



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**FAIRFIELD COUNTY
SINGLE AUDIT
For the Year Ended December 31, 2024**



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

County Commissioners
Fairfield County
210 East Main Street
Lancaster, Ohio 43130

We have reviewed the *Independent Auditor's Report* of Fairfield County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Fairfield County is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 12, 2025

This page intentionally left blank.

FAIRFIELD COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	6
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	8
Schedule of Findings.....	11
Attachment: Annual Comprehensive Financial Report	

This page intentionally left blank.

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor / Program or Cluster Title	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Education</i>				
School Breakfast Program (Child Nutrition Cluster)	10.553	2024	\$ -	\$ 4,819
Total Child Nutrition Cluster			\$ -	\$ 4,819
<i>Passed through the Ohio Department of Job & Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-2023-11-5921	-	39,581
Total SNAP Cluster				39,581
Total Department of Agriculture			-	44,400
U.S. DEPARTMENT OF COMMERCE				
<i>Direct from Economic Development Administration:</i>				
COVID-19 Economic Adjustment Assistance (Economic Development Cluster)	11.307	2024	-	890,173
Total Economic Development Cluster				890,173
Total Department of Commerce			-	890,173
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development Services Agency</i>				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-22-1AV-1	-	723,290
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-23-1AV-1	-	7,500
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-23-1AV-1	-	43,765
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii				774,555
Total Department of Housing & Urban Development			-	774,555
U.S. DEPARTMENT OF JUSTICE				
<i>Direct</i>				
Justice Systems Response to Families	16.021	15JOVW-21-GG-00231-JFFX	-	190,349
<i>Passed through the Ohio Attorney General</i>				
Crime Victims Assistance	16.575	2024-VOCA-135499268	-	61,253
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JG-A01-6286	-	7,457
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-JG-A01-6286	-	19,523
Total Edward Byrne Memorial Justice Assistance Grant Program			-	26,980
Comprehensive Opioid, Stimulant, and Other Substance Use Programs	16.838	2021-CS-LEF-509A	-	346,848
<i>Direct</i>				
Comprehensive Opioid, Stimulant, and Other Substance Use Programs	16.838	15PBJA-22-GG-04482-COAP	-	76,898
Total Comprehensive Opioid, Stimulant, and Other Substance Use Programs			-	423,746
Total Department of Justice			-	702,328
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Job & Family Services:</i>				
Employment Service/Wagner-Peyser Funded Activities (Employment Services Cluster)	17.207	G-2223-15-0047	90,138	90,138
Total Employment Services Cluster			90,138	90,138
Unemployment Insurance	17.225	G-2225-15-0047	67,632	67,632
Trade Adjustment Assistance	17.245	G-2225-15-0047	12,410	12,410
<i>Passed Through South Central Ohio Workforce Partnership, Fairfield County Economic and Workforce Development Department:</i>				
Workforce Investment Act (WIOA) Cluster:				
WIOA Adult Program	17.258	G-2225-15-0047	626,126	869,246
WIOA Youth Activities	17.259	G-2225-15-0047	371,665	395,287
WIOA Dislocated Worker Formula Grants	17.278	G-2225-15-0047	411,352	471,707
Total Workforce Investment Act (WIOA) Cluster:			1,409,143	1,736,240
Total Department of Labor			1,579,323	1,906,420
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i>				
Airport Improvement Program	20.106	3-39-0044-030-2021	-	65
Airport Improvement Program	20.106	3-39-0044-030-2021	-	106,588
Airport Improvement Program	20.106	3-39-0044-030-2021	-	61,119
Airport Improvement Program	20.106	3-39-0044-030-2021	-	32,935
Total Airport Improvement Program			-	200,707
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID#110862	-	2,170,000
Highway Planning and Construction	20.205	PID#117324	-	6,349
Highway Planning and Construction	20.205	PID#117326	-	82,306
Highway Planning and Construction	20.205	PID#120853	-	17,817
Total Highway Planning and Construction Cluster			-	2,276,472
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPTF-4107-025-251	974,940	974,940
Formula Grants for Rural Areas and Tribal Transit Program	20.509	n/a	54,692	54,692
Total Formula Grants for Rural Areas and Tribal Transit Program			1,029,632	1,029,632
State and Community Highway Safety (Highway Safety Cluster)	20.600	SC-2023-Fairfield County Family, 00006	42,545	42,545
<i>Passed through Ohio Emergency Management Agency:</i>				
Training and Planning Grants	20.703	693JK32240034HMEP	-	16,680
Total Department of Transportation			1,072,177	3,566,036

CONTINUED

See notes to the Schedule of Expenditures of Federal Awards

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor / Program or Cluster Title	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES
DEPARTMENT OF TREASURY				
<i>Direct:</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2024	-	9,167,324
<i>Passed through Ohio Department of Public Safety / Office of Criminal Justice Services</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-CCB-1113	-	32,430
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-CCB-1113	-	41,011
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-CCB-1113	-	78,456
Coronavirus State and Local Fiscal Recovery Funds	22.027	2022-AR-LEB-1038	-	126,156
<i>Passed through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	DMHF22CVD2/SLFRP1030	-	63,915
Total Coronavirus State and Local Fiscal Recovery Funds			-	9,509,292
Total U.S. Department of Treasury			-	9,509,292
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>				
Title IV-E Kinship Navigator Program (A)	93.471	G-2023-11-5921	-	110,818
Title IV-E Prevention and Family Services Program (A)	93.472	G-2023-11-5921	-	162,813
Promoting Safe and Stable Families	93.556	5AU-24-C00023	-	21,072
Promoting Safe and Stable Families	93.556	5AU-24-C00023	-	29,789
Promoting Safe and Stable Families	93.556	5AU-24-C00023	-	79,055
Total Promoting Safe and Stable Families			-	129,916
Temporary Assistance for Needy Families	93.558	G02023-11-5921	-	2,931,992
Temporary Assistance for Needy Families	93.558	G02023-11-5921	-	29,223
Temporary Assistance for Needy Families	93.558	G02023-11-5921	-	34,038
Total Temporary Assistance for Needy Families			-	2,995,253
Child Support Enforcement	93.563	G-2023-11-5921	-	1,280,146
Child Care and Development Block Grant	93.575	G-2023-11-5921	-	241,022
Community-Based Child Abuse Prevention Grants	93.590	21010OHCAP	67,440	82,143
Community-Based Child Abuse Prevention Grants	93.590	OCTFR2425220002	25,853	31,514
Total Community-Based Child Abuse Prevention Grants			93,293	113,657
Stephanie Tubbs Jones Child Welfare Services	93.645	5AU-24-C00023	-	2,604
Stephanie Tubbs Jones Child Welfare Services	93.645	5AU-24-C00024	-	3,682
Stephanie Tubbs Jones Child Welfare Services	93.645	G-2023-11-5921	-	64,675
Total Stephanie Tubbs Jones Child Welfare Services			-	70,961
Foster Care Title IV-E	93.658	G-2023-11-5921	-	379,373
Adoption Assistance	93.659	G-2023-11-5921	-	1,303,585
Social Services Block Grant	93.667	2301OHSOSR	-	1,261,001
<i>Passed Through the Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Social Services Block Grant	93.667	2301OHSOSR	-	69,576
			-	1,330,577
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	n/a	-	98,896
<i>Passed Through the Ohio Department of Health:</i>				
Children's Health Insurance Program	93.767	G-2023-11-5921	-	514,444
Medicaid Assistance Program (Medicaid Cluster)	93.778	G-2023-11-5921	-	1,820,249
<i>Passed Through the Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Opioid State Targeted Response	93.788	H79TI085753	-	702,161
Opioid State Targeted Response	93.788	H79TI087745	-	49,175
Total Opioid State Targeted Response			-	751,336
<i>Passed Through Ohio University:</i>				
Rural Health Care Services Outreach, Rural Health Care Network	93.912	22G28RH46290	-	30,148
Rural Health Care Services Outreach, Rural Health Care Network	93.912	H7N45748	-	39,903
Rural Health Care Services Outreach, Rural Health Care Network	93.912	G2846290	-	11,698
Total Rural Health Care Services Outreach, Rural Health Care Network			-	81,749
<i>Passed Through the Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Block Grants for Community Mental Health Services	93.958	B09SM087312	-	749
Block Grants for Community Mental Health Services	93.958	B09SM087381	-	2,200
Block Grants for Community Mental Health Services	93.958	B09SM089646	-	90,151
Total Block Grants for Community Mental Health Services			-	93,100
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI085827	33,301	157,319
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI087059	28,542	314,593
Total Block Grants for Prevention and Treatment of Substance Abuse			61,843	471,912
Total U.S. Department of Health and Human Services			155,136	11,949,807

CONTINUED

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor / Program or Cluster Title	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Ohio Department of Public Safety / Ohio Emergency Management Agency: Emergency Management Performance Grants	97.042	EMC-2023-EP-00003	-	99,943
Homeland Security Grant Program	97.067	EMW-2022-SS-00058	-	52,570
Homeland Security Grant Program	97.067	EMW-2022-SS-00058	-	85,000
Total Homeland Security Grant Program			-	137,570
Total U.S. Department of Homeland Security			-	237,513
U.S. DEPARTMENT OF EDUCATION				
Passed Through the Ohio Department of Education: Special Education Cluster (IDEA): Special Education - Grants to States (IDEA, Part B) Special Education - Grants to States (IDEA, Preschool) Total Special Education Cluster	84.027A 84.173A	EMC-2023-EP-00004 EMW-2022-SS-00058	- - -	24,700 7,360 32,060
Passed Through the Ohio Department of Developmental Disabilities: Special Education_Grants to Infants and Families with Disabilities Special Education_Grants to Infants and Families with Disabilities Total Special Education_Grants to Infants and Families with Disabilities	84.181A 84.181A	H818A2X210024 H818A2X210024	111,902 270,682 382,584	150,503 311,821 462,324
Total U.S. Department of Education			382,584	494,384
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,189,220	\$ 30,074,908

FAIRFIELD COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024

Note A – BASIS OF PRESENTATION:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

NOTE C – INDIRECT COST RATE:

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

NOTE D - SUBRECIPIENTS:

The County passes certain federal awards received from the Ohio Department of Job and Family Services and the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E – CHILD NUTRITION CLUSTER:

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

NOTE F – MATCHING:

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.

FAIRFIELD COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE G – COMMUNITY DEVELOPMENT BLOCK GRANT (CBDG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE:

The County has a COVID-19 revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. The cash balance in the COVID-19 RLF as of December 31, 2024 was \$361,233.



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, (the County) as of and for the year ended December 31, 2024, 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 27, 2025.

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.

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." The signature is written in a cursive, flowing style.

Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

June 27, 2025

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Programs

We have audited the **Fairfield County**, Ohio, (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 the County's major federal programs for the year ended December 31, 2024. Fairfield County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of audit findings.

In our opinion, Fairfield 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, 2024.

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.

Fairfield County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Programs and on Internal Control
Over Compliance and on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance

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.

Fairfield County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Programs and on Internal Control
Over Compliance and on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2024, 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 27, 2025. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

August 15, 2025

FAIRFIELD COUNTY
SCHEDULE OF AUDIT FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

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 weakness 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):	WIOA Cluster (AL 17.258, 17.259, 17.278), Highway Planning and Construction Cluster (AL 20.205), Highway Planning and Construction AL 20.509, Coronavirus State and Local Fiscal Recovery Funds AL 21.027, Social Services Block Grant 93.667, Medicaid Cluster 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 902,247 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

FAIRFIELD COUNTY, OHIO

Annual Comprehensive Financial Report



For the Year Ended December 31, 2024
Issued by Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor

About the Cover

Pictured on the front cover of the Annual Comprehensive Financial Report is the County Auditor's Office at 108 N. High Street in Lancaster, Ohio.

This picture was taken by Martin Barker of Martin Barker Designs.

The historic building at 108 N. High Street has stood atop Main Hill since the mid-1800s and has been home to some of the City of Lancaster's most influential residents and prominent organizations.

A timeline for the building is at: <https://www.co.fairfield.oh.us/auditor/timeline.html>.

The timeline marks significant points in the building's history: from when it was built by one of the City of Lancaster's earliest merchants, to when it housed the local Red Cross during World War II, to the present time with the current use for County Auditor services.

Throughout its history, the building has transformed to serve a new purpose many times over. There were also moments when its demolition seemed inevitable, but at every turn, the beloved brick building at 108 N. High Street was brought back to life.

Most recently, it has received the attention of the OSU Master Gardeners. The Master Gardener Volunteer program in Ohio has existed since the late 1970s and has grown steadily. Although its initial start and growth was in the more urban counties of our State, there are now more than 3,000 active Master Gardener Volunteers in more than 62 Ohio counties (urban, suburban, and rural).

Here at 108 N. High, we have been fortunate to have Master Gardener Volunteers dedicated to these special grounds. They are pictured below from left to right: Bernie Fleming, Vicki Tauer, Connie Smith, and Elijah Salmonson. Thank you to our Master Gardener friends for their expertise and hearts for service.



Additional copies of this report may be obtained from:

Fairfield County Auditor's Office

210 E. Main Street

Lancaster, Ohio 43130

Phone requests can be made at (740) 652-7020 or (740) 681-7225 (fax)

A PDF version of this report is available online at:

<https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

FAIRFIELD COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024



Prepared and Issued by the Fairfield County Auditor's Office

CARRI L. BROWN, PhD, MBA, CGFM
County Auditor

<https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

This page intentionally left blank.

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2024

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal.....	i
County Organization and Elected Officials.....	xi
Principal Appointed Officials and Department Heads.....	xii
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	xiii
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	22
Statement of Activities.....	24
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	26
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual: General Fund.....	34
Developmental Disabilities Fund.....	35
Child/Adult Protective Services Fund.....	36
Statement of Fund Net Position - Proprietary Funds.....	38
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	40
Statement of Cash Flows - Proprietary Funds.....	41
Statement of Fiduciary Net Position - Custodial Funds.....	43
Statement of Changes in Fiduciary Net Position - Custodial Funds.....	44
Notes to the Basic Financial Statements	
Notes to the Basic Financial Statements.....	45
Required Supplementary Information	
Schedule of the County's Proportionate Share of the:	
Net Pension Liability (Asset):	
Ohio Public Employees Retirement System - Traditional Plan.....	126
Ohio Public Employees Retirement System - Combined Plan.....	128
State Teachers Retirement System of Ohio.....	130
Net OPEB Liability (Asset):	
Ohio Public Employees Retirement System.....	132
State Teachers Retirement System of Ohio.....	134
Schedule of County Contributions:	
Ohio Public Employees Retirement System.....	136
State Teachers Retirement System of Ohio.....	138
Notes to the Required Supplementary Information.....	140

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2024

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	147
Schedule of Expenditures - Budget (Non-GAAP Basis) and Actual.....	148
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	153
Combining Balance Sheet - Nonmajor Governmental Funds.....	154
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	155
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	156
Combining Balance Sheet.....	160
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	166
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog Adoption Center and Shelter Fund.....	172
Child Support Enforcement Agency Fund.....	173
Community Services Fund.....	174
Real Estate Assessment Fund.....	175
Motor Vehicle Fund.....	176
Ditch Maintenance Fund.....	177
Delinquent Real Estate Collection Fund.....	178
County Hotel Lodging Fund.....	179
Alcohol, Drug Addiction, and Mental Health Board Fund.....	180
Children Services Fund.....	181
Emergency Management and Homeland Security Fund.....	182
Marriage License Fund.....	183
Bridges, Culverts, and County Road Levy Fund.....	184
Litter Enforcement Fund.....	185
Reese-Peters Home Fund.....	186
Sheriff Services Fund.....	187
Juvenile Court Services Fund.....	188
Community Development Block Grant Fund.....	189
Workforce Investment Act Fund.....	190
Older Adult Services Levy Fund.....	191
Economic Development Assistance Grant Fund.....	192
Treasurer's Prepayment Fund.....	193
Cyber Security Measurers Implementation Fund.....	194
Electric Vehicle Charging Grant Fund.....	195
Precinct Election Training Fund.....	196
Computerized Legal Research Fund.....	197
Indigent Guardianship Fund.....	198
Computer Fund.....	199
Parent Education Fund.....	200
Courts Special Projects Fund.....	201
Law Library Resources Fund.....	202
Common Pleas Recovery Grant Fund.....	203
Court Backlog Reduction Fund.....	204
Youth Services Fund.....	205
County Probation Services Community Based Corrections Fund.....	206
Victims of Crime Fund.....	207
Wireless 9-1-1 Fund.....	208
Adult Community Based Corrections Fund.....	209
Major Crimes Unit Grant Fund.....	210
Justice for Families Fund.....	211
Home Fund.....	212

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2024

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund	
Balances - Budget (Non-GAAP Basis) and Actual -	
Individual Nonmajor Special Revenue Funds (Continued):	
Target Community Alternative to Prison Fund.....	213
Ohio Opioid Settlement Fund.....	214
Public Transit Fund.....	215
Redevelopment Tax Equivalent Fund.....	216
Fiscal Recovery Fund.....	217
Healthy Aging Grant Fund.....	218
Community Reinvestment Area Fund.....	219
Nonmajor Debt Service Funds	
Descriptions of the Nonmajor Debt Service Funds.....	220
Combining Balance Sheet.....	221
Combining Statement of Revenues, Expenditures, and	
Changes in Fund Balances.....	222
Schedules of Revenues, Expenditures, and Changes in Fund	
Balances - Budget (Non-GAAP Basis) and Actual -	
Individual Nonmajor Debt Service Funds:	
Special Assessment Bond Retirement Fund.....	223
General Obligation Bond Retirement Fund.....	224
Energy Conservation Bond Retirement Fund.....	225
Local Government Innovation Loan Debt Service Fund.....	226
Nonmajor Capital Projects Funds	
Descriptions of the Nonmajor Capital Projects Funds.....	227
Combining Balance Sheet.....	228
Combining Statement of Revenues, Expenditures, and	
Changes in Fund Balances.....	230
Schedules of Revenues, Expenditures, and Changes in Fund	
Balances - Budget (Non-GAAP Basis) and Actual -	
Individual Nonmajor Capital Projects Funds:	
Airport Construction Grant Fund.....	232
Developmental Disabilities Facilities Fund.....	233
Road and Bridge Construction Fund.....	234
Permanent Improvement Fund.....	235
Airport Hanger Construction Fund.....	236
Workforce State Fund.....	237
Basil Western Road Fund.....	238
State Energy Efficiency Fund.....	239
Building on Sheridan Drive Fund.....	240
Enterprise Funds	
Descriptions of the Enterprise Funds.....	241
Schedules of Revenues, Expenses, and Changes in Fund Equity -	
Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	242
Water Fund.....	243
Internal Service Fund	
Description of the Internal Service Fund.....	244
Schedules of Revenues, Expenses, and Changes in Fund Equity -	
Budget (Non-GAAP Basis) and Actual - Self-Funded Health Insurance Fund.....	245
Custodial Funds	
Descriptions of the Custodial Funds.....	247
Combining Statement of Fiduciary Net Position -	
Custodial Funds.....	248
Combining Statement of Changes in Fiduciary Net Position -	
Custodial Funds.....	250

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

	<u>Page</u>
STATISTICAL SECTION	
Statistical Section Description.....	S1
Financial Trends	
Net Position by Component.....	S2
Changes in Net Position.....	S4
Program Revenues by Function/Program.....	S10
Fund Balances, Governmental Funds.....	S12
Changes in Fund Balances, Governmental Funds.....	S14
Revenue Capacity	
Assessed Valuation and Estimated True Values of Taxable Property.....	S18
Property Tax Rates - Direct and Overlapping Governments.....	S20
Property Tax Levies and Collections.....	S36
Principal Taxpayers - Real Estate Tax.....	S38
Principal Taxpayers - Public Utility Tax.....	S39
Debt Capacity	
Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita.....	S41
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita.....	S42
Legal Debt Margin.....	S44
Pledged Revenue Coverage - Revenue Debt - Sewer and Water.....	S46
Pledged Revenue Coverage - Special Assessment Bonds.....	S48
Economic and Demographic Information	
Principal Employers.....	S49
Demographic and Economic Statistics.....	S50
Operating Information	
County Government Employees by Function/Program.....	S52
Operating Indicators by Function/Program.....	S54
Capital Asset Statistics by Function/Activity.....	S60

Introductory Section



This page intentionally left blank.



OFFICE OF COUNTY AUDITOR

County Auditor

Carri L. Brown, PhD, MBA, CGFM
carri.brown@fairfieldcountyohio.gov

To: The Citizens of Fairfield County
The Board of County Commissioners:
Honorable Jeff Fix
Honorable Steven A. Davis
Honorable David Levacy

We are pleased to issue the Annual Comprehensive Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2024. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117-1-11, Ohio Administrative Code, which requires that an official report prepared on the GAAP basis be submitted annually within 150 days after the close of the year. The report includes the Basic Financial Statements which provide an overview of the County's financial position and the results of financial operations.

County management assumes full responsibility for the completeness and reliability of the information contained in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Internal Controls

County managers have established a comprehensive internal control framework designed to compile sufficient reliable information for preparation of the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Furthermore, as a recipient of federal and state financial assistance, the County must ensure that adequate internal controls are in place to ensure compliance with applicable laws and regulations that relate to these programs. These internal controls are subject to periodic evaluation by management.

Independent Audit

In compliance with State statute, the Basic Financial Statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

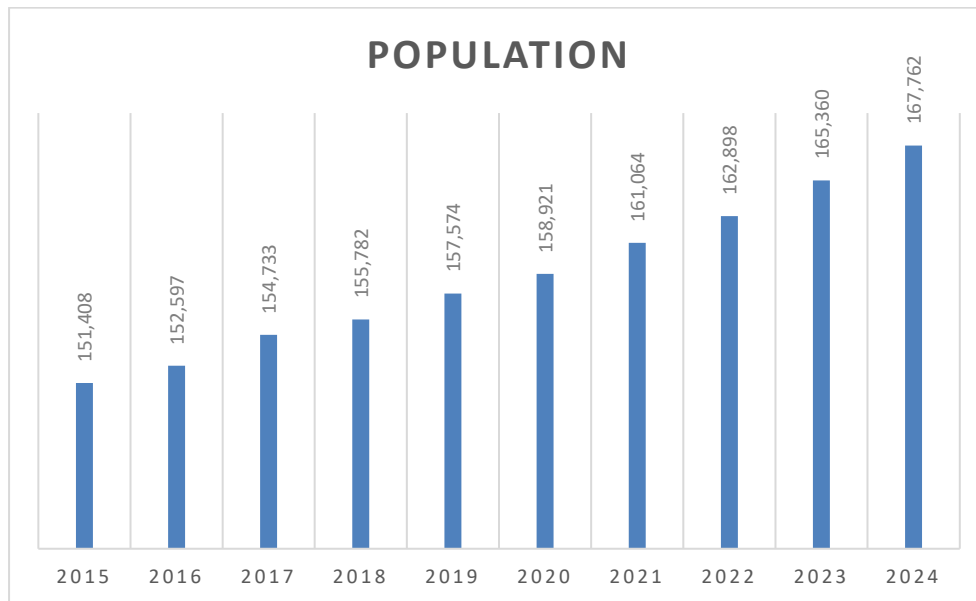
Management's Discussion and Analysis

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. The County's MD&A can be found immediately following the independent auditor's report.

S E R V E • C O N N E C T • P R O T E C T

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800 (*three years before Ohio became a State*). Fairfield County was the 8th county formed in the Northwest Territory. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 167,762 people reside within the County's 504 square miles. The population has increased 1.5 percent over the prior year, and it has increased 10.8 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 41,934 residents.



A three-member Board of Commissioners, a County Administrator, twelve other elected officials, and various department heads govern the County. As part of the “checks and balances” system, the elected officials and department heads manage the internal operations of their respective divisions with the Board of Commissioners authorizing expenditures and serving as the budget authority, the taxing authority, and the contracting body. Each Commissioner serves a term of four years.

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operate independently as set forth by Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All these officials serve four-year terms. The following judges are elected on a countywide basis to oversee the County’s judicial system: two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge. An organization chart of County government can be found on pages xi and xii.

The County Auditor serves as fiscal agent for the following: Fairfield County Department of Health; Fairfield County Soil and Water Conservation District; Fairfield 33 Development; Fairfield County Regional Planning Commission; Fairfield County Park District; Fairfield County Family, Adult, and Children First Council; Fairfield, Hocking, Licking, and Perry Multi-County Detention District; South Central Ohio Major Crimes Unit; and the Area 20 Workforce Development Board. Nonetheless, the County is acting solely in a custodial capacity for these organizations, and the activity is presented as custodial funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the Basic Financial Statements.

The County employs 985 persons who provide citizens with a wide range of services, including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

The County is required to have a balanced budget. The Board of County Commissioners adopts the Fairfield County budget annually, prior to December 31 each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and major object level.

This report's Basic Financial Statements include the County's component unit, the Fairfield County Airport Authority. The Fairfield County Auditor is the fiscal agent of the Fairfield County Airport Authority. See Note 1 of the Notes to the Basic Financial Statements for further detail.

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Tax Abatement Disclosures, as seen in Note 19, are a requirement in our Annual Comprehensive Financial Report based upon GASB Statement No. 77. This footnote disclosure focuses on abated tax dollars and the cost to governmental entities. The following discussion will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives begin with the County Board of Commissioners determining whether the business submitting the proposal for the incentives has the necessary financial responsibility and business experience qualifications which will aid in the creation and preservation of employment opportunities in the zone and improve the economic climate of the municipal corporations and/or the unincorporated areas within the zone. The Board of County Commissioners determines whether the business satisfies the criteria as stated in Note 19. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before deciding on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days of approval.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes, the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department, under the County Auditor, assigns taxable values to new or improved commercial property. These new or improved valuations are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements.

Monitoring Incentives

As required by statute, the County's Tax Incentive Review Council (TIRC) was established and is composed of the following: three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or her designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio, non-voting member of the TIRC. The Fairfield County Auditor, or her designee, is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and recommendations are made to the Board of Commissioners and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an agreement applies, the Board of Commissioners may

reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements is found with increased job opportunities (in the municipalities and townships where the business is located) and with the expansion of the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economic Demographics and Macroeconomic View

Located in the South-Central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield County's economic growth is partly due to its location adjacent to Franklin County. Fairfield County is considered a part of the Columbus Metropolitan Statistical Area. Franklin County is home to the state capital, Columbus. The Columbus Region has seen significant growth. The expectation is that this growth will accelerate in the next few decades due to recent economic announcements.

The most significant economic impact is expected from the Intel announcement. Intel, one of the world's largest manufacturers of semiconductor chips, is building multiple fabrication facilities in the Columbus Region. It is estimated that Intel could ultimately employ more than 15,000 people in the area. Intel's new development could result in more than 100,000 new ancillary jobs.

In addition, Honda announced it is building an electric vehicle battery plant less than an hour southwest of Columbus. This is also expected to bring about employment opportunities for the area.

A small portion of the City of Columbus is within the geographic borders of Fairfield County. The population and economic growth of the City of Columbus has "spilled over" and made significant contributions to the growth of Fairfield County. The Mid-Ohio Regional Planning Commission estimates that between 2020 and 2050, Fairfield County's population may grow by 35 percent to 214,900. Fairfield County's 2024 population was estimated by the U.S. Census Bureau to be 167,762. This represents an increase of 10.08 percent since 2015.

According to the U.S. Census Bureau, the median household income for Fairfield County was \$87,069 in 2024. This represents an increase of 43 percent since 2015. The County's unemployment rate was 4.0 percent in 2024, slightly lower by .3 percent from 2015. The unemployment rate of 2024 was impacted by the closing of Post Holdings, Inc. The closing of this facility displaced approximately 200 employees.

Fairfield County is experiencing a need for housing due to the exponential population growth of the Columbus Region. Because of the demand in the market, housing values continue to skyrocket. The average residential property sales price in 2024 was \$350,240, reflecting a 94 percent increase since 2015. Because of the ongoing population growth, Fairfield County may need another 3,500 homes built in the next 10 years.

According to the United States Census Bureau, Fairfield County's education levels continue to increase. Over thirty percent of residents have a bachelor's degree or higher. This is on par with other counties contiguous to Franklin County, such as Licking County.

Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster is the county seat of Fairfield County. The City of Lancaster has two industrial parks with tenants creating a diverse economic base. According to Mid-Ohio Regional Planning Commission population estimates, the population of Lancaster is 41,934. The median household income continues to rise. Currently, it stands at \$54,901.

The City of Lancaster is a forward-looking community that has worked diligently on diversifying its employment base from its traditional reliance on the glass industry. Lancaster continues to plan for the future and support growing regional industries, including the semi-conductor and electric vehicle battery industries. Many key employers in the County are within the borders of the City of Lancaster, including Fairfield Medical Center, Google, Blue Label Digital, Anchor Hocking, Cirba Solutions, Magna Seating, Mid-West Coating, WestRock Services, Crown Cork and Seal, Trilogy Health, Alleguard, and South-Central Power.

Zoresco Equipment Company is a new industrial company within the community. They opened their first facility in the City of Lancaster, promising to hire 18 new full-time employees. Zoresco was awarded a tax credit from JobsOhio.

In 2023, Cirba Solutions, formerly known as Retrie Technologies, announced an expansion at the East Side Industrial Park with an intention of investing \$250 million to expand into one of the largest battery recycling plants in North America. To date, Cirba has increased their investment to over \$400 million and job creation could reach 200.

In June 2024, Google announced they were investing billions more in data center operations across Central Ohio. While we don't know the specifics of how much investment goes to each site, we do know that the first Google data center in our community has been in operation for more than two years. A second facility is under construction. These facilities, and others in Central Ohio, help power Google's AI innovation and the use of tools like Gmail, Search, and Maps.

The City of Lancaster has invested well over \$100 million in water and wastewater projects. The North Water Treatment Plant is set to open by the third quarter of 2025. The new plant will have an initial capacity of 8 million gallons per day. In addition, almost daily, the City of Lancaster is working to make improvements at the South Water Plant to improve capacity and processes.

The City of Lancaster acknowledges the need for additional residential development for all income levels. While a housing study is in progress and will be released in the latter part of 2025, the City of Lancaster has been able to attract many housing projects including development at Timbertop Street. Also, in 2024, construction began on Kingsbury, a 78,000 square foot residential care development. This facility will help serve the growing population of older adults in our community.

There are additional housing developments in progress. LDG Development has announced a \$69 million dollar project on South Ewing Street which will provide over 200 units to serve low-to-moderate-income residents. The development is set to open in 2026. Metro Development is closing in on two market-rate apartment complexes with construction set to begin in 2025. Fairfield Homes is preparing to begin construction on Hunter's Trace, another affordable housing development devoted to seniors.

The City of Lancaster continues to work collaboratively with developers on a mixed-use redevelopment of the long-vacant Essex building downtown. The project is being led by Urban Restorations with the help of a new partner, Daimler. In 2025, the Shumaker, as the project is now known, was awarded a Transformational Mixed Use Development tax credit which will help ensure completion of the project. Shumaker construction is well under way and is expected to bring a new restaurant concept, short-term vacation rentals, and market rate apartments in 2026.

The City of Pickerington and Violet Township

"Rooftops and Retail" continue to be the story of Pickerington's economy. Recent figures show that the City of Pickerington's population is now just over 25,000 with over 7,700 households. In the last six years, there have been over 1,000 new single-family homes built, and there is a robust pipeline of over 600 homes on the horizon. Housing sales and prices remained strong in 2024 despite pressure on the housing market in the form of elevated interest rates and property values. In 2024, the median monthly home sale volume was 28, with the year's median sale price in the area reaching \$425,000.

This housing, along with its associated consumer spending, powered the City of Pickerington's retail strength with 2024 statistics as follows: 1.6 percent retail vacancy rate (context: this is near all-time lows), and \$20.84 average retail rent per square foot (context: this is near all-time highs). These market conditions are continuing to cause inquiries on undeveloped land for new retail and commercial services, especially on the City of Pickerington's east side. New investments in 2024 include United Dairy Farmers, Sheetz, Scooter's Coffee, Kroger renovation, Pediatric Dentistry, and Kung Fu Tea.

2024 saw unprecedented investment by the City of Pickerington in its Olde Pickerington Village real estate market. In fact, Pickerington acquired over 10 separate parcels that the City of Pickerington now directly owns as assets. This strategy for downtown redevelopment included the targeted acquisition of property in key locations, such as, major intersections, future parking areas, and sites adjacent to City Hall. These new property assets under the control of the City of Pickerington have already resulted in two public-private partnerships that will transform the look and feel of the Olde Village in the coming years. The business mix will change with new restaurants, and the City of Pickerington plans to continue investing in property, infrastructure, and business programs for this area.

The Ohio Department of Transportation (ODOT) is advancing three key infrastructure projects aimed at improving safety and traffic flow across different regions in the area. A new interchange will be constructed at U.S. 33 and Pickerington Road to replace the current at-grade intersection. Nearby, the U.S. 33 corridor between SR 104 and Hill-Diley Road is slated for widening to reduce congestion and enhance mobility. ODOT is also working to make travel easier and safer along the I- 70/State Route 256/Taylor Road corridor in the cities of Reynoldsburg and Pickerington. The proposed project improvements will improve safety and reduce congestion.

In 2024, Violet Township's Port Authority was dissolved, with many of the board members shifting to the Fairfield County Port Authority. This change allows the Fairfield County Port Authority to do business in Violet Township and provides staffing to support the township.

The City of Canal Winchester

The City of Canal Winchester is partially within Fairfield County (its current municipal boundaries are partially within Fairfield County and partially in Franklin County). A large portion of the land within Fairfield County is zoned for commercial or industrial use. The median household income in Canal Winchester is \$114,573.

Canal Winchester is establishing itself as a logistics hub. The COVID-19 pandemic has increased the use of e-commerce, and businesses are reviewing their supply chains. The demand for warehouses, especially in Central Ohio, will remain strong. With proximity to logistic assets like Rickenbacker intermodal hub and the Rickenbacker Airport, Canal Winchester is in a strong position to attract logistics companies. Molto Properties recently completed two speculative distribution buildings of 375,000 and 450,000 square feet in Canal Pointe Industry and Commerce Park, respectively. DB Schenker, a third-party logistics company, leased the 450,000 square feet building and created more than 70 new jobs, and Distributor Wire & Cable recently leased 120,000 square feet in the other building and will establish an operation employing more than 40 people.

Canal Pointe also saw construction of a 210,000 square feet office/warehouse building in 2023 at the corner of Diley Road and Busey Road. Champion Strapping leased 60,000 square feet in this building and added 18 new employees. Other existing operations are also expanding in Canal Pointe with Skelton Truck Lines adding 6,000 square feet and 4 new jobs, and Donley Concrete adding 12,000 square feet. New additions are also being planned for 2025 as Canal Pointe Industry and Commerce Park continues to fill out and evolve.

Fairfield County Department of Economic and Workforce Development

Given the growth of industry in the County and in surrounding counties, there needed to be a detailed plan identifying how land would be used for residential, commercial, and industrial projects while still maintaining agricultural land, which has been so important to the County for centuries. Fairfield County is proactively

managing growth, guided by a 2024 Comprehensive Plan. Twenty-seven in-person group meetings were conducted with villages, townships, the farm bureau, and school districts to gather input and determine local priorities for the Comprehensive Plan. Public input was also encouraged. Throughout the 12-month process, the County received over 500 comments from residents during large public meetings and written submissions. With the resulting Comprehensive Plan, many villages and townships are starting to implement the updates into their local zoning codes. One immediate result of this process is how the County is actively collaborating with local entities on growth preparedness through Community Economic Development Agreements (CEDAs). The Comprehensive Plan will serve as a roadmap for villages and townships as they navigate population and commercial growth of the region.

Fairfield County also administers a Revolving Loan Fund program. This includes three different loan funds: a defederalized Economic Development Administration (EDA) grant; a CARES Act EDA grant; and a Community Development Block Grant (CDBG). There is \$2,052,000 capitalized in these funds, with half of that disbursed as loans. In 2024, there was one loan to Double Edge Brewery for \$40,000.

In conjunction with the Fairfield County Workforce Center, the economic and workforce development department oversees the Career Readiness Program. Four career navigators work with all eight school districts to help high school students start a local career after graduation. In the 2023-2024 school year, the navigators helped 212 students complete the Career Readiness Program. Also in 2024, Ohio University received a grant for STEM Career Navigation. A STEM Career Navigator was assigned to Fairfield County as part of a beta test for Ohio University, and the navigator is working with high school students to identify those with a propensity to excel in STEM programs and to connect them with manufacturing engineering pathways. The program hosted a Career Expo with more than 60 prospective employers and 250 students, as well as a Career Signing Day to celebrate the employment of more than 30 local students with nine local employers.

Fairfield County also serves as the administrative and fiscal agent for the Area 20 Workforce Development Board (WDB). The WDB serves Fairfield, Hocking, Pickaway, Ross, and Vinton counties. The WDB oversees programs for adults, dislocated workers, and youth by managing the Workforce Innovation and Opportunity Act (WIOA) funds. A business-led board of 27 individuals across the five counties guides the work of the WDB. One of the major accomplishments was supporting the employees who were laid off due to the closure of the Post Foods plant in Lancaster. More than 160 employees were supported with a job fair, training programs, and resume workshops. These employees also received assistance with unemployment insurance claims.

Major Projects

DHL logistics opened their 755,000 square foot facility along Basil Western Road in Violet Township. Columbus Equipment Company opened for business, and Med Vet completed the renovation and expansion of their building. Other speculative development projects are progressing in the area.

A Memorandum of Understanding (MOU) has been signed by Fairfield County, the Fairfield County Port Authority, the Fairfield County Transportation Improvement District (TID), Canal Winchester, and Violet Township to ensure economic development incentives along a shared corridor include consistent guidelines. As mentioned in the discussion about the City of Pickerington and Violet Township, there is an anticipated project at Basil Western Road. Two Community Reinvestment Area (CRA) agreements have been approved by the County for DHL and Basil Western Logistics, LLC. These development projects have also agreed to a Payment in lieu of Taxes (PILOT) program which has been established to help fund road improvements. These road improvements will transform Basil Western Road into an industrial corridor to support businesses that will be located there.

The Fairfield 33 Development Alliance (Alliance) remains active as a public-private organization that promotes the US Route 33 corridor for business attraction and expansion. The organization contributes to numerous economic and workforce initiatives that enhance the business climate and workforce development of the area. The Alliance annually hosts an Economic Update, and this year over 200 attendees heard from Ohio University about the future of the local, regional, statewide, and national economy.

Halfway through a 10-year plan, the Alliance has made significant progress on major goals:

- Increase jobs by 7,500 (currently 3,700 new jobs – impacted by COVID)
- Realize investment of \$500 million (currently surpassing the goal, with \$1.5 billion invested)
- See an increase of 25 percent in wages (currently surpassing the goal, with increases at 57 percent)

Major Initiatives

At the Fairfield County Workforce Center, key partnerships with Hocking College and Ohio University provide high school students and adult job seekers with programming to learn skills and become job ready in the electrical, skilled manufacturing, robotics, carpentry, and healthcare fields. In 2024, 83 high school students graduated from the Workforce Center Pre-Apprenticeship program, and over 150 junior high school students attended free summer day camps to introduce them to these in-demand fields.

The County completed a \$1.6 million renovation of an engineering technology lab at the Workforce Center which will house Ohio University's Engineering-Technology department. This renovation was funded through a capital investment and a RAPIDS investment from the State of Ohio. It allowed Ohio University to create two new certificate programs, including mechatronics and automation. With these improvements, the programs served more than 25 students in the fall of 2024. The prior programs never had more than 10 students enrolled.

In 2024, in addition to yearly WIOA funding, the Workforce Development Board completed its \$200,000 Business Resource Network grant to pay for pre-apprenticeship programming along with business marketing materials. Also, the County completed its workforce training grant with Magna International, with the company exceeding its employment goals and currently reporting 522 employees.

In response to the transportation gap for workers, the County assumed responsibility for Lancaster-Fairfield Public Transit on July 1, 2024, which was operated by the City of Lancaster prior. The County public transit system is now Fairfield County Transit and rebranding efforts are underway to promote transportation options for the community. The County is working with employers to help identify transportation solutions for their employees. This includes the County transit system, a rideshare program for employers through the Mid-Ohio Regional Planning Commission, and connections with neighboring transit systems. Fairfield County Transit also assumed the contract for Non-Emergency Medical Transportation with Fairfield County Job and Family Services and oversees dispatching for these services.

The County also partnered with the Fairfield County Education Services Center to launch a new Driver's Education Program housed at the Workforce Center. With some students currently waiting up to six months to receive driver's education training, this program was much needed. More than 30 students have already enrolled in the program.

Thanks in part to the State of Ohio's one-time strategic community investment funding, Fairfield County purchased the Colonnade Medical building on Sheridan Drive in Lancaster and will renovate it to house the Fairfield County Health Department, Veterans Affairs, additional office space, and a 400-seat event space.

As previously stated, in the City of Canal Winchester, activity continues in Canal Pointe Industrial Park. Walgreens Pharmacy opened a distribution center employing over 300 people. Mainline Metals is another new tenant, employing 20 people for their fence post and pole production facility. DB Schenker, a third-party logistics company, will occupy a 465,000 square foot building to provide services for Google, and will create approximately 100 new jobs. NIFCO, an automotive supplier, is adding additional manufacturing presses and creating new jobs. AK Athletic is expanding their facility, and Champion Strapping opened their new facility. Even with this new business, there is capacity for more, and space is available to lease.

Long-Term Financial Planning

There are ongoing efforts to improve State Route 33 road infrastructure. Planning and funding have been approved for a new interchange at State Route 33 and Pickerington Road, and work will begin in 2026. The widening of State Route 33, by adding a third lane, is in process with the Ohio Department of Transportation (ODOT) TRAC program to secure funding. On Gender Road, safety improvements to the State Route 33 overpass will allow pedestrians to safely navigate a highly traveled traffic area. Through a partnership with COTA, expanded bus services will help residents with their transportation needs to reach nearby employment centers.

In the City of Pickerington, residential growth remains strong; almost 1,000 new housing units were developed in 2024, consistent with previous years. To feed those new residents, Kroger completed a \$2 million renovation of their Hill Road location. Ortho One has plans to build a 40,000 square foot medical facility on Refugee Road. To protect new residents, plans are underway for an additional fire station in Violet Township.

Lancaster's focus on housing was on display in 2024. Emerald Place broke ground on South Ewing Street and will provide 216 income-aligned housing units. The Springs at Wyandot Trail opened on Granville Pike to provide independent senior living, assisted living, skilled nursing, and memory care. Urban Restoration is redeveloping a historical 138,000 square foot building in the heart of downtown in what will be a transformational mixed-use project of residential housing, rental units, and commercial space. Planning continues for a hotel and parking garage development at the 'Gateway' Site at Main Street and Memorial Drive.

With growth comes a need for increased safety services. The City of Lancaster is exploring the development of a new fire station in the northern section. State, local, and federal funding sources are being identified, and road and infrastructure improvements are being considered for the surrounding area.

To facilitate this growth and development, the City of Lancaster consolidated its planning, zoning, building, and community development departments into one location at City Hall. City Hall, a 127-year-old building, is set to undergo a \$5 million renovation.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year's revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of intergovernmental revenues to help preserve general revenues for other needs. Budgetary appropriations may not exceed the current year's revenues and current year's cash balances. A balanced budget is maintained for each fund. The budget may be amended or supplemented during the year upon formal action of the Board of County Commissioners. Transfers of cash between funds require authorization of the Board of County Commissioners. Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

The County Treasurer manages the investments of County funds by adhering to the Investment and Depository Policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Any financial institution that holds County funds must also agree to the requirements of this policy. The policy details the objectives of maximizing the return on the County's investments and allowable rules for the safekeeping of County funds. More information about investments is available in Note 6 to the Basic Financial Statements.

The County Auditor's Finance Internal Control Manual is a helpful tool to assist County management with day-to-day accounting procedures and practices. The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The Board of County Commissioners adopted conduit debt and debt management policies which provide guidance on the structure of debt issuance, policy goals, and commitment to long-term financial planning, including a multi-year capital improvement plan. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding if it will result in savings of at least three percent or more.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This was the 35th consecutive year the County received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2023 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 23rd consecutive year the County has received this prestigious award.

Acknowledgments

The publication of this report demonstrates the professionalism of the Fairfield County government.

Preparation of this report was achieved through the cooperation of elected officials, department heads, and employees. We are grateful for their assistance.

A special note of appreciation is conveyed to the Local Government Services section of the Auditor of State's Office for guidance in preparing this financial report. In addition, the preparation of this report would not have been possible without the efficient and dedicated efforts of the entire staff of the Auditor's Office.

We are especially thankful for the efforts of the leadership within the Financial Systems Department, especially the efforts of Beverly Hoskinson, Angela Horn, and Mesina Clark.

Most importantly, we are grateful to the citizens of Fairfield County for the opportunity to serve them and provide valuable information on the financial operations of the County.

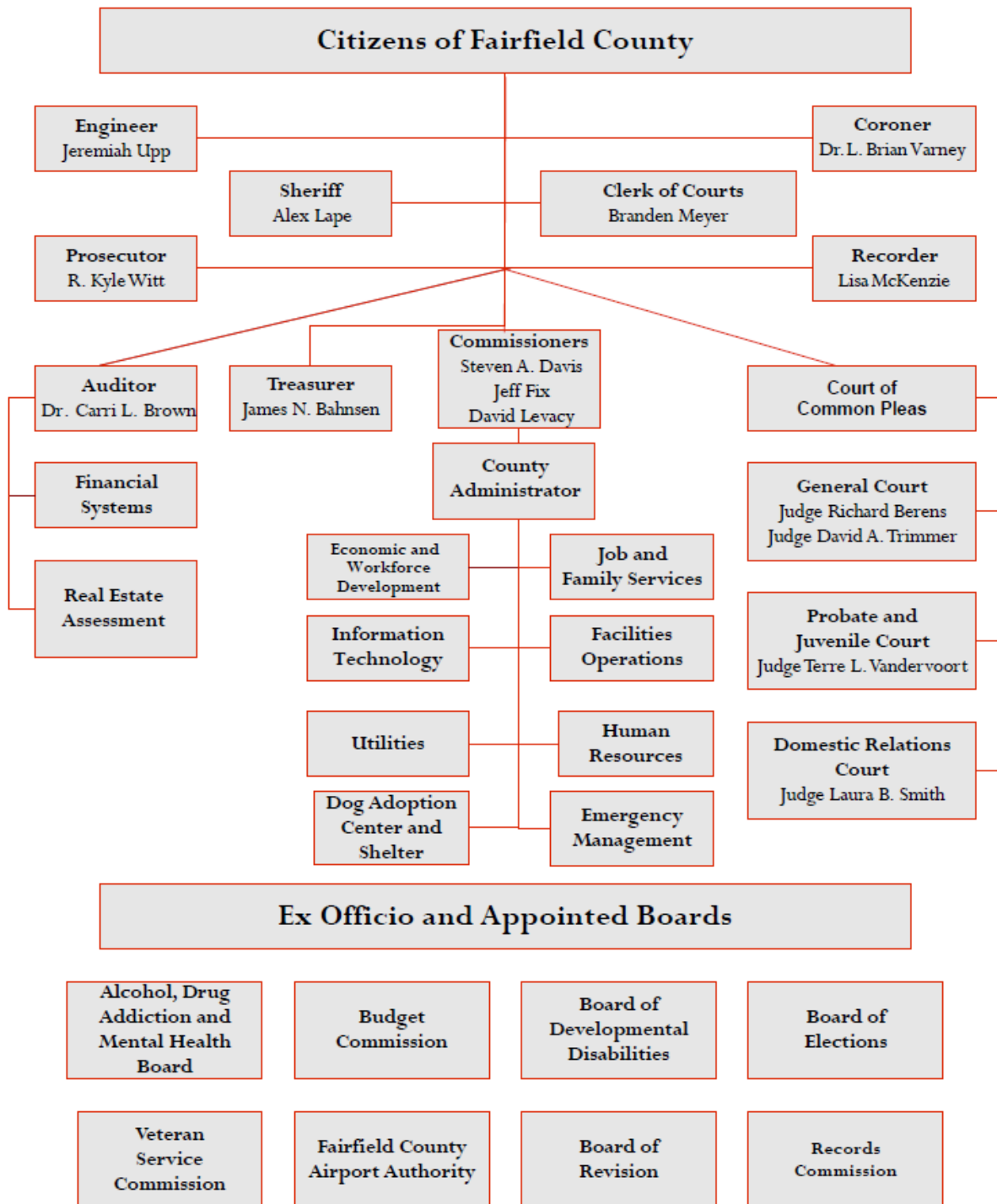
Respectfully submitted,



Carri L. Brown, PhD, MBA, CGFM

June 27, 2025

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2024



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2024

Commissioners, County Administrator	Aundrea Cordle
Commissioners, Deputy County Administrator	Jeff Porter
Department of Job and Family Services, Director.....	Corey Clark
Emergency Management/Facilities Operations, Director	Jon Kochis
Economic Development, Director	Rick Szabrak
Financial Systems, Director	Beverly Hoskinson
Real Estate Assessment, Director	David Burgei
Information Technology, Administrator	Dan Neeley
Deputy County Human Resources and Risk Management Director.....	Abby Watson
Dog Adoption Center and Shelter, Warden	Leighann Adams
Board of Elections, Director	Brett Riffle
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Marcy Fields
Board of Developmental Disabilities, Superintendent.....	David Uhl
Veteran Service Commission, Director	Park Russell



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fairfield County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrell

Executive Director/CEO

This page intentionally left blank.

Financial Section



This page intentionally left blank.



INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio (County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General; Developmental Disabilities; and Child/Adult Protective Services Fund 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 27, 2025, 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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

June 27, 2025

This page intentionally left blank.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Introduction

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2024. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

Financial Highlights

Key financial highlights for 2024 are as follows:

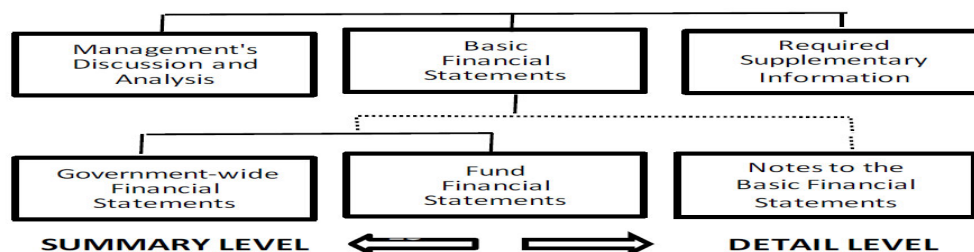
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2024, by \$460,339,259 net position. Of this amount, \$65,567,184 was the unrestricted net position portion.
- The County's total net position increased by 9.1 percent, or \$38,284,959 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental activities reported total net position of \$362,964,785, an increase of \$28,933,696 from the prior year. Of this amount, \$22,486,359 is the unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$58,739,203, which represents a 16 percent increase from the prior year and represents 103 percent of total General Fund expenditures.
- Fairfield County's total outstanding bonds, long-term loans, leases, and subscriptions decreased during 2024. The County's principal retirements were offset by governmental activities increases in lease payables of \$180,489 and subscription payables of \$139,311.
- The County's total net pension liability decreased \$11,789,858.
- The County accepted the transfer of operations on July 1, 2024, from the City of Lancaster for their public transit system. This created a special item during 2024 for the County.

Overview of the Financial Statements

This annual report consists of management's discussion and analysis; basic financial statements, including the accompanying notes to the basic financial statements; required supplementary information; and combining statements for the nonmajor governmental funds, the proprietary funds, and the fiduciary funds. The basic financial statements are composed of the government-wide financial statements, the fund financial statements, and the notes to the basic financial statements.

Figure 1 illustrates how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, as explained later, this report includes an optional section of combining statements that provide details about the County's nonmajor governmental funds, the proprietary funds, and the custodial funds.

**Figure 1 - Required Components of
Fairfield County's Annual Financial Report**



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

The *government-wide financial statements* provide financial information about the County as a whole, including its discretely presented component unit.

The *fund financial statements* focus on the County's operations in more detail than the government-wide financial statements. The financial statements presented for governmental funds report on the County's various government services. Proprietary fund statements report on the activities that the County operates like private-sector businesses. Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent, for the benefit of others outside the government to whom the resources belong.

The basic financial statements section also includes *Notes to the Basic Financial Statements* that more fully explain the information in the government-wide and fund financial statements.

Figure 2 below summarizes the major features of the County's statements.

<p style="text-align: center;">Figure 2 Major Features of Fairfield County's Government-wide and Fund Financial Statements</p>				
	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and the County's discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, and internal service	Instances in which the County is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities • Statement of Revenues, Expenditures, and Changes in Fund Balances • Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities • Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual 	<ul style="list-style-type: none"> • Statement of Fund Net Position • Statement of Revenues, Expenses, and Changes in Fund Net Position • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, deferred inflows/outflows and liability information	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; deferred inflows are an acquisition of net assets applied to a future period; no capital assets included	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	All assets, deferred inflows, and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	Additions and deductions during the year or soon after the end of the year.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Position and the Statement of Activities

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the current year. Both statements use the accrual basis of accounting, similar to the accounting used by private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

The Statement of Net Position and the Statement of Activities, which can be found on pages 22 through 25 of this report, are divided into three categories as follows.

Governmental Activities — Most of the County's basic services are reported under this category, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, interest, and all departments - with the exception of the sewer and water operation funds.

Business-type Activities — The County provides services and then charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided and to cover the capital expenses associated with the related facilities. The County's sewer and water operations are considered business-type activities.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Discretely Presented Component Unit — The County includes financial data of the Fairfield County Airport Authority. This component unit is described in Note 1 of the Notes to the Basic Financial Statements. A component unit is a legally separate entity and may buy, sell, lease, and mortgage property in its own name. It can also sue or be sued in its own name.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to its residents. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General, the Developmental Disabilities Fund, and the Child/Adult Protective Services Fund.

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 36 of this report.

Proprietary Funds — The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 38 through 42 of this report.

Fiduciary Funds — The County accounts for custodial funds which are used to report fiduciary activities that are not required to be reported in a trust fund. These funds are not reflected in the government-wide financial statements because the resources of those funds are not the County's own source revenue and they are not available to support the County's own programs. The fiduciary fund financial statement can be found on pages 43 through 44 of this report.

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 45 through 124 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Government-wide Financial Analysis

During 2024, as shown in the table below, the combined net position of the County's primary government increased \$38,284,959 or 9.1 percent. Net position reported for governmental activities increased \$28,933,696 or 8.7 percent and business-type activities increased \$9,351,263 or 10.6 percent.

