250,916</u></u>
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See accompanying notes to the basic financial statements

Marion 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

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,609,500	\$2,609,500	\$3,204,700	\$595,200
Sales Taxes	14,250,000	14,250,000	15,135,486	885,486
Charges for Services	4,066,127	4,187,342	3,921,638	(265,704)
Licenses and Permits	3,500	3,500	3,845	345
Fines, Forfeitures, and Settlements	188,550	188,550	205,520	16,970
Intergovernmental	3,745,905	3,897,419	3,826,995	(70,424)
Interest	401,000	401,000	1,754,278	1,353,278
Other	881,314	1,107,081	2,435,875	1,328,794
Total Revenues	26,145,896	26,644,392	30,488,337	3,843,945
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	15,056,559	17,622,074	15,938,233	1,683,841
Judicial	4,635,173	4,836,612	4,541,157	295,455
Public Safety	8,111,896	8,464,084	3,596,645	4,867,439
Public Works	21,759	21,759	19,578	2,181
Health	282,700	282,700	275,200	7,500
Human Services	538,383	538,383	512,467	25,916
Intergovernmental	308,546	313,546	313,546	0
Total Expenditures	28,955,016	32,079,158	25,196,826	6,882,332
Excess of Revenues Over (Under) Expenditures	(2,809,120)	(5,434,766)	5,291,511	10,726,277
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	966,132	966,132
Advances - Out	0	0	(1,281,617)	(1,281,617)
Transfers - Out	(2,521,328)	(2,991,357)	(2,984,088)	7,269
Total Other Financing Sources (Uses)	(2,521,328)	(2,991,357)	(3,299,573)	(308,216)
Changes in Fund Balance	(5,330,448)	(8,426,123)	1,991,938	10,418,061
Fund Balance Beginning of Year	9,364,406	9,364,406	9,364,406	0
Prior Year Encumbrances Appropriated	1,890,618	1,890,618	1,890,618	0
Fund Balance End of Year	\$5,924,576	\$2,828,901	\$13,246,962	\$10,418,061

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
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>		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$287,296	(\$76,704)
Intergovernmental	8,414,000	8,414,000	5,490,062	(2,923,938)
Other	9,921	10,097	4,846	(5,251)
	<u>8,787,921</u>	<u>8,788,097</u>	<u>5,782,204</u>	<u>(3,005,893)</u>
<u>Expenditures</u>				
Current				
Human Services	9,641,819	6,760,721	6,269,111	491,610
Excess of Revenues Over (Under) Expenditures	(853,898)	2,027,376	(486,907)	(2,514,283)
<u>Other Financing Sources</u>				
Transfers - In	315,579	300,000	153,430	(146,570)
Changes in Fund Balance	(538,319)	2,327,376	(333,477)	(2,660,853)
Fund Balance Beginning of Year	242,611	242,611	242,611	0
Prior Year Encumbrances Appropriated	779,364	779,364	779,364	0
Fund Balance End of Year	<u>\$483,656</u>	<u>\$3,349,351</u>	<u>\$688,498</u>	<u>(\$2,660,853)</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
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>		
<u>Revenues</u>				
Charges for Services	\$45,000	\$45,000	\$23,218	(\$21,782)
Fines, Forfeitures, and Settlements	9,000	9,000	15,089	6,089
Intergovernmental	6,255,920	6,255,920	6,042,846	(213,074)
Interest	6,858	6,858	7,914	1,056
Other	39,722	39,722	44,955	5,233
Total Revenues	6,356,500	6,356,500	6,134,022	(222,478)
<u>Expenditures</u>				
Current				
Public Works	8,272,948	8,300,037	6,605,508	1,694,529
Changes in Fund Balance	(1,916,448)	(1,943,537)	(471,486)	1,472,051
Fund Balance Beginning of Year	5,819,523	5,819,523	5,819,523	0
Prior Year Encumbrances Appropriated	1,230,485	1,230,485	1,230,485	0
Fund Balance End of Year	<u>\$5,133,560</u>	<u>\$5,106,471</u>	<u>\$6,578,522</u>	<u>\$1,472,051</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
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>		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,215,129	\$246,465
Charges for Services	18,500	18,500	37,337	18,837
Intergovernmental	3,869,238	3,888,219	3,706,692	(181,527)
Other	2,000	2,000	4,873	2,873
Total Revenues	6,858,402	6,877,383	6,964,031	86,648
<u>Expenditures</u>				
Current				
Human Services	8,793,415	8,827,448	7,360,347	1,467,101
Changes in Fund Balance	(1,935,013)	(1,950,065)	(396,316)	1,553,749
Fund Balance Beginning of Year	5,211,639	5,211,639	5,211,639	0
Prior Year Encumbrances Appropriated	1,493,742	1,493,742	1,493,742	0
Fund Balance End of Year	\$4,770,368	\$4,755,316	\$6,309,065	\$1,553,749

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
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>		
<u>Revenues</u>				
Property Taxes	\$4,374,019	\$4,374,019	\$4,516,383	\$142,364
Intergovernmental	1,148,529	1,148,529	1,274,538	126,009
Other	56,296	56,296	285,665	229,369
Total Revenues	5,578,844	5,578,844	6,076,586	497,742
<u>Expenditures</u>				
Current				
Health	5,545,237	5,610,237	5,144,464	465,773
Changes in Fund Balance	33,607	(31,393)	932,122	963,515
Fund Balance Beginning of Year	7,401,026	7,401,026	7,401,026	0
Prior Year Encumbrances Appropriated	481,278	481,278	481,278	0
Fund Balance End of Year	<u>\$7,915,911</u>	<u>\$7,850,911</u>	<u>\$8,814,426</u>	<u>\$963,515</u>

See accompanying notes to the basic financial statements

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

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$212,500	\$262,582	\$0	(\$262,582)
Other	1,000	472,726	332	(472,394)
Total Revenues	<u>213,500</u>	<u>735,308</u>	<u>332</u>	<u>(734,976)</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	2,246,960	2,844,795	2,685,020	159,775
Judicial	171,981	172,063	144,717	27,346
Public Safety	0	4,322,960	4,322,960	0
Intergovernmental	592,337	592,337	0	592,337
Total Expenditures	<u>3,011,278</u>	<u>7,932,155</u>	<u>7,152,697</u>	<u>779,458</u>
Excess of Revenues Under Expenditures	(2,797,778)	(7,196,847)	(7,152,365)	44,482
<u>Other Financing Uses</u>				
Advances - Out	<u>0</u>	<u>0</u>	<u>(53,125)</u>	<u>(53,125)</u>
Changes in Fund Balance	(2,797,778)	(7,196,847)	(7,205,490)	(8,643)
Fund Balance Beginning of Year	5,504,326	5,504,326	5,504,326	0
Prior Year Encumbrances Appropriated	<u>2,839,297</u>	<u>2,839,297</u>	<u>2,839,297</u>	<u>0</u>
Fund Balance End of Year	<u>\$5,545,845</u>	<u>\$1,146,776</u>	<u>\$1,138,133</u>	<u>(\$8,643)</u>

See accompanying notes to the basic financial statements

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Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2023

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,732,544
Accounts Receivable	396,995
Interfund Receivable	4,022
Total Current Assets	4,133,561
<u>Noncurrent Assets</u>	
Restricted Assets	
Net Pension Asset	6,077
Capital Assets	
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,239,093
Total Noncurrent Assets	6,422,738
Total Assets	10,556,299
<u>Deferred Outflows of Resources</u>	
Pension	437,633
OPEB	65,102
Total Deferred Outflows of Resources	502,735
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	20,814
Accounts Payable	28,666
Contracts Payable	5,410
Due to Other Governments	27,380
Interfund Payable	3,544
Accrued Interest Payable	567
General Obligation Bonds Payable	170,000
Ohio Public Works Commission Loans Payable	22,501
Compensated Absences Payable	37,936
Total Current Liabilities	316,818
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	12,023
Ohio Public Works Commission Loans Payable	302,144
Net Pension Liability	1,050,201
Net OPEB Liability	21,842
Compensated Absences Payable	25,695
Total Long-Term Liabilities	1,411,905
Total Liabilities	1,728,723
<u>Deferred Inflows of Resources</u>	
Pension	1,619
OPEB	7,209
Total Deferred Inflows of Resources	8,828

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2023

	Sewer District
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,951,042
Restricted for	
Pension Plans	6,077
Unrestricted	3,364,364
Total Net Position	\$9,321,483

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Position
Enterprise Fund
For the Year Ended December 31, 2023

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,896,910
Other	2,406
Total Operating Revenues	1,899,316
<u>Operating Expenses</u>	
Personal Services	586,310
Fringe Benefits	221,624
Materials and Supplies	104,696
Contractual Services	437,058
Depreciation	413,648
Other	36,851
Total Operating Expenses	1,800,187
Operating Income	99,129
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,744
Interest Expense	(1,739)
Total Non-Operating Revenues (Expenses)	5
Income before Contributions	99,134
Capital Contributions	188,079
Change in Net Position	287,213
Net Position Beginning of Year	9,034,270
Net Position End of Year	\$9,321,483

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2023

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,854,952
Cash Received from Other Revenues	2,406
Cash Payments for Personal Services	(572,094)
Cash Payments for Fringe Benefits	(187,975)
Cash Payments for Materials and Supplies	(102,788)
Cash Payments for Contractual Services	(712,232)
Cash Payments for Other Expenses	(26,791)
	255,478
Net Cash Provided by Operating Activities	255,478
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital Grants	421,710
Cash Payments for Principal on General Obligation Bonds	(165,000)
Cash Payments for Interest on General Obligation Bonds	(13,400)
Cash Payments for Principal on Ohio Public Works Commission Loans	(8,807)
Acquisition of Capital Assets	(43,365)
	191,138
Net Cash Provided by Capital and Related Financing Activities	191,138
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,744
	1,744
Net Increase in Cash and Cash Equivalents	448,360
Cash and Cash Equivalents Beginning of Year	3,284,184
Cash and Cash Equivalents at End of Year	\$3,732,544

(continued)

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund (continued)
For the Year Ended December 31, 2023

	Sewer District
Reconciliation of Operating Income	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income	\$99,129
Adjustments to Reconcile Operating Income	
<u>to Net Cash Provided by Operating Activities</u>	
Depreciation	413,648
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(37,936)
Increase in Interfund Receivable	(4,022)
Decrease in Net Pension Asset	555
Increase in Accrued Wages Payable	1,528
Decrease in Accounts Payable	(9,851)
Decrease in Contracts Payable	(230,221)
Increase in Due to Other Governments	16,228
Decrease in Retainage Payable	(38,379)
Increase in Interfund Payable	449
Increase in Compensated Absences Payable	9,484
Increase in Net Pension Liability	32,511
Decrease in Net OPEB Liability	(611)
Decrease in Deferred Outflows - Pension	189,544
Decrease in Deferred Inflows - Pension	(150,183)
Decrease in Deferred Outflows - OPEB	46,407
Decrease in Deferred Inflows - OPEB	(82,802)
	\$255,478
Net Cash Provided by Operating Activities	

Noncash Transaction:

At December 31, 2022 a receivable was recorded, in the amount of \$233,631, for a reimbursement of ARPA funds on a sewer project.

See accompanying notes to the basic financial statements

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

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$15,380,067
Cash and Cash Equivalents in Segregated Accounts	707,894
Due from Other Governments	3,360,259
Property Taxes Receivable	57,510,042
Special Assessments Receivable	<u>4,110,997</u>
 Total Assets	 81,069,259
 <u>Liabilities</u>	
Due to Other Governments	3,679,439
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>53,134,899</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$24,254,921</u></u>

See accompanying notes to the basic financial statements

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

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$7,037,726
Amounts Received as Fiscal Agent	17,334,369
Amounts Received for Individuals	1,701,353
Licenses, Permits, and Fees for Other Governments	10,366,257
Fines and Forfeitures for Other Governments	213,894
Property Tax Collections for Other Governments	50,768,914
Special Assessments Collections for Other Governments	2,616,010
Sheriff Sales Collections for Others	<u>849,970</u>
 Total Additions	 <u>90,888,493</u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	6,936,748
Distributions to the State of Ohio	50
Distributions as Fiscal Agent	16,210,537
Distributions to Individuals	1,701,353
Licenses, Permits, and Fees Distributions to Other Governments	10,510,415
Fines and Forfeitures Distributions to Other Governments	254,524
Property Tax Distributions to Other Governments	50,820,018
Special Assessments Distributions to Other Governments	2,332,923
Sheriff Sales Distributions to Others	<u>835,539</u>
 Total Deductions	 <u>89,602,107</u>
 Net Increase in Fiduciary Net Position	 1,286,386
 Net Position Beginning of Year	 <u>22,968,535</u>
 Net Position End of Year	 <u><u>\$24,254,921</u></u>

See accompanying notes to the basic financial statements

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

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

Marion County, Ohio (County) was created in 1824. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, two Common Pleas Court Judges, a Family Court Judge, a Juvenile/Probate Court Judge, Engineer, Clerk of Courts, Coroner, Prosecutor, and Sheriff. Although the 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 entire County.

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure 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 Marion County, this includes the Job and Family Services Department, the Children Services Board, the Board of Developmental Disabilities, and all departments and activities that are operated directly 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 that 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 County.

Discretely Presented Component Unit

Marion County Land Reutilization Corporation The Marion County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on March 3, 2016, when the Marion County Board of Commissioners authorized the incorporation of the Land Bank under Chapters 1724 and 1702 of the Ohio Revised Code through a resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax-foreclosed, or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

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

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY (continued)

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Marion, and one representative selected by the statutory directors. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank and the relationship between the primary government and the organization is such that exclusion would cause the County's financial statements to be misleading. However, the Land Bank has had no material financial activity since its inception and, as a result, no financial information is currently being presented.

Joint Ventures - The County participates in three joint ventures; the Marion-Crawford Mental Health Board, Marion-Hardin Corrections Commission, and Northland Homes and Properties, Inc. (See Note 21)

Jointly Governed Organizations - The County participates in five jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Clearwater Council of Governments, and the Marion Port Authority. (See Note 22)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA), the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). (See Note 23)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial 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 statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 the business-type activity. Direct expenses are those that are specifically associated with a service, program, or department 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 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. Fiduciary funds are reported by type.

B. 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. The funds of the County are reported in three categories; governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County 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 purpose 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 liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for 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.

Job and Family Services Fund - To account for various federal and state grants as well as transfers from the General Fund restricted to providing public assistance to general relief recipients, paying their providers of medical assistance, and for certain public social services.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Motor Vehicle Gasoline Tax Fund - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Children Services Fund - To account for a county-wide property tax levy, state and federal grants, support collection, and Veterans Assistance and Social Security moneys restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

American Rescue Plan Fund - To account for resources received from the federal government under the American Rescue Plan Act restricted to expenditures to support the County during the Coronavirus public health emergency.

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

Proprietary Fund

Proprietary fund reporting focuses on the determination of operating income, change in net position, financial position, and cash flows.

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

Sewer District Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into 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 arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that not required to be reported in a trust fund.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. 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 current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects 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 financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is 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 the enterprise fund, the statement of revenues, expenses, and change in fund net position presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activity.

Fiduciary funds present a statement of change in fiduciary net position which reports additions to and deductions from fiduciary funds.

D. 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 are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; the enterprise fund and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means 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 thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. 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 both measurable and available at year end: sales taxes, charges for services, fines, forfeitures, and settlements, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and investment earnings and other interest.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report 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 that time. For the County, deferred outflows of resources include a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and OPEB and explained in Notes 15 and Note 16 to the basic financial statements.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In addition to liabilities, the statement of financial position may report 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, payment in lieu of taxes, unavailable revenue, leases, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. 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. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and enterprise fund statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Expenses/Expenditures

On the accrual basis, 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.

E. 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 County Commissioners may appropriate. The appropriations resolution is the County Commissioners authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. The County does not budget for advances; rather, the outstanding advance balances at the beginning of the year are included within the creditor fund and excluded from the debtor fund amounts available for appropriations. These balances are reflected as prior year outstanding advances on the budgetary schedules.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County.

The appropriations 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 appropriations 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 County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Cash and cash equivalents that are held separately within departments of the County or with Clearwater Council of Governments are recorded as “Cash and Cash Equivalents in Segregated Accounts” and “Cash and Cash Equivalents with Fiscal Agent”, respectively.

During 2023, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. treasury securities, local government bonds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. 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 Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the 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 a NAV 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, twenty-four 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.

Under existing Ohio statutes, all investment earnings and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2023 amounted to \$2,333,922 which includes \$1,796,000 assigned from other County funds.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. 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 and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their use are reported as restricted. Restricted assets in the enterprise fund represents amounts held in trust by the pension plans for future benefits.

I. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. 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 capitalized.

All capital assets are depreciated, except for land, land improvements, 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. The County reports all infrastructure, including that acquired prior to 1980.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activity Estimated Lives</u>
Buildings	40-150 years	40 years
Improvements Other than Buildings	40-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	50 years	N/A
Machinery and Equipment	7-10 years	7-10 years
Vehicles	7-10 years	7-10 years
Sewer Lines	N/A	50 years

J. Deferred Charge on Refunding

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

K. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”. Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances”.

Deferred outflows of resources and deferred inflows of resources from the change in internal proportionate share related to pension/OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column on the government-wide statement of net position.

L. 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 the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for 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 vesting 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 employee wage rates at year end, for employees with ten years of service and age fifty or five years of service and age fifty-five, taking into consideration any limits specified in the County’s union contracts or departmental personnel policies.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise 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, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and long-term loans are recognized as liabilities on the fund financial statements when due. The 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.

N. Unamortized Premiums

On government-wide financial statements, premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

On the governmental fund financial statements, bond premiums are recognized in the period in which the debt is 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 a bond escrow agent.

O. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes consists of insignificant miscellaneous activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. Leases

The County serves as lessor in various noncancelable leases which are accounted for as follows:

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.

Q. 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 governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification 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” includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables.

Restricted - The restricted classification includes amounts 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 or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The 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) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. 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.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned - Amounts in the assigned 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. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2023 budget. Certain resources have also been assigned for auto title registration, capital improvements, debt service, document recording, sheriff operations, and underground storage.

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 balance.

The County first applies restricted resources when an expenditure is 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 can be used.

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the County, these revenues are charges for services for sanitary sewer and storm water runoff. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

S. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund 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 the enterprise fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

T. Pension/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pension/OPEB, 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 systems. 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 systems report investments at fair value.

U. 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.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

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 did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

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).

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

NOTE 4 - ACCOUNTABILITY

At December 31, 2023, the Community Development Block Grant and Justice Reinvestment special revenue funds and the Ditch Drainage capital projects fund had deficit fund balances, in the amount of \$30,771, \$766, and \$122,160, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law 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 Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and American Rescue Plan special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

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

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (continued)

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	\$4,164,407	\$165,141	\$630,667
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2022, Received in Cash 2023	1,645,051	293,106	459,132
Accrued 2023, Not Yet Received in Cash	(1,787,251)	(327,707)	(441,453)
Expenditure Accruals:			
Accrued 2022, Paid in Cash 2023	(1,085,943)	(475,799)	(163,415)
Accrued 2023, Not Yet Paid in Cash	1,528,708	362,222	191,267
Cash Adjustments:			
Unrecorded Activity 2022	2,464,522	0	873
Unrecorded Activity 2023	(2,600,757)	0	(936)
Prepaid Items	(8,016)	0	0
Fair Value of Investments	(512,246)	0	0
Advances - In	966,132	0	0
Advances - Out	(1,281,617)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,501,052)	(350,440)	(1,147,621)
Budget Basis	\$1,991,938	(\$333,477)	(\$471,486)
	Children Services	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$228,074	\$1,273,660	\$212,831
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2022, Received in Cash 2023	36,839	547	(7,464,436)
Accrued 2023, Not Yet Received in Cash	(119,490)	(100,683)	2,730,193
Expenditure Accruals:			
Accrued 2022, Paid in Cash 2023	(457,173)	(246,155)	(826,062)
Accrued 2023, Not Yet Paid in Cash	560,877	203,042	29,716
Cash Adjustments:			
Unrecorded Activity 2022	152,236	257,975	0
Unrecorded Activity 2023	(171,875)	(206,530)	0
Nonbudgeted Activity	(6,863)	101,110	0
Advances - Out	0	0	(53,125)
Encumbrances Outstanding at Year End (Budget Basis)	(618,941)	(350,844)	(1,834,607)
Budget Basis	(\$396,316)	\$932,122	(\$7,205,490)

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

NOTE 6 - DEPOSITS AND INVESTMENTS

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys 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.

Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys 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 obligation or security issued by any federal government agency or instrumentality including, but not limited to, the 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 the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions 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 Ohio Revised Code Section 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 statistical rating organization or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided 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 either securities or cash, equal value for equal value, within certain limitations;

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - 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 statistical rating organization, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim moneys available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the three highest categories by at least two nationally recognized statistical rating organization 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 Ohio Revised Code Chapter 1724; and,
12. Up to 2 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 statistical rating organization 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.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives 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, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, 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.

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2023, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Less Than Six Months</u>	<u>Six Months to Two Years</u>	<u>Three Years to Five Years</u>
Fair Value - Level One Inputs				
Mutual Funds	\$2,074,344	\$2,074,344	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	6,015,237	3,539,995	2,247,116	228,126
Federal Home Loan Mortgage Corporation Notes	959,620	0	959,620	0
Federal Home Loan Bank Notes	2,000,699	0	0	2,000,699
Federal Farm Credit Bank Notes	1,668,790	0	1,668,790	0
U.S. Treasury Bills	9,531,719	1,371,754	8,159,965	0
Local Government Bonds	382,009	0	382,009	0
Total Fair Value - Level Two Inputs	<u>20,558,074</u>	<u>4,911,749</u>	<u>13,417,500</u>	<u>2,228,825</u>
Net Asset Value				
STAR Ohio	715,192	715,192	0	0
Total Investments	<u>\$23,347,610</u>	<u>\$7,701,285</u>	<u>\$13,417,500</u>	<u>\$2,228,825</u>

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. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments 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).

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The negotiable certificates of deposit are generally insured by FDIC and/or SIPC insurance. The federal agency securities and U.S. treasury securities, carry a rating of Aaa by Moody's. Mutual funds carry a rating of Aaam by Moody's. The local government bonds are rated AA by Standard and Poor's. STAR Ohio carries a rating of AAAM by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization and that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization.

The County places no limit on the amount of its inactive moneys it may invest in a particular security.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$6,015,237	25.76%
Federal Home Loan Mortgage Corporation	959,620	4.11
Federal Home Loan Bank	2,000,699	8.57
Federal Farm Credit Bank	1,668,790	7.15
U.S. Treasury Bills	9,531,719	40.83
Local Government Bonds	382,009	1.64

NOTE 7 - RECEIVABLES

Receivables at December 31, 2023, consisted of accounts (billings for user charged services and Opioid settlement monies); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; special assessments, and leases. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and leases. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2023, delinquent special assessments were \$8,102.

