



OHIO AUDITOR OF STATE
KEITH FABER



**MARION COUNTY
DECEMBER 31, 2024**

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MARION COUNTY

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Ohio Department of Education and Workforce			
Child Nutrition Cluster:			
Cash Assistance:			
School Breakfast Program	10.553	N/A	\$ 13,364
National School Lunch Program	10.555	N/A	27,224
Total Child Nutrition Cluster			<u>40,588</u>
Passed Through Ohio Department of Job and Family Services			
SNAP Cluster:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6169	553,525
Total SNAP Cluster			<u>553,525</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Ohio Department of Job and Family Services			
Title IV-E Kinship Navigator Program	93.471	G-2425-11-6169	26,317
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6169	40,199
Temporary Assistance for Needy Families	93.558	G-2425-11-6169	2,516,890
Child Support Services	93.563	G-2425-11-6169	779,812
CCDF Cluster:			
Child Care and Development Block Grant	93.575	G-2425-11-6169	<u>103,656</u>
Total CCDF Cluster			<u>103,656</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6169	58,423
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-06-0290	87
Total Stephanie Tubbs Jones Child Welfare Services Program			<u>58,510</u>
Foster Care Title IV-E	93.658	G-2425-11-6169	1,575,895
Adoption Assistance	93.659	G-2425-11-6169	618,732
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6169	6,749
Elder Abuse Prevention Interventions Program	93.747	G-2425-11-6169	25,038
Medicaid Cluster:			
Grants to States for Medicaid	93.778	G-2425-11-6169	4,427
Grants to States for Medicaid	93.778	G-2425-11-6169	544,385
Total Medicaid Cluster			<u>548,812</u>
Children's Health Insurance Program	93.767	G-2425-11-6169	23,380
Social Services Block Grant	93.667	G-2425-11-6169	131,343
Passed Through Ohio Department of Developmental Disabilities			
Social Services Block Grant	93.667	2401OHSOSR	45,332
Total Social Services Block Grant			<u>176,675</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency			
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	10,896
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003	40,526
Total Emergency Management Performance Grants			<u>51,422</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through Ohio Department of Development			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-22-1BU-1	46,658
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-22-1BU-1	90,261
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>136,919</u>
Home Investment Partnerships Program	14.239	B-C-22-1BU-2	336,196
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
			<u>473,115</u>

MARIION COUNTY

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services Bulletproof Vest Partnership Program	16.607	N/A	5,391
Passed Through Ohio Attorney General's Office - Office of Justice Assistance			
Crime Victim Assistance	16.575	2024-VOCA-135499433	34,777
Crime Victim Assistance	16.575	2025-VOCA-135897332	10,882
Crime Victim Assistance	16.575	2024-VOCA-135499465	32,145
Crime Victim Assistance	16.575	2025-VOCA-135897951	10,843
Total Crime Victim Assistance			88,647
Violence Against Women Formula Grants	16.588	2023-WF-VA2-8176	17,624
Violence Against Women Formula Grants	16.588	2023-WF-WA5-8951	50,663
Total Violence Against Women Formula Grants			68,287
Comprehensive Opioid, Stimulant, and other Substances Use Program (Direct)	16.838	N/A	210,610
TOTAL U.S. DEPARTMENT OF JUSTICE			
U.S. DEPARTMENT OF LABOR			
Passed Through Greater Ohio Workforce Board, Inc. (Area 7) Employment Service Cluster: Employment Service/Wagner-Peyser Funded Activities	17.207	2020/21-7251-1	1,860
Total Employment Service Cluster			1,860
Unemployment Insurance	17.225	2020/21-7251-1	76,440
Trade Adjustment Assistance	17.245	2020/21-7251-1	222
WIOA Cluster: WIOA Adult Program	17.258	2020/21-7251-1	140,693
WIOA Youth Activities	17.259	2020/21-7251-1	157,659
WIOA Dislocated Worker Formula Grants	17.278	2020/21-7251-1	62,234
Total WIOA Cluster			360,586
TOTAL U.S. DEPARTMENT OF LABOR			
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Ohio Department of Public Safety Highway Safety Cluster: State and Community Highway Safety	20.600	IDEP/STEP-2024 O-00050	15,316
State and Community Highway Safety	20.600	IDEP/STEP-2025 O-00044	4,721
Total Highway Safety Cluster			20,037
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2024 O-00050	8,494
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2025 O-00044	7,151
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			15,645
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			
U.S. DEPARTMENT OF EDUCATION			
Passed Through Ohio Department of Health Special Education-Grants for Infants and Families	84.181	H181A200024	111,672
TOTAL U.S. DEPARTMENT OF EDUCATION			
U.S. DEPARTMENT OF THE TREASURY			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027	N/A	1,464,896
Passed Through Ohio Department of Public Safety/Ohio Office of Criminal Justice Services COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-CCB-1135	252,458
Passed Through Ohio Department of Job and Family Services COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2425-11-6169	195,874
Passed Through Ohio Department of Public Safety/Ohio Emergency Management Agency COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DPSFE270	110,065
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1046	137,951
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			2,161,244
TOTAL U.S. DEPARTMENT OF THE TREASURY			
TOTAL EXPENDITURES OF FEDERAL AWARDS			
			\$ 10,739,956

The accompanying notes are an integral part of this schedule.