Condensed financial information derived from the Statement of Net Position for the primary government follows:

Primary Government
Statement of Net Position
As of December 31, 2024, with comparatives as of December 31, 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and Other Noncurrent Assets	\$ 294,877,148	\$ 279,164,435	\$ 47,761,315	\$ 43,581,172	\$ 342,638,463	\$ 322,745,607
Capital Assets	240,302,819	229,793,334	61,357,003	57,568,743	301,659,822	287,362,077
Total Assets	<u>535,179,967</u>	<u>508,957,769</u>	<u>109,118,318</u>	<u>101,149,915</u>	<u>644,298,285</u>	<u>610,107,684</u>
Deferred Outflows of Resources:						
Deferred Charge on Refunding	8,420	30,628	91,329	173,980	99,749	204,608
Asset Retirement Obligations	73,905	77,795	610,526	636,293	684,431	714,088
Pension	24,047,255	36,101,181	538,954	816,374	24,586,209	36,917,555
OPEB	2,331,740	5,587,877	52,550	126,564	2,384,290	5,714,441
Total Deferred Outflows of Resources	<u>26,461,320</u>	<u>41,797,481</u>	<u>1,293,359</u>	<u>1,753,211</u>	<u>27,754,679</u>	<u>43,550,692</u>
Liabilities:						
Current and Other Liabilities	16,307,349	23,955,076	2,012,699	1,707,427	18,320,048	25,662,503
Long-Term Liabilities:						
Due Within One Year	7,796,338	5,289,034	1,479,011	1,863,214	9,275,349	7,152,248
Net Pension Liability	75,530,774	87,056,784	1,692,624	1,956,472	77,223,398	89,013,256
Net OPEB Liability	-	1,815,014	-	41,250	-	1,856,264
Other Amounts Due In More Than One Year	40,927,160	37,553,374	7,259,608	8,402,913	48,186,768	45,956,287
Total Liabilities	<u>140,561,621</u>	<u>155,669,282</u>	<u>12,443,942</u>	<u>13,971,276</u>	<u>153,005,563</u>	<u>169,640,558</u>
Deferred Inflows of Resources:						
Property Taxes	54,509,356	50,822,521	-	-	54,509,356	50,822,521
Deferred Charge on Refunding	24,720	30,656	9,037	18,074	33,757	48,730
Leases	474,965	258,860	522,914	544,269	997,879	803,129
Pension	1,578,608	1,483,758	28,176	20,186	1,606,784	1,503,944
OPEB	1,527,232	675,855	33,134	13,674	1,560,366	689,529
Total Deferred Inflows of Resources	<u>58,114,881</u>	<u>53,271,650</u>	<u>593,261</u>	<u>596,203</u>	<u>58,708,142</u>	<u>53,867,853</u>
Net Position:						
Net Investment in Capital Assets	207,567,040	195,468,180	54,216,643	49,136,830	261,783,683	244,605,010
Restricted	132,911,386	126,859,111	77,006	69,639	132,988,392	126,928,750
Unrestricted	22,486,359	19,487,027	43,080,825	39,129,178	65,567,184	58,616,205
Total Net Position	<u>\$ 362,964,785</u>	<u>\$ 341,814,318</u>	<u>\$ 97,374,474</u>	<u>\$ 88,335,647</u>	<u>\$ 460,339,259</u>	<u>\$ 430,149,965</u>

New Accounting Pronouncements/Adjustments

For 2024, the County implemented GASB 101 resulting in additional liabilities of \$7,783,229 being reported in governmental activities at the beginning of the year and \$312,436 in business-type activities. This change impacted the restricted and unrestricted net position (See Note 3). Under GASB 100, *Accounting Changes and Error Corrections*, this change is considered a change in accounting principle, and the effects of this restatement have been reflected in the 2024 column. GASB 100 does not require MD&A information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

The net pension liability is the largest liabilities reported by the County at December 31, 2024. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

At December 31, 2024, the primary government's net investment in capital assets, net of depreciation/amortization, less related outstanding debt along with any related deferred outflows/inflows of resources, was \$261,783,683. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$34,190,601. For governmental activities, the \$15,712,713 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents, property taxes receivable, and intergovernmental receivable. Equity in pooled cash and cash equivalents increased due to the following: increases in property taxes revenue during 2024 due an increase in assessed valuations and an increase in intergovernmental revenues. The County issued \$3,042,000 in general obligation bonds in 2023 for airport improvements, of which \$2,609,239 still remained unspent as of year end, before payables. Assessed valuations increased for tax year 2023, collection year 2024, due to increases in the housing market along with an increase in housing units within the County. Public utility assessed values also increased due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal taxpayer for public utility tax in 2024 with an assessed valuation of \$214,744,710. Total program revenues decreased slightly in 2024, but total revenues still exceeded total expenses for the year. The County had some new State and federal grant funding in 2024 which consisted of the following: public transit grants from the Ohio Department of Transportation, from the City of Lancaster transferring its public transit system to the County on July 1, 2024, and a one-time Strategic Community Investments Grant used for the purchase of a new County building located on Sheridan Drive. The net OPEB asset increase represents the County's share of the OPEB asset which is calculated by the pension systems. Capital asset values, after depreciation/amortization, for governmental activities increased by approximately \$10.5 million from the prior year. The County had some construction and renovation projects; road and bridge projects; and had land, building, equipment, and vehicle purchases during 2024 which totaled \$22,811,302 (not including the transfer of construction in progress to buildings and improvements and improvements other than buildings) while current year depreciation/amortization was \$12,698,327. The County also received donated vehicles from the City of Canal Winchester for the sheriff's department, a donation of a modular

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

from the City of Lancaster, and two modulars from Lancaster City Schools to be use for sheriff department trainings. There were 22 on-going renovation and construction in progress items as of year end. The largest ongoing projects at year end was the Workforce Center – OU Lab Renovations and the Pickerington governmental building project.

Liabilities in governmental activities had large decreases in all liabilities (after the restatement of GASB 101 for compensated absences is considered). Current and other liabilities decreased in the amount of \$7,647,727, mainly attributed to decreases in unearned revenue in the amount of \$9,312,824 due to the spending down of American Rescue Plan Act of 2021 funding in the Fiscal Recovery Special Revenue Fund. The County had received American Rescue Plan Act of 2021 funding in 2021 and 2022. As of year end 2024, there was \$3,883,490 remaining in cash of which \$3,480,903 was considered unearned revenue. This funding works like a reimbursable grant; therefore, the amount remaining at year end in cash after payables is considered unearned. The County has approved plans on how to spend the money by the end of the grant year in 2025. The decrease in unearned revenue was offset by increases in accrued wages and benefits payable and increases in accounts and contracts payable. Accrued wages and benefits payable increased due to pay increases, additional accrued wages due to the timing of 2024 payroll schedule, and also due to the County's transfer of operations from the City of Lancaster for the public transit system of which the City of Lancaster employees transferred to the County. Accounts payable and contracts payable increased due to the timing of purchases and construction related costs. The County had more construction in progress items at the end of 2024 than at the end of 2023. The large decrease in long-term liabilities was in the area of the net pension/OPEB liabilities. The net pension/OPEB liabilities decrease represents the County's proportionate share of pension/OPEB benefits attributed to active and inactive employees past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS traditional and combined pension/OPEB plans and the STRS pension/OPEB plans. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension/OPEB liabilities. The additional decrease in long-term liabilities, (after GASB 101 for compensated absences is considered) is primarily due to the County paying down principal balances on outstanding general obligation bonds. This decrease was offset by slight increases in leases and subscriptions payable.

Governmental activities deferred outflows had large decreases while deferred inflows had increases. The main reason for these fluctuations was primarily due to the deferred outflow and deferred inflow information provided by the OPERS Pension/OPEB Plans. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. Deferred outflows in governmental activities resulted in a decrease in the amount of \$15,310,063 for the net total of pension and OPEB, while deferred inflows resulted in an increase in the amount of \$946,227, due to information provided by OPERS. Deferred inflows for property taxes increased in the amount of \$3,686,835, while deferred charge on refunding decreased due to 2024 deferred charge on refunding amortizations. Lease deferred inflows increased due to new 2024 leases, which were offset by current year lease collections on prior leases.

The \$4,180,143 increase in business-type activities current and other noncurrent assets is primarily due to increases in cash balances and accounts receivable. The business-type activities cash balances increased due to revenues exceeding expenses for 2024 and due to increases in customers which increased the average daily sewage and water treatments and additional tap-in fees revenue earnings. The County has seen a continual increase in new homes over the years. Tap-in fees were not as high as 2023 levels; however, the Sewer and Water Enterprise Funds received approximately \$0.9 million and \$0.7 million in tap-in fees for 2024, respectively. Current and other liabilities increased slightly (after GASB 101 for compensated absences is considered) due to wage increases, inflation, timing of bill payments, and due to construction related projects. There were decreases in overall outstanding debt and decreases in the net pension/OPEB liabilities. The increase in business-type activities capital assets was due primarily to donated water and sewer lines and on-going construction projects which exceeded current year depreciation.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Restricted net position was \$132,988,392 and unrestricted net position was \$65,567,184. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2024, and a comparative analysis with the year ended December 31, 2023.

Primary Government - Statement of Activities
For the year ended December 31, 2024, with comparatives for the year ended December 31, 2023

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	\$ 26,747,094	\$ 29,382,851	\$ 11,422,667	\$ 10,390,642	\$ 38,169,761	\$ 39,773,493
Operating Grants, Contributions, and Interest	53,486,837	57,238,750	-	-	53,486,837	57,238,750
Capital Grants, Contributions, and Interest	9,688,355	4,073,605	6,739,077	4,742,106	16,427,432	8,815,711
Total Program Revenues	89,922,286	90,695,206	18,161,744	15,132,748	108,084,030	105,827,954
General Revenues:						
Property Taxes	50,780,704	50,210,443	-	-	50,780,704	50,210,443
Permissive Real Property Transfer Taxes	3,468,607	3,292,857	-	-	3,468,607	3,292,857
Permissive Motor Vehicle License Taxes	2,819,774	2,786,885	-	-	2,819,774	2,786,885
Lodging Taxes	652,935	662,728	-	-	652,935	662,728
Sales Taxes	29,953,532	29,605,768	-	-	29,953,532	29,605,768
Payment in Lieu of Taxes	10,220	527,713	-	-	10,220	527,713
Intergovernmental	5,780,696	5,721,078	-	-	5,780,696	5,721,078
Unrestricted Investment Earnings and Other Interest	12,171,566	12,677,792	62,893	61,700	12,234,459	12,739,492
Unrestricted Contributions	79,037	1,100	-	-	79,037	1,100
Gain on Sale of Capital Assets	-	-	25,655	-	25,655	-
Other	2,151,434	1,162,519	82,362	5,048	2,233,796	1,167,567
Total General Revenues	107,868,505	106,648,883	170,910	66,748	108,039,415	106,715,631
Total Revenues.....	197,790,791	197,344,089	18,332,654	15,199,496	216,123,445	212,543,585
Expenses:						
General Government:						
Legislative and Executive	26,604,116	24,531,128	-	-	26,604,116	24,531,128
Intergovernmental	1,611	1,854,779	-	-	1,611	1,854,779
Judicial	9,262,874	9,626,900	-	-	9,262,874	9,626,900
Public Safety	30,612,818	31,230,194	-	-	30,612,818	31,230,194
Intergovernmental	1,424,801	639,112	-	-	1,424,801	639,112
External Portion	628,636	792,153	-	-	628,636	792,153
Public Works	17,694,566	16,173,562	-	-	17,694,566	16,173,562
Intergovernmental	2,133,306	939,929	-	-	2,133,306	939,929
External Portion	358,669	389,540	-	-	358,669	389,540
Health	36,704,213	36,381,912	-	-	36,704,213	36,381,912
Intergovernmental	512,785	559,010	-	-	512,785	559,010
Human Services	39,181,705	40,609,583	-	-	39,181,705	40,609,583
External Portion	109,531	127,587	-	-	109,531	127,587
Urban Redevelopment and Housing	506,380	448,174	-	-	506,380	448,174
Intergovernmental	715,083	52,902	-	-	715,083	52,902
Transportation	1,128,691	311,507	-	-	1,128,691	311,507
Interest	1,124,663	1,091,044	-	-	1,124,663	1,091,044
Sewer System	-	-	4,701,890	4,373,663	4,701,890	4,373,663
Water System	-	-	4,279,501	4,121,720	4,279,501	4,121,720
Total Expenses.....	168,704,448	165,759,016	8,981,391	8,495,383	177,685,839	174,254,399
Increase Before Special Items.....	29,086,343	31,585,073	9,351,263	6,704,113	38,437,606	38,289,186
Special Items.....	(152,647)	-	-	-	(152,647)	-
Increase in Net Position	28,933,696	31,585,073	9,351,263	6,704,113	38,284,959	38,289,186
<i>Net Position Beginning of Year As Previously Reported *</i>	341,814,318	310,229,245	88,335,647	81,631,534	430,149,965	391,860,779
<i>Adjusted - Change in Accounting Principles.....</i>	<i>(7,783,229)</i>	<i>-</i>	<i>(312,436)</i>	<i>-</i>	<i>(8,095,665)</i>	<i>-</i>
<i>Adjusted Net Position Beginning of Year.....</i>	<i>334,031,089</i>	<i>310,229,245</i>	<i>88,023,211</i>	<i>81,631,534</i>	<i>422,054,300</i>	<i>391,860,779</i>
Net Position - End of Year.....	\$362,964,785	\$341,814,318	\$ 97,374,474	\$ 88,335,647	\$460,339,259	\$430,149,965

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

New Accounting Pronouncements/Adjustments

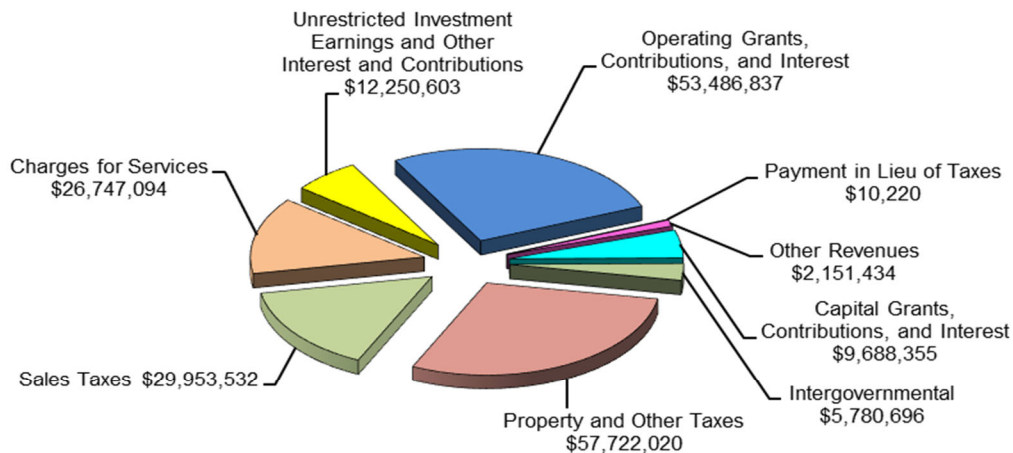
The prior table reflects the statement for changes in accounting principles related to the implementation of GASB 101. GASB Statement No. 100 does not require MD&A information for years prior to periods presented in the basic financial statements to be stated for changes in accounting principle. The 2023 information does not reflect program expenses for this change in compensated absences payable. (See also explanation of new accounting pronouncements/restatements provided related to Net Position and explanation provided in Note 3.)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 31.9 percent of total governmental revenues, which property and other taxes provided 29.2 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2024 were \$63,175,192. The decrease in operating grants, contributions, and interest in 2024 compared to 2023 is mainly due to the County receiving larger new one-time grants in 2023 compared to 2024. For 2024, the County also recognized additional operating and capital grants for the federal American Rescue Plan Act (ARPA) of 2021 funding. In 2023, the County presented ARPA unearned revenues in the amount of \$12,627,248, while in 2024 the County recognized \$3,480,903 in ARPA unearned revenues; therefore, \$9,146,345 was recognized in operating and capital grants revenue in 2024. Property, permissive real property transfer, permissive motor vehicle license, and lodging taxes revenues were \$57,722,020 (29.2 percent of total governmental revenues) while sales taxes were \$29,953,532 (15.1 percent of total governmental revenues). Property taxes increased in 2024 due to increases in the assessed values from 2023 to 2024 in the amount of \$105,445,740 due to the increases in the housing market and increases in public utility company assets within the County. Sales taxes increased slightly due to increases in inflation rates of goods and services which directly impacts sales taxes as well as a strong economy within the County. Unrestricted investment earnings and other interest reflected an increase due to increases in cash available for investing and improved interest rates of investments.

The County received \$26,747,094 or 13.5 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees; property tax collection fees; judicial fines, forfeitures, and settlements; public transit fares, and licenses and permits.

Revenues by Source – Governmental Activities



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

The County's largest expenses are located in human services activities at 23.2 percent of total expenses, health activities at 21.8 percent of total expenses, public safety activities at 18.1 percent of total expenses, and legislative and executive activities at 15.8 percent of total expenses. The largest number of employees are located in these service areas; therefore, they had the most fluctuations in 2024 expenses.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted investment earnings and other interest. The net cost to the governmental activities was \$78,782,162.

Program Expenses and Net Cost (Gain) of Governmental Activities, by Program
For the Year Ended December 31, 2024

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General Government:				
Legislative and Executive	\$ 26,604,116	\$ 12,020,551	45.18%	7.13%
Intergovernmental	1,611	-	0.00%	0.00%
Judicial	9,262,874	5,853,327	63.19%	3.47%
Public Safety	30,612,818	23,028,790	75.23%	13.65%
Intergovernmental	1,424,801	250,648	17.59%	0.15%
External Portion	628,636	(8,028)	(1.28%)	(0.00%)
Public Works	17,694,566	3,824,262	21.61%	2.27%
Intergovernmental	2,133,306	(26,954)	(1.26%)	(0.02%)
External Portion	358,669	(4,580)	(1.28%)	(0.00%)
Health	36,704,213	22,669,053	61.76%	13.44%
Intergovernmental	512,785	(6,549)	(1.28%)	(0.00%)
Human Services	39,181,705	9,988,444	25.49%	5.92%
External Portion	109,531	(1,399)	(1.28%)	(0.00%)
Urban Redevelopment and Housing	506,380	199,436	39.38%	0.12%
Intergovernmental	715,083	572,601	80.07%	0.34%
Transportation	1,128,691	(702,103)	(62.21%)	(0.42%)
Interest	1,124,663	1,124,663	100.00%	0.67%
Total Expenses	<u>\$ 168,704,448</u>	<u>\$ 78,782,162</u>		<u>46.70%</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Business-type Activities

The net position for business-type activities increased from 2023 by 10.6 percent due mainly to revenues exceeding expenses and capital contributions from customers and grants from other funds for construction projects. The major revenue source was charges for services in the amount of \$11,422,667.

Financial Analysis of the County's Funds

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

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

At December 31, 2024, the County's governmental funds reported combined ending fund balances of \$195,605,084, an increase of \$17,048,761 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes and intergovernmental revenues for reasons that were discussed earlier. \$50,604,964 of the ending fund balance constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 21 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2024, unassigned fund balance was \$51,576,403, while total fund balance was \$58,739,203. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 90.6 percent to total General Fund expenditures, while total fund balance represents 103.2 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$8,097,513 during the current year compared to a \$11,267,434 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$1.2 million from the prior year while General Fund expenditures increased \$4.3 million from the prior year. The revenue area with the largest increase was intergovernmental revenue in the amount of \$0.6 million which was due to slight increases in local governmental revenues, public defender reimbursements, and homestead and rollback reimbursements which all three revenues come from the State. Property taxes also increased due to the increase in assessed values as mentioned prior. Charges for services increased due to increases in sheriff contracts for local schools and governments and an increase in inmate housing contracts for other governments. Sales taxes increased slightly due to increased business activity from a growing population and the increase in inflation rates that directly impact sales tax revenues. Expenditures increased in 2024 over 2023 due to inflation and due to pay increases for employees. The largest increase in expenses was in public safety due to wage increases and employee overtime. In the past several years, some public safety department expenditures were spent from the Fiscal Recovery Special Revenue Fund; however, some of those expenditures have begun to be paid by the General Fund once again due to the decrease in available Fiscal Recovery monies.
- Other financing sources (uses) decreased from (\$12,014,847) in 2023 to (\$12,113,770) in 2024. General Fund transfers out consist of annual allocations for various funds, grant matches, various permanent improvement projects, airport hanger construction, and monies for debt service payments. During 2024, the largest transfer was for \$4,000,000 to the Building on Sheridan Capital Projects Fund to be used for a land and building purchase and building renovations.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Other Major Governmental Funds

The fund balance of the Developmental Disabilities Fund at year end was \$40,047,851, an increase of \$1,601,854 from 2023. The increase in fund balance was primarily due to revenues exceeding expenditures. Property taxes is the most significant source of revenue for Developmental Disabilities, and at \$17,887,391, it increased \$622,567 from the prior year. Expenditures increased in 2024 compared to 2023 due to ongoing increases of caseloads, increases in the costs of doing business, and due to renovation projects of its aging facilities. Other financing sources (uses) had an increase due to an inception of lease in 2024 in amount of \$180,489 compared to \$124,916 in 2023. In both 2024 and 2023, \$100,000 was transferred to the Developmental Disabilities Facilities Capital Projects Fund for annual renovation and maintenance projects.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2024, was \$24,677,017, an increase of \$3,555,526 from the prior year. The increase in fund balance is primarily due to an increase in property taxes revenue. Property taxes revenue increased due to increases in assessed property values. This fund continues to have revenues that exceed expenditures due to available cash balances in the Children Services Special Revenue Fund that was available to cover the needs of the children services department for 2024 and 2023. This allowed for the majority of levy dollars received in 2024 to be maintained for future needed expenditures.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$6,454,922 and \$2,881,073, respectively. The increase in net position for the Sewer and Water Funds can be attributed to capital contributions that continue to be higher. The Sewer and Water Fund both had increases in charges for services due to increases in customers and daily average treatments. Capital contributions in the Sewer Fund consisted of \$925,437 in tap-in fees from customers, \$2,375,887 in capital grants from other funds, and \$1,293,975 in contributions from developers. Capital contributions in the Water Fund consisted of \$663,448 in tap-in fees from customers, \$122,684 in capital grants from other funds, and \$1,357,646 in contributions from developers. The Sewer and Water Funds had decreases in interest expenses due to the decrease in outstanding debt balances from 2023 to 2024. Operating expenses in the Sewer and Water Funds increased in 2024 from 2023 mainly due to increases in salaries and increases in customers which relates to increased operating expenses. As mentioned prior, OPERS net pension/OPEB liabilities had a decrease in 2024. The fluctuations in pension/OPEB liabilities/(asset) are reported in fringe benefit expenses. The Sewer Fund also had increases in contract services due to increases of doing business, increases in customers, and increases in inflation of goods and services.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced a decrease in claims activity during 2024 compared to 2023; claims payable decreased by \$9,983 during 2024 in the Internal Service Fund due to the timing of when claims were submitted for payment. The Internal Service Fund reflected an increase of \$745,338 in net position due to these two factors and ended the year with a healthy net position balance of \$6,719,819.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of approximately 8.8 percent or \$6.3 million. Transfers out reflected the largest increase in appropriations of \$6.2 million. The increase in transfers out appropriations was primarily due to the \$4 million transfer to the Building on Sheridan Drive Capital Projects Fund for the purchase of land and building and future renovation projects, the \$1.2 million transfer to the Permanent Improvement Capital Projects Fund for various permanent improvement projects, and the \$1.0 million transfer to the Airport Hanger Construction Capital Projects Fund for additional costs associated with the construction of new hangers.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

The increase in appropriations were offset by some decreases in appropriations in other areas due to the County's desire to conserve General Fund monies for future use and targeting the use of State and federal monies for expenditures as much as possible. This allowed for decreases in general government legislative and executive, public safety, health, and human services. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$3.8 million which was mostly in the areas of general government legislative and executive and judicial.

The County's budgeted revenues, including other financing sources, increased by \$2.3 million during the year. This increase was in the area of interest revenue. Interest revenues showed an increase in revenues compared to 2023. Interest increased due to more cash balances being available for investing, changes in investment purchases in 2024, and due to increases in interest rates. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2024, reflects a fund balance of \$44,502,563, which is \$2,388,014 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2024, and December 31, 2023, the County had invested \$301,659,822 and \$287,362,077, net of accumulated depreciation/amortization of \$249,365,861 and \$236,142,859, respectively, in a broad range of capital assets, as shown in the table as follows.

Capital Assets, Net of Depreciation
As of December 31, 2024, with comparatives as of December 31, 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 7,611,845	\$ 7,033,349	\$ 3,669,826	\$ 3,669,826	\$ 11,281,671	\$ 10,703,175
Construction in Progress	11,432,464	11,239,702	3,498,738	1,239,298	14,931,202	12,479,000
Buildings and Improvements	68,975,945	62,037,767	9,179,770	9,922,499	78,155,715	71,960,266
Improvements Other Than						
Buildings	8,628,157	7,670,515	-	-	8,628,157	7,670,515
Equipment and Furniture	5,443,350	5,065,302	204,440	165,156	5,647,790	5,230,458
Infrastructure	133,398,973	131,706,819	44,323,895	42,204,455	177,722,868	173,911,274
Vehicles	4,066,930	3,830,692	406,808	271,771	4,473,738	4,102,463
Intangible Right to Use - Lease						
Buildings and Equipment	341,991	851,033	-	-	341,991	851,033
Intangible Right to Use -						
Subscription Software	403,164	358,155	73,526	95,738	476,690	453,893
Total Capital Assets, Net	<u>\$ 240,302,819</u>	<u>\$ 229,793,334</u>	<u>\$ 61,357,003</u>	<u>\$ 57,568,743</u>	<u>\$ 301,659,822</u>	<u>\$ 287,362,077</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year was \$14,297,745 or 5.0 percent (a 4.6 percent increase for governmental activities and a 6.6 percent increase for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 15 of the notes to the basic financial statements for additional capital asset related purchase commitments.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Debt – Bonds, Long-Term Loans, Leases, and Subscriptions Payable

As of December 31, 2024, and December 31, 2023, the County had total debt of \$41,260,724 and \$45,525,246, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, Leases, and Subscriptions Payable
As of December 31, 2024, with comparatives for December 31, 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Special Assessment						
Bonds.....	\$ -	\$ 103,000	\$ -	\$ -	\$ -	\$ 103,000
General Obligation Bonds....	33,308,135	35,057,410	5,543,026	7,099,152	38,851,161	42,156,562
Long-Term Loans.....	125,000	175,000	1,568,166	1,785,758	1,693,166	1,960,758
Leases Payable.....	341,991	851,033	-	-	341,991	851,033
Subscriptions Payable.....	300,880	358,155	73,526	95,738	374,406	453,893
	<u>\$ 34,076,006</u>	<u>\$ 36,544,598</u>	<u>\$ 7,184,718</u>	<u>\$ 8,980,648</u>	<u>\$ 41,260,724</u>	<u>\$ 45,525,246</u>

For additional information on debt, see Note 16 the basic financial statements.

During 2024, the County had no new bond or note issuances for governmental activities but had an inception of lease and an inception of subscription in the amounts of \$180,489 and \$139,311, respectively. Business-type activities had no new debt during 2024.

During 2024, the County repaid \$267,592 in long-term loans, paid down general obligation bonds including premiums by \$3,305,401, and paid down special assessment debt by \$103,000, which paid the special assessment debt in full. The County paid down leases payable by \$689,531 and subscriptions payable by \$218,798. The net pension/OPEB liability under GASB 68 and 75 is also reported as a long-term obligation as previously disclosed within the management's discussion and analysis.

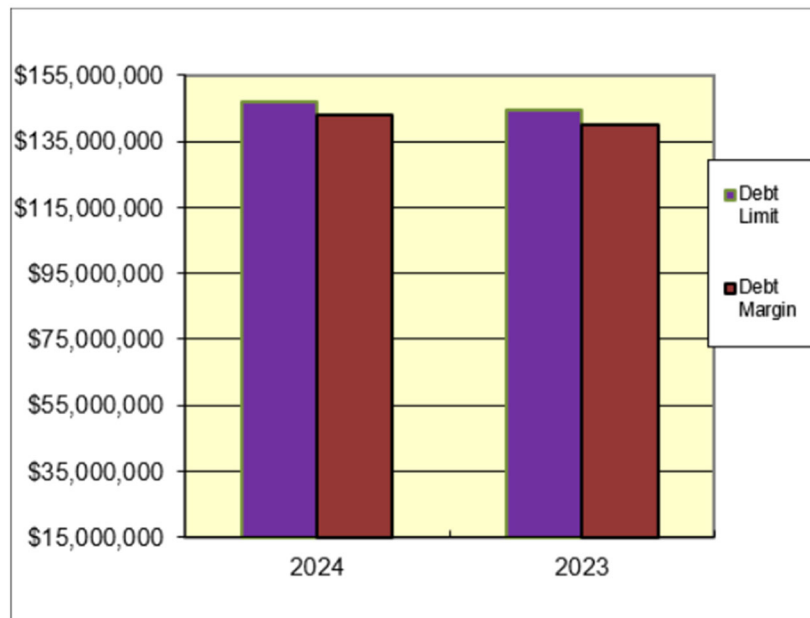
Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The County's overall legal debt limit was \$147,038,572 for 2024 as compared to \$144,402,429 for 2023. By this calculation, the current total legal debt margin of Fairfield County is \$142,884,458 for 2024 and it was \$139,843,314 for 2023. This is the additional amount of debt the County could issue. The debt margin increased \$3,041,144 from 2023 to 2024 due to an increase in overall assessed property values and the pay down of debt.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2024, is approximately \$55.3 million.

Economic Outlook and 2025 Budget Summary

The economic outlook for the County continues to show steady improvement. Population growth has been consistent, with increases recorded annually since 2013. On April 16, 2013, the County Commissioners made permanent a one-quarter of one percent sales tax increase, further strengthening the County's financial foundation. The property tax base grew in 2024, increasing from \$5.8 billion in 2023 to \$5.9 billion. In compliance with state law, the County completed a triennial property valuation in 2022, effective for 2023 collections, which increased assessed values by \$1.1 billion. Together, the growing population, sales tax revenues, and rising property values contribute to a strong and positive economic outlook. While there could be legislative changes at the State level to impact the economic outlook in a negative way, the current financial structure is stable.

In preparing the County's 2025 budget, a range of economic indicators and long-term priorities were considered. The County Commissioners continued a conservative approach to the 2025 General Fund budget. While anticipating increases in salaries and benefits, driven by merit-based raises and union-negotiated agreements, the County also planned for capital projects and critical services. Increases in departmental allocations and other operating expenses were kept to a minimum. The 2025 General Fund budget, adopted in December 2024, totaled \$68.5 million. This reflected an approximate 11.5 percent decrease from the final 2024 budget, which included several one-time capital project allocations, such as those for the Sheridan Center.

The 2025 budget included the following key allocations: increases in personal services and fringe benefits due to merit-based and negotiated wage increases; funding for capital projects of the Workforce Center; increases for investments in information technology; and increases in contracted services for grant writing services, model zoning code development, and Veteran Services outreach programs.

In 2021 and 2022, the County received federal funds through the American Rescue Plan Act of 2021. These funds supported a range of strategic community initiatives, including infrastructure improvements, social services, housing, workforce and economic development, and enhancements to County operations.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

In summary, the County's sustained population growth. With the expanding property tax base and strong sales tax revenues this has contributed to a positive and stable economic outlook. Guided by conservative fiscal management, the 2025 General Fund budget was adopted with a focus on essential services, strategic investments, and long-term financial health. Federal funding from the American Rescue Plan Act further strengthened the County's ability to invest in community priorities. The County ended 2024 with a solid net position, reinforcing its financial resilience and commitment to responsible governance.

Requests for Information

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 210 East Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>.

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 198,841,436	\$ 42,252,249	\$ 241,093,685	\$ -
Cash and Cash Equivalents.....	-	-	-	412,797
Cash and Cash Equivalents in Segregated Accounts	679,236	1,168,673	1,847,909	-
Cash and Cash Equivalents with Fiscal Agents	949,100	-	949,100	-
Sales Taxes Receivable	8,042,766	-	8,042,766	-
Lodging Taxes Receivable	142,630	-	142,630	-
Internal Balances.....	(300,607)	300,607	-	-
Inventory Held for Resale	-	-	-	61,927
Materials and Supplies Inventory	718,601	369,347	1,087,948	-
Permissive Motor Vehicle License Tax Receivable	227,721	-	227,721	-
Accrued Interest Receivable	2,053,348	2,057	2,055,405	1,582
Intergovernmental Receivable	17,011,707	3,576	17,015,283	-
Prepaid Items	1,165,675	156,899	1,322,574	924
Accounts Receivable	2,238,455	2,815,117	5,053,572	20,144
Property Taxes Receivable	56,117,290	-	56,117,290	-
Notes Receivable	835,000	-	835,000	-
Loans Receivable	1,055,083	-	1,055,083	-
Leases Receivable	474,965	522,914	997,879	184,658
Special Assessments Receivable	386,247	94,916	481,163	-
Net Pension Asset	752,604	17,104	769,708	-
Net OPEB Asset	2,649,676	57,856	2,707,532	-
Investment in Joint Venture	836,215	-	836,215	-
Capital Assets not Being Depreciated/Amortized	19,044,309	7,168,564	26,212,873	-
Capital Assets Being Depreciated/Amortized (Net of Accumulated Depreciation/Amortization)	221,258,510	54,188,439	275,446,949	39,112
Total Assets	535,179,967	109,118,318	644,298,285	721,144
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	8,420	91,329	99,749	-
Asset Retirement Obligations	73,905	610,526	684,431	-
Pension	24,047,255	538,954	24,586,209	-
OPEB	2,331,740	52,550	2,384,290	-
Total Deferred Outflows of Resources	\$ 26,461,320	\$ 1,293,359	\$ 27,754,679	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 2,749,988	\$ 74,555	\$ 2,824,543	\$ -
Employee Payroll Withholdings Payable.....	250,043	3,883	253,926	-
Matured Compensated Absences Payable.....	7,765	-	7,765	-
Matured Leases Payable.....	607	-	607	-
Matured Interest Payable.....	52	-	52	-
Intergovernmental Payable.....	2,110,298	71,179	2,181,477	738
Accounts Payable.....	3,919,110	188,332	4,107,442	49,509
Contracts Payable.....	1,934,373	330,513	2,264,886	-
Retainage Payable.....	121,160	206,837	327,997	-
Accrued Interest Payable.....	99,072	12,816	111,888	-
Unearned Revenue.....	3,480,903	-	3,480,903	-
Claims Payable.....	1,633,978	-	1,633,978	-
Customer Deposits Payable.....	-	1,124,584	1,124,584	-
Long-Term Liabilities:				
Due Within One Year	7,796,338	1,479,011	9,275,349	-
Due Within More Than One Year:				
Net Pension Liability	75,530,774	1,692,624	77,223,398	-
Other Amounts Due in More Than One Year	40,927,160	7,259,608	48,186,768	-
Total Liabilities	140,561,621	12,443,942	153,005,563	50,247
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance				
Current Year Operations	54,509,356	-	54,509,356	-
Deferred Charge on Refunding	24,720	9,037	33,757	-
Leases	474,965	522,914	997,879	184,658
Pension	1,578,608	28,176	1,606,784	-
OPEB	1,527,232	33,134	1,560,366	-
Total Deferred Inflows of Resources	58,114,881	593,261	58,708,142	184,658
NET POSITION				
Net Investment in Capital Assets.....	207,567,040	54,216,643	261,783,683	39,112
Restricted for:				
Capital Projects.....	3,025,371	2,046	3,027,417	-
Pension/OPEB.....	3,402,280	74,960	3,477,240	-
Other Purposes.....	2,253,910	-	2,253,910	-
Real Estate Assessment and Delinquencies.....	5,974,595	-	5,974,595	-
Road, Bridge, and Culvert Projects.....	12,046,740	-	12,046,740	-
Ditch Maintenance.....	2,535,725	-	2,535,725	-
Developmental Disabilities.....	39,906,796	-	39,906,796	-
Mental Health.....	17,544,100	-	17,544,100	-
Children Services and Children's Trust.....	1,679,086	-	1,679,086	-
Child, Adult, and Senior Protective Services.....	27,440,802	-	27,440,802	-
Child Support Enforcement.....	5,016,175	-	5,016,175	-
Community Services.....	1,771,110	-	1,771,110	-
Sheriff Services.....	1,620,824	-	1,620,824	-
Juvenile Court Services.....	11,669	-	11,669	-
Opioid Settlement	2,149,362	-	2,149,362	-
Dog and Kennel Services.....	439,900	-	439,900	-
Youth Services.....	818,910	-	818,910	-
Community Development Block Grant.....	780,816	-	780,816	-
Economic Development Assistance.....	1,866,614	-	1,866,614	-
Court Computer Services.....	2,194,446	-	2,194,446	-
Public Transit.....	432,155	-	432,155	-
Unrestricted.....	22,486,359	43,080,825	65,567,184	447,127
Total Net Position.....	\$ 362,964,785	\$ 97,374,474	\$ 460,339,259	\$ 486,239

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

		Program Revenues			
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	Net (Expense) Revenue
	Expenses				
Primary Government:					
Governmental Activities:					
General Government:					
Legislative and Executive	\$ 26,604,116	\$ 10,378,522	\$ 400,360	\$ 3,804,683	\$ (12,020,551)
Intergovernmental	1,611	-	1,611	-	-
Judicial	9,262,874	1,718,321	1,691,226	-	(5,853,327)
Public Safety	30,612,818	3,971,910	3,157,417	454,701	(23,028,790)
Intergovernmental	1,424,801	-	1,174,153	-	(250,648)
External Portion	628,636	636,664	-	-	8,028
Public Works	17,694,566	890,022	7,850,055	5,130,227	(3,824,262)
Intergovernmental	2,133,306	-	2,160,260	-	26,954
External Portion	358,669	363,249	-	-	4,580
Health	36,704,213	1,483,140	12,253,276	298,744	(22,669,053)
Intergovernmental	512,785	519,334	-	-	6,549
Human Services	39,181,705	5,959,063	23,234,198	-	(9,988,444)
External Portion	109,531	110,930	-	-	1,399
Urban Redevelopment and					
Housing	506,380	13	306,931	-	(199,436)
Intergovernmental	715,083	-	142,482	-	(572,601)
Transportation	1,128,691	715,926	1,114,868	-	702,103
Interest	1,124,663	-	-	-	(1,124,663)
Total Governmental Activities	168,704,448	26,747,094	53,486,837	9,688,355	(78,782,162)
Business-Type Activities:					
Sewer	4,701,890	6,544,790	-	4,595,299	6,438,199
Water	4,279,501	4,877,877	-	2,143,778	2,742,154
Total Business-Type Activities	8,981,391	11,422,667	-	6,739,077	9,180,353
Total Primary Government.....	\$ 177,685,839	\$ 38,169,761	\$ 53,486,837	\$ 16,427,432	\$ (69,601,809)
Component Unit:					
Fairfield County Airport Authority.....	\$ 892,172	\$ 874,556	\$ 4,641	\$ -	\$ (12,975)

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
Changes in Net Position:				
Net (Expense) Revenue	\$ (78,782,162)	\$ 9,180,353	\$ (69,601,809)	\$ (12,975)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 13,761,349	\$ -	\$ 13,761,349	\$ -
Public Works	1,622,468	-	1,622,468	-
Health	24,363,511	-	24,363,511	-
Human Services	11,033,376	-	11,033,376	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	3,468,607	-	3,468,607	-
Permissive Motor Vehicle License Tax	2,819,774	-	2,819,774	-
Lodging Tax Levied for Public Works	652,935	-	652,935	-
Sales Taxes Levied for				
General Purposes	29,953,532	-	29,953,532	-
Payment in Lieu of Taxes	10,220	-	10,220	-
Grants and Entitlements not				
Restricted to Specific Programs	5,780,696	-	5,780,696	-
Unrestricted Investment Earnings				
and Other Interest	12,171,566	62,893	12,234,459	-
Unrestricted Contributions	79,037	-	79,037	-
Gain on Sale of Capital Assets	-	25,655	25,655	-
In-Kind Contributions	-	-	-	35,851
Other	2,151,434	82,362	2,233,796	3,791
Total General Revenues.....	107,868,505	170,910	108,039,415	39,642
Increase in Net Position				
Before Special Items.....	29,086,343	9,351,263	38,437,606	26,667
Special Items.....	(152,647)	-	(152,647)	-
Increase in Net Position.....	28,933,696	9,351,263	38,284,959	26,667
Net Position Beginning of Year				
As Previously Reported.....	341,814,318	88,335,647	430,149,965	459,572
Restatements - See Note 3.....	(7,783,229)	(312,436)	(8,095,665)	-
Restated Net Position Beginning of Year	334,031,089	88,023,211	422,054,300	459,572
Net Position End of Year.....	\$ 362,964,785	\$ 97,374,474	\$ 460,339,259	\$ 486,239

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2024

	General Fund	Developmental Disabilities Fund	Child/Adult Protective Services Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 47,472,303	\$ 40,918,393	\$ 24,638,439
Cash and Cash Equivalents in Segregated Accounts.....	453,522	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	106,941	-	-
Receivables:			
Property Taxes	14,787,538	18,819,084	8,408,396
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	8,042,766	-	-
Accounts	302,293	1,802	-
Interfund	4,418,273	-	38,578
Special Assessments	-	-	-
Accrued Interest	1,968,852	-	-
Loans	-	-	-
Leases	474,965	-	-
Notes	835,000	-	-
Intergovernmental	3,543,348	1,483,280	227,521
Materials and Supplies Inventory.....	213,527	15,236	-
Prepaid Items.....	974,561	1,357	-
Total Assets.....	<u>\$ 83,593,889</u>	<u>\$ 61,239,152</u>	<u>\$ 33,312,934</u>
LIABILITIES			
Accounts Payable.....	\$ 1,096,122	\$ 334,240	\$ -
Contracts Payable.....	-	-	-
Accrued Wages and Benefits Payable.....	1,334,739	390,519	-
Matured Compensated Absences Payable.....	7,765	-	-
Retainage Payable.....	-	-	-
Interfund Payable.....	67,624	1,676	-
Employee Payroll Withholdings Payable.....	163,422	26,040	-
Intergovernmental Payable.....	895,536	310,173	-
Unearned Revenue.....	-	-	-
Matured Interest Payable.....	52	-	-
Matured Leases Payable.....	607	-	-
Total Liabilities.....	<u>3,565,867</u>	<u>1,062,648</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	14,356,683	18,287,292	8,168,198
Leases.....	474,965	-	-
Unavailable Revenue.....	6,457,171	1,841,361	467,719
Total Deferred Inflows of Resources.....	<u>21,288,819</u>	<u>20,128,653</u>	<u>8,635,917</u>
FUND BALANCES			
Nonspendable.....	1,295,029	16,593	-
Restricted.....	-	40,031,258	24,677,017
Committed.....	1,563,461	-	-
Assigned.....	4,304,310	-	-
Unassigned (Deficit).....	51,576,403	-	-
Total Fund Balances	<u>58,739,203</u>	<u>40,047,851</u>	<u>24,677,017</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 83,593,889</u>	<u>\$ 61,239,152</u>	<u>\$ 33,312,934</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Nonmajor Governmental Funds		Total	
\$	78,729,133	\$	191,758,268
	225,714		679,236
	-		106,941
	14,102,272		56,117,290
	142,630		142,630
	227,721		227,721
	-		8,042,766
	1,444,594		1,748,689
	1,846,322		6,303,173
	386,247		386,247
	35,679		2,004,531
	1,055,083		1,055,083
	-		474,965
	-		835,000
	11,757,558		17,011,707
	489,838		718,601
	189,757		1,165,675
<u>\$</u>	<u>110,632,548</u>	<u>\$</u>	<u>288,778,523</u>
\$	2,435,610	\$	3,865,972
	1,934,373		1,934,373
	1,024,730		2,749,988
	-		7,765
	121,160		121,160
	6,350,207		6,419,507
	60,581		250,043
	904,589		2,110,298
	3,480,903		3,480,903
	-		52
	-		607
<u></u>	<u>16,312,153</u>	<u></u>	<u>20,940,668</u>
	13,697,183		54,509,356
	-		474,965
	8,482,199		17,248,450
<u></u>	<u>22,179,382</u>	<u></u>	<u>72,232,771</u>
	679,595		1,991,217
	61,736,237		126,444,512
	7,295,225		8,858,686
	3,401,395		7,705,705
	(971,439)		50,604,964
<u></u>	<u>72,141,013</u>	<u></u>	<u>195,605,084</u>
<u>\$</u>	<u>110,632,548</u>	<u>\$</u>	<u>288,778,523</u>

Fairfield County, Ohio

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

December 31, 2024

Total Fund Balances for Governmental Funds.....		\$ 195,605,084
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		240,302,819
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		836,215
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Delinquent Property Taxes	\$ 1,607,934	
Lodging taxes	574	
Sales Taxes	3,163,407	
Charges for Services	120,817	
Licenses and Permits	192	
Fines, Forfeitures, and Settlements	1,161,102	
Intergovernmental	9,994,337	
Special Assessments	386,247	
Investment Earnings and Other Interest	697,569	
Other	116,271	17,248,450
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		6,719,819
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(127,298)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(99,072)
Deferred Outflows of Resources are not reported in the funds:		
Deferred Charges on Refunding	8,420	
Asset Retirement Obligation	73,905	82,325
Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds.		(24,720)
Long-term liabilities, premiums, and asset retirement obligations are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds Payable and Unamortized Premiums	(25,704,203)	
Refunding Bonds Payable and Unamortized Premiums	(7,603,932)	
Long-Term Loans Payable	(125,000)	
Compensated Absences Payable	(14,361,492)	
Asset Retirement Obligation	(286,000)	
Leases Payable	(341,991)	
Subscription Payable	(300,880)	(48,723,498)
The net pension/OPEB assets and the net pension/OPEB liabilities are not due and payable in the current period; therefore, the assets, liabilities, and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset	752,604	
Net OPEB Asset	2,649,676	
Deferred Outflows - Pension	24,047,255	
Deferred Outflows - OPEB	2,331,740	
Net Pension Liability	(75,530,774)	
Deferred Inflows - Pension	(1,578,608)	
Deferred Inflows - OPEB	(1,527,232)	(48,855,339)
Net Position of Governmental Activities		\$ 362,964,785

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

This page intentionally left blank.

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

	General Fund	(Formerly Major) Community Services Fund	Developmental Disabilities Fund
REVENUES			
Property Taxes.....	\$ 13,955,818		\$ 17,887,391
Permissive Real Property Transfer Taxes.....	3,468,607		-
Lodging Taxes.....	-		-
Sales Taxes.....	29,671,616		-
Payment in Lieu of Taxes.....	-		-
Charges for Services.....	9,666,815		571,982
Licenses and Permits.....	91,981		-
Permissive Motor Vehicle License Tax.....	-		-
Fines, Forfeitures, and Settlements.....	143,565		-
Intergovernmental.....	7,537,614		6,027,045
Special Assessments.....	-		-
Investment Earnings and Other Interest.....	11,792,687		-
Rent and Leases.....	419,213		-
Donations.....	106,855		7,143
Other.....	271,194		8,224
Total Revenues.....	<u>77,125,965</u>		<u>24,501,785</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	19,132,886		-
Judicial	8,109,814		-
Public Safety	25,154,016		-
Public Works	-		-
Health	777,994		22,907,314
Human Services	1,138,646		-
Urban Redevelopment and Housing	-		-
Transportation	-		-
Other	2,146,048		-
Intergovernmental.....	-		-
Capital Outlay.....	-		-
Debt Service:			
Principal Retirement	421,905		65,393
Interest	33,373		7,713
Total Expenditures.....	<u>56,914,682</u>		<u>22,980,420</u>
Excess of Revenues Over (Under) Expenditures.....	<u>20,211,283</u>		<u>1,521,365</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	6,665		-
Inception of Lease.....	-		180,489
Inception of Subscription.....	139,311		-
Transfers In.....	-		-
Transfers Out.....	(12,259,746)		(100,000)
Total Other Financing Sources (Use).....	<u>(12,113,770)</u>		<u>80,489</u>
SPECIAL ITEMS			
Transfer in of City of Lancaster Public Transit Operations.....	-		-
Net Change in Fund Balances	<u>8,097,513</u>		<u>1,601,854</u>
Fund Balances Beginning of Year as Previously Reported.....	50,641,690	2,418,968	38,445,997
Adjustments:			
Changes from Major Fund to Nonmajor Fund - See Note 3.....	-	(2,418,968)	-
Adjusted Fund Balances Beginning of Year.....	<u>50,641,690</u>	<u>-</u>	<u>38,445,997</u>
Fund Balances End of Year.....	<u>\$ 58,739,203</u>		<u>\$ 40,047,851</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

(Formerly Major) Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	(Formerly Major) Fiscal Recovery Fund	Nonmajor Governmental Funds	Total
	\$ 7,982,094		\$ 11,815,375	\$ 51,640,678
	-		-	3,468,607
	-		666,533	666,533
	-		-	29,671,616
	-		10,220	10,220
	-		12,641,839	22,880,636
	-		585,286	677,267
	-		2,819,774	2,819,774
	-		774,376	917,941
	448,168		54,647,950	68,660,777
	-		379,460	379,460
	-		259,983	12,052,670
	-		78,009	497,222
	-		89,874	203,872
	-		1,435,379	1,714,797
	<u>8,430,262</u>		<u>86,204,058</u>	<u>196,262,070</u>
	-		6,083,575	25,216,461
	-		970,203	9,080,017
	-		3,853,333	29,007,349
	-		14,940,517	14,940,517
	-		13,168,576	36,853,884
	4,874,736		32,575,224	38,588,606
	-		410,011	410,011
	-		2,003,370	2,003,370
	-		-	2,146,048
	-		4,274,803	4,274,803
	-		14,183,272	14,183,272
	-		1,864,579	2,351,877
	-		1,203,178	1,244,264
	<u>4,874,736</u>		<u>95,530,641</u>	<u>180,300,479</u>
	<u>3,555,526</u>		<u>(9,326,583)</u>	<u>15,961,591</u>
	-		1,427	8,092
	-		-	180,489
	-		-	139,311
	-		12,481,140	12,481,140
	-		(121,394)	(12,481,140)
	<u>-</u>		<u>12,361,173</u>	<u>327,892</u>
	-		759,278	759,278
	<u>3,555,526</u>		<u>3,793,868</u>	<u>17,048,761</u>
14,149,640	21,121,491	115,072	51,663,465	178,556,323
(14,149,640)	-	(115,072)	16,683,680	-
- -	<u>21,121,491</u>	<u>- -</u>	<u>68,347,145</u>	<u>178,556,323</u>
	<u>\$ 24,677,017</u>		<u>\$ 72,141,013</u>	<u>\$ 195,605,084</u>

Fairfield County, Ohio

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

Net Change in Fund Balances - Total Governmental Funds..... \$ 17,048,761

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period:

Capital Asset Additions	22,811,302	
Capital Contributions	314,300	
Current Year Depreciation/Amortization	(12,698,327)	10,427,275

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the loss on disposal of assets:

Proceeds from Sale of Capital Assets	(8,092)	
Loss on Disposal of Capital Assets	(498,977)	(507,069)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Delinquent Property Taxes	(859,974)	
Lodging Taxes	(13,598)	
Sales Taxes	281,916	
Charges for Services	(111,890)	
Licenses and Permits	(14)	
Fines, Forfeitures, and Settlements	(92,072)	
Intergovernmental	(351,430)	
Special Assessments	(25,884)	
Investment Earnings and Other Interest	155,208	
Rent and Leases	(5,749)	
Other	91,130	(932,357)

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the Statement of Activities

(121,031)

Grant funding previously recognized is expensed on the statement of activities in the year of contravention of grant guidelines

(116,369)

The Special Item for the transfer in of the City of Lancaster Public Transit Operations on the Statement of Activities differs from the amount reported in the governmental funds due to the transfer in of long-term assets, deferred outflows, liabilities, and deferred inflows

(911,925)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Special Assessment Bonds	103,000	
General Obligation Bonds	1,238,000	
Refunding Bonds	440,000	
Long-Term Loans Payable	50,000	
Leases Payable	324,291	
Subscription Payable	196,586	\$ 2,351,877

(continued)

Fairfield County, Ohio

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2024

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated Absences Payable	\$ (412,615)
------------------------------------	--------------

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Amortization of Deferred Charges on Refunding	(16,272)	
Amortization of Asset Retirement Obligation	(3,890)	
Accrued Interest Payable	64,598	
Amortization on Premium of General Obligation Bonds	49,511	
Amortization on Premium of Refunding Bonds	21,764	115,711

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:

Change in Net Position	745,338
Internal Balances	(15,268)

Inception of Lease and Subscription are reported as other financing sources in the governmental funds but the inception increases long-term liabilities on the Statement of Net Position

(319,800)

Cancellation of a lease payable due to the purchase of the leased asset

365,240

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

Pension	7,343,443	
OPEB	91,648	7,435,091

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:

Pension	(6,396,908)	
OPEB	177,745	(6,219,163)

Change in Net Position of Governmental Activities.....	\$ 28,933,696
---	----------------------

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield 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, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
REVENUES				
Property Taxes.....	\$ 13,569,197	\$ 13,569,197	\$ 13,976,659	\$ 407,462
Permissive Real Property Transfer Taxes.....	2,510,000	2,510,000	3,338,708	828,708
Sales Taxes.....	30,000,000	30,000,000	29,571,074	(428,926)
Charges for Services.....	8,883,009	8,883,009	9,614,971	731,962
Licenses and Permits.....	71,000	71,000	91,553	20,553
Fines, Forfeitures, and Settlements.....	44,500	44,500	51,224	6,724
Intergovernmental.....	6,794,412	6,794,412	7,376,482	582,070
Interest.....	6,400,000	8,700,000	9,163,518	463,518
Rent and Leases.....	180,000	180,000	405,544	225,544
Donations.....	-	-	106,855	106,855
Other.....	60,021	39,761	321,118	281,357
Total Revenues.....	68,512,139	70,791,879	74,017,706	3,225,827
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	22,828,707	22,810,376	21,227,706	1,582,670
Judicial	8,716,254	8,995,872	8,362,010	633,862
Public Safety	27,210,174	27,074,185	26,696,668	377,517
Health	1,356,184	1,123,317	1,120,907	2,410
Human Services	2,262,853	1,981,307	1,480,639	500,668
Other	1,900,067	2,320,989	2,146,048	174,941
Total Expenditures.....	64,274,239	64,306,046	61,033,978	3,272,068
Excess of Revenues Over Expenditures	4,237,900	6,485,833	12,983,728	6,497,895
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	6,665	6,665
Advances In.....	-	-	2,424,506	2,424,506
Advances Out.....	-	-	(3,076,381)	(3,076,381)
Transfers Out.....	(6,547,142)	(12,782,060)	(12,259,746)	522,314
Total Other Financing Sources (Uses).....	(6,547,142)	(12,782,060)	(12,904,956)	(122,896)
Net Change in Fund Balance	(2,309,242)	(6,296,227)	78,772	6,374,999
Fund Balance Beginning of Year	41,242,034	41,242,034	41,242,034	-
Prior Year Encumbrances Appropriated.....	3,181,757	3,181,757	3,181,757	-
Fund Balance End of Year	\$ 42,114,549	\$ 38,127,564	\$ 44,502,563	\$ 6,374,999

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield 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, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
REVENUES				
Property Taxes.....	\$ 16,785,000	\$ 16,785,000	\$ 17,916,330	\$ 1,131,330
Charges for Services.....	672,800	672,800	627,698	(45,102)
Intergovernmental.....	3,861,600	3,861,600	6,174,872	2,313,272
Donations.....	-	-	7,143	7,143
Other.....	-	-	8,419	8,419
Total Revenues.....	21,319,400	21,319,400	24,734,462	3,415,062
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	8,801,395	8,801,395	8,288,584	512,811
Fringe Benefits	4,103,678	4,103,678	3,666,741	436,937
Contractual Services	6,256,196	6,758,919	5,577,531	1,181,388
Materials and Supplies	446,203	390,605	286,297	104,308
Capital Outlay	815,848	903,976	576,668	327,308
Other	6,637,467	6,329,093	6,084,884	244,209
Total Expenditures.....	27,060,787	27,287,666	24,480,705	2,806,961
Excess of Revenues Over (Under) Expenditures.....	(5,741,387)	(5,968,266)	253,757	6,222,023
OTHER FINANCING USE				
Transfers Out.....	(100,000)	(100,000)	(100,000)	-
Net Change in Fund Balance	(5,841,387)	(6,068,266)	153,757	6,222,023
Fund Balance Beginning of Year	36,359,256	36,359,256	36,359,256	-
Prior Year Encumbrances Appropriated.....	2,076,646	2,076,646	2,076,646	-
Fund Balance End of Year	<u>\$ 32,594,515</u>	<u>\$ 32,367,636</u>	<u>\$ 38,589,659</u>	<u>\$ 6,222,023</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
REVENUES				
Property Taxes.....	\$ 7,501,812	\$ 7,501,812	\$ 7,995,102	\$ 493,290
Intergovernmental.....	425,302	425,302	448,168	22,866
Total Revenues.....	7,927,114	7,927,114	8,443,270	516,156
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	1,000,000	1,000,000	980,336	19,664
Fringe Benefits	450,000	450,000	401,782	48,218
Contractual Services	4,210,529	6,596,727	3,560,318	3,036,409
Total Expenditures.....	5,660,529	8,046,727	4,942,436	3,104,291
Net Change in Fund Balance.....	2,266,585	(119,613)	3,500,834	3,620,447
Fund Balance Beginning of Year.....	20,852,640	20,852,640	20,852,640	-
Fund Balance End of Year.....	<u>\$ 23,119,225</u>	<u>\$ 20,733,027</u>	<u>\$ 24,353,474</u>	<u>\$ 3,620,447</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

This page intentionally left blank.