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

NOTE 7 – RECEIVABLES (continued)

The County is reporting leases receivable of \$1,886,752 in the General Fund and Capital Improvement capital projects fund at December 31, 2023. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$141,588 and \$35,876 and interest revenue of \$25,855 and \$9,776 in the General Fund and Capital Improvement capital projects fund, respectively. A description of the County’s lease arrangement is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Marion City School District	2022	7	2029	Monthly
American Disposal Services, Inc.	2022	5	2027	Monthly
NOCESC	2023	10	2033	Monthly
Coffee and Crumie Café	2023	2	2024	Monthly
META	2023	4.58	2028	Monthly

A summary of future lease revenue is as follows:

Year	Principal	Interest
2024	\$305,026	\$32,743
2025	310,205	26,256
2026	321,633	19,543
2027	307,435	12,925
2028	248,925	8,276
2029-2033	393,528	7,375
	<u>\$1,886,752</u>	<u>\$107,118</u>

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 \$677,504 as an accounts receivable related to opioid settlement monies in the OneOhio special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$76,957 expected to be collected in 2024.

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

NOTE 7 - RECEIVABLES (continued)

A summary of the principal amounts due from other governments follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$8,857
Local Government	437,534
Casino Taxes	466,000
Homestead and Rollback	203,369
Grants	72,319
Charges for Services	2,771
Delaware County	1,077
State of Ohio	239,674
Total General Fund	1,431,601
Job and Family Services	
State of Ohio	\$326,873
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	89,318
Motor Vehicle License Tax	880,878
Gasoline Tax	1,913,577
Fines and Forfeitures	679
Total Motor Vehicle Gasoline Tax	2,884,452
Children Services	
Homestead and Rollback	81,814
Grants	311,239
Total Children Services	393,053
Developmental Disabilities	
Homestead and Rollback	78,073
Grants	591,991
State of Ohio	50,132
Total Developmental Disabilities	720,196
Total Major Funds	5,756,175
Nonmajor Funds	
Child Support Enforcement - Grants	248,838
Senior Services - Homestead and Rollback	42,419
Mental Health - Homestead and Rollback	53,023
North Central Ohio Rehabilitation Center - Grants	943,618

(continued)

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

NOTE 7 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Other Public Safety	
Drug Law Enforcement	\$487
Felony Delinquent Care and Custody - Grants	149,017
Marmet Trust	41,138
Other	
Dog and Kennel - Fines and Forfeitures	427
Law Library - Fines and Forfeitures	4,151
Special Docket	50
Marca	
Homestead and Rollback	14,337
State of Ohio	120,960
Total Nonmajor Funds	1,618,465
Total Governmental Funds	\$7,374,640

	Amount
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$1,254,436
Municipal Permissive License Tax	82,810
Library Local Government	1,371,314
Local Government	651,699
Total Custodial Funds	\$3,360,259

NOTE 8 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1.5 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. 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 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 each month. A warrant payable to the County is to be made within five days of the certification.

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2023 represent the collection of 2022 taxes. Real property taxes received in 2023 were levied after October 1, 2022, on the assessed values as of January 1, 2022, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2023 represent the collection of 2022 taxes. Public utility real and tangible personal property taxes received in 2023 became a lien on December 31, 2021, were levied after October 1, 2022, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In the governmental 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, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2023, was \$12.67 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2023 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,371,968,160
Public Utility Personal Property	164,314,710
Total Assessed Value	<u>\$1,536,282,870</u>

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

NOTE 10 - PAYMENT IN LIEU OF TAXES

In accordance with agreements related to tax increment financing districts, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners 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 their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvements have been paid or the agreement expires, whichever occurs first. Future development by those 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.

NOTE 11 - CAPITAL ASSETS

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

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,103,375	\$0	\$0	\$2,103,375
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	522,471	593,360	(883,655)	232,176
Total Nondepreciable Capital Assets	<u>14,023,215</u>	<u>593,360</u>	<u>(883,655)</u>	<u>13,732,920</u>
Depreciable Capital Assets				
Buildings	37,660,172	485,693	(171,814)	37,974,051
Improvements Other than Buildings	253,354	0	0	253,354
Roads, Bridges, Culverts, and Traffic Signals	75,590,588	2,308,774	(702,711)	77,196,651
Machinery and Equipment	1,368,599	114,235	(14,694)	1,468,140
Vehicles	4,767,202	445,096	0	5,212,298
Total Depreciable Capital Assets	<u>119,639,915</u>	<u>3,353,798</u>	<u>(889,219)</u>	<u>122,104,494</u>
Less Accumulated Depreciation for				
Buildings	(19,217,019)	(869,250)	165,766	(19,920,503)
Improvements Other than Buildings	(35,636)	(11,032)	0	(46,668)
Roads, Bridges, Culverts, and Traffic Signals	(31,240,720)	(1,844,236)	457,621	(32,627,335)
Machinery and Equipment	(731,093)	(166,168)	14,695	(882,566)
Vehicles	(2,655,306)	(556,735)	0	(3,212,041)
Total Accumulated Depreciation	<u>(53,879,774)</u>	<u>(3,447,421)</u>	<u>638,082</u>	<u>(56,689,113)</u>
Total Depreciable Capital Assets, Net	<u>65,760,141</u>	<u>(93,623)</u>	<u>(251,137)</u>	<u>65,415,381</u>
Governmental Activities Capital Assets, Net	<u>\$79,783,356</u>	<u>\$499,737</u>	<u>(\$1,134,792)</u>	<u>\$79,148,301</u>

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

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	13,835,529	0	0	13,835,529
Machinery and Equipment	254,827	0	0	254,827
Vehicles	328,412	43,365	0	371,777
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	17,778,481	43,365	0	17,821,846
Less Accumulated Depreciation for				
Buildings	(9,359,866)	(286,591)	0	(9,646,457)
Machinery and Equipment	(195,811)	(17,346)	0	(213,157)
Vehicles	(167,743)	(42,517)	0	(210,260)
Sewer Lines	(1,445,685)	(67,194)	0	(1,512,879)
Total Accumulated Depreciation	(11,169,105)	(413,648)	0	(11,582,753)
Total Depreciable Capital Assets, Net	6,609,376	(370,283)	0	6,239,093
Business-Type Activity Capital Assets, Net	\$6,786,944	(\$370,283)	\$0	\$6,416,661

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$616,178
Judicial	25,954
Public Safety	337,353
Public Works	2,189,284
Health	152,937
Human Services	125,715
Depreciation Expense - Governmental Activities	<u>\$3,447,421</u>

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

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2023, the General Fund had an interfund receivable, in the amount of \$1,542,021; \$13,657 from the Job and Family Services Fund, \$27,399 from the Motor Vehicle Gasoline Tax Fund, \$25,191 from the Children Services Fund, \$10,250 from the Developmental Disabilities Fund, \$306 from the American Rescue Plan Fund, \$1,461,674 from other governmental funds, and \$3,544 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Gasoline Tax Fund had an interfund receivable, in the amount of \$219 from the Developmental Disabilities Fund for services provided.

The Children Services Fund had an interfund receivable, in the amount of \$2,254 from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$2,107; \$2,024 from the General Fund, \$65 from the Children Services Fund, and \$18 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Sewer enterprise fund had an interfund receivable, in the amount of \$4,022; \$252 from the General Fund, \$150 from the Children Services Fund, \$3,330 from the American Rescue Plan Fund, and \$290 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$724,829, will not be received within one year.

NOTE 13 - 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. The County has contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$153,140,817
General Liability	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	10,000,000
Automobile Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	250,000

Settled claims have not exceeded this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year.

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

NOTE 13 - RISK MANAGEMENT (continued)

In 2023, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program. The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amount remains on this contract as of December 31, 2023:

<u>Vendor</u>	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/23</u>	<u>Outstanding Balance</u>
Central Square Technologies, LLC.	\$656,186	\$244,647	\$411,539
Columbus Building Services, Inc.	818,686	687,437	131,249
Air Force One Inc.	278,843	18,675	260,168
Mark Lecky Architects, LLC	94,548	0	94,548

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2024 are as follows:

General Fund	\$1,501,052
Job and Family Services Fund	350,440
Motor Vehicle Gasoline Tax Fund	1,147,621
Children Services Fund	618,941
Developmental Disabilities Fund	350,844
American Rescue Plan Fund	1,834,607
Other Governmental Funds	<u>2,097,117</u>
Total	<u>\$7,900,622</u>

NOTE 15 - DEFINED BENEFIT PENSION PLAN

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

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability (Asset)/Net OPEB Liability

The net pension liability (asset) and the net OPEB liability 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.

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 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 16 for the required OPEB disclosures.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees 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):

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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
Public Safety	Public Safety	Public Safety
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 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
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
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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 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.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety 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 \$3,264,462 for the traditional plan, \$58,110 for the combined plan and \$56,804 for the member-directed plan. Of these amounts, \$513,664 is reported as an intergovernmental payable for the traditional plan, \$8,754 for the combined plan, and \$6,494 for the member-directed plan.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Pension Liability (Asset), 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 total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. 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 of the County's defined benefit pension plans:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.13865202%	0.10054200%	
Prior Measurement Date	<u>0.13567554%</u>	<u>0.10792012%</u>	
Change in Proportionate Share	<u>0.00297648%</u>	<u>-0.00737812%</u>	
Proportionate Share of the:			
Net Pension Liability	\$40,957,866	\$0	\$40,957,866
Net Pension Asset	0	236,968	236,968
Pension Expense	5,818,983	38,695	5,857,678

2023 pension expense for the member-directed defined contribution plan was \$56,804. The aggregate pension expense for all pension plans was \$5,914,482 for 2023.

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

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,360,447	\$14,570	\$1,375,017
Changes of assumptions	432,691	15,687	448,378
Net difference between projected and actual earnings on pension plan investments	11,674,278	86,360	11,760,638
Changes in proportion and differences between County contributions and proportionate share of contributions	314,289	28,157	342,446
County contributions subsequent to the measurement date	<u>3,264,462</u>	<u>58,110</u>	<u>3,322,572</u>
Total Deferred Outflows of Resources	<u>\$17,046,167</u>	<u>\$202,884</u>	<u>\$17,249,051</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$33,860	\$33,860
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>184,184</u>	<u>1,603</u>	<u>185,787</u>
Total Deferred Inflows of Resources	<u>\$184,184</u>	<u>\$35,463</u>	<u>\$219,647</u>

\$3,322,572 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>Total</u>
Year Ending December 31:			
2024	\$1,613,629	\$7,943	\$1,621,572
2025	2,828,708	20,328	2,849,036
2026	3,436,309	26,480	3,462,789
2027	5,718,875	41,097	5,759,972
2028	0	3,407	3,407
Thereafter	<u>0</u>	<u>10,056</u>	<u>10,056</u>
Total	<u>\$13,597,521</u>	<u>\$109,311</u>	<u>\$13,706,832</u>

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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 Public Safety and 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.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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 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	100.00%	

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:

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	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	\$61,353,519	\$40,957,866	\$23,992,346
OPERS Combined Plan	(123,667)	(236,968)	(326,762)

NOTE 16 - DEFINED BENEFIT OPEB PLAN

See Note 15 for a description of the net OPEB liability.

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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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.

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 \$14,488 for 2023. Of this amount, \$3,638 is reported as an intergovernmental payable.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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

The net OPEB liability 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. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.13508976%
Prior Measurement Date	0.13194104%
Change in Proportionate Share	0.00314872%
Proportionate Share of the Net OPEB Liability	\$851,767
OPEB Expense	(\$1,427,908)

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

	OPERS
Deferred Outflows of Resources	
Changes of assumptions	\$831,940
Net difference between projected and actual earnings on OPEB plan investments	1,691,639
Changes in proportion and differences between County contributions and proportionate share of contributions	2,017
County contributions subsequent to the measurement date	14,488
Total Deferred Outflows of Resources	\$2,540,084
Deferred Inflows of Resources	
Differences between expected and actual experience	\$212,464
Changes of assumptions	68,453
Changes in proportion and differences between County contributions and proportionate share of contributions	30,029
Total Deferred Inflows of Resources	\$310,946

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

\$14,488 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in 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:

Year Ending December 31:	OPERS
2024	\$250,525
2025	619,414
2026	527,508
2027	817,203
Total	\$2,214,650

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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 Public Safety and 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:

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

<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	100.00%	

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)	\$2,899,026	\$851,767	(\$837,557)

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$798,380	\$851,767	\$911,856

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee’s anniversary date. Accumulated vacation cannot exceed between two and three times the annual accumulation rate for an employee. Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by County policy and union contracts and accumulates without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

B. Health Care Benefits

The County offers employee medical, dental, and vision benefits through the County Employee Benefits Consortium of Ohio. Depending on the plan chosen, the employees share the cost of the monthly premium with the County.

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

NOTE 18 - LONG-TERM OBLIGATIONS

The original issue date, interest rate, and issue amount for the County's long-term obligations are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
Various Purpose Refunding	2016	3 - 4%	\$5,545,000
Courthouse Improvement	2010	3.5 - 6.5	1,375,000
Various Purpose Bonds	2013	.6 - 3.5	3,540,000
Sewer Improvements Refunding	2016	3 - 4	1,225,000
Ohio Public Works Commission Loans			
Sd #7 Influent Pump House Rehabilitation	2022	0	97,723
Sd #7 Digester and Grit Renovations	2020	0	126,010
Fountain Place Wastewater Treatment Plant	2015	0	75,271
WWTP Sd #7	2017	0	48,188
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217

The County's long-term obligations activity for the year ended December 31, 2023, was as follows:

	<u>Balance 12/31/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2023</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$3,035,000	\$0	\$465,000	\$2,570,000	\$485,000
Bond Premium	295,375	0	43,939	251,436	0
Courthouse Improvement	880,000	0	50,000	830,000	55,000
Various Purpose Bonds	2,180,000	0	160,000	2,020,000	165,000
Total General Obligation Bonds	6,390,375	0	718,939	5,671,436	705,000
Loan from Direct Borrowings					
Ohio Public Works Commission	52,298	0	5,811	46,487	5,811
Net Pension Liability	11,497,716	28,409,949	0	39,907,665	0
Net OPEB Liability	0	829,925	0	829,925	0
Compensated Absences	2,377,267	1,430,860	1,007,658	2,800,469	757,798
Total Governmental Activities	\$20,317,656	\$30,670,734	\$1,732,408	\$49,255,982	\$1,468,609

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$335,000	\$0	\$165,000	\$170,000	\$170,000
Bond Premium	23,693	0	11,670	12,023	0
Total General Obligation Bonds	358,693	0	176,670	182,023	170,000
Loan from Direct Borrowings					
Ohio Public Works Commission	333,452	0	8,807	324,645	22,501
Net Pension Liability	306,604	743,597	0	1,050,201	0
Net OPEB Liability	0	21,842	0	21,842	0
Compensated Absences	54,147	58,227	48,743	63,631	37,936
Total Business-Type Activity	<u>\$1,052,896</u>	<u>\$823,666</u>	<u>\$234,220</u>	<u>\$1,642,342</u>	<u>\$230,437</u>

2016 Various Purpose Refunding General Obligation Bonds

In 2016, the County issued \$5,545,000 in various purpose refunding general obligation bonds to currently refund 2007 various purpose refunding general obligation bonds, in the amount of \$5,950,000. The refunding bond issue consisted of serial bonds, in the amount of \$5,545,000. The repayment of the bonds will be from transfers from the General Fund.

The bonds maturing on or after December 1, 2027, are subject to redemption by and at the option of the County, either in whole or in part, on any date on or after December 1, 2026, in multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

For the general obligation bonds, \$670,000 of the outstanding balance, \$58,779 related premium, and \$25,555 related deferred charge on refunding was for items that were not capitalized.

2010 Courthouse Improvement General Obligation Bonds

In 2010, the County issued taxable courthouse improvement general obligation bonds, in the amount of \$1,375,000, for improvements to the courthouse. The bond issue consisted of term bonds. The bonds are being retired from the Bond Retirement debt service fund with transfers from the General Fund.

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

The bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2018 through 2033 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2034), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

Year	Amount	Year	Amount
2024	\$55,000	2029	\$75,000
2025	55,000	2030	80,000
2026	60,000	2031	85,000
2027	65,000	2032	90,000
2028	70,000	2033	95,000

The bonds are subject to extraordinary optional redemption prior to maturity by and at the sole option of the County, in whole or in part, in multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date, if, as a result of a change in law, the refundable tax credits equal to 45 percent of the interest payable on the bonds to be made to the County by the United States Treasury are reduced or eliminated.

2013 Various Purpose General Obligation Bonds

In 2013, the County issued various purpose general obligation bonds, in the amount of \$3,540,000, for constructing Legacy Crossing, widening and improving State Route 95, and constructing an extension of University Boulevard. The bond issue consists of term bonds. The bonds are being retired from the Tax Increment Financing capital projects fund and the Bond Retirement debt service fund with revenues from payment in lieu of taxes and transfers from the General Fund.

The term bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$160,000 on December 1, 2023 (with the balance of \$165,000 to be paid at stated maturity on December 31, 2024), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$165,000 on December 1, 2025 (with the balance of \$180,000 to be paid at stated maturity on December 31, 2026), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2028, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$180,000 on December 1, 2027 (with the balance of \$185,000 to be paid at stated maturity on December 31, 2028), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2030, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$190,000 on December 1, 2029 (with the balance of \$195,000 to be paid at stated maturity on December 31, 2030), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

The term bonds maturing on December 1, 2032, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$205,000 on December 1, 2031 (with the balance of \$210,000 to be paid at stated maturity on December 31, 2032), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2035, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, in each of the years 2033 and 2034 (with the balance of \$120,000 to be paid at stated maturity on December 31, 2035), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

<u>Year</u>	<u>Amount</u>
2033	\$110,000
2034	115,000

For the general obligation bonds, \$315,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

The Ohio Public Works Commission loans from direct borrowings are for the construction of a traffic signal and sewer improvements. The traffic signal loan will be paid from the University Drive capital projects fund.

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$324,645, payable through January 2038. For the current year, principal paid and total net revenues were \$8,807 and \$512,777, respectively.

For the OPWC loans, \$41,049 of the outstanding balance was for items that were not capitalized.

In the event of a default, (1) OPWC may apply late fees of 8 percent per year, (2) loans more than sixty 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 County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Business-Type Activity 2016 Refunding General Obligation Bonds

On November 17, 2016, the County issued \$1,225,000 in current refunding general obligation bonds, consisting of serial bonds, with interest rates of 3 percent to 4 percent, to refund \$1,280,000 of the 2005 sewer improvements refunding general obligation bonds.

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability; however, employer contributions are made from the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, American Rescue Plan, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Community Corrections, Marmet Trust, Felony Delinquent Care and Custody, Web Check, Concealed Weapon Law, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Litter Control and Recycling, Violent Crime Reduction, and Law Library special revenue funds and the Sewer District enterprise fund.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Community Corrections, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Justice Reinvestment, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Common Pleas Special Project, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The County's overall debt limitation was \$34,147,479 at December 31, 2023.

The following is a summary of the County's future annual debt service requirements for governmental activities long-term obligations:

Year	General Obligation Bonds		OPWC Loan
	Principal	Interest	From Direct Borrowing
2024	\$705,000	\$221,176	\$5,811
2025	720,000	193,250	5,811
2026	760,000	164,725	5,811
2027	495,000	134,625	5,811
2028	515,000	115,000	5,811
2029-2033	1,890,000	275,875	17,432
2034-2036	335,000	18,037	0
	<u>\$5,420,000</u>	<u>\$1,122,688</u>	<u>\$46,487</u>

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

The County's future annual debt service requirements, including mandatory sinking fund requirements, payable from the enterprise fund are as follows:

Year	General Obligation Bonds		OPWC Loan
	Principal	Interest	From Direct Borrowing
2024	\$170,000	\$6,800	\$22,501
2025	0	0	22,499
2026	0	0	22,502
2027	0	0	22,499
2028	0	0	22,501
2029-2033	0	0	112,499
2034-2038	0	0	75,211
2038	0	0	24,433
	<u>\$170,000</u>	<u>\$6,800</u>	<u>\$324,645</u>

Conduit Debt

To further economic development in the County, the County has issued bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. 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 or promissory note. 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 City for any of those bonds. At December 31, 2023, the bonds have an aggregate outstanding principal amount payable of \$104,575,133.

NOTE 19 - INTERNAL BALANCES AND TRANSFERS

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the government-wide statement of net position thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the government-wide statement of net position include deferred outflows of resources and deferred inflows of resources, in the amount of \$254 for pension.

During 2023, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amount of \$153,430 and \$2,830,658, respectively, to subsidize various programs in other funds and to make debt payments when due.

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

NOTE 20 - FUND BALANCE

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 governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

<u>Fund Balance</u>	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
Nonspendable for			
Intefund Loans	\$724,829	\$0	\$0
Prepaid Items	173,746	0	0
Unclaimed Moneys	981,484	0	0
Total Nonspendable	<u>1,880,059</u>	<u>0</u>	<u>0</u>
Restricted for			
Job and Family Services			
Operations	0	1,004,423	0
Road, Bridge, and Ditch			
Repair/Improvement	<u>0</u>	<u>0</u>	<u>7,977,265</u>
Total Restricted	<u>0</u>	<u>1,004,423</u>	<u>7,977,265</u>
Assigned for			
Document Recording	198,509	0	0
Projected Budget Shortage	3,463,770	0	0
Sheriff Operations	64,106	0	0
Underground Storage	7,700	0	0
Unpaid Obligations	1,053,627	0	0
Vehicle Titling	<u>1,129,576</u>	<u>0</u>	<u>0</u>
Total Assigned	<u>5,917,288</u>	<u>0</u>	<u>0</u>
Unassigned	<u>11,225,224</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$19,022,571</u>	<u>\$1,004,423</u>	<u>\$7,977,265</u>

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

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental
Restricted for				
Capital Improvements	\$0	\$0	\$0	\$37,466
Child Support Enforcement	0	0	0	1,930,491
Children Services Operations	6,692,929	0	0	0
Court Operations	0	0	0	994,255
Delinquent Tax Collections	0	0	0	179,591
Developmental Disabilities				
Operations	0	11,723,004	0	53,788
Dog and Kennel Operations	0	0	0	15,653
Domestic Shelter	0	0	0	1
E911 Operations	0	0	0	86,206
Juvenile Detention				
Operations	0	0	0	165,614
Litter Control	0	0	0	13,050
Mental Health	0	0	0	47,158
Probation Activities	0	0	0	1,249,091
Prosecutor Operations	0	0	0	751,087
Real Estate Assessment	0	0	0	630,117
American Rescue Plan	0	0	212,831	0
Road, Bridge, and Ditch				
Repair/Maintenance	0	0	0	2,013,086
Senior Citizens	0	0	0	37,726
Sheriff Operations	0	0	0	1,357,583
Voter Registration	0	0	0	3,971
Total Restricted	<u>6,692,929</u>	<u>11,723,004</u>	<u>212,831</u>	<u>9,565,934</u>
Assigned for				
Capital Improvements	0	0	0	3,483,650
Debt Service	0	0	0	320,407
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,804,057</u>
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(153,697)</u>
Total Fund Balance	<u>\$6,692,929</u>	<u>\$11,723,004</u>	<u>\$212,831</u>	<u>\$13,216,294</u>

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2023, was \$1,000,000.