MARION COUNTY

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Marion County (the County) under programs of the federal government for the year ended December 31, 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- 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 Government assumes it expends federal monies first.

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

The current cash balance on the County's local program income account as of December 31, 2024 is \$9,138.

NOTE F- MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G - CORRECTION TO PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of The Treasury and the Covid-19 Coronavirus State and Local Fiscal Recovery Funds (CFDA #21.027) that were inadvertently omitted by the County from prior years' Schedule of Federal Awards and are immaterial to the Schedule. The expenditures are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in a prior reporting period.

Year	Federal Expenditures
2023	\$132,930

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio (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 July 30, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement 101, *Compensated Absences*.

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.

Marion County
Independent Auditor's Report On Internal Control Over
Financial Reporting And On Compliance And Other Matters
Required By *Government Auditing Standards*
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

July 30, 2025



65 East State Street
Columbus, Ohio 43215
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion County's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Marion County's major federal programs for the year ended December 31, 2024. Marion County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Marion County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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.

Marion County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 2

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Marion County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 3

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Marion County, (County) as of and for the year ended December 31, 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 July 30, 2025, wherein we noted the County adopted Governmental Accounting Standard No. 101 during the year. 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.

KEITH FABER
Ohio Auditor of State



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

September 15, 2025

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MARION COUNTY

SCHEDULE OF 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 weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Coronavirus State and Local Fiscal Recovery Funds (AL #21.027) Temporary Assistance for Needy Families (AL #93.558) Child Support Services (AL #93.563)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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MARION COUNTY, OHIO



ANNUAL COMPREHENSIVE

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

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INTRODUCTORY SECTION





MARION COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2024



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

MARION COUNTY, OHIO
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2024
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Joan M. Kasotis

Marion County Auditor



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July 30, 2025

Honorable Paul Andrew Appelfeller
Honorable Mark Davis
Honorable Kevin Davidson

Citizens of Marion County:

It is my pleasure to present Marion County's Annual Comprehensive Financial Report for the year ended December 31, 2024. The Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2024. The Independent Auditor's Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 64,976 in 2024.

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

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

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

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

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

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

	Percent of Assessed Valuation for Real Property
Residential	61.63%
Agricultural	14.14
Commercial/Industrial	12.94
Public Utility	0.12
Governmental	11.17
	<hr/>
	100.00%

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

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

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

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

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

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

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

The main branch of the Marion Public Library is located in the City of Marion with its 129,847 volumes, 11,454 audio-visual media, and 226,483 digital items available for download.

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

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

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

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

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

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

LOCAL ECONOMY

Marion County Solar Project, LLC is constructing an up to 100 megawatt (MW) solar energy facility in Marion County, Ohio. Approximately 756 acres have been secured in Marion Township, the project consists of all solar components and infrastructure and will occupy approximately 500-600 acres based on the current design. Construction of the project should take the majority of 2025. Marion County Solar Project, LLC is excited to make this clean, environmentally compatible, renewable energy generation installation a reality.

Sika Corporation, a global leader in the development and production of systems and products for bonding, sealing, damping, reinforcing, and protecting in the building sector and automotive industry, has announced the opening of a new, fully automated warehouse in Marion County, Ohio. This state-of-the-art facility will serve as a regional distribution hub for the Central and East Coast markets. The warehouse is designed to inventory finished goods for multiple strategic construction and industrial sectors, operating under a direct to customer distribution model. This marks the first fully automated warehouse for the Sika Corporation in the United States, featuring advanced technologies such as guided vehicles, self-navigating forklifts, inbound and picking conveyors, as well as automated cameras and contour stations.

OhioHealth Physician Group, in partnership with OhioHealth Marion General Hospital, has invested millions to renovate and relocate two key clinics, Heart & Vascular and Primary Care. This significant investment supports OhioHealth's ongoing mission to recruit physicians, particularly in primary care and to enhance access to convenient, high-quality care for residents of Marion County and surrounding communities.

LONG-TERM FINANCIAL PLANNING

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

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Annual Comprehensive Financial Report for the year ended December 31, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2024

COMMISSIONERS

Paul Andrew Appelfeller

Mark Davis

Kerr Murray

(term expired December 31, 2024)

Kevin Davidson

(term started January 1, 2025)

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Leslie Longstreh

COMMON PLEAS JUDGE/GENERAL DIVISION

Matthew Frericks

COMMON PLEAS JUDGE/GENERAL DIVISION

Warren Edwards

(term expired December 31, 2024)

Todd Anderson

(term started January 1, 2025)

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Larry N. Heiser

JUVENILE AND PROBATE JUDGE

Rhonda Burggraf

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Jessica Wallace

CORONER

Timothy Garner

PROSECUTOR

Raymond A. Grogan Jr.

SHERIFF

Matt A. Bayles

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

Cynthia Price

SANITARY ENGINEER

Phil Wright

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Bradley Decamp

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

LITTER CONTROL