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION PROPRIETARY FUNDS

December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 26,260,310	\$ 14,537,983	\$ 40,798,293	\$ 6,976,227
Cash and Cash Equivalents				
in Segregated Accounts	521,744	646,929	1,168,673	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	949,100
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	329,372	-	329,372	-
Receivables:				
Accounts	1,574,659	1,240,458	2,815,117	489,766
Interfund	173,574	615	174,189	35,334
Leases	-	522,914	522,914	-
Accrued Interest	348	1,709	2,057	48,817
Intergovernmental	3,269	307	3,576	-
Materials and Supplies Inventory.....	166,692	202,655	369,347	-
Prepaid Items.....	74,155	82,744	156,899	-
Total Current Assets.....	29,104,123	17,236,314	46,340,437	8,499,244
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,118,573	6,011	1,124,584	-
Special Assessment Receivable	71,565	23,351	94,916	-
Net Pension Asset	8,552	8,552	17,104	-
Net OPEB Asset	28,928	28,928	57,856	-
Capital Assets Not Being Depreciated	3,954,901	3,213,663	7,168,564	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	30,127,691	24,060,748	54,188,439	-
Total Noncurrent Assets.....	35,310,210	27,341,253	62,651,463	-
Total Assets.....	64,414,333	44,577,567	108,991,900	8,499,244
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	55,395	35,934	91,329	-
Asset Retirement Obligation	610,526	-	610,526	-
Pension	269,477	269,477	538,954	-
OPEB	26,275	26,275	52,550	-
Total Deferred Outflows of Resources	961,673	331,686	1,293,359	-

(continued)

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION PROPRIETARY FUNDS

(Continued)

December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 66,428	\$ 121,904	\$ 188,332	\$ 53,138
Contracts Payable	330,513	-	330,513	-
Accrued Wages and Benefits Payable	38,081	36,474	74,555	-
Retainage Payable	206,837	-	206,837	-
Interfund Payable	440	440	880	92,309
Intergovernmental Payable	57,356	13,823	71,179	-
Accrued Interest Payable	7,385	5,431	12,816	-
Claims payable	-	-	-	1,633,978
Employee Payroll Withholdings Payable	2,143	1,740	3,883	-
Current Portion of:				
Compensated Absences Payable	121,036	116,185	237,221	-
Subscription Payable	11,661	11,661	23,322	-
OPWC Loans Payable	-	6,662	6,662	-
OWDA Loans Payable	109,142	68,664	177,806	-
General Obligation Bonds Payable	674,000	360,000	1,034,000	-
Total Current Liabilities	1,625,022	742,984	2,368,006	1,779,425
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	1,118,573	6,011	1,124,584	-
Compensated Absences	150,425	131,255	281,680	-
Subscription Payable	25,102	25,102	50,204	-
OPWC Loans Payable	-	9,992	9,992	-
OWDA Loans Payable	178,497	1,195,209	1,373,706	-
General Obligation Bonds Payable	2,515,184	1,993,842	4,509,026	-
Asset Retirement Obligation	1,035,000	-	1,035,000	-
Net Pension Liability	846,312	846,312	1,692,624	-
Total Long-Term Liabilities	5,869,093	4,207,723	10,076,816	-
Total Liabilities	7,494,115	4,950,707	12,444,822	1,779,425
DEFERRED INFLOWS OF RESOURCES				
Deferred Charge on Refunding	6,260	2,777	9,037	-
Leases	-	522,914	522,914	-
Pension	14,088	14,088	28,176	-
OPEB	16,567	16,567	33,134	-
Total Deferred Inflows of Resources	36,915	556,346	593,261	-
NET POSITION				
Net Investment in Capital Assets	30,530,040	23,686,603	54,216,643	-
Restricted for:				
Capital Projects	-	2,046	2,046	-
Pension Plan	37,480	37,480	74,960	-
Unrestricted	27,277,456	15,676,071	42,953,527	6,719,819
Total Net Position	\$ 57,844,976	\$ 39,402,200	97,247,176	\$ 6,719,819

Some amounts reported for business-type activities in the statement of net position are different because a portion of the internal service fund net position are included with business-type activities.

Net position of business-type activities	127,298
	<u>\$ 97,374,474</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS

For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
OPERATING REVENUES:				
Charges for Services	\$ 6,544,790	\$ 4,856,522	\$ 11,401,312	\$ 17,348,379
Leases	-	21,355	21,355	-
Total Operating Revenues	6,544,790	4,877,877	11,422,667	17,348,379
OPERATING EXPENSES:				
Personal Services	766,945	754,718	1,521,663	-
Fringe Benefits	280,095	278,778	558,873	-
Contractual Services	2,121,113	1,028,407	3,149,520	759,753
Materials and Supplies	199,850	872,471	1,072,321	665
Claims	-	-	-	16,369,199
Other Operating Expenses	764	21,108	21,872	-
Depreciation/Amortization	1,201,808	1,190,641	2,392,449	-
Total Operating Expenses	4,570,575	4,146,123	8,716,698	17,129,617
Operating Income	1,974,215	731,754	2,705,969	218,762
NON-OPERATING REVENUES (EXPENSES):				
Investment Earnings and Other Interest	21,623	31,295	52,918	181,069
Gain on Sale of Capital Assets	13,863	11,792	25,655	-
Interest Expense	(154,489)	(115,497)	(269,986)	-
Other Non-Operating Revenues	4,411	77,951	82,362	345,507
Total Non-Operating Revenues (Expenses)	(114,592)	5,541	(109,051)	526,576
Gain Before Capital Contributions.....	1,859,623	737,295	2,596,918	745,338
Capital Contributions	4,595,299	2,143,778	6,739,077	-
Change in Net Position	6,454,922	2,881,073	9,335,995	745,338
Beginning Net Position As Previously Reported	51,505,980	36,717,637		5,974,481
Restatements - See Note 3	(115,926)	(196,510)		-
Restated Net Position Beginning of Year.....	51,390,054	36,521,127		5,974,481
Net Position End of Year	\$ 57,844,976	\$ 39,402,200		\$ 6,719,819

Some amounts reported for business-type activities in the statement of activities are different because a portion of the change in net position of the internal service fund is reported with business-type activities.

Change in net position of business-type activities	15,268
	<u>\$ 9,351,263</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers.....	\$ 6,445,935	\$ 4,825,812	\$ 11,271,747	\$ -
Cash Received from Transactions with Other Funds.....	-	-	-	15,719,842
Cash Received from Transactions for Outside Organizations.....	-	-	-	1,630,177
Cash Payments for Employee Services and Benefits	(879,854)	(907,846)	(1,787,700)	-
Cash Payments for Goods and Services.....	(2,273,580)	(2,002,476)	(4,276,056)	(507,516)
Cash Payments for Claims.....	-	-	-	(16,523,445)
Cash Payments for Transactions with Other Funds.....	(160,243)	(154,867)	(315,110)	-
Other Operating Expenses.....	(764)	(21,108)	(21,872)	-
Other Non-Operating Revenues.....	3,911	72,760	76,671	4
Customer Deposits Received.....	222,122	-	222,122	-
Customer Deposits Returned.....	(99,329)	-	(99,329)	-
Net Cash Provided by Operating Activities.....	3,258,198	1,812,275	5,070,473	319,062
Cash Flows From Capital and Related Financing Activities				
Tap-In Fees.....	926,637	674,937	1,601,574	-
Sale of Capital Assets.....	13,863	11,792	25,655	-
Special Assessments	12,861	3,864	16,725	-
Leases.....	-	21,355	21,355	-
Leases Interest.....	-	16,036	16,036	-
Acquisition of Capital Assets.....	(2,827,859)	(625,353)	(3,453,212)	-
Capital Grants.....	-	6,572	6,572	-
Capital Grants from Other Funds.....	2,459,491	38,950	2,498,441	-
Principal Paid on Subscription.....	(11,106)	(11,106)	(22,212)	-
Principal Paid on OWDA Loan.....	(103,221)	(33,879)	(137,100)	-
Principal Paid on OPWC Loan.....	-	(3,330)	(3,330)	-
Principal Paid on General Obligation Bonds.....	(920,000)	(618,000)	(1,538,000)	-
Interest Paid on Subscription	(2,094)	(2,094)	(4,188)	-
Interest Paid on OWDA Loan.....	(14,582)	(15,976)	(30,558)	-
Interest Paid on General Obligation Bonds.....	(105,199)	(77,144)	(182,343)	-
Net Cash Used for Capital and Related Financing Activities	(571,209)	(613,376)	(1,184,585)	-
Cash Flows From Investing Activities				
Investment Earnings and Other Interest.....	22,568	15,300	37,868	160,162
Net Increase in Cash and Cash Equivalents.....	2,709,557	1,214,199	3,923,756	479,224
Cash and Cash Equivalents Beginning of Year.....	25,520,442	13,976,724	39,497,166	7,446,103
Cash and Cash Equivalents End of Year.....	\$ 28,229,999	\$ 15,190,923	\$ 43,420,922	\$ 7,925,327

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income.....	\$ 1,974,215	\$ 731,754	\$ 2,705,969	\$ 218,762
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Other Non-Operating Revenues	4,411	77,951	82,362	345,507
Depreciation/Amortization Expense	1,201,808	1,190,641	2,392,449	-
(Increases) Decreases in Assets:				
Accounts Receivable	(99,464)	(35,905)	(135,369)	(488,126)
Intergovernmental Receivable	(87)	(193)	(280)	-
Interfund Receivable	196	197	393	-
Materials and Supplies Inventory	1,296	(24,551)	(23,255)	-
Prepaid Items	73	(8,516)	(8,443)	202,565
Net Pension Asset	749	749	1,498	-
Net OPEB Asset	5,537	5,536	11,073	-
Decrease in Deferred Outflows - Asset Retirement Obligation ...	25,767	-	25,767	-
Decrease in Deferred Outflows - Pension	95,650	95,650	191,300	-
Decrease in Deferred Outflows - OPEB	32,135	32,135	64,270	-
Increases (Decreases) in Liabilities:				
Accounts Payable	(12,344)	(49,263)	(61,607)	43,741
Contracts Payable	26,660	(19,708)	6,952	-
Accrued Wages and Benefits Payable	11,039	7,968	19,007	-
Compensated Absences Payable	(7,163)	(36,851)	(44,014)	-
Interfund Payable	440	440	880	7,057
Intergovernmental Payable	2,155	(4,528)	(2,373)	(461)
Customer Deposits	122,793	-	122,793	-
Claims Payable	-	-	-	(9,983)
Employee Payroll Withholdings Payable	960	(1,249)	(289)	-
Net Pension Liability	79,157	79,157	158,314	-
Decrease in Deferred Inflows - Leases	-	(21,355)	(21,355)	-
Decrease in Deferred Inflows - Pension	(167,297)	(167,297)	(334,594)	-
Decrease in Deferred Inflows - OPEB	(40,488)	(40,487)	(80,975)	-
Net Cash Provided by Operating Activities.....	<u>\$ 3,258,198</u>	<u>\$ 1,812,275</u>	<u>\$ 5,070,473</u>	<u>\$ 319,062</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$239,650 for contracts payable and \$30,952 for retainage payable during 2024 and \$287,145 for contracts payable and \$206,837 for retainage payable during 2024. The Sewer Fund had \$16,800 in accounts receivable for tap-in fees as of December 31, 2023, and \$15,600 as of December 31, 2024. The Sewer Fund had \$64,341 in unrecorded cash as of December 31, 2023, \$58,545 in tap-in fees, \$4,500 in utility deposits, \$113 in charges for services, and \$1,183 in employee payroll withholdings. The Sewer Fund had \$16,616 in unrecorded cash as of December 31, 2024, \$13,410 in tap-in fees, \$1,000 in utility deposits, \$63 in charges for services, and \$2,143 in employee payroll withholdings. Sewer Fund received \$1,107,601 in contributions from developers in sewer lines in 2023 and \$1,293,975 during 2024.

Water Fund had no payables relating to the acquisition of capital assets during 2023 or during 2024. The Water Fund had \$52,377 in unrecorded cash as of December 31, 2023, \$49,275 in tap-in fees, \$113 in charges for services, and \$2,989 in employee payroll withholdings. The Water Fund had \$11,087 in unrecorded cash as of December 31, 2024, \$5,640 in tap-in fees, \$498 in charges for services, \$3,209 in other non-operating revenues, and \$1,740 in employee payroll withholdings. The Water Fund had \$329,708 in accounts receivable for tap-in fees for December 31, 2023, and \$306,939 in accounts receivable for tap-in fees for December 31, 2024. The Water Fund received \$824,137 in contributions from developers in water lines in 2023 and \$1,357,646 during 2024. During 2024, the Water Fund had forgiven principal in the amount of \$77,162 for and OWDA loan.

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2024

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$ 21,920,731
Cash and Cash Equivalents in Segregated Accounts	2,038,652
Receivables:	
Property Taxes	245,687,080
Accounts	1,321,737
Special Assessments	896,784
Intergovernmental	5,027,849
Tax Increment Financing Receivable	6,654,535
Total Assets	<u>283,547,368</u>

LIABILITIES

Accounts Payable	647,063
Intergovernmental Payable	14,652,240
Total Liabilities	<u>15,299,303</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations	239,085,418
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	6,654,535
Total Deferred Inflows of Resources	<u>245,739,953</u>

NET POSITION

Restricted for Individuals, Organizations, and Other Governments	<u>\$ 22,508,112</u>
--	----------------------

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2024

ADDITIONS

Intergovernmental	\$ 10,598,760
Amounts Received as Fiscal Agent	18,432,408
Licenses, Permits, and Fees for Other Governments	2,620,624
Fines, Forfeitures, and Settlements for Other Governments	86,391,643
Property Tax Collections for Other Governments	206,128,178
Tax Increment Financing Collections for Other Governments	5,925,220
Sheriff Sale Collections for Other Governments	138,504
Contributions from Individuals	18,622
Amounts Received for Others	6,408,876
Other	626,596
Total Additions	<u>337,289,431</u>

DEDUCTIONS

Distributions as Fiscal Agent	16,934,484
Distributions of State Funds to Other Governments	10,598,760
Distributions to the State of Ohio	348,927
Licenses and Permits and Fees Distributions to Other Governments	1,754,888
Fines, Forfeitures, and Settlements Distributions to Other Governments	86,401,454
Property Tax Distributions to Other Governments	210,698,780
Tax Increment Financing to Other Governments	5,925,220
Special Assessment Distributions to Other Governments	119,983
Sheriff Sale Distributions to Other Governments	121,598
Distributions to Individuals	6,717,159
Total Deductions	<u>339,621,253</u>
Decrease in Fiduciary Net Position	(2,331,822)
Net Position Beginning of Year	<u>24,839,934</u>
Net Position End of Year	<u>\$ 22,508,112</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 1 - REPORTING ENTITY

Fairfield County, Ohio (The County) was created in 1800. A three-member Board of Commissioners, elected by the voters of the County, governs the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures and serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

Reporting Entity

The reporting entity is composed of the primary government, component units, and other organizations that are included to help ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Fairfield County, this includes the Board of Developmental Disabilities; the Alcohol, Drug Addiction, and Mental Health Board; and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the program's governing board and (1) the County is able to significantly influence the programs of services performed or provided by the organization; or (2) the County is legally entitled to or can 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 primary government.

Discretely Presented Component Unit. The component unit column in the basic financial statements includes the financial data of the County's discretely presented component unit, Fairfield County Airport Authority. The separate discrete column labeled "Component Unit" emphasizes this organization's separateness from the County's primary government.

Fairfield County Airport Authority. The Fairfield County Airport Authority (Airport Authority) operates under a board of seven members, all of which are appointed by the Fairfield County Commissioners. The Airport Authority was created under Section 308.03 of the Ohio Revised Code by resolution of the Fairfield County Commissioners. The Airport Authority is responsible for the safe and efficient operation and maintenance of the Fairfield County Airport. Due to the imposition of will exerted by the County, the financial burden of the Airport Authority on the County, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The County Auditor is the fiscal agent of the Airport Authority. The nature and significance of the relationship between the primary government and the Airport Authority is such that exclusion would cause the reporting entity's financial statements to be misleading. The Airport Authority operates on a year ending December 31. As a result, financial information will be presented in the discretely presented component unit column for the Airport Authority. For separately issued financial statements, write to Fairfield County Airport Authority 3430 Old Columbus Road NW, Lancaster, Ohio 43130.

Fairfield County Transportation Improvement District. The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The Transportation Improvement District was created under Section 5540.02(c) (2) of the Ohio Revised Code. The purpose of the Transportation Improvement District is to improve the transportation system in Fairfield County in order to contribute to the creation or preservations of jobs. The Transportation Improvement District generates revenues from interest and public and private contributions. The County may impose its will on the organization and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Transportation Improvement District. Financial statements can be obtained by writing to the Fairfield County Transportation Improvement District 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2024, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority. Financial statements can be obtained by writing to the Fairfield County Port Authority 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Sections 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling, and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). 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. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. 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. During 2024, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, First Floor, Lancaster, Ohio 43130.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and agencies is presented as custodial funds within the County's financial statements.

Fairfield County Department of Health is governed by a five-member board of health, which oversees the operation of the health department and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Fairfield County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Fairfield 33 Development is a board of private and public entities within the United States Route 33 corridor within Fairfield County. It is established as a separate entity for the purpose of development and a liaison for businesses interested in the area. Board members adopt their own budget, authorize expenditures, and do not rely on the County to finance deficits.

Jointly Governed, Related Organizations, Joint Ventures, and Risk Sharing Pools. The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Risk Sharing Pools. These organizations are presented in Notes 23 through 26. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Central Ohio Rural Planning Organization
Fairfield County Multi-System Youth Committee	Fairfield County District Library
Fairfield County Visitors and Convention Bureau	Fairfield County Park District
Mid-East Ohio Regional Council (MEORC)	Fairfield Metropolitan Housing Authority
Fairfield County Family, Adult, and Children First Council	Fairfield County Regional Planning Commission
Lancaster-Fairfield Community Action Agency	Fairfield, Hocking, Licking, and Perry Multi-County Detention District
Area 20 Workforce Development Board	County Risk Sharing Authority, Inc. (CORSA)
South Central Ohio Major Crimes Unit	County Commissioners Association of Ohio (CCAO)
Perry Multi-County Juvenile Facility	Workers' Compensation Group Retrospective Rating Program

The Fairfield County Family, Adult, and Children First Council; the Area 20 Workforce Development Board; the South Central Ohio Major Crimes Unit; the Fairfield County Park District; the Fairfield County Regional Planning Commission; and the Fairfield, Hocking, Licking, and Perry Multi-County Detention District are presented as custodial funds of the County because the County Auditor is the fiscal agent for these organizations.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 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. The most significant of the County's accounting policies are described below.

Basis of Presentation

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

Government-Wide Financial Statements. The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function 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.

Fund Accounting

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

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

General Fund. The General Fund, the County's primary operating fund, accounts for and reports 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.

Community Services Fund. The Community Services Fund is presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds as a formerly major fund as it no longer meets the quantitative threshold to be a major fund. Other than the beginning fund balance, no amounts are presented in the column as this fund's 2024 activity is presented in the nonmajor governmental funds column. Information for the beginning balance is presented to reflect the movement from major to nonmajor. The adjusted balance beginning of year includes a "-" to indicate this amount is included with the nonmajor fund.

Developmental Disabilities Fund. The Developmental Disabilities Fund accounts for the operation of services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is provided to support individuals living in the community. A county-wide property tax levy, along with federal and state grants, provides the majority of revenues for this fund.

Alcohol, Drug Addiction, and Mental Health Board Fund. The Alcohol, Drug Addiction, and Mental Health Fund is presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds as a formerly major fund as it no longer meets the quantitative threshold to be a major fund. Other than the beginning fund balance, no amounts are presented in the column as this

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

fund's 2024 activity is presented in the nonmajor governmental funds column. Information for the beginning balance is presented to reflect the movement from major to nonmajor. The adjusted balance beginning of year includes a "- -" to indicate this amount is included with the nonmajor fund.

Child/Adult Protective Services Fund. The Child/Adult Protective Services Fund accounts for restricted tax levy monies and intergovernmental homestead and rollback monies used for protective services for children and adults 60 and older.

Fiscal Recovery Fund. The Fiscal Recovery Fund is presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds as a formerly major fund as it no longer meets the quantitative threshold to be a major fund. Other than the beginning fund balance, no amounts are presented in the column as this fund's 2024 activity is presented in the nonmajor governmental funds column. Information for the beginning balance is presented to reflect the movement from major to nonmajor. The adjusted balance beginning of year includes a "- -" to indicate this amount is included with the nonmajor fund.

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

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

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

Sewer Fund. This enterprise fund accounts for sewer services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

Water Fund. This enterprise fund accounts for water services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

Internal Service Fund. The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan.

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 arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Fairfield County Department 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 the State-shared resources collected on behalf of other local governments.

Measurement Focus

Government-Wide Financial Statements. The County's government-wide financial statements are prepared using the 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

on the Statement of Net Position. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund 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 proprietary funds, the Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary funds also present a Statement of Cash Flows which provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

Basis of Accounting

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

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

Nonexchange transactions, where the County receives value without directly giving equal value in return, include sales taxes, property taxes, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales tax (see Note 9), investment earnings and other interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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 such amounts have not yet been earned.

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, asset retirement obligations, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, deferred charge on refunding, leases, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes; lodging taxes; sales taxes; charges for services; licenses and permits; fines, forfeitures, and settlements; intergovernmental; special assessments; investment earnings and other interest; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

Expenses/Expenditures. Under the accrual basis of accounting, the County recognizes expenses at the time they are incurred.

The purpose of the measurement focus of governmental fund accounting is to report on the decrease in net financial resources (expenditures), rather than on expenses. The County generally recognizes expenditures 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.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the General Fund, County Hotel Lodging, and Children Services Special Revenue Funds. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability - Note 4. The major documents prepared are the tax budget, the certificate of estimated resources, and

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on the 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 major object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

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 final amended certificate approved.

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

The Bateson Beach, the Special Elections, and the Primary Election Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment, the Ohio Opioid Settlement, and the Redevelopment Tax Equivalent Special Revenue Funds were not budgeted because the County did not anticipate any financial activity but activity did occur. Budgetary information for the Airport Authority (Component Unit) is not included because it is not required by Ohio law (See Note 29).

Equity in Pooled Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as equity in pooled cash and cash equivalents on the financial statements.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County's primary government had no investments that were considered investments on the financial statements.

During 2024, investments were limited to STAR Ohio, money market mutual funds, negotiable certificates of deposit, federal agency securities, United States treasury bills and notes, and corporate notes.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2024.

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

STAR Ohio reserves the right to limit participation transactions to \$250 million per day. Transactions in all of a participants' accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

is appreciated for purchases or redemptions of \$100 million or more. For fiscal year 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment Earnings and Other Interest revenue credited to the General Fund during 2024 amounted to \$11,792,687, which includes \$9,595,833 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented on the financial statements as cash and cash equivalents in segregated accounts, for various departmental bank accounts since these funds are not deposited into the County treasury.

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and prescription insurance cash balances for the self-insurance program with United HealthCare Services.

The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

Receivables and Payables

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Using this criteria, the County has elected to not record child support arrearages within the special revenue and custodial fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2024, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Internal Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans, and interfund services provided and used are classified as interfund receivables/payables. The amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Restricted Assets

The County has set aside certain resources in the General Fund and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies legally required to be maintained until the end of a five-year holding period, which are presented on

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

the balance sheet – governmental funds. Special assessments receivable in the Sewer and Water Enterprise Funds have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer Enterprise Fund is for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted assets in the Sewer and Water Enterprise Funds also represents amounts held in trust by the pension and OPEB plans for future benefits.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide statements. Internal allocations of overhead expenses from one program to another or within the same program 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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities columns of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the funds.

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. In prior years, the County maintained a capitalization threshold of five thousand dollars. Beginning January 1, 2023, the County updated their capitalization threshold policy to 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 reported capital assets are depreciated/amortized except for land and construction in progress. Improvements are depreciated over the remaining useful life of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities	Business-Type Activities
	Estimated Lives	Estimated Lives
Buildings and Improvements	30-50 years	30 years
Improvements other than Buildings	20-50 years	n/a
Equipment, Furniture, and Fixtures	4-12 years	5-12 years
Infrastructure	5-125 years	50 years
Vehicles	4-8 years	4-8 years

The County's infrastructure includes roads, bridges, and water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

Compensated Absences

For the County, compensated absences includes leave for which employees may receive cash payments when leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The County does not offer noncash settlements. The County uses a first-in first-out flow assumption for compensated absences.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick, compensatory time off, and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of sporadic events that affects a relatively small portion of employees. A liability for these types of leave is recognized when the leave commences. For the County, this type of leave includes bereavement leave, military leave, personal leave, on-the-job injury leave, and court leave. Holiday leave taken on a specific date, not at the discretion of the employee is recognized as a liability when used. The liability for compensated absences includes salary related payments.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid.

Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. 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. Bonds, long-term loans, leases, and subscriptions payable are recognized as a liability on the governmental fund financial statements when due.

Bond Premiums and Issuance Costs

Bond premiums are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

On the governmental fund financial statements, governmental fund types recognize bond premiums in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Bond issuance costs are expensed in the year of the debt issuance.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows/inflows of resources on the statement of net position.

Pensions/Other Postemployment Benefits (OPEB)

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

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 fund balance category includes amounts that cannot be spent because they are not in spendable form, or are 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 amount of loans and notes receivable, prepaid items, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned. Nonspendable fund balance in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants.

Restricted: The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by State constitution or external resource providers. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resources providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that 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 the purposes specified by the legislation.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned the fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2025's appropriated budget.

Unassigned: The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report deficit balances.

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Restricted net position for unclaimed monies, reported as other purposes, represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. 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. Net position restricted for other purposes are primarily for net position of the Unclaimed Monies, County Hotel Lodging, Emergency Management and Homeland Security, Marriage License, Bateson Beach, Litter Enforcement, Reese-Peters Home, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, Target Community Alternative to Prison Grant, and Healthy Aging Grant.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Capital Contributions

Capital contributions on the business type activities and the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources for capital acquisition or construction.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Estimates

The preparation of 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.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water utility services and leases revenue for water tower cell phone leasing services. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting the definition are reported as non-operating.

Leases and SBITAs

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

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

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

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had a special item in 2024 related to a transfer of operations from the City of Lancaster for public transit services. See Note 20 for more information.

Reclassifications

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

NOTE 3 – ACCOUNTING CHANGES AND RESTATEMENT OF NET POSITION

Changes in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update – 2023*. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021 – 1, *Implementation Guidance Update – 2021* and GASB Statement No. 101, *Compensated Absences*.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The effects of implementing the GASB pronouncement is shown on the table in the following section.

Changes within the Financial Reporting Entity and Restatement of Net Position

For 2024, the Community Services; the Alcohol, Drug Addiction, and Mental Health Board; and the Fiscal Recovery Special Revenue Funds were adjusted from major to nonmajor due to them no longer meeting the quantitative threshold for a major fund.

For the County, GASB Statement No. 101 increased the compensated absences liability and updated the cumulative effects of compensated absence related expense on beginning net position.

The County's accounting changes for changes within the financial reporting entity and its change in accounting principle to implement GASB Statement No. 101 are presented on the following table:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

		Changes within the Financial Reporting Entity	Change in Accounting Principle	
	12/31/2023 As Previously Reported	Changes from Major to Nonmajor Governmental Funds	Implementation of GASB 101	12/31/2023 As Restated/ Adjusted
Government-wide				
Governmental Activities	\$ 341,814,318	\$ -	\$ (7,783,229)	\$ 334,031,089
Business-Type Activities	88,335,647	-	(312,436)	88,023,211
Total Primary Government	<u>\$ 430,149,965</u>	<u>\$ -</u>	<u>\$ (8,095,665)</u>	<u>\$ 422,054,300</u>
Discretely Presented Component Unit				
Fairfield County Airport Authority	<u>\$ 459,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459,572</u>
Governmental Funds				
Major Funds:				
General	\$ 50,641,690	\$ -	\$ -	\$ 50,641,690
Community Services	2,418,968	(2,418,968)	-	-
Developmental Disabilities	38,445,997	-	-	38,445,997
Alcohol, Drug Addiction, and Mental Health Board	14,149,640	(14,149,640)	-	-
Child/Adult Protective Services	21,121,491	-	-	21,121,491
Fiscal Recovery	115,072	(115,072)	-	-
Nonmajor Governmental Funds	51,663,465	16,683,680	-	68,347,145
Total Governmental Funds	<u>\$ 178,556,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,556,323</u>
Proprietary Funds				
Enterprise Funds:				
Sewer	\$ 51,505,980	\$ -	\$ (115,926)	\$ 51,390,054
Water	36,717,637	-	(196,510)	36,521,127
Internal Service Adjustment	112,030	-	-	112,030
Total Enterprise Funds	<u>\$ 88,335,647</u>	<u>\$ -</u>	<u>\$ (312,436)</u>	<u>\$ 88,023,211</u>
Total Internal Service Funds	<u>\$ 5,974,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,974,481</u>
Fiduciary Funds				
Custodial	<u>\$ 24,839,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,839,934</u>

NOTE 4 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2024:

	<u>Deficit Fund Balances</u>
<u>Special Revenue Fund:</u>	
County Hotel Lodging	(\$383)
Litter Enforcement Fund	(69,235)
Community Development Block Grant Fund	(41,715)
<u>Capital Projects Fund:</u>	
Airport Construction Grant	(218,043)
State Energy Efficiency	(195,936)

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of expected monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 each major special revenue fund 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 as follows:

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. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair value (GASB 31) adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	General Fund	Developmental Disabilities Fund	Child/Adult Protective Services Fund
GAAP Basis	\$ 8,097,513	\$ 1,601,854	\$ 3,555,526
Net adjustment for revenue accruals	(401,360)	79,881	-
Net adjustment for expenditure accruals	309,345	(22,451)	(67,700)
Beginning of year:			
Unreported cash and interest	353,016	117,109	-
GASB 31 adjustment	(3,542,127)	-	-
Segregated accounts	320,774	-	-
Custodial cash allocation	652,025	704,607	297,973
Prepaid items	281,225	2,848	-
End of year:			
Unreported cash and interest	(704,811)	(4,888)	-
GASB 31 adjustment	1,252,474	-	-
Segregated accounts	(453,522)	-	-
Custodial cash allocation	(584,728)	(664,032)	(284,965)
Prepaid items	(974,561)	(1,357)	-
Advances in	2,424,506	-	-
Advances out	(3,076,381)	-	-
Encumbrances	(3,874,616)	(1,659,814)	-
Budget Basis	<u>\$ 78,772</u>	<u>\$ 153,757</u>	<u>\$ 3,500,834</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, 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 securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years for the date of settlement;
5. Time certificates of deposits or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above, commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - 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 ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase; or,
 - Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase;

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

10. Up to fifteen 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 or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature 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 it 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 (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

At December 31, 2024, the County's internal service fund had a balance of \$949,100 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

Cash on Hand. At year end, the County had \$792,708 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Investments. Investments are reported at fair value. As of December 31, 2024, the County had the following investments:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<u><i>Net Asset Value Per Share:</i></u>					
STAR Ohio	\$ 39,160,625	Average 27 Days	AAAm	Standard and Poor's	15.22%
<u><i>Fair Value - Level One Inputs</i></u>					
Money Market Fund Accounts	3,163,490	Under one year	N/A	N/A	1.23%
<u><i>Fair Value - Level Two Inputs</i></u>					
Federal Farm Credit Bank Bonds	26,465,961	Under five years	Aaa	Moody's	10.29%
Federal Home Loan Mortgage Corporation Notes	33,361,167	Under five years	Aaa	Moody's	12.97%
Federal Home Loan Bank Bonds	30,467,758	Under five years	Aaa	Moody's	11.84%
Federal National Mortgage Association Notes	3,468,834	Under three years	Aaa	Moody's	1.34%
United States Treasury Notes	79,288,988	Under five years	Aaa	Moody's	30.82%
Corporation Notes	18,651,150	Under three years	A1	Moody's	7.25%
Corporation Notes	10,930,030	Under three years	A2	Moody's	4.25%
Corporation Notes	1,954,320	Under three years	A3	Moody's	0.76%
Corporation Notes	2,973,630	Under three years	A-	S&P	1.16%
Negotiable Certificates of Deposit	7,379,809	Under three years	N/A	N/A	2.87%
<i>Total Fair Value - Level Two Inputs</i>	<u>214,941,647</u>				
Total	<u>\$ 257,265,762</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, 2024. The County's investments are measured at fair value and 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).

Interest Rate Risk. As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The Treasurer cannot make investments which he does not reasonably believe can be held until the maturity date.

Credit Risk. STAR Ohio carries a rating of AAAm by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization. All other investments have a Moody's rating which are listed in the prior investment table. The money market mutual funds and the negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to delivery of the securities representing such investments to the treasurer or qualified trustee.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Concentration of Credit Risk. Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2024 for real and public utility property taxes represent the collection of 2023 taxes.

2024 real property taxes were levied after October 1, 2024, on the assessed values as of January 1, 2024, the lien date. Real property taxes which are levied in 2024 are collected in and intended to finance 2025. Assessed values for real property 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 2024 represent the collection of 2023 taxes. Public utility property taxes received in 2024 became a lien on December 31, 2023, were levied after October 1, 2024, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2024, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2024 property tax receipts were based are as follows:

Real Property	\$ 5,452,771,030
Public Utility Personal Property	488,771,850
Total Assessed Property Value	<u>\$ 5,941,542,880</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions 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. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2024, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2024, consisted of taxes, accounts (billings for outstanding court costs, user charged services, including unbilled utility services, and opioid settlement monies), interfund, special assessments, accrued interest, loans, leases, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$977,545 and \$77,538 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$782,782 for the Federal Economic Development Assistance program and \$74,057 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$76,469 for business-type activities. The County has \$37,795 in delinquent special assessments at December 31, 2024. Property taxes, although ultimately collectible,

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2024, were \$1,607,934. All other remaining receivables are expected to be collected within one year except for notes, an opioid settlement, and leases, which are discussed separately in this note.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
<u>Governmental Activities:</u>		<u>Governmental Activities:</u>	
Local Government	\$ 836,151	Law Library Services	\$ 2,134
Casino Revenues	1,204,908	Targeting Community Alternatives to	
Homestead and Rollback	1,971,557	Prison Grant	180,988
Youth Services Grants	438,730	Home Grant	264,400
Adult Community Based Corrections Grant	97,604	Airport Construction Grants	114,343
Recycling and Litter Prevention Grant	400	Land Bank Reimbursement	41,304
Sheriff Services	232,801	Victims of Crime Grant	9,785
Gasoline Tax	1,860,893	Community Development	
Motor Vehicle License Tax	1,381,533	Block Formula Grants	961,455
Public Defender Reimbursements	299,527	Justice for Families Grant	2,136
Municipal Court Fees	25,796	Major Crimes Unit Grants	191,797
Election Expenses	14,860	Workforce Development Grant	68,312
Developmental Disability Grants	814,254	Energy on Efficiency Grant	204,912
Developmental Disability Services	78,030	Community Services Grant	669,774
Mental Health Grants	1,423,631	Motor Vehicle Grant	600,000
Mental Health Services	6,113	Sheriff Services Grant	94,748
Child Support Enforcement Agency Services	41,475	Miscellaneous	114,929
Children Services Grant	1,704,781	Total Governmental Activities	<u>17,011,707</u>
Children Services Foster Parent Training	2,741		
Children Services Foster Care		Business-Type Activities:	
Reimbursements	579,281	Sewer Fees and Reimbursements	3,269
Public Transit	6,603	Water Fees and Reimbursements	307
CLCP	90,256	Total Business-Type Activities	<u>3,576</u>
CSEA Grant	120,411		
Public Transit Grant	\$ 258,354	Total Intergovernmental	
		Receivables	<u><u>\$ 17,015,283</u></u>

Notes Receivable

In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new court facility. The City of Lancaster pays down on the note's principal balance. The outstanding balance of the note was \$540,000 at the end of 2023. In December 2024, the outstanding note balance in the amount of \$540,000 matured and a new note was issued in the amount of \$360,000 which matures on December 12, 2025. This note purchase is reflected as notes receivable on the financial statements.

In 2022, the County also purchased an original note from the City of Lancaster for \$1,475,000 which was used by the City of Lancaster to pay the costs of the construction and replacement of the Miller Park Water Treatment Plant, the acquisition of property, and other various purposes. In February 2024, the City of Lancaster rolled this note into a new note in the amount of \$475,000. This note was paid in full in 2025 so the whole balance will be treated as a current receivable on the financial statements.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivables. As a participating subdivision, the County reported \$1,153,704 as an accounts receivable related to opioid settlement monies in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$921,580 not being expected to be collected within one year of the date of the financial statements.

Leases Receivable

The County is reporting leases receivable of \$474,965 in the General Fund and \$522,914 in the Water Enterprise Fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of \$121,191 and other interest revenue of \$27,818 in the General Fund and recognized lease revenue of \$21,355 and other interest revenue of \$16,036 in Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

The County's General Fund leased office space to various governmental entities and the Water Enterprise Fund leased cell tower space to T-Mobile.

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
U.S. Department of Agriculture	2024	5	2028	Monthly
Ohio Department of Public Safety	2024	10	3034	Monthly
New Horizons	2024	3	2027	Monthly
Ohio Bureau of Motor Vehicles	2023	2	2025	Quarterly
Ohio Bureau of Motor Vehicles	2023	2	2025	Monthly
T-Mobile	2022	16	2038	Monthly

A summary of future lease amounts receivable is as follows:

	General Fund		Water Enterprise Fund	
Year	Principal	Interest	Principal	Interest
2025	\$ 108,414	\$ 24,394	\$ 22,005	\$ 15,386
2026	86,396	19,268	22,674	14,717
2027	86,619	13,653	23,364	14,028
2028	86,645	8,235	25,020	13,306
2029	17,364	4,841	25,973	12,540
2030-2034	89,527	10,393	144,378	50,304
2035-2038	-	-	259,500	19,448
	<u>\$ 474,965</u>	<u>\$ 80,784</u>	<u>\$ 522,914</u>	<u>\$ 139,729</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Payment in Lieu of Taxes

On July 27, 2023, the County entered into a tax increment financing program with the DHL Supply Chain for property within the unincorporated boundaries of the County. This agreement was established pursuant to Ohio Revised Code Sections 5709.77 through 5709.80. In 2024, the County did not receive payment in lieu of taxes from the DHL Supply Chain due to no payments being expected in 2024. There will be additional payments in years 2026 and 2027 as specified in the agreement. In 2024, the County received a one-time payment in lieu of taxes payment in the amount of \$10,220 from MedVet for specialized work the company wanted completed in a future development.

NOTE 9 - PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent was for a period of four years, began January 1, 2010, and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance 12/31/2023	Additions	Reductions	Transfer of Operations	Reclass- ification	Balance 12/31/2024
GOVERNMENTAL ACTIVITIES						
<u>Non Depreciated/Amortized Capital Assets</u>						
Land	\$ 7,033,349	\$ 578,496	\$ -	\$ -	\$ -	\$ 7,611,845
Construction in Progress	11,239,702	8,189,730	(7,996,968)	-	-	11,432,464
Total Non Depreciated/Amortized Capital Assets	18,273,051	8,768,226	(7,996,968)	-	-	19,044,309
<u>Depreciated Capital Assets</u>						
<u>Tangible Assets</u>						
Buildings and Improvements	101,501,462	10,049,861	(319,193)	-	539,897	111,772,027
Improvements other than Buildings	13,689,963	1,583,258	(24,978)	-	-	15,248,243
Equipment, Furniture, and Fixtures	14,807,121	1,588,544	(1,221,445)	289,830	-	15,464,050
Infrastructure	259,570,863	7,645,898	(1,021,187)	-	-	266,195,574
Vehicles	12,414,077	1,166,983	(625,040)	1,753,455	-	14,709,475
Total Tangible Assets	401,983,486	22,034,544	(3,211,843)	2,043,285	539,897	423,389,369
<u>Intangible Right to Use Lease Assets</u>						
Buildings and Improvements	1,101,274	142,992	(294,829)	-	(539,897)	409,540
Equipment, Furniture, and Fixtures	299,390	37,497	(20,103)	-	-	316,784
Total Intangible Right to Use Lease Assets	1,400,664	180,489	(314,932)	-	(539,897)	726,324
<u>Intangible Right to Use Subscription Assets</u>						
Software	404,263	139,311	-	-	-	543,574
Total Intangible Assets	1,804,927	319,800	(314,932)	-	(539,897)	1,269,898
Total Depreciable Capital Assets	403,788,413	22,354,344	(3,526,775)	2,043,285	-	424,659,267
<u>Less Accumulated Depreciation/Amortization</u>						
<u>Depreciation</u>						
Buildings and Improvements	39,463,695	3,344,430	(186,700)	-	174,657	42,796,082
Improvements other than Buildings	6,019,448	615,729	(15,091)	-	-	6,620,086
Equipment, Furniture, and Fixtures	9,741,819	1,196,783	(1,101,070)	183,168	-	10,020,700
Infrastructure	127,864,044	5,786,101	(853,544)	-	-	132,796,601
Vehicles	8,583,385	1,336,691	(548,369)	1,270,838	-	10,642,545
Total Depreciation	191,672,391	12,279,734	(2,704,774)	1,454,006	174,657	202,876,014
<u>Amortization</u>						
<u>Intangible Right to Use Lease Assets</u>						
Buildings and Improvements	449,775	252,809	(294,829)	-	(174,657)	233,098
Equipment, Furniture, and Fixtures	99,856	71,482	(20,103)	-	-	151,235
Total Lease Assets	549,631	324,291	(314,932)	-	(174,657)	384,333
<u>Intangible Right to Use Subscription Assets</u>						
Software	46,108	94,302	-	-	-	140,410
Total Intangible Assets	595,739	418,593	(314,932)	-	(174,657)	524,743
Total Accumulated Depreciation/Amortization	192,268,130	12,698,327	(3,019,706)	1,454,006	-	203,400,757
Total Depreciable Capital Assets, Net	211,520,283	9,656,017	(507,069)	589,279	-	221,258,510
Governmental Activities Capital Assets, Net	\$ 229,793,334	\$ 18,424,243	\$ (8,504,037)	\$ 589,279	\$ -	\$ 240,302,819

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$7,996,968 as a result of completion of various projects. Of this amount, \$6,735,190 was reclassified to buildings and improvements; and \$1,261,778 was reclassified to improvements other than buildings. Additions also include donations of two sheriff department vehicles from the City of Canal Winchester, a modular from the City of Lancaster, and two modulares from Lancaster City Schools.

During 2024, the County received a transfer of operations from the City of Lancaster for the public transit operations. Through this transfer of operation, the County acquired the City of Lancaster's public transit equipment and vehicles. These capital assets are presented in the transfer of operations column. See Note 20 for more information on this transfer of operation.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Also, during 2024 the County cancelled a lease for building space then entered into a purchase agreement with the lessor of the building. The reclassification of the building lease to a building purchase has been presented in the reclassification column for governmental activities.

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

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Lease Assets Amortization</u>	<u>Subscription Amortization</u>	<u>Total</u>
General Government:				
Legislative and Executive	\$ 1,571,165	\$ 3,759	\$ 79,168	\$ 1,654,092
Judicial	175,490	85,952	-	261,442
Public Safety	2,425,047	-	15,134	2,440,181
Public Works	6,810,647	-	-	6,810,647
Health	383,800	143,322	-	527,122
Human Services	456,274	91,258	-	547,532
Transportation	457,311	-	-	457,311
Total	<u>\$ 12,279,734</u>	<u>\$ 324,291</u>	<u>\$ 94,302</u>	<u>\$ 12,698,327</u>

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024
<u>BUSINESS-TYPE ACTIVITIES</u>				
<u>Non Depreciated/Amortized Capital Assets</u>				
Land	\$ 3,669,826	\$ -	\$ -	\$ 3,669,826
Construction in Progress	1,239,298	2,760,481	(501,041)	3,498,738
Total Non Depreciated/Amortized Capital Assets	<u>4,909,124</u>	<u>2,760,481</u>	<u>(501,041)</u>	<u>7,168,564</u>
<u>Depreciated Capital Assets</u>				
<u>Tangible Assets</u>				
Buildings and Improvements	23,776,992	-	-	23,776,992
Equipment, Furniture, and Fixtures	720,351	81,466	(190,079)	611,738
Infrastructure	70,966,932	3,591,657	-	74,558,589
Vehicles	953,181	248,146	(111,995)	1,089,332
Total Tangible Assets	<u>96,417,456</u>	<u>3,921,269</u>	<u>(302,074)</u>	<u>100,036,651</u>
<u>Intangible Right to Use Subscription Assets</u>				
Software	116,892	-	-	116,892
Total Depreciable Capital Assets	<u>96,534,348</u>	<u>3,921,269</u>	<u>(302,074)</u>	<u>100,153,543</u>
<u>Less Accumulated Depreciation/Amortization</u>				
<u>Depreciation</u>				
Buildings and Improvements	13,854,493	742,729	-	14,597,222
Equipment, Furniture, and Fixtures	555,195	42,182	(190,079)	407,298
Infrastructure	28,762,477	1,472,217	-	30,234,694
Vehicles	681,410	113,109	(111,995)	682,524
Total Depreciation	<u>43,853,575</u>	<u>2,370,237</u>	<u>(302,074)</u>	<u>45,921,738</u>
<u>Intangible Right to Use Subscription Assets</u>				
Software	21,154	22,212	-	43,366
Total Accumulated Depreciation/Amortization	<u>43,874,729</u>	<u>2,392,449</u>	<u>(302,074)</u>	<u>45,965,104</u>
Total Depreciable Capital Assets, Net	<u>52,659,619</u>	<u>1,528,820</u>	<u>-</u>	<u>54,188,439</u>
Business-Type Activities Capital Assets, Net	<u>\$ 57,568,743</u>	<u>\$ 4,289,301</u>	<u>\$ (501,041)</u>	<u>\$ 61,357,003</u>

The County received \$2,651,621 in capital contributions from developers in the form of sewer and water lines in the amounts of \$1,293,975 and \$1,357,646, respectively.

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$501,041 to infrastructure as a result of completion of sewer infrastructure projects.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of damage to or destruction of assets; errors and omissions; employee injuries; and natural disasters. By contracting with County Risk Sharing Authority (CORSAs) for liability, property, and crime insurance, the County has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, with \$3,000,000 annual aggregate, \$1,000,000 for errors and omissions liability with \$1,000,000 annual aggregate, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County is also insured for a total of \$10,000,000 for excess liability and \$11,000,000 for foster parent liability.

Privacy and security event third party liability coverage was included in the amount of \$1,750,000 each occurrence with an annual aggregate of \$1,750,000. Coverage does contain some sub limits, which are included in aggregate for \$250,000 privacy response expenses, \$250,000 for privacy or security event third party liability, and \$50,000 cyber extortion. These coverages have a \$25,000 deductible.

In addition, the County maintains replacement cost insurance on property owned by the County, in the amount of \$342,542,601, which includes real and personal property, automobiles, and equipment. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$3,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,727,000 for traffic signals, \$1,000,000 for fine arts, and \$100,000,000 for equipment breakdown. There is also \$125,000,000 for flood damage (excluding property in flood zone A) and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, fund transfer fraud, computer fraud, social engineering fraud, and depositor's forgery. Crime insurance for potential employee dishonesty/faithful performance is held in the amount of \$1,000,000.

Insurance is held with CORSA, workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last four years. There has been no significant reduction in coverage from last year; however, the total property value is subject to change each year due to the purchasing and selling of County capital assets to include automobiles and or as a result of the annual evaluation of the properties and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

The County has additional insurance coverage for the airport fuel storage tanks through The Petroleum Underground Storage Tank Release Compensation Board in the amount of \$1,000,000, per event, with a deductible of \$55,000. The County maintains secondary insurance on these airport fuel tanks through CORSA.

The County participates in the workers' compensation program provided by the State of Ohio. For 2024, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 26) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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.

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County and employee contribute 85 and 15 percent, respectively to plan coverage. The County pays \$1,738.92 family coverage per month at the 85 percent share of coverage per eligible employee. The County pays \$729.78 single coverage per month at the 85 percent share of coverage per eligible employee. The employee share for family coverage per month is \$306.87 at 15 percent share. The employee share for single coverage per month is \$128.79 at 15 percent share. The County also had a stop loss coverage insurance policy through HCC Life Insurance Company which covered individual claims in excess of \$500,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,633,978 is reported in the internal service fund at December 31, 2024. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2023 and 2024 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2023	\$1,585,508	\$18,580,848	\$18,522,395	\$1,643,961
2024	1,643,961	16,513,462	16,523,445	1,633,978
(1) Claims Expense		\$ 16,369,199		
+ Stop Loss Receivable current year		144,263		
- Stop Loss Receivable prior year		-		
		<u>\$ 16,513,462</u>		

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

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

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description - County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined Plan. The Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2024 financial statements reflect the effects of the

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Combined Plan being consolidated into the Traditional Pension 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):

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

Traditional state and local 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 at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in the benefit.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

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 member's original 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.

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

	State and Local		Law	
	Traditional	Combined	Enforcement	
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	
Employee *	10.0 %	10.0 %	**	
2024 Actual Contribution Rates				
Employer:				
Pension ***	14.0 %	12.0 %	18.1 %	
Post-employment Health Care Benefits ***	0.0	2.0	0.0	
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	
Employee	<u>10.0 %</u>	<u>10.0 %</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, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

For 2024, the County's contractually required contribution was \$7,293,710 for the traditional plan, \$151,536 for the combined plan, and \$224,694 for the member-directed plan. Of these amounts, \$1,104,892 is reported as an intergovernmental payable for the traditional plan, \$23,688 for the combined plan, and \$35,093 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 – July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Effective July 1, 2023, a permanent 1 percent COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 – July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2024 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$112,555 for 2024. Of this amount, \$7,925 is reported as an intergovernmental payable.

Pension Liabilities (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, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.29093580%	0.25040790%	0.005484030%	
Prior Measurement Date	0.29804040%	0.23027310%	0.004513560%	
Change in Proportionate Share	<u>-0.00710460%</u>	<u>0.02013480%</u>	<u>0.00097047%</u>	
Proportionate Share of the:				Total
Net Pension Liability	\$ 76,168,182	\$ -	\$ 1,055,216	\$ 77,223,398
Net Pension Asset	-	(769,708)	-	(769,708)
Pension Expense	6,570,258	36,406	21,120	6,627,784

2024 pension expense for the member-directed defined contribution plan was \$224,694. The aggregate pension expense for all pension plans was \$8,199,844 for 2024.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ 1,244,904	\$ 31,192	\$ 66,451	\$ 1,342,547
Changes of assumptions	-	28,564	48,630	77,194
Net difference between projected and actual earnings on pension plan investments	15,373,988	125,187	-	15,499,175
Changes in proportion and differences between County contributions and proportionate share of contributions	-	4,005	154,395	158,400
County contributions subsequent to the measurement date	7,293,710	151,536	63,647	7,508,893
Total Deferred Outflows of Resources	<u>\$ 23,912,602</u>	<u>\$ 340,484</u>	<u>\$ 333,123</u>	<u>\$ 24,586,209</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ -	\$ 76,127	\$ 578	\$ 76,705
Changes of assumptions	-	-	36,604	36,604
Net difference between projected and actual earnings on pension plan investments	-	-	90,727	90,727
Changes in proportion and differences between County contributions and proportionate share of contributions	1,190,320	113,962	98,466	1,402,748
Total Deferred Inflows of Resources	<u>\$ 1,190,320</u>	<u>\$ 190,089</u>	<u>\$ 226,375</u>	<u>\$ 1,606,784</u>

\$7,508,893 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 (asset) or increase to the net pension asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2025	\$ 2,903,313	\$ (250)	\$ (78,065)	\$ 2,824,998
2026	4,903,645	15,084	113,618	5,032,347
2027	9,810,813	53,182	(10,017)	9,853,978
2028	(2,189,199)	(38,745)	17,565	(2,210,379)
2029	-	(14,348)	-	(14,348)
Thereafter	-	(16,064)	-	(16,064)
Total	<u>\$ 15,428,572</u>	<u>\$ (1,141)</u>	<u>\$ 43,101</u>	<u>\$ 15,470,532</u>

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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, 2023, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

	OPERS Traditional Plan	OPERS Combined Plan
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 (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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 a gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 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 real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00 %	2.85 %
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00 %	

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent for the Traditional Pension Plan, Combined Plan, and Member-Directed 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$ 119,909,190	\$ 76,168,182	\$ 39,788,380
OPERS Combined Plan	(465,759)	(769,708)	(1,009,144)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Actuarial assumptions used in the June 30, 2024, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.90%
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	<u>100.00%</u>	

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.4 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2024.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$ 1,702,248	\$ 1,055,216	\$ 507,938

NOTE 13 - DEFINED BENEFIT OPEB PLANS

See Note 12 for a description of the net OPEB liability (asset).

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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. 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. 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 and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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 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.

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:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit;
or

Group C 32 years of qualifying service credit with at least 20 years of qualified health care service credit,

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of health care service credit and at least age 55.

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, as summarized in the following table:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Group A	Group B	Group C
Age and Service Requirements December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement sections on the OPERS ACFR for a description of Groups A, B, and C.