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

NOTE 21 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

The Marion-Crawford Mental Health Board (ADAMH) is a two county joint venture whose general purpose is to provide leadership in planning for and supporting community-based alcohol, drug addiction, and mental health services. This is in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting, and advocating for the rights of persons as consumers of alcohol, drug addiction, and mental health services. The Board of Trustees of ADAMH consists of sixteen members. Eight members are appointed by the Marion County Commissioners and eight members are appointed by the Crawford County Commissioners. Marion County serves as the fiscal agent for the ADAMH Board. The Board receives tax revenues from the two counties and receives federal and state funding through grant moneys which are applied for and received by the Board of Trustees. The continued existence of the ADAMH is dependent on the continued participation of Marion County.

The ADAMH has not accumulated significant financial resources nor is the ADAMH experiencing fiscal stress that may cause additional financial benefit to or burden on the County in the future.

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2023, the County contributed tax revenues of \$959,562 which represents 16 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

The Marion-Hardin Corrections Commission (Commission) is a joint venture between Marion and Hardin Counties. The purpose of the Commission is to provide additional jail space and to provide a correctional center for the inmates. The Commission was created in 1996 with construction beginning in 1997. The Commission is governed by a Board made up of six members; each county's President of the Board of County Commissioners, the Common Pleas Court Judge, and the Sheriff.

The Commission had no outstanding debt as of December 31, 2023. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

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

NOTE 21 - JOINT VENTURES (continued)

C. Northland Homes and Properties, Inc.

The Marion County Board of Developmental Disabilities (DD) entered into a contract with three other local DD Boards to establish Northland Homes and Properties, Inc. This Corporation is a not-for-profit corporation which is responsible for developing dwellings, providing affordable housing, and managing a range of residential housing alternatives and support services to persons with disabilities. Each County appoints two trustees to a board of eight members.

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2023, \$60,714 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

The Corporation is a joint venture between the counties because of the potential liability of the housing loans upon the Corporation's default on the loans or dissolution. Upon dissolution of the Corporation, the Board of Trustees shall distribute all remaining assets of the operation to the participating County Boards of DD. Information can be obtained from Northland Homes and Properties, Inc., 2387 Harding Highway East, Marion, Ohio 43302.

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2023, the County paid membership dues of \$86,066 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

B. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2023, the County did not make any contributions to the Council.

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

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (continued)

C. Delaware-Knox-Marion-Morrow Joint Solid Waste Management District

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 117 East High Street, Suite 257, Mount Vernon, Ohio 43050.

D. Clearwater Council of Governments

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of DD. The degree of control exercised by any participating government is limited to its representation on the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio 43449.

E. Marion Port Authority

The Marion Port Authority is a jointly governed organization between Marion County and the City of Marion. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation of management of the port authority facilities as defined in the Ohio Revised Code. The Port Authority is governed by a five member board of directors consisting of two members appointed by the Marion County Commissioners, two members appointed by the City of Marion, and one joint appointee. Each participant's ability to influence the operations of the Port Authority is limited to its representation on the board. Financial information can be obtained from the Marion Port Authority, 222 West Center Street, Marion, Ohio 43302.

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by a number of counties for 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 the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA 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.

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

NOTE 23 - INSURANCE POOLS (continued)

B. County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program

The County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program is a shared risk pool among a number of counties in Ohio. The Program is governed by the CCAO Group Executive Committee which consists of the president of the CCAO, the treasurer of the CCAO, and seven representatives elected from the participating counties.

CCAO retains the services of a third party administrator that assists in the day-to-day management of the Program, prepares and files reports with the Ohio Bureau of Workers' Compensation and member counties, assists with loss control programs, and other duties (excluding claims related matters, which is the responsibility of each individual participating county). The cost of the TPA is paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

C. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

NOTE 24 - CONTINGENT LIABILITIES

A. Litigation

The County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

B. Federal and State Grants

For the period January 1, 2023, to December 31, 2023, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

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

NOTE 25 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 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. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Marion 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	0.13865202%	0.13567554%	0.14086480%	0.13630739%
County's Proportionate Share of the Net Pension Liability	\$40,957,866	\$11,804,320	\$20,859,010	\$26,942,078
County's Covered Payroll	\$20,232,795	\$19,796,880	\$18,897,798	\$18,723,067
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	202.43%	59.63%	110.38%	143.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

Amounts presented 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
0.13964400%	0.14270499%	0.14465400%	0.14666400%	0.14324600%	0.14324600%
\$38,245,661	\$22,387,648	\$32,848,464	\$25,404,053	\$17,277,068	\$16,886,837
\$18,479,568	\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
206.96%	122.27%	180.59%	140.94%	100.80%	97.92%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Marion 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	2020
County's Proportion of the Net Pension Asset	0.10054200%	0.10792012%	0.10805520%	0.10704658%
County's Proportionate Share of the Net Pension Asset	\$236,968	\$425,211	\$311,913	\$223,219
County's Covered Payroll	\$462,207	\$511,171	\$470,250	\$482,557
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-51.27%	-83.18%	-66.33%	-46.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%	145.28%

(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 as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018
0.11773680%	0.11621394%
\$131,657	\$158,205
\$507,264	\$472,823
-25.95%	-33.46%
126.64%	137.28%

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.13508976%	0.13194104%	0.13712800%	0.13288432%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$851,767	(\$4,132,593)	(\$2,443,045)	\$18,354,777
County's Covered Payroll	\$21,208,427	\$20,720,426	\$19,789,698	\$19,636,749
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	4.02%	-19.94%	-12.35%	93.47%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(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 as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.13591280%	0.13940910%	0.13940000%
\$17,719,821	\$15,138,801	\$14,079,874
\$19,344,232	\$19,212,156	\$19,104,241
91.60%	78.80%	73.70%
46.33%	54.14%	54.04%

Marion County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Ten Years (1)

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$3,264,462	\$2,915,623	\$2,854,595	\$2,728,210
Contributions in Relation to the Contractually Required Contribution	<u>(3,264,462)</u>	<u>(2,915,623)</u>	<u>(2,854,595)</u>	<u>(2,728,210)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$22,675,577	\$20,232,795	\$19,796,880	\$18,897,798
Contributions as a Percentage of Covered Payroll	<u>14.40%</u>	<u>14.41%</u>	<u>14.42%</u>	<u>14.44%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$58,110	\$64,709	\$71,564	\$65,835
Contributions in Relation to the Contractually Required Contribution	<u>(58,110)</u>	<u>(64,709)</u>	<u>(71,564)</u>	<u>(65,835)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$484,250	\$462,207	\$511,171	\$470,250
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	\$14,488	\$20,537	\$16,495	\$16,866
Contributions in Relation to the Contractually Required Contribution	<u>(14,488)</u>	<u>(20,537)</u>	<u>(16,495)</u>	<u>(16,866)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (2)	\$23,602,885	\$21,208,427	\$20,720,426	\$19,789,698
OPEB Contributions as a Percentage of Covered Payroll	<u>0.06%</u>	<u>0.10%</u>	<u>0.08%</u>	<u>0.09%</u>

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(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
\$2,700,766	\$2,660,622	\$2,449,680	\$2,244,909	\$2,218,335	\$2,110,103
(2,700,766)	(2,660,622)	(2,449,680)	(2,244,909)	(2,218,335)	(2,110,103)
\$0	\$0	\$0	\$0	\$0	\$0
\$18,723,067	\$18,479,568	\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420
14.42%	14.40%	13.38%	12.34%	12.31%	12.31%
\$67,558	\$71,017	\$61,467	\$61,201	\$68,703	\$62,110
(67,558)	(71,017)	(61,467)	(61,201)	(68,703)	(62,110)
\$0	\$0	\$0	\$0	\$0	\$0
\$482,557	\$507,264	\$472,823	\$510,008	\$572,525	\$517,583
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$17,245	\$14,296	\$204,983	\$390,173		
(17,245)	(14,296)	(204,983)	(390,173)		
\$0	\$0	\$0	\$0		
\$19,636,749	\$19,344,232	\$19,212,156	\$19,104,241		
0.09%	0.07%	1.07%	2.04%		

Marion County, Ohio
Notes to 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:

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
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:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

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 Public Safety and 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.

Marion County, Ohio
Notes to 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 Entry Age	Individual Entry Age	Individual 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.

Marion County, Ohio
Notes to 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 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.

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's special revenue funds:

Child Support Enforcement Fund - To account for poundage fees and earned incentives by the Child Support Enforcement Agency (CSEA) restricted to finance the operations of the CSEA.

Senior Services Fund - To account for property taxes restricted for the operations of the Council on Aging.

Real Estate Assessment Fund - To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, and the costs of the geographic information systems mapping programs.

Mental Health Fund - To account for a voted county-wide property tax levy restricted for Marion County's contribution to the Marion-Crawford Alcohol, Drug Addiction, and Mental Health Services Board.

North Central Ohio Rehabilitation Center Fund - To account for grants and child support restricted for the operations of the juvenile rehabilitation center.

Community Corrections Fund - To account for grants restricted for community-based correction program services designed to reduce or divert the number of individuals sent to state penal institutions and/or detained into local correction agencies.

First Responders Wellness/Retention Grant Fund - To account for a portion of the State of Ohio's federal resources received from the American Rescue Plan Act restricted for the wellness of first responders.

Other Public Safety Fund - To account for a combination of funds that receive federal, state, and local resources restricted for various public safety purposes. These funds are:

Marmet Trust Fund	Canine Fund
Drug Law Enforcement Fund	Sheriff Training Fund
Enhanced 911 Fund	Felony Delinquent Care and Custody Fund
Prosecutor Law Enforcement Fund	Web Check Fund
Sheriff Law Enforcement Fund	Concealed Weapon Law Fund
Electronic Monitoring Fund	Indigent Drivers Interlock Fund
Prison Reduction Fund	FIRST Court Fund
Indigent Guardianship Fund	Justice Reinvestment Fund
County Probation Services Fund	TCAP Grant Fund
DWI Education Fund	Federal Emergency Management Agency Grant Fund
Jail Reduction Fund	Violent Crime Reduction Act Fund

(continued)

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds (continued)

Other Fund - To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Dog and Kennel Fund	Computerization Fund
Federal Safety Fund	Voter Registration Fund
Ditch Maintenance Fund	Law Library Fund
Prepayment Interest Fund	Indigent Drivers Alcohol Treatment Fund
Community Development Block Grant Fund	Family Dependent Treatment Fund
Delinquent Real Estate Tax Assessment Fund	Board of Elections Grant Fund
Family Court Programs Fund	Treasurer Tax Certificate Fund
Specialized Docket Fund	Prosecutor's Diversion Fund
Common Pleas Special Project Fund	Marriage License Fund
Litter Control and Recycling Fund	Elections Security Grant Fund
Probate Conduct of Business Fund	OneOhio Opioid Settlement Fund

Nonmajor Debt Service Fund

The debt service fund is used to account for resources that are assigned to expenditures for debt principal, interest, and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise fund). Following is a description of the County's nonmajor capital projects funds:

Capital Improvement Fund - To account for transfers and other resources assigned for building capital improvements and the acquisition of equipment.

Ditch Drainage Fund - To account for special assessments and transfers restricted for improvements to ditches.

Marca Fund - To account for a property tax levy and other resources restricted for capital improvements to the property of the developmental disabilities board.

University Drive Fund - To account for state grants and debt proceeds restricted for the construction of University Drive and the retirement of related debt.

Ohio Public Works Fund - To account for state and federal grants and other resources restricted for the construction of roads and bridges.

Justice Center Fund - To account for debt proceeds restricted for the renovation of the courthouse annex.

Permanent Improvement Fund - To account for the proceeds from the sale of the county home restricted for capital improvements.

Tax Increment Financing Fund - To account for payments in lieu of taxes and other resources restricted for the construction of infrastructure and the retirement of related debt.

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,435,289	\$320,407	\$6,208,700	\$14,964,396
Cash and Cash Equivalents in Segregated Accounts	42,813	0	0	42,813
Accounts Receivable	681,167	0	0	681,167
Due from Other Governments	1,483,168	0	135,297	1,618,465
Interfund Receivable	2,107	0	0	2,107
Property Taxes Receivable	1,938,834	0	359,297	2,298,131
Payment in Lieu of Taxes Receivable	0	0	761,504	761,504
Special Assessments Receivable	105,968	0	80,017	185,985
Leases Receivable	0	0	140,459	140,459
Total Assets	<u>\$12,689,346</u>	<u>\$320,407</u>	<u>\$7,685,274</u>	<u>\$20,695,027</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$151,238	\$0	\$0	\$151,238
Accounts Payable	283,318	0	12,828	296,146
Contracts Payable	40,766	0	84,881	125,647
Due to Other Governments	93,654	0	0	93,654
Interfund Payable	465,756	0	998,480	1,464,236
Retainage Payable	0	0	7,799	7,799
Accrued Interest Payable	0	0	5,376	5,376
Total Liabilities	<u>1,034,732</u>	<u>0</u>	<u>1,109,364</u>	<u>2,144,096</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,792,310	0	336,137	2,128,447
Payment in Lieu of Taxes	0	0	761,504	761,504
Leases	0	0	140,459	140,459
Unavailable Revenue	2,186,713	0	117,514	2,304,227
Total Deferred Inflows of Resources	<u>3,979,023</u>	<u>0</u>	<u>1,355,614</u>	<u>5,334,637</u>
<u>Fund Balances</u>				
Restricted	7,707,128	0	1,858,806	9,565,934
Assigned	0	320,407	3,483,650	3,804,057
Unassigned (Deficit)	(31,537)	0	(122,160)	(153,697)
Total Fund Balances	<u>7,675,591</u>	<u>320,407</u>	<u>5,220,296</u>	<u>13,216,294</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$12,689,346</u>	<u>\$320,407</u>	<u>\$7,685,274</u>	<u>\$20,695,027</u>

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

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,951,594	\$37,726	\$732,951	\$47,158
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	10	0
Due from Other Governments	248,838	42,419	0	53,023
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	861,704	0	1,077,130
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,200,432</u>	<u>\$941,849</u>	<u>\$732,961</u>	<u>\$1,177,311</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$24,218	\$0	\$18,978	\$0
Accounts Payable	530	0	72,751	0
Contracts Payable	0	0	0	0
Due to Other Governments	13,866	0	11,673	0
Interfund Payable	8,729	0	2,453	0
Total Liabilities	<u>47,343</u>	<u>0</u>	<u>105,855</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	796,582	0	995,728
Unavailable Revenue	222,598	107,541	0	134,425
Total Deferred Inflows of Resources	<u>222,598</u>	<u>904,123</u>	<u>0</u>	<u>1,130,153</u>
<u>Fund Balances</u>				
Restricted	1,930,491	37,726	627,106	47,158
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>1,930,491</u>	<u>37,726</u>	<u>627,106</u>	<u>47,158</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,200,432</u>	<u>\$941,849</u>	<u>\$732,961</u>	<u>\$1,177,311</u>

North Central Ohio Rehabilitation Center	Community Corrections	First Responders Wellness/ Retention Grant	Other Public Safety	Other	Total
\$275,214	\$111,770	\$12,291	\$2,854,999	\$2,411,586	\$8,435,289
0	0	0	42,813	0	42,813
0	0	0	97	681,060	681,167
943,618	0	0	190,642	4,628	1,483,168
0	0	0	1,764	343	2,107
0	0	0	0	0	1,938,834
0	0	0	0	105,968	105,968
<u>\$1,218,832</u>	<u>\$111,770</u>	<u>\$12,291</u>	<u>\$3,090,315</u>	<u>\$3,203,585</u>	<u>\$12,689,346</u>
\$53,323	\$13,606	\$0	\$23,888	\$17,225	\$151,238
14,793	4,666	0	48,693	141,885	283,318
0	0	0	0	40,766	40,766
30,266	6,817	0	20,791	10,241	93,654
11,218	1,331	734	347,926	93,365	465,756
<u>109,600</u>	<u>26,420</u>	<u>734</u>	<u>441,298</u>	<u>303,482</u>	<u>1,034,732</u>
0	0	0	0	0	1,792,310
943,618	0	0	0	778,531	2,186,713
<u>943,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>778,531</u>	<u>3,979,023</u>
165,614	85,350	11,557	2,649,783	2,152,343	7,707,128
0	0	0	(766)	(30,771)	(31,537)
<u>165,614</u>	<u>85,350</u>	<u>11,557</u>	<u>2,649,017</u>	<u>2,121,572</u>	<u>7,675,591</u>
<u>\$1,218,832</u>	<u>\$111,770</u>	<u>\$12,291</u>	<u>\$3,090,315</u>	<u>\$3,203,585</u>	<u>\$12,689,346</u>

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

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$3,585,780	\$642,067	\$173,186	\$23,012	\$406,294
Due from Other Governments	0	0	135,297	0	0
Property Taxes Receivable	0	0	359,297	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	80,017	0	0	0
Leases Receivable	140,459	0	0	0	0
Total Assets	<u>\$3,726,239</u>	<u>\$722,084</u>	<u>\$667,780</u>	<u>\$23,012</u>	<u>\$406,294</u>
<u>Liabilities</u>					
Accounts Payable	\$12,099	\$371	\$358	\$0	\$0
Contracts Payable	82,232	0	0	0	0
Interfund Payable	0	758,480	240,000	0	0
Retainage Payable	7,799	0	0	0	0
Accrued Interest Payable	0	5,376	0	0	0
Total Liabilities	<u>102,130</u>	<u>764,227</u>	<u>240,358</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	336,137	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Leases	140,459	0	0	0	0
Unavailable Revenue	0	80,017	37,497	0	0
Total Deferred Inflows of Resources	<u>140,459</u>	<u>80,017</u>	<u>373,634</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	0	53,788	23,012	406,294
Assigned	3,483,650	0	0	0	0
Unassigned (Deficit)	0	(122,160)	0	0	0
Total Fund Balances (Deficit)	<u>3,483,650</u>	<u>(122,160)</u>	<u>53,788</u>	<u>23,012</u>	<u>406,294</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,726,239</u>	<u>\$722,084</u>	<u>\$667,780</u>	<u>\$23,012</u>	<u>\$406,294</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$13,765	\$37,466	\$1,327,130	\$6,208,700
0	0	0	135,297
0	0	0	359,297
0	0	761,504	761,504
0	0	0	80,017
0	0	0	140,459
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$2,088,634</u>	<u>\$7,685,274</u>
\$0	\$0	\$0	\$12,828
0	0	2,649	84,881
0	0	0	998,480
0	0	0	7,799
0	0	0	5,376
<u>0</u>	<u>0</u>	<u>2,649</u>	<u>1,109,364</u>
0	0	0	336,137
0	0	761,504	761,504
0	0	0	140,459
0	0	0	117,514
<u>0</u>	<u>0</u>	<u>761,504</u>	<u>1,355,614</u>
13,765	37,466	1,324,481	1,858,806
0	0	0	3,483,650
0	0	0	(122,160)
<u>13,765</u>	<u>37,466</u>	<u>1,324,481</u>	<u>5,220,296</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$2,088,634</u>	<u>\$7,685,274</u>

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Marion 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 Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,724,577	\$0	\$322,520	\$2,047,097
Payment in Lieu of Taxes	0	108,656	692,077	800,733
Special Assessments	76,563	0	125,447	202,010
Charges for Services	1,639,751	0	0	1,639,751
Licenses and Permits	168,703	0	0	168,703
Fines, Forfeitures, and Settlements	907,219	0	0	907,219
Intergovernmental	6,227,487	24,273	1,153,425	7,405,185
Investment Earnings and Other Interest	543	0	9,806	10,349
Lease	0	0	35,876	35,876
Other	564,106	0	241,388	805,494
Total Revenues	11,308,949	132,929	2,580,539	14,022,417
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,563,361	72,576	0	1,635,937
Judicial	450,921	0	0	450,921
Public Safety	4,553,579	0	0	4,553,579
Public Works	463,157	0	1,432,236	1,895,393
Health	1,361,519	0	510,855	1,872,374
Human Services	2,270,196	0	0	2,270,196
Capital Outlay	0	0	1,383,908	1,383,908
Debt Service				
Principal Retirement	0	565,000	115,811	680,811
Interest	0	196,313	57,729	254,042
Total Expenditures	10,662,733	833,889	3,500,539	14,997,161
Excess of Revenues Over (Under) Expenditures	646,216	(700,960)	(920,000)	(974,744)
<u>Other Financing Sources</u>				
Transfers - In	77,368	737,811	2,015,479	2,830,658
Changes in Fund Balances	723,584	36,851	1,095,479	1,855,914
Fund Balances Beginning of Year	6,952,007	283,556	4,124,817	11,360,380
Fund Balances End of Year	\$7,675,591	\$320,407	\$5,220,296	\$13,216,294

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

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Revenues</u>				
Property Taxes	\$0	\$766,478	\$0	\$958,099
Special Assessments	0	0	0	0
Charges for Services	0	0	833,392	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	990,511	329,303	0	105,493
Investment Earnings and Other Interest	0	0	0	0
Other	1,217	0	179,898	0
Total Revenues	<u>991,728</u>	<u>1,095,781</u>	<u>1,013,290</u>	<u>1,063,592</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	1,131,853	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	1,065,055
Human Services	1,173,244	1,096,952	0	0
Total Expenditures	<u>1,173,244</u>	<u>1,096,952</u>	<u>1,131,853</u>	<u>1,065,055</u>
Excess of Revenues Over (Under) Expenditures	(181,516)	(1,171)	(118,563)	(1,463)
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(181,516)	(1,171)	(118,563)	(1,463)
Fund Balances Beginning of Year	<u>2,112,007</u>	<u>38,897</u>	<u>745,669</u>	<u>48,621</u>
Fund Balances End of Year	<u>\$1,930,491</u>	<u>\$37,726</u>	<u>\$627,106</u>	<u>\$47,158</u>

North Central Ohio Rehabilitation Center	Community Corrections	First Responders Wellness/ Retention Grant	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$1,724,577
0	0	0	0	76,563	76,563
0	0	0	208,838	597,521	1,639,751
0	0	0	0	168,703	168,703
0	0	0	88,474	818,745	907,219
2,043,740	295,314	235,603	1,829,831	397,692	6,227,487
0	0	0	310	233	543
5,135	375	0	109,423	268,058	564,106
<u>2,048,875</u>	<u>295,689</u>	<u>235,603</u>	<u>2,236,876</u>	<u>2,327,515</u>	<u>11,308,949</u>
0	0	0	0	431,508	1,563,361
0	0	0	0	450,921	450,921
2,092,461	210,339	224,046	2,026,733	0	4,553,579
0	0	0	0	463,157	463,157
0	0	0	0	296,464	1,361,519
0	0	0	0	0	2,270,196
<u>2,092,461</u>	<u>210,339</u>	<u>224,046</u>	<u>2,026,733</u>	<u>1,642,050</u>	<u>10,662,733</u>
(43,586)	85,350	11,557	210,143	685,465	646,216
0	0	0	0	77,368	77,368
(43,586)	85,350	11,557	210,143	762,833	723,584
209,200	0	0	2,438,874	1,358,739	6,952,007
<u>\$165,614</u>	<u>\$85,350</u>	<u>\$11,557</u>	<u>\$2,649,017</u>	<u>\$2,121,572</u>	<u>\$7,675,591</u>

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

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$322,520	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	125,447	0	0	0
Intergovernmental	71,253	0	149,494	0	932,678
Investment Earnings and Other Interest	9,806	0	0	0	0
Lease	35,876	0	0	0	0
Other	240,778	0	610	0	0
Total Revenues	357,713	125,447	472,624	0	932,678
<u>Expenditures</u>					
Current					
Public Works	0	219,724	0	0	911,160
Health	0	0	510,855	0	0
Capital Outlay	1,381,259	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest	0	6,216	0	0	0
Total Expenditures	1,381,259	225,940	510,855	5,811	911,160
Excess of Revenues Over (Under) Expenditures	(1,023,546)	(100,493)	(38,231)	(5,811)	21,518
<u>Other Financing Sources</u>					
Transfers - In	2,015,479	0	0	0	0
Changes in Fund Balances	991,933	(100,493)	(38,231)	(5,811)	21,518
Fund Balances (Deficit) Beginning of Year	2,491,717	(21,667)	92,019	28,823	384,776
Fund Balances (Deficit) End of Year	\$3,483,650	(\$122,160)	\$53,788	\$23,012	\$406,294

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$322,520
0	0	692,077	692,077
0	0	0	125,447
0	0	0	1,153,425
0	0	0	9,806
0	0	0	35,876
0	0	0	241,388
0	0	692,077	2,580,539
0	0	301,352	1,432,236
0	0	0	510,855
0	0	2,649	1,383,908
0	0	110,000	115,811
0	0	51,513	57,729
0	0	465,514	3,500,539
0	0	226,563	(920,000)
0	0	0	2,015,479
0	0	226,563	1,095,479
13,765	37,466	1,097,918	4,124,817
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,324,481</u>	<u>\$5,220,296</u>

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Marion County, Ohio
Combining Statements - Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets. The following is a description of the County's custodial funds.