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.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$93,732 for 2024. Of this amount, \$14,643 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System

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

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2024, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities (Asset), 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, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	OPERS	STRS	
Proportion of the Net OPEB Liability/Asset			
Current Measurement Date	0.28846980%	0.005484030%	
Prior Measurement Date	0.29440260%	0.004513560%	
Change in Proportionate Share	<u>-0.00593280%</u>	<u>0.00097047%</u>	
			<u>Total</u>
Proportionate Share of the Net:			
OPEB Asset	\$ (2,603,511)	\$ (104,021)	\$ (2,707,532)
OPEB Expense	(159,994)	(21,299)	(181,293)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ -	\$ 4,522	\$ 4,522
Changes of assumptions	670,273	12,803	683,076
Net difference between projected and actual earnings on OPEB plan investments	1,563,556	-	1,563,556
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	37,183	2,221	39,404
County contributions subsequent to the measurement date	<u>93,732</u>	<u>-</u>	<u>93,732</u>
Total Deferred Outflows of Resources	<u>\$ 2,364,744</u>	<u>\$ 19,546</u>	<u>\$ 2,384,290</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 370,554	\$ 11,210	\$ 381,764
Changes of assumptions	1,119,172	46,914	1,166,086
Net difference between projected and actual earnings on OPEB plan investments	-	4,466	4,466
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>1,969</u>	<u>6,081</u>	<u>8,050</u>
Total Deferred Inflows of Resources	<u>\$ 1,491,695</u>	<u>\$ 68,671</u>	<u>\$ 1,560,366</u>

\$93,732 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2025	\$ (44,133)	\$ (16,627)	\$ (60,760)
2026	134,318	(7,587)	126,731
2027	1,217,089	(9,424)	1,207,665
2028	(527,957)	(8,763)	(536,720)
2029	-	(7,175)	(7,175)
Thereafter	<u>-</u>	<u>451</u>	<u>451</u>
Total	<u>\$ 779,317</u>	<u>\$ (49,125)</u>	<u>\$ 730,192</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 the System and plan members. 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	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
Actuarial Cost Method	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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 real rates of return by the target asset

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	100.00%	

Discount Rate A single discount rate of 5.70 percent was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, 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 5.70 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 (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability	\$ 1,430,810	\$ (2,603,511)	\$ (5,945,363)

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

Retiree health care valuations use a health care cost trend assumption that changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 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 care

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ (2,711,616)	\$ (2,603,511)	\$ (2,480,840)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

	June 30, 2024	June 30, 2023
Projected salary increases	Varies by service from 2.50 percent to 8.50 percent	Varies by service from 2.50 percent to 8.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent	3.00 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	7.50 percent initial 4.14 percent ultimate
Medicare	-112.22 percent initial 3.94 percent ultimate	-10.94 percent initial 4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial 3.94 percent ultimate	-11.95 percent initial 4.14 percent ultimate
Medicare	-15.14 percent initial 3.94 percent ultimate	1.33 percent initial 4.14 percent ultimate

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

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

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 12.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$ (84,576)	\$ (104,021)	\$ (120,943)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ (122,086)	\$ (104,021)	\$ (82,297)

NOTE 14 - OTHER EMPLOYER BENEFITS

Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Any accumulated unused vacation, sick, and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy.

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage, flexible spending accounts, and a health reimbursement account options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental insurance is provided by Delta Dental. Vision insurance is provided by Vision Service Plan. EAP is provided by CuraLinc. The County pays monthly health insurance premiums for employees at 85/15 employer/employee cost share. The County provides employees a basic life insurance policy at employer cost. The County offers optional employee paid accidental death and dismemberment insurance, long-term and short-term disability insurance, and supplemental life insurance options to employees through Symetra. Flexible spending and health reimbursement accounts are provided in partnership with UnitedHealthCare.

NOTE 15 - SIGNIFICANT COMMITMENTS

Encumbrances

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Governmental Funds:	
General Fund	\$ 3,874,616
Developmental Disabilities Fund	1,659,814
Nonmajor Governmental Funds	<u>16,542,360</u>
Total Governmental Funds	<u>22,076,790</u>
Proprietary Funds:	
Sewer Fund	931,003
Water Fund	1,261,370
Internal Service Fund	<u>702,993</u>
Total Proprietary Funds	<u>2,895,366</u>
Total	<u><u>\$ 24,972,156</u></u>

Contractual Commitments

As of December 31, 2024, the County had contractual purchase commitments for the following projects/ services:

Project/Services	Fund	Purchase Commitments	Amounts Paid as of 12/31/2024	Amounts Remaining on Contracts
Consulting, Technical and Financial Services	General	\$ 2,388,404	\$ 1,451,593	\$ 936,811
Transportation and Professional Services	General	1,524,593	879,110	645,483
Maintenance and Operation Purchases	General	2,098,747	1,338,397	760,350
Equipment and Supply Purchases	General	2,771,653	1,485,165	1,286,488
Various Imagery Projects	Real Estate Assessment	112,677	26,431	86,246
Various Miscellaneous and Maintenance Projects	Board of Developmental Disabilities	9,050,898	7,098,862	1,952,036
Consulting Services	Alcohol, Drug Addiction, and Mental Health	178,666	126,411	52,255
Transportation and Professional Services	Alcohol, Drug Addiction, and Mental Health	4,817,919	2,986,953	1,830,966
Various Projects and Capital Asset Purchases	Fiscal Recovery	7,315,640	3,608,528	3,707,112
Equipment and Supply Purchases	Motor Vehicle	1,442,554	1,037,458	405,096
Consulting Services	Motor Vehicle	500,658	379,171	121,487
Maintenance and Operation Purchases	Motor Vehicle	390,308	234,187	156,121
Transportation and Professional Services	Motor Vehicle	239,500	191,918	47,582
Projects	Motor Vehicle	768,287	-	768,287
Engineer's Salt Barn	Permanent Improvements	456,331	261,418	194,913
Fairfield Center	Permanent Improvements	348,047	225,999	122,048
JFS Roof Replacement	Permanent Improvements	406,502	29,540	376,962
Sheriff Security Fence	Permanent Improvements	464,602	19,768	444,834
Workforce Project	Permanent Improvements	1,897,954	1,518,130	379,824
Other Various Projects	Permanent Improvements	97,788	-	97,788
Hanger Construction	Airport Hanger Construction	5,847,377	200,451	5,646,926
Miscellaneous Sewer Projects	Sewer	3,798,556	2,647,798	1,150,758
Miscellaneous Water Projects	Water	5,143,853	3,138,374	2,005,479
Healthcare Purchases	Self-Funded Health Insurance	<u>35,456,130</u>	<u>34,335,518</u>	<u>1,120,612</u>
		<u><u>\$ 87,517,644</u></u>	<u><u>\$ 63,221,180</u></u>	<u><u>\$ 24,296,464</u></u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during the year consisted of the following:

	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2020 - \$513,000 Serial Bonds @ .70%	\$ 103,000	\$ -	\$ 103,000	\$ -	\$ -
<u>General Obligation Bonds:</u>					
<u>2015 Jail Improvement Bonds:</u>					
\$29,500,000					
Serial Bonds @ 4.00%	10,120,000	-	750,000	9,370,000	780,000
Term Bonds @ 3.50-4.00%	7,485,000	-	-	7,485,000	-
Unamortized Bond Premium	421,096	-	24,771	396,325	-
<u>2021 Refunding Bonds:</u>					
County Jail Improvement Refunding Bonds					
\$5,815,000					
Term Bonds @ 2.00-3.00%	5,810,000	-	-	5,810,000	-
Unamortized Bond Premium	339,192	-	16,152	323,040	-
County Building Improvements					
Refunding Bonds - \$790,000					
Serial Bonds @ 2.00-3.00%	455,000	-	60,000	395,000	60,000
Term Bonds @ 3.00%	145,000	-	-	145,000	-
Unamortized Bond Premium	50,504	-	5,612	44,892	-
<u>2021 County Building Energy Improvement Bonds:</u>					
\$5,870,000					
Serial Bonds @ 2.00%	2,505,000	-	355,000	2,150,000	340,000
Term Bonds @ 3.00%	2,475,000	-	-	2,475,000	-
Unamortized Bond Premium	321,618	-	24,740	296,878	-
<u>From Direct Placement:</u>					
<u>2020 Refunding Bonds:</u>					
Developmental Disabilities Facility \$776,000					
Serial Bonds @ .70%	162,000	-	162,000	-	-
<u>2020 Energy Conservation Refunding Bonds:</u>					
\$1,948,000 Serial Bonds @ .70%	1,104,000	-	218,000	886,000	219,000
<u>2020 Airport Improvement Bonds:</u>					
\$829,000 Serial Bonds @ 1.92%	622,000	-	51,000	571,000	52,000
<u>2023 Airport Improvement Bonds:</u>					
\$3,042,000 Term Bonds @ 4.89%	3,042,000	-	82,000	2,960,000	152,000
Total General Obligation Bonds	35,057,410	-	1,749,275	33,308,135	1,603,000
<u>Long-Term Loan from Direct Borrowing:</u>					
2016 - Local Government Innovation					
Loan @ 0%	\$ 175,000	\$ -	\$ 50,000	\$ 125,000	\$ 50,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

(continued)	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>Net Pension Liability:</u>					
OPERS	\$ 86,084,792	\$ -	\$ 11,609,234	\$ 74,475,558	\$ -
STRS	971,992	83,224	-	1,055,216	-
Total Net Pension Liability	87,056,784	83,224	11,609,234	75,530,774	-
<u>Net OPEB Liability:</u>					
OPERS	1,815,014	-	1,815,014	-	-
<u>Other:</u>					
Compensated Absences	13,795,039	566,453	-	14,361,492	5,902,575
Asset Retirement Obligation	286,000	-	-	286,000	-
Leases Payable	851,033	180,489	689,531	341,991	155,794
Subscription Payable	358,155	139,311	196,586	300,880	84,969
Total Governmental Activities	\$ 139,497,435	\$ 969,477	\$ 16,212,640	\$ 124,254,272	\$ 7,796,338
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 4.00%	\$ 645,000	\$ -	\$ 47,500	\$ 597,500	\$ 50,000
Unamortized Bond Premium	32,320	-	2,938	29,382	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 4.00%	1,035,000	-	75,000	960,000	80,000
Unmortized Bond Premium	51,839	-	4,712	47,127	-
Sewer Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	395,000	-	52,500	342,500	55,000
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	46,405	-	2,730	43,675	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 4.00%	455,000	-	35,000	420,000	35,000
Unamortized Bond Premium	22,862	-	2,078	20,784	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 4.00%	645,000	-	47,500	597,500	50,000
Unamortized Bond Premium	32,321	-	2,938	29,383	-
Water Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	395,000	-	52,500	342,500	55,000
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	46,405	-	2,730	43,675	-
<u>From Direct Placements:</u>					
Sanitary Sewer Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.30-2.40%	265,000	-	265,000	-	-
Sanitary Sewer Improvement Liberty Township Area Refunding Bonds 2020 - \$492,000					
Serial Bonds @ .70%	167,000	-	84,000	83,000	83,000
Sanitary Sewer Improvement Refunding Bonds 2020 - \$2,350,000					
Serial Bonds @ .70%	802,000	-	396,000	406,000	406,000
Water Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.30-2.40%	265,000	-	265,000	-	-
Water Works Improvement Refunding Bonds 2020 - \$1,289,000					
Serial Bonds @ .70%	438,000	-	218,000	220,000	220,000
Total General Obligation Bonds	\$ 7,099,152	\$ -	\$ 1,556,126	\$ 5,543,026	\$ 1,034,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

(continued)	<u>Outstanding 1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2024</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
<u>Loans from Direct Borrowings:</u>					
<i>Greenfield Township Loans:</i>					
Ohio Public Works Commission					
Water Loan - 2007 - \$133,230 @ 0%	19,984	-	3,330	16,654	6,662
Ohio Water Development Authority					
Sewer Loan - 2002 - \$1,169,935 @ 4.00%	210,372	-	80,383	129,989	85,386
Ohio Water Development Authority					
Sewer Loan - 2006 - \$434,062 @ 3.98%	180,488	-	22,838	157,650	23,756
Ohio Water Development Authority					
Water Loan - 2006 - \$160,746 @ 3.98%	65,019	-	8,227	56,792	8,558
Ohio Water Development Authority					
Water Loan - 2007 - \$573,396 @ 4.00%	341,631	-	19,858	321,773	20,759
Ohio Water Development Authority					
Water Loan - 2017 - \$2,493,364 @ 0%	968,264	-	82,956	885,308	39,347
Total Loans from Direct Borrowings	<u>1,785,758</u>	<u>-</u>	<u>217,592</u>	<u>1,568,166</u>	<u>184,468</u>
<u>Net Pension Liability for OPERS:</u>					
Sewer	978,236	-	131,924	846,312	-
Water	978,236	-	131,924	846,312	-
Total Net Pension Liability for OPERS	<u>1,956,472</u>	<u>-</u>	<u>263,848</u>	<u>1,692,624</u>	<u>-</u>
<u>Net OPEB Liability for OPERS:</u>					
Sewer	20,625	-	20,625	-	-
Water	20,625	-	20,625	-	-
Total Net OPEB Liability for OPERS	<u>41,250</u>	<u>-</u>	<u>41,250</u>	<u>-</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	562,915	-	44,014	518,901	237,221
Asset Retirement Obligation	1,035,000	-	-	1,035,000	-
Subscription Payable	95,738	-	22,212	73,526	23,322
Total Business-Type Activities	<u>\$ 12,576,285</u>	<u>\$ -</u>	<u>\$ 2,145,042</u>	<u>\$ 10,431,243</u>	<u>\$ 1,479,011</u>

Increases and decreases to compensated absences are presented net on the prior table.

Governmental Activities:

Special Assessments Bonds

As of December 31, 2024, the County had no special assessment bonded debt outstanding. The special assessment bonds paid in full during 2024 consisted of the Liberty Township area refunding bonds that were paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would have been responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consisted of serial

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$6,526. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding. On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$513,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 Liberty Township area refunding special assessment bonds through direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$513,000 bond issue consisted of serial bonds. The 2020 current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$8,317. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$1,849. The 2024 pledged revenue coverage was 1.02 of principal and interest. These special assessment bonds matured in 2024.

General Obligation Bonds

At December 31, 2024, the County had \$32,247,000 in governmental general obligation bonded debt principal outstanding. The County jail improvement, the County buildings improvement, and airport general obligation bonds are repaid each year with General Fund property tax revenues. The developmental disabilities facility refunding bonds were repaid with the Board of Developmental Disabilities property tax revenues. Each year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. The energy conservation and the County building energy improvement general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The jail improvement bonds were issued for the purpose of constructing a new County jail. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The County building energy improvement bonds and the energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consisted of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$2,972. These bonds were paid in full on September 8, 2020, by the bond escrow agent from current County funds.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

the straight-line method. The amount amortized during 2024 was \$11,027. All of the previously refunded bonds have been called and fully repaid and all previous escrow accounts have been closed. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$776,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 developmental disabilities facility portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$776,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$12,828. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$2,851.

On August 7, 2020, the date of refunding, \$10,108,843 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 and 2012 various purpose refunding general obligation bonds. Of the \$10,108,843 paid to the escrow agent, \$508,519 was for the 2012 Liberty Township area special assessment bonds, \$1,020,825 was for the 2010 County building improvement bonds, \$1,712,440 was for the 2010 County facility west campus bonds, \$308,136 was for the 2010 juvenile detention bonds, \$205,000 was for the 2012 One-Stop Shop bonds, \$770,332 was for the 2012 developmental disabilities facility bonds, \$621,331 was for the 2010 sanitary sewer improvement bonds, \$488,392 was for the 2012 sanitary sewer Liberty Township area improvement bonds, \$2,331,190 was for the 2012 sanitary sewer improvement bonds, \$863,797 was for the 2010 water improvement bonds, and \$1,278,881 was for the 2012 water improvement bonds. The sewer and water improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$117,171. This difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The total amount amortized during 2024 was \$4,700 for governmental activities and \$9,037 for business-type activities, the Sewer Fund was \$6,260 and the Water Fund was \$2,777. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2024 was \$24,771.

The term bonds due December 1, 2037, and 2040, from the original jail improvement bond issuance are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Year Ending December 31	Original Issuance		
	\$ 3,540,000	\$ 600,000	\$ 3,345,000
2035	\$ 1,140,000	\$ -	\$ -
2036	1,180,000	-	-
2038	-	195,000	1,070,000
2039	-	200,000	1,115,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000
Amount due at stated maturity	1,220,000	205,000	1,160,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,815,000 of these Various Purpose Refunding Bonds were issued to refund a portion of the 2015 County jail improvement general obligation bonds, \$6,000,000 in term bonds, through a current refunding. The refunding bonds were issued for a twenty-four year period with a final maturity at December 1, 2044. The \$5,815,000 bond issue consists of serial bonds of \$5,000 and term bonds of \$5,810,000 which were issued at a premium in the amount of \$379,569. The amount of the premium amortized during 2024 was \$16,152. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$29,047. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$1,236. On December 1, 2021, the refunded jail term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The term bonds due December 1, 2032, 2034, 2036, 2041, and 2044 for the governmental activities portion of the 2021 bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue				
	\$ 930,000	\$ 830,000	\$ 860,000	\$ 1,400,000	\$ 4,410,000
2031	\$ 455,000	\$ -	\$ -	\$ -	\$ -
2033	-	410,000	-	-	-
2035	-	-	425,000	-	-
2042	-	-	-	-	1,430,000
2043	-	-	-	-	1,470,000
Total mandatory sinking fund payments	455,000	410,000	425,000	-	2,900,000
Amount due at stated maturity	475,000	420,000	435,000	1,400,000	1,510,000
Total	<u>\$ 930,000</u>	<u>\$ 830,000</u>	<u>\$ 860,000</u>	<u>\$ 1,400,000</u>	<u>\$ 4,410,000</u>
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2041	12/1/2044

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. On August 7, 2020, these bonds were paid in full by the bond escrow agent from the direct placement current refunding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

On August 7, 2020, the County issued \$1,948,000 in Energy Conservation Refunding Bonds in a direct placement to current refund the 2013 Energy Conservation Bonds. The refunding bonds were issued for a twenty-nine year period with a final maturity at December 1, 2028. The \$1,948,000 bond issue consists of serial bonds. \$1,930,720 was placed into an escrow account that was then transferred for payoff of the 2013 Energy Conservation bonds on August 7, 2020. The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$10,720. This difference is being reported in the accompanying financial statements as deferred outflows or resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$1,261.

On January 16, 2018, the County issued \$1,010,000 in County Buildings Improvement Bonds, Series 2017 term bonds for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued at 2.25 percent and will mature in December 1, 2032.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$790,000 of these Various Purpose Refunding Bonds were issued to refund the 2017 County building improvement general obligation bonds, \$835,000 in term bonds, through a current refunding. The refunding bonds were issued for an eleven year period with a final maturity at December 1, 2032. The \$790,000 bond issue consists of serial bonds of \$645,000 and term bonds of \$145,000 which were issued at a premium in the amount of \$64,534. The amount of the premium amortized during 2024 was \$5,612. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,853. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$422. On September 3, 2021, the refunded County building improvement term bonds were called and paid in full by the bond escrow agent from the current refunding.

The bonds due December 1, 2032, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows: \$70,000 on December 1, 2031 and the remaining balance due at stated maturity on December 1, 2032.

On August 7, 2020, the County issued an Airport Improvement general obligation bonds in the amount of \$829,000. The general obligation bonds consist of serial bonds at an interest rate of 1.92 percent for fifteen years and matures on December 1, 2034. This bond was issued to retire an Airport Improvement bond anticipation note in the amount of \$815,440. The original note issuance was used for the acquiring, constructing, and equipping of Airport improvements.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,870,000 was issued in County building energy improvement bonds for the purpose of upgrading aging buildings with energy conservation methods. These bonds were issued for a sixteen year period and consists of \$3,395,000 in serial bonds and \$2,475,000 in term bonds which were issued at a premium in the amount of \$383,467. The amount of premium amortized during 2024 was \$24,740 and they mature on December 1, 2036.

On September 3, 2021, the date of refunding, \$8,647,762 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2015 jail improvement term bonds, 2017 County Building improvement term bonds, and 2010 recovery zone bonds. Of the \$9,487,615 paid to the escrow agent, \$6,114,000 was for the 2015 jail improvement bonds, \$2,533,762 was for the 2010 recovery bonds, and \$839,853 was for the 2017 County building improvement bonds. The money for the 2017 County building improvement bonds was not deposited into the irrevocable trust, it was used to directly pay off the outstanding balance on September 3, 2021. The sewer and water recovery bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

statements. All of the bonds were called and paid in full by the bond escrow agent on December 1, 2021 and the escrow account was closed. This current refunding reduced the County's total debt service payments over twenty-four years by \$2,150,733 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,721,073.

On June 20, 2023, the County issued Airport Improvement general obligation bonds in the amount of \$3,042,000. The general obligation bonds consist of term bonds at an interest rate of 4.89 percent for fifteen years and matures on December 1, 2038. This bond was issued for the purpose of constructing a ten-unit T-Hanger and four commercial box hangers. This term bond maturing December 1, 2038, is subject to optional redemption, in whole or in part, at the option of the Issuer, in integral multiples of \$5,000 and in inverse order of maturity, on any interest payment date on or after December 1, 2028, upon giving at least 30 days prior written notice to the registered owner hereof, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date. If fewer than all of the outstanding bonds are called for redemption, the selection of bonds to be redeemed, or portions thereof in amounts of \$1,000 or any integral multiple thereof, shall be made by lot by the Paying Agent and Registrar in any manner which the Paying Agent and Registrar may determine. At year end, \$2,534,986 remained unspent (after debt related payables of \$74,253).

The remaining term bond is subject to payments in installments in the following years and in the respective principal amounts as follows:

Issue	
Year Ending December 31	\$2,960,000
2025	\$ 152,000
2026	160,000
2027	167,000
2028	176,000
2029	184,000
2030-2034	1,066,000
2035-2038	1,055,000
Total	<u>\$ 2,960,000</u>
Stated Maturity	12/31/2038

General obligation bonded debt service requirements to maturity are as follows:

Year Ending December 31	From Direct Placement				
	Principal	Interest	Principal	Interest	Total
2025	\$ 1,180,000	\$ 919,669	\$ 423,000	\$ 166,793	\$ 2,689,462
2026	1,220,000	880,469	433,000	155,953	2,689,422
2027	1,265,000	835,769	442,000	144,471	2,687,240
2028	1,305,000	794,619	457,000	132,395	2,689,014
2029	1,355,000	750,919	241,000	119,569	2,466,488
2030-2034	7,350,000	3,004,369	1,366,000	436,790	12,157,159
2035-2039	6,980,000	1,805,881	1,055,000	132,078	9,972,959
2040-2044	7,175,000	641,431	-	-	7,816,431
Total	<u>\$ 27,830,000</u>	<u>\$ 9,633,126</u>	<u>\$ 4,417,000</u>	<u>\$ 1,288,049</u>	<u>\$ 43,168,175</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$4,417,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Long-Term Loans

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0 percent, of which \$117,575 was not capitalized. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize a savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

From Direct Borrowing	
Year Ending December 31	Principal
2025	\$ 50,000
2026	50,000
2027	25,000
Total	<u>\$ 125,000</u>

The County's outstanding loan from direct borrowings related to governmental activities of \$125,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2024, the County had \$5,329,000 in business-type general obligation bonds principal outstanding. The 2015 sewer improvement bonds, the 2015 sanitary sewer system improvement bonds, 2020 sanitary sewer improvement Liberty Township area refunding bonds, the 2020 sanitary sewer improvement refunding bonds, and the 2021 sewer administration building refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2015 water system improvement bonds, the 2015 water improvement bonds, the 2020 water works improvement refunding bonds, and the 2021 water administration building refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On March 6, 2018, the County current refunded the remaining outstanding 2008 sewer and water improvement combined general obligation refunding bonds through the direct placement issuance of \$3,510,000 in general obligation refunding bonds. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$23,198 for the sewer improvement refunding bonds and \$27,773 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$14,090 for the sewer improvement refunding bonds and \$14,744 for the water improvement refunding bonds which consists of the 2018 refunding bonds and the remaining 2008 refunding bonds deferred amount on refunding. \$3,485,071 was deposited in an irrevocable trust. On June 1, 2018, the 2008 sewer and water improvement combined general obligation refunding bonds were called and paid in full and the escrow account was closed. As a result, \$3,415,000 in serial bonds were fully called and repaid and the liability was removed from the statement of net position as well as the unamortized bond premium. The original issuance was for a 25 year period with final maturity at June 1, 2024; after the 2008 advance refunding and the 2018 current refunding, the final maturity date was December 1, 2024.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$35,389 for the sewer improvement refunding bonds and \$15,928 for the water improvement refunding bonds. On September 8, 2020, these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$492,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 sanitary sewer improvement Liberty Township area refunding bonds portion, \$2,350,000 were issued to refund the 2012 sanitary sewer improvement refunding bonds, and \$1,289,000 were issued to refund the 2012 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a six year period with a final maturity at December 1, 2025. All of these bond issues consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$34,431 for the sewer fund bonds and \$15,276 for the water fund bonds. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$6,260 for the sewer bonds and \$2,777 for the water bonds.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and water system improvement general obligation bonds in the amount of \$722,456. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment, and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The Sewer and Water improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the sewer and water facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$153,018 for sewer purposes and \$100,332 for water purposes. The amount of premium amortized during 2024 was \$7,650 for sewer purposes and \$5,016 for water purposes. At year end, \$329,372 in bonds remained unspent for the Sewer Fund (there were no debt related payables for 2024).

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$2,460,000 of these current refunding Various Purpose Refunding Bonds, \$1,230,000 for Water and Sewer Enterprise Funds each, were issued to refund the County's recovery zone economic development term bonds in the amount of \$2,485,000, which were used for Sewer and Water's administration building. The refunding bonds were issued for a nineteen year period with a final maturity at December 1, 2040. The \$2,460,000 bond issue consists of serial bonds of \$550,000 each for Sewer and Water and term bonds of \$680,000 each for Sewer and Water, which were issued at a premium in the amount of \$53,230 each for Sewer and Water. The amount of the premium amortized during 2024 was \$2,730 each for Sewer and

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Water. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$24,381 each for Sewer and Water. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2024 was \$1,250 each for Sewer and Water. On December 1, 2021, the refunded recovery zone economic development term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The Sewer and Water term bonds due December 1, 2032, 2034, 2036, and 2040, for the business-type activities are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue			
	\$ 245,000	\$ 260,000	\$ 275,000	\$ 580,000
2031	\$ 120,000	\$ -	\$ -	\$ -
2033	-	130,000	-	-
2035	-	-	135,000	-
2037	-	-	-	140,000
2038	-	-	-	145,000
2039	-	-	-	145,000
Total mandatory sinking fund payments	120,000	130,000	135,000	430,000
Amount due at stated maturity	125,000	130,000	140,000	150,000
Total	\$ 245,000	\$ 260,000	\$ 275,000	\$ 580,000
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2040

The following tables list the annual debt service requirements to maturity for general obligation bonds of Sewer and Water funds:

Year Ending December 31	Sewer		From Direct Placement		Total
	Principal	Interest	Sewer		
			Principal	Interest	
2025	\$ 185,000	\$ 82,469	\$ 489,000	\$ 5,379	\$ 761,848
2026	192,500	76,169	-	-	268,669
2027	197,500	69,019	-	-	266,519
2028	202,500	62,413	-	-	264,913
2029	207,500	55,463	-	-	262,963
2030-2034	1,167,500	158,969	-	-	1,326,469
2035-2039	352,500	28,900	-	-	381,400
2040	75,000	1,500	-	-	76,500
Total	\$ 2,580,000	\$ 534,902	\$ 489,000	\$ 5,379	\$ 3,609,281

Year Ending December 31	Water		From Direct Placement		Total
	Principal	Interest	Water		
			Principal	Interest	
2025	\$ 140,000	\$ 61,725	\$ 220,000	\$ 2,420	\$ 424,145
2026	142,500	57,225	-	-	199,725
2027	147,500	52,075	-	-	199,575
2028	152,500	47,469	-	-	199,969
2029	157,500	42,519	-	-	200,019
2030-2034	872,500	126,400	-	-	998,900
2035-2039	352,500	28,900	-	-	381,400
2040	75,000	1,500	-	-	76,500
Total	\$ 2,040,000	\$ 417,813	\$ 220,000	\$ 2,420	\$ 2,680,233

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

The County's outstanding 2024 bonds from direct placement related to business-type activities of \$709,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Loans

There is no revenue pledged for the repayment of the OPWC loan for the 2007 water improvements. This OPWC loan was originally issued by the Greenfield Township Water and Sewer District that was merged with the County in 2018. The loan had an outstanding balance of \$59,954 at the time of the merger.

Annual OPWC debt service requirements for the water improvements to maturity for the loans are as follows:

Year Ending December 31	From Direct Borrowings	
	2007 Water Principal	
2025	\$	6,662
2026		6,662
2027		3,330
Total	\$	16,654

The County's outstanding OPWC loan from direct borrowings related to business type activities of \$16,654 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County has issued numerous Ohio Water Development Authority (OWDA) loans for various sewer and water projects. In connection with the loan funds received from the OWDA, the County has pledged future customer revenues of the Sewer and Water Enterprise Funds, net of specified operating expenses and net of debt service requirements on the general obligation bonds (which have first priority and a lien on net income available for debt service), to repay these loans.

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$903,008. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 3.2 percent of net revenues while interest payments are expected to require 0.5 percent of net revenues for 2024. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$103,221, \$14,582, and \$3,202,057, respectively.

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. In prior years, \$1,235,791 was forgiven by OWDA; which left \$1,257,573 of the original loan balance to be repaid by the County. During 2024, an additional \$77,162 was forgiven by OWDA for a total of \$1,312,953, which left \$1,180,411 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund was assigned OWDA loans with an outstanding balance of \$552,040 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 1.7 percent of net revenues while interest payments are expected to require 0.8 percent of net revenues for 2024. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$33,879, \$15,975, and \$2,031,641, respectively.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County had drawn down \$2,493,364 of the loan. The loan activity was closed in 2024 by the County and the Ohio Water Development Authority, no remaining loan balance is available for future draws.

A summary of the principal and interest requirements to retire these loans are as follows:

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2025	\$ 109,142	\$ 10,400	\$ 68,664	\$ 14,842	\$ 203,048
2026	69,314	6,041	69,951	13,659	158,965
2027	25,704	4,093	71,294	12,422	113,513
2028	26,737	3,059	72,696	11,132	113,624
2029	27,812	1,984	74,160	9,786	113,742
2030-2034	28,930	867	349,072	29,682	408,551
2035-2039	-	-	262,933	3,347	266,280
2040-2044	-	-	196,735	-	196,735
2045-2046	-	-	98,368	-	98,368
Total	\$ 287,639	\$ 26,444	\$ 1,263,873	\$ 94,870	\$ 1,672,826

The County's outstanding OWDA loans from direct borrowing of related to business type activities \$1,551,512 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Net Pension/OPEB Liabilities

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension and OPEB liabilities, see Notes 12 and 13. There are no payment schedules for the net pension liabilities; however, employer pension contributions are made from the following funds: General Fund, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Community Services, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Public Transit, Other Judicial Programs, Other Public Safety Programs, Public Transit, Target Community Alternative to Prison, and Fiscal Recovery Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Other Long-Term Items:

Asset Retirement Obligations

The County will be required to pay future obligations related to the asset retirement of certain capital assets when they are removed from service. For additional information related to the asset retirement obligations, see Note 17.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Leases Payable

The County has outstanding agreements to lease copiers, office space, and buildings in governmental activities. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. These leases will be paid from the General Fund and the Community Services and the Developmental Disabilities Special Revenue Funds. A summary of the principal and interest amounts for the remaining leases is as follows:

Year Ending December 31	Principal	Interest	Total
2025	\$155,794	\$9,848	\$165,642
2026	98,902	5,369	\$104,271
2027	66,919	1,269	\$68,188
2028	17,758	226	\$17,984
2029	2,618	11	\$2,629
	<u>\$341,991</u>	<u>\$16,723</u>	<u>\$358,714</u>

During 2024, the County elected to cancel a lease agreement for building space in order to purchase the building from the lessor. Leases payable were decreased in the amount of \$365,240. See Note 10 for additional information about the lease cancellation.

Subscriptions Payable

The County has outstanding agreements for the use of subscription-based software from vendors for internet access, emergency notification, information technology, and energy management in governmental activities and internet access for business-type activities. The future subscription payments were discounted based on the interest rate implicit in the subscription or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the subscription. These subscriptions will be paid from the General Fund and the Emergency Management and Homeland Security Special Revenue Fund for governmental activities and from the Sewer and Water Enterprise Funds for business-type activities. A summary of the principal and interest amounts for the subscriptions is as follows:

Year Ending December 31	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2025	\$ 84,969	\$ 16,168	\$ 23,322	\$ 3,077	\$ 127,536
2026	69,709	11,169	24,490	1,911	107,279
2027	74,353	7,361	25,714	686	108,114
2028	71,849	3,940	-	-	75,789
	<u>\$ 300,880</u>	<u>\$ 38,638</u>	<u>\$ 73,526</u>	<u>\$ 5,674</u>	<u>\$ 418,718</u>

Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2024, are a margin on unvoted debt of \$55,261,315, and an overall debt margin of \$142,884,458.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Conduit Debt

To further economic development in the County, the County issued two bonds that provided capital financing to private-sector entities to acquire, construct, renovate, install, and equip hospital facilities at Fairfield Medical Center and multifamily residential rental housing facilities at Collins Road Properties, Ltd. 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 notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for these bonds. At December 31, 2024, the outstanding principal amount of the bonds was \$75,845,000 for the Fairfield Medical Center. On February 9, 2024, Collins Road Properties, Ltd. privately refinanced their bonds and paid off the outstanding bonds in 2024 that were acquired through the conduit debt process.

Additionally, as authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. Under Ohio Law, this lease-purchase agreement does not represent an obligation of the County. The properties financed are pledged as collateral, and the lease-purchase agreement is payable solely from payments received from the private-sector entity. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County. At the end of the lease-purchase agreement, the County will relinquish title to Lifeline of Ohio Organ Procurement, Inc. On January 11, 2024, Lifeline of Ohio Organ Procurement, Inc. refinanced the outstanding principal balance and paid off the outstanding bonds in 2024 that were acquired through the conduit debt process.

NOTE 17 - ASSET RETIREMENT OBLIGATIONS

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administration Code Section 1301-7-9 and retire a County classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of \$286,000 associated with the County's underground storage tanks was estimated by the County Auditor's Office using actual examples from underground storage tank removals completed by the Fairfield County Land Reutilization Corporation in 2019. The remaining useful life of these USTs range from 5 to 22 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Utilities Director estimates these public safety issues to include removing any tankage, removing certain building structures for ease of equipment removal, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,035,000 associated with the County waste water treatment facilities was estimated by the County Utilities Director. The remaining useful life of these facilities range from 6 to 43 years.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 18 - INTERFUND TRANSACTIONS

Interfund transfers during 2024 consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>
	Other Nonmajor Governmental
Major Governmental Funds:	
General Fund	\$ 12,259,746
Developmental Disabilities	100,000
Other Nonmajor Governmental	121,394
Total All Funds	<u>\$ 12,481,140</u>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to transfer resources into the capital project funds to be spent on capital related projects.

Interfund balances at December 31, 2024, consist of the following individual interfund receivables/payables:

	<u>Interfund Receivable</u>						
	<u>Major Funds</u>			<u>Major Funds</u>			Total
<u>Interfund Payable</u>	General	Child/ Adult Protection Services	Other Nonmajor Govern- mental	Sewer	Water	Govern- mental Activities - Internal Services	
<i>Major Governmental Funds:</i>							
General	\$ -	\$ -	\$ 31,407	\$ 319	\$ 564	\$ 35,334	\$ 67,624
Developmental Disabilities	998	-	576	51	51	-	1,676
<i>Other Nonmajor Governmental</i>	4,324,086	38,578	1,814,339	173,204	-	-	6,350,207
<i>Major Enterprise Funds:</i>							
Sewer	440	-	-	-	-	-	440
Water	440	-	-	-	-	-	440
<i>Governmental Activities - Internal Service</i>	92,309	-	-	-	-	-	92,309
<i>Total All Funds</i>	<u>\$ 4,418,273</u>	<u>\$ 38,578</u>	<u>\$ 1,846,322</u>	<u>\$ 173,574</u>	<u>\$ 615</u>	<u>\$ 35,334</u>	<u>\$ 6,512,696</u>

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short-term loans) to Children Services, Community Development Block Grant, Other Public Safety Programs, Home, and Public Transit Special Revenue Funds, and the Airport Construction Grant, Basil Western Road, and State Energy Efficiency Capital Projects Funds.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$300,607.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 19 - TAX ABATEMENT DISCLOSURES

As of December 31, 2024, the County provides tax abatements through an Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone which provides property tax abatements to encourage new investment in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. Abatements are obtained through application by the property owner, including proof that the improvement have been made, and equal 75 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill. An agreement that was approved in 2019 with Blue Label Digital; however, the tax abatement did not begin until 2022 tax collections. This agreement was approved for the Enterprise Zone as part of an expansion project that resulted in a new addition to their facility and as many as 70 new jobs. The 2024 abated taxes are as follows:

<u>Purpose</u>	<u>Actual Percentage of Taxes Abated During the Year</u>	<u>Actual Amount of Taxes Abated During the Year</u>
Manufacturing	56%	\$49,893

Tax Abatements Approved by Other Entities

County property tax revenues were reduced as follows under agreements entered into by other governments:

<u>Overlapping Government</u>	<u>Amount of 2024 Taxes Abated</u>
City of Lancaster	\$131,072
City of Canal Winchester	217,953
City of Pickerington	7,735
<i>Total</i>	<u><u>\$356,760</u></u>

NOTE 20 – TRANSFER OF OPERATIONS

On June 25, 2024, the County approved an agreement with the City of Lancaster to transfer all of the City of Lancaster's transit systems and customers to the County to operate and maintain. The customers and assets transferred to the County effective July 1, 2024. The County has sanctioned the transfer of operations for the transit system to ensure that a greater number of citizens within the County can take advantage of these services. The County aims to enhance transportation services for both current and prospective employees, thereby assisting citizens and local businesses, which may result in future business expansion. For 2024, the County is reporting a special item of (\$152,647) related to the following assets, deferred outflows of resources, liabilities, and deferred inflows of resources recognized in the transfer of operations.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$ 759,278
Capital Assets	589,279
	<u>1,348,557</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension	695,923
OPEB	132,791
Total Deferred Outflows of Resources	<u>828,714</u>

LONG-TERM LIABILITIES

Compensated Absences	153,838
Net Pension Liability	2,116,478
Net OPEB Liability	44,820
Total Liabilities	<u>2,315,136</u>

DEFERRED INFLOWS OF RESOURCES

OPEB	<u>14,782</u>
------	---------------

NET POSITION

Net Investment in Capital Assets	589,279
Unrestricted (Deficit)	<u>(741,926)</u>
	<u>\$ (152,647)</u>

On the governmental fund financial statements, the County is recognizing a special item of \$759,278 in the Public Transit Special Revenue Fund. Capital assets, long-term liabilities, and related deferred inflows and outflows are not recognized on the governmental fund financial statements.

NOTE 21 - FUND BALANCES

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Fund Balances	General	Developmental Disabilities	Child/ Adult Protective Services	Nonmajor Governmental Funds	Total
Nonspendable:					
Unclaimed Monies	\$ 106,941	\$ -	\$ -	\$ -	\$ 106,941
Prepaid Items	974,561	1,357	-	189,757	1,165,675
Materials and Supplies Inventory	213,527	15,236	-	489,838	718,601
Total Nonspendable	1,295,029	16,593	-	679,595	1,991,217
Restricted for:					
Road, Bridge, and Culvert Projects	-	-	-	10,041,128	10,041,128
Community Services	-	-	-	3,913,440	3,913,440
Developmental Disabilities	-	40,031,258	-	-	40,031,258
Mental Health	-	-	-	16,955,339	16,955,339
Real Estate Assessment and Delinquencies	-	-	-	6,174,513	6,174,513
Ditch Maintenance	-	-	-	2,164,382	2,164,382
Juvenile Court Services	-	-	-	11,669	11,669
Child Support Enforcement	-	-	-	5,424,241	5,424,241
Child, Adult, and Senior Protective Services	-	-	24,677,017	2,120,538	26,797,555
Children Services and Children's Trust	-	-	-	53,454	53,454
Economic Development Assistance	-	-	-	1,864,226	1,864,226
Dog and Kennel Services	-	-	-	496,997	496,997
Court Computers Services	-	-	-	2,169,821	2,169,821
Sheriff Services	-	-	-	1,681,592	1,681,592
Opioid Settlement	-	-	-	995,658	995,658
Wireless 9-1-1 Services	-	-	-	34,959	34,959
Youth Services	-	-	-	741,744	741,744
Public Transit	-	-	-	243,808	243,808
Capital Projects	-	-	-	4,703,232	4,703,232
Debt Service	-	-	-	139,881	139,881
Other Purposes	-	-	-	1,805,615	1,805,615
Total Restricted	-	40,031,258	24,677,017	61,736,237	126,444,512
Committed to:					
Building Inspections	309,968	-	-	-	309,968
Notary Services	64,342	-	-	-	64,342
Enterprise Zone Plans	4,523	-	-	-	4,523
Capital Improvements	-	-	-	7,295,225	7,295,225
County Administration	986,942	-	-	-	986,942
Equipment/Capital Outlay	197,686	-	-	-	197,686
Total Committed	1,563,461	-	-	7,295,225	8,858,686
Assigned to:					
Capital Improvements	-	-	-	3,401,395	3,401,395
Purchases on Order:					
County Administration	1,132,983	-	-	-	1,132,983
County Courts	82,204	-	-	-	82,204
Health and Safety Services	221,610	-	-	-	221,610
Capital Outlay/Supplies	586,295	-	-	-	586,295
Subsequent Year's Appropriations	2,281,218	-	-	-	2,281,218
Total Assigned	4,304,310	-	-	3,401,395	7,705,705
Unassigned (Deficit):	51,576,403	-	-	(971,439)	50,604,964
Total Fund Balances	\$ 58,739,203	\$ 40,047,851	\$ 24,677,017	\$ 72,141,013	\$ 195,605,084

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

On September 23, 2014, the Board of County Commissioners approved a resolution to target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. If the fund balance falls below the targeted range, the County will use the following budget strategies to replenish the unassigned fund balance within three years: reduce recurring expenditures to eliminate any structural deficit; increase revenue, pursue other funding sources; or some combination of the two prior options. Fund balance reserves are maintained to avoid interruption in operations, meet obligations, and minimize opportunity costs. Minimum unassigned fund balances will only be made available for extraordinary events as follows: major projects that are long-term in nature; temporary gap financing pending permanent financing and/or grant monies; disaster recovery; or potential service disruptions.

NOTE 22 - 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. During 2024, the County received no additional COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

The 2024 activity includes, \$2,134,919 which was subgranted to other governments or spent on-behalf of other governments. These amounts are reflected as intergovernmental expenditures in the Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, which is a jointly governed organization. The District's purpose is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County paid \$7,200 in contributions to the District during 2024. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield County Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$347,114 to the Committee during 2024 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. The board of no fewer than nine and no more than fifteen operates the Bureau. Two of the board members are selected by the County Commissioners. The remaining board members are elected by majority vote of the quorum of the non-departing Directors. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2024, the County made no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 158 West Wheeling Street, Lancaster, Ohio 43130.

Mid-East Ohio Regional Council (MEORC)

The Mid-East Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services twenty counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. The County paid \$165,055 to the Council during 2024 for membership dues. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield County Department of Health or designee; Director of the Fairfield County Job and Family Services; Director of the Child Protective Services Division of Job and Family Services; Superintendent of the Fairfield County Developmental Disabilities Board; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; President of the Fairfield County Commissioners or designee; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2024, the County paid \$499,425 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2024, the County made payments to the Agency for administrative and general services of the County's Litter Enforcement and Home grants in the amounts of \$1,046,135 and \$17,050 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

Area 20 Workforce Development Board

The Area 20 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2024, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

South Central Ohio Major Crimes Unit

The South Central Ohio Major Crimes Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Pickaway, and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a four-member Governing Board that consists of one County Commissioner or designee from Fairfield and Pickaway counties, and the Mayor, City Manager, or designee from the cities of Lancaster and Logan. The Council also has a seven-member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield and Pickaway County Sheriffs and Prosecuting Attorneys, the Chiefs of Police from the Lancaster and Logan cities, and the Chiefs of Police from Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2024, the County contributed \$1,090,989 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2024, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Central Ohio Rural Planning Organization

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2024, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 24 - RELATED ORGANIZATIONS

Fairfield County District Library

The Fairfield County District Library is statutorily created as a separate and distinct political subdivision of the State. Four trustees of the District Library are appointed by the County Commissioners, and the judges of the Common Pleas Court appoint three trustees. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Due process is required to remove board members. The County provides no subsidies. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

Fairfield County Park District

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2024, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

Fairfield Metropolitan Housing Authority

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street Lancaster, Ohio 43130.

NOTE 25 - JOINT VENTURES

Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 46-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2024, the County contributed \$185,000 to the Commission for their annual subsidy which was approximately 58 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$29,704. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

Fairfield, Hocking, Licking, and Perry Multi-County Detention District

The Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing a detention home to treat juvenile offenders and their families in a community setting in such a manner as to reduce the probability of the youth reentering the juvenile justice system. Basic to the philosophy of the District is the idea that every young person is an individual who is unique and worthy of respect. The operation of the District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to recommend policies and procedures for the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

Each county will be contributing to the District in the form of a local share when needed. The contribution will be based on the number of children from each county who are maintained in the home during the year. In the beginning, each county contributed an annual fee based on each county's proportionate share of operational expenses and required capital needs of the District. The counties are responsible for all major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

In 2024, the District received \$2,237,393 in contributions from member counties, for a 24 year total of \$46,692,022 from all member counties. Fairfield County contributed \$394,229 in 2024, for a grand total contribution of \$17,900,746. The County's total contributions represent 38 percent of total member contributions as of December 31, 2024. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District's construction was completed in 2004 and became operational on February 9, 2004. The County issued debt in past for their share of the District construction, this debt matured in 2022. The County's share of the joint venture is \$836,215 as of December 31, 2024. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 26 - RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2024 was \$608,188.

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

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Retrospective Rating Program is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of nine members as follows: the president of the CCAO, treasurer of CCAO, and seven representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation certified sponsor, established the program based upon guidelines set forth by the Bureau of Workers' Compensation (BWC). CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for workers compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each county to CCAO in proportion to its payroll to the total payroll of the group.

The County began participating in the program effective January 1, 2010. In 2024, the County paid premiums to BWC totaling \$372,509.

NOTE 27 - RELATED PARTY TRANSACTIONS

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$35,851 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 28 - CONTINGENT LIABILITIES

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor custodial for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the County's financial condition.

NOTE 29 - FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE

The Airport

The constitution and laws of the State of Ohio establish the rights and privileges of Fairfield County Airport Authority, Fairfield County, Ohio (the Airport Authority) as a body corporate and politic. The Airport Authority was created under Ohio Revised Code, section 308.03 by the Board of Commissioners by resolution on November 15, 1967. The Fairfield County Commissioners appoint seven Board members to direct the Airport Authority. The Airport Authority is responsible for the safe and efficient operation and maintenance of Fairfield County Airport Authority. Due to the imposition of will exerted by the County, financial burden for the Airport Authority, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The Airport Authority operates on a year ending December 31.

The Airport Authority's management believes these financial statements present all activities for which the Airport Authority is financially accountable.

Reporting Entity

The Airport Authority has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Airport Authority are not misleading. The primary government consist of all departments, boards and agencies that are not legally separate from the Airport Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Airport Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Airport Authority is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Airport Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Airport Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Airport Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of the Airport Authority. The Airport Authority is, however, considered to be a component unit of Fairfield County ("the County") by virtue of the fact the Airport Authority's Governing Board is appointed by the County and the Airport Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Airport Authority is not financially accountable for any other organization.

Public Entity Risk Pool

The Airport Authority, through Fairfield County, participates in a public entity risk pool. See the Public Entity Risk Pool section.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Airport Authority have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Airport Authority's accounting policies are described below.

Basis of Presentation

The Airport Authority'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 Airport Authority as a whole. The statement of net position presents the financial condition of the governmental-type activities of the Airport Authority at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Airport Authority's governmental activities. Direct expenses are those that are specifically associated with a service or program, and therefore clearly identifiable to a particular function. The policy of the Airport Authority is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program. Revenues which are not classified as program revenues are presented as general revenues of the Airport Authority, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Airport Authority.

Fund Financial Statements. During the year, the Airport Authority segregates transactions related to certain Airport Authority functions or activities in separate fund in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Airport Authority at this more detailed level.

Fund Accounting

The Airport Authority uses fund accounting to segregate cash that is restricted as to use. The Airport Authority classifies its only fund as General Fund. The General Fund reports all financial resources except those required to be accounted for in another fund.

Measurement Focus

Government-Wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities and deferred inflows of resources associated with the operation of the Airport Authority are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

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 accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the Airport Authority received value without directly giving equal value in return include contributions. Revenue from contributions 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, and expenditure requirements, in which the resources are provided to the Airport Authority 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, intergovernmental revenue sources are considered to be both measurable and available at year end.

Unavailable 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 such amounts have not yet been earned.

Deferred Inflows of Resources

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Authority, deferred inflows of resources include leases. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in systematic and rational manner over the term of the lease.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Budgetary

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's budget appears in the Budgetary Activity section.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Fairfield County Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission approves estimated resources.

Encumbrances The Fairfield County Board of Commissioners reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

Cash and Cash Equivalents

As the Ohio Revised Code permits, the Fairfield County Treasurer holds the Airport Authority's deposits as the Airport Authority's custodian. The Airport Authority's deposits are presented in the balance sheet as "Cash and Cash Equivalents."

Payables

Payables to be recorded on the Airport Authority's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, and valuation.

Inventory Held for Resale

Inventory held for resale consists of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Airport Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash.

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

Committed The Board can *commit* amounts via formal action (resolution). The Airport Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Unassigned *Unassigned* fund balance is the residual classification for the General Fund and includes amounts not included in other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

Net Position

Net position is the residual amount when comparing assets to liabilities. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors or laws or regulations of other governments. The Airport Authority, where applicable, applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

Income Tax Status

The Airport Authority is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Airport Authority is not a private foundation within the meaning of Section 509 (a). Contributions to the Airport Authority are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Airport Authority's tax status.

Estimates

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

Leases

The Authority serves as lessor in a noncancellable lease which is accounted for as follows:

Lessor At the commencement of a lease, the Authority 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.

CHANGE IN ACCOUNTING PRINCIPLES

For 2024, the Airport Authority implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update — 2023*. The Authority also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, *Implementation Guidance Update — 2021* and GASB Statement No. 101, *Compensated Absences*.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The Authority reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 results in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. This did not have any effect on beginning net position/fund balance because the Authority does not have any employees.

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2024, follows:

Fund Type	2024 Budgeted vs. Actual Receipts		
	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 781,556	\$ 877,159	\$ 95,603

Fund Type	2024 Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$ 997,843	\$ 929,687	\$ 68,156

RECEIVABLES

Receivables at December 31, 2024, consisted of accounts, accrued interest, and leases receivable. The accounts and accrued interest receivable are expected to be collected within one year.

The Airport Authority is reporting leases receivable of \$184,658 in the General Fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the Airport Authority recognized leases revenue of \$27,978 and other interest revenue of \$4,641 in the General Fund. These lease revenue amounts exclude short-term leases.

In 2017, the Airport Authority entered a 15-year leasing arrangement with SAS Aviation Properties, LLC for a track of land. This lease is paid monthly and was scheduled to end on April 30, 2032. In 2023, this lease was extended an additional 10 years and will end on April 30, 2042.

In 2023, the Airport Authority entered into a four-year lease with Fairfield Aircraft Services, LLC for hanger space. This lease is paid monthly and ends on December 31, 2026.

In 2023, the Airport Authority also entered into a three-year lease with Sundowner Aviation, LLC for administrative terminal building office space and four hanger bays. This lease is paid annually and ends on December 31, 2025.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

In 2024, the Authority entered a 25-year leasing arrangement with SAS Aviation Properties, LLC for an additional track of land. This lease is paid monthly and was scheduled to end on June 30, 2049.

A summary of future lease revenue is as follows:

Year Ending December 31	From Direct Placement		Total
	Principal	Interest	
2025	\$ 30,137	\$ 4,274	\$ 34,411
2026	16,769	2,896	19,665
2027	5,915	2,446	8,361
2028	6,244	2,285	8,529
2029	6,593	2,116	8,709
2030-2034	38,458	11,664	50,122
2035-2039	41,333	10,020	51,353
2040-2044	28,625	4,328	32,953
2045-2049	10,584	1,228	11,812
Total	<u>\$ 184,658</u>	<u>\$ 41,257</u>	<u>\$ 225,915</u>

RISK MANAGEMENT

The Airport Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with ACE Property and Casualty Insurance Company and the County Risk Sharing Authority (CORSAs) (which is maintained through Fairfield County's policy) for liability and property insurance, the Airport Authority has addressed these various types of risk.

The ACE program has a \$10,000,000 annual aggregate limit coverage on products-completed operations, personal injury, advertising injury, and malpractice. There is an extended coverage for war, hi-jacking and other perils, with \$10,000,000 annual aggregate limit. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, \$2,000,000 hangar keepers not "in flight" limit any one occurrence, and \$1,000,000 hangar keepers not "in flight" limit any one aircraft.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including direct physical loss or damage, collapse, and equipment breakdown to property. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. CORSA does not include any coverage for aircraft/aircraft liability.

The Authority has had no significant reductions in any of its insurance coverage from the prior year. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past four years.

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

Capital Assets Activity				
Assets	12/31/2023 Balance	2024 Additions	2024 Deletions	12/31/2024 Balance
Equipment	\$ 115,440	\$ -	\$ -	\$ 115,440
Accumulated Depreciation	(60,505)	(15,823)	-	(76,328)
Book Value	<u>\$ 54,935</u>	<u>\$ (15,823)</u>	<u>\$ -</u>	<u>\$ 39,112</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Airport Authority is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the General Fund is presented below for 2024:

<u>Fund Balances</u>	<u>General Fund</u>
<u>Nonspendable:</u>	
Prepaid Items	\$924
<u>Committed to:</u>	
Operations and Repairs	86,726
<u>Assigned to:</u>	
Purchases on Order	21,497
Unassigned	<u>337,980</u>
<i>Total Fund Balances</i>	<u><u>\$447,127</u></u>

OTHER COMMITMENTS

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2024, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2024, the Airport Authority's commitments for encumbrances in the General Fund are \$108,223.

PUBLIC ENTITY RISK POOL

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. 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's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Airport Authority does not have an equity interest in CORSA.

RELATED PARTY TRANSACTIONS, CONTRIBUTIONS, AND CONTINGENT LIABILITIES

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$35,851 and they are reflected as in-kind contributions.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

During 2024, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

The Airport Authority is currently not a party to any material legal proceedings.

NOTE 30 - SUBSEQUENT EVENTS

In March of 2025, the County issued a letter of intent to participate as a partner with the Gallia County Child Wellness Center. The intent is for the County to join a ten-member council who will operate a Child Wellness Center aimed at reducing the length of time children spend in congregate care.

In April of 2025, the County amended a lease dated June 1, 2013, between the County and Fairfield Medical Center, to release certain property from the lease, and authorized other documents in connection with conduit debt. There was no financial impact to the County.

In April of 2025, the County approved a construction contract of \$2,063,000 with Gutknecht Construction to perform remodeling and construction work at the Workforce Center.

Also, in April of 2025, the County approved a \$1,974,000 contract with Gutknecht Construction to renovate and remodel Sheridan Center, which was purchased in 2024. This facility currently houses offices for the Fairfield County Board of Health and will also include future conference space.