Custodial Funds

Sheriff Sales Fund - To account for proceeds and expenditures associated with the sheriff's foreclosure sales.

County Court Fund - To account for the collection and distribution of court fees and fines to various agencies, excluding Marion County.

Undivided Tax Fund - To account for the collection and distribution of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Marion County.

Regional Planning Commission Fund - To account for the funds of the Marion County Regional Planning Commission for which the County Auditor is the fiscal agent.

Soil and Water Fund - To account for the Marion County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

Board of Health Fund - To account for the funds of the Marion County General Health District for which the County Auditor serves as fiscal agent.

Emergency Planning Fund - To account for resources from the State Emergency Response Commission used for developing, preparing, reviewing, exercising, or revising chemical emergency response and preparedness plans and awareness and education programs in the County. The County Auditor is the fiscal agent.

Family and Children First Fund - To account the Family and Children First Council for which the County Auditor is the fiscal agent.

Park District Fund - To account for the funds of the Marion County Park District for which the County Auditor serves as fiscal agent.

Marion-Crawford Mental Health Board Fund - To account for the funds of Marion-Crawford Alcohol, Drug Addiction, and Mental Health Service Board for which the County Auditor serves as fiscal agent.

Marion-Hardin Corrections Commission Fund - To account for the funds of Marion-Hardin Corrections Commission for which the County Auditor serves as fiscal agent.

Sewer Billing Collections Fund - To account for the collection and distribution of sewer fees on behalf of subdivisions in the County, excluding Marion County.

Ohio Elections Commission Fee Fund - To account for fees collected by the County Board of Elections for the benefit of the State of Ohio.

Port Authority Fund - To account for the funds of the Marion Port Authority for which the County Auditor serves as fiscal agent.

Marion County, Ohio
Combining Statements - Fiduciary Funds

Custodial Funds (continued)

Housing Trust Fund - To account for fees collected by the County Recorder for the benefit of the State of Ohio.

Clearwater Council of Government Fund - To account for collection and distribution of resources for the benefit of Clearwater Council of Government employees.

Disaster Services Fund - To account for collection and distribution of resources for Marion County EMA for which the County Auditor serves as fiscal agent.

Arson Registration Fund - To account for fees collected from resident arson offenders by the Sheriff and remitted to the State of Ohio.

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

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,448,972	\$175,818
Cash and Cash Equivalents in Segregated Accounts	90,344	617,550	0	0
Due from Other Governments	0	0	3,360,259	0
Property Taxes Receivable	0	0	57,510,042	0
Special Assessments Receivable	0	0	4,110,997	0
Total Assets	90,344	617,550	68,430,270	175,818
<u>Liabilities</u>				
Due to Other Governments	0	0	3,448,972	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	53,134,899	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$90,344</u>	<u>\$617,550</u>	<u>\$11,846,399</u>	<u>\$175,818</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2023

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$116,245	\$1,280,951	\$52,653	\$324,858
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	116,245	1,280,951	52,653	324,858
<u>Liabilities</u>				
Due to Other Governments	0	0	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$116,245	\$1,280,951	\$52,653	\$324,858
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust
\$70,734	\$8,451,621	\$1,124,540	\$54,369	\$620	\$10,712	\$58,902
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
70,734	8,451,621	1,124,540	54,369	620	10,712	58,902
0	0	0	54,369	0	0	58,902
0	0	0	0	0	0	0
<u>\$70,734</u>	<u>\$8,451,621</u>	<u>\$1,124,540</u>	<u>\$0</u>	<u>\$620</u>	<u>\$10,712</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2023

	Clearwater Council of Government	Disaster Services	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$117,196	\$91,876	\$15,380,067
Cash and Cash Equivalents in Segregated Accounts	0	0	707,894
Due from Other Governments	0	0	3,360,259
Property Taxes Receivable	0	0	57,510,042
Special Assessments Receivable	0	0	4,110,997
	<hr/>	<hr/>	<hr/>
Total Assets	117,196	91,876	81,069,259
<u>Liabilities</u>			
Due to Other Governments	117,196	0	3,679,439
<u>Deferred Inflows of Resources</u>			
Property Taxes	0	0	53,134,899
	<hr/>	<hr/>	<hr/>
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$0	\$91,876	\$24,254,921
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$7,037,726	\$0
Amounts Received as Fiscal Agent	0	0	0	406,457
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	9,623,164	0	0
Fines and Forfeitures for Other Governments	0	213,894	0	0
Property Tax Collections for Other Governments	0	0	50,768,914	0
Special Assessments Collections for Other Governments	0	0	2,616,010	0
Sheriff Sales Collections for Others	849,970	0	0	0
Total Additions	849,970	9,837,058	60,422,650	406,457
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	6,936,748	0
Distributions to the State of Ohio	0	0	0	0
Distributions as Fiscal Agent	0	0	0	380,202
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	9,767,992	0	0
Fines and Forfeitures Distributions to Other Governments	0	254,524	0	0
Property Tax Distributions to Other Governments	0	0	50,820,018	0
Special Assessments Distributions to Other Governments	0	0	2,332,923	0
Sheriff Sales Distributions to Others	835,539	0	0	0
Total Deductions	835,539	10,022,516	60,089,689	380,202
Net Increase (Decrease) in Fiduciary Net Position	14,431	(185,458)	332,961	26,255
Net Position Beginning of Year	75,913	803,008	11,513,438	149,563
Net Position End of Year	\$90,344	\$617,550	\$11,846,399	\$175,818

(continued)

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

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	190,251	3,787,389	22,003	273,820
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Total Additions	<u>190,251</u>	<u>3,787,389</u>	<u>22,003</u>	<u>273,820</u>
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to the State of Ohio	0	0	0	0
Distributions as Fiscal Agent	197,485	3,793,289	16,926	239,148
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	<u>197,485</u>	<u>3,793,289</u>	<u>16,926</u>	<u>239,148</u>
Net Increase (Decrease) in Fiduciary Net Position	(7,234)	(5,900)	5,077	34,672
Net Position Beginning of Year	<u>123,479</u>	<u>1,286,851</u>	<u>47,576</u>	<u>290,186</u>
Net Position End of Year	<u>\$116,245</u>	<u>\$1,280,951</u>	<u>\$52,653</u>	<u>\$324,858</u>

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust
\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	5,965,972	6,558,522	0	0	0	0
0	0	0	0	0	0	0
0	0	0	514,697	2,885	0	225,461
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
131	5,965,972	6,558,522	514,697	2,885	0	225,461
0	0	0	0	0	0	0
0	0	0	0	0	0	0
17,876	5,309,726	6,145,886	0	0	499	0
0	0	0	0	0	0	0
0	0	0	514,697	2,265	0	225,461
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
17,876	5,309,726	6,145,886	514,697	2,265	499	225,461
(17,745)	656,246	412,636	0	620	(499)	0
88,479	7,795,375	711,904	0	0	11,211	0
\$70,734	\$8,451,621	\$1,124,540	\$0	\$620	\$10,712	\$0

(continued)

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

	Clearwater Council of Government	Disaster Services	Arson Registry	Total
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$7,037,726
Amounts Received as Fiscal Agent	0	129,824	0	17,334,369
Amounts Received for Individuals	1,701,353	0	0	1,701,353
Licenses, Permits, and Fees for Other Governments	0	0	50	10,366,257
Fines and Forfeitures for Other Governments	0	0	0	213,894
Property Tax Collections for Other Governments	0	0	0	50,768,914
Special Assessments Collections for Other Governments	0	0	0	2,616,010
Sheriff Sales Collections for Others	0	0	0	849,970
Total Additions	1,701,353	129,824	50	90,888,493
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	6,936,748
Distributions to the State of Ohio	0	0	50	50
Distributions as Fiscal Agent	0	109,500	0	16,210,537
Distributions to Individuals	1,701,353	0	0	1,701,353
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	10,510,415
Fines and Forfeitures Distributions to Other Governments	0	0	0	254,524
Property Tax Distributions to Other Governments	0	0	0	50,820,018
Special Assessments Distributions to Other Governments	0	0	0	2,332,923
Sheriff Sales Distributions to Others	0	0	0	835,539
Total Deductions	1,701,353	109,500	50	89,602,107
Net Increase (Decrease) in Fiduciary Net Position	0	20,324	0	1,286,386
Net Position Beginning of Year	0	71,552	0	22,968,535
Net Position End of Year	\$0	\$91,876	\$0	\$24,254,921

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

Marion 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		
<u>Revenues</u>				
Property Taxes	\$2,609,500	\$2,609,500	\$3,204,700	\$595,200
Sales Taxes	14,250,000	14,250,000	15,135,486	885,486
Charges for Services	4,066,127	4,187,342	3,921,638	(265,704)
Licenses and Permits	3,500	3,500	3,845	345
Fines, Forfeitures, and Settlements	188,550	188,550	205,520	16,970
Intergovernmental	3,745,905	3,897,419	3,826,995	(70,424)
Interest	401,000	401,000	1,754,278	1,353,278
Other	881,314	1,107,081	2,435,875	1,328,794
Total Revenues	26,145,896	26,644,392	30,488,337	3,843,945
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	354,882	357,961	356,205	1,756
Fringe Benefits	93,329	114,514	113,601	913
Materials and Supplies	3,882	3,763	3,696	67
Contractual Services	20,369	39,465	26,398	13,067
Capital Outlay	0	730	550	180
Other	38,185	39,226	39,075	151
Total County Commissioners	510,647	555,659	539,525	16,134
Auditor				
Personal Services	392,706	396,231	396,231	0
Fringe Benefits	142,673	142,717	123,209	19,508
Materials and Supplies	6,876	6,876	6,594	282
Contractual Services	100	100	0	100
Other	78,950	150,213	143,031	7,182
Total Auditor	621,305	696,137	669,065	27,072
Treasurer				
Personal Services	206,685	215,011	214,878	133
Fringe Benefits	91,933	94,186	93,958	228
Materials and Supplies	27,091	25,998	25,907	91
Contractual Services	2,554	2,554	2,054	500
Other	5,461	5,461	4,853	608
Total Treasurer	333,724	343,210	341,650	1,560
Prosecutor				
Personal Services	1,113,925	1,240,704	1,148,307	92,397
Fringe Benefits	416,448	445,984	365,478	80,506
Materials and Supplies	6,039	6,039	5,396	643
Contractual Services	39,879	48,079	47,603	476
Other	84,744	85,699	68,321	17,378
Total Prosecutor	1,661,035	1,826,505	1,635,105	191,400

(continued)

Marion 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		
Data Processing Board				
Personal Services	\$179,742	\$200,158	\$200,158	\$0
Fringe Benefits	54,770	87,924	86,148	1,776
Materials and Supplies	3,043	3,043	3,000	43
Contractual Services	166,441	208,679	194,458	14,221
Other	16,105	16,105	12,537	3,568
Total Data Processing Board	420,101	515,909	496,301	19,608
Board of Elections				
Personal Services	291,294	393,106	385,969	7,137
Fringe Benefits	126,347	139,167	112,019	27,148
Materials and Supplies	43,139	48,139	43,846	4,293
Contractual Services	265,506	194,168	189,508	4,660
Capital Outlay	1,282	14,091	13,626	465
Other	9,728	23,408	19,056	4,352
Total Board of Elections	737,296	812,079	764,024	48,055
Maintenance and Operation				
Personal Services	210,600	210,900	208,934	1,966
Fringe Benefits	74,438	74,438	73,577	861
Materials and Supplies	20,513	40,513	40,287	226
Contractual Services	26,845	26,845	25,480	1,365
Capital Outlay	100	577	477	100
Other	842	676	333	343
Total Maintenance and Operation	333,338	353,949	349,088	4,861
Recorder				
Personal Services	212,942	216,391	216,391	0
Fringe Benefits	85,618	92,294	91,221	1,073
Materials and Supplies	1,687	1,772	1,772	0
Contractual Services	10,203	8,953	5,797	3,156
Other	51,604	51,768	49,594	2,174
Total Recorder	362,054	371,178	364,775	6,403
Postage				
Materials and Supplies	138,000	108,850	108,850	0
Contractual Services	2,481	2,481	2,000	481
Total Postage	140,481	111,331	110,850	481
Other Legislative and Executive				
Fringe Benefits	450,000	436,781	298,169	138,612
Materials and Supplies	21,112	30,412	29,260	1,152
Contractual Services	8,770,343	10,236,891	9,302,729	934,162
Capital Outlay	0	550,641	550,641	0
Other	695,123	781,392	487,051	294,341
Total Other Legislative and Executive	9,936,578	12,036,117	10,667,850	1,368,267
Total General Government - Legislative and Executive	15,056,559	17,622,074	15,938,233	1,683,841

(continued)

Marion 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		
General Government - Judicial				
Court of Appeals				
Other	\$22,562	\$19,254	\$18,836	\$418
Common Pleas Court				
Personal Services	633,350	628,636	628,507	129
Fringe Benefits	251,807	249,207	213,940	35,267
Materials and Supplies	12,033	15,220	14,483	737
Contractual Services	85,735	111,045	102,050	8,995
Other	39,645	51,496	45,792	5,704
Total Common Pleas Court	1,022,570	1,055,604	1,004,772	50,832
Jury Commission				
Personal Services	1,884	1,884	1,884	0
Fringe Benefits	291	291	291	0
Materials and Supplies	4,282	4,676	4,676	0
Contractual Services	472	360	286	74
Other	236	154	142	12
Total Jury Commission	7,165	7,365	7,279	86
Family Court				
Personal Services	954,515	955,265	942,275	12,990
Fringe Benefits	251,822	291,883	288,278	3,605
Materials and Supplies	10,720	10,243	10,243	0
Contractual Services	104,435	114,025	80,831	33,194
Capital Outlay	0	1,705	1,705	0
Other	24,960	30,779	23,094	7,685
Total Family Court	1,346,452	1,403,900	1,346,426	57,474
Probate Court				
Personal Services	130,842	130,842	130,425	417
Fringe Benefits	39,640	41,369	41,054	315
Materials and Supplies	8,820	8,055	4,414	3,641
Contractual Services	215,268	295,268	292,041	3,227
Capital Outlay	0	765	765	0
Other	2,070	2,070	2,000	70
Total Probate Court	396,640	478,369	470,699	7,670
Clerk of Courts				
Personal Services	878,370	878,520	844,693	33,827
Fringe Benefits	503,609	524,397	422,579	101,818
Materials and Supplies	103,270	105,411	98,444	6,967
Contractual Services	90,741	89,057	69,897	19,160
Capital Outlay	5,000	10,379	5,535	4,844
Other	26,394	24,197	19,011	5,186
Total Clerk of Courts	1,607,384	1,631,961	1,460,159	171,802

(continued)

Marion 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		
Municipal Court				
Personal Services	\$154,250	\$154,950	\$154,938	\$12
Fringe Benefits	35,222	35,222	31,893	3,329
Contractual Services	37,003	44,762	42,851	1,911
Other	5,925	5,225	3,304	1,921
Total Municipal Court	232,400	240,159	232,986	7,173
 Total General Government - Judicial				
	4,635,173	4,836,612	4,541,157	295,455
 Total General Government				
	19,691,732	22,458,686	20,479,390	1,979,296
 Public Safety				
Adult Probation				
Personal Services	111,628	177,865	177,790	75
Fringe Benefits	49,447	58,484	51,560	6,924
Materials and Supplies	13,300	3,390	3,390	0
Contractual Services	219,070	153,422	152,908	514
Capital Outlay	0	152	152	0
Other	60,445	60,877	33,984	26,893
Total Adult Probation	453,890	454,190	419,784	34,406
 Juvenile Probation				
Personal Services	199,907	200,507	194,411	6,096
Fringe Benefits	79,711	69,711	63,714	5,997
Other	7,533	7,533	5,091	2,442
Total Juvenile Probation	287,151	277,751	263,216	14,535
 Detention Home				
Personal Services	496,753	496,753	375,621	121,132
Fringe Benefits	200,749	185,749	126,539	59,210
Materials and Supplies	15,777	14,469	12,965	1,504
Contractual Services	158,429	158,429	141,483	16,946
Capital Outlay	0	1,644	1,644	0
Other	4,470	4,133	3,876	257
Total Detention Home	876,178	861,177	662,128	199,049
 Coroner				
Personal Services	101,598	104,418	104,340	78
Fringe Benefits	43,253	43,275	43,179	96
Materials and Supplies	1,000	3,000	1,352	1,648
Contractual Services	174,350	220,950	204,960	15,990
Other	4,047	5,447	4,080	1,367
Total Coroner	324,248	377,090	357,911	19,179

(continued)

Marion 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		
Sheriff				
Personal Services	\$3,347,221	\$4,130,931	\$248,555	\$3,882,376
Fringe Benefits	1,399,242	1,629,519	946,185	683,334
Materials and Supplies	249,905	198,259	193,308	4,951
Contractual Services	267,053	272,781	264,485	8,296
Capital Outlay	12,500	36,475	32,581	3,894
Other	820,647	60,665	60,665	0
Total Sheriff	6,096,568	6,328,630	1,745,779	4,582,851
Other Public Safety				
Personal Services	59,938	101,432	97,420	4,012
Fringe Benefits	10,406	23,974	22,074	1,900
Materials and Supplies	1,470	3,473	3,283	190
Other	2,047	36,367	25,050	11,317
Other Public Safety	73,861	165,246	147,827	17,419
Total Public Safety	8,111,896	8,464,084	3,596,645	4,867,439
Public Works				
Engineer				
Materials and Supplies	11,191	7,891	7,323	568
Contractual Services	2,600	1,600	0	1,600
Capital Outlay	3,468	5,268	5,255	13
Other	4,500	7,000	7,000	0
Total Public Works	21,759	21,759	19,578	2,181
Health				
Agriculture				
Contractual Services	277,900	277,900	270,700	7,200
Tuberculosis				
Contractual Services	4,500	4,500	4,500	0
Humane Society				
Contractual Services	300	300	0	300
Total Health	282,700	282,700	275,200	7,500
Human Services				
Soldiers Relief				
Personal Services	48,100	48,100	47,850	250
Fringe Benefits	7,482	7,482	7,370	112
Materials and Supplies	19,756	15,455	12,159	3,296
Contractual Services	54,335	55,835	53,491	2,344
Capital Outlay	0	301	301	0
Other	140,668	139,031	137,687	1,344
Total Soldiers Relief	270,341	266,204	258,858	7,346

(continued)

Marion 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>		
Veteran Services				
Personal Services	\$191,966	\$199,321	\$198,795	\$526
Fringe Benefits	60,076	60,358	42,314	18,044
Materials and Supplies	5,000	5,000	5,000	0
Other	11,000	7,500	7,500	0
Total Veteran Services	<u>268,042</u>	<u>272,179</u>	<u>253,609</u>	<u>18,570</u>
Total Human Services	<u>538,383</u>	<u>538,383</u>	<u>512,467</u>	<u>25,916</u>
Intergovernmental	<u>308,546</u>	<u>313,546</u>	<u>313,546</u>	<u>0</u>
Total Expenditures	<u>28,955,016</u>	<u>32,079,158</u>	<u>25,196,826</u>	<u>6,882,332</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,809,120)</u>	<u>(5,434,766)</u>	<u>5,291,511</u>	<u>10,726,277</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	966,132	966,132
Advances - Out	0	0	(1,281,617)	(1,281,617)
Transfers - Out	(2,521,328)	(2,991,357)	(2,984,088)	7,269
Total Other Financing Sources (Uses)	<u>(2,521,328)</u>	<u>(2,991,357)</u>	<u>(3,299,573)</u>	<u>(308,216)</u>
Changes in Fund Balance	(5,330,448)	(8,426,123)	1,991,938	10,418,061
Fund Balance Beginning of Year	9,364,406	9,364,406	9,364,406	0
Prior Year Encumbrances Appropriated	<u>1,890,618</u>	<u>1,890,618</u>	<u>1,890,618</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,924,576</u></u>	<u><u>\$2,828,901</u></u>	<u><u>\$13,246,962</u></u>	<u><u>\$10,418,061</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$287,296	(\$76,704)
Intergovernmental	8,414,000	8,414,000	5,490,062	(2,923,938)
Other	9,921	10,097	4,846	(5,251)
Total Revenues	8,787,921	8,788,097	5,782,204	(3,005,893)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,990,000	2,559,292	2,559,292	0
Fringe Benefits	1,286,355	868,079	868,058	21
Materials and Supplies	193,977	125,977	74,836	51,141
Contractual Services	3,806,058	2,341,687	2,048,079	293,608
Capital Outlay	389,706	144,367	31,617	112,750
Other	184,348	115,453	102,704	12,749
Total Administrative	8,850,444	6,154,855	5,684,586	470,269
Public Assistance				
Personal Services	275,000	270,812	270,812	0
Fringe Benefits	148,000	90,890	90,890	0
Materials and Supplies	2,000	1,000	0	1,000
Contractual Services	351,545	233,465	215,954	17,511
Capital Outlay	2,000	1,000	0	1,000
Other	12,830	8,699	6,869	1,830
Total Public Assistance	791,375	605,866	584,525	21,341
Total Expenditures	9,641,819	6,760,721	6,269,111	491,610
Excess of Revenues Over (Under) Expenditures	(853,898)	2,027,376	(486,907)	(2,514,283)
<u>Other Financing Sources</u>				
Transfers - In	315,579	300,000	153,430	(146,570)
Changes in Fund Balance	(538,319)	2,327,376	(333,477)	(2,660,853)
Fund Balance Beginning of Year	242,611	242,611	242,611	0
Prior Year Encumbrances Appropriated	779,364	779,364	779,364	0
Fund Balance End of Year	\$483,656	\$3,349,351	\$688,498	(\$2,660,853)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$45,000	\$45,000	\$23,218	(\$21,782)
Fines, Forfeitures, and Settlements	9,000	9,000	15,089	6,089
Intergovernmental	6,255,920	6,255,920	6,042,846	(213,074)
Interest	6,858	6,858	7,914	1,056
Other	39,722	39,722	44,955	5,233
Total Revenues	6,356,500	6,356,500	6,134,022	(222,478)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,795,463	1,685,463	1,423,748	261,715
Fringe Benefits	753,500	753,500	503,334	250,166
Materials and Supplies	1,603,990	1,528,990	1,306,259	222,731
Contractual Services	3,247,697	3,534,786	2,707,445	827,341
Capital Outlay	729,052	654,052	530,611	123,441
Other	143,246	143,246	134,111	9,135
Total Expenditures	8,272,948	8,300,037	6,605,508	1,694,529
Changes in Fund Balance	(1,916,448)	(1,943,537)	(471,486)	1,472,051
Fund Balance Beginning of Year	5,819,523	5,819,523	5,819,523	0
Prior Year Encumbrances Appropriated	1,230,485	1,230,485	1,230,485	0
Fund Balance End of Year	\$5,133,560	\$5,106,471	\$6,578,522	\$1,472,051

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

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,215,129	\$246,465
Charges for Services	18,500	18,500	37,337	18,837
Intergovernmental	3,869,238	3,888,219	3,706,692	(181,527)
Other	2,000	2,000	4,873	2,873
Total Revenues	6,858,402	6,877,383	6,964,031	86,648
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,991,267	2,009,973	1,766,273	243,700
Fringe Benefits	753,866	754,141	651,720	102,421
Materials and Supplies	206,200	206,200	160,332	45,868
Contractual Services	5,699,129	5,699,181	4,648,739	1,050,442
Capital Outlay	93,746	108,746	84,999	23,747
Other	49,207	49,207	48,284	923
Total Expenditures	8,793,415	8,827,448	7,360,347	1,467,101
Changes in Fund Balance	(1,935,013)	(1,950,065)	(396,316)	1,553,749
Fund Balance Beginning of Year	5,211,639	5,211,639	5,211,639	0
Prior Year Encumbrances Appropriated	1,493,742	1,493,742	1,493,742	0
Fund Balance End of Year	\$4,770,368	\$4,755,316	\$6,309,065	\$1,553,749

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
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>		
<u>Revenues</u>				
Property Taxes	\$4,374,019	\$4,374,019	\$4,516,383	\$142,364
Intergovernmental	1,148,529	1,148,529	1,274,538	126,009
Other	56,296	56,296	285,665	229,369
Total Revenues	5,578,844	5,578,844	6,076,586	497,742
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,020,063	2,038,063	2,029,394	8,669
Fringe Benefits	955,416	955,416	907,244	48,172
Materials and Supplies	57,360	63,360	52,239	11,121
Contractual Services	2,214,711	2,247,211	1,904,617	342,594
Capital Outlay	10,920	27,920	26,564	1,356
Other	286,767	278,267	224,406	53,861
Total Expenditures	5,545,237	5,610,237	5,144,464	465,773
Changes in Fund Balance	33,607	(31,393)	932,122	963,515
Fund Balance Beginning of Year	7,401,026	7,401,026	7,401,026	0
Prior Year Encumbrances Appropriated	481,278	481,278	481,278	0
Fund Balance End of Year	\$7,915,911	\$7,850,911	\$8,814,426	\$963,515

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
America Rescue Plan Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$212,500	\$262,582	\$0	(\$262,582)
Other	1,000	472,726	332	(472,394)
Total Revenues	213,500	735,308	332	(734,976)
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Personal Services	0	20,000	3,027	16,973
Fringe Benefits	0	4,184	595	3,589
Capital Outlay	2,246,960	2,718,561	2,638,652	79,909
Other	0	102,050	42,746	59,304
Total General Government - Legislative and Executive	2,246,960	2,844,795	2,685,020	159,775
Judicial				
Personal Services	39,520	39,520	32,587	6,933
Fringe Benefits	30,535	30,617	12,130	18,487
Contractual Services	100,000	100,000	100,000	0
Other	1,926	1,926	0	1,926
Total - Judicial	171,981	172,063	144,717	27,346
Public Safety - Sheriff				
Personal Services	0	3,781,864	3,781,864	0
Fringe Benefits	0	541,096	541,096	0
Total - Public Safety - Sheriff	0	4,322,960	4,322,960	0
Intergovernmental	592,337	592,337	0	592,337
Total Expenditures	3,011,278	7,932,155	7,152,697	779,458
Excess of Revenues Under Expenditures	(2,797,778)	(7,196,847)	(7,152,365)	44,482
<u>Other Financing Uses</u>				
Advances - Out	0	0	(53,125)	(53,125)
Changes in Fund Balance	(2,797,778)	(7,196,847)	(7,205,490)	(8,643)
Fund Balance Beginning of Year	5,504,326	5,504,326	5,504,326	0
Prior Year Encumbrances Appropriated	2,839,297	2,839,297	2,839,297	0
Fund Balance End of Year	\$5,545,845	\$1,146,776	\$1,138,133	(\$8,643)

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$1,781,420	\$1,530,468	(\$250,952)
Tap In Fees	0	322,000	322,000
Grants	500,000	421,710	(78,290)
Interest	1,721	1,700	(21)
Other	758	2,406	1,648
Total Revenues	2,283,899	2,278,284	(5,615)
<u>Expenses</u>			
Personal Services	635,000	572,094	62,906
Fringe Benefits	243,924	187,975	55,949
Materials and Supplies	120,088	112,172	7,916
Contractual Services	599,669	471,417	128,252
Capital Outlay	1,153,401	537,558	615,843
Other	41,983	34,980	7,003
Debt Service			
Principal Retirement	182,615	181,410	1,205
Interest Expense	13,400	13,400	0
Total Expenses	2,990,080	2,111,006	879,074
Excess of Revenues Over (Under) Expenditures	(706,181)	167,278	(884,689)
<u>Other Financing Sources</u>			
Proceeds of Notes	100,000	0	100,000
Changes in Fund Balance	(606,181)	167,278	773,459
Fund Balance Beginning of Year	2,851,171	2,851,171	0
Prior Year Encumbrances Appropriated	432,241	432,241	0
Fund Balance End of Year	\$2,677,231	\$3,450,690	\$773,459

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$1,755,000	\$1,123,338	(\$631,662)
Other	15,000	1,217	(13,783)
Total Revenues	1,770,000	1,124,555	(645,445)
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	700,000	585,957	114,043
Fringe Benefits	367,000	238,206	128,794
Materials and Supplies	6,519	4,000	2,519
Contractual Services	358,292	166,334	191,958
Capital Outlay	8,000	0	8,000
Other	327,027	307,219	19,808
Total Expenditures	1,766,838	1,301,716	465,122
Changes in Fund Balance	3,162	(177,161)	(180,323)
Fund Balance Beginning of Year	1,848,931	1,848,931	0
Prior Year Encumbrances Appropriated	142,688	142,688	0
Fund Balance End of Year	\$1,994,781	\$1,814,458	(\$180,323)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Senior Services Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Property Taxes	\$767,649	\$767,649	\$0
Intergovernmental	329,531	329,303	(228)
Total Revenues	<u>1,097,180</u>	<u>1,096,952</u>	<u>(228)</u>
<u>Expenditures</u>			
Current			
Human Services			
Other	<u>1,096,952</u>	<u>1,096,952</u>	<u>0</u>
Changes in Fund Balance	228	0	(228)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$228</u></u>	<u><u>\$0</u></u>	<u><u>(\$228)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$775,000	\$833,393	\$58,393
Other	178,040	179,898	1,858
Total Revenues	953,040	1,013,291	60,251
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	451,046	445,665	5,381
Fringe Benefits	182,187	163,662	18,525
Materials and Supplies	13,143	12,854	289
Contractual Services	420,135	330,934	89,201
Capital Outlay	28,982	15,000	13,982
Other	209,390	194,790	14,600
Total Expenditures	1,304,883	1,162,905	141,978
Changes in Fund Balance	(351,843)	(149,614)	202,229
Fund Balance Beginning of Year	693,804	693,804	0
Prior Year Encumbrances Appropriated	77,795	77,795	0
Fund Balance End of Year	\$419,756	\$621,985	\$202,229

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Property Taxes	\$959,562	\$959,562	\$0
Intergovernmental	106,091	105,493	(598)
Total Revenues	<u>1,065,653</u>	<u>1,065,055</u>	<u>(598)</u>
<u>Expenditures</u>			
Current			
Health			
Other	<u>1,065,055</u>	<u>1,065,055</u>	<u>0</u>
Changes in Fund Balance	598	0	(598)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$598</u></u>	<u><u>\$0</u></u>	<u><u>(\$598)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$2,131,524	\$2,043,740	(\$87,784)
Other	1,500	5,162	3,662
Total Revenues	2,133,024	2,048,902	(84,122)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,382,873	1,305,208	77,665
Fringe Benefits	563,696	475,891	87,805
Materials and Supplies	184,536	170,018	14,518
Contractual Services	232,341	178,375	53,966
Capital Outlay	36,847	34,454	2,393
Other	41,379	29,299	12,080
Total Expenditures	2,441,672	2,193,245	248,427
Excess of Revenues			
Under Expenditures	(308,648)	(144,343)	164,305
<u>Other Financing Sources (Uses)</u>			
Advances-In	0	400,000	400,000
Advances-Out	0	(400,000)	(400,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(308,648)	(144,343)	164,305
Fund Balance Beginning of Year	221,843	221,843	0
Prior Year Encumbrances Appropriated	96,649	96,649	0
Fund Balance End of Year	\$9,844	\$174,149	\$164,305

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Corrections Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$295,314	\$295,314	\$0
Other	223	375	152
Total Revenues	295,537	295,689	152
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	149,000	140,046	8,954
Fringe Benefits	40,200	28,507	11,693
Materials and Supplies	2,000	0	2,000
Contractual Services	20,000	20,000	0
Other	2,000	0	2,000
Total Expenditures	213,200	188,553	24,647
Excess of Revenues Over Expenditures	82,337	107,136	24,799
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	49,219	49,219
Advances - Out	0	(49,219)	(49,219)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	82,337	107,136	24,799
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$82,337	\$107,136	\$24,799

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
First Responders Wellness/Retention Grant Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$229,312	\$235,603	\$6,291
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	217,296	211,296	6,000
Fringe Benefits	12,016	12,016	0
Total Expenditures	229,312	223,312	6,000
Changes in Fund Balance	0	12,291	12,291
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$12,291	\$12,291

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marmet Trust Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$100,000	\$71,701	(\$28,299)
Intergovernmental	180	180	0
Interest	0	266	266
Other	24,820	18,670	(6,150)
Total Revenues	<u>125,000</u>	<u>90,817</u>	<u>(34,183)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,800	14,811	989
Fringe Benefits	2,655	2,300	355
Capital Outlay	60,316	20,316	40,000
Other	173,631	94,346	79,285
Total Expenditures	<u>252,402</u>	<u>131,773</u>	<u>120,629</u>
Changes in Fund Balance	(127,402)	(40,956)	86,446
Fund Balance Beginning of Year	477,426	477,426	0
Prior Year Encumbrances Appropriated	65,822	65,822	0
Fund Balance End of Year	<u><u>\$415,846</u></u>	<u><u>\$502,292</u></u>	<u><u>\$86,446</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$10,000	\$3,000	(\$7,000)
Interest	6	48	42
Total Revenues	<u>10,006</u>	<u>3,048</u>	<u>(6,958)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>21,281</u>	<u>11,080</u>	<u>10,201</u>
Changes in Fund Balance	(11,275)	(8,032)	3,243
Fund Balance Beginning of Year	93,776	93,776	0
Prior Year Encumbrances Appropriated	<u>10,281</u>	<u>10,281</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$92,782</u></u>	<u><u>\$96,025</u></u>	<u><u>\$3,243</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$145,000	\$149,654	\$4,654
Other	0	84	84
Total Revenues	145,000	149,738	4,738
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	5,000	5,000	0
Contractual Services	287,207	253,414	33,793
Capital Outlay	27,128	27,128	0
Other	6,331	6,331	0
Total Expenditures	325,666	291,873	33,793
Excess of Revenues Under Expenditures	(180,666)	(142,135)	38,531
<u>Other Financing Sources</u>			
Advances-In	0	341,191	341,191
Changes in Fund Balance	(180,666)	199,056	379,722
Fund Balance Beginning of Year	184,943	184,943	0
Prior Year Encumbrances Appropriated	37,038	37,038	0
Fund Balance End of Year	\$41,315	\$421,037	\$379,722

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$0	\$90	\$90
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	90	90
Fund Balance Beginning of Year	6,602	6,602	0
Fund Balance End of Year	<u>\$6,602</u>	<u>\$6,692</u>	<u>\$90</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$0	\$25	\$25
<u>Expenditures</u>			
Current			
Public Safety			
Other	500	0	500
Changes in Fund Balance	(500)	25	525
Fund Balance Beginning of Year	6,352	6,352	0
Fund Balance End of Year	<u>\$5,852</u>	<u>\$6,377</u>	<u>\$525</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$0	\$213	\$213
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	213	213
Fund Balance Beginning of Year	981	981	0
Fund Balance End of Year	<u>\$981</u>	<u>\$1,194</u>	<u>\$213</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$335,749	\$167,876	(\$167,873)
Other	5,028	5,452	424
Total Revenues	<u>340,777</u>	<u>173,328</u>	<u>(167,449)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	122,939	122,939	0
Fringe Benefits	38,286	38,286	0
Materials and Supplies	40,766	40,766	0
Other	423	423	0
Total Expenditures	<u>202,414</u>	<u>202,414</u>	<u>0</u>
Changes in Fund Balance	138,363	(29,086)	(167,449)
Fund Balance Beginning of Year	<u>46,261</u>	<u>46,261</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$184,624</u></u>	<u><u>\$17,175</u></u>	<u><u>(\$167,449)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$11,000	\$10,200	(\$800)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	8,000	8,000	0
Other	3,000	3,000	0
Total Expenditures	11,000	11,000	0
Changes in Fund Balance	0	(800)	(800)
Fund Balance Beginning of Year	54,591	54,591	0
Fund Balance End of Year	\$54,591	\$53,791	(\$800)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$62,400	\$74,015	\$11,615
Other	0	113	113
Total Revenues	<u>62,400</u>	<u>74,128</u>	<u>11,728</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	6,000	0	6,000
Fringe Benefits	7,300	490	6,810
Materials and Supplies	2,000	704	1,296
Contractual Services	15,000	676	14,324
Capital Outlay	75,000	36,053	38,947
Other	5,169	2,603	2,566
Total Expenditures	<u>110,469</u>	<u>40,526</u>	<u>69,943</u>
Changes in Fund Balance	(48,069)	33,602	81,671
Fund Balance Beginning of Year	256,291	256,291	0
Prior Year Encumbrances Appropriated	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$223,222</u></u>	<u><u>\$304,893</u></u>	<u><u>\$81,671</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines and Forfeitures	\$500	\$359	(\$141)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	500	0	500
Changes in Fund Balance	0	359	359
Fund Balance Beginning of Year	6,117	6,117	0
Fund Balance End of Year	<u>\$6,117</u>	<u>\$6,476</u>	<u>\$359</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Reduction Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$43,956	\$21,978	(\$21,978)
Other	149	192	43
Total Revenues	<u>44,105</u>	<u>22,170</u>	<u>(21,935)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	18,194	18,194	0
Fringe Benefits	4,390	4,390	0
Materials and Supplies	126	126	0
Other	662	662	0
Total Expenditures	<u>23,372</u>	<u>23,372</u>	<u>0</u>
Changes in Fund Balance	20,733	(1,202)	(21,935)
Fund Balance Beginning of Year	<u>10,897</u>	<u>10,897</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$31,630</u></u>	<u><u>\$9,695</u></u>	<u><u>(\$21,935)</u></u>

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

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$500	\$120	(\$380)
<u>Expenditures</u>			
Current			
Public Safety			
Other	15,550	15,500	50
Changes in Fund Balance	(15,050)	(15,380)	(330)
Fund Balance Beginning of Year	23,018	23,018	0
Prior Year Encumbrances Appropriated	50	50	0
Fund Balance End of Year	<u>\$8,018</u>	<u>\$7,688</u>	<u>(\$330)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$998	\$0	(\$998)
<u>Expenditures</u>			
Current			
Public Safety			
Other	998	998	0
Changes in Fund Balance	0	(998)	(998)
Fund Balance Beginning of Year	10,041	10,041	0
Fund Balance End of Year	\$10,041	\$9,043	(\$998)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$692,446	\$880,441	\$187,995
Other	0	446	446
Total Revenues	<u>692,446</u>	<u>880,887</u>	<u>188,441</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	570,978	503,394	67,584
Fringe Benefits	155,943	131,212	24,731
Materials and Supplies	22,540	15,827	6,713
Contractual Services	182,024	166,360	15,664
Capital Outlay	7,121	7,121	0
Other	75,352	47,653	27,699
Total Expenditures	<u>1,013,958</u>	<u>871,567</u>	<u>142,391</u>
Changes in Fund Balance	(321,512)	9,320	330,832
Fund Balance Beginning of Year	651,522	651,522	0
Prior Year Encumbrances Appropriated	<u>68,916</u>	<u>68,916</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$398,926</u></u>	<u><u>\$729,758</u></u>	<u><u>\$330,832</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Web Check Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$50,000	\$83,477	\$33,477
Other	0	23	23
Total Revenues	50,000	83,500	33,500
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	10,662	8,900	1,762
Fringe Benefits	6,762	4,099	2,663
Other	70,536	52,886	17,650
Total Expenditures	87,960	65,885	22,075
Changes in Fund Balance	(37,960)	17,615	55,575
Fund Balance Beginning of Year	111,644	111,644	0
Prior Year Encumbrances Appropriated	2,798	2,798	0
Fund Balance End of Year	\$76,482	\$132,057	\$55,575

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapon Law Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$22,500	\$33,428	\$10,928
Other	0	21	21
	<hr/>	<hr/>	<hr/>
Total Revenues	22,500	33,449	10,949
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	4,833	4,718	115
Fringe Benefits	5,176	1,309	3,867
Other	56,597	35,210	21,387
	<hr/>	<hr/>	<hr/>
Total Expenditures	66,606	41,237	25,369
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(44,106)	(7,788)	36,318
Fund Balance Beginning of Year	27,842	27,842	0
Prior Year Encumbrances Appropriated	19,923	19,923	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$3,659	\$39,977	\$36,318
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$150	\$105	(\$45)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	150	105	(45)
Fund Balance Beginning of Year	3,301	3,301	0
Fund Balance End of Year	\$3,451	\$3,406	(\$45)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
FIRST Court Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	716	716	0
Fund Balance End of Year	\$716	\$716	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Reinvestment Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$105,460	\$105,460	\$0
Other	10,640	3,018	(7,622)
Total Revenues	116,100	108,478	(7,622)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	113,031	113,031	0
Fringe Benefits	36,613	36,613	0
Materials and Supplies	30,302	30,302	0
Contractual Services	107,310	101,332	5,978
Other	4,388	2,672	1,716
Total Expenditures	291,644	283,950	7,694
Changes in Fund Balance	(175,544)	(175,472)	72
Fund Balance Beginning of Year	164,551	164,551	0
Prior Year Encumbrances Appropriated	10,993	10,993	0
Fund Balance End of Year	\$0	\$72	\$72

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
TCAP Grant Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$2,170	\$2,480	\$310
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	2,169	2,169	0
Other	73	73	0
Total Expenditures	2,242	2,242	0
Changes in Fund Balance	(72)	238	310
Fund Balance Beginning of Year	72	72	0
Fund Balance End of Year	\$0	\$310	\$310

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Grant Special Revenue Fund
 For the Year Ended December 31, 2023

	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intergovernmental	\$205,968	\$11,968	(\$194,000)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	<u>16,550</u>	<u>16,550</u>	<u>0</u>
Changes in Fund Balance	189,418	(4,582)	(194,000)
Fund Balance Beginning of Year	<u>4,582</u>	<u>4,582</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$194,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$194,000)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Violent Crime Reduction Act Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$502,615	\$502,605	(\$10)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	174,054	30,182	143,872
Fringe Benefits	40,563	9,923	30,640
Contractual Services	35,394	12,394	23,000
Capital Outlay	102,000	70,000	32,000
Other	105,594	35,593	70,001
Total Expenditures	457,605	158,092	299,513
Changes in Fund Balance	45,010	344,513	299,503
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$45,010	\$344,513	\$299,503

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$33,500	\$13,216	(\$20,284)
Licenses and Permits	150,000	157,263	7,263
Fines, Forfeitures, and Settlements	15,000	25,378	10,378
Intergovernmental	0	2,500	2,500
Other	4,696	13,249	8,553
Total Revenues	203,196	211,606	8,410
<u>Expenditures</u>			
Current			
Health			
Personal Services	145,423	144,377	1,046
Fringe Benefits	85,038	80,944	4,094
Materials and Supplies	19,419	17,406	2,013
Contractual Services	58,317	57,450	867
Capital Outlay	254	254	0
Other	666	483	183
Total Expenditures	309,117	300,914	8,203
Excess of Revenues Under Expenditures	(105,921)	(89,308)	16,613
<u>Other Financing Sources</u>			
Transfers In	39,804	40,000	196
Changes in Fund Balance	(66,117)	(49,308)	16,809
Fund Balance Beginning of Year	70,622	70,622	0
Prior Year Encumbrances Appropriated	2,324	2,324	0
Fund Balance End of Year	\$6,829	\$23,638	\$16,809