In May of 2025, Fairfield County voters approved a renewal levy for the benefit of operating community programs, services, and facilities authorized by the County Board of Developmental Disabilities. The renewal levy was for 1.85 mills for a period of five years. Collections will begin in 2026.

During 2025, the County completed a reappraisal which will result in increased assessed valuations across the County. Collections relating to this reappraisal will begin January 1, 2026.

In May of 2025, the Ohio Attorney General announced that he had accepted the title and summary of a proposed constitutional amendment aimed at adding a new Section 14 to Article XII of the state constitution. This proposed amendment seeks to abolish taxes on real property and prohibit any future taxes on real property. As the next step in the process, the Ohio Ballot Board must determine whether the proposal contains a single constitutional amendment or multiple constitutional amendments. If the board certifies the proposal, the petitioners must then collect signatures from registered voters equal to at least 10% of the vote cast in the most recent gubernatorial election. Those signatures must come from voters in at least 44 of Ohio's 88 counties, and for each of those counties the number must equal at least 5% of the vote cast in the most recent gubernatorial election. If sufficient signatures are verified by the Ohio Secretary of State's Office at least 65 days before the election, the full text of the proposed amendment will be placed on the ballot in the next regular or general election that occurs subsequent to 125 days after the filing of such petition.

House Bill 335 was proposed in June of 2025. House Bill 335 proposes historic and far-reaching changes to the property tax system in Ohio. The proposal has a direct and negative impact on county financial resources. The effect of the proposal is to shift certain property tax responsibilities to sales tax collections for county entities, or to income tax collections for non-county entities.

Required Supplementary Information

Fairfield 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 **

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.29093580%	0.29804040%	0.30860011%	0.28939001%
County's Proportionate Share of the Net Pension Liability	\$76,168,182	\$88,041,264	\$26,849,458	\$42,852,358
County's Covered Payroll	\$45,827,438	\$44,340,592	\$42,522,668	\$38,241,973
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	166.21%	198.56%	63.14%	112.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

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

See accompanying notes to required supplementary information.

2020	2019	2018	2017	2016	2015
0.27556830%	0.27785520%	0.27799920%	0.28058940%	0.28623777%	0.27400100%
\$54,467,942	\$76,098,906	\$43,612,683	\$63,717,082	\$49,579,990	\$33,047,583
\$36,767,502	\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074
148.14%	213.86%	125.52%	183.81%	148.26%	104.22%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

Fairfield 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 Seven Years (1) **

	2024	2023
County's Proportion of the Net Pension Asset	0.25040790%	0.23027310%
County's Proportionate Share of the Net Pension Asset	\$769,708	\$542,729
County's Covered Payroll	\$1,149,842	\$1,084,529
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	66.94%	50.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	144.55%	137.14%

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

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

See accompanying notes to required supplementary information.

2022	2021	2020	2019	2018
0.22886227%	0.20820982%	0.18089190%	0.18894150%	0.17681310%
\$901,729	\$601,027	\$377,203	\$211,280	\$240,702
\$1,043,371	\$905,979	\$806,757	\$808,093	\$724,138
86.42%	66.34%	46.76%	26.15%	33.24%
169.88%	157.67%	145.28%	126.64%	137.28%

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

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.005484030%	0.004513560%	0.005009840%	0.005269721%
County's Proportionate Share of the Net Pension Liability	\$1,055,216	\$971,992	\$1,113,694	\$673,781
County's Covered Payroll	\$761,157	\$609,636	\$651,307	\$650,250
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information.

2020	2019	2018	2017	2016	2015
0.005717790%	0.006221020%	0.006374030%	0.006021300%	0.006296120%	0.006126740%
\$1,383,502	\$1,375,741	\$1,401,506	\$1,430,373	\$2,107,500	\$1,693,252
\$690,050	\$730,371	\$724,621	\$661,971	\$662,471	\$639,221
200.49%	188.36%	193.41%	216.08%	318.13%	264.89%
75.50%	77.40%	77.30%	75.30%	72.10%	72.10%

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

	2024	2023	2022
County's Proportion of the Net OPEB Liability (Asset)	0.28846980%	0.29440260%	0.30254770%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$2,603,511)	\$1,856,264	(\$9,476,257)
County's Covered Payroll	\$48,873,029	\$47,187,321	\$44,935,439
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.33%	3.93%	-21.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	107.76%	94.79%	128.23%

(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 each year were determined as of Fairfield County's measurement date which is the prior year end.

See accompanying notes to required supplementary information.

2021	2020	2019	2018	2017
0.28322294%	0.26948160%	0.27196920%	0.27144900%	0.27263700%
(\$5,045,844)	\$37,222,409	\$35,458,363	\$29,477,361	\$27,537,264
\$40,310,452	\$38,727,709	\$37,520,001	\$36,549,521	\$36,251,335
-12.52%	96.11%	94.51%	80.65%	75.96%
115.57%	47.80%	46.33%	54.14%	54.04%

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
State Teachers Retirement System of Ohio - OPEB Plan
*Last Eight Fiscal Years (1) **

	<u>2024</u>	<u>2023</u>	<u>2022</u>
County's Proportion of the Net OPEB Liability (Asset)	0.005484030%	0.004513560%	0.005009840%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$104,021)	(\$87,783)	(\$129,722)
County's Covered Payroll	\$761,157	\$609,636	\$651,307
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.67%	-14.40%	-19.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	158.00%	168.50%	230.70%

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

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information.

2021	2020	2019	2018	2017
0.005269721%	0.005717790%	0.006221020%	0.006374030%	0.006021300%
(\$111,108)	(\$100,489)	(\$103,034)	(\$102,424)	\$234,929
\$650,250	\$690,050	\$730,371	\$724,621	\$661,971
-17.09%	-14.56%	-14.11%	-14.13%	35.49%
174.70%	182.10%	174.70%	176.00%	47.10%

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years

	2024	2023	2022	2021
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$7,293,710	\$6,703,472	\$6,526,023	\$6,266,763
Contributions in Relation to the Contractually Required Contribution	<u>(7,293,710)</u>	<u>(6,703,472)</u>	<u>(6,526,023)</u>	<u>(6,266,763)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$49,870,533	\$45,827,438	\$44,340,592	\$42,522,668
Contributions as a Percentage of Covered Payroll	<u>14.63%</u>	<u>14.63%</u>	<u>14.72%</u>	<u>14.74%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$151,536	\$137,981	\$151,834	\$146,072
Contributions in Relation to the Contractually Required Contribution	<u>(151,536)</u>	<u>(137,981)</u>	<u>(151,834)</u>	<u>(146,072)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,262,800	\$1,149,842	\$1,084,529	\$1,043,371
Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability (Asset) - OPERS Plan (1)				
Contractually Required Contribution	\$93,732	\$84,988	\$70,488	\$54,776
Contributions in Relation to the Contractually Required Contribution	<u>(93,732)</u>	<u>(84,988)</u>	<u>(70,488)</u>	<u>(54,776)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$53,227,400	\$48,873,029	\$47,187,321	\$44,935,439
Contributions as a Percentage of Covered Payroll	<u>0.18%</u>	<u>0.17%</u>	<u>0.15%</u>	<u>0.12%</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 required supplementary information.

2020	2019	2018	2017	2016	2015
\$5,638,657	\$5,422,186	\$5,250,326	\$4,781,015	\$4,413,690	\$4,262,745
(5,638,657)	(5,422,186)	(5,250,326)	(4,781,015)	(4,413,690)	(4,262,745)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$38,241,973	\$36,767,502	\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255
<u>14.74%</u>	<u>14.75%</u>	<u>14.75%</u>	<u>13.76%</u>	<u>12.73%</u>	<u>12.75%</u>
\$126,837	\$112,946	\$113,133	\$94,138	\$78,446	\$77,245
(126,837)	(112,946)	(113,133)	(94,138)	(78,446)	(77,245)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$905,979	\$806,757	\$808,093	\$724,138	\$653,717	\$643,708
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$46,500	\$46,138	\$45,124	\$397,877	\$743,693	
(46,500)	(46,138)	(45,124)	(397,877)	(743,693)	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
\$40,310,452	\$38,727,709	\$37,520,001	\$36,549,521	\$36,251,335	
<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>1.09%</u>	<u>2.05%</u>	

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Net Pension Liability				
Contractually Required Contribution	\$112,555	\$92,218	\$89,118	\$90,436
Contributions in Relation to the Contractually Required Contribution	<u>(112,555)</u>	<u>(92,218)</u>	<u>(89,118)</u>	<u>(90,436)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll (1)	\$803,964	\$658,700	\$636,557	\$645,971
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See accompanying notes to required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$88,890	\$100,731	\$108,819	\$96,773	\$92,651	\$84,860
<u>(88,890)</u>	<u>(100,731)</u>	<u>(108,819)</u>	<u>(96,773)</u>	<u>(92,651)</u>	<u>(84,860)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$634,929	\$719,507	\$777,279	\$691,233	\$661,793	\$606,143
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Assumptions – OPERS Pension – Traditional Plan

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

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

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

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:	
2024	2.3 percent, simple through 2024, then 2.05 percent, simple
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 7.50 to 5.00 percent

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.

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

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

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 are 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 set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

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

	2022	2019 through 2021	2018
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

Since 2020, the Combined Plan has had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – STRS Pension

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

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

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Investment rate of return:

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

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

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

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

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 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:	
2024	3.77 percent
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:	
2024	5.70 percent
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:	
2024	5.50 percent, initial 3.5 percent, ultimate in 2038
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

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Benefit Term – STRS Pension

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

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

Changes in Benefit Terms – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

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

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

Changes in Benefit Terms – STRS OPEB

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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

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

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

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

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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

Combining Financial Statements and Schedules

General Fund

The General Fund accounts for and reports all financial resources received and used for services traditionally provided by a county government and not required to be accounted for in other funds.

Fairfield County, Ohio

SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 896,576	\$ 922,576	\$ 920,245	\$ 2,331
Fringe Benefits	375,864	372,114	371,779	335
Contractual Services	822,700	653,593	596,024	57,569
Materials and Supplies	33,444	32,012	25,454	6,558
Capital Outlay	21,500	16,000	10,319	5,681
Total Commissioners	2,150,084	1,996,295	1,923,821	72,474
Workforce and Economic Development:				
Personal Services	458,269	431,497	429,715	1,782
Fringe Benefits	219,680	208,477	176,180	32,297
Contractual Services	542,524	541,393	472,333	69,060
Materials and Supplies	1,800	1,800	42	1,758
Capital Outlay	224,802	210,062	120,286	89,776
Other	47,451	47,451	29,107	18,344
Total Workforce and Economic Development	1,494,526	1,440,680	1,227,663	213,017
Auditor:				
Personal Services	915,164	915,164	844,303	70,861
Fringe Benefits	369,025	359,025	347,373	11,652
Contractual Services	595,832	603,689	609,763	(6,074)
Materials and Supplies	24,666	24,000	19,283	4,717
Capital Outlay	69,072	68,850	68,738	112
Total Auditor	1,973,759	1,970,728	1,889,460	81,268
Treasurer:				
Personal Services	364,084	364,084	338,159	25,925
Fringe Benefits	189,320	189,320	166,102	23,218
Contractual Services	87,602	85,749	71,408	14,341
Materials and Supplies	3,763	2,794	1,105	1,689
Capital Outlay	18,995	18,995	18,976	19
Total Treasurer	663,764	660,942	595,750	65,192
Prosecuting Attorney:				
Personal Services	1,604,182	1,604,182	1,564,744	39,438
Fringe Benefits	591,100	591,100	566,712	24,388
Contractual Services	20,372	20,226	18,180	2,046
Materials and Supplies	15,000	15,000	13,433	1,567
Capital Outlay	143,304	143,266	143,266	-
Total Prosecuting Attorney	2,373,958	2,373,774	2,306,335	67,439
Safety and Security:				
Contractual Services	65,946	81,646	79,204	2,442
Materials and Supplies	32,439	29,901	13,113	16,788
Capital Outlay	330,342	279,360	266,004	13,356
Total Safety and Security	\$ 428,727	\$ 390,907	\$ 358,321	\$ 32,586

(continued)

Fairfield County, Ohio

SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

(Continued)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
Information Technology:				
Personal Services	\$ 656,700	\$ 656,700	\$ 646,217	\$ 10,483
Fringe Benefits	238,110	238,110	207,661	30,449
Contractual Services	1,434,265	1,709,358	1,689,483	19,875
Materials and Supplies	88,955	81,835	68,678	13,157
Capital Outlay	167,264	260,612	198,491	62,121
Total Information Technology	2,585,294	2,946,615	2,810,530	136,085
Board of Elections:				
Personal Services	1,081,416	1,081,416	905,183	176,233
Fringe Benefits	373,938	373,938	361,122	12,816
Contractual Services	468,654	466,493	429,304	37,189
Materials and Supplies	81,148	80,182	80,153	29
Capital Outlay	59,734	59,734	40,080	19,654
Total Board of Elections	2,064,890	2,061,763	1,815,842	245,921
Maintenance and Operation:				
Personal Services	690,500	702,500	698,630	3,870
Fringe Benefits	318,400	318,400	313,648	4,752
Contractual Services	2,621,684	2,417,781	2,369,466	48,315
Materials and Supplies	647,696	659,314	623,007	36,307
Capital Outlay	318,868	242,653	242,653	-
Total Maintenance and Operation	4,597,148	4,340,648	4,247,404	93,244
Recorder:				
Personal Services	248,450	248,450	246,507	1,943
Fringe Benefits	150,875	150,875	149,696	1,179
Contractual Services	17,628	17,586	8,764	8,822
Materials and Supplies	2,000	2,000	602	1,398
Capital Outlay	5,000	5,000	1,122	3,878
Total Recorder	423,953	423,911	406,691	17,220
Human Resources:				
Personal Services	176,891	176,891	170,018	6,873
Fringe Benefits	68,902	69,902	69,334	568
Contractual Services	358,915	345,655	299,143	46,512
Materials and Supplies	16,873	16,000	9,351	6,649
Capital Outlay	4,000	4,000	-	4,000
Total Human Resources	625,581	612,448	547,846	64,602
Public Transit:				
Personal Services	-	26,772	26,772	-
Fringe Benefits	-	39,577	39,432	145
Total Public Transit	-	66,349	66,204	145
Enterprise Zone:				
Personal Services	2,000	2,000	-	2,000
Fringe Benefits	1,100	1,100	15	1,085
Contractual Services	100	100	-	100
Materials and Supplies	100	100	-	100
Total Enterprise Zone	3,300	3,300	15	3,285
Certificate of Title Administration:				
Personal Services	964,700	964,700	957,547	7,153
Fringe Benefits	603,255	603,255	474,312	128,943
Contractual Services	63,496	26,753	23,343	3,410
Materials and Supplies	39,455	35,493	26,177	9,316
Capital Outlay	57,000	90,750	18,954	71,796
Total Certificate of Title Administration	\$ 1,727,906	\$ 1,720,951	\$ 1,500,333	\$ 220,618

(continued)

Fairfield County, Ohio

SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

(Continued)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
County Recorder Equipment:				
Contractual Services	\$ 100,291	\$ 100,268	\$ 81,647	\$ 18,621
Capital Outlay	15,000	15,000	386	14,614
Total County Recorder Equipment	115,291	115,268	82,033	33,235
Building Department:				
Personal services	4,200	4,200	3,690	510
Fringe benefits	780	780	605	175
Contractual Services	99,456	94,635	90,215	4,420
Materials and Supplies	679	600	300	300
Capital Outlay	1,000	1,000	-	1,000
Total Building Department	106,115	101,215	94,810	6,405
Insurance on Property and Persons:				
Contractual Services	772,331	778,582	654,184	124,398
Levy and Assessment:				
Contractual Services	722,080	806,000	700,464	105,536
Total General Government - Legislative and Executive	22,828,707	22,810,376	21,227,706	1,582,670
General Government - Judicial				
Domestic Relations:				
Personal Services	690,059	741,152	736,467	4,685
Fringe Benefits	321,477	294,274	290,932	3,342
Contractual Services	43,588	45,021	33,592	11,429
Materials and Supplies	3,074	5,710	4,352	1,358
Capital Outlay	62,241	101,707	100,254	1,453
Total Domestic Relations	1,120,439	1,187,864	1,165,597	22,267
Common Pleas Probation:				
Personal Services	565,717	565,717	538,031	27,686
Fringe Benefits	293,830	293,830	245,619	48,211
Contractual services	350,000	396,128	396,128	-
Total Common Pleas Probation	1,209,547	1,255,675	1,179,778	75,897
Common Pleas Court:				
Personal Services	541,446	513,178	500,903	12,275
Fringe Benefits	252,847	281,116	268,498	12,618
Contractual Services	753,428	707,300	612,265	95,035
Materials and Supplies	22,500	20,000	10,726	9,274
Capital Outlay	42,000	108,500	94,590	13,910
Total Common Pleas Court	1,612,221	1,630,094	1,486,982	143,112
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	306	306	245	61
Total Jury Commission	1,978	1,978	1,728	250
Juvenile Court:				
Contractual Services	573,512	734,718	664,504	70,214
Probate Court:				
Personal Services	544,645	544,645	523,476	21,169
Fringe Benefits	265,279	265,279	245,745	19,534
Contractual Services	64,616	64,401	58,668	5,733
Materials and Supplies	5,570	5,000	4,999	1
Total Probate Court	\$ 880,110	\$ 879,325	\$ 832,888	\$ 46,437

(continued)

Fairfield County, Ohio

SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

(Continued)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
Clerk of Courts:				
Personal Services	\$ 990,624	\$ 990,624	\$ 930,307	\$ 60,317
Fringe Benefits	512,905	512,905	442,781	70,124
Contractual Services	147,743	129,567	98,947	30,620
Materials and Supplies	31,209	29,474	24,851	4,623
Capital Outlay	1,536	16,700	16,700	-
Total Clerk of Courts	1,684,017	1,679,270	1,513,586	165,684
Municipal Court:				
Contractual Services	1,531,867	1,525,948	1,448,951	76,997
Materials and supplies	36,563	35,000	35,000	-
Total Municipal Court	1,568,430	1,560,948	1,483,951	76,997
Notary Public Fees:				
Contractual Services	30,000	30,000	-	30,000
Public Defender:				
Contractual Services	36,000	36,000	32,996	3,004
Total General Government - Judicial	8,716,254	8,995,872	8,362,010	633,862
Public Safety				
Probation Department:				
Personal Services	1,729,384	1,757,384	1,739,504	17,880
Fringe Benefits	804,690	776,690	771,454	5,236
Contractual Services	272,195	271,327	243,377	27,950
Materials and Supplies	22,053	21,449	21,155	294
Capital Outlay	179,000	179,000	179,000	-
Other	10,000	10,000	8,519	1,481
Total Probation Department	3,017,322	3,015,850	2,963,009	52,841
Coroner:				
Personal Services	219,668	219,668	208,437	11,231
Fringe Benefits	89,532	89,532	81,628	7,904
Contractual Services	390,026	386,784	386,714	70
Materials and Supplies	5,331	4,300	1,933	2,367
Capital Outlay	15,000	15,000	11,932	3,068
Total Coroner	719,557	715,284	690,644	24,640
Visitation Center:				
Personal Services	37,700	46,610	46,541	69
Fringe Benefits	8,069	9,312	7,176	2,136
Contractual Services	1,000	10,310	10,216	94
Materials and Supplies	500	500	-	500
Total Visitation Center	47,269	66,732	63,933	2,799
Sheriff:				
Personal Services	12,582,702	12,110,767	11,872,087	238,680
Fringe Benefits	5,065,379	4,525,279	4,513,110	12,169
Contractual Services	2,884,818	3,577,975	3,576,240	1,735
Materials and Supplies	1,050,126	1,093,279	1,048,984	44,295
Capital Outlay	1,782,642	1,867,931	1,867,573	358
Other	60,359	101,088	101,088	-
Total Sheriff	23,426,026	23,276,319	22,979,082	297,237
Total Public Safety	\$ 27,210,174	\$ 27,074,185	\$ 26,696,668	\$ 377,517

(continued)

Fairfield County, Ohio

SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

(Continued)

For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
Health				
Agriculture:				
Contractual Services	\$ 507,897	\$ 507,897	\$ 505,487	\$ 2,410
TB Clinics:				
Contractual Services	6,000	1,000	1,000	-
Crippled Children:				
Contractual Services	842,287	614,420	614,420	-
Total Health	1,356,184	1,123,317	1,120,907	2,410
Human Services				
Veterans Service Commission:				
Personal Services	533,500	533,500	463,262	70,238
Fringe Benefits	135,693	135,693	119,952	15,741
Contractual Services	1,304,589	1,030,151	786,744	243,407
Materials and Supplies	149,071	141,963	105,845	36,118
Capital Outlay	140,000	140,000	4,836	135,164
Total Human Services	2,262,853	1,981,307	1,480,639	500,668
Other				
Commissioners Share - Costs:				
Contractual Services	1,864,567	2,282,989	2,123,296	159,693
Miscellaneous:				
Other	35,500	38,000	22,752	15,248
Total Other	1,900,067	2,320,989	2,146,048	174,941
Total Expenditures	\$ 64,274,239	\$ 64,306,046	\$ 61,033,978	\$ 3,272,068

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2024.

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations. There were no committed or assigned revenue sources for 2024.

Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 61,260,333	\$ 139,881	\$ 17,328,919	\$ 78,729,133
Cash and Cash Equivalents in Segregated Accounts	225,714	-	-	225,714
Receivables:				
Property Taxes	14,102,272	-	-	14,102,272
Lodging Taxes	142,630	-	-	142,630
Permissive Motor Vehicle License Tax	227,721	-	-	227,721
Accounts	1,444,594	-	-	1,444,594
Interfund	1,846,322	-	-	1,846,322
Special Assessments	371,343	14,904	-	386,247
Accrued Interest	35,679	-	-	35,679
Loans	1,055,083	-	-	1,055,083
Intergovernmental	11,438,303	-	319,255	11,757,558
Materials and Supplies Inventory.....	489,838	-	-	489,838
Prepaid Items.....	189,757	-	-	189,757
Total Assets.....	<u>\$ 92,829,589</u>	<u>\$ 154,785</u>	<u>\$ 17,648,174</u>	<u>\$ 110,632,548</u>
LIABILITIES				
Accounts Payable.....	\$ 2,356,067	\$ -	\$ 79,543	\$ 2,435,610
Contracts Payable.....	1,198,211	-	736,162	1,934,373
Accrued Wages and Benefits Payable.....	1,024,730	-	-	1,024,730
Retainage Payable.....	55,751	-	65,409	121,160
Interfund Payable.....	4,878,880	-	1,471,327	6,350,207
Employee Payroll Withholdings Payable.....	60,581	-	-	60,581
Intergovernmental Payable.....	781,982	-	122,607	904,589
Unearned Revenue.....	3,480,903	-	-	3,480,903
Total Liabilities.....	<u>13,837,105</u>	<u>-</u>	<u>2,475,048</u>	<u>16,312,153</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	13,697,183	-	-	13,697,183
Unavailable Revenue.....	8,280,042	14,904	187,253	8,482,199
Total Deferred Inflows of Resources.....	<u>21,977,225</u>	<u>14,904</u>	<u>187,253</u>	<u>22,179,382</u>
FUND BALANCES				
Nonspendable	679,595	-	-	679,595
Restricted	56,893,124	139,881	4,703,232	61,736,237
Committed.....	-	-	7,295,225	7,295,225
Assigned.....	-	-	3,401,395	3,401,395
Unassigned (Deficits).....	(557,460)	-	(413,979)	(971,439)
Total Fund Balances.....	<u>57,015,259</u>	<u>139,881</u>	<u>14,985,873</u>	<u>72,141,013</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 92,829,589</u>	<u>\$ 154,785</u>	<u>\$ 17,648,174</u>	<u>\$ 110,632,548</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
REVENUES				
Property Taxes.....	\$ 11,815,375	\$ -	\$ -	\$ 11,815,375
Lodging Taxes.....	666,533	-	-	666,533
Payment in Lieu of Taxes.....	10,220	-	-	10,220
Charges for Services.....	12,641,839	-	-	12,641,839
Licenses and Permits.....	585,286	-	-	585,286
Permissive Motor Vehicle License tax	2,819,774	-	-	2,819,774
Fines, Forfeitures, and Settlements.....	774,376	-	-	774,376
Intergovernmental.....	49,763,736	-	4,884,214	54,647,950
Special Assessments.....	275,151	104,309	-	379,460
Investment Earnings and Other Interest.....	102,040	1,746	156,197	259,983
Rent and Leases.....	78,009	-	-	78,009
Donations.....	89,874	-	-	89,874
Other.....	1,328,791	-	106,588	1,435,379
Total Revenues.....	<u>80,951,004</u>	<u>106,055</u>	<u>5,146,999</u>	<u>86,204,058</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	6,083,575	-	-	6,083,575
Judicial	970,203	-	-	970,203
Public Safety	3,853,333	-	-	3,853,333
Public Works	14,940,517	-	-	14,940,517
Health	13,168,576	-	-	13,168,576
Human Services	32,575,224	-	-	32,575,224
Urban Redevelopment and Housing	410,011	-	-	410,011
Transportation	2,003,370	-	-	2,003,370
Intergovernmental.....	4,274,803	-	-	4,274,803
Capital Outlay.....	-	-	14,183,272	14,183,272
Debt Service:				
Principal Retirement	33,579	1,831,000	-	1,864,579
Interest	1,828	1,201,350	-	1,203,178
Total Expenditures.....	<u>78,315,019</u>	<u>3,032,350</u>	<u>14,183,272</u>	<u>95,530,641</u>
Excess of Revenues Over (Under) Expenditures.....	<u>2,635,985</u>	<u>(2,926,295)</u>	<u>(9,036,273)</u>	<u>(9,326,583)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	1,427	-	-	1,427
Transfers In.....	2,872,341	2,928,269	6,680,530	12,481,140
Transfers Out.....	(121,394)	-	-	(121,394)
Total Other Financing Sources (Use).....	<u>2,752,374</u>	<u>2,928,269</u>	<u>6,680,530</u>	<u>12,361,173</u>
SPECIAL ITEMS				
Transfer in of City of Lancaster				
Public Transit Operations.....	759,278	-	-	759,278
Net Changes in Fund Balances.....	<u>6,147,637</u>	<u>1,974</u>	<u>(2,355,743)</u>	<u>3,793,868</u>
Fund Balances Beginning of Year as Previously Reported.....	34,183,942	137,907	17,341,616	51,663,465
Adjustments:				
Changes from Major Fund to Nonmajor Fund	16,683,680	-	-	16,683,680
Adjusted Fund Balances Beginning of Year.....	<u>50,867,622</u>	<u>137,907</u>	<u>17,341,616</u>	<u>68,347,145</u>
Fund Balances End of Year.....	<u>\$ 57,015,259</u>	<u>\$ 139,881</u>	<u>\$ 14,985,873</u>	<u>\$ 72,141,013</u>

Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2024. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, collections of fines, donations, and intergovernmental revenues from a small grant.
Child Support Enforcement Agency Fund	To account for restricted State and federal grants, and fees used to administer the County Bureau of Support.
Community Services Fund	To account for various restricted federal and State grants, charges for services for contract services, donations, along with transfers from the General Fund, to provide public assistance to general relief recipients, and to pay their providers of medical assistance and certain public social services. The fund balance beginning of year as previously reported includes a "- -" to indicate this amount is included with the (Formerly Major) Community Services Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds in the basic financial statements.
Real Estate Assessment Fund	To account for State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Motor Vehicle Fund	The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, fines, charges for services, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Ditch Maintenance Fund	To account for restricted special assessment revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
County Hotel Lodging Fund	To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of the county-wide property tax levy, along with federal and State grants that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public. The fund balance beginning of year as previously reported includes a "- -" to indicate this amount is included with the (Formerly Major) Alcohol, Drug Addiction, and Mental Health Board Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds in the basic financial statements.

(continued)

Nonmajor Special Revenue Funds (continued)

Children Services Fund	To account for restricted monies received from federal and State grants, support collections, donations, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management and Homeland Security Fund	To account for restricted fees and grant monies used for maintaining an emergency services department.
Marriage License Fund	To account for restricted licenses and fees monies collected by the courts used for domestic violence victims.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash or budget activity during 2024; therefore, there is no budgetary schedule is presented.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant funding used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low-income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for proceeds of a tax levy restricted for the purpose of providing services for older adult Fairfield County residents.

(continued)

Nonmajor Special Revenue Funds (continued)

Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receivables monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants, other miscellaneous sources, and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, the Special Elections Fund, Cyber Security Measurers Implementation Fund, the Electric Vehicle Charging Grant Fund, the Precinct Election Training Fund, and the Primary Election Fund for GAAP reporting. The Special Elections Fund and the Primary Election Fund had no cash basis or budget activity during 2024; therefore, there are no budgetary schedules presented.
Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized by charges for services; fines, forfeitures, and settlements; State and federal grants, and other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, Common Pleas Recovery Grant Fund, and the Court Backlog Reduction Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting.
Home Fund	To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.
Target Community Alternative to Prison Fund	To account for the Targeting Community Alternative to Prison grant program, which is restricted for supervision and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.
Ohio Opioid Settlement Fund	To account for the restricted Ohio Opioid Settlement funding from the negotiated agreement between the State of Ohio and the three largest distributors of opioids. The State of Ohio developed a plan to distribute the settlement to the hardest hit communities by the opioid crisis.

(continued)

Nonmajor Special Revenue Funds (continued)

Public Transit Fund	To account for restricted grant funding from the Ohio Department of Transportation, donations, and customer fares. On July 1, 2024, the County accepted the transfer of operation from the City of Lancaster for its public transit system in order to extend public transit services throughout the County in order to help more constituents.
Redevelopment Tax Equivalent Fund	To account for restricted payment in lieu of tax annual service payments, which are passed through the County to the Fairfield County Transportation Improvement District for public infrastructure improvements.
Fiscal Recovery Fund	To account for restricted Coronavirus funding from the federal government through the American Rescue Plan Act. The money can be used to address the Coronavirus pandemic's harmful economic and health effects. The fund balance beginning of year as previously reported includes a "- " to indicate this amount is included with the (Formerly Major) Fiscal Recovery Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds in the basic financial statements.
Healthy Aging Grant Fund	To account for the restricted funding from the State Department of Aging to help empower the County to finance a broader range of services for older adult residents to stay healthy, live longer, and maintain their independence.
Community Reinvestment Area Fund	To account for the restricted payment in lieu of tax annual service payments charged to entities that receive the benefit of a Community Reinvestment Area. This fund was created and budgeted in 2024; however, no activity occurred.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2024

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Community Services Fund	Real Estate Assessment Fund	Motor Vehicle Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 543,128	\$ 5,497,858	\$ 2,275,547	\$ 4,242,213	\$ 7,325,969
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	1,240
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-	227,721
Accounts	-	-	79,682	-	1,757
Interfund	-	-	1,726,642	-	12,950
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	75	161,886	701,907	-	3,845,303
Materials and Supplies Inventory.....	-	-	3,444	-	486,394
Prepaid Items.....	-	-	11,324	70,798	-
Total Assets.....	<u>\$ 543,203</u>	<u>\$ 5,659,744</u>	<u>\$ 4,798,546</u>	<u>\$ 4,313,011</u>	<u>\$ 11,901,334</u>
LIABILITIES					
Accounts Payable.....	\$ 19,271	\$ 24,536	\$ 117,521	\$ 33,746	\$ 192,436
Contracts Payable.....	-	-	-	64,439	805,716
Accrued Wages and Benefits Payable.....	17,442	67,034	446,343	59,070	227,295
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	109,045	56,211	-	-
Employee Payroll Withholdings Payable.....	295	4,980	25,620	5,941	14,343
Intergovernmental Payable.....	9,198	29,908	206,478	24,207	92,388
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>46,206</u>	<u>235,503</u>	<u>852,173</u>	<u>187,403</u>	<u>1,332,178</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	18,165	-	2,081,910
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>18,165</u>	<u>-</u>	<u>2,081,910</u>
FUND BALANCES:					
Nonspendable	-	-	14,768	70,798	486,394
Restricted	496,997	5,424,241	3,913,440	4,054,810	8,000,852
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits)	<u>496,997</u>	<u>5,424,241</u>	<u>3,928,208</u>	<u>4,125,608</u>	<u>8,487,246</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances...	<u>\$ 543,203</u>	<u>\$ 5,659,744</u>	<u>\$ 4,798,546</u>	<u>\$ 4,313,011</u>	<u>\$ 11,901,334</u>

<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>County Hotel Lodging Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>	<u>Children Services Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>
\$ 2,175,138	\$ 2,080,639	\$ 17,359	\$ 16,428,697	\$ 2,314,525	\$ 174,179	\$ -
-	-	-	-	-	-	8,935
-	-	-	7,331,014	-	-	-
-	-	82,920	-	-	-	-
-	-	-	-	-	-	-
-	26,090	-	17,674	287	-	828
-	-	-	76,941	-	-	-
371,343	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	41,304	-	1,598,484	2,290,505	-	-
-	-	-	-	-	-	-
-	113	-	8,728	-	263	-
<u>\$ 2,546,481</u>	<u>\$ 2,148,146</u>	<u>\$ 100,279</u>	<u>\$ 25,461,538</u>	<u>\$ 4,605,317</u>	<u>\$ 174,442</u>	<u>\$ 9,763</u>
\$ -	\$ 5,627	\$ -	\$ 471,729	\$ 846,350	\$ 1,039	\$ 1,792
-	-	-	-	-	-	-
-	13,673	-	43,602	-	5,754	-
-	-	-	-	-	-	-
10,756	-	-	8,915	2,067,577	-	-
-	258	-	1,639	-	320	-
-	4,351	100,279	31,797	12,304	5,195	-
-	-	-	-	-	-	-
<u>10,756</u>	<u>23,909</u>	<u>100,279</u>	<u>557,682</u>	<u>2,926,231</u>	<u>12,308</u>	<u>1,792</u>
-	-	-	7,121,750	-	-	-
371,343	4,421	383	818,039	1,625,632	-	192
<u>371,343</u>	<u>4,421</u>	<u>383</u>	<u>7,939,789</u>	<u>1,625,632</u>	<u>-</u>	<u>192</u>
-	113	-	8,728	-	263	-
2,164,382	2,119,703	-	16,955,339	53,454	161,871	7,779
-	-	(383)	-	-	-	-
<u>2,164,382</u>	<u>2,119,816</u>	<u>(383)</u>	<u>16,964,067</u>	<u>53,454</u>	<u>162,134</u>	<u>7,779</u>
<u>\$ 2,546,481</u>	<u>\$ 2,148,146</u>	<u>\$ 100,279</u>	<u>\$ 25,461,538</u>	<u>\$ 4,605,317</u>	<u>\$ 174,442</u>	<u>\$ 9,763</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2024

	Bateson Beach Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 17,140	\$ 2,073,220	\$ 20,901	\$ 8,680	\$ 1,429,037
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	146,674
Receivables:					
Property Taxes	-	1,740,938	-	-	-
Lodging Taxes	-	-	-	59,710	-
Permissive Motor Vehicle License Tax	-	-	-	-	-
Accounts	-	-	-	-	34,819
Interfund	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	88,521	90,656	-	105,279
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 17,140</u>	<u>\$ 3,902,679</u>	<u>\$ 111,557</u>	<u>\$ 68,390</u>	<u>\$ 1,715,809</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ 280	\$ 68,103	\$ 26,383
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	-	-	4,304
Retainage Payable.....	-	32,944	-	-	-
Interfund Payable.....	-	-	-	-	-
Employee Payroll Withholdings Payable.....	-	-	-	-	179
Intergovernmental Payable.....	-	-	90,256	-	3,351
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>-</u>	<u>32,944</u>	<u>90,536</u>	<u>68,103</u>	<u>34,217</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	1,691,967	-	-	-
Unavailable Revenue.....	-	137,492	90,256	191	-
Total Deferred Inflows of Resources.....	<u>-</u>	<u>1,829,459</u>	<u>90,256</u>	<u>191</u>	<u>-</u>
FUND BALANCES:					
Nonspendable	-	-	-	-	-
Restricted	17,140	2,040,276	-	96	1,681,592
Unassigned (Deficits).....	-	-	(69,235)	-	-
Total Fund Balances (Deficits)	<u>17,140</u>	<u>2,040,276</u>	<u>(69,235)</u>	<u>96</u>	<u>1,681,592</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances...	<u>\$ 17,140</u>	<u>\$ 3,902,679</u>	<u>\$ 111,557</u>	<u>\$ 68,390</u>	<u>\$ 1,715,809</u>

(Continued)

Juvenile Court Services Fund	Community Development Block Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs Fund	Other Judicial Programs Fund
\$ 13,378	\$ 838,926	\$ 160,201	\$ 2,149,252	\$ 875,946	\$ 154,577	\$ 2,364,623
-	-	-	-	-	-	55,503
-	-	-	5,030,320	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	68,775
-	657	-	-	5,628	22,536	-
-	-	-	-	-	-	-
-	723	-	-	7,495	27,037	-
-	77,538	-	-	977,545	-	-
-	961,455	68,312	28,674	-	-	5,545
-	-	-	-	-	-	-
-	-	-	-	-	-	501
<u>\$ 13,378</u>	<u>\$ 1,879,299</u>	<u>\$ 228,513</u>	<u>\$ 7,208,246</u>	<u>\$ 1,866,614</u>	<u>\$ 204,150</u>	<u>\$ 2,494,947</u>
\$ -	\$ 1,764	\$ 22,298	\$ 28,714	\$ -	\$ -	\$ 13,192
-	328,056	-	-	-	-	-
-	-	-	-	-	-	14,525
-	22,807	-	-	-	-	-
-	735,600	52,246	-	-	-	-
304	-	-	-	-	-	1,153
1,405	10,256	2,625	-	-	-	6,555
-	-	-	-	-	-	-
<u>1,709</u>	<u>1,098,483</u>	<u>77,169</u>	<u>28,714</u>	<u>-</u>	<u>-</u>	<u>35,425</u>
-	-	-	4,883,466	-	-	-
-	822,531	-	175,528	2,388	10,535	24,716
-	822,531	-	5,058,994	2,388	10,535	24,716
-	-	-	-	-	-	501
11,669	-	151,344	2,120,538	1,864,226	193,615	2,434,305
-	(41,715)	-	-	-	-	-
<u>11,669</u>	<u>(41,715)</u>	<u>151,344</u>	<u>2,120,538</u>	<u>1,864,226</u>	<u>193,615</u>	<u>2,434,806</u>
<u>\$ 13,378</u>	<u>\$ 1,879,299</u>	<u>\$ 228,513</u>	<u>\$ 7,208,246</u>	<u>\$ 1,866,614</u>	<u>\$ 204,150</u>	<u>\$ 2,494,947</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2024

	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund	Ohio Opioid Settlement Fund	Public Transit Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 1,300,608	\$ 324,984	\$ 240,670	\$ 995,658	\$ 1,323,570
Cash and Cash Equivalents in Segregated Accounts	13,362	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-	-
Accounts	58,290	-	-	1,153,704	2,688
Interfund	-	392	-	-	576
Special Assessments	-	-	-	-	-
Accrued Interest	-	424	-	-	-
Loans	-	-	-	-	-
Intergovernmental	740,052	264,400	180,988	-	264,957
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	304	-	-	-	94,947
Total Assets.....	<u>\$ 2,112,616</u>	<u>\$ 590,200</u>	<u>\$ 421,658</u>	<u>\$ 2,149,362</u>	<u>\$ 1,686,738</u>
LIABILITIES					
Accounts Payable.....	\$ 87,845	\$ -	\$ 24,352	\$ -	\$ 195,885
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	37,023	-	12,521	-	72,471
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	623,985	264,400	25,000	-	700,000
Employee Payroll Withholdings Payable.....	3,121	-	1,060	-	1,368
Intergovernmental Payable.....	16,491	-	4,608	-	119,545
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>768,465</u>	<u>264,400</u>	<u>67,541</u>	<u>-</u>	<u>1,089,269</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	328,843	264,565	90,494	1,153,704	258,714
Total Deferred Inflows of Resources.....	<u>328,843</u>	<u>264,565</u>	<u>90,494</u>	<u>1,153,704</u>	<u>258,714</u>
FUND BALANCES:					
Nonspendable	304	-	-	-	94,947
Restricted	1,461,131	61,235	263,623	995,658	243,808
Unassigned (Deficits).....	(446,127)	-	-	-	-
Total Fund Balances (Deficits)	<u>1,015,308</u>	<u>61,235</u>	<u>263,623</u>	<u>995,658</u>	<u>338,755</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances...	<u>\$ 2,112,616</u>	<u>\$ 590,200</u>	<u>\$ 421,658</u>	<u>\$ 2,149,362</u>	<u>\$ 1,686,738</u>

(Continued)

Redevelopment Tax Equivalent Fund	Fiscal Recovery Fund	Total
\$ 10,220	\$ 3,883,490	\$ 61,260,333
-	-	225,714
-	-	14,102,272
-	-	142,630
-	-	227,721
-	-	1,444,594
-	-	1,846,322
-	-	371,343
-	-	35,679
-	-	1,055,083
-	-	11,438,303
-	-	489,838
-	2,779	189,757
<u>\$ 10,220</u>	<u>\$ 3,886,269</u>	<u>\$ 92,829,589</u>
\$ -	\$ 173,204	\$ 2,356,067
-	-	1,198,211
-	3,673	1,024,730
-	-	55,751
-	225,145	4,878,880
-	-	60,581
10,220	565	781,982
-	3,480,903	3,480,903
<u>10,220</u>	<u>3,883,490</u>	<u>13,837,105</u>
-	-	13,697,183
-	-	8,280,042
-	-	21,977,225
-	2,779	679,595
-	-	56,893,124
-	-	(557,460)
-	2,779	57,015,259
<u>\$ 10,220</u>	<u>\$ 3,886,269</u>	<u>\$ 92,829,589</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2024

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Community Services Fund	Real Estate Assessment Fund	Motor Vehicle Fund
REVENUES					
Property Taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	-
Payment in Lieu of Taxes.....	-	-	-	-	-
Charges for Services.....	46,330	586,955	5,348,149	2,821,202	501,287
Licenses and Permits.....	505,395	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	2,819,774
Fines, Forfeitures, and Settlements.....	25,780	-	-	-	34,599
Intergovernmental.....	2,500	2,383,697	10,629,221	-	8,171,311
Special Assessments.....	-	-	-	-	-
Investment Earnings and Other Interest.....	-	-	-	-	-
Rent and Leases.....	-	-	-	-	-
Donations.....	10,963	-	5,902	-	-
Other.....	7,319	910	310,536	8,458	2,659
Total Revenues.....	<u>598,287</u>	<u>2,971,562</u>	<u>16,293,808</u>	<u>2,829,660</u>	<u>11,529,630</u>
EXPENDITURES					
Current:					
General Government:					
Legislative and Executive	-	-	-	3,072,141	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	11,247,513
Health	637,138	-	-	-	-
Human Services	-	2,534,834	15,065,760	-	-
Urban Redevelopment and Housing	-	-	-	-	-
Transportation	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	18,445	-	-
Interest and Fiscal Charges	-	-	312	-	-
Total Expenditures.....	<u>637,138</u>	<u>2,534,834</u>	<u>15,084,517</u>	<u>3,072,141</u>	<u>11,247,513</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,851)</u>	<u>436,728</u>	<u>1,209,291</u>	<u>(242,481)</u>	<u>282,117</u>
OTHER FINANCING SOURCES (USE)					
Sale of Capital Assets.....	525	-	-	-	902
Transfers In.....	-	198,598	299,949	-	164,040
Transfers Out.....	-	-	-	-	-
Total Other Financing Sources (Use).....	<u>525</u>	<u>198,598</u>	<u>299,949</u>	<u>-</u>	<u>164,942</u>
SPECIAL ITEMS					
Transfer in of City of Lancaster					
Public Transit Operations.....	-	-	-	-	-
Net Changes in Fund Balances.....	<u>(38,326)</u>	<u>635,326</u>	<u>1,509,240</u>	<u>(242,481)</u>	<u>447,059</u>
<i>Fund Balances Beginning of Year as</i>					
<i>Previously Reported.....</i>	535,323	4,788,915	-	4,368,089	8,040,187
<i>Adjustments:</i>					
<i>Changes from Major Fund to Nonmajor Fund.....</i>	-	-	2,418,968	-	-
<i>Fund Balances (Deficit) Beginning of Year.....</i>	<u>535,323</u>	<u>4,788,915</u>	<u>2,418,968</u>	<u>4,368,089</u>	<u>8,040,187</u>
Fund Balances (Deficits) End of Year.....	<u>\$ 496,997</u>	<u>\$ 5,424,241</u>	<u>\$ 3,928,208</u>	<u>\$ 4,125,608</u>	<u>\$ 8,487,246</u>

Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	County Hotel Lodging Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Children Services Fund	Emergency Management and Homeland Security Fund
\$ -	\$ -	\$ -	\$ 6,958,226	\$ -	\$ -
-	-	386,104	-	-	-
-	-	-	-	-	-
-	1,250,365	-	17,674	23,959	18,964
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,885,062	6,645,986	344,322
275,151	-	-	-	-	-
-	-	-	-	-	-
-	-	-	78,009	-	-
-	-	-	-	69,509	-
-	219	-	966,610	18,331	905
275,151	1,250,584	386,104	12,905,581	6,757,785	364,191
-	-	-	-	-	-
-	794,857	386,300	-	-	-
-	-	-	-	-	-
-	-	-	-	-	522,272
62,825	-	-	-	-	-
-	-	-	10,091,154	-	-
-	-	-	-	9,229,179	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	15,134
-	-	-	-	-	1,516
62,825	794,857	386,300	10,091,154	9,229,179	538,922
212,326	455,727	(196)	2,814,427	(2,471,394)	(174,731)
-	-	-	-	-	-
-	-	-	-	1,711,523	221,800
-	-	-	-	-	-
-	-	-	-	1,711,523	221,800
-	-	-	-	-	-
212,326	455,727	(196)	2,814,427	(759,871)	47,069
1,952,056	1,664,089	(187)	--	813,325	115,065
-	-	-	14,149,640	-	-
1,952,056	1,664,089	(187)	14,149,640	813,325	115,065
\$ 2,164,382	\$ 2,119,816	\$ (383)	\$ 16,964,067	\$ 53,454	\$ 162,134

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2024

	Marriage License Fund	Bateson Beach Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund
REVENUES					
Property Taxes.....	\$ -	\$ -	\$ 1,657,485	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	280,429
Payment in Lieu of Taxes.....	-	-	-	-	-
Charges for Services.....	-	-	-	-	-
Licenses and Permits.....	33,829	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	-	-	-	-
Intergovernmental.....	-	-	173,887	1,054,135	-
Special Assessments.....	-	-	-	-	-
Investment Earnings and Other Interest.....	-	-	-	-	-
Rent and Leases.....	-	-	-	-	-
Donations.....	-	-	-	-	-
Other.....	-	-	-	52	-
Total Revenues.....	33,829	-	1,831,372	1,054,187	280,429
EXPENDITURES					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	783,936	-	321,187
Health	32,278	-	-	1,142,762	-
Human Services	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
Transportation	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures.....	32,278	-	783,936	1,142,762	321,187
Excess of Revenues Over (Under) Expenditures	1,551	-	1,047,436	(88,575)	(40,758)
OTHER FINANCING SOURCES (USE)					
Sale of Capital Assets.....	-	-	-	-	-
Transfers In.....	-	-	-	-	-
Transfers Out.....	-	-	(121,394)	-	-
Total Other Financing Sources (Use).....	-	-	(121,394)	-	-
SPECIAL ITEMS					
Transfer in of City of Lancaster Public Transit Operations.....	-	-	-	-	-
Net Changes in Fund Balances.....	1,551	-	926,042	(88,575)	(40,758)
<i>Fund Balances Beginning of Year as</i>					
<i>Previously Reported.....</i>	6,228	17,140	1,114,234	19,340	40,854
<i>Adjustments:</i>					
<i>Changes from Major Fund to Nonmajor Fund.....</i>	-	-	-	-	-
<i>Fund Balances (Deficit) Beginning of Year.....</i>	6,228	17,140	1,114,234	19,340	40,854
Fund Balances (Deficits) End of Year.....	\$ 7,779	\$ 17,140	\$ 2,040,276	\$ (69,235)	\$ 96

(Continued)

Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ 3,199,664	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
430,969	90	-	-	-	13
46,062	-	-	-	-	-
-	-	-	-	-	-
134,718	-	-	-	-	-
181,949	37,908	913,760	718,360	214,636	-
-	-	-	-	-	-
37	-	6,744	-	-	40,929
-	-	-	-	-	-
-	-	-	-	-	-
149	14	1	-	-	29
<u>793,884</u>	<u>38,012</u>	<u>920,505</u>	<u>718,360</u>	<u>3,414,300</u>	<u>40,971</u>
-	-	-	-	-	-
-	35,298	-	-	-	-
390,744	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	687,639	3,779,640	-
-	-	406,923	-	-	3,088
-	-	-	-	-	-
-	-	715,083	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>390,744</u>	<u>35,298</u>	<u>1,122,006</u>	<u>687,639</u>	<u>3,779,640</u>	<u>3,088</u>
<u>403,140</u>	<u>2,714</u>	<u>(201,501)</u>	<u>30,721</u>	<u>(365,340)</u>	<u>37,883</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>403,140</u>	<u>2,714</u>	<u>(201,501)</u>	<u>30,721</u>	<u>(365,340)</u>	<u>37,883</u>
1,278,452	8,955	159,786	120,623	2,485,878	1,826,343
-	-	-	-	-	-
<u>1,278,452</u>	<u>8,955</u>	<u>159,786</u>	<u>120,623</u>	<u>2,485,878</u>	<u>1,826,343</u>
<u>\$ 1,681,592</u>	<u>\$ 11,669</u>	<u>\$ (41,715)</u>	<u>\$ 151,344</u>	<u>\$ 2,120,538</u>	<u>\$ 1,864,226</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2024

	Other Legislative and Executive Programs Fund	Other Judicial Programs Fund	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund
REVENUES					
Property Taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	-
Payment in Lieu of Taxes.....	-	-	-	-	-
Charges for Services.....	-	683,991	196,325	-	-
Licenses and Permits.....	-	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	80,919	-	-	-
Intergovernmental.....	56,274	123,670	3,103,188	-	361,976
Special Assessments.....	-	-	-	-	-
Investment Earnings and Other Interest.....	52,332	-	-	1,998	-
Rent and Leases.....	-	-	-	-	-
Donations.....	-	-	-	-	-
Other.....	20	136	1,932	-	9
Total Revenues.....	108,626	888,716	3,301,445	1,998	361,985
EXPENDITURES					
Current:					
General Government:					
Legislative and Executive	13,398	-	-	-	-
Judicial	-	895,275	-	-	-
Public Safety	-	-	2,192,666	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	417,013
Urban Redevelopment and Housing	-	-	-	-	-
Transportation	-	-	-	-	-
Intergovernmental.....	-	-	1,424,801	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures.....	13,398	895,275	3,617,467	-	417,013
Excess of Revenues Over (Under) Expenditures	95,228	(6,559)	(316,022)	1,998	(55,028)
OTHER FINANCING SOURCES (USE)					
Sale of Capital Assets.....	-	-	-	-	-
Transfers In.....	-	86,600	189,831	-	-
Transfers Out.....	-	-	-	-	-
Total Other Financing Sources (Use).....	-	86,600	189,831	-	-
SPECIAL ITEMS					
Transfer in of City of Lancaster Public Transit Operations.....	-	-	-	-	-
Net Changes in Fund Balances.....	95,228	80,041	(126,191)	1,998	(55,028)
Fund Balances Beginning of Year as					
Previously Reported.....	98,387	2,354,765	1,141,499	59,237	318,651
Adjustments:					
Changes from Major Fund to Nonmajor Fund.....	-	-	-	-	-
Fund Balances (Deficit) Beginning of Year.....	98,387	2,354,765	1,141,499	59,237	318,651
Fund Balances (Deficits) End of Year.....	\$ 193,615	\$ 2,434,806	\$ 1,015,308	\$ 61,235	\$ 263,623

(Continued)

Ohio Opioid Settlement Fund	Public Transit Fund	Redevelopment Tax Equivalent Fund	Fiscal Recovery Fund	Healthy Aging Grant Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,815,375
-	-	-	-	-	666,533
-	-	10,220	-	-	10,220
-	715,566	-	-	-	12,641,839
-	-	-	-	-	585,286
-	-	-	-	-	2,819,774
498,360	-	-	-	-	774,376
-	610,279	-	9,146,345	5,270	49,763,736
-	-	-	-	-	275,151
-	-	-	-	-	102,040
-	-	-	-	-	78,009
-	3,500	-	-	-	89,874
-	10,502	-	-	-	1,328,791
498,360	1,339,847	10,220	9,146,345	5,270	80,951,004
-	-	-	1,816,879	-	6,083,575
-	-	-	39,630	-	970,203
-	-	-	747,651	-	3,853,333
-	-	10,220	2,514,836	-	14,940,517
-	-	-	900,564	364,680	13,168,576
-	-	-	861,159	-	32,575,224
-	-	-	-	-	410,011
-	1,760,370	-	243,000	-	2,003,370
-	-	-	2,134,919	-	4,274,803
-	-	-	-	-	33,579
-	-	-	-	-	1,828
-	1,760,370	10,220	9,258,638	364,680	78,315,019
498,360	(420,523)	-	(112,293)	(359,410)	2,635,985
-	-	-	-	-	1,427
-	-	-	-	-	2,872,341
-	-	-	-	-	(121,394)
-	-	-	-	-	2,752,374
-	759,278	-	-	-	759,278
498,360	338,755	-	(112,293)	(359,410)	6,147,637
497,298	-	-	-	359,410	34,183,942
-	-	-	115,072	-	16,683,680
497,298	-	-	115,072	359,410	50,867,622
\$ 995,658	\$ 338,755	\$ -	\$ 2,779	\$ -	\$ 57,015,259

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG ADOPTION CENTER AND SHELTER FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 25,000	\$ 46,395	\$ 21,395
Licenses and Permits.....	555,000	489,775	(65,225)
Fines, Forfeitures, and Settlements.....	48,000	25,780	(22,220)
Intergovernmental.....	3,100	2,500	(600)
Donations.....	8,000	11,141	3,141
Other.....	1,000	7,319	6,319
Total Revenues.....	640,100	582,910	(57,190)
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	361,500	324,753	36,747
Fringe Benefits	160,800	109,656	51,144
Contractual Services	195,103	180,206	14,897
Materials and Supplies	52,110	30,415	21,695
Capital Outlay	26,711	26,399	312
Other	200	100	100
Total Expenditures.....	796,424	671,529	124,895
Excess of Revenues Over Expenditures.....	(156,324)	(88,619)	67,705
OTHER FINANCING SOURCE			
Sale of Capital Assets.....	-	525	525
Net Change in Fund Balance.....	(156,324)	(88,094)	68,230
Fund Balance Beginning of Year	532,744	532,744	-
Prior Year Encumbrances Appropriated.....	21,845	21,845	-
Fund Balance End of Year	\$ 398,265	\$ 466,495	\$ 68,230