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Federal Safety Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	38,369	38,369	0
Fund Balance End of Year	<u>\$38,369</u>	<u>\$38,369</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Special Assessments	\$132,400	\$76,563	(\$55,837)
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	0	5,000
Contractual Services	145,378	129,392	15,986
Capital Outlay	20,000	0	20,000
Total Expenditures	170,378	129,392	40,986
Excess of Revenues Under Expenditures	(37,978)	(52,829)	(14,851)
<u>Other Financing Sources</u>			
Advances - In	0	7,898	7,898
Changes in Fund Balance	(37,978)	(44,931)	(6,953)
Fund Balance Beginning of Year	250,432	250,432	0
Prior Year Encumbrances Appropriated	17,092	17,092	0
Fund Balance End of Year	<u>\$229,546</u>	<u>\$222,593</u>	<u>(\$6,953)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Interest	\$200	\$222	\$22
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	200	0	200
Changes in Fund Balance	0	222	222
Fund Balance Beginning of Year	2,720	2,720	0
Fund Balance End of Year	<u>\$2,720</u>	<u>\$2,942</u>	<u>\$222</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$900,000	\$237,062	(\$662,938)
Interest	3	5	2
Total Revenues	<u>900,003</u>	<u>237,067</u>	<u>(662,936)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	184,944	179,736	5,208
Capital Outlay	160,078	155,777	4,301
Other	8,000	2,922	5,078
Total Expenditures	<u>353,022</u>	<u>338,435</u>	<u>14,587</u>
Excess of Revenues Over (Under) Expenditures	<u>546,981</u>	<u>(101,368)</u>	<u>(648,349)</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	50,000	75,000	25,000
Advances - Out	(25,000)	(50,000)	(25,000)
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	571,981	(76,368)	(648,349)
Fund Balance Beginning of Year	<u>119,194</u>	<u>119,194</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$691,175</u></u>	<u><u>\$42,826</u></u>	<u><u>(\$648,349)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$185,000	\$176,376	(\$8,624)
Other	215,131	237,935	22,804
Total Revenues	400,131	414,311	14,180
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	49,190	47,315	1,875
Fringe Benefits	7,947	7,434	513
Other	178,909	175,447	3,462
Total Treasurer	236,046	230,196	5,850
Prosecutor			
Personal Services	100,071	100,071	0
Fringe Benefits	40,353	39,297	1,056
Contractual Services	63,341	44,999	18,342
Other	500	51	449
Total Prosecutor	204,265	184,418	19,847
Total Expenditures	440,311	414,614	25,697
Excess of Revenues Under Expenditures	(40,180)	(303)	39,877
<u>Other Financing Sources</u>			
Transfers - In	37,237	37,368	131
Changes in Fund Balance	(2,943)	37,065	40,008
Fund Balance Beginning of Year	82,458	82,458	0
Prior Year Encumbrances Appropriated	14,787	14,787	0
Fund Balance End of Year	\$94,302	\$134,310	\$40,008

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Court Programs Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$106,500	\$82,937	(\$23,563)
Intergovernmental	100	0	(100)
Other	9,389	11,594	2,205
Total Revenues	115,989	94,531	(21,458)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	85,400	67,010	18,390
Fringe Benefits	31,568	19,267	12,301
Materials and Supplies	3,540	3,000	540
Contractual Services	11,200	10,000	1,200
Capital Outlay	1,043	1,043	0
Other	4,751	3,389	1,362
Total Expenditures	137,502	103,709	33,793
Changes in Fund Balance	(21,513)	(9,178)	12,335
Fund Balance Beginning of Year	118,128	118,128	0
Prior Year Encumbrances Appropriated	1,201	1,201	0
Fund Balance End of Year	\$97,816	\$110,151	\$12,335

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Specialized Docket Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$50,000	\$38,673	(\$11,327)
Intergovernmental	48,872	36,832	(12,040)
Other	0	43	43
Total Revenues	98,872	75,548	(23,324)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	44,990	42,991	1,999
Fringe Benefits	19,720	6,563	13,157
Materials and Supplies	11,218	7,000	4,218
Contractual Services	20,976	19,144	1,832
Other	59,902	36,493	23,409
Total Expenditures	156,806	112,191	44,615
Changes in Fund Balance	(57,934)	(36,643)	21,291
Fund Balance Beginning of Year	166,398	166,398	0
Prior Year Encumbrances Appropriated	32,724	32,724	0
Fund Balance End of Year	\$141,188	\$162,479	\$21,291

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$75,000	\$97,872	\$22,872
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	291,521	55,752	235,769
Changes in Fund Balance	(216,521)	42,120	258,641
Fund Balance Beginning of Year	131,013	131,013	0
Prior Year Encumbrances Appropriated	141,521	141,521	0
Fund Balance End of Year	<u>\$56,013</u>	<u>\$314,654</u>	<u>\$258,641</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$89,668	\$89,168	(\$500)
Other	4,172	56	(4,116)
Total Revenues	<u>93,840</u>	<u>89,224</u>	<u>(4,616)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	51,557	51,557	0
Fringe Benefits	18,676	17,868	808
Materials and Supplies	9,032	8,216	816
Contractual Services	13,206	8,884	4,322
Other	11,205	4,984	6,221
Total Expenditures	<u>103,676</u>	<u>91,509</u>	<u>12,167</u>
Changes in Fund Balance	(9,836)	(2,285)	7,551
Fund Balance Beginning of Year	11,529	11,529	0
Prior Year Encumbrances Appropriated	<u>3,806</u>	<u>3,806</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,499</u></u>	<u><u>\$13,050</u></u>	<u><u>\$7,551</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$500	\$356	(\$144)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	1,500	1,412	88
Changes in Fund Balance	(1,000)	(1,056)	(56)
Fund Balance Beginning of Year	4,385	4,385	0
Fund Balance End of Year	<u>\$3,385</u>	<u>\$3,329</u>	<u>(\$56)</u>

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

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$176,000	\$169,123	(\$6,877)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	124,544	118,692	5,852
Capital Outlay	19,400	3,057	16,343
Other	29,688	29,688	0
Total Expenditures	173,632	151,437	22,195
Changes in Fund Balance	2,368	17,686	15,318
Fund Balance Beginning of Year	235,302	235,302	0
Prior Year Encumbrances Appropriated	11,384	11,384	0
Fund Balance End of Year	\$249,054	\$264,372	\$15,318

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Voter Registration Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,435	1,435	0
Fund Balance End of Year	<u>\$1,435</u>	<u>\$1,435</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$91,120	\$91,409	\$289
Intergovernmental	24,139	24,139	0
Other	8,901	4,750	(4,151)
Total Revenues	124,160	120,298	(3,862)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	33,685	31,310	2,375
Fringe Benefits	15,471	15,030	441
Material and Supplies	36,120	27,114	9,006
Contractual Services	39,668	37,463	2,205
Other	7,940	7,562	378
Total Expenditures	132,884	118,479	14,405
Changes in Fund Balance	(8,724)	1,819	10,543
Fund Balance Beginning of Year	13,335	13,335	0
Fund Balance End of Year	\$4,611	\$15,154	\$10,543

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$500	\$125	(\$375)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	500	125	(375)
Fund Balance Beginning of Year	2,782	2,782	0
Fund Balance End of Year	<u>\$3,282</u>	<u>\$2,907</u>	<u>(\$375)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Family Dependent Treatment Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	237	237	0
Fund Balance End of Year	<u>\$237</u>	<u>\$237</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	536	536	0
Fund Balance End of Year	\$536	\$536	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$1,000	\$775	(\$225)
Other	0	100	100
Total Revenues	<u>1,000</u>	<u>875</u>	<u>(125)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	7,616	6,190	1,426
Total Expenditures	<u>9,616</u>	<u>6,190</u>	<u>3,426</u>
Changes in Fund Balance	(8,616)	(5,315)	3,301
Fund Balance Beginning of Year	58,484	58,484	0
Prior Year Encumbrances Appropriated	<u>1,616</u>	<u>1,616</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$51,484</u></u>	<u><u>\$54,785</u></u>	<u><u>\$3,301</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor's Diversion Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$0	\$300	\$300
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	300	300
Fund Balance Beginning of Year	15,760	15,760	0
Fund Balance End of Year	\$15,760	\$16,060	\$300

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Licenses and Permits	\$15,000	\$12,537	(\$2,463)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	15,000	12,124	2,876
Changes in Fund Balance	0	413	413
Fund Balance Beginning of Year	5,499	5,499	0
Fund Balance End of Year	\$5,499	\$5,912	\$413

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Elections Security Grant Special Revenue Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$7,991	\$7,991	\$0
Interest	0	1	1
Other	1,910	0	(1,910)
	<hr/>	<hr/>	<hr/>
Total Revenues	9,901	7,992	(1,909)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	14,644	10,735	3,909
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(4,743)	(2,743)	2,000
Fund Balance Beginning of Year	2,833	2,833	0
Prior Year Encumbrances Appropriated	1,910	1,910	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Special Revenue Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$29,162	\$694,232	\$665,070
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	29,162	694,232	665,070
Fund Balance Beginning of Year	29,162	29,162	0
Fund Balance End of Year	<u>\$58,324</u>	<u>\$723,394</u>	<u>\$665,070</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Payment in Lieu of Taxes	\$108,656	\$108,656	\$0
Other	23,501	24,273	772
Total Revenues	132,157	132,929	772
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	72,765	72,576	189
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	215,000	215,000	0
Interest and Fiscal Charges	79,000	79,000	0
Regional Jail Bonds			
Principal Retirement	210,000	210,000	0
Interest and Fiscal Charges	35,200	35,200	0
Justice Center Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	7,200	7,200	0
Courthouse Improvement Bonds			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	57,200	57,200	0
University Boulevard Bonds			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	17,713	17,713	0
Total General Obligation Bond Retirement	761,313	761,313	0
Total Expenditures	834,078	833,889	189
Excess of Revenues Under Expenditures	(701,921)	(700,960)	961
<u>Other Financing Sources</u>			
Transfers - In	768,144	737,811	(30,333)
Changes in Fund Balance	66,223	36,851	(29,372)
Fund Balance Beginning of Year	283,556	283,556	0
Fund Balance End of Year	\$349,779	\$320,407	(\$29,372)

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

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$75,486	\$71,253	(\$4,233)
Other	225,928	286,460	60,532
Total Revenues	301,414	357,713	56,299
<u>Expenditures</u>			
Capital Outlay	4,248,565	3,172,122	1,076,443
Excess of Revenues Under Expenditures	(3,947,151)	(2,814,409)	1,132,742
<u>Other Financing Sources</u>			
Transfers - In	2,022,347	2,015,479	(6,868)
Changes in Fund Balance	(1,924,804)	(798,930)	1,125,874
Fund Balance Beginning of Year	2,063,267	2,063,267	0
Prior Year Encumbrances Appropriated	890,676	890,676	0
Fund Balance End of Year	<u>\$1,029,139</u>	<u>\$2,155,013</u>	<u>\$1,125,874</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Drainage Capital Projects Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Special Assessments	\$70,934	\$125,447	\$54,513
<u>Expenditures</u>			
Current:			
Public Works			
Contract Services	55,500	0	55,500
Capital Outlay	243,788	214,605	29,183
Other	4,748	4,748	0
Total Public Works	304,036	219,353	84,683
Debt Service			
Interest and Fiscal Charges	7,147	7,147	0
Total Expenditures	311,183	226,500	84,683
Excess of Revenues			
Under Expenditures	(240,249)	(101,053)	139,196
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	168,309	168,309
Advances - Out	(63,788)	(63,788)	0
Total Other Financing Sources (Uses)	(63,788)	104,521	168,309
Changes in Fund Balance	(304,037)	3,468	307,505
Fund Balance Beginning of Year	638,599	638,599	0
Fund Balance End of Year	\$334,562	\$642,067	\$307,505

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

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Property Taxes	\$305,000	\$323,798	\$18,798
Intergovernmental	30,100	28,534	(1,566)
Other	0	610	610
Total Revenues	335,100	352,942	17,842
<u>Expenditures</u>			
Current:			
Health			
Other	575,131	544,457	30,674
Excess of Revenues Under Expenditures	(240,031)	(191,515)	48,516
<u>Other Financing Sources</u>			
Advances - In	0	240,000	240,000
Changes in Fund Balance	(240,031)	48,485	288,516
Fund Balance Beginning of Year	41,581	41,581	0
Prior Year Encumbrances Appropriated	35,131	35,131	0
Fund Balance End of Year	(\$163,319)	\$125,197	\$288,516

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
University Drive Capital Projects Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance Beginning of Year	28,823	28,823	0
Fund Balance End of Year	<u>\$23,012</u>	<u>\$23,012</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Capital Projects Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$1,437,577	\$934,011	(\$503,566)
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	678,785	539,267	139,518
Capital Outlay	469,107	394,744	74,363
Total Expenditures	1,147,892	934,011	213,881
Excess of Revenues Over Expenditures	289,685	0	(289,685)
<u>Other Financing Uses</u>			
Advances - Out	0	(350,000)	(350,000)
Changes in Fund Balance	289,685	(350,000)	(639,685)
Fund Balance Beginning of Year	647,282	647,282	0
Prior Year Encumbrances Appropriated	109,012	109,012	0
Fund Balance End of Year	\$1,045,979	\$406,294	(\$639,685)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	13,765	13,765	0
Fund Balance End of Year	\$13,765	\$13,765	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
 For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	37,466	37,466	0
Fund Balance End of Year	\$37,466	\$37,466	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Increment Financing Capital Projects Fund
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Payment in Lieu of Taxes	\$535,000	\$692,077	\$157,077
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	50,000	50,000	0
Other	285,129	281,813	3,316
Total Public Works	335,129	331,813	3,316
Debt Service			
Principal Retirement	110,000	110,000	0
Interest and Fiscal Charges	51,513	51,513	0
Total Debt Service	161,513	161,513	0
Total Expenditures	496,642	493,326	3,316
Changes in Fund Balance	38,358	198,751	160,393
Fund Balance Beginning of Year	1,097,918	1,097,918	0
Fund Balance End of Year	\$1,136,276	\$1,296,669	\$160,393

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STATISTICAL SECTION



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Marion County, Ohio
Statistical Section Description

This part of Marion County’s annual comprehensive financial report represents 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

Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity..... S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S26

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.

Demographic and Economic Information S31

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S34

These schedules contain service 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.

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Marion County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020
Governmental Activities				
Net Investment in Capital Assets	\$74,474,068	\$74,505,649	\$72,583,412	\$72,124,890
Restricted	43,789,661	43,685,032	35,884,424	32,422,627
Unrestricted (Deficit)	855,248	(6,322,620)	(13,222,421)	(32,438,930)
Total Governmental Activities Net Position	<u>119,118,977</u>	<u>111,868,061</u>	<u>95,245,415</u>	<u>72,108,587</u>
Business-Type Activity				
Net Investment in Capital Assets	5,951,042	6,137,368	5,491,220	5,600,148
Restricted	6,077	118,383	0	0
Unrestricted	3,364,364	2,778,519	2,646,754	2,467,757
Total Business-Type Activity Net Position	<u>9,321,483</u>	<u>9,034,270</u>	<u>8,137,974</u>	<u>8,067,905</u>
Primary Government				
Net Investment in Capital Assets	80,425,110	80,643,017	78,074,632	77,725,038
Restricted	43,795,738	43,803,415	35,884,424	32,422,627
Unrestricted (Deficit)	4,219,612	(3,544,101)	(10,575,667)	(29,971,173)
Total Primary Government Net Position	<u>\$128,440,460</u>	<u>\$120,902,331</u>	<u>\$103,383,389</u>	<u>\$80,176,492</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014 and the impact of GASB Statement No. 75 beginning in 2017.

2019	2018	2017	2016	2015	2014
\$72,224,759	\$73,092,495	\$71,533,562	\$71,954,998	\$71,076,254	\$65,944,848
28,125,130	25,789,754	26,757,456	26,468,143	26,606,452	26,828,990
(32,799,401)	(26,148,529)	(23,385,816)	(6,961,854)	(6,854,702)	(10,120,335)
<u>67,550,488</u>	<u>72,733,720</u>	<u>74,905,202</u>	<u>91,461,287</u>	<u>90,828,004</u>	<u>82,653,503</u>
5,205,130	5,314,475	5,499,033	5,501,885	5,683,283	5,311,736
0	0	0	0	0	0
3,141,184	3,149,667	2,756,885	2,799,512	2,813,780	2,898,083
<u>8,346,314</u>	<u>8,464,142</u>	<u>8,255,918</u>	<u>8,301,397</u>	<u>8,497,063</u>	<u>8,209,819</u>
77,429,889	78,406,970	77,032,595	77,456,883	76,759,537	71,256,584
28,125,130	25,789,754	26,757,456	26,468,143	26,606,452	26,828,990
(29,658,217)	(22,998,862)	(20,628,931)	(4,162,342)	(4,040,922)	(7,222,252)
<u>\$75,896,802</u>	<u>\$81,197,862</u>	<u>\$83,161,120</u>	<u>\$99,762,684</u>	<u>\$99,325,067</u>	<u>\$90,863,322</u>

Marion County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$18,567,479	\$13,600,060	\$9,292,783	\$13,130,717
Intergovernmental	0	0	0	0
Judicial	5,218,373	3,804,697	2,689,257	4,593,620
Public Safety	12,018,526	8,475,287	5,207,182	12,507,386
Intergovernmental	23,600	595,937	3,600	3,600
Public Works	8,482,173	8,376,269	6,938,092	7,351,919
Intergovernmental	0	0	0	0
Health	7,290,614	7,054,679	4,213,273	5,848,611
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	15,939,773	11,929,445	9,528,299	15,461,492
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	227,066	197,066	187,466	186,666
Conservation and Recreation	0	0	0	0
Intergovernmental	51,350	48,000	42,500	41,700
Interest	238,721	253,487	276,546	295,694
Total Governmental Activities Expenses	68,069,205	54,346,457	38,390,528	59,432,935
Business-Type Activity				
Sewer District	1,801,926	1,474,382	1,166,586	1,639,296
Total Primary Government Expenses	69,871,131	55,820,839	39,557,114	61,072,231
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,215,955	3,171,876	3,010,338	2,985,298
Judicial	1,323,868	1,392,364	1,484,019	922,083
Public Safety	1,602,520	1,467,991	1,466,623	1,238,813
Public Works	295,599	330,396	153,249	219,887
Health	1,566,621	206,996	171,821	168,198
Human Services	322,262	225,135	309,090	324,051
Operating Grants, Contributions, and Interest	28,329,658	29,563,216	21,499,464	26,626,480
Capital Grants and Contributions	1,132,089	309,998	1,332,352	662,437
Total Governmental Activities Program Revenues	37,788,572	36,667,972	29,426,956	33,147,247
Business-Type Activity				
Charges for Services	1,896,910	1,499,048	1,234,930	1,264,167
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	188,079	630,786	0	40,806
Total Business-Type Activity Program Revenues	2,084,989	2,129,834	1,234,930	1,304,973
Total Primary Government Program Revenues	39,873,561	38,797,806	30,661,886	34,452,220

2019	2018	2017	2016	2015	2014
\$13,794,840	\$8,721,510	\$8,469,164	\$7,126,686	\$6,264,600	\$6,194,419
0	0	0	0	319,097	269,342
4,588,205	3,778,993	3,604,855	3,248,371	2,588,560	2,355,542
13,369,603	14,080,656	15,183,869	13,726,210	10,977,835	10,129,954
3,600	3,600	3,600	3,832	0	3,802
8,556,576	8,028,401	6,813,966	6,671,545	5,881,623	6,770,793
0	0	269,792	271,845	0	0
6,596,897	7,111,076	6,274,814	6,929,244	6,577,773	7,106,833
11,530	0	18,910	0	0	0
15,492,188	13,601,659	13,626,505	11,859,816	11,620,375	11,271,857
0	0	0	0	0	11,706
197,066	185,330	473,800	223,596	299,096	278,509
0	20,000	20,000	20,000	15,000	5,000
39,500	64,266	144,266	98,700	20,100	12,000
310,365	329,129	316,387	560,159	471,024	407,136
62,960,370	55,924,620	55,219,928	50,740,004	45,035,083	44,816,893
1,604,151	1,192,762	1,243,451	1,354,397	1,282,523	1,827,319
64,564,521	57,117,382	56,463,379	52,094,401	46,317,606	46,644,212
2,913,075	2,524,744	2,356,636	2,362,603	2,252,327	2,254,569
1,203,484	1,304,032	1,121,814	1,259,642	1,229,858	1,148,085
1,650,972	1,280,496	676,600	792,639	687,490	674,933
316,131	147,019	128,199	166,834	457,712	452,800
175,444	172,624	173,571	167,245	174,258	176,048
277,603	277,176	264,840	230,696	225,849	211,491
22,443,693	19,489,348	20,664,974	21,118,580	19,914,535	20,172,431
166,923	1,793,056	1,218,510	1,427,850	4,356,112	158,470
29,147,325	26,988,495	26,605,144	27,526,089	29,298,141	25,248,827
1,205,649	1,278,657	1,254,594	1,157,080	1,106,246	1,116,394
0	0	0	0	104,000	0
259,194	0	100,000	0	336,640	0
1,464,843	1,278,657	1,354,594	1,157,080	1,546,886	1,116,394
30,612,168	28,267,152	27,959,738	28,683,169	30,845,027	26,365,221

(continued)

Marion County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020
Net (Expense)/Revenue				
Governmental Activities	(\$30,280,633)	(\$17,678,485)	(\$8,963,572)	(\$26,285,688)
Business-Type Activity	283,063	655,452	68,344	(334,323)
Total Primary Government Net Expense	<u>(29,997,570)</u>	<u>(17,023,033)</u>	<u>(8,895,228)</u>	<u>(26,620,011)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	3,187,406	2,721,920	2,597,463	2,551,622
Health-Mental Health	952,596	927,493	912,737	896,341
Health-Developmental Disabilities	4,489,016	4,373,931	3,100,073	2,810,789
Health-Marca Capital	320,826	311,724	303,826	295,979
Human Services-Children Services	3,192,070	3,108,230	3,052,446	2,997,708
Human Services-Senior Services	762,076	741,993	730,189	717,073
Payment in Lieu of Taxes	800,733	691,829	590,525	630,850
Sales Taxes				
General Operating	14,944,789	15,035,575	14,659,713	12,961,891
Capital Projects	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	3,173,196	3,245,568	3,186,388	2,203,313
Investment Earnings and Other Interest	2,462,742	(91,049)	(6,656)	658,463
Other	3,246,099	3,233,917	2,973,696	4,119,758
Total Governmental Activities	<u>37,531,549</u>	<u>34,301,131</u>	<u>32,100,400</u>	<u>30,843,787</u>
Business-Type Activity				
Interest	1,744	1,688	1,725	1,712
Other	2,406	239,156	0	54,202
Total Business-Type Activity	<u>4,150</u>	<u>240,844</u>	<u>1,725</u>	<u>55,914</u>
Total Primary Government	<u>37,535,699</u>	<u>34,541,975</u>	<u>32,102,125</u>	<u>30,899,701</u>
Change in Net Position				
Governmental Activities	7,250,916	16,622,646	23,136,828	4,558,099
Business-Type Activity	287,213	896,296	70,069	(278,409)
Total Primary Government	<u>\$7,538,129</u>	<u>\$17,518,942</u>	<u>\$23,206,897</u>	<u>\$4,279,690</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and GASB Statement No. 75 beginning in 2018.

2019	2018	2017	2016	2015	2014
(\$33,813,045)	(\$28,936,125)	(\$28,614,784)	(\$23,213,915)	(\$15,736,942)	(\$19,568,066)
(139,308)	85,895	111,143	(197,317)	264,363	(710,925)
<u>(33,952,353)</u>	<u>(28,850,230)</u>	<u>(28,503,641)</u>	<u>(23,411,232)</u>	<u>(15,472,579)</u>	<u>(20,278,991)</u>
2,407,562	2,436,876	2,454,261	2,316,331	2,301,018	2,240,469
874,985	1,039,142	0	0	0	0
2,735,736	2,670,198	2,682,879	2,626,624	2,591,203	2,541,813
287,830	280,403	281,427	275,409	271,247	265,634
1,489,222	1,189,455	1,193,807	1,168,288	1,150,626	1,126,810
699,988	686,536	692,001	665,982	672,619	664,855
570,198	578,978	537,001	513,403	593,478	505,367
12,524,928	12,119,551	12,237,248	11,152,761	10,856,692	9,769,901
0	0	0	1,146,209	1,672,555	1,038,344
2,311,344	2,056,051	3,672,516	1,971,485	1,823,669	1,798,983
1,039,441	642,736	401,644	218,450	240,150	248,620
3,688,579	3,064,717	2,309,521	1,792,256	1,738,186	1,641,325
<u>28,629,813</u>	<u>26,764,643</u>	<u>26,462,305</u>	<u>23,847,198</u>	<u>23,911,443</u>	<u>21,842,121</u>
1,750	1,164	575	1,102	894	914
19,730	121,165	16,262	549	21,987	12,233
21,480	122,329	16,837	1,651	22,881	13,147
<u>28,651,293</u>	<u>26,886,972</u>	<u>26,479,142</u>	<u>23,848,849</u>	<u>23,934,324</u>	<u>21,855,268</u>
(5,183,232)	(2,171,482)	(2,152,479)	633,283	8,174,501	2,274,055
(117,828)	208,224	127,980	(195,666)	287,244	(697,778)
<u>(\$5,301,060)</u>	<u>(\$1,963,258)</u>	<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>

Marion 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	\$1,880,059	\$1,029,016	\$947,827	\$868,487
Assigned	5,917,288	6,380,637	5,531,597	5,700,643
Unassigned	<u>11,225,224</u>	<u>7,448,511</u>	<u>6,949,822</u>	<u>5,908,453</u>
Total General Fund	<u>19,022,571</u>	<u>14,858,164</u>	<u>13,429,246</u>	<u>12,477,583</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	37,176,386	33,708,950	30,299,533	27,762,274
Assigned	3,804,057	2,775,273	2,008,486	1,384,225
Unassigned (Deficit)	<u>(153,697)</u>	<u>(23,764)</u>	<u>(746,011)</u>	<u>(259,659)</u>
Total All Other Governmental Funds	<u>40,826,746</u>	<u>36,460,459</u>	<u>31,562,008</u>	<u>28,886,840</u>
Total Governmental Funds	<u>\$59,849,317</u>	<u>\$51,318,623</u>	<u>\$44,991,254</u>	<u>\$41,364,423</u>

2019	2018	2017	2016	2015	2014
\$521,563	\$537,565	\$613,768	\$735,760	\$628,227	\$528,089
3,088,465	3,867,308	3,614,470	1,276,171	1,394,791	1,566,433
4,855,747	4,626,036	4,181,774	5,368,757	4,410,353	2,790,107
<u>8,465,775</u>	<u>9,030,909</u>	<u>8,410,012</u>	<u>7,380,688</u>	<u>6,433,371</u>	<u>4,884,629</u>
0	0	0	1,636	0	0
23,861,252	22,472,016	23,396,610	22,830,331	22,236,984	23,243,291
1,451,496	1,523,744	2,241,504	8,191,048	1,657,565	625,732
(73,787)	(910)	(31,155)	(322,519)	0	0
<u>25,238,961</u>	<u>23,994,850</u>	<u>25,606,959</u>	<u>30,700,496</u>	<u>23,894,549</u>	<u>23,869,023</u>
<u>\$33,704,736</u>	<u>\$33,025,759</u>	<u>\$34,016,971</u>	<u>\$38,081,184</u>	<u>\$30,327,920</u>	<u>\$28,753,652</u>

Marion County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2023	2022	2021	2020
Revenues				
Property Taxes	\$12,976,112	\$12,257,370	\$10,613,323	\$10,249,222
Payment in Lieu of Taxes	800,733	691,829	590,525	630,850
Sales Taxes	15,104,633	14,873,362	14,408,503	12,823,044
Special Assessments	202,010	259,819	183,042	128,327
Charges for Services	5,918,500	5,836,798	5,921,646	5,063,050
Licenses and Permits	172,548	156,225	164,363	160,569
Fines, Forfeitures, and Settlements	1,127,832	387,441	410,926	465,969
Intergovernmental	32,901,781	32,642,635	25,223,417	29,197,704
Investment Earnings and Other Interest	2,352,300	(100,150)	33,136	774,263
Lease	177,464	135,399	0	0
Other	3,446,572	2,637,410	3,072,989	4,109,289
Total Revenues	75,180,485	69,778,138	60,621,870	63,602,287
Expenditures				
General Government				
Legislative and Executive	17,669,198	14,240,841	11,400,780	12,076,485
Intergovernmental	0	0	0	0
Judicial	5,038,239	4,659,743	4,590,129	4,329,576
Public Safety	11,516,126	11,060,020	11,154,165	11,230,289
Intergovernmental	23,600	595,937	3,600	3,600
Public Works	7,396,216	7,737,151	7,699,101	5,672,128
Intergovernmental	0	0	0	0
Health	6,958,731	8,438,923	6,426,539	5,454,769
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	15,438,974	13,669,505	13,133,054	14,774,896
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	227,066	197,066	187,466	186,666
Conservation and Recreation	0	0	0	0
Intergovernmental	51,350	48,000	42,500	41,700
Capital Outlay	1,383,908	2,360,107	1,407,119	1,227,143
Debt Service				
Principal Retirement	680,811	655,811	640,811	617,905
Interest and Fiscal Charges	254,042	276,235	298,245	315,913
Total Expenditures	66,649,791	63,950,869	56,995,039	55,942,600
Excess of Revenues Over (Under) Expenditures	8,530,694	5,827,269	3,626,831	7,659,687

2019	2018	2017	2016	2015	2014
\$8,285,839	\$7,352,304	\$7,345,352	\$6,942,870	\$6,967,381	\$6,836,792
570,198	578,978	537,001	513,403	593,478	505,367
12,440,262	12,107,934	12,342,717	12,310,285	12,322,016	10,173,976
227,144	85,352	145,087	84,417	163,261	316,150
5,294,352	5,153,330	4,150,204	4,289,174	4,415,336	4,181,375
169,818	148,039	145,825	139,131	143,354	152,082
803,464	293,932	338,253	416,349	356,787	284,131
24,012,201	22,359,691	24,927,143	25,197,180	25,308,576	22,178,829
1,028,356	545,948	377,920	222,247	243,762	242,518
0	0	0	0	0	0
3,350,264	3,065,526	2,563,987	1,800,104	1,732,359	1,663,340
<u>56,181,898</u>	<u>51,691,034</u>	<u>52,873,489</u>	<u>51,915,160</u>	<u>52,246,310</u>	<u>46,534,560</u>
12,170,212	7,778,738	7,335,314	6,466,554	5,882,248	5,808,582
0	0	0	0	319,097	269,342
3,819,454	3,487,271	3,135,225	3,147,990	2,727,527	2,422,014
10,499,083	12,685,850	13,571,538	12,852,988	10,875,822	9,855,758
3,600	3,600	3,600	3,832	0	3,802
6,400,536	5,865,884	5,339,352	6,341,991	9,596,488	5,137,368
0	0	269,792	271,845	0	0
5,851,568	5,564,774	5,794,383	6,438,694	6,533,532	6,776,328
11,530	0	18,910	0	0	0
13,816,346	12,958,491	12,449,138	11,437,162	11,700,064	11,198,101
0	0	0	0	0	11,706
197,066	185,330	473,800	223,596	299,096	278,509
0	20,000	20,000	20,000	15,000	5,000
39,500	64,266	144,266	98,700	20,100	12,000
2,079,559	3,130,296	1,469,217	1,837,780	1,758,219	1,595,009
600,811	590,811	6,520,811	570,811	490,810	490,811
328,656	346,935	392,356	527,396	454,039	468,176
<u>55,817,921</u>	<u>52,682,246</u>	<u>56,937,702</u>	<u>50,239,339</u>	<u>50,672,042</u>	<u>44,332,506</u>
<u>363,977</u>	<u>(991,212)</u>	<u>(4,064,213)</u>	<u>1,675,821</u>	<u>1,574,268</u>	<u>2,202,054</u>

(continued)

Marion County, Ohio
 Changes in Fund Balances, Governmental Funds (continued)
 Last Ten Years
 (modified accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$500,100	\$0	\$0
Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Transfers - In	2,984,088	4,022,933	3,292,481	2,001,907
Transfers - Out	(2,984,088)	(4,022,933)	(3,292,481)	(2,001,907)
Total Other Financing Sources (Uses)	<u>0</u>	<u>500,100</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	<u>\$8,530,694</u>	<u>\$6,327,369</u>	<u>\$3,626,831</u>	<u>\$7,659,687</u>
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.6%	1.8%	1.7%

2019	2018	2017	2016	2015	2014
\$315,000	\$0	\$0	\$0	\$0	\$0
0	0	0	5,545,000	0	0
0	0	0	532,443	0	0
2,662,822	2,569,810	2,800,087	2,052,934	1,972,472	3,563,668
(2,662,822)	(2,569,810)	(2,800,087)	(2,052,934)	(1,972,472)	(3,563,668)
<u>315,000</u>	<u>0</u>	<u>0</u>	<u>6,077,443</u>	<u>0</u>	<u>0</u>
<u>\$678,977</u>	<u>(\$991,212)</u>	<u>(\$4,064,213)</u>	<u>\$7,753,264</u>	<u>\$1,574,268</u>	<u>\$2,202,054</u>
1.8%	1.9%	12.8%	2.4%	2.2%	2.3%

Marion County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2023	\$1,171,087,120	\$200,881,040	\$3,919,909,029	\$164,314,710	\$186,721,261
2022	934,001,450	197,624,330	3,233,216,514	154,407,990	175,463,625
2021	929,926,400	191,942,950	3,205,341,000	142,897,860	162,383,932
2020	928,147,590	190,929,960	3,197,364,428	127,439,690	144,817,830
2019	909,045,930	186,147,490	3,129,124,057	115,089,930	130,784,011
2018	907,244,110	182,732,470	3,114,218,800	104,930,990	119,239,761
2017	905,608,490	178,322,670	3,096,946,171	98,425,280	111,846,909
2016	861,140,990	176,449,740	2,964,544,943	91,896,110	104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614
2014	856,963,570	181,018,820	2,965,663,971	82,254,730	93,471,284

Source: Marion County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 and S-17 for the direct rate by property type.

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property.

For real property, the amounts generated by multiplying the assessed value by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Total

Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$1,536,282,870	\$4,106,630,290	\$9.27
1,286,033,770	3,408,680,139	10.49
1,264,767,210	3,367,724,932	9.43
1,246,517,240	3,342,182,258	9.37
1,210,283,350	3,259,908,068	7.96
1,194,907,570	3,233,458,561	7.91
1,182,356,440	3,208,793,080	7.90
1,129,486,840	3,068,972,341	8.08
1,119,151,770	3,049,931,185	8.09
1,120,237,120	3,059,135,255	8.06

Marion County, Ohio
Property Tax Rates
Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020	2019
Unvoted Millage					
General Fund					
Effective Millage Rates	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Voted Millage					
Developmental Disabilities 1978					
Effective Millage Rates					
Residential/Agricultural	0.2992	0.3733	0.3733	0.3725	0.3788
Commercial/Industrial	0.5511	0.5550	0.5611	0.5592	0.5716
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1183	0.1765	0.1476	0.1432	0.1498
Commercial/Industrial	0.2837	0.2858	0.2889	0.2879	0.2943
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.1691	0.2109	0.2109	0.2105	0.2140
Commercial/Industrial	0.4055	0.4084	0.4129	0.4115	0.4207
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 2021					
Effective Millage Rates					
Residential/Agricultural	2.4046	3.0000	1.6083	1.6047	1.6320
Commercial/Industrial	2.9464	2.9672	2.7905	2.7809	2.8428
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	1.9017	2.3726	2.3725	2.3673	0.9075
Commercial/Industrial	3.1686	3.1911	3.2263	3.2152	1.7868
Tangible/Public Utility Personal	3.6200	3.6200	3.6200	3.6200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.6255	0.7803	0.7803	0.7786	0.7918
Commercial/Industrial	0.9592	0.9660	0.9766	0.9733	0.9949
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.5004	0.6243	0.6243	0.6229	0.6335
Commercial/Industrial	0.7673	0.7728	0.7813	0.7786	0.7959
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	8.4187	9.9090	8.5193	8.5038	7.1075
Commercial/Industrial	11.4818	11.5461	11.4376	11.4066	10.1070
Tangible/Public Utility Personal	12.6700	12.6700	12.6700	12.6700	11.1700
Total Weighted Average Tax Rate	9.2739	10.4921	9.4311	9.3743	7.9551

2018	2017	2016	2015	2014
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3786	0.3784	0.3969	0.3990	0.3986
0.5678	0.5726	0.5745	0.5726	0.5604
1.0000	1.0000	1.0000	1.0000	1.0000
0.1497	0.1497	0.1570	0.1578	0.1576
0.2924	0.2949	0.2958	0.2948	0.2886
0.3500	0.3500	0.3500	0.3500	0.3500
0.2139	0.2138	0.2243	0.2254	0.2252
0.4179	0.4214	0.4228	0.4214	0.4124
0.5000	0.5000	0.5000	0.5000	0.5000
1.6310	1.6301	1.7100	1.7190	1.7172
2.8241	2.8480	2.8573	2.8477	2.7870
3.0000	3.0000	3.0000	3.0000	3.0000
0.9070	0.9065	0.9508	0.9559	0.9549
1.7750	1.7900	1.7959	1.7899	1.7517
2.1200	2.1200	2.1200	2.1200	2.1200
0.7914	0.7909	0.8297	0.8340	0.8332
0.9884	0.9967	1.0000	1.0000	0.9960
1.0000	1.0000	1.0000	1.0000	1.0000
0.6331	0.6327	0.6637	0.6672	0.6665
0.7907	0.7974	0.8000	0.8000	0.7968
0.8000	0.8000	0.8000	0.8000	0.8000
7.1047	7.1021	7.3323	7.3583	7.3533
10.0562	10.1211	10.1463	10.1264	9.9929
11.1700	11.1700	11.1700	11.1700	11.1700
7.9131	7.8960	8.0842	8.0873	8.0602

(continued)

Marion County, Ohio
Property Tax Rates
Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020	2019
In County School Districts					
Marion CSD	24.4000-35.9000	\$27.1699-38.4600	\$28.8810-40.3000	\$28.7242-40.3000	\$29.0181-40.3000
Pleasant LSD	29.5067-50.9000	28.9715-51.9000	29.9741-52.9000	32.2727-55.2100	22.5144-45.4100
Overlapping School Districts					
Buckeye Valley LSD	24.8000-33.8000	24.8000-33.8000	24.9800-33.9800	27.4600-36.4600	28.1000-37.1000
Cardington-Lincoln LSD	23.1200-29.2200	23.1200-29.2200	22.5500-28.6500	22.9119-28.6500	22.8318-28.6500
Elgin LSD	30.3986-42.7900	32.5635-43.4100	32.6370-43.4900	32.4381-43.4900	30.2702-42.4600
Northmor LSD	25.4562-33.0400	25.4595-33.0400	25.4616-33.0400	26.3591-33.54000	26.3411-33.5400
Ridgedale LSD	23.2700-43.9700	23.7200-44.4200	23.7400-44.4400	23.7400-44.4400	23.5455-44.2300
River Valley LSD	26.0839-37.3200	26.7377-37.4800	26.9098-38.0100	26.8319-38.0100	26.7797-37.9100
Upper Sandusky EVSD	21.6910-35.7000	21.9424-35.7000	21.9064-35.7000	21.8411-35.7000	21.8970-35.7000
Corporations					
Caledonia	7.5313-9.5000	8.7800-9.5000	8.7797-9.5000	8.7797-9.5000	9.0751-9.5000
Green Camp	7.6955-10.1000	9.7752-10.1000	8.9963-9.0000	9.7752-10.1000	10.1000-10.1000
Larue	9.4761-11.7000	11.7657-13.2000	11.7583-13.2000	11.7583-13.2000	12.4321-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Marion CSD /Annex)	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (Pleasant LSD/Annex)	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Marion (Ridgedale LSD/Annex)	1.0500-1.0500	1.0500-1.0500	1.0500-1.0500	1.0500-1.0500	0.00
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Morral	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000
New Bloomington	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Prospect	7.0957-14.6000	8.5726-14.6000	8.5700-14.6000	8.5674-14.6000	8.7861-14.6000
Waldo	4.5147-6.9000	5.6205-6.9000	5.6223-6.9000	5.6164-6.9000	6.0483-6.9000
Townships					
Big Island	4.1666-5.9000	4.7001-5.9000	4.7012-5.9000	4.6996-5.9000	4.6371-5.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Grand	3.0690-5.2000	3.8037-5.2000	3.8037-5.2000	3.6743-5.2000	3.6630-5.2000
Grand Prairie	2.9311-3.4500	3.1293-3.4500	3.1302-3.4500	3.1300-3.4500	3.0900-3.4500
Green Camp	4.8160-6.3800	5.5081-6.3800	4.5789-5.4500	4.5754-5.4500	4.2736-5.4500
Marion	10.0611-15.0000	12.9864-15.0000	12.9854-15.0000	12.9678-15.0000	9.5790-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	4.3462-5.8800	5.3185-5.8800	5.3212-5.8800	5.3189-5.8800	5.6027-5.8800
Prospect	1.6685-2.8000	1.7570-2.8000	1.7570-2.8000	1.7546-2.8000	1.7460-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.1664-8.6000	5.8214-8.6000	5.8222-8.6000	5.7988-8.6000	5.3565-8.6000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
Waldo	3.2572-3.9000	3.4304-3.9000	3.4305-3.9000	3.4297-3.9000	3.4410-3.9000

2018	2017	2016	2015	2014
\$29.3375-40.9100	\$29.4239-40.7700	\$29.9061-41.1200	\$29.8524-41.1200	\$29.7367-41.1200
22.6302-45.5300	22.5500-45.4500	23.6626-46.5300	23.6596-46.5300	23.6494-46.5300
26.0000-35.0000	26.0000-35.0000	28.3000-37.3000	25.2000-34.2000	25.9582-34.6600
22.5800-28.6500	22.5500-28.6500	22.5500-29.6500	22.5500-29.6500	23.9524-31.1900
31.3083-43.520	30.9849-43.3100	32.5740-44.8600	32.5846-44.8600	32.6030-44.8600
26.2513-33.5400	27.0042-34.5400	26.9923-34.5400	26.9816-34.5400	27.1045-34.5400
23.9654-44.6600	23.7400-44.4400	24.0000-44.7000	24.0180-44.7000	24.0000-44.7000
27.2940-38.4300	27.2542-38.4300	27.4628-38.6200	27.4635-38.6200	27.4684-38.6200
21.8901-35.7000	21.8827-35.7000	22.0415-35.7000	20.0516-33.7000	20.0000-33.7000
9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	8.7105-11.5000
10.1000-10.1000	9.4126-10.1000	9.4142-10.1000	9.4242-10.1000	9.4142-10.1000
12.4321-13.2000	12.4125-13.2000	12.7941-13.2000	12.7585-13.2000	12.7585-13.2000
3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
2.1500-2.15000	2.1500-2.1500	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000
4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
0.8000-0.8000	0.8000-0.8000	0.00	0.00	0.00
2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
0.00	0.00	0.00	0.00	0.00
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.4282-1.5000	1.4281-1.5000
2.0000-2.0000	3.2381-4.0000	3.2690-4.0000	3.2612-4.0000	3.2612-4.0000
8.7332-14.6000	8.7185-14.6000	8.8764-14.6000	8.8788-14.6000	8.8774-14.6000
6.0361-6.9000	6.0361-6.9000	6.1491-6.9000	6.1285-6.9000	6.1177-6.9000
2.6367-3.9000	2.636-3.9000	2.6929-3.9000	2.7132-3.9000	2.7124-3.9000
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
3.6624-5.2000	3.6600-5.2000	3.7801-5.2000	3.8236-5.2000	3.8236-5.2000
3.0900-3.4500	3.0899-3.4500	3.1512-3.4500	3.1715-3.4500	3.1709-3.4500
4.2712-5.4500	4.2700-5.4500	3.4378-4.4500	3.4782-4.4500	3.4776-4.4500
9.5745-10.5000	9.7251-10.5000	9.9339-10.500	9.9269-10.5000	9.9235-10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
5.6008-5.8800	5.6007-5.8800	5.7675-5.8800	5.7674-5.8800	4.3487-4.5400
1.7449-2.8000	3.4491-5.0000	1.7665-2.8000	1.7726-2.8000	1.7725-2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
5.3572-8.6000	5.3572-8.6000	5.6862-8.6000	5.8830-8.6000	5.8770-8.6000
2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
3.4418-3.9000	2.4418-2.9000	2.5026-2.9000	2.5205-2.9000	2.5186-2.9000

(continued)