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD SUPPORT ENFORCEMENT AGENCY FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 451,023	\$ 585,760	\$ 134,737
Intergovernmental.....	1,871,990	1,821,620	(50,370)
Other.....	2,500	910	(1,590)
Total Revenues.....	2,325,513	2,408,290	82,777
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,393,783	1,377,160	16,623
Fringe Benefits	681,855	673,557	8,298
Contractual Services	784,450	402,528	381,922
Materials and Supplies	6,300	2,247	4,053
Total Expenditures.....	2,866,388	2,455,492	410,896
Excess of Revenues Over Expenditures.....	(540,875)	(47,202)	493,673
OTHER FINANCING SOURCE			
Transfers In.....	232,935	198,598	(34,337)
Net Change in Fund Balance.....	(307,940)	151,396	459,336
Fund Balance Beginning of Year	4,905,649	4,905,649	-
Fund Balance End of Year	\$ 4,597,709	\$ 5,057,045	\$ 459,336

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY SERVICES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 6,677,882	\$ 5,065,555	\$ (1,612,327)
Intergovernmental.....	12,576,486	8,288,032	(4,288,454)
Donations.....	9,932	5,902	(4,030)
Other.....	360,067	295,878	(64,189)
Total Revenues.....	19,624,367	13,655,367	(5,969,000)
EXPENDITURES			
Current:			
Human Services:			
Community Services:			
Personal Services	9,315,407	8,179,402	1,136,005
Fringe Benefits	4,559,562	3,589,720	969,842
Contractual Services	4,702,934	3,294,380	1,408,554
Materials and Supplies	327,212	120,388	206,824
Capital Outlay	123,000	5,004	117,996
Other	2,400	2,304	96
Total Expenditures.....	19,030,515	15,191,198	3,839,317
Excess of Revenues Over (Under) Expenditures.....	593,852	(1,535,831)	(2,129,683)
OTHER FINANCING SOURCE			
Transfers In.....	388,278	299,949	(88,329)
Net Change in Fund Balance.....	982,130	(1,235,882)	(2,218,012)
Fund Balance Beginning of Year.....	1,993,500	1,993,500	-
Prior Year Encumbrances Appropriated.....	6,015	6,015	-
Fund Balance End of Year.....	\$ 2,981,645	\$ 763,633	\$ (2,218,012)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 2,889,100	\$ 2,821,202	\$ (67,898)
Other.....	-	8,458	8,458
Total Revenues.....	2,889,100	2,829,660	(59,440)
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	1,138,000	1,121,221	16,779
Fringe Benefits	589,300	497,453	91,847
Contractual Services	2,491,433	2,191,209	300,224
Materials and Supplies	67,521	28,141	39,380
Capital Outlay	160,025	83,699	76,326
Total Expenditures.....	4,446,279	3,921,723	524,556
Net Change in Fund Balance.....	(1,557,179)	(1,092,063)	465,116
Fund Balance Beginning of Year	2,935,824	2,935,824	-
Prior Year Encumbrances Appropriated.....	1,708,372	1,708,372	-
Fund Balance End of Year	\$ 3,087,017	\$ 3,552,133	\$ 465,116

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MOTOR VEHICLE FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 193,695	\$ 497,507	\$ 303,812
Permissive Motor Vehicle License Tax.....	2,725,000	2,807,504	82,504
Fines, Forfeitures, and Settlements.....	40,000	34,789	(5,211)
Intergovernmental.....	7,650,000	7,554,039	(95,961)
Other.....	5,000	28,209	23,209
Total Revenues.....	10,613,695	10,922,048	308,353
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	4,365,664	3,947,512	418,152
Fringe Benefits	2,220,537	1,740,000	480,537
Contractual Services	3,310,504	2,081,452	1,229,052
Materials and Supplies	2,058,420	1,845,628	212,792
Capital Outlay	2,373,699	2,243,996	129,703
Other	100,162	95,642	4,520
Total Expenditures.....	14,428,986	11,954,230	2,474,756
Excess of Revenues Under Expenditures.....	(3,815,291)	(1,032,182)	2,783,109
OTHER FINANCING SOURCES			
Sale of Capital Assets.....	5,000	902	(4,098)
Transfers In.....	164,040	164,040	-
Total Other Financing Sources	169,040	164,942	(4,098)
Net Change in Fund Balance.....	(3,646,251)	(867,240)	2,779,011
Fund Balance Beginning of Year.....	5,262,964	5,262,964	-
Prior Year Encumbrances Appropriated.....	1,412,953	1,412,953	-
Fund Balance End of Year.....	\$ 3,029,666	\$ 5,808,677	\$ 2,779,011

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DITCH MAINTENANCE FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Special Assessments.....	\$ -	\$ 275,151	\$ 275,151
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	60,829	60,432	397
Net Change in Fund Balance.....	(60,829)	214,719	275,548
Fund Balance Beginning of Year	1,960,419	1,960,419	-
Fund Balance End of Year	<u>\$ 1,899,590</u>	<u>\$ 2,175,138</u>	<u>\$ 275,548</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 822,000	\$ 1,225,856	\$ 403,856
Other.....	-	219	219
Total Revenues.....	822,000	1,226,075	404,075
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	320,000	290,551	29,449
Fringe Benefits	131,670	123,491	8,179
Contractual Services	409,938	369,420	40,518
Materials and Supplies	1,627	436	1,191
Capital Outlay	3,000	1,696	1,304
Total Expenditures.....	866,235	785,594	80,641
Net Change in Fund Balance.....	(44,235)	440,481	484,716
Fund Balance Beginning of Year	1,630,849	1,630,849	-
Prior Year Encumbrances Appropriated.....	9,051	9,051	-
Fund Balance End of Year	\$ 1,595,665	\$ 2,080,381	\$ 484,716

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY HOTEL LODGING FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Lodging Taxes.....	\$ -	\$ 361,100	\$ 361,100
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services	-	363,794	(363,794)
Net Change in Fund Balance.....	-	(2,694)	(2,694)
Fund Balance Beginning of Year	20,053	20,053	-
Fund Balance End of Year	<u>\$ 20,053</u>	<u>\$ 17,359</u>	<u>\$ (2,694)</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes.....	\$ 6,700,000	\$ 6,969,540	\$ 269,540
Charges for Services.....	35,000	-	(35,000)
Intergovernmental.....	6,589,025	4,655,106	(1,933,919)
Rent and Leases.....	17,270	78,009	60,739
Other.....	1,030,809	950,779	(80,030)
Total Revenues.....	14,372,104	12,653,434	(1,718,670)
EXPENDITURES			
Current:			
Health:			
Alcohol, Drug Addiction, and Mental Health Board:			
Personal Services	926,610	924,231	2,379
Fringe Benefits	359,612	356,837	2,775
Contractual Services	9,803,557	9,612,820	190,737
Materials and Supplies	10,000	5,127	4,873
Capital Outlay	5,061,577	1,602,172	3,459,405
Total Expenditures.....	16,161,356	12,501,187	3,660,169
Net Change in Fund Balance.....	(1,789,252)	152,247	1,941,499
Fund Balance Beginning of Year.....	12,293,184	12,293,184	-
Prior Year Encumbrances Appropriated.....	1,849,949	1,849,949	-
Fund Balance End of Year.....	<u>\$ 12,353,881</u>	<u>\$ 14,295,380</u>	<u>\$ 1,941,499</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILDREN SERVICES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services	\$ 2,000	\$ 22,810	\$ 20,810
Intergovernmental	9,246,540	6,604,919	(2,641,621)
Donations	85,800	95,504	9,704
Other	200,000	19,227	(180,773)
Total Revenues	9,534,340	6,742,460	(2,791,880)
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Contractual Services	13,443,066	8,096,610	5,346,456
Materials and Supplies	153,986	131,522	22,464
Other	426,500	342,236	84,264
Total Expenditures	14,023,552	8,570,368	5,453,184
Excess of Revenues Under Expenditures	(4,489,212)	(1,827,908)	2,661,304
OTHER FINANCING SOURCES (USE)			
Advances In	-	350,000	350,000
Advances Out	-	(827,809)	(827,809)
Transfers In	1,819,694	1,711,523	(108,171)
Total Other Financing Sources (Use)	1,819,694	1,233,714	(585,980)
Net Change in Fund Balance	(2,669,518)	(594,194)	2,075,324
Fund Balance Beginning of Year	2,905,835	2,905,835	-
Prior Year Encumbrances Appropriated	350	350	-
Fund Balance End of Year	\$ 236,667	\$ 2,311,991	\$ 2,075,324

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL EMERGENCY MANAGEMENT AND HOMELAND SECURITY FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 17,525	\$ 18,964	\$ 1,439
Intergovernmental.....	363,572	354,322	(9,250)
Other.....	2,000	905	(1,095)
Total Revenues.....	383,097	374,191	(8,906)
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	224,041	202,024	22,017
Fringe Benefits	84,816	75,487	9,329
Contractual Services	105,850	81,509	24,341
Materials and Supplies	48,438	32,676	15,762
Capital Outlay	168,678	151,928	16,750
Total Expenditures.....	631,823	543,624	88,199
Excess of Revenues Under Expenditures.....	(248,726)	(169,433)	79,293
OTHER FINANCING SOURCES (USE)			
Advances In	-	134,255	134,255
Advances Out	-	(206,437)	(206,437)
Transfers In	221,534	221,800	266
Total Other Financing Sources (Use).....	221,534	149,618	(71,916)
Net Change in Fund Balance.....	(27,192)	(19,815)	7,377
Fund Balance Beginning of Year	193,674	193,674	-
Fund Balance End of Year	\$ 166,482	\$ 173,859	\$ 7,377

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MARRIAGE LICENSE FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 32,295	\$ (3,705)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	32,295	3,705
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes.....	\$ 1,555,100	\$ 1,660,182	\$ 105,082
Intergovernmental.....	166,200	173,887	7,687
Total Revenues.....	1,721,300	1,834,069	112,769
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	31,301	31,117	184
Capital Outlay	1,727,034	964,353	762,681
Total Expenditures.....	1,758,335	995,470	762,865
Excess of Revenues Over (Under) Expenditures.....	(37,035)	838,599	875,634
OTHER FINANCING USE			
Transfers Out.....	(121,394)	(121,394)	-
Net Change in Fund Balance.....	(158,429)	717,205	875,634
Fund Balance Beginning of Year	951,840	951,840	-
Prior Year Encumbrances Appropriated.....	312,203	312,203	-
Fund Balance End of Year	\$ 1,105,614	\$ 1,981,248	\$ 875,634

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LITTER ENFORCEMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 1,054,135	\$ 1,055,185	\$ 1,050
Other	105,882	105,934	52
Total Revenues	1,160,017	1,161,119	1,102
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Contractual Services	1,049,935	1,049,834	101
Materials and Supplies	4,205	3,605	600
Other	105,882	105,882	-
Total Expenditures	1,160,022	1,159,321	701
Net Change in Fund Balance	(5)	1,798	1,803
Fund Balance Beginning of Year	17,388	17,388	-
Prior Year Encumbrances Appropriated	772	772	-
Fund Balance End of Year	\$ 18,155	\$ 19,958	\$ 1,803

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REESE-PETERS HOME FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Lodging Taxes.....	\$ 260,000	\$ 251,738	\$ (8,262)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	260,000	257,763	2,237
Net Change in Fund Balance.....	-	(6,025)	(6,025)
Fund Balance Beginning of Year	10,026	10,026	-
Fund Balance End of Year	<u>\$ 10,026</u>	<u>\$ 4,001</u>	<u>\$ (6,025)</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SHERIFF SERVICES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 410,000	\$ 440,033	\$ 30,033
Licenses and Permits.....	56,000	46,055	(9,945)
Fines, Forfeitures, and Settlements.....	121,000	92,921	(28,079)
Intergovernmental.....	10,592	87,201	76,609
Other.....	-	149	149
Total Revenues.....	597,592	666,359	68,767
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	76,481	75,583	898
Fringe Benefits	38,161	38,106	55
Contractual Services	105,128	90,682	14,446
Materials and Supplies	202,645	188,797	13,848
Capital outlay	33,710	33,206	504
Total Expenditures.....	456,125	426,374	29,751
Excess of Revenues Under Expenditures.....	141,467	239,985	98,518
OTHER FINANCING SOURCE			
Advances In.....	-	(15,000)	(15,000)
Net Change in Fund Balance.....	141,467	224,985	83,518
Fund Balance Beginning of Year	1,103,789	1,103,789	-
Prior Year Encumbrances Appropriated.....	65,737	65,737	-
Fund Balance End of Year	\$ 1,310,993	\$ 1,394,511	\$ 83,518

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUVENILE COURT SERVICES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ -	\$ 90	\$ 90
Intergovernmental.....	35,000	37,908	2,908
Other.....	-	14	14
Total Revenues.....	35,000	38,012	3,012
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	30,124	30,063	61
Fringe Benefits	15,314	15,195	119
Contractual Services	2,032	-	2,032
Materials and Supplies	6,005	3,590	2,415
Total Expenditures.....	53,475	48,848	4,627
Net Change in Fund Balance.....	(18,475)	(10,836)	7,639
Fund Balance Beginning of Year	22,270	22,270	-
Prior Year Encumbrances Appropriated.....	1,640	1,640	-
Fund Balance End of Year	\$ 5,435	\$ 13,074	\$ 7,639

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 50	\$ -	\$ (50)
Loans.....	24,700	31,210	6,510
Intergovernmental.....	1,746,409	774,554	(971,855)
Interest.....	4,450	6,196	1,746
Other.....	-	1	1
Total Revenues.....	1,775,609	811,961	(963,648)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,200	-	1,200
Fringe Benefits	816	9	807
Contractual Services	289,350	80,672	208,678
Capital Outlay	1,511,959	694,148	817,811
Total Expenditures.....	1,803,325	774,829	1,028,496
Excess of Revenues Over (Under) Expenditures.....	(27,716)	37,132	64,848
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	135,600	135,600
Advances Out.....	-	(88,000)	(88,000)
Total Other Financing Source (Use).....	-	47,600	47,600
Net Change in Fund Balance.....	(27,716)	84,732	112,448
Fund Balance Beginning of Year	754,194	754,194	-
Fund Balance End of Year	\$ 726,478	\$ 838,926	\$ 112,448

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WORKFORCE INVESTMENT ACT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 700,000	\$ 650,048	\$ (49,952)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	861,825	656,342	205,483
Materials and Supplies	3,800	2,679	1,121
Capital Outlay	4,375	3,349	1,026
Total Expenditures.....	870,000	662,370	207,630
Net Change in Fund Balance.....	(170,000)	(12,322)	157,678
Fund Balance Beginning of Year	172,476	172,476	-
Prior Year Encumbrances Appropriated.....	47	47	-
Fund Balance End of Year	\$ 2,523	\$ 160,201	\$ 157,678

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL OLDER ADULT SERVICES LEVY FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes.....	\$ 3,568,242	\$ 3,146,527	\$ (421,715)
Intergovernmental.....	217,500	214,636	(2,864)
Total Revenues.....	3,785,742	3,361,163	(424,579)
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	3,888,553	3,843,914	44,639
Net Change in Fund Balance.....	(102,811)	(482,751)	(379,940)
Fund Balance Beginning of Year	2,362,971	2,362,971	-
Prior Year Encumbrances Appropriated.....	37,488	37,488	-
Fund Balance End of Year	<u>\$ 2,297,648</u>	<u>\$ 1,917,708</u>	<u>\$ (379,940)</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 550	\$ 13	\$ (537)
Loans.....	204,470	263,326	58,856
Interest.....	24,670	35,356	10,686
Other.....	-	29	29
Total Revenues.....	229,690	298,724	69,034
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	7,100	-	7,100
Fringe Benefits	5,196	52	5,144
Contractual Services	366,000	43,036	322,964
Total Expenditures.....	378,296	43,088	335,208
Net Change in Fund Balance.....	(148,606)	255,636	404,242
Fund Balance Beginning of Year	620,310	620,310	-
Fund Balance End of Year	\$ 471,704	\$ 875,946	\$ 404,242

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TREASURER'S PREPAYMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Interest.....	\$ -	\$ 24,955	\$ 24,955
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	24,955	24,955
Fund Balance Beginning of Year	61,570	61,570	-
Fund Balance End of Year	<u>\$ 61,570</u>	<u>\$ 86,525</u>	<u>\$ 24,955</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CYBER SECURITY MEASURERS IMPLEMENTATION FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Other.....	\$ -	\$ 20	\$ 20
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Contractual Services	12,168	12,168	-
Net Change in Fund Balance.....	(12,168)	(12,148)	20
Fund Balance Beginning of Year	14,731	14,731	-
Fund Balance End of Year	<u>\$ 2,563</u>	<u>\$ 2,583</u>	<u>\$ 20</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ELECTRIC VEHICLE CHARGING GRANT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 30,000	\$ 30,000	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	30,000	30,000	-
OTHER FINANCING USE			
Advances out.....	-	(30,000)	(30,000)
Net Change in Fund Balance.....	30,000	-	(30,000)
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ (30,000)</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PRECINCT ELECTION TRAINING FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 26,274	\$ 26,274	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Precinct Election Training:			
Contractual Services	1,230	1,230	-
Capital Outlay	12,637	-	12,637
Total Expenditures.....	13,867	1,230	12,637
Net Change in Fund Balance.....	12,407	25,044	12,637
Fund Balance Beginning of Year	8,829	8,829	-
Fund Balance End of Year	\$ 21,236	\$ 33,873	\$ 12,637

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTERIZED LEGAL RESEARCH FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 17,350	\$ 21,208	\$ 3,858
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	2,500	-	2,500
Materials and supplies	600	517	83
Capital Outlay	12,250	7,797	4,453
Total Expenditures.....	15,350	8,314	7,036
Net Change in Fund Balance.....	2,000	12,894	10,894
Fund Balance Beginning of Year	133,896	133,896	-
Fund Balance End of Year	<u>\$ 135,896</u>	<u>\$ 146,790</u>	<u>\$ 10,894</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL INDIGENT GUARDIANSHIP FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 324,300	\$ 336,450	\$ 12,150
Intergovernmental.....	-	4,928	4,928
Other.....	-	130	130
Total Revenues.....	324,300	341,508	17,208
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services	283,800	275,901	7,899
Fringe Benefits	136,202	126,587	9,615
Contractual Services	13,916	8,481	5,435
Total Expenditures.....	433,918	410,969	22,949
Excess of Revenues Under Expenditures.....	(109,618)	(69,461)	40,157
OTHER FINANCING SOURCE (USE)			
Transfer In	106,600	86,600	(20,000)
Transfer Out.....	(20,000)	-	20,000
Total Other Financing Source (Use).....	86,600	86,600	-
Net Change in Fund Balance.....	(23,018)	17,139	40,157
Fund Balance Beginning of Year	179,183	179,183	-
Prior Year Encumbrances Appropriated.....	416	416	-
Fund Balance End of Year	\$ 156,581	\$ 196,738	\$ 40,157

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTER FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 107,000	\$ 170,328	\$ 63,328
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	14,500	3,692	10,808
Capital Outlay	152,919	142,753	10,166
Total Expenditures.....	167,419	146,445	20,974
Net Change in Fund Balance.....	(60,419)	23,883	84,302
Fund Balance Beginning of Year	1,219,492	1,219,492	-
Fund Balance End of Year	\$ 1,159,073	\$ 1,243,375	\$ 84,302

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PARENT EDUCATION FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 9,577	\$ 4,056	\$ (5,521)
Other.....	-	3	3
Total Revenues.....	9,577	4,059	(5,518)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Contractual Services	3,000	-	3,000
Materials and Supplies	1,000	-	1,000
Total Expenditures.....	4,000	-	4,000
Net Change in Fund Balance.....	5,577	4,059	(1,518)
Fund Balance Beginning of Year	51,115	51,115	-
Fund Balance End of Year	\$ 56,692	\$ 55,174	\$ (1,518)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COURTS SPECIAL PROJECTS FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 125,000	\$ 122,094	\$ (2,906)
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Personal Services	9,994	9,994	-
Fringe Benefits	5,177	5,139	38
Contractual Services	145,040	81,531	63,509
Materials and Supplies	400	198	202
Capital Outlay	24,600	309	24,291
Total Expenditures.....	185,211	97,171	88,040
Net Change in Fund Balance.....	(60,211)	24,923	85,134
Fund Balance Beginning of Year	665,387	665,387	-
Prior Year Encumbrances Appropriated.....	40	40	-
Fund Balance End of Year	\$ 605,216	\$ 690,350	\$ 85,134

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LAW LIBRARY RESOURCES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 3,900	\$ 3,984	\$ 84
Fines, Forfeitures, and Settlements.....	96,100	80,655	(15,445)
Intergovernmental.....	1,477	1,477	-
Other.....	-	3	3
Total Revenues.....	101,477	86,119	(15,358)
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Contractual Services	105,808	101,008	4,800
Materials and Supplies	250	-	250
Capital Outlay	1,727	1,524	203
Total Expenditures.....	107,785	102,532	5,253
Net Change in Fund Balance.....	(6,308)	(16,413)	(10,105)
Fund Balance Beginning of Year	6,520	6,520	-
Prior Year Encumbrances Appropriated.....	12,374	12,374	-
Fund Balance End of Year	\$ 12,586	\$ 2,481	\$ (10,105)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMON PLEAS RECOVERY GRANT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 45,000	\$ 48,150	\$ 3,150
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal Services	57,429	57,429	-
Fringe Benefits	10,563	10,563	-
Total Expenditures.....	67,992	67,992	-
Net Change in Fund Balance.....	(22,992)	(19,842)	3,150
Fund Balance Beginning of Year	31,472	31,472	-
Fund Balance End of Year	\$ 8,480	\$ 11,630	\$ 3,150

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COURT BACKLOG REDUCTION FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 116,611	\$ 59,425	\$ (57,186)
EXPENDITURES			
Current:			
General Government - Judicial:			
Court Backlog Reduction:			
Personal Services	58,403	21,678	36,725
Fringe Benefits	23,618	14,347	9,271
Contractual Services	35,005	34,590	415
Total Expenditures.....	117,026	70,615	46,411
Net Change in Fund Balance.....	(415)	(11,190)	(10,775)
Fund Balance Beginning of Year	6,900	6,900	-
Prior Year Encumbrances Appropriated.....	4,290	4,290	-
Fund Balance End of Year	\$ 10,775	\$ -	\$ (10,775)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL YOUTH SERVICES FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 1,346,197	\$ 1,310,705	\$ (35,492)
Other.....	-	404	404
Total Revenues.....	1,346,197	1,311,109	(35,088)
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	551,479	497,472	54,007
Fringe Benefits	244,955	222,495	22,460
Contractual Services	871,124	455,696	415,428
Materials and Supplies	5,578	4,085	1,493
Other	20,000	2,002	17,998
Total Expenditures.....	1,693,136	1,181,750	511,386
Net Change in Fund Balance.....	(346,939)	129,359	476,298
Fund Balance Beginning of Year	313,882	313,882	-
Prior Year Encumbrances Appropriated.....	118,299	118,299	-
Fund Balance End of Year	\$ 85,242	\$ 561,540	\$ 476,298

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 120,000	\$ 186,146	\$ 66,146
Other.....	-	878	878
Total Revenues.....	120,000	187,024	67,024
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Contractual Services	142,841	104,155	38,686
Materials and Supplies	25,316	18,442	6,874
Capital Outlay	50,500	37,008	13,492
Total Expenditures.....	218,657	159,605	59,052
Net Change in Fund Balance.....	(98,657)	27,419	126,076
Fund Balance Beginning of Year	429,790	429,790	-
Prior Year Encumbrances Appropriated.....	3,657	3,657	-
Fund Balance End of Year	\$ 334,790	\$ 460,866	\$ 126,076

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VICTIMS OF CRIME FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 67,784	\$ 68,315	\$ 531
Other.....	-	125	125
Total Revenues.....	67,784	68,440	656
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	145,101	138,770	6,331
Fringe Benefits	76,947	72,671	4,276
Contractual Services	8,530	7,416	1,114
Total Expenditures.....	230,578	218,857	11,721
Excess of Revenues Under Expenditures.....	(162,794)	(150,417)	12,377
OTHER FINANCING SOURCE			
Transfers In.....	196,961	157,000	(39,961)
Net Change in Fund Balance	34,167	6,583	(27,584)
Fund Balance Beginning of Year	112,788	112,788	-
Fund Balance End of Year	\$ 146,955	\$ 119,371	\$ (27,584)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WIRELESS 9-1-1 FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 160,000	\$ 175,284	\$ 15,284
Other.....	-	4,965	4,965
Total Revenues.....	160,000	180,249	20,249
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	132,651	123,111	9,540
Fringe Benefits	40,418	34,532	5,886
Contractual Services	15,605	11,521	4,084
Materials and Supplies	500	-	500
Capital Outlay	49,070	49,070	-
Total Expenditures.....	238,244	218,234	20,010
Net Change in Fund Balance.....	(78,244)	(37,985)	40,259
Fund Balance Beginning of Year	81,808	81,808	-
Prior Year Encumbrances Appropriated.....	1,105	1,105	-
Fund Balance End of Year	\$ 4,669	\$ 44,928	\$ 40,259

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ADULT COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 185,912	\$ 196,757	\$ 10,845
Other.....	-	5	5
Total Revenues.....	185,912	196,762	10,850
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	122,183	121,509	674
Fringe Benefits	63,729	62,537	1,192
Total Expenditures.....	185,912	184,046	1,866
Net Change in Fund Balance	-	12,716	12,716
Fund Balance Beginning of Year	61,242	61,242	-
Fund Balance End of Year	\$ 61,242	\$ 73,958	\$ 12,716

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MAJOR CRIMES UNIT GRANT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 1,888,310	\$ 1,090,989	\$ (797,321)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	1,888,310	1,424,801	463,509
Excess of Revenues Under Expenditures.....	-	(333,812)	(333,812)
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	399,649	399,649
Advances Out.....	-	(98,668)	(98,668)
Transfer In.....	-	32,831	32,831
Total Other Financing Sources (Use).....	-	333,812	333,812
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUSTICE FOR FAMILIES FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 250,000	\$ 204,517	\$ (45,483)
Other.....	-	42	42
Total Revenues.....	250,000	204,559	(45,441)
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	95,478	90,140	5,338
Fringe Benefits	17,353	16,518	835
Contractual Services	86,295	85,030	1,265
Total Expenditures.....	199,126	191,688	7,438
Net Change in Fund Balance.....	50,874	12,871	(38,003)
Fund Balance Beginning of Year	8,565	8,565	-
Prior Year Encumbrances Appropriated.....	11,425	11,425	-
Fund Balance End of Year	\$ 70,864	\$ 32,861	\$ (38,003)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL HOME FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 410,544	\$ -	\$ (410,544)
Interest.....	-	1,867	1,867
Total Revenues.....	410,544	1,867	(408,677)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	376,077	-	376,077
Excess of Revenues Over Expenditures.....	34,467	1,867	(32,600)
OTHER FINANCING SOURCE (USE)			
Advances In	-	264,400	264,400
Advances Out.....	-	(311,000)	(311,000)
Total Other Financing Source (Use).....	-	(46,600)	(46,600)
Net Change in Fund Balance.....	34,467	(44,733)	(79,200)
Fund Balance Beginning of Year	369,717	369,717	-
Fund Balance End of Year	\$ 404,184	\$ 324,984	\$ (79,200)

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TARGET COMMUNITY ALTERNATIVE TO PRISON FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 361,976	\$ 361,976	\$ -
Other.....	-	9	9
Total Revenues.....	361,976	361,985	9
EXPENDITURES			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services	197,989	169,174	28,815
Fringe Benefits	80,971	62,469	18,502
Contractual Services	350,285	161,417	188,868
Capital Outlay	5,000	4,753	247
Total Expenditures.....	634,245	397,813	236,432
Net Change in Fund Balance.....	(272,269)	(35,828)	236,441
Fund Balance Beginning of Year	275,438	275,438	-
Fund Balance End of Year	\$ 3,169	\$ 239,610	\$ 236,441

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL OHIO OPIOID SETTLEMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Fines, Forfeitures, and Settlements.....	\$ -	\$ 507,522	\$ 507,522
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	507,522	507,522
Fund Balance Beginning of Year	488,136	488,136	-
Fund Balance End of Year	<u>\$ 488,136</u>	<u>\$ 995,658</u>	<u>\$ 507,522</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PUBLIC TRANSIT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 820,353	\$ 707,625	\$ (112,728)
Intergovernmental.....	868,843	610,279	(258,564)
Donations.....	36,319	3,500	(32,819)
Other.....	15,861	7,961	(7,900)
Total Revenues.....	1,741,376	1,329,365	(412,011)
EXPENDITURES			
Current:			
Transportation:			
Public Transit:			
Personal Services	715,280	607,248	108,032
Fringe Benefits	256,500	198,566	57,934
Contractual Services	1,207,006	497,847	709,159
Materials and Supplies	161,250	114,741	46,509
Capital Outlay	157,251	50,459	106,792
Total Expenditures.....	2,497,287	1,468,861	1,028,426
Excess of Revenues Under Expenditures.....	(755,911)	(139,496)	616,415
OTHER FINANCING SOURCES			
Advances In.....	-	700,000	700,000
Transfers In.....	480,000	-	(480,000)
Total Other Financing Sources.....	480,000	700,000	220,000
SPECIAL ITEMS			
Transfer in of City of Lancaster Public Transit Operations.....	760,000	759,278	(722)
Net Change in Fund Balance.....	484,089	1,319,782	835,693
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ 484,089	\$ 1,319,782	\$ 835,693

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REDEVELOPMENT TAX EQUIVALENT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Payment in Lieu of Taxes.....	\$ -	\$ 10,220	\$ 10,220
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	10,220	10,220
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 10,220</u>	<u>\$ 10,220</u>

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FISCAL RECOVERY FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Fiscal Recovery:			
Personal Services	106,161	74,534	31,627
Fringe Benefits	26,755	20,080	6,675
Contractual Services	405,279	405,279	-
Capital Outlay	1,724,244	1,724,244	-
Total General Government - Legislative and Executive	2,262,439	2,224,137	38,302
General Government - Judicial:			
Fiscal Recovery:			
Personal Services	33,278	23,364	9,914
Fringe Benefits	16,436	12,336	4,100
Capital Outlay	79,298	79,298	-
Total General Government - Judicial	129,012	114,998	14,014
Public Safety:			
Fiscal Recovery:			
Personal Services	317,003	222,562	94,441
Fringe Benefits	108,714	90,743	17,971
Contractual Services	435,210	435,210	-
Capital Outlay	172,353	172,353	-
Total Public Safety	1,033,280	920,868	112,412
Public Works:			
Fiscal Recovery:			
Contractual Services	265,052	265,052	-
Capital Outlay	5,638,749	5,638,749	-
Total Public Works	5,903,801	5,903,801	-
Health:			
Fiscal Recovery:			
Contractual Services	1,625,713	1,625,713	-
Human Services:			
Fiscal Recovery:			
Personal Services	33,278	23,364	9,914
Fringe Benefits	16,434	12,335	4,099
Contractual Services	1,581,340	1,581,340	-
Capital Outlay	-	-	-
Total Human Services	1,631,052	1,617,039	14,013
Health:			
Fiscal Recovery:			
Contractual Services	465,517	465,517	-
Total Expenditures.....	13,050,814	12,872,073	178,741
Net Change in Fund Balance.....	(13,050,814)	(12,872,073)	178,741
Fund Balance Beginning of Year.....	7,065,342	7,065,342	-
Prior Year Encumbrances Appropriated.....	5,994,618	5,994,618	-
Fund Balance End of Year.....	\$ 9,146	\$ 187,887	\$ 178,741

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL HEALTHY AGING GRANT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 5,270	\$ 5,270	\$ -
EXPENDITURES			
Current:			
Health:			
Healthy Aging Grant:			
Contractual Services	364,680	364,680	-
Net Change in Fund Balance.....	(359,410)	(359,410)	-
Fund Balance Beginning of Year	359,410	359,410	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY REINVESTMENT AREA FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Payment in Lieu of Taxes.....	\$ 2,500	\$ -	\$ (2,500)
EXPENDITURES			
Current:			
Public Works:			
Community Redevelopment Area:			
Contractual Services	2,500	-	2,500
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. There were no committed or assigned revenue sources in 2024. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for restricted monies for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies account for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's monies account for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

December 31, 2024

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Total
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 94,366	\$ 41,886	\$ 3,629	\$ 139,881
Special Assessments Receivable.....	14,904	-	-	14,904
Total Assets.....	<u>\$ 109,270</u>	<u>\$ 41,886</u>	<u>\$ 3,629</u>	<u>\$ 154,785</u>
LIABILITIES				
Total Liabilities.....	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue.....	14,904	-	-	14,904
FUND BALANCES				
Restricted	94,366	41,886	3,629	139,881
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 109,270</u>	<u>\$ 41,886</u>	<u>\$ 3,629</u>	<u>\$ 154,785</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2024

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Total
REVENUES					
Special Assessments.....	\$ 104,309	\$ -	\$ -	\$ -	\$ 104,309
Investment Earnings and Other Interest.....	1,746	-	-	-	1,746
Total Revenues.....	106,055	-	-	-	106,055
EXPENDITURES					
Debt Service:					
Principal Retirement	103,000	1,460,000	218,000	50,000	1,831,000
Interest	1,082	1,186,893	13,375	-	1,201,350
Total Expenditures.....	104,082	2,646,893	231,375	50,000	3,032,350
Excess of Revenues Over Under Expenditures.....	1,973	(2,646,893)	(231,375)	(50,000)	(2,926,295)
OTHER FINANCING SOURCE					
Transfers In.....	-	2,646,894	231,375	50,000	2,928,269
Net Changes in Fund Balances.....	1,973	1	-	-	1,974
Fund Balance Beginning of Year.....	92,393	41,885	3,629	-	137,907
Fund Balance End of Year.....	\$ 94,366	\$ 41,886	\$ 3,629	\$ -	\$ 139,881

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SPECIAL ASSESSMENT BOND RETIREMENT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Special Assessments.....	\$ 11,689	\$ 104,309	\$ 92,620
Interest.....	-	1,746	1,746
Total Revenues.....	11,689	106,055	94,366
EXPENDITURES			
Current:			
Debt Service:			
Principal Retirement	103,000	103,000	-
Interest	1,082	1,082	-
Total Expenditures.....	104,082	104,082	-
Net Change in Fund Balance.....	(92,393)	1,973	94,366
Fund Balance Beginning of Year.....	92,393	92,393	-
Fund Balance End of Year.....	\$ -	\$ 94,366	\$ 94,366

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL OBLIGATION BOND RETIREMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	1,186,893	1,186,893	-
Interest	1,460,000	1,460,000	-
Total Expenditures.....	2,646,893	2,646,893	-
Excess of Revenues Under Expenditures.....	(2,646,893)	(2,646,893)	-
OTHER FINANCING SOURCE			
Transfers In.....	2,646,894	2,646,894	-
Net Change in Fund Balance.....	1	1	-
Fund Balance Beginning of Year.....	41,885	41,885	-
Fund Balance End of Year.....	\$ 41,886	\$ 41,886	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ENERGY CONSERVATION BOND RETIREMENT FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	218,000	218,000	-
Interest	13,375	13,375	-
Total Expenditures.....	231,375	231,375	-
Excess of Revenues Under Expenditures.....	(231,375)	(231,375)	-
OTHER FINANCING SOURCE			
Transfer In.....	231,375	231,375	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	3,629	3,629	-
Fund Balance End of Year	<u>\$ 3,629</u>	<u>\$ 3,629</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
OTHER FINANCING SOURCE			
Transfer In.....	50,000	50,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Road and Bridge Construction Fund	To account for restricted State and federal grants and local matches through transfers to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Airport Hanger Construction Fund	To account for restricted general obligation bond proceeds and committed transfers by the County for the construction of new airport hangers and various airport improvement projects.
Workforce State Fund	To account for restricted monies from the State for improvements at the Workforce Center, the County's job training facility.
Basil Western Road Fund	To account for a restricted grant from the State Department of Development for the Basil Western Road construction project along with committed transfers from the County for additional expenditures.
State Energy Efficiency Fund	To account for a restricted grant from the Ohio Department of Development for the State Energy Program Energy Efficiency Program which is a federal program. The purpose of this grant is for lighting projects at the Workforce Center and Government Services Center of the County.
Building on Sheridan Drive Fund	To account for restricted grant funding under House Bill 2 for economic growth and community development along with committed transfers by the County, for the purchase and renovation of a building located on Sheridan Drive, to house the Fairfield County Health Department along with conference facilities. The restricted grant was expensed in 2024.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2024

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 850,252	\$ 984,197	\$ 422,621	\$ 4,889,305
Intergovernmental Receivable.....	114,343	-	-	-
Total Assets.....	<u>\$ 964,595</u>	<u>\$ 984,197</u>	<u>\$ 422,621</u>	<u>\$ 4,889,305</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ -	\$ -	\$ 79,543
Contracts Payable.....	23,690	-	343,332	260,145
Retainage Payable.....	-	-	-	40,985
Interfund Payable.....	1,122,543	-	-	-
Intergovernmental Payable.....	-	-	-	-
Total Liabilities.....	<u>1,146,233</u>	<u>-</u>	<u>343,332</u>	<u>380,673</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue.....	<u>36,405</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	-	-	79,289	-
Committed	-	984,197	-	1,107,237
Assigned	-	-	-	3,401,395
Unassigned (Deficits)	<u>(218,043)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits).....	<u>(218,043)</u>	<u>984,197</u>	<u>79,289</u>	<u>4,508,632</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 964,595</u>	<u>\$ 984,197</u>	<u>\$ 422,621</u>	<u>\$ 4,889,305</u>

Airport Hanger Construction Fund	Workforce State Fund	Basil Western Road Fund	State Energy Efficiency Fund	Building on Sheridan Drive Fund	Total
\$ 5,810,210	\$ 2,048,322	\$ 119,043	\$ 23,728	\$ 2,181,241	\$ 17,328,919
-	-	-	204,912	-	319,255
<u>\$ 5,810,210</u>	<u>\$ 2,048,322</u>	<u>\$ 119,043</u>	<u>\$ 228,640</u>	<u>\$ 2,181,241</u>	<u>\$ 17,648,174</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,543
49,829	-	-	23,728	35,438	736,162
24,424	-	-	-	-	65,409
-	-	98,784	250,000	-	1,471,327
-	122,607	-	-	-	122,607
<u>74,253</u>	<u>122,607</u>	<u>98,784</u>	<u>273,728</u>	<u>35,438</u>	<u>2,475,048</u>
-	-	-	150,848	-	187,253
2,698,228	1,925,715	-	-	-	4,703,232
3,037,729	-	20,259	-	2,145,803	7,295,225
-	-	-	-	-	3,401,395
-	-	-	(195,936)	-	(413,979)
<u>5,735,957</u>	<u>1,925,715</u>	<u>20,259</u>	<u>(195,936)</u>	<u>2,145,803</u>	<u>14,985,873</u>
<u>\$ 5,810,210</u>	<u>\$ 2,048,322</u>	<u>\$ 119,043</u>	<u>\$ 228,640</u>	<u>\$ 2,181,241</u>	<u>\$ 17,648,174</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUNDS For the Year Ended December 31, 2024

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES				
Intergovernmental.....	\$ 501,255	\$ -	\$ 2,250,370	\$ -
Interest.....	-	-	-	-
Other.....	-	-	-	106,588
Total Revenues.....	501,255	-	2,250,370	106,588
EXPENDITURES				
Capital Outlay.....	624,128	147,972	3,670,246	2,915,288
Excess of Revenues Under Expenditures	(122,873)	(147,972)	(1,419,876)	(2,808,700)
OTHER FINANCING SOURCE				
Transfers In	146,574	100,000	121,394	1,176,049
Net Changes in Fund Balances.....	23,701	(47,972)	(1,298,482)	(1,632,651)
Fund Balances (Deficit) Beginning of Year	(241,744)	1,032,169	1,377,771	6,141,283
Fund Balances (Deficits) End of Year	<u>\$ (218,043)</u>	<u>\$ 984,197</u>	<u>\$ 79,289</u>	<u>\$ 4,508,632</u>

Airport Hanger Construction Fund	Workforce State Fund	Basil Western Road Fund	State Energy Efficiency Fund	Building on Sheridan Drive Fund	Total
\$ -	\$ -	\$ 78,525	\$ 54,064	\$ 2,000,000	\$ 4,884,214
156,197	-	-			156,197
-	-	-	-	-	106,588
156,197	-	78,525	54,064	2,000,000	5,146,999
360,023	2,204,368	157,050	250,000	3,854,197	14,183,272
(203,826)	(2,204,368)	(78,525)	(195,936)	(1,854,197)	(9,036,273)
1,037,729	-	98,784	-	4,000,000	6,680,530
833,903	(2,204,368)	20,259	(195,936)	2,145,803	(2,355,743)
4,902,054	4,130,083	-	-	-	17,341,616
\$ 5,735,957	\$ 1,925,715	\$ 20,259	\$ (195,936)	\$ 2,145,803	\$ 14,985,873

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT CONSTRUCTION GRANT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 1,252,836	\$ 423,317	\$ (829,519)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay	1,019,733	624,854	394,879
Excess of Revenues Over (Under) Expenditures.....	233,103	(201,537)	(434,640)
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	743,693	743,693
Advances Out.....	-	(821,556)	(821,556)
Transfers In.....	146,574	146,574	-
Total Other Financing Sources (Use).....	146,574	68,711	(77,863)
Net Change in Fund Balance.....	379,677	(132,826)	(512,503)
Fund Balance Beginning of Year.....	983,078	983,078	-
Fund Balance End of Year.....	<u>\$ 1,362,755</u>	<u>\$ 850,252</u>	<u>\$ (512,503)</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DEVELOPMENTAL DISABILITIES FACILITIES FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services	10,000	-	10,000
Materials and Supplies	1,000	-	1,000
Capital Outlay	822,099	205,862	616,237
Total Expenditures.....	833,099	205,862	627,237
Excess of Revenues Under Expenditures.....	(833,099)	(205,862)	627,237
OTHER FINANCING SOURCE			
Transfers In.....	100,000	100,000	-
Net Change in Fund Balance.....	(733,099)	(105,862)	627,237
Fund Balance Beginning of Year.....	926,960	926,960	-
Prior Year Encumbrances Appropriated.....	163,099	163,099	-
Fund Balance End of Year.....	\$ 356,960	\$ 984,197	\$ 627,237

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ROAD AND BRIDGE CONSTRUCTION FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 2,258,655	\$ 2,258,625	\$ (30)
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Contract Services	2,258,655	2,258,625	30
Capital Outlay	1,697,753	1,695,754	1,999
Total Expenditures.....	3,956,408	3,954,379	2,029
Excess of Revenues Under Expenditures.....	(1,697,753)	(1,695,754)	1,999
OTHER FINANCING SOURCE			
Transfers In.....	121,394	121,394	-
Net Change in Fund Balance.....	(1,576,359)	(1,574,360)	1,999
Fund Balance Beginning of Year.....	56,345	56,345	-
Prior Year Encumbrances Appropriated.....	1,604,189	1,604,189	-
Fund Balance End of Year.....	\$ 84,175	\$ 86,174	\$ 1,999

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 500,000	\$ -	\$ (500,000)
Other.....	-	114,177	114,177
Total Revenues.....	500,000	114,177	(385,823)
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	7,989,012	4,222,835	3,766,177
Excess of Revenues Under Expenditures.....	(7,489,012)	(4,108,658)	3,380,354
OTHER FINANCING SOURCE			
Transfers In.....	1,176,050	1,176,049	(1)
Net Change in Fund Balance.....	(6,312,962)	(2,932,609)	3,380,353
Fund Balance Beginning of Year.....	5,389,703	5,389,703	-
Prior Year Encumbrances Appropriated.....	925,929	925,929	-
Fund Balance End of Year.....	\$ 2,670	\$ 3,383,023	\$ 3,380,353

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT HANGER CONSTRUCTION FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Works:			
Airport Hanger Construction:			
Capital Outlay	5,987,631	5,987,631	-
Excess of Revenues Under Expenditures.....	(5,987,631)	(5,987,631)	-
OTHER FINANCING SOURCE			
Transfers In.....	1,037,729	1,037,729	-
Net Change in Fund Balance.....	(4,949,902)	(4,949,902)	-
Fund Balance Beginning of Year.....	4,809,648	4,809,648	-
Prior Year Encumbrances Appropriated.....	140,254	140,254	-
Fund Balance End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WORKFORCE STATE FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Works:			
Workforce State:			
Capital Outlay	4,130,083	2,950,083	1,180,000
Net Change in Fund Balance.....	(4,130,083)	(2,950,083)	1,180,000
Fund Balance Beginning of Year.....	4,130,083	4,130,083	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 1,180,000</u>	<u>\$ 1,180,000</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BASIL WESTERN ROAD FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 98,784	\$ 78,525	\$ (20,259)
EXPENDITURES			
Current:			
Public Works:			
Basil Western Road:			
Capital Outlay	197,568	157,050	40,518
Excess of Revenues Under Expenditures.....	(98,784)	(78,525)	20,259
OTHER FINANCING SOURCES (USE)			
Advance In.....	-	98,784	98,784
Advance Out.....	-	(26,036)	(26,036)
Transfers In.....	98,784	98,784	-
Total Other Financing Sources (Use).....	98,784	171,532	72,748
Net Change in Fund Balance.....	-	93,007	93,007
Fund Balance Beginning of Year.....	26,036	26,036	-
Fund Balance End of Year.....	\$ 26,036	\$ 119,043	\$ 93,007

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL STATE ENERGY EFFICIENCY FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 250,000	\$ -	\$ (250,000)
EXPENDITURES			
Current:			
Public Works:			
State Energy Efficiency			
Capital Outlay	250,000	226,272	23,728
Excess of Revenues Under Expenditures.....	-	(226,272)	(226,272)
OTHER FINANCING SOURCE			
Advance In.....	-	250,000	250,000
Net Change in Fund Balance.....	-	23,728	23,728
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 23,728</u>	<u>\$ 23,728</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BUILDING ON SHERIDAN DRIVE FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental.....	\$ 2,000,000	\$ 2,000,000	\$ -
EXPENDITURES			
Current:			
Public Works:			
Building on Sheridan Drive:			
Capital Outlay	6,000,000	4,038,059	1,961,941
Excess of Revenues Under Expenditures.....	(4,000,000)	(2,038,059)	1,961,941
OTHER FINANCING SOURCE			
Transfers In.....	4,000,000	4,000,000	-
Net Change in Fund Balance.....	-	1,961,941	1,961,941
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 1,961,941</u>	<u>\$ 1,961,941</u>

Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund	To account for sewer services provided to individuals and commercial users.
------------	---

Water Fund	To account for water services provided to individuals and commercial users.
------------	---

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 6,109,618	\$ 6,358,567	\$ 248,949
Tap-In Fees.....	520,000	971,772	451,772
Penalties.....	70,644	96,794	26,150
Deposits.....	227,500	225,622	(1,878)
Special Assessments.....	14,940	12,861	(2,079)
Sales of Capital Assets.....	13,475	13,863	388
Other Non-Operating Revenues.....	2,460,758	2,463,402	2,644
Interest.....	-	17,548	17,548
Total Revenues.....	9,416,935	10,160,429	743,494
EXPENSES			
Personal Services.....	1,109,888	763,069	346,819
Fringe Benefits.....	437,683	277,988	159,695
Contractual Services.....	3,959,456	2,733,566	1,225,890
Materials and Supplies.....	374,768	346,104	28,664
Deposits.....	159,329	103,829	55,500
Other Operating Expenses.....	10,000	764	9,236
Capital Outlay.....	3,806,795	2,961,472	845,323
Principal Retirement.....	1,023,222	1,023,221	1
Interest.....	119,781	119,781	-
Total Expenses.....	11,000,922	8,329,794	2,671,128
Excess of Revenues Over (Under) Expenses.....	(1,583,987)	1,830,635	3,414,622
Fund Equity Beginning of Year.....	24,415,029	24,415,029	-
Prior Year Encumbrances Appropriated.....	1,019,667	1,019,667	-
Fund Equity End of Year.....	\$ 23,850,709	\$ 27,265,331	\$ 3,414,622

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 4,368,934	\$ 4,807,010	\$ 438,076
Tap-In Fees.....	520,000	718,572	198,572
Penalties.....	54,173	61,913	7,740
Special Assessments.....	3,864	3,864	-
Grants.....	-	6,572	6,572
Sale of Capital Assets.....	-	11,792	11,792
Other Non-Operating Revenues.....	80,884	108,501	27,617
Interest.....	-	12,223	12,223
Total Revenues.....	5,027,855	5,730,447	702,592
EXPENSES			
Personal Services.....	883,789	783,601	100,188
Fringe Benefits.....	334,695	277,863	56,832
Contractual Services.....	2,494,060	1,718,794	775,266
Materials and Supplies.....	985,295	983,152	2,143
Other Operating Expenses.....	25,000	21,108	3,892
Capital Outlay.....	1,661,814	1,197,122	464,692
Principal Retirement.....	697,256	658,540	38,716
Interest.....	93,120	93,120	-
Total Expenses.....	7,175,029	5,733,300	1,441,729
Excess of Revenues Over Expenses.....	(2,147,174)	(2,853)	2,144,321
Fund Equity Beginning of Year.....	12,900,765	12,900,765	-
Prior Year Encumbrances Appropriated.....	1,009,893	1,009,893	-
Fund Equity End of Year.....	\$ 11,763,484	\$ 13,907,805	\$ 2,144,321

Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SELF-FUNDED HEALTH INSURANCE FUND For the Year Ended December 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services.....	\$ 16,545,000	\$ 17,350,019	\$ 805,019
Other Non-Operating Revenues.....	-	4	4
Interest.....	100,000	160,162	60,162
Total Revenues.....	<u>16,645,000</u>	<u>17,510,185</u>	<u>865,185</u>
EXPENSES			
Contractual Services.....	1,008,147	754,216	253,931
Materials and Supplies.....	13,000	665	12,335
Capital Outlay.....	5,000	-	5,000
Claims.....	<u>18,582,378</u>	<u>17,140,647</u>	<u>1,441,731</u>
Total Expenses.....	<u>19,608,525</u>	<u>17,895,528</u>	<u>1,712,997</u>
Excess of Revenues Under Expenses.....	(2,963,525)	(385,343)	2,578,182
Fund Equity Beginning of Year.....	5,443,866	5,443,866	-
Prior Year Encumbrances Appropriated.....	<u>1,214,711</u>	<u>1,214,711</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 3,695,052</u>	<u>\$ 6,273,234</u>	<u>\$ 2,578,182</u>

This page intentionally left blank.

Custodial Funds

The 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 following is a description of the custodial funds:

Fairfield County Department of Health Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield County Department of Health, a legally separate entity.
Other Fiscal Agent Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District; the Fairfield County Regional Planning Commission; the Fairfield County Park District; the Fairfield, Hocking, Licking, and Perry Multi-County Detention District; the Fairfield County Family, Adult, and Children First Council; the South Central Ohio Major Crimes Unit; the Fairfield 33 Development; and the Area 20-21 Workforce Development Board.
Undivided Monies Fund	To account for various taxes; tax increment financing; special assessments; licenses, permits, and fees; contributions; and State undivided monies collected to be distributed for the benefit of other governments.
Miscellaneous Judicial, Public Safety, and Human Services Fund	To account for various contributions, fines, and fees collected to be distributed through the courts for the benefit of others.
Other Custodial Fund	To account for licenses, permits, and fees held by the County to be distributed for the benefit of others.

Fairfield County, Ohio

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2024

	Fairfield County Department of Health Fund	Other Fiscal Agent Fund	Undivided Monies Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 5,460,589	\$ 7,023,843	\$ 8,406,985
Cash and Cash Equivalents in Segregated Accounts	-	84,000	-
Receivables:			
Property Taxes	-	-	245,687,080
Accounts	-	-	1,319,323
Special Assessments	-	-	896,784
Intergovernmental	-	-	5,027,849
Tax Increment Financing Receivable	-	-	6,654,535
Total Assets	<u>5,460,589</u>	<u>7,107,843</u>	<u>267,992,556</u>
LIABILITIES			
Accounts Payable	27,595	14,961	-
Intergovernmental Payable	33,642	53,956	13,434,834
Total Liabilities	<u>61,237</u>	<u>68,917</u>	<u>13,434,834</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations	-	-	239,085,418
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	6,654,535
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>245,739,953</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 5,399,352</u>	<u>\$ 7,038,926</u>	<u>\$ 8,817,769</u>

Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 732,371	\$ 296,943	\$ 21,920,731
1,892,032	62,620	2,038,652
-	-	245,687,080
2,414	-	1,321,737
-	-	896,784
-	-	5,027,849
-	-	6,654,535
<u>2,626,817</u>	<u>359,563</u>	<u>283,547,368</u>
604,507	-	647,063
1,129,808	-	14,652,240
<u>1,734,315</u>	<u>-</u>	<u>15,299,303</u>
-	-	239,085,418
-	-	6,654,535
<u>-</u>	<u>-</u>	<u>245,739,953</u>
<u>\$ 892,502</u>	<u>\$ 359,563</u>	<u>\$ 22,508,112</u>

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2024

	Fairfield County Department of Health Fund	Other Fiscal Agent Fund
ADDITIONS		
Intergovernmental	\$ -	\$ -
Amounts Received as Fiscal Agent	5,107,718	13,324,690
Licenses, Permits, and Fees for Other Governments	-	-
Fines, Forfeitures, and Settlements for Other Governments	-	-
Property Tax Collections for Other Governments	-	-
Tax Increment Financing Collections for Other Governments	-	-
Sheriff Sale Collections for Other Governments	-	-
Contributions from Individuals	-	-
Amounts Received for Others	-	-
Other	-	-
Total Additions	<u>5,107,718</u>	<u>13,324,690</u>
DEDUCTIONS		
Distributions as Fiscal Agent	4,215,331	12,719,153
Distributions of State Funds to Other Governments	-	-
Distributions to the State of Ohio	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-
Fines, Forfeitures, and Settlements Distributions to Other Governments	-	-
Property Tax Distributions to Other Governments	-	-
Tax Increment Financing to Other Governments	-	-
Special Assessment Distributions to Other Governments	-	-
Sheriff Sale Distributions to Other Governments	-	-
Distributions to Individuals	-	-
Total Deductions	<u>4,215,331</u>	<u>12,719,153</u>
Increase (Decrease) in Fiduciary Net Position	892,387	605,537
Net Position Beginning of Year	4,506,965	6,433,389
Net Position End of Year	<u>\$ 5,399,352</u>	<u>\$ 7,038,926</u>

Undivided Monies Fund	Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 10,598,760	\$ -	\$ -	\$ 10,598,760
-	-	-	18,432,408
1,452,812	414,313	753,499	2,620,624
-	86,391,643	-	86,391,643
206,128,178	-	-	206,128,178
5,925,220	-	-	5,925,220
-	138,504	-	138,504
18,622	-	-	18,622
-	6,408,876	-	6,408,876
-	626,596	-	626,596
<u>224,123,592</u>	<u>93,979,932</u>	<u>753,499</u>	<u>337,289,431</u>
-	-	-	16,934,484
10,598,760	-	-	10,598,760
-	348,927	-	348,927
1,006,186	65,386	683,316	1,754,888
-	86,401,454	-	86,401,454
210,698,780	-	-	210,698,780
5,925,220	-	-	5,925,220
119,983	-	-	119,983
-	121,598	-	121,598
-	6,717,159	-	6,717,159
<u>228,348,929</u>	<u>93,654,524</u>	<u>683,316</u>	<u>339,621,253</u>
(4,225,337)	325,408	70,183	(2,331,822)
13,043,106	567,094	289,380	24,839,934
<u>\$ 8,817,769</u>	<u>\$ 892,502</u>	<u>\$ 359,563</u>	<u>\$ 22,508,112</u>

This page intentionally left blank.

Statistical Section



This page intentionally left blank.

Statistical Section

This part of the Fairfield County, Ohio's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S16
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-S39
Debt Capacity 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.	S41-S48
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

Note: On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018, and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

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

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2024	2023	2022	2021
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 207,567,040	\$ 195,468,180	\$ 188,041,641	\$ 179,743,153
Restricted for:				
Capital Projects.....	3,025,371	6,148,598	754,317	692,674
Debt Service.....	-	-	-	-
Pension/OPEB (7).....	3,402,280	618,452	10,279,620	5,633,871
Other Purposes.....	2,253,910	2,385,630	2,794,341	1,595,409
Real Estate Assessment and Delinquencies.....	5,974,595	5,975,421	5,566,134	5,276,530
Road, Bridge, and Culvert Projects.....	12,046,740	11,503,333	12,222,017	12,566,188
Ditch Maintenance.....	2,535,725	2,244,974	2,102,623	1,921,993
Developmental Disabilities.....	39,906,796	39,286,761	35,230,573	31,644,960
Mental Health.....	17,544,100	16,434,476	15,850,986	14,277,064
Children Services and Children's Trust.....	1,679,086	1,444,842	7,058,514	8,781,817
Child, Adult, and Senior Protective Services	27,440,802	24,468,813	16,878,933	11,925,559
Child Support Enforcement	5,016,175	4,618,135	4,398,986	3,735,792
Community Services (6).....	1,771,110	1,708,932	2,242,419	2,029,641
Sheriff Services (8).....	1,620,824	1,253,582	1,269,947	673,859
Juvenile Court Services	11,669	-	66,178	121,169
Opioid Settlement.....	2,149,362	1,742,171	-	-
Dog and Kennel Services.....	439,900	513,858	535,169	463,998
Wireless 9-1-1 Services.....	-	42,967	138,347	179,003
Youth Services	818,910	685,264	464,814	673,141
Community Development Block Grant.....	780,816	1,821,731	319,009	569,727
Economic Development Assistance.....	1,866,614	1,827,129	1,814,055	1,342,145
Court Computer Services.....	2,194,446	2,134,042	1,895,229	1,655,576
Public Transit (10).....	432,155	-	-	-
Unrestricted.....	22,486,359	19,487,027	305,393	(7,606,410)
Total Governmental Activities Net Position.....	362,964,785	341,814,318	310,229,245	277,896,859
Business-Type Activities:				
Net Investment in Capital Assets.....	54,216,643	49,136,830	46,596,802	43,981,883
Restricted for:				
Capital Projects.....	2,046	57,579	57,579	68,815
Pension/OPEB (7).....	74,960	12,060	228,088	674,798
Debt Service.....	-	-	-	25,102
Unrestricted.....	43,080,825	39,129,178	34,749,065	28,933,341
Total Business-Type Activities Net Position.....	97,374,474	88,335,647	81,631,534	73,683,939
Primary Government:				
Net Investment in Capital Assets.....	261,783,683	244,605,010	234,638,443	223,725,036
Restricted for:				
Capital Projects.....	3,027,417	6,206,177	811,896	761,489
Debt Service.....	-	-	-	25,102
Pension/OPEB (7).....	3,477,240	630,512	10,507,708	6,308,669
Other Purposes.....	2,253,910	2,385,630	2,794,341	1,595,409
Real Estate Assessment and Delinquencies.....	5,974,595	5,975,421	5,566,134	5,276,530
Road, Bridge, and Culvert Projects.....	12,046,740	11,503,333	12,222,017	12,566,188
Ditch Maintenance.....	2,535,725	2,244,974	2,102,623	1,921,993
Developmental Disabilities.....	39,906,796	39,286,761	35,230,573	31,644,960
Mental Health.....	17,544,100	16,434,476	15,850,986	14,277,064
Children Services and Children's Trust.....	1,679,086	1,444,842	7,058,514	8,781,817
Child, Adult, and Senior Protective Services	27,440,802	24,468,813	16,878,933	11,925,559
Child Support Enforcement	5,016,175	4,618,135	4,398,986	3,735,792
Community Services (6).....	1,771,110	1,708,932	2,242,419	2,029,641
Sheriff Services (8).....	1,620,824	1,253,582	1,269,947	673,859
Juvenile Court Services	11,669	-	66,178	121,169
Opioid Settlement.....	2,149,362	1,742,171	-	-
Dog Adoption Center and Shelter Services.....	439,900	513,858	535,169	463,998
Wireless 9-1-1 Services.....	-	42,967	138,347	179,003
Youth Services	818,910	685,264	464,814	673,141
Community Development Block Grant.....	780,816	1,821,731	319,009	569,727
Economic Development Assistance.....	1,866,614	1,827,129	1,814,055	1,342,145
Court Computer Services.....	2,194,446	2,134,042	1,895,229	1,655,576
Public Transit (10).....	432,155	-	-	-
Unrestricted (Deficits).....	65,567,184	58,616,205	35,054,458	21,326,931
Total Primary Government Net Position.....	\$ 460,339,259	\$ 430,149,965	\$ 391,860,779	\$ 351,580,798

(1) Implemented GASB 68 in 2015 and restated net position in 2014.

(2) Implemented GASB 75 in 2018 and restated net position in 2017.

(3) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(4) Implemented GASB 84 in 2019 and restated net position in 2018.

(5) Implemented GASB 83 in 2020 and restated net position in 2019.

(6) Prior to 2019 was combined with Other Purposes.

(7) Prior to 2021 was combined with Unrestricted.

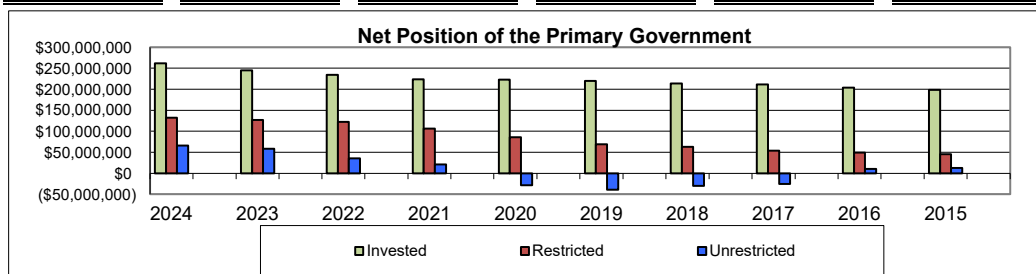
(8) Prior to 2021 was combined with Other Purposes.

(9) Implemented GASB 100 and GASB 101 in 2024.

(10) New in 2024 due to the transfer of operations from the City of Lancaster.

Table 1

2020 (5)	2019 (4)(5)	2018 (2)(3)(4)	2017 (2)(3)	2016	2015 (1)
\$ 179,172,841	\$ 176,457,060	\$ 172,552,741	\$ 172,092,772	\$ 164,493,791	\$ 162,414,457
1,367,928	739,835	1,315,941	686,899	583,755	699,643
-	5,693	311,061	61,658	-	359,461
-	-	-	-	-	-
2,665,331	3,327,004	2,856,288	1,863,679	2,533,420	2,815,777
4,439,080	4,510,409	5,975,187	6,280,756	6,053,571	5,437,355
10,221,125	8,050,697	6,863,706	6,286,312	7,088,413	6,891,207
1,891,144	1,849,031	1,882,504	1,923,516	1,854,960	1,982,932
28,814,789	22,196,537	18,701,216	16,241,669	11,497,255	6,648,866
11,112,904	7,046,244	5,974,302	4,825,203	4,266,567	4,471,257
5,631,165	2,982,130	2,479,558	2,815,240	2,761,157	3,441,418
10,556,825	9,627,811	8,348,709	5,542,142	5,172,635	4,774,823
3,841,166	3,602,167	3,105,545	2,459,626	1,826,987	1,598,661
1,371,142	489,224	-	-	-	-
-	-	-	-	-	-
142,584	344,466	379,623	962,582	1,391,931	2,277,121
-	-	-	-	-	-
348,282	179,453	289,502	310,427	442,399	486,528
183,841	156,453	139,677	132,058	102,851	210,404
563,885	685,253	612,546	604,173	533,702	564,462
338,167	1,117,788	1,476,020	1,109,307	1,201,335	1,151,553
865,949	842,873	822,850	806,012	785,687	770,461
1,398,359	1,240,313	1,116,205	973,424	812,182	821,120
-	-	-	-	-	-
(52,585,496)	(58,712,305)	(47,758,313)	(41,541,506)	(1,197,021)	1,108,853
212,341,011	186,738,136	187,444,868	184,435,949	212,205,577	208,926,359
43,671,496	43,587,308	41,566,246	39,080,265	39,342,206	36,395,196
104,450	115,075	150,000	-	-	-
-	-	-	-	-	-
53,543	100,556	154,326	-	-	-
23,886,727	19,258,744	17,842,909	16,154,224	11,341,090	11,179,110
67,716,216	63,061,683	59,713,481	55,234,489	50,683,296	47,574,306
222,844,337	220,044,368	214,118,987	211,173,037	203,835,997	198,809,653
1,472,378	854,910	1,465,941	686,899	583,755	699,643
53,543	106,249	465,387	61,658	-	359,461
-	-	-	-	-	-
2,665,331	3,327,004	2,856,288	1,863,679	2,533,420	2,815,777
4,439,080	4,510,409	5,975,187	6,280,756	6,053,571	5,437,355
10,221,125	8,050,697	6,863,706	6,286,312	7,088,413	6,891,207
1,891,144	1,849,031	1,882,504	1,923,516	1,854,960	1,982,932
28,814,789	22,196,537	18,701,216	16,241,669	11,497,255	6,648,866
11,112,904	7,046,244	5,974,302	4,825,203	4,266,567	4,471,257
5,631,165	2,982,130	2,479,558	2,815,240	2,761,157	3,441,418
10,556,825	9,627,811	8,348,709	5,542,142	5,172,635	4,774,823
3,841,166	3,602,167	3,105,545	2,459,626	1,826,987	1,598,661
1,371,142	489,224	-	-	-	-
-	-	-	-	-	-
142,584	344,466	379,623	962,582	1,391,931	2,277,121
-	-	-	-	-	-
348,282	179,453	289,502	310,427	442,399	486,528
183,841	156,453	139,677	132,058	102,851	210,404
563,885	685,253	612,546	604,173	533,702	564,462
338,167	1,117,788	1,476,020	1,109,307	1,201,335	1,151,553
865,949	842,873	822,850	806,012	785,687	770,461
1,398,359	1,240,313	1,116,205	973,424	812,182	821,120
-	-	-	-	-	-
(28,698,769)	(39,453,561)	(29,915,404)	(25,387,282)	10,144,069	12,287,963
\$ 280,057,227	\$ 249,799,819	\$ 247,158,349	\$ 239,670,438	\$ 262,888,873	\$ 256,500,665



Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2024 (4)	2023	2022	2021
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 10,378,522	\$ 9,911,109	\$ 9,051,242	\$ 9,965,445
Judicial	1,718,321	1,481,665	1,627,291	1,447,444
Public Safety	3,971,910	4,821,364	4,827,247	3,058,104
External Portion	636,664	741,083	529,690	572,011
Public Works	890,022	888,031	966,389	1,077,337
External Portion	363,249	364,426	260,517	260,786
Health	1,483,140	2,438,569	1,784,458	1,399,362
Intergovernmental	519,334	522,971	-	-
Human Services	5,959,063	8,073,087	5,711,039	5,138,954
External Portion	110,930	119,362	96,480	97,904
Urban Redevelopment and				
Housing	13	21,184	24,797	30,603
Transportation (4)	715,926	-	-	-
Subtotal Charges for Services	26,747,094	29,382,851	24,879,150	23,047,950
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	400,360	793,775	3,238,001	339,768
Intergovernmental	1,611	25,738	-	-
Judicial	1,691,226	2,151,791	2,021,878	1,804,620
Public Safety	3,157,417	4,529,506	2,796,464	3,621,316
Intergovernmental	1,174,153	440,183	284,794	622,199
Public Works	7,850,055	12,882,275	8,225,175	8,187,186
Intergovernmental	2,160,260	412,216	486,611	-
Health	12,253,276	16,271,652	8,689,927	9,117,769
Intergovernmental	-	-	148,255	-
Human Services	23,234,198	18,052,000	18,649,776	17,153,604
Urban Redevelopment and Housing	306,931	33,097	790,837	502,569
Intergovernmental	142,482	1,646,517	12,729	997,785
Transportation (4)	1,114,868	-	-	-
Subtotal Operating Grants,				
Contributions, and Interest	53,486,837	57,238,750	45,344,447	42,346,816
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	3,804,683	893,490	1,848,257	-
Judicial	-	39,495	-	-
Public Safety	454,701	38,529	271,766	34,450
Public Works	5,130,227	3,060,844	2,723,772	1,554,410
Health	298,744	22,238	-	-
Human services	-	19,009	-	-
Transportation	-	-	-	-
Subtotal Capital Grants,				
Contributions, and Interest	9,688,355	4,073,605	4,843,795	1,588,860
Total Governmental Activities				
Program Revenues.....	89,922,286	90,695,206	75,067,392	66,983,626
Business-Type Activities:				
Charges for Services:				
Sewer	6,544,790	6,005,056	5,842,164	5,732,350
Water	4,877,877	4,385,586	4,207,660	4,322,488
Airport Fuel Operations (1)	-	-	-	-
Capital Grants, Contributions, and Interest:				
Sewer	4,595,299	2,601,872	2,796,411	1,230,524
Water	2,143,778	2,140,234	2,709,770	1,040,130
Total Business-Type Activities				
Program Revenues.....	18,161,744	15,132,748	15,556,005	12,325,492
Total Primary Government Program Revenues.....	\$ 108,084,030	\$ 105,827,954	\$ 90,623,397	\$ 79,309,118

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) In 2024, the County had a transfer of operation from the City of Lancaster for a public transit system.

Table 2

2020	2019 (3)	2018 (2)(3)	2017	2016	2015
\$ 9,094,090	\$ 8,813,267	\$ 8,431,330	\$ 8,333,369	\$ 8,394,021	\$ 8,058,346
1,428,762	1,482,597	1,375,155	1,163,915	838,575	1,108,674
2,822,842	3,187,325	3,220,867	2,861,655	2,664,604	2,527,068
604,482	597,281	517,820	629,017	-	-
742,692	845,179	465,602	348,395	364,610	265,618
312,486	312,371	242,854	267,226	-	-
1,465,476	1,688,341	1,730,384	1,525,302	1,496,523	1,362,441
-	-	-	-	-	-
5,434,836	3,557,232	4,824,561	4,467,222	5,241,666	4,003,871
46,105	54,922	76,268	60,275	-	-
20	355	752	530	579	6,129
-	-	-	202,808	120,761	122,978
21,951,791	20,538,870	20,885,593	19,859,714	19,121,339	17,455,125
823,796	67,350	1,441,039	2,369	164,186	-
-	-	-	-	-	-
1,705,156	1,582,978	1,182,320	1,747,748	1,255,921	1,816,112
7,680,246	1,857,276	1,629,603	1,682,496	1,631,693	2,057,067
324,855	369,557	207,129	108,828	255,070	286,451
7,571,298	7,202,060	5,824,223	5,786,270	5,816,209	5,856,806
-	-	-	-	-	-
12,242,507	11,483,043	8,670,330	8,805,817	8,545,984	8,230,176
-	-	-	-	-	-
18,391,227	16,672,859	15,916,201	14,081,946	11,948,541	14,247,828
105,265	109,410	1,431,412	239,909	1,123,783	494,358
-	-	-	-	-	-
-	-	-	3	3	-
48,844,350	39,344,533	36,302,257	32,455,386	30,741,390	32,988,798
-	-	60,000	-	-	-
-	-	-	-	-	-
76,113	-	115,575	-	-	286,830
4,187,478	945,891	2,062,938	447,404	1,651,529	975,864
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	339,618	665,805	197,911
4,263,591	945,891	2,238,513	787,022	2,317,334	1,460,605
75,059,732	60,829,294	59,426,363	53,102,122	52,180,063	51,904,528
5,564,320	5,130,566	4,875,550	4,141,432	3,999,097	3,806,862
4,146,874	3,759,709	3,408,227	3,073,906	3,018,959	2,745,871
-	-	-	269,335	313,112	371,229
1,522,102	1,657,264	2,227,792	846,107	1,494,915	793,193
1,230,158	1,009,951	1,789,762	2,332,059	945,935	653,836
12,463,454	11,557,490	12,301,331	10,662,839	9,772,018	8,370,991
\$ 87,523,186	\$ 72,386,784	\$ 71,727,694	\$ 63,764,961	\$ 61,952,081	\$ 60,275,519

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2024 (9)	2023	2022	2021
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 26,604,116	\$ 24,531,128	\$ 19,412,105	\$ 13,245,603
Intergovernmental	1,611	1,854,779	1,601,310	1,526,078
Judicial	9,262,874	9,626,900	7,012,835	4,753,343
Public Safety	30,612,818	31,230,194	22,892,495	14,608,881
Intergovernmental	1,424,801	639,112	319,322	767,847
External Portion (5)	628,636	792,153	607,994	550,599
Public Works	17,694,566	16,173,562	14,582,668	12,086,624
Intergovernmental	2,133,306	939,929	486,611	-
External Portion (5)	358,669	389,540	299,030	251,024
Health	36,704,213	36,381,912	25,642,636	20,921,971
Intergovernmental	512,785	559,010	148,255	-
Human Services	39,181,705	40,609,583	32,625,160	24,375,582
External Portion (5)	109,531	127,587	110,743	94,239
Urban Redevelopment and Housing	506,380	448,174	16,400	216,103
Intergovernmental	715,083	52,902	263,449	659,795
Transportation (6)	1,128,691	311,507	325,102	325,641
Interest	1,124,663	1,091,044	1,068,778	1,120,985
Total Governmental Activities Expenses.....	168,704,448	165,759,016	127,414,893	95,504,315
Business-Type Activities:				
Sewer	4,701,890	4,373,663	4,104,395	3,489,485
Water	4,279,501	4,121,720	3,647,106	3,084,967
Airport Fuel Operations (1)	-	-	-	-
Total Business-Type Activities Expenses.....	8,981,391	8,495,383	7,751,501	6,574,452
Total Primary Government Program Expenses.....	177,685,839	174,254,399	135,166,394	102,078,767
Net (Expense)/Revenue				
Governmental Activities	(78,782,162)	(75,063,810)	(52,347,501)	(28,520,689)
Business-Type Activities	9,180,353	6,637,365	7,804,504	5,751,040
Total Primary Government				
Net (Expense) Revenue	\$ (69,601,809)	\$ (68,426,445)	\$ (44,542,997)	\$ (22,769,649)

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses were not used.

Then in 2024, the County received a transfer of operation from the City of Lancaster for a public transit system.

(7) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(8) Implemented GASB 83 in 2020 and restated 2019 activity.

(9) Implemented GASB 100 and GASB 101 in 2024.

(Continued)

Table 2

2020 (8)	2019 (3)(8)	2018 (2)(3)(7)	2017	2016	2015 (4)
\$ 18,221,816	\$ 19,695,531	\$ 18,671,259	\$ 16,677,471	\$ 15,506,679	\$ 13,675,852
1,811,142	2,361,477	2,369,951	2,034,601	1,927,937	1,890,535
7,791,342	8,468,554	7,732,831	8,133,551	7,499,166	6,633,915
25,766,807	27,202,067	24,920,310	24,909,645	19,063,913	18,203,146
365,161	394,013	221,621	211,978	287,873	115,426
588,369	592,073	558,145	565,168	-	-
13,572,530	13,706,603	12,516,225	12,698,739	12,777,181	11,090,804
-	-	-	-	-	-
304,157	309,647	261,766	240,101	-	-
27,892,750	27,815,291	24,988,893	23,580,852	23,757,315	22,489,901
-	-	-	-	-	-
33,755,959	32,870,167	30,703,562	27,734,143	26,632,756	24,695,755
44,876	54,443	82,207	54,156	-	-
154,410	58,925	299,936	334,045	389,390	207,241
813,729	394,436	561,300	123,839	550,295	305,800
321,951	280,995	-	461,105	483,836	420,936
1,178,392	1,348,832	1,413,208	1,453,296	1,527,436	1,490,379
132,583,391	135,553,054	125,301,214	119,212,690	110,403,777	101,219,690
4,200,989	4,342,334	4,000,837	3,621,081	3,488,370	3,263,146
3,664,568	3,647,143	3,742,892	3,425,449	2,905,427	2,962,655
-	-	-	249,217	296,091	358,770
7,865,557	7,989,477	7,743,729	7,295,747	6,689,888	6,584,571
140,448,948	143,542,531	133,044,943	126,508,437	117,093,665	107,804,261
(57,523,659)	(74,723,760)	(65,874,851)	(66,110,568)	(58,223,714)	(49,315,162)
4,597,897	3,568,013	4,557,602	3,367,092	3,082,130	1,786,420
\$ (52,925,762)	\$ (71,155,747)	\$ (61,317,249)	\$ (62,743,476)	\$ (55,141,584)	\$ (47,528,742)

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	2024 (4)	2023	2022	2021
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 13,761,349	\$ 13,606,670	\$ 11,054,247	\$ 10,807,394
Public Works	1,622,468	1,608,364	1,553,249	1,545,943
Health	24,363,511	24,181,086	23,327,629	23,226,538
Human Services	11,033,376	10,814,323	10,456,442	10,418,821
Permissive Real Property Transfer Taxes				
Levied for General Purposes	3,468,607	3,292,857	3,709,119	3,895,806
Permissive Motor Vehicle License Tax	2,819,774	2,786,885	2,746,938	2,859,874
Lodging Tax Levied for Public Works	652,935	662,728	545,607	509,171
Sales Taxes Levied for				
General Purposes	29,953,532	29,605,768	29,324,856	28,007,981
Payment in Lieu of Taxes	10,220	527,713	-	-
Grants and Entitlements Not				
Restricted to Specific Programs.....	5,780,696	5,721,078	5,631,973	5,387,573
Unrestricted Investment Earnings				
and Other Interest	12,171,566	12,677,792	(5,010,888)	(524,176)
Unrestricted Contributions	79,037	1,100	1,325	22,693
Gain on Sale of Capital Assets	-	-	43,682	16,236
Other	2,151,434	1,162,519	1,295,708	7,902,683
Total Governmental Activities.....	107,868,505	106,648,883	84,679,887	94,076,537
Business-Type Activities:				
Unrestricted Investment Earnings				
and Other Interest	62,893	61,700	26,495	3,828
Gain on Sale of Capital Assets	25,655	-	-	9,961
Other	82,362	5,048	116,596	202,894
Total Business-Type Activities.....	170,910	66,748	143,091	216,683
Total Primary Government General Revenues and Other Changes in Net Position.....	108,039,415	106,715,631	84,822,978	94,293,220
Increase (Decrease) Before Transfers and Special Items				
Governmental Activities.....	29,086,343	31,585,073	32,332,386	65,555,848
Business-Type Activities.....	9,351,263	6,704,113	7,947,595	5,967,723
Total Primary Government Increase Before Transfers and Special Items.....	38,437,606	38,289,186	40,279,981	71,523,571
Transfer In (Out)				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	-	-	-	-
Special Items				
Governmental Activities.....	(152,647)	-	-	-
Business-Type Activities.....	-	-	-	-
Increase (Decrease) After Transfers and Special Items				
Governmental Activities.....	28,933,696	31,585,073	32,332,386	65,555,848
Business-Type Activities.....	9,351,263	6,704,113	7,947,595	5,967,723
Total Primary Government Increase After Transfers and Special Items.....	\$ 38,284,959	\$ 38,289,186	\$ 40,279,981	\$ 71,523,571

(1) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(2) Implemented GASB 84 in 2019 and restated 2018 activity.

(3) Implemented GASB 83 in 2020 and restated 2019 activity.

(4) Implemented GASB 100 and GASB 101 in 2024.

(Continued)

Table 2

2020 (3)	2019 (2)(3)	2018 (1)(2)	2017	2016	2015
\$ 10,378,591	\$ 8,766,303	\$ 8,410,017	\$ 8,417,609	\$ 8,018,280	\$ 7,763,214
1,486,050	1,395,077	1,349,363	1,352,194	1,337,916	1,269,920
22,664,011	17,505,537	16,846,700	16,881,153	16,846,479	10,601,294
10,023,054	8,565,838	8,145,287	4,881,778	4,553,594	4,430,033
2,919,274	2,449,670	2,273,302	2,346,583	2,015,276	1,889,871
2,523,033	2,599,555	1,804,258	1,715,925	1,711,002	1,679,556
350,813	519,326	640,422	230,028	223,961	210,804
23,335,206	22,709,068	21,669,518	21,924,548	21,196,300	20,987,311
-	-	-	-	-	-
4,244,598	4,434,958	4,511,885	5,397,005	4,030,433	4,150,472
1,676,646	3,592,037	1,782,378	995,494	467,370	845,906
3,540	3,500	-	-	200	38,071
-	-	-	-	-	-
3,521,718	1,635,634	1,412,452	977,128	1,102,121	996,526
83,126,534	74,176,503	68,845,582	65,119,445	61,502,932	54,862,978
17,659	18,763	25,554	12,276	8,066	2,963
2,726	5,336	-	-	-	5,267
36,251	25,962	108,183	22,240	18,794	20,841
56,636	50,061	133,737	34,516	26,860	29,071
83,183,170	74,226,564	68,979,319	65,153,961	61,529,792	54,892,049
25,602,875	(547,257)	2,970,731	(991,123)	3,279,218	5,547,816
4,654,533	3,618,074	4,691,339	3,401,608	3,108,990	1,815,491
30,257,408	3,070,817	7,662,070	2,410,485	6,388,208	7,363,307
-	-	127,795	-	-	-
-	-	(127,795)	-	-	-
-	-	(89,607)	-	-	-
-	-	(84,552)	-	-	-
25,602,875	(547,257)	3,008,919	(991,123)	3,279,218	5,547,816
4,654,533	3,618,074	4,478,992	3,401,608	3,108,990	1,815,491
\$ 30,257,408	\$ 3,070,817	\$ 7,487,911	\$ 2,410,485	\$ 6,388,208	\$ 7,363,307

Fairfield County, Ohio

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2024 (5)	2023	2022	2021
Function/Program:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 14,583,565	\$ 11,598,374	\$ 14,137,500	\$ 10,305,213
Intergovernmental	1,611	25,738	-	-
Judicial	3,409,547	3,672,951	3,649,169	3,252,064
Public Safety.....	7,584,028	9,389,399	7,895,477	6,713,870
Intergovernmental	1,174,153	440,183	284,794	622,199
External Portion (2)	636,664	741,083	529,690	572,011
Public Works	13,870,304	16,831,150	11,915,336	10,818,933
Intergovernmental	2,160,260	412,216	486,611	-
External Portion (2)	363,249	364,426	260,517	260,786
Health	14,035,160	18,732,459	10,474,385	10,517,131
Intergovernmental	519,334	522,971	148,255	-
Human Services	29,193,261	26,144,096	24,360,815	22,292,558
External Portion (2)	110,930	119,362	96,480	97,904
Urban Redevelopment and Housing	306,944	54,281	815,634	533,172
Intergovernmental	142,482	1,646,517	12,729	997,785
Transportation (4)	1,830,794	-	-	-
Total Governmental Activities	89,922,286	90,695,206	75,067,392	66,983,626
Business-Type Activities:				
Sewer.....	11,140,089	8,606,928	8,638,575	6,962,874
Water.....	7,021,655	6,525,820	6,917,430	5,362,618
Airport Fuel Operations (1).....	-	-	-	-
Total Business-Type Activities.....	18,161,744	15,132,748	15,556,005	12,325,492
Total Primary Government.....	\$ 108,084,030	\$ 105,827,954	\$ 90,623,397	\$ 79,309,118

(1) This fund was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) In 2024, the County had a transfer of operations from the City of Lancaster for a public transit system

(5) Implemented GASB 100 and GASB 101 in 2024.

Table 3

2020	2019 (3)	2018 (3)	2017	2016	2015
\$ 9,917,886	\$ 8,880,617	\$ 9,932,369	\$ 8,335,738	\$ 8,558,207	\$ 8,058,346
-	-	-	-	-	-
3,133,918	3,065,575	2,557,475	2,911,663	2,094,496	2,924,786
10,579,201	5,044,601	4,966,045	4,544,151	4,296,297	4,870,965
324,855	369,557	207,129	108,828	255,070	286,451
604,482	597,281	517,820	629,017	-	-
12,501,468	8,993,130	8,352,763	6,582,069	7,832,348	7,098,288
-	-	-	-	-	-
312,486	312,371	242,854	267,226	-	-
13,707,983	13,171,384	10,400,714	10,331,119	10,042,507	9,592,617
-	-	-	-	-	-
23,826,063	20,230,091	20,740,762	18,549,168	17,190,207	18,251,699
46,105	54,922	76,268	60,275	-	-
105,285	109,765	1,432,164	240,439	1,124,362	500,487
-	-	-	-	-	-
-	-	-	542,429	786,569	320,889
75,059,732	60,829,294	59,426,363	53,102,122	52,180,063	51,904,528
7,086,422	6,787,830	7,103,342	4,987,539	5,494,012	4,600,055
5,377,032	4,769,660	5,197,989	5,405,965	3,964,894	3,399,707
-	-	-	269,335	313,112	371,229
12,463,454	11,557,490	12,301,331	10,662,839	9,772,018	8,370,991
\$ 87,523,186	\$ 72,386,784	\$ 71,727,694	\$ 63,764,961	\$ 61,952,081	\$ 60,275,519

Fairfield County, Ohio

FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS MODIFIED ACCRUAL BASIS OF ACCOUNTING

	2024	2023	2022	2021
General Fund:				
Nonspendable.....	\$ 1,295,029	\$ 1,103,054	\$ 1,608,088	\$ 2,373,976
Committed.....	1,563,461	1,312,808	585,667	648,200
Assigned.....	4,304,310	1,652,580	4,623,679	7,665,887
Unassigned.....	51,576,403	46,573,248	32,556,822	25,895,566
Total General Fund.....	58,739,203	50,641,690	39,374,256	36,583,629
All Other Governmental Funds:				
Nonspendable.....	\$ 696,188	\$ 710,698	\$ 563,219	\$ 577,930
Restricted.....	126,444,512	118,446,530	104,216,141	97,871,967
Committed.....	7,295,225	3,735,380	2,924,094	8,834,162
Assigned.....	3,401,395	5,438,072	2,353,627	11,924
Unassigned (Deficits).....	(971,439)	(416,047)	(36,975)	(441,674)
Total All Other Governmental Funds.....	136,865,881	127,914,633	110,020,106	106,854,309
Total Governmental Funds.....	\$ 195,605,084	\$ 178,556,323	\$ 149,394,362	\$ 143,437,938

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

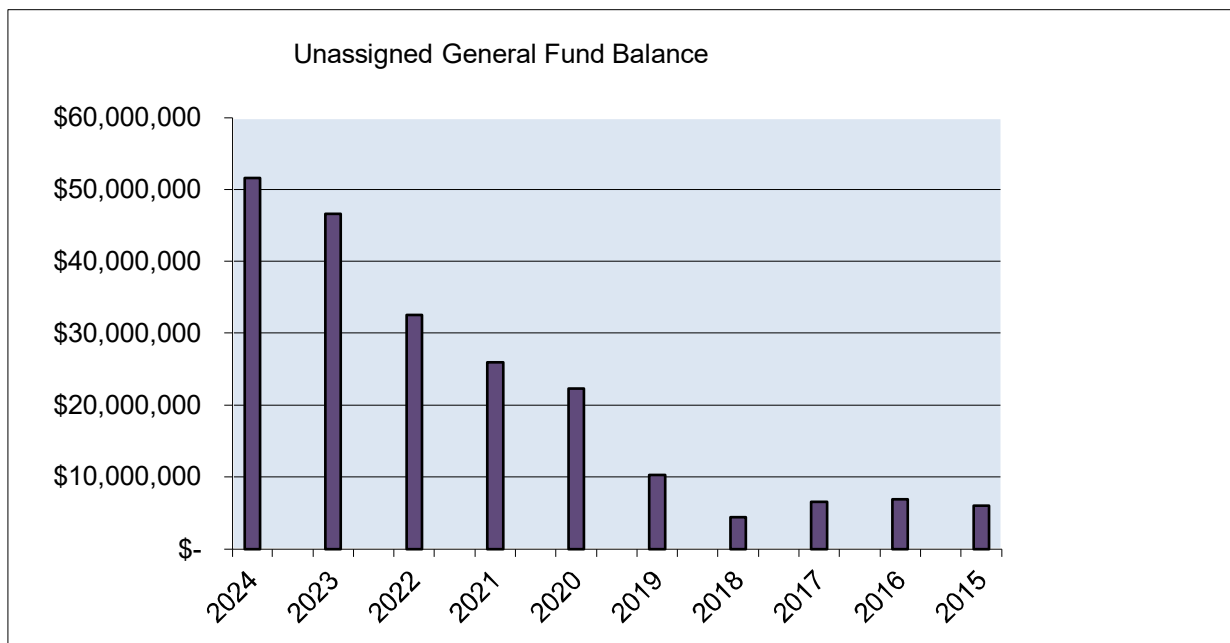


Table 4

2020	2019	2018	2017	2016	2015
\$ 941,530	\$ 1,732,547	\$ 1,863,319	\$ 1,984,707	\$ 4,287,882	\$ 4,300,321
660,367	751,028	1,129,613	728,431	551,985	423,703
11,519,127	10,036,673	10,975,142	9,676,026	7,180,590	6,930,727
22,274,866	10,225,104	4,343,490	6,548,222	6,893,414	6,003,249
35,395,890	22,745,352	18,311,564	18,937,386	18,913,871	17,658,000
\$ 525,803	\$ 861,962	\$ 822,820	\$ 728,810	\$ 1,167,044	\$ 1,342,835
76,850,368	61,483,039	55,586,553	47,629,813	45,513,857	63,567,397
1,107,774	2,523,898	2,124,823	963,650	9,019,927	9,174,174
224,505	185,504	437,739	561,534	355,897	326,894
(146,854)	(906,601)	(1,236,714)	(1,051,823)	(1,198,788)	(1,606,295)
78,561,596	64,147,802	57,735,221	48,831,984	54,857,937	72,805,005
\$ 113,957,486	\$ 86,893,154	\$ 76,046,785	\$ 67,769,370	\$ 73,771,808	\$ 90,463,005

Fairfield County, Ohio

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS MODIFIED ACCRUAL BASIS OF ACCOUNTING

	2024	2023	2022	2021
REVENUES				
Property Taxes.....	\$ 51,640,678	\$ 49,838,059	\$ 45,973,437	\$ 45,316,720
Permissive Real Property Transfer Taxes.....	3,468,607	3,292,857	3,709,119	3,895,806
Lodging Taxes.....	666,533	648,829	545,334	509,171
Sales Taxes.....	29,671,616	29,613,699	29,241,952	27,651,710
Payment in Lieu of Taxes.....	10,220	527,713	-	-
Charges for Services.....	22,880,636	23,904,134	22,397,991	20,433,174
Licenses and Permits.....	677,267	651,827	656,620	749,257
Permissive Motor Vehicle License Tax.....	2,819,774	2,786,885	2,746,938	2,859,874
Fines, Forfeitures, and Settlements.....	917,941	861,255	389,215	354,035
Intergovernmental.....	68,660,777	65,647,854	55,908,492	50,394,346
Special Assessments.....	379,460	378,269	278,661	229,506
Housing Rehabilitation.....	-	21,184	24,740	30,603
Investment Earnings and Other Interest.....	12,052,670	12,216,983	(5,188,967)	(465,489)
Rent and Leases.....	497,222	517,602	425,352	367,509
Donations.....	203,872	122,290	134,819	136,274
Other.....	1,714,797	1,138,281	1,275,122	982,666
Total Revenues.....	196,262,070	192,167,721	158,518,825	153,445,162
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	25,216,461	24,059,927	25,405,149	18,178,495
Judicial	9,080,017	9,045,194	7,789,090	7,123,583
Public Safety	29,007,349	28,170,275	26,104,333	24,287,994
Public Works	14,940,517	13,648,978	13,280,404	11,341,784
Health	36,853,884	38,759,077	29,175,701	26,660,483
Human Services	38,588,606	38,836,214	34,899,219	30,894,642
Urban Redevelopment and Housing	410,011	448,174	16,400	216,103
Transportation	2,003,370	-	-	-
Other	2,146,048	24,945	137,796	87,418
Intergovernmental.....	4,274,803	3,486,722	2,818,947	2,953,720
Capital Outlay.....	14,183,272	6,985,386	9,862,435	4,926,954
Debt Service:				
Principal Retirement	2,351,877	2,203,989	2,773,794	2,559,935
Current Refunding Note Principal	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Interest	1,244,264	1,068,970	1,083,586	1,003,915
Issuance Costs	-	41,752	-	161,957
Total Expenditures.....	180,300,479	166,779,603	153,346,854	130,396,983
Excess of Revenues Over (Under) Expenditures.....	15,961,591	25,388,118	5,171,971	23,048,179
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	8,092	54,032	137,770	48,826
Inception of Lease (1).....	180,489	273,548	646,683	34,730
Inception of Subscription.....	139,311	404,263	-	-
Loans Issued.....	-	-	-	-
Refunding Bonds Issued.....	-	-	-	6,605,000
General Obligation Bonds Issued.....	-	3,042,000	-	5,870,000
Bond Anticipation Note Issued.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	444,103
Premium on General Obligation Bonds.....	-	-	-	383,467
Payment to Refunded Bond Escrow Agent.....	-	-	-	(6,953,853)
Transfers In.....	12,481,140	14,021,548	13,928,023	14,481,513
Transfers Out.....	(12,481,140)	(14,021,548)	(13,928,023)	(14,481,513)
Total Other Financing Sources (Uses).....	327,892	3,773,843	784,453	6,432,273
Special Items.....	759,278	-	-	-
Net Change in Fund Balances.....	\$ 17,048,761	\$ 29,161,961	\$ 5,956,424	\$ 29,480,452
Debt Service as a Percentage of				
Noncapital Expenditures	2.3%	2.2%	2.9%	3.0%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(1) GASB 87 for years 2022-2024 is Inception of Lease while
prior years were considered Inception of Capital Lease.

Table 5

2020	2019	2018	2017	2016	2015
\$ 44,536,601	\$ 36,319,915	\$ 34,983,003	\$ 31,326,704	\$ 30,847,585	\$ 24,082,880
2,919,274	2,449,670	2,273,302	2,346,583	2,015,276	1,889,871
350,813	519,326	640,422	230,028	223,961	210,804
23,353,927	22,570,707	21,731,824	21,767,384	21,304,985	20,732,180
-	-	-	-	-	-
19,324,988	17,264,974	18,471,921	17,084,821	17,673,203	15,663,836
811,004	762,689	803,781	597,328	652,276	508,851
2,523,033	2,599,555	1,804,258	1,715,925	1,711,002	1,679,556
364,537	747,056	395,694	388,417	375,720	344,219
55,489,307	46,078,598	40,624,529	37,586,529	38,736,220	37,259,077
231,943	132,400	161,260	115,235	115,469	145,797
-	-	-	-	-	6,057
1,759,720	3,677,975	1,825,095	1,056,041	604,498	789,818
407,776	403,293	479,665	732,815	721,383	730,418
196,357	120,338	101,183	114,596	120,700	193,740
3,238,441	1,446,082	1,462,059	946,439	1,092,684	1,180,914
155,507,721	135,092,578	125,757,996	116,008,845	116,194,962	105,418,018
17,627,628	18,611,302	17,677,173	15,275,900	14,821,518	13,709,493
7,130,645	7,366,716	7,040,462	7,448,649	7,235,128	6,536,935
22,553,750	21,181,926	21,098,707	20,580,867	18,421,428	17,928,603
8,688,643	10,620,659	8,685,983	9,828,966	9,292,357	8,792,966
26,519,966	25,173,374	23,648,297	22,725,008	22,957,311	22,013,283
32,602,688	29,815,590	28,865,079	25,968,564	25,728,277	24,623,484
154,410	56,235	299,814	333,340	389,198	207,241
-	58,195	14,155	273,051	331,215	232,280
124,180	16,911	12,056	-	-	-
2,990,032	3,149,926	3,152,872	2,370,418	2,766,105	2,311,761
7,135,927	4,632,926	4,245,059	13,565,992	27,485,353	5,844,235
2,549,110	2,387,273	2,466,941	2,330,527	2,552,413	2,515,065
815,440	-	-	-	-	-
205,000	-	-	-	-	-
1,149,709	1,312,242	1,376,323	1,416,963	1,490,887	1,457,451
63,587	-	8,500	-	-	359,048
130,310,715	124,383,275	118,591,421	122,118,245	133,471,190	106,531,845
25,197,006	10,709,303	7,166,575	(6,109,400)	(17,276,228)	(1,113,827)
60,146	75,684	85,383	106,962	68,169	12,806
110,712	61,382	65,064	-	16,862	64,384
-	-	-	-	-	-
-	-	-	-	500,000	-
6,303,000	-	-	-	-	-
829,000	-	1,010,000	-	-	29,500,000
815,440	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	799,890
(6,250,972)	-	-	-	-	-
7,248,713	9,213,866	8,424,697	7,422,835	6,355,266	10,484,181
(7,248,713)	(9,213,866)	(8,384,697)	(7,422,835)	(6,355,266)	(10,484,181)
1,867,326	137,066	1,200,447	106,962	585,031	30,377,080
-	-	(89,607)	-	-	-
\$ 27,064,332	\$ 10,846,369	\$ 8,277,415	\$ (6,002,438)	\$ (16,691,197)	\$ 29,263,253
4.0%	3.3%	3.5%	3.6%	3.9%	4.1%

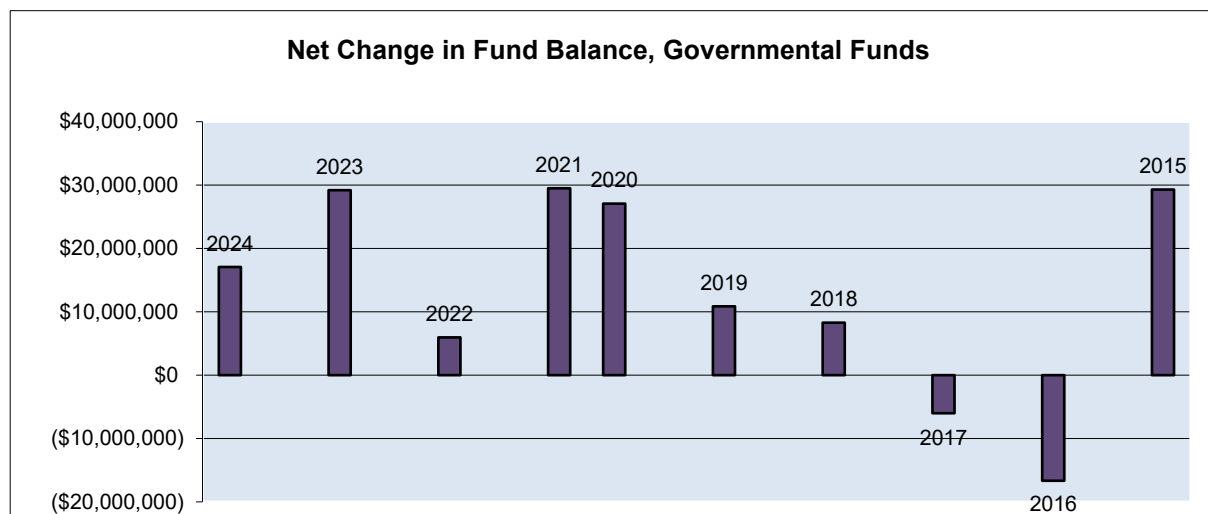
(continued)

Fairfield County, Ohio

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS MODIFIED ACCRUAL BASIS OF ACCOUNTING

(Continued)

Table 5



This page intentionally left blank.

Fairfield County, Ohio

ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	2024	2023	2022	2021
<u>Real Property</u>				
Residential/Agriculture.....	\$ 4,895,164,400	\$ 4,792,712,150	\$ 3,707,042,480	\$ 3,616,603,130
Commercial/Industrial/Public Utility/Mineral.....	557,606,630	566,157,440	540,347,980	538,820,950
Assessed Valuation.....	5,452,771,030	5,358,869,590	4,247,390,460	4,155,424,080
Estimated True Value	15,579,345,800	15,311,055,971	12,135,401,314	11,872,640,229
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	488,771,850	477,227,550	451,397,760	416,127,020
Estimated True Value	1,955,087,400	1,908,910,200	1,805,591,040	1,664,508,080
<u>Total</u>				
Assessed Valuation.....	5,941,542,880	5,836,097,140	4,698,788,220	4,571,551,100
Estimated True Value	17,534,433,200	17,219,966,171	13,940,992,354	13,537,148,309
Assessed Value Ratio.....	33.89%	33.89%	33.70%	33.77%
Weighted Average Tax Rate.....	\$ 9.222295	\$ 9.225094	\$ 10.643045	\$ 10.668035

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 the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Fairfield County Auditor's Office

Table 6

2020	2019	2018	2017	2016	2015
\$ 3,549,030,470	\$ 2,972,953,080	\$ 2,926,358,960	\$ 2,877,204,520	\$ 2,702,516,210	\$ 2,676,911,020
532,714,160	515,927,560	513,166,410	502,901,190	507,943,060	495,508,250
4,081,744,630	3,488,880,640	3,439,525,370	3,380,105,710	3,210,459,270	3,172,419,270
11,662,127,514	9,968,230,400	9,827,215,343	9,657,444,886	9,172,740,771	9,064,055,057
387,781,460	271,731,780	242,810,030	231,390,590	219,116,700	198,160,230
1,551,125,840	1,086,927,120	971,240,120	925,562,360	876,466,800	792,640,920
4,469,526,090	3,760,612,420	3,682,335,400	3,611,496,300	3,429,575,970	3,370,579,500
13,213,253,354	11,055,157,520	10,798,455,463	10,583,007,246	10,049,207,571	9,856,695,977
33.83%	34.02%	34.10%	34.13%	34.13%	34.20%
\$ 10.669907	\$ 10.443462	\$ 10.445650	\$ 9.457637	\$ 9.758453	\$ 7.906643

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2024	2023	2022	2021
<u>Unvoted Millage</u>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<u>Voted Millage - By Levy</u>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.436522	0.437276	0.555446	0.557949
Commercial/Industrial/Public Utility/Mineral Real.....	0.717237	0.705744	0.723855	0.727107
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
2019 ADAMHS.....				
Residential/Agricultural Real.....	0.662140	0.663284	0.842531	0.846327
Commercial/Industrial/Public Utility/Mineral Real.....	0.986426	0.970618	0.995527	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
1998 BDD.....				
Residential/Agricultural Real.....	0.490694	0.491542	0.624377	0.627190
Commercial/Industrial/Public Utility/Mineral Real.....	0.811527	0.798522	0.819014	0.822694
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.164060	1.166070	1.481190	1.487864
Commercial/Industrial/Public Utility/Mineral Real.....	1.912634	1.881984	1.930280	1.938952
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.153151	1.155144	1.467311	1.473923
Commercial/Industrial/Public Utility/Mineral Real.....	1.824888	1.795643	1.841725	1.850000
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.266504	0.266965	0.339110	0.340638
Commercial/Industrial/Public Utility/Mineral Real.....	0.452353	0.445104	0.456527	0.458578
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	0.306945	0.307476	0.390568	0.392328
Commercial/Industrial/Public Utility/Mineral Real.....	0.493213	0.485309	0.497764	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2019 Senior Services.....				
Residential/Agricultural Real.....	0.198642	0.198985	0.252759	0.253898
Commercial/Industrial/Public Utility/Mineral Real.....	0.295927	0.291185	0.298658	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.613891	0.614951	0.781136	0.784655
Commercial/Industrial/Public Utility/Mineral Real.....	0.986426	0.970618	0.995527	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.658459	0.659596	0.837847	0.841622
Commercial/Industrial/Public Utility/Mineral Real.....	0.986426	0.970618	0.995527	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
<u>Total Voted Millage - By Type of Property</u>				
Residential/Agricultural Real.....	5.951008	5.961289	7.572275	7.606394
Commercial/Industrial/Public Utility/Mineral Real.....	9.467057	9.315345	9.554404	9.597331
General Business/Public Utility Personal.....	10.100000	10.100000	10.100000	10.100000
<u>Total Millage By Type of Property</u>				
Residential/Agricultural Real.....	8.551008	8.561289	10.172275	10.206394
Commercial/Industrial/Public Utility/Mineral Real.....	12.067057	11.915345	12.154404	12.197331
General Business/Public Utility Personal.....	12.700000	12.700000	12.700000	12.700000
Total Direct Rate	9.222295	9.225094	10.643045	10.668035

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

Table 7

2020	2019	2018	2017	2016	2015
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.559076	0.659260	0.660895	0.662945	0.699564	0.700313
0.723515	0.716212	0.706793	0.702735	0.705599	0.700336
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.848035	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.628456	0.741072	0.742909	0.745213	0.786377	0.787218
0.818629	0.810365	0.799708	0.795116	0.798358	0.792402
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.490868	1.758026	1.762386	1.767852	1.865504	1.867500
1.929374	1.909898	1.884780	1.873960	1.881598	1.867562
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.476898	1.741551	1.745869	1.751284	1.848022	0.000000
1.850000	1.850000	1.850000	1.842489	1.850000	0.000000
1.850000	1.850000	1.850000	1.850000	1.850000	0.000000
0.341325	0.402489	0.403487	0.404739	0.427096	0.427553
0.456312	0.451706	0.445765	0.443206	0.445013	0.441693
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.393120	0.463565	0.464715	0.466156	0.491906	0.492432
0.500000	0.500000	0.500000	0.497970	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.254411	0.000000	0.000000	0.000000	0.000000	0.000000
0.300000	0.000000	0.000000	0.000000	0.000000	0.000000
0.300000	0.000000	0.000000	0.000000	0.000000	0.000000
0.786239	0.927130	0.929429	0.932312	0.983811	0.984863
1.000000	1.000000	1.000000	0.995940	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.843321	0.994441	0.996907	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
7.621749	7.687534	7.706597	6.730501	7.102280	5.259879
9.577830	8.238181	8.187046	7.151416	7.180568	5.301993
10.100000	8.800000	8.800000	7.800000	7.800000	5.950000
10.221749	10.287534	10.306597	9.330501	9.702280	7.859879
12.177830	10.838181	10.787046	9.751416	9.780568	7.901993
12.700000	11.400000	11.400000	10.400000	10.400000	8.550000
10.669907	10.443462	10.445650	9.457637	9.758453	7.906643