Marion County, Ohio
Property Tax Rates
Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2023	2022	2021	2020	2019
Other Units					
Battle Run Fire District	3.1831-5.0000	\$3.5853-5.0000	\$3.5930-5.0000	\$3.9370-5.0000	\$3.4604-5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
Delaware County District Library	.7689-1.0000	0.7762-1.0000	0.7804-1.0000	0.8671-1.0000	.87245-1.0000
Delaware County JVSD	2.2270-3.2000	2.2310-3.2000	2.2310-3.2000	2.2574-3.2000	2.2590-3.2000
First Consolidated Fire District	7.5496-9.0000	8.7000-9.0000	8.7021-9.0000	8.6953-9.0000	8.6480-9.0000
Fort Morrow Fire District	4.9102-7.5000	5.9440-7.5000	5.9450-7.5000	3.43312-5.0000	3.4500-5.0000
Grandview Park District	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
Pioneer JVSD	2.5324-3.7000	2.5370-3.7000	2.6064-3.7000	2.7578-3.7000	2.7507-3.7000
Prospect Joint Park Commission	1.1184-2.2000	1.3390-2.2000	1.3388-2.2000	1.3329-2.2000	1.3117-2.2000
Scioto Valley Fire District	6.1275-10.6000	7.3477-10.6000	7.3468-10.6000	7.3338-10.6000	3.2803-6.7000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	2.0040-4.4000
Upper Sandusky EVSD Library	0.8966-1.4000	1.0235-1.4000	1.0230-1.4000	1.0201-1.4000	1.4000-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	0	0	0	0	0

Source: Marion County Auditor

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.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Marion County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2018	2017	2016	2015	2014
\$3.4516-5.0000	\$3.4491-5.0000	\$3.6190-5.000	\$3.662-5.0000	\$3.6659-5.0000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
0.8744-1.0000	0.9523-1.000	0.9576-1.0000	0.9612-1.0000	0.9995-1.0000
2.6000-3.2000	1.5000-1.5000	2.3215-3.2000	2.3311-3.2000	2.4297-3.2000
7.5148-9.0000	6.3488-9.0000	6.8556-9.0000	6.8590-9.0000	7.0525-9.0000
3.4572-5.0000	3.4452-5.0000	3.6500-5.0000	3.6671-5.0000	3.8016-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.7350-3.7000	2.7001-3.7000	2.6981-3.7000	2.8258-3.7000	2.0771-3.7000
1.3089-2.2000	1.3080-2.2000	1.3626-2.2000	1.3778-2.2000	1.3777-2.2000
3.2798-6.7000	1.5795-5.0000	1.6947-5.0000	1.7297-5.0000	1.7286-5.0000
2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	1.9997-4.4000	2.0355-4.4000
0.9987-1.4000	0.9982-1.4000	1.0598-1.4000	1.0604-1.4000	1.0568-1.4000
1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

Marion County, Ohio
Property Tax Levies and Collections
Real and Public Utility Real Property Taxes
Last Ten Years

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2023	\$13,853,453	\$13,881,548	100.20%	\$627,825	\$2,360,788	\$2,988,613	21.57%
2022	13,091,995	13,108,472	100.13	622,635	2,394,073	3,016,708	23.04
2021	11,661,741	11,539,647	98.95	667,784	2,365,401	3,033,185	26.01
2020	11,486,761	11,275,083	98.16	664,864	2,246,226	2,911,090	25.34
2019	9,545,241	9,302,905	97.46	633,836	2,280,345	2,914,181	30.53
2018	9,409,869	9,261,293	98.42	611,169	2,060,675	2,671,844	28.39
2017	9,280,415	9,068,115	97.71	631,835	1,891,432	2,523,267	27.19
2016	9,080,114	8,857,013	97.54	636,357	1,674,611	2,310,968	25.45
2015	9,023,045	8,813,557	97.68	678,059	1,409,810	2,087,869	23.14
2014	8,959,588	8,764,103	97.82	685,109	1,193,273	1,878,382	20.97

Source: Marion County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

The County's current reporting system does not track delinquent 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 delinquent balance. The presentation will be updated as new information becomes available.

Marion County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

	2023			2014		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Ohio Edison	\$33,251,370	1	2.16%	\$27,582,175	2	2.46%
Aqua Ohio, Inc.	30,872,730	2	2.01	31,416,980	1	2.82
AEP Ohio Transmission	27,370,150	3	1.78			
American Transmission	23,261,570	4	1.51			
Columbia Gas Transmission	16,984,840	5	1.11			
Ohio Power Company	13,003,900	6	0.85			
Columbia Gas of Ohio	11,490,240	7	0.75			
Ohio Health Marion General Hospital	8,826,220	8	0.57	23,841,628	3	2.13
Marion Industrial Rail Park LLC	5,326,840	9	0.35			
Mid Ohio Energy Cooperative Inc	4,343,810	10	0.28			
Whirlpool Corporation				11,696,400	4	1.04
GP2 LLC				9,186,114	5	0.81
Dofasco Marion, Inc				7,995,428	6	0.71
Marion Forum LLC				6,596,142	7	0.59
Marion Plaza Associates LP				6,457,457	8	0.58
Devries Dairy LLC				6,392,000	9	0.57
Meijer Stores Limited				6,364,971	10	0.57
Total Principal Taxpayers	174,731,670		11.37	137,529,295		12.28
All Other Taxpayers	1,361,551,200		88.63	982,707,825		87.72
Total County Assessed Value	\$1,536,282,870		100.00%	\$1,120,237,120		100.00%

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Sales Tax Payments	\$3,049,783	\$3,134,770	\$3,106,378	\$2,633,159	\$2,713,754
Direct Pay Tax Return Payments	193,090	203,213	222,547	230,920	306,883
Seller's Use Tax Return Payments	2,877,713	2,731,331	2,526,505	2,237,716	1,745,046
Consumer's Use Tax Return Payments	340,063	299,924	232,241	218,429	251,663
Motor Vehicle Tax Payments	2,400,544	2,545,286	2,571,260	2,245,426	2,167,271
Watercraft and Outboard Motors	26,731	36,533	40,711	31,846	22,010
Department of Liquor Control	56,049	56,604	57,903	60,141	42,951
Sales Tax on Motor Vehicle Fuel Refunds	1,329	1,054	507	1,090	3,983
Sales/Use Tax Voluntary Payments	771	4,829	237	138	4,894
Statewide Master Numbers	5,621,567	5,650,458	5,663,195	5,151,741	5,191,820
Sales/Use Tax Assessments Payments	144,450	194,860	115,960	88,703	111,933
Streamlined Sales Tax Payments	399,894	353,684	310,938	233,199	125,572
Use Tax Amnesty Payments	981	799	801	1,732	2,130
Administrative Rotary Fund Fee	(150,957)	(151,875)	(148,078)	(130,928)	(126,514)
Sales/Use Tax Refunds Approved	(17,219)	(25,895)	(41,392)	(41,421)	(38,468)
Total	<u><u>\$14,944,789</u></u>	<u><u>\$15,035,575</u></u>	<u><u>\$14,659,713</u></u>	<u><u>\$12,961,891</u></u>	<u><u>\$12,524,928</u></u>
 Sales Tax Rate	 1.50%	 1.50%	 1.50%	 1.50%	 1.50%

Source: Ohio Department of Taxation

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.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

(1) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.

2018	2017	2016	2015	2014
\$2,704,202	\$2,561,996	\$2,414,122	\$2,452,040	\$2,188,260
291,563	975,719	1,534,156	1,606,073	1,235,840
1,445,334	1,273,287	1,209,848	1,136,673	970,032
194,750	211,553	320,822	276,441	280,609
2,079,898	1,827,466	1,660,187	1,823,077	1,450,117
16,804	23,618	15,446	17,425	12,404
42,452	40,047	40,774	37,274	31,450
4,240	3,361	3,641	4,545	6,921
9,429	4,191	5,508	3,629	2,713
5,359,855	5,300,441	5,208,934	5,210,325	4,650,568
85,951	139,814	69,384	126,252	145,392
16,669	18,509	11,545	9,583	4,064
2,726	2,812	245	357	41,783
(119,247)	(123,609)	(124,232)	(126,558)	(109,174)
(15,075)	(21,957)	(71,410)	(47,889)	(102,734)
<u>\$12,119,551</u>	<u>\$12,237,248</u>	<u>\$12,298,970</u>	<u>\$12,529,247</u>	<u>\$10,808,245</u>
1.50%	1.50%	1.50%	1.50%	1.5% (1)

Marion County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities		Business-Type Activity		Total Primary Government
	General	Ohio Public	General	Ohio Public	
	Obligation Bonds	Works Commission Loans	Obligation Bonds	Works Commission Loans	
2023	\$5,671,436	\$46,487	\$182,023	\$324,645	\$6,224,591
2022	6,390,375	52,298	358,693	333,452	7,134,818
2021	7,082,924	58,109	530,009	253,343	7,924,385
2020	7,759,442	63,920	690,618	279,764	8,793,744
2019	8,414,576	66,825	851,227	162,513	9,495,141
2018	9,047,806	72,636	1,006,482	171,269	10,298,193
2017	9,670,603	78,447	1,161,737	196,333	11,107,120
2016	16,246,874	84,258	2,591,639	155,696	19,078,467
2015	10,736,582	90,069	1,415,000	152,714	12,394,365
2014	11,223,733	95,879	1,540,000	108,137	12,967,749

Source: Marion County Auditor

See Schedule S31 for population and personal income.

<u>Per Capita</u>	<u>Percentage of Personal Income</u>
\$95.98	0.23%
109.55	0.25
121.37	0.29
135.10	0.35
145.87	0.38
157.81	0.43
170.97	0.51
293.08	0.89
189.65	0.57
197.32	0.58

Marion County
Legal Debt Margin
Last Ten Years

	2023	2022	2021	2020	2019
Assessed Value of County	\$1,536,282,870	\$1,286,033,770	\$1,264,767,210	\$1,246,517,240	\$1,210,283,350
Voted Debt Limitation	\$36,907,072	\$30,650,844	\$30,119,180	\$29,662,931	\$28,757,084
Total Outstanding Debt					
General Obligation Bonds	5,590,000	6,430,000	7,240,000	8,025,000	8,790,000
Ohio Public Works Commission Loans	371,132	385,750	311,452	343,684	229,338
Total Outstanding Debt	5,961,132	6,815,750	7,551,452	8,368,684	9,019,338
Exemptions					
Marion-Hardin Correctional Center					
General Obligation Bonds	830,000	880,000	1,080,000	1,275,000	1,465,000
General Obligation Bonds Paid by					
Enterprise Funds	170,000	335,000	495,000	645,000	795,000
General Obligation Bonds Paid by					
Tax Incentive Financing Revenues	1,510,000	1,620,000	1,730,000	1,835,000	1,940,000
Ohio Public Works Commission Loans	371,132	385,750	311,452	343,684	229,338
Total Exemptions	2,881,132	3,220,750	3,616,452	4,098,684	4,429,338
Net Indebtedness	3,080,000	3,595,000	3,935,000	4,270,000	4,590,000
Amount Available in Debt Service Fund	320,407	283,556	197,722	145,011	94,110
Total Net Debt Applicable to Debt Limit	2,759,593	3,311,444	3,737,278	4,124,989	4,495,890
Total Voted Legal Debt Margin	\$34,147,479	\$27,339,400	\$26,381,902	\$25,537,942	\$24,261,194
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	92.52%	89.20%	87.59%	86.09%	84.37%
Unvoted Debt Limitation	\$15,362,829	\$12,860,338	\$12,647,672	\$12,465,172	\$12,102,834
Total Unvoted Legal Debt Margin	\$12,603,236	\$9,548,894	\$8,910,394	\$8,340,183	\$7,606,944
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	82.04%	74.25%	70.45%	66.91%	62.85%

Source: Marion County Auditor

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts.

2018	2017	2016	2015	2014
\$1,194,907,570	\$1,182,356,440	\$1,129,486,840	\$1,119,151,770	\$1,120,237,120
\$28,372,689	\$28,058,911	\$26,737,171	\$26,478,794	\$26,505,928
9,530,000	10,260,000	18,195,000	12,125,000	12,735,000
243,905	274,780	239,954	242,783	204,016
9,773,905	10,534,780	18,434,954	12,367,783	12,939,016
1,645,000	1,825,000	4,120,000	2,295,000	2,455,000
940,000	1,085,000	2,505,000	1,415,000	1,540,000
2,045,000	2,145,000	2,240,000	2,335,000	2,430,000
243,905	274,780	239,954	242,783	204,016
4,873,905	5,329,780	9,104,954	6,287,783	6,629,016
4,900,000	5,205,000	9,330,000	6,080,000	6,310,000
76,261	45,752	6,015,767	28,790	14,745
4,823,739	5,159,248	3,314,233	6,051,210	6,295,255
\$23,548,950	\$22,899,663	\$23,422,938	\$20,427,584	\$20,210,673
83.00%	81.61%	87.60%	77.15%	76.25%
\$11,949,076	\$11,823,564	\$11,294,868	\$11,191,518	\$11,202,371
\$7,125,337	\$6,664,316	\$7,980,635	\$5,140,308	\$4,907,116
59.63%	56.36%	70.66%	45.93%	43.80%

Marion County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2023	\$5,853,459	0.14%	\$90.26
2022	6,749,068	0.20	103.62
2021	7,612,933	0.23	116.60
2020	8,450,060	0.25	129.82
2019	9,265,803	0.28	142.35
2018	10,054,288	0.31	154.07
2017	10,832,340	0.34	166.74
2016	18,838,513	0.61	289.40
2015	12,151,582	0.40	185.93
2014	12,763,733	0.42	194.21

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S31 for population.

Resources have not been externally restricted for the repayment of debt.

Marion County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2023	64,851	\$2,748,515,082	\$42,382	3.4%
2022	65,131	2,853,649,634	43,814	4.4
2021	65,291	2,706,246,659	41,449	4.7
2020	65,093	2,515,453,892	38,644	5.0
2019	65,093	2,489,937,436	38,252	4.1
2018	65,256	2,370,619,968	36,328	4.4
2017	64,967	2,188,608,296	33,688	5.1
2016	65,096	2,143,936,760	32,935	5.0
2015	65,355	2,187,693,270	33,474	5.1
2014	65,720	2,199,911,280	33,474	5.4

Source: Ohio Department of Development
 Marion County Chamber of Commerce
 Office of the Ohio Consumers' Counsel

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Marion County, Ohio
Principal Employers

Current Year and Nine Years Ago

Employer	2023			2014		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,300	1	8.81%	2,350	1	8.78%
Ohio Health Marion General Hospital	1,978	2	7.58	989	2	3.69
Marion City School District	683	3	2.62	769	3	2.87
Andersen/Silverline Windows	600	4	2.30	600	4	2.24
Marion County Government	592	5	2.27	564	7	2.10
Marion Correctional Institution	400	6	1.53	454	8	1.69
US Yachiyo, Inc.	389	7	1.49			
Wyandot, Inc.	370	8	1.42			
MTC/North Central Correctional Complex	320	9	1.22			
Graphic Packaging International, Inc.	285	10	1.09			
Frontier Communications				597	5	2.23
Ohio Heartland Community Action				596	6	2.22
Nucor Steel Marion, Inc				405	9	1.51
Ohio Health Marion Area Physicians				405	10	1.51
Total	<u>7,917</u>		<u>30.33%</u>	<u>7,729</u>		<u>28.84%</u>
 Total Employment Within Marion County	 <u>26,100</u>			 <u>26,800</u>		

Source: Marion County Chamber of Commerce
Marion County Job and Family Services

Marion County, Ohio
 Full-Time Equivalent County Government Employees by Function/Program
 Last Ten Years

Function/Program	2023	2022	2021	2020	2019	2018	2017
General Government							
Legislative and Executive	76.0	64.5	59.0	62.5	63.5	64.5	64.5
Judicial	65.5	63.0	62.5	60.0	59.5	57.0	52.5
Public Safety							
Enforcement	58.0	52.5	48.0	46.0	42.0	39.5	36.0
Other Public Safety	76.0	77.5	75.0	91.0	91.5	88.0	90.5
Public Works	28.0	26.5	24.0	32.0	29.0	31.0	29.0
Health							
Developmental Disabilities	34.0	31.0	32.0	30.0	29.5	40.0	40.5
Other Health	4.0	4.5	4.5	4.5	3.5	3.5	4.5
Human Services							
Children Home	34.0	32.0	30.0	35.0	30.0	32.5	35.5
Job and Family Services	48.0	51.0	46.0	54.0	54.0	57.0	63.5
Child Support Enforcement Agency	11.0	10.0	10.0	12.0	13.0	13.0	13.0
Other Human Services	11.0	10.5	9.5	9.0	11.5	8.0	8.0
Sanitary Engineer	9.5	9.0	9.0	8.5	7.5	7.0	7.0
Total	<u>455.0</u>	<u>432.0</u>	<u>409.5</u>	<u>444.5</u>	<u>434.5</u>	<u>441.0</u>	<u>444.5</u>

Source: Marion County Auditor (as of December 31 of each year)

Method: 1.00 for each full-time and .50 for each part-time.

<u>2016</u>	<u>2015</u>	<u>2014</u>
61.0	61.0	57.0
50.5	45.5	46.5
32.0	37.5	37.5
88.5	69.5	74.0
28.0	29.0	31.0
69.0	89.0	87.0
4.5	2.0	3.0
33.5	34.5	34.5
65.0	65.0	66.5
13.0	13.0	13.0
9.0	8.0	8.0
7.5	6.0	8.0
<u>461.5</u>	<u>460.0</u>	<u>466.0</u>

Marion County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years

	2023	2022	2021	2020	2019
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,325	1,602	1,632	934	1,431
Number of Exempt Conveyances	1,091	1,069	1,182	1,472	1,043
Number of Real Estate Transfers	2,416	2,671	2,814	2,406	2,474
Board of Elections					
Number of Registered Voters	38,669	39,511	39,645	39,947	38,751
Number of Voters Last General Election	19,002	19,483	9,086	27,943	11,618
Percent of Registered Voters Voting	49.14	49.31	22.92	69.95	29.98
Recorder					
Number of Deeds Filed	2,069	2,366	2,462	2,179	2,247
Number of Mortgages Filed	1,633	2,063	2,575	2,225	1,828
Judicial					
Common Pleas Court					
Number of New Filings	550	427	424	305	823
Number of Terminations	361	231	232	483	747
Criminal Cases					
Number of New Filings	550	621	574	497	654
Number of Terminations	447	529	462	585	625
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	97	95	94	65	73
Number of Terminations	96	92	93	67	70
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	223	793	128	292	333
Number of Terminations	183	1,393	237	344	371
Traffic Cases					
Number of New Filings	170	201	203	152	304
Number of Terminations	183	220	187	147	318
Public Safety					
Sheriff					
Incidents Reported	19,672	28,351	28,302	20,345	28,010
Citations Issued	1,252	678	589	1,000	586
Papers Served	4,526	4,701	4,221	2,660	4,464
Transport Hours	4,160	4,160	4,160	1,500	1,074
Public Works					
Engineer					
Roads Resurfaced	10.83	9.69	11.89	10.81	13.67
Bridges Replaced	6	1	2	2	3
Culverts Built	3	3	6	1	8

2018	2017	2016	2015	2014
1,500	1,363	989	1,223	1,129
957	1,008	1,218	1,128	1,070
2,457	2,371	2,207	2,351	2,199
40,298	39,757	39,530	38,252	39,586
21,095	12,183	26,885	18,501	16,201
52.35	30.64	68.01	48.37	40.93
2,233	2,176	2,022	2,135	2,038
1,744	1,743	1,657	1,569	1,446
762	659	649	720	633
908	670	773	760	860
573	1,442	1,448	715	536
754	1,541	1,158	706	821
91	99	98	79	96
92	102	95	74	107
430	569	398	464	561
562	575	491	607	717
325	327	363	342	322
331	316	372	329	319
28,675	26,408	55,029	30,935	33,128
574	603	452	244	421
3,043	3,179	3,624	4,020	2,225
1,470	1,206	1,124	947	420
33.93	28.51	30.52	23.05	9.49
4	6	4	4	2
6	5	2	7	10

(continued)

Marion County, Ohio
 Operating Indicators by Program/Department (continued)
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,139	6,789	6,395	7,724	8,158
Number of Kennel Licenses Sold	132	83	83	85	73
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	100	114	58	66	60
Preschool	63	85	49	30	29
Consumers Employed at Marca Industries	155	165	100	75	112
Sewer District					
New Residential Connections	25	12	10	5	4
New Commercial (Multi Family) Connections	1	0	0	2	1
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2018	2017	2016	2015	2014
8,177	8,350	8,324	8,647	9,156
72	86	102	93	313
76	89	102	87	97
25	184	55	60	46
137	157	100	160	163
10	4	5	3	3
2	2	3	1	2
8	8	8	8	7
8	8	8	8	8

Marion County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	3	3	3	3	3
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	3	3	3	3	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	3,705	3,705
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	36	36	37	33	33
Administrative Office Space (sq. ft.)	30,000	30,000	30,000	30,000	30,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	9,037	9,037	9,037
Number of Vehicles	5	5	5	5	5
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	386	390	385	385	385
Number of Bridges	275	275	275	277	276
Number of Culverts	1459	1457	1457	1454	1454
Number of Traffic Signals	1	1	1	1	2
Number of Storm Drainage (feet)	152,813	152,813	152,753	152,753	152,753
Number of Vehicles	36	36	36	36	36
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	51.00	51.00	51.00	51.00

2018	2017	2016	2015	2014
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
2	2	2	2	2
13,984	13,984	13,984	13,984	13,984
1,028	1,028	1,028	1,028	1,028
1	1	1	1	1
15,536	15,536	15,536	15,536	15,536
2	2	2	3	3
3,705	3,705	3,705	3,705	4,022
3,192	3,192	3,192	3,192	3,192
33	32	31	29	31
10,000	10,000	10,000	10,000	10,000
9,037	9,037	9,037	13,534	9,512
5	5	5	5	4
3,724	3,724	3,724	3,724	3,724
385	385	385	384	389
276	277	278	277	284
1454	1451	1451	1450	1446
4	5	4	4	4
152,753	151,540	150,052	148,406	141,350
47	47	46	44	45
1,728	1,728	1,728	1,728	1,728
51.00	51.00	51.00	51.00	50.60

(continued)

Marion County, Ohio
 Capital Asset Statistics by Program/Department (continued)
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	5	5	6	6	6
Administrative Office Space (sq. ft.)	5,394	5,394	4,102	4,102	4,748
Human Services					
Jobs and Family Services/Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272	31,272
Veteran Services					
Administrative Office Space (sq. ft.)	230	230	230	230	230

Source: Various County Departments

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
3,520	3,520	3,520	3,520	3,520
⁷ 5,549	⁷ 5,549	⁷ 4,938	⁷ 4,938	⁷ 4,938
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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OHIO AUDITOR OF STATE KEITH FABER



MARION 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 9/10/2024

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