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
<u>Townships</u>				
Amanda Township.....				
Residential/Agricultural Real.....	5.887855	5.893245	7.146175	7.168990
Commercial/Industrial/Public Utility/Mineral Real.....	7.684530	7.685630	7.692735	7.700000
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	3.487855	3.493245	4.746175	4.768990
Commercial/Industrial/Public Utility/Mineral Real.....	5.284530	5.285630	5.292735	5.300000
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	5.300000
Berne Township.....				
Residential/Agricultural Real.....	7.172516	7.160790	8.930850	8.946858
Commercial/Industrial/Public Utility/Mineral Real.....	10.352460	10.267138	10.747346	10.732132
General Business/Public Utility Personal.....	12.700000	12.700000	13.100000	13.100000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	5.047638	5.036718	6.715630	6.730536
Commercial/Industrial/Public Utility/Mineral Real.....	7.953358	7.876286	8.349682	8.338256
General Business/Public Utility Personal.....	8.900000	8.900000	9.300000	9.300000
Bloom Township.....				
Residential/Agricultural Real.....	9.354249	9.370836	11.365402	11.404922
Commercial/Industrial/Public Utility/Mineral Real.....	13.729107	13.740691	14.369078	14.484776
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	5.929292	5.946392	7.504989	7.536430
Commercial/Industrial/Public Utility/Mineral Real.....	9.728429	9.740922	10.210969	10.302520
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	5.156356	5.147656	5.834241	5.839125
Commercial/Industrial/Public Utility/Mineral Real.....	5.946269	5.939154	5.938160	6.023294
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	1.784192	1.780943	2.003897	2.005576
Commercial/Industrial/Public Utility/Mineral Real.....	2.029774	2.027962	2.033001	2.052655
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	10.254587	10.259783	8.447601	8.477022
Commercial/Industrial/Public Utility/Mineral Real.....	12.493716	12.499834	8.976982	8.948173
General Business/Public Utility Personal.....	16.100000	16.100000	12.200000	12.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	7.940728	7.945626	6.022563	6.049150
Commercial/Industrial/Public Utility/Mineral Real.....	10.038728	10.044469	6.499910	6.473877
General Business/Public Utility Personal.....	13.200000	13.200000	9.300000	9.300000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
7.167085	7.672955	7.677840	2.700000	2.700000	2.700000
7.700000	7.700000	7.699835	2.700000	2.700000	2.700000
7.700000	7.700000	7.700000	2.700000	2.700000	2.700000
4.767085	5.272955	5.277840	0.300000	0.300000	0.300000
5.300000	5.300000	5.299835	0.300000	0.300000	0.300000
5.300000	5.300000	5.300000	0.300000	0.300000	0.300000
9.142501	10.838986	5.947454	6.052090	6.234150	6.234910
10.936439	11.136235	6.262980	6.243964	6.360054	6.365597
13.300000	13.800000	8.900000	9.000000	9.100000	9.100000
6.926459	8.546932	3.654818	3.758517	3.924644	3.925248
8.542169	8.813239	3.937922	3.943572	4.056348	4.060739
9.500000	10.000000	5.100000	5.200000	5.300000	5.300000
11.412457	13.083761	13.113721	13.160365	13.766909	13.774571
14.728994	14.772885	14.608207	14.471479	14.072344	14.027898
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
7.543440	8.850994	8.874861	8.918223	9.388381	9.394420
10.458709	10.324532	10.161924	10.027026	9.623073	9.597317
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
5.842321	6.436408	6.434746	6.436176	6.624884	6.627379
6.038149	5.787296	5.789561	5.784219	5.846696	5.849426
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.006519	2.184515	2.184115	2.184644	2.243044	2.243387
2.056338	1.986286	1.985242	1.983920	1.995949	1.996595
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.572665	9.485739	9.491058	8.957241	9.363233	9.365834
9.034574	9.312337	9.109197	8.766553	8.824441	8.821026
12.300000	12.300000	12.300000	11.800000	11.800000	11.800000
6.145225	6.972424	6.977207	6.440619	6.806144	6.808470
6.562652	6.816120	6.634446	6.274996	6.328879	6.325908
9.400000	9.400000	9.400000	8.900000	8.900000	8.900000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	6.556051	6.561030	7.530578	7.548219
Commercial/Industrial/Public Utility/Mineral Real.....	7.342643	7.342645	7.903093	7.948648
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	4.556051	4.561030	5.530578	5.548219
Commercial/Industrial/Public Utility/Mineral Real.....	5.342643	5.342645	5.903093	5.948648
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	5.472520	5.475189	4.424226	4.431739
Commercial/Industrial/Public Utility/Mineral Real.....	7.179313	7.180914	5.197173	5.197173
General Business/Public Utility Personal.....	8.200000	8.200000	6.200000	6.200000
Pleasant Township.....				
Residential/Agricultural Real.....	9.642852	9.650030	8.893265	8.903098
Commercial/Industrial/Public Utility/Mineral Real.....	12.943892	12.778430	10.565700	10.559248
General Business/Public Utility Personal.....	13.600000	13.600000	11.100000	11.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	7.442852	7.450030	6.693265	6.703098
Commercial/Industrial/Public Utility/Mineral Real.....	10.743892	10.578430	8.365700	8.359248
General Business/Public Utility Personal.....	11.400000	11.400000	8.900000	8.900000
Richland Township.....				
Residential/Agricultural Real.....	9.512057	9.514321	11.148469	11.164895
Commercial/Industrial/Public Utility/Mineral Real.....	10.980700	10.991874	11.863042	11.836747
General Business/Public Utility Personal.....	14.500000	14.500000	14.500000	14.500000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	7.412057	7.414321	9.048469	9.064895
Commercial/Industrial/Public Utility/Mineral Real.....	8.880700	8.891874	9.763042	9.736747
General Business/Public Utility Personal.....	12.400000	12.400000	12.400000	12.400000
Rushcreek Township.....				
Residential/Agricultural Real.....	10.517713	10.519854	12.305227	12.332700
Commercial/Industrial/Public Utility/Mineral Real.....	13.780310	13.758171	16.136616	16.119002
General Business/Public Utility Personal.....	17.050000	17.050000	17.050000	17.050000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.203319	5.204096	6.252967	6.268538
Commercial/Industrial/Public Utility/Mineral Real.....	7.147220	7.134839	7.936616	7.919002
General Business/Public Utility Personal.....	8.850000	8.850000	8.850000	8.850000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
5.274200	6.345500	6.358516	6.371550	4.064464	4.069040
6.191444	6.128487	6.133053	6.147538	3.683050	3.801846
7.200000	7.200000	7.200000	7.200000	4.700000	4.700000
3.742001	4.345500	4.358516	4.371550	2.064464	2.069040
4.191444	4.128487	4.133053	4.147538	1.683050	1.801846
5.200000	5.200000	5.200000	5.200000	2.700000	2.700000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
4.435721	4.590368	3.090933	3.090310	3.125218	3.125115
5.165525	4.740295	3.240295	3.172855	3.178523	3.207233
6.200000	6.200000	4.700000	4.700000	4.700000	4.700000
8.907843	9.708715	9.718229	7.728719	7.901096	7.902080
10.453632	10.451272	10.445294	8.423751	8.181459	8.195011
11.100000	11.100000	11.100000	9.100000	9.100000	9.100000
6.707843	7.508715	7.518229	5.528719	5.701096	5.702080
8.253632	8.251272	8.245294	6.223751	5.981459	5.995011
8.900000	8.900000	8.900000	6.900000	6.900000	6.900000
11.167921	12.080891	6.613616	6.619818	6.778758	6.783897
11.863996	12.205070	6.747772	7.074575	7.070191	6.321464
14.500000	14.500000	9.000000	9.000000	9.000000	9.000000
9.067921	9.980891	4.513616	4.519818	4.678758	4.683897
9.763996	10.105070	4.647772	4.974575	4.970191	4.221464
12.400000	12.400000	6.900000	6.900000	6.900000	6.900000
10.485200	11.624594	11.623216	11.638517	12.006126	12.029948
13.992205	13.683760	13.621046	13.527819	13.635438	13.800946
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
4.420204	5.035516	5.034704	5.041415	5.269304	5.278710
5.792205	5.771322	5.747086	5.724455	5.807594	5.842128
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.971654	10.011571	11.913019	11.978056
Commercial/Industrial/Public Utility/Mineral Real.....	14.415049	13.960237	14.050746	14.172199
General Business/Public Utility Personal.....	19.350000	19.350000	19.350000	19.350000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.321092	7.357857	9.028883	9.087762
Commercial/Industrial/Public Utility/Mineral Real.....	11.276714	10.820187	10.904354	11.028299
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	7.751134	7.757173	9.409750	9.427940
Commercial/Industrial/Public Utility/Mineral Real.....	10.772555	10.756058	11.208884	11.150297
General Business/Public Utility Personal.....	11.600000	11.600000	11.600000	11.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.551134	5.557173	7.209750	7.227940
Commercial/Industrial/Public Utility/Mineral Real.....	8.572555	8.556058	9.008884	8.950297
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	9.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	20.019536	20.000020	20.255059	21.556060
Commercial/Industrial/Public Utility/Mineral Real.....	20.000022	20.000017	21.079082	22.543516
General Business/Public Utility Personal.....	35.000000	35.000000	35.500000	36.800000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.038914	20.000022	20.000009	20.006274
Commercial/Industrial/Public Utility/Mineral Real.....	23.531873	23.482066	23.577361	23.626144
General Business/Public Utility Personal.....	43.900000	43.900000	43.900000	43.900000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	26.879126	27.181917	28.414510	28.719706
Commercial/Industrial/Public Utility/Mineral Real.....	30.324123	30.643219	31.935304	32.273289
General Business/Public Utility Personal.....	49.600000	49.900000	50.900000	51.200000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	35.810036	39.600017	40.270020	40.670037
Commercial/Industrial/Public Utility/Mineral Real.....	39.242984	44.583298	45.505136	45.938129
General Business/Public Utility Personal.....	68.710000	72.500000	73.170000	73.570000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.257244	22.261707	22.614002	22.615045
Commercial/Industrial/Public Utility/Mineral Real.....	22.786208	22.560653	24.971911	24.893582
General Business/Public Utility Personal.....	44.000000	44.000000	44.200000	44.200000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.828165	26.327187	26.712727	26.913409
Commercial/Industrial/Public Utility/Mineral Real.....	31.627416	32.210185	33.298341	33.535612
General Business/Public Utility Personal.....	70.600000	71.100000	71.400000	71.600000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
12.026766	13.945892	14.004691	14.065286	13.422621	13.441320
14.166942	13.936077	13.826671	14.054558	12.557629	12.506266
19.350000	19.350000	19.350000	19.350000	17.850000	17.850000
9.131645	10.839003	10.894062	10.950420	11.722621	11.741320
11.024190	10.780531	10.666599	10.854558	10.857629	10.806266
16.150000	16.150000	16.150000	16.150000	16.150000	16.150000
9.428210	10.553450	10.549568	7.567188	7.774228	7.784584
11.353631	11.417507	11.460701	8.456489	8.445215	8.405438
11.600000	11.600000	11.600000	8.600000	8.600000	8.600000
7.228210	8.353450	8.349568	5.367188	5.574228	5.584584
9.153631	9.217507	9.260701	6.256489	6.245215	6.205438
9.400000	9.400000	9.400000	6.400000	6.400000	6.400000
21.856257	22.091992	22.192257	22.292980	22.411714	22.332649
22.793108	22.162250	22.254048	22.205805	22.227108	22.270950
37.100000	37.300000	37.400000	37.500000	37.500000	37.500000
20.000035	20.000021	20.000024	20.323625	20.368783	20.378824
23.625402	21.593349	21.352119	21.275231	21.275948	21.205948
43.900000	43.900000	43.900000	44.400000	44.400000	44.400000
29.020983	29.697535	24.200017	24.500024	24.900017	24.900019
32.578021	33.924209	26.599326	27.369039	27.604724	27.556561
51.500000	52.000000	46.500000	46.800000	47.200000	47.200000
48.630807	47.169682	47.410435	50.817847	51.077804	51.058497
53.250301	50.713098	50.942039	53.767877	53.757327	53.601399
79.580000	77.090000	77.250000	78.900000	78.810000	78.800000
22.715539	22.925133	22.926556	23.328253	23.368537	23.369871
24.383585	24.346992	24.420456	24.985975	25.092464	24.501929
44.300000	44.400000	44.400000	44.800000	44.800000	44.800000
23.213664	24.810714	24.822979	24.824227	25.573080	25.631152
29.496739	29.786662	29.595105	29.049883	29.444930	29.267294
67.900000	68.100000	68.100000	68.100000	68.300000	68.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	22.416770	22.097591	22.585323	22.787348
Commercial/Industrial/Public Utility/Mineral Real.....	23.798035	23.568941	24.090855	24.319178
General Business/Public Utility Personal.....	40.200000	40.000000	40.400000	40.600000
Northern Local Schools.....				
Residential/Agricultural Real.....	23.115026	29.687797	25.091840	25.068485
Commercial/Industrial/Public Utility/Mineral Real.....	28.691342	31.705504	26.913374	26.881077
General Business/Public Utility Personal.....	37.550000	39.050000	34.300000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	29.347391	29.454414	34.729624	34.890193
Commercial/Industrial/Public Utility/Mineral Real.....	41.233192	40.011276	40.567581	40.831899
General Business/Public Utility Personal.....	79.200000	79.200000	79.700000	79.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	27.188844	35.947051	36.084083	37.361186
Commercial/Industrial/Public Utility/Mineral Real.....	39.093153	45.026869	45.132060	46.175476
General Business/Public Utility Personal.....	66.100000	67.700000	67.700000	68.950000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	27.735596	30.859441	32.013141	33.906705
Commercial/Industrial/Public Utility/Mineral Real.....	27.406515	31.221968	32.147863	34.083939
General Business/Public Utility Personal.....	33.800000	36.400000	37.510000	39.400000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	26.660017	27.300019	27.300019	27.300012
Commercial/Industrial/Public Utility/Mineral Real.....	26.660017	27.378616	27.300019	27.822416
General Business/Public Utility Personal.....	27.960000	28.600000	28.600000	30.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.000007	25.200008	26.500008	26.606337
Commercial/Industrial/Public Utility/Mineral Real.....	25.101347	25.200008	26.590860	26.600008
General Business/Public Utility Personal.....	32.900000	33.100000	34.400000	34.500000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.000000	2.500000	2.500000	2.500000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.500000	2.500000	2.500000
General Business/Public Utility Personal.....	2.000000	2.500000	2.500000	2.500000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.251333	2.268825	2.269320	2.289992
Commercial/Industrial/Public Utility/Mineral Real.....	2.333331	2.360991	2.381051	2.431966
General Business/Public Utility Personal.....	3.550000	3.550000	3.550000	3.550000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
24.387476	26.944043	27.444540	27.746024	27.770820	27.779763
26.386280	28.759182	28.886017	29.163446	29.024493	28.959946
42.200000	44.700000	45.200000	45.500000	45.500000	45.500000
25.186346	25.189071	23.175243	23.492064	23.449761	24.217238
26.523722	26.026821	23.988663	24.598666	24.495430	25.410442
34.300000	34.300000	34.300000	34.300000	34.300000	35.300000
35.609259	42.841724	42.942679	43.590731	45.209015	47.347988
41.768571	43.375313	43.169108	44.068755	44.462280	45.314184
80.300000	82.700000	82.700000	83.200000	83.600000	84.700000
43.792583	44.136786	44.159404	50.461773	50.436212	50.861669
49.730758	49.705937	49.602930	54.647332	54.425013	54.628797
70.450000	70.750000	70.750000	73.350000	73.350000	73.800000
36.344813	36.493863	36.691581	33.650163	33.895813	34.102280
36.517584	36.428676	36.669626	32.920103	33.188944	33.573405
41.400000	41.500000	41.700000	37.700000	37.900000	38.100000
27.300012	27.300012	28.300012	28.300012	28.317627	28.300012
27.789167	27.774150	29.008429	29.074438	28.858732	28.853131
30.000000	30.000000	31.000000	31.000000	31.000000	31.000000
26.600008	29.600008	30.400008	30.500008	30.716270	23.713360
27.209501	30.264110	31.026249	30.959998	31.151059	24.143528
34.500000	37.500000	38.300000	38.400000	38.600000	31.600000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.550000	2.550000	2.550000	2.570000	2.580000	2.540000
2.550000	2.550000	2.550000	2.570000	2.580000	2.540000
2.550000	2.550000	2.550000	2.570000	2.580000	2.540000
2.297945	3.180192	3.291517	3.308554	3.307766	3.391106
2.395715	3.387809	3.425216	3.437412	3.455265	3.407170
3.550000	4.600000	4.600000	4.600000	4.600000	4.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	2.400000	2.400000	2.400000	2.400000
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	2.400000	2.400000	2.400000
General Business/Public Utility Personal.....	2.400000	2.400000	2.400000	2.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	4.264417	4.262893	4.635586	4.639222
Commercial/Industrial/Public Utility/Mineral Real.....	5.180680	5.181001	5.200000	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	6.400000	5.351812	5.867941	5.872825
Commercial/Industrial/Public Utility/Mineral Real.....	6.386626	6.291394	6.392221	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.200000	4.151812	4.667941	4.672825
Commercial/Industrial/Public Utility/Mineral Real.....	5.186626	5.091394	5.192221	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
2.400000	2.400000	2.400000	2.400000	5.395815	5.398449
2.400000	2.400000	2.400000	2.400000	5.367738	5.367738
2.400000	2.400000	2.400000	2.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.640473	2.200000	2.200000	2.200000	2.200000	2.200000
5.062030	2.200000	2.200000	2.200000	2.200000	2.200000
5.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
5.874961	6.300499	6.301927	6.300676	6.388165	6.400000
6.392098	6.400000	6.400000	6.371437	6.400000	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.674961	5.100499	5.101927	5.100676	5.188165	5.200000
5.192098	5.200000	5.200000	5.171437	5.200000	5.200000
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
1.900000	1.900000	1.900000	1.900000	1.900000	2.306608
1.900000	1.900000	1.900000	1.900000	1.900000	2.480072
1.900000	1.900000	1.900000	1.900000	1.900000	5.900000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	7.838784	7.852229	9.740741	9.745582
Commercial/Industrial/Public Utility/Mineral Real.....	11.001411	10.920087	11.170143	11.103349
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	4.673426	4.689602	5.301136	5.329741
Commercial/Industrial/Public Utility/Mineral Real.....	6.685683	6.305381	6.316606	6.415469
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.480653	6.485157	7.224777	7.219958
Commercial/Industrial/Public Utility/Mineral Real.....	6.993041	6.765499	7.626910	7.626910
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	2.397801	2.389201	2.635118	2.638234
Commercial/Industrial/Public Utility/Mineral Real.....	2.676553	2.676553	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	4.272980	4.272980	4.726468	4.727280
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	12.557281	15.802722	14.776195	14.736169
Commercial/Industrial/Public Utility/Mineral Real.....	14.325399	15.559291	15.219732	15.436329
General Business/Public Utility Personal.....	24.100000	21.100000	21.100000	21.100000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
9.751586	11.593179	11.595585	11.594072	11.900000	11.900000
11.821944	11.809033	11.900000	11.900000	11.900000	11.900000
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
5.345763	6.054619	6.084737	6.116890	6.479654	6.483113
6.414946	6.220780	6.208890	6.217689	6.216187	6.159785
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
7.216292	8.404984	8.409160	8.402481	8.198955	8.171970
7.584274	7.245993	7.528304	7.774052	7.737223	7.734687
9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.638025	4.592762	4.595588	4.599170	4.700000	4.700000
2.700000	4.670981	4.648556	4.648556	4.606832	4.606832
2.700000	4.700000	4.700000	4.700000	4.700000	4.700000
4.724580	5.621796	5.621596	5.621360	5.733404	5.732940
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
2.200000	2.200000	2.200000	4.442595	4.688000	4.686635
2.200000	2.200000	2.200000	4.561730	4.700000	4.700000
2.200000	2.200000	2.200000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
18.675744	13.734888	13.744301	10.205757	10.204692	10.437469
19.574286	14.448785	14.214637	10.126866	10.117410	10.216734
21.100000	16.100000	16.100000	11.100000	11.100000	11.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2024	2023	2022	2021
<u>Overlapping Rates by Taxing District</u>				
<u>Corporations</u>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.700000	4.651812	5.167941	5.172825
Commercial/Industrial/Public Utility/Mineral Real.....	5.686626	5.591394	5.692221	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	4.273426	4.289602	4.901136	4.929741
Commercial/Industrial/Public Utility/Mineral Real.....	6.285683	5.905381	5.916606	6.015469
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	6.000000	4.951812	5.467941	5.472825
Commercial/Industrial/Public Utility/Mineral Real.....	5.986626	5.891394	5.992221	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
<u>Joint Fire District</u>				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	7.011072	6.969130	9.002117	9.040415
Commercial/Industrial/Public Utility/Mineral Real.....	11.529666	11.488360	11.606777	11.497671
General Business/Public Utility Personal.....	12.170000	12.170000	12.170000	12.170000
<u>District Libraries</u>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.319528	0.319667	0.408172	0.409426
Commercial/Industrial/Public Utility/Mineral Real.....	0.478866	0.480892	0.499174	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.614689	0.838990	0.357701	0.358338
Commercial/Industrial/Public Utility/Mineral Real.....	0.453642	0.885836	0.381759	0.389987
General Business/Public Utility Personal.....	1.000000	1.000000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.769541	0.774032	0.974318	0.981054
Commercial/Industrial/Public Utility/Mineral Real.....	1.250000	1.222304	1.224677	1.235814
General Business/Public Utility Personal.....	1.250000	1.250000	1.250000	1.250000
<u>Park District</u>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.245556	0.245980	0.312454	0.313862
Commercial/Industrial/Public Utility/Mineral Real.....	0.394570	0.388247	0.398211	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

(1) Property tax rates shown are based on the year of collection.

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.

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

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.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2020	2019	2018	2017	2016	2015
5.174961	5.600499	5.601927	5.600676	5.688165	5.700000
5.692098	5.700000	5.700000	5.671437	5.700000	5.700000
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
4.945763	5.654619	5.684737	5.716890	6.079654	6.083113
6.014946	5.820780	5.808889	5.817689	5.816187	5.759785
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
5.474961	5.900499	5.901927	5.900676	5.988165	6.000000
5.992098	6.000000	6.000000	5.971437	6.000000	6.000000
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
9.043395	10.580279	10.596094	10.631374	8.143778	8.148676
12.074973	12.141702	12.063024	12.066064	9.091966	9.165010
12.170000	12.170000	12.170000	12.170000	9.270000	9.270000
0.409764	0.476681	0.477591	0.478683	0.499518	0.500000
0.498863	0.500000	0.500000	0.496920	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.436571	0.444980	0.444923	0.493529	0.494744	0.494916
0.438363	0.433690	0.441002	0.485730	0.488350	0.493385
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.986048	0.688737	0.691190	0.694789	0.748696	0.749644
1.250000	0.745008	0.739688	0.750000	0.750000	0.744680
1.250000	0.750000	0.750000	0.750000	0.750000	0.750000
0.314496	0.370852	0.371772	0.372925	0.393524	0.393945
0.400000	0.400000	0.400000	0.398376	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY PROPERTY LAST TEN YEARS

	(3)	2024	2023	2022	2021
<u>Real and Public Utility Property</u>					
Current Tax Levy.....		\$ 54,905,666	\$ 53,630,642	\$ 49,989,334	\$ 48,379,451
Current Tax Collections.....		53,915,097	52,264,047	48,665,798	47,455,246
Percent of Current Collections to Levy.....		98.20%	97.45%	97.35%	98.09%
Delinquent Tax Collections.....	(1)	1,008,098	994,925	669,050	984,012
Total Tax Collections.....		54,923,195	53,258,972	49,334,848	48,439,258
Ratio of Total Collections to Levy.....		100.03%	99.31%	98.69%	100.12%
Outstanding Delinquent Taxes.....	(2)	2,490,041	1,929,948	2,039,420	1,677,394
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		4.54%	3.60%	4.08%	3.47%

(1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections.
The County does not identify delinquent tax collections by tax year.

(2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.

(3) The years presented represent the collection year.

(4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2020	2019	2018	2017	2016	2015
\$ 47,328,685	\$ 38,943,250	\$ 38,116,111	\$ 33,843,221	\$ 33,042,525	\$ 26,721,224
46,278,854	38,062,448	37,216,436	33,069,008	32,290,875	25,996,468
97.78%	97.74%	97.64%	97.71%	97.73%	97.29%
960,660	843,401	821,242	845,306	992,676	795,068
47,239,514	38,905,849	38,037,678	33,914,314	33,283,551	26,791,536
99.81%	99.90%	99.79%	100.21%	100.73%	100.26%
1,808,764	1,706,749	1,817,421	1,648,879	1,695,247	1,620,695
3.82%	4.38%	4.77%	4.87%	5.13%	6.07%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2024 and 2015 (1)

Table 9

		2024	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
One Point Three, LLC	Developer	\$ 10,745,000	0.20%
DR Horton-Indiana LLC	Developer	7,992,560	0.15%
Zane Properties Corportation	Developer	7,770,680	0.14%
The Flats on Memorial LLC	Apartments	7,471,040	0.14%
Creekside Acquisition	Apartments	7,201,390	0.13%
Table Mountain Industries LLC	Manufacturer	7,135,650	0.13%
Lancaster Apartment Properties	Apartments	6,958,450	0.13%
Brentwood Lake Apartments	Apartments	6,186,190	0.11%
Kroger Company	Grocery	5,719,740	0.10%
Pickerington Owner 1, LLC	Developer	5,623,500	0.10%
Total		<u>\$ 72,804,200</u>	<u>1.33%</u>
Total Countywide Valuations		<u>\$ 5,452,771,030</u>	

		2015	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 18,557,770	0.59%
Lancaster Midtown LLC	Developer	7,190,600	0.23%
Creekside Acquisition	Apartments	6,936,370	0.22%
Brentwood Lake Apartments	Apartments	6,496,170	0.20%
Pickerington Ridge	Apartments	5,946,260	0.19%
Lakepoint OH Partners LLC	Developer	4,964,150	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.15%
Regency Centers LP	Developer	4,663,240	0.15%
Pickerington Square LP	Retail	4,383,130	0.14%
OH Retail II LL LLC	Retail	4,321,540	0.13%
Total		<u>\$ 68,144,560</u>	<u>2.15%</u>
Total Countywide Valuations		<u>\$ 3,172,419,270</u>	

(1) The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2024 and 2015 (1)

Table 10

		2024	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 214,744,710	43.94%
Ohio Power Company	Public Utility	85,504,600	17.50%
American Electric Power Ohio Transmission Company	Public Utility	64,867,680	13.27%
Rockies Express Pipeline LLC	Public Utility	41,029,230	8.39%
South Central Power Company	Public Utility	40,681,390	8.32%
Texas Eastern Transmission	Public Utility	17,417,120	3.56%
Columbia Gas of Ohio Inc.	Public Utility	9,579,990	1.96%
Eastern Gas Transmission	Public Utility	5,172,540	1.06%
Northeast Ohio Natural Gas	Public Utility	2,856,760	0.58%
Total		<u>\$ 481,854,020</u>	<u>98.58%</u>
Total Countywide Valuations		<u>\$ 488,771,850</u>	

		2015	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 59,666,580	30.11%
Ohio Power Company	Public Utility	48,288,800	24.37%
Columbia Gas Transmission	Public Utility	38,388,210	19.37%
South Central Power Company	Public Utility	26,000,040	13.12%
Dominion Transmission	Public Utility	6,489,710	3.28%
Texas Eastern Transmission	Public Utility	6,469,350	3.27%
American Electric Power Ohio Transmission Company	Public Utility	5,633,730	2.84%
Total		<u>\$ 190,936,420</u>	<u>96.36%</u>
Total Countywide Valuations		<u>\$ 198,160,230</u>	

(1) The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

This page intentionally left blank.

Fairfield County, Ohio

RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 11

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2024	167,762	\$ 17,534,433,200	\$ 38,851,161	0.22%	\$231.58
2023	165,360	17,219,966,171	42,156,562	0.24%	254.94
2022	162,898	13,940,992,354	42,359,966	0.30%	260.04
2021	161,064	13,537,148,309	46,741,368	0.35%	290.20
2020	158,921	13,213,253,354	42,240,256	0.32%	265.79
2019	157,574	11,055,157,520	45,882,205	0.42%	291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Loans	Leases (2)	Subscriptions (3)
2024	\$ -	\$ 33,308,135	\$ 125,000	\$ 341,991	\$ 300,880
2023	103,000	35,057,410	175,000	851,033	358,155
2022	208,000	33,733,685	225,000	933,366	-
2021	310,000	36,108,960	275,000	604,477	-
2020	413,000	32,187,912	325,000	167,843	-
2019	518,152	33,945,405	375,000	105,241	-
2018	610,783	36,209,289	425,000	86,132	-
2017	703,414	37,413,175	475,000	193,009	-
2016	791,045	39,522,062	500,000	363,536	-
2015	878,676	41,864,604	-	534,087	-

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 17 for personal income and population data.

(2) GASB 87 was implemented in 2022. Leases payable includes years 2021-2023 and capital leases payable includes years prior to 2021.

(3) GASB 96 was implemented in 2023.

Source: Fairfield County Auditor's Office

Table 12

Business-Type Activities								
General Obligation Bonds	Recovery Zone Bonds	OPWC Loan	OWDA Loan	Leases (2)	Subscriptions (3)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 5,543,026	\$ -	\$ 16,654	\$1,551,512	\$ -	\$ 73,526	\$41,260,724	0.61%	\$ 245.95
7,099,152	-	19,984	1,765,774	-	95,738	45,525,246	0.71%	275.31
8,626,281	-	30,924	1,934,817	-	-	45,692,073	0.79%	280.49
10,632,408	-	41,864	2,097,446	-	-	50,070,155	0.93%	310.87
10,052,344	2,485,000	52,805	2,356,556	6,634	-	48,047,094	0.91%	302.33
11,936,800	2,575,000	65,884	2,722,529	13,340	-	52,257,351	1.07%	331.64
13,710,147	2,665,000	76,825	3,069,546	20,516	-	56,873,238	1.23%	365.08
15,407,594	2,750,000	27,812	1,107,170	1,422	-	58,078,596	1.31%	375.35
17,078,881	2,835,000	32,091	-	8,910	-	61,131,525	1.42%	400.61
18,745,166	2,915,000	36,369	-	16,480	-	64,990,382	1.53%	429.24

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2024	2023	2022	2021
Total Assessed Property Value.....	\$ 5,941,542,880	\$ 5,836,097,140	\$ 4,698,788,220	\$ 4,571,551,100
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 37,576,000	\$ 40,792,000	\$ 40,906,000	\$ 45,198,000
Recovery Zone Bonds Payable.....	-	-	-	-
Loans Payable.....	125,000	175,000	225,000	275,000
Special Assessment Bonds Payable.....	-	103,000	208,000	310,000
OPWC and OWDA Sewer and Water Loans Payable (2)...	1,568,166	1,785,758	1,965,741	2,139,310
Total Gross Indebtedness.....	39,269,166	42,855,758	43,304,741	47,922,310
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	-
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(22,665,000)	(23,415,000)	(24,135,000)	(24,939,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(5,511,000)	(6,084,000)	(6,741,000)	(7,397,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(5,329,000)	(6,867,000)	(8,376,000)	(10,364,000)
Recovery Zone Bonds Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	-	(103,000)	(208,000)	(310,000)
OPWC and OWDA Sewer and Water Loans Payable (2)...	(1,568,166)	(1,785,758)	(1,965,741)	(2,139,310)
Amount Available in the Debt Service				
Fund for General Obligations.....	(41,886)	(41,885)	(121,073)	(508,683)
Total Net Debt Applicable to Debt Limit.....	4,154,114	4,559,115	1,757,927	2,264,317
Overall Legal Debt Limit (1).....	147,038,572	144,402,429	115,969,706	112,788,778
Legal Debt Margin.....	\$ 142,884,458	\$ 139,843,314	\$ 114,211,779	\$ 110,524,461
Legal Debt Margin Within Debt Limit.....	97.17%	96.84%	98.48%	97.99%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 59,415,429	\$ 58,360,971	\$ 46,987,882	\$ 45,715,511
Total Gross Indebtedness.....	39,269,166	42,855,758	43,304,741	47,922,310
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	-
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(22,665,000)	(23,415,000)	(24,135,000)	(24,939,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(5,511,000)	(6,084,000)	(6,741,000)	(7,397,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(5,329,000)	(6,867,000)	(8,376,000)	(10,364,000)
Recovery Zone Bonds Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	-	(103,000)	(208,000)	(310,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2)...	(1,568,166)	(1,785,758)	(1,965,741)	(2,139,310)
Amount Available in the Debt Service				
Fund for General Obligations.....	(41,886)	(41,885)	(121,073)	(508,683)
Net Debt Within Unvoted Debt Limitation.....	4,154,114	4,559,115	1,757,927	2,264,317
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 55,261,315	\$ 53,801,856	\$ 45,229,955	\$ 43,451,194
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	93.01%	92.19%	96.26%	95.05%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 53,473,886	\$ 52,524,874	\$ 42,289,094	\$ 41,143,960
Debt Amount Subject to Limit: Energy Conservation Bond...	(5,511,000)	(6,084,000)	(6,741,000)	(7,397,000)
Amount Available in the Debt Service				
Fund for Energy Conservation.....	3,629	3,629	3,629	3,629
Unvoted Legal Debt Margin - Energy Conservation Bond...	\$ 47,966,515	\$ 46,444,503	\$ 35,551,723	\$ 33,750,589
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	89.70%	88.42%	84.07%	82.03%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase.

Source: Fairfield County Auditor's Office

Table 13

2020	2019	2018	2017	2016	2015
\$ 4,469,526,090	\$ 3,760,612,420	\$ 3,682,335,400	\$ 3,611,496,300	\$ 3,429,575,970	\$ 3,370,579,500
\$ 41,423,000	\$ 44,800,000	\$ 48,735,000	\$ 51,515,000	\$ 55,190,000	\$ 59,090,000
2,485,000	2,575,000	2,665,000	2,750,000	2,835,000	2,915,000
325,000	375,000	425,000	475,000	500,000	-
413,000	505,000	595,000	685,000	770,000	855,000
2,409,361	2,788,413	3,146,371	1,134,982	32,091	36,369
47,055,361	51,043,413	55,566,371	56,559,982	59,327,091	62,896,369
-	(205,000)	(255,000)	(310,000)	(360,000)	(440,000)
(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)
(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)
(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)
(413,000)	(505,000)	(595,000)	(685,000)	(770,000)	(855,000)
(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)	(36,369)
(312,499)	(608,403)	(873,776)	(639,200)	(605,183)	(1,041,949)
3,907,501	4,131,597	5,121,224	5,565,800	6,709,817	6,883,051
110,238,152	92,515,311	90,558,385	88,787,408	84,239,399	82,764,488
\$ 106,330,651	\$ 88,383,714	\$ 85,437,161	\$ 83,221,608	\$ 77,529,582	\$ 75,881,437
96.46%	95.53%	94.34%	93.73%	92.03%	91.68%
\$ 44,695,261	\$ 37,606,124	\$ 36,823,354	\$ 36,114,963	\$ 34,295,760	\$ 33,705,795
47,055,361	51,043,413	55,566,371	56,559,982	59,327,091	62,896,369
-	(205,000)	(255,000)	(310,000)	(360,000)	(440,000)
(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)
(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)
(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)
(413,000)	(505,000)	(595,000)	(685,000)	(770,000)	(855,000)
-	-	-	-	-	-
(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)	(36,369)
(312,499)	(608,403)	(873,776)	(639,200)	(605,183)	(1,041,949)
3,907,501	4,131,597	5,121,224	5,565,800	6,709,817	6,883,051
\$ 40,787,760	\$ 33,474,527	\$ 31,702,130	\$ 30,549,163	\$ 27,585,943	\$ 26,822,744
91.26%	89.01%	86.09%	84.59%	80.44%	79.58%
\$ 40,225,735	\$ 33,845,512	\$ 33,141,019	\$ 32,503,467	\$ 30,866,184	\$ 30,335,216
(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
3,629	2,229	-	-	-	-
\$ 38,492,364	\$ 31,927,741	\$ 31,036,019	\$ 30,218,467	\$ 28,406,184	\$ 27,705,216
95.69%	94.33%	93.65%	92.97%	92.03%	91.33%

Fairfield County, Ohio

PLEDGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	2024	2023	2022	2021
<u>Sewer:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 6,570,824	\$ 6,029,938	\$ 5,944,180	\$ 5,741,736
Less: Operating Expenses (2)	3,368,767	2,961,391	2,719,405	2,128,855
Net Available Revenue	<u>\$ 3,202,057</u>	<u>\$ 3,068,547</u>	<u>\$ 3,224,775</u>	<u>\$ 3,612,881</u>
Debt Service OPWC Loan: (3)				
Principal	\$ -	\$ 4,279	\$ 4,278	\$ 4,279
OPWC Coverage	<u>-</u>	<u>717.12</u>	<u>753.80</u>	<u>844.33</u>
Debt Service OWDA Loans:				
Principal	\$ 103,221	\$ 97,630	\$ 92,346	\$ 149,787
Interest	14,582	18,536	22,280	28,316
OWDA Coverage	<u>27.18</u>	<u>26.42</u>	<u>28.13</u>	<u>20.29</u>
Total Debt Service:				
Principal	\$ 103,221	\$ 101,909	\$ 96,624	\$ 154,066
Interest	14,582	18,536	22,280	28,316
Total Coverage	<u>27.18</u>	<u>25.48</u>	<u>27.12</u>	<u>19.81</u>
<u>Water:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,987,123	\$ 4,424,326	\$ 4,245,856	\$ 4,332,906
Less: Operating Expenses (2)	2,955,482	2,873,536	2,375,795	1,800,886
Net Available Revenue	<u>\$ 2,031,641</u>	<u>\$ 1,550,790</u>	<u>\$ 1,870,061</u>	<u>\$ 2,532,020</u>
Debt Service OWDA Loans: (4)				
Principal	\$ 33,879	\$ 71,413	\$ 70,283	\$ 109,323
Interest	15,975	17,063	18,102	20,685
OWDA Coverage	<u>40.75</u>	<u>17.53</u>	<u>21.16</u>	<u>19.48</u>
Total Debt Service:				
Principal	\$ 33,879	\$ 71,413	\$ 70,283	\$ 109,323
Interest	15,975	17,063	18,102	20,685
Total Coverage	<u>40.75</u>	<u>17.53</u>	<u>21.16</u>	<u>19.48</u>

(1) Includes leases, investment earnings and other interest, and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The 2003 OPWC loan was issued interest free. It was paid in full during 2024.

(4) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017, \$127,262 in 2018, and \$77,162 in 2024.

The principal forgiveness was not included in the principal payments.

The 2017 loan was issued interest free.

(5) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018. Only the Greenfield Township OWDA loans had pledged revenue.

Source: Fairfield County Auditor's Office

Table 14

2020	2019	2018 (5)	2017	2016	2015
\$ 5,596,790	\$ 5,165,938	\$ 4,938,525	\$ 4,165,923	\$ 4,021,151	\$ 3,825,739
2,752,409	2,831,516	2,478,688	2,127,125	2,057,678	1,820,721
<u>\$ 2,844,381</u>	<u>\$ 2,334,422</u>	<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>
\$ 6,418	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279
<u>443.19</u>	<u>545.55</u>	<u>574.86</u>	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>
\$ 203,583	\$ 191,535	\$ 184,111	\$ -	\$ -	\$ -
36,502	44,203	51,606	-	-	-
<u>11.85</u>	<u>9.90</u>	<u>10.44</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 210,001	\$ 195,814	\$ 188,390	\$ 4,279	\$ 4,278	\$ 4,279
36,502	44,203	51,606	-	-	-
<u>11.54</u>	<u>9.73</u>	<u>10.25</u>	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>
\$ 4,168,314	\$ 3,769,062	\$ 3,478,989	\$ 3,083,931	\$ -	\$ -
2,315,332	2,289,426	2,371,983	2,073,816	-	-
<u>\$ 1,852,982</u>	<u>\$ 1,479,636</u>	<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255	\$ -	\$ -
25,428	29,876	34,220	-	-	-
<u>9.87</u>	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>	<u>-</u>	<u>-</u>
\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255	-	-
25,428	29,876	34,220	-	-	-
<u>9.87</u>	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>	<u>-</u>	<u>-</u>

Fairfield County, Ohio

PLEDGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 15

Year	(3) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)(2)				
2024	\$ 106,055	\$ 103,000	\$ 1,082	1.02
2023	106,100	105,000	2,131	0.99
2022	111,073	102,000	3,049	1.06
2021	106,862	103,000	3,874	1.00
2020	110,588	100,000	8,411	1.02
2019	109,554	90,000	15,800	1.04
2018	115,094	90,000	18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Liberty Township Area Refunding Bonds 2012 were refunded during 2020 in the amount of \$513,000. This principal refunded was not shown in the principal payoffs column.

(3) Includes special assessments and investment earnings and other interest

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2024				
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,025	1	2.55%
Ohio Health	Health Care	1,410	2	1.78%
Pickerington Schools	Public School	1,334	3	1.68%
Fairfield County	Government	985	4	1.24%
Lancaster City Schools	Public School	844	5	1.06%
Kroger	Grocery	824	6	1.04%
Oneida	Manufacturing	765	7	0.97%
NIFCO	Manufacturing	611	8	0.77%
Magna	Manufacturing	522	9	0.66%
City of Lancaster	Government	491	10	0.62%
		9,811		12.37%
Total Employment Within County		79,300		

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

December 31, 2015				
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,085	1	2.89%
Anchor Hocking	Manufacturing	1,150	2	1.60%
Pickerington Schools	Public School	1,074	3	1.49%
Fairfield County	Government	872	4	1.21%
Lancaster City Schools	Public School	720	5	1.00%
Southeastern Correctional Institution	Government Jail	472	6	0.66%
City of Lancaster	Government	422	7	0.59%
NIFCO	Manufacturing	419	8	0.58%
Canal Winchester Schools	Public School	395	9	0.54%
Ralston Foods/ConAgra	Manufacturing	341	10	0.47%
Total		7,950		11.03%
Total Employment Within County		72,100		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2024	167,762 a	\$ 6,804,594,482	\$ 40,561	\$ 87,069 b	39.7 a
2023	165,360 a	6,413,156,880	38,783	82,969 b	39.5 a
2022	162,898 a	5,779,783,938	35,481	77,241 b	38.9 a
2021	161,064 a	5,360,693,112	33,283	70,906 b	39.3 a
2020	158,921 a	5,289,367,643	33,283	70,906 b	39.2 a
2019	157,574 a	4,906,224,064	31,136	66,175 b	39.2 a
2018	155,782 a	4,608,343,124	29,582	63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a

(1) Source: World Population Review

(a) Based upon U.S. Census estimates.

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Fairfield County Auditor's Office

(7) Source: Lancaster Eagle Gazette

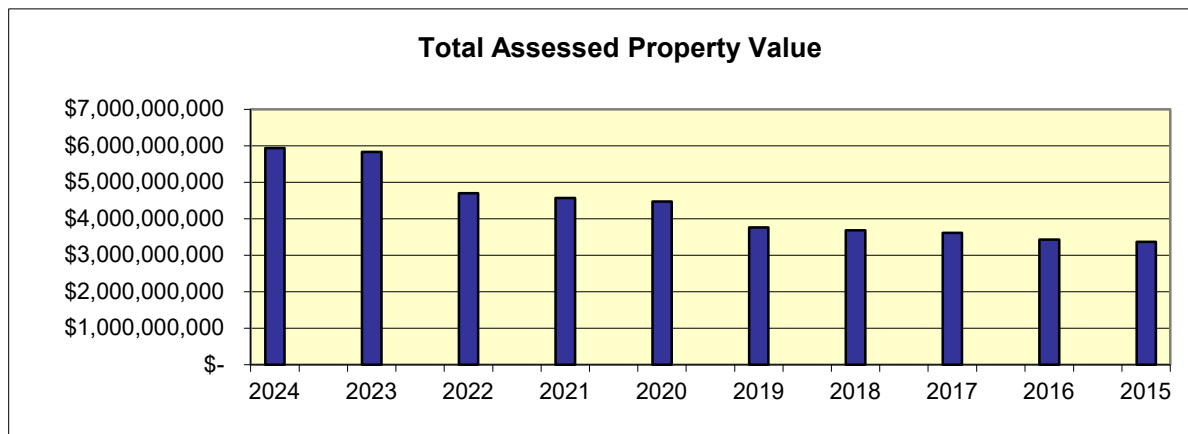
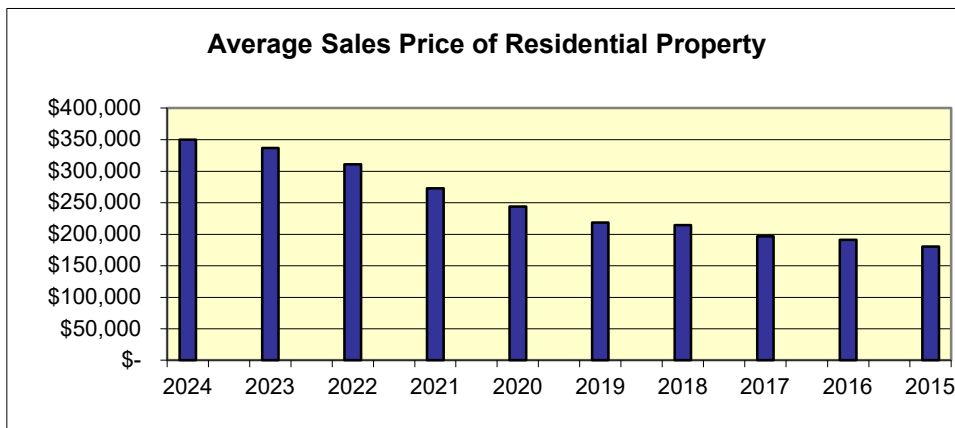


Table 17

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
31.9% b	25,901	4.00%	\$ 350,240	\$ 5,941,542,880
31.1% b	25,103	3.10%	337,170	5,836,097,140
30.2% b	23,926	3.10%	311,205	4,698,788,220
29.0% b	24,877	2.90%	272,835	4,571,551,100
29.0% b	24,736	4.30%	244,100	4,469,526,090
27.2% b	24,736	3.70%	218,690	3,760,612,420
26.6% b	26,521	4.00%	214,340	3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2024	2023	2022	2021	2020
<u>General Government - Legislative and Executive</u>					
Commissioners.....	50	45	43	31	33
Auditor.....	32	33	31	37	33
Treasurer.....	9	10	9	9	9
Prosecutor.....	19	19	17	17	17
Board of Elections.....	35	20	18	10	22
Recorder.....	4	5	4	4	4
Total - Legislative and Executive.....	149	132	122	108	118
<u>General Government - Judicial</u>					
Common Pleas Court.....	11	13	9	10	9
Domestic Relations Court.....	12	13	11	12	11
Juvenile Court.....	2	4	4	4	4
Probate Court.....	13	13	11	11	10
Clerk of Courts.....	41	45	41	42	40
Total - Judicial.....	79	88	76	79	74
<u>Public Safety</u>					
Emergency Management.....	5	6	5	6	5
Prosecutor-Victims of Crime.....	3	3	2	5	3
Common Pleas Court Probation.....	16	15	16	15	15
Juvenile Court - Youth Services.....	8	8	10	12	10
Juvenile Probation.....	24	22	21	24	24
Visitation Center.....	3	3	-	-	-
Coroner.....	3	4	3	2	2
Sheriff.....	175	173	161	157	155
Total - Public Safety.....	237	234	218	221	214
<u>Public Works</u>					
Engineer.....	67	64	59	56	53
Total - Public Works.....	67	64	59	56	53
<u>Health</u>					
Commissioners-Dog Adoption Center and Shelter.....	8	9	9	7	7
Developmental Disabilities.....	157	157	152	157	143
Mental Health.....	13	13	11	11	10
Total - Health.....	178	179	172	175	160
<u>Human Services</u>					
Veterans Services.....	14	15	14	14	14
Job and Family Services.....	200	203	195	199	202
Total - Human Services.....	214	218	209	213	216
<u>Enterprise</u>					
Fairfield County Sewer District.....	18	16	16	19	13
Fairfield County Water District.....	5	5	5	4	8
Total - Enterprise.....	23	21	21	23	21
<u>Transportation</u>					
Public Transit.....	38	-	-	-	-
Total - Transportation.....	38	-	-	-	-
Total Employees.....	985	936	877	875	856

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 18

2019	2018	2017	2016	2015
27	28	28	30	26
35	34	37	35	36
9	9	9	8	8
19	19	18	17	23
18	15	14	13	14
4	4	4	4	4
112	109	110	107	111
11	12	11	15	14
10	10	10	10	10
4	9	9	19	19
7	8	8	7	7
41	42	41	43	43
73	81	79	94	93
4	4	4	4	4
3	3	4	5	4
15	12	12	9	8
12	15	13	10	7
20	14	17	8	10
-	-	-	-	-
8	7	5	5	5
150	141	143	142	147
212	196	198	183	185
53	55	52	57	56
53	55	52	57	56
4	4	6	4	3
156	156	150	169	188
10	10	10	9	9
170	170	166	182	200
14	14	14	15	15
196	195	198	193	191
210	209	212	208	206
15	15	15	17	15
8	8	7	5	6
23	23	22	22	21
-	-	-	-	-
-	-	-	-	-
853	843	839	853	872

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2024	2023	2022	2021	2020
<u>General Government - Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,092	1,103	1,033	1,013	1,002
Number of meetings.....	54	57	56	56	60
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	31,595	30,495	26,271	25,005	26,686
Number of exempt conveyances.....	2,238	2,183	3,594	2,747	2,406
Number of non-exempt conveyances.....	3,380	3,421	4,452	5,095	4,497
Number of parcels billed.....	71,272	69,718	69,459	68,630	67,931
Prosecutor.....					
Number of criminal cases.....	1,542	1,690	3,672	3,674	3,676
Board of Elections.....					
Registered voters.....	112,016	108,872	109,960	109,017	109,216
Actual voters last general election.....	85,675	56,199	60,113	32,757	84,061
Percentage of registered voters that voted.....	76.48%	51.62%	54.67%	30.05%	76.99%
Recorder.....					
Number of deeds recorded.....	4,772	4,783	5,643	6,174	5,477
Number of mortgages recorded.....	5,721	5,221	7,207	10,595	9,598
Number of military discharges recorded.....	37	43	34	33	28
Buildings and Grounds.....					
Number of commissioner owned buildings.....	38	37	37	35	35
Square footage of buildings.....	639,623	612,071	612,071	581,577	581,577
Data Processing.....					
Number of users served.....	1,350	1,300	1,100	1,070	1,105
<u>General Government - Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	1,113	856	694	607	472
Number of criminal cases filed.....	587	660	617	562	654
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	239	285	245	290	219
Number of complaints for divorce.....	382	258	251	274	254
Number of complaints to determine parentage.....	60	64	74	86	80
Number of custody cases.....	375	351	411	357	235
Number of parenting time cases.....	45	70	90	89	80
Number of child support cases.....	1,575	1,740	1,552	1,518	1,424
Number of civil protection order cases.....	107	84	103	71	74
Number of other actions filed.....	140	88	83	54	46
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	171	217	163	157	221
Number of traffic ticket cases.....	447	465	500	415	445
Number of abuse/neglect/dependency cases.....	150	167	145	138	137
Probate Court.....					
Number of marriage licenses issued.....	822	866	828	871	792
Number of civil cases filed.....	24	23	18	15	21
Number of estates filed.....	584	646	684	633	500
Number of guardianships filed.....	84	91	118	103	89
Clerk of Courts.....					
Number of civil cases filed.....	1,113	856	694	607	472
Number of criminal cases filed.....	587	660	617	562	654
Number of foreclosure cases filed.....	217	222	215	68	100

Table 19

2019	2018	2017	2016	2015
1,104	1,136	1,200	1,061	1,077
54	56	57	59	59
31,213	29,648	29,296	27,385	29,965
2,496	2,702	2,970	1,788	1,826
4,453	4,565	4,544	3,466	2,936
67,288	66,934	66,425	66,750	69,854
4,707	5,022	1,894	2,416	2,800
102,185	103,728	101,325	100,119	94,852
23,188	60,400	31,212	74,225	43,712
22.69%	58.23%	30.80%	74.14%	46.08%
5,274	5,267	5,247	5,044	4,775
6,733	5,920	6,391	6,490	5,630
135	124	182	230	623
35	35	34	34	33
581,577	581,577	571,977	484,977	451,977
1,096	1,045	989	967	954
757	773	879	760	822
814	784	834	541	526
245	233	259	287	281
305	314	339	380	387
91	120	100	121	158
355	314	325	283	283
86	61	32	36	34
1,953	2,022	2,083	2,309	2,266
111	131	94	92	91
63	89	74	65	46
270	424	514	402	390
567	584	729	729	716
133	158	124	156	171
824	864	861	834	875
14	8	19	51	49
562	549	511	522	589
120	106	55	73	73
757	773	879	813	822
814	784	834	541	526
343	298	401	361	390

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2024	2023	2022	2021	2020
Public Safety					
Emergency Management.....					
Number of emergency responses.....	7	10	11	12	9
Coroner.....					
Number of autopsies performed.....	103	85	68	84	54
Number of cases investigated.....	509	402	422	487	436
Sheriff.....					
Prisoners booked.....	3,740	4,501	4,614	4,173	3,888
Prisoners released.....	3,829	4,581	4,606	2,890	2,751
Number of citations issued.....	1,145	893	1,306	1,757	2,203
Number of court security hours.....	4,160	4,325	3,968	4,160	4,160
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	101	95	88	94	117
Engineer.....					
Miles of road resurfaced.....	4	8	10	8	8
Miles of road chip and seal coated.....	35	32	38	35	16
Number of bridges replaced/improved.....	1	4	4	4	4
Number of culverts built/replaced/improved.....	17	37	23	19	11
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	20,289	20,237	21,203	20,901	24,551
Number of kennel tags issued.....	105	132	90	93	130
Developmental Disabilities.....					
Number of students enrolled early intervention.....	447	438	417	352	328
Number of students enrolled preschool.....	17	18	14	16	18
Number of students enrolled school age.....	23	23	21	23	30
Number served by opportunity center and job fusion.....	n/a	16	43	80	92
Number served by Community Employment	n/a	n/a	n/a	n/a	n/a
Mental Health.....					
Client count adults.....	1,503	1,310	903	647	587
Client count youths.....	220	114	104	78	82
Human Services					
Veterans Services.....					
Number of clients served financially.....	187	163	169	133	232
Amount of benefits paid.....	274,535	198,719	177,826	134,243	229,002
Number of clients transported.....	1,311	1,225	1,075	876	819
Job and Family Services.....					
Average client count-food stamps.....	14,509	15,452	15,202	15,431	14,966
Medicaid caseload.....	42,751	34,829	41,614	38,409	34,998
Monthly average client count-worknet.....	534	470	373	241	246
Average client count-day care.....	1,472	1,163	946	991	885
Children's Services.....					
Monthly average child custody.....	173	162	141	140	150
Adoption finalizations.....	16	10	16	11	10
Total inquiries	6,564	7,429	7,721	7,960	8,348
Child Support Enforcement Agency.....					
Open child support cases.....	8,817	8,912	9,098	9,271	10,016
IV-D cases with support orders.....	8,285	7,974	8,570	8,237	8,625
Percentage collected.....	72.30%	71.27%	71.62%	70.53%	71.50%

(Continued)

Table 19

2019	2018	2017	2016	2015
6	30	15	16	9
52	51	44	42	40
405	138	149	117	329
5,386	5,367	5,428	3,877	4,529
3,533	3,605	5,329	3,261	4,475
2,485	2,371	2,919	2,440	3,387
5,040	2,000	2,947	2,288	2,796
105	122	102	104	103
13	11	10	10	6
34	29	35	28	35
4	3	10	5	3
18	19	9	17	22
24,286	24,146	22,397	22,305	20,803
121	142	147	196	301
356	333	148	166	150
18	15	18	17	13
26	29	29	30	24
n/a	114	202	227	214
n/a	n/a	90	122	124
648	433	437	1,217	812
76	74	64	158	100
371	452	408	518	661
348,202	455,395	455,395	523,433	615,262
1,650	1,364	1,521	1,580	1,486
13,975	14,272	15,127	17,076	17,575
30,455	31,000	33,370	33,937	33,056
945	948	950	1,106	1,255
1,227	1,142	1,079	993	940
141	132	141	176	156
19	19	19	17	20
9,519	9,304	7,199	6,200	5,054
9,227	9,248	8,647	9,631	9,139
7,699	8,365	7,720	8,057	7,767
70.20%	69.51%	70.01%	69.07%	69.93%

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2024	2023	2022	2021	2020
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,352,000	2,684,000	2,574,000	2,477,000	2,518,000
Customer accounts (1).....	7,655	7,532	7,305	7,082	6,632
Water.....					
Average daily water treated (MGD) (1).....	2,288,000	2,034,000	1,824,000	1,901,306	1,698,000
Customer accounts (1).....	7,037	6,924	6,706	6,472	6,156

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

(Continued)

Table 19

2020	2019	2018	2017	2016
2,518,000 6,632	2,511,000 6,779	2,450,000 6,574	2,400,000 6,280	2,300,000 6,243
1,698,000 6,156	1,515,000 6,094	1,500,000 5,916	1,400,000 5,639	1,210,000 5,603

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2024	2023	2022	2021	2020
<u>General Government - Legislative and Executive</u>					
Commissioners.....					
Administrative office space (square feet).....	8,325	8,325	8,325	2,493	2,493
Auditor.....					
Administrative office space (square feet).....	13,016	13,016	13,016	12,624	12,624
Treasurer.....					
Administrative office space (square feet).....	2,170	2,170	2,170	2,160	2,160
Prosecutor.....					
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952
Board of Elections.....					
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344
Recorder.....					
Administrative office space (square feet).....	4,198	4,198	4,198	2,112	2,112
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	2,414	2,414	2,414	864	864
<u>General Government - Judicial</u>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	3
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	2
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022
<u>Public Safety</u>					
Emergency Management.....					
Number of emergency response vehicles.....	6	7	7	7	7
Sheriff-Main Jail.....					
Jail capacity (1).....	384	384	384	384	384
Number of cruisers.....	82	88	91	91	62
Sheriff-MSMJ.....					
Jail capacity (1).....	n/a	n/a	n/a	n/a	n/a

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

2019	2018	2017	2016	2015
2,493	2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900	11,900
864	864	864	864	864
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
1	1	1	1	1
1,460	1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022	5,022
6	7	5	5	5
384	384	384	26	26
48	48	38	36	36
n/a	n/a	n/a	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2024	2023	2022	2021	2020
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	361.22	361.22	361.22	361.68	362.24
Number of vehicles.....	68	69	65	65	55
Health					
Dog Adoption Center and Shelter.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	3	5	5	5	5
Board of Developmental Disabilities.....					
Number of busses.....	-	-	-	-	-
Number of schools.....	1	1	1	1	1
Number of opportunity center and job fusion.....	n/a	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
Human Services					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284
Workforce Development.....					
Number of vehicles.....	-	-	-	-	-
Community Services & Child Protective Services.....					
Number of vehicles.....	33	33	36	39	39
Child Support Enforcement Agency.....					
Number of vehicles.....	-	-	-	-	-
Enterprise Funds					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	861,862	849,692	843,026	836,494	826,633
Water.....					
Number of treatment facilities.....	3	3	3	3	3
Feet of water lines.....	892,021	886,986	875,689	867,836	859,963

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

2019	2018	2017	2016	2015
1	1	1	1	1
361.78 62	361.78 62	361.78 62	362.38 64	362.38 64
10,224 432 5	10,224 432 5	10,224 432 5	10,224 432 5	10,224 432 5
- 1 1	- 1 1	2 1 1	2 1 1	2 1 1
1	1	1	1	1
1,937 5	1,937 5	1,937 5	1,937 5	1,937 5
39,284	39,284	39,284	39,284	39,284
-	-	-	1	1
19	17	16	15	15
-	-	-	1	1
5 828,633	5 826,633	5 748,738	5 740,274	5 737,738
3 859,963	2 857,963	2 775,083	2 753,683	2 750,920

OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD 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 11/25/2025

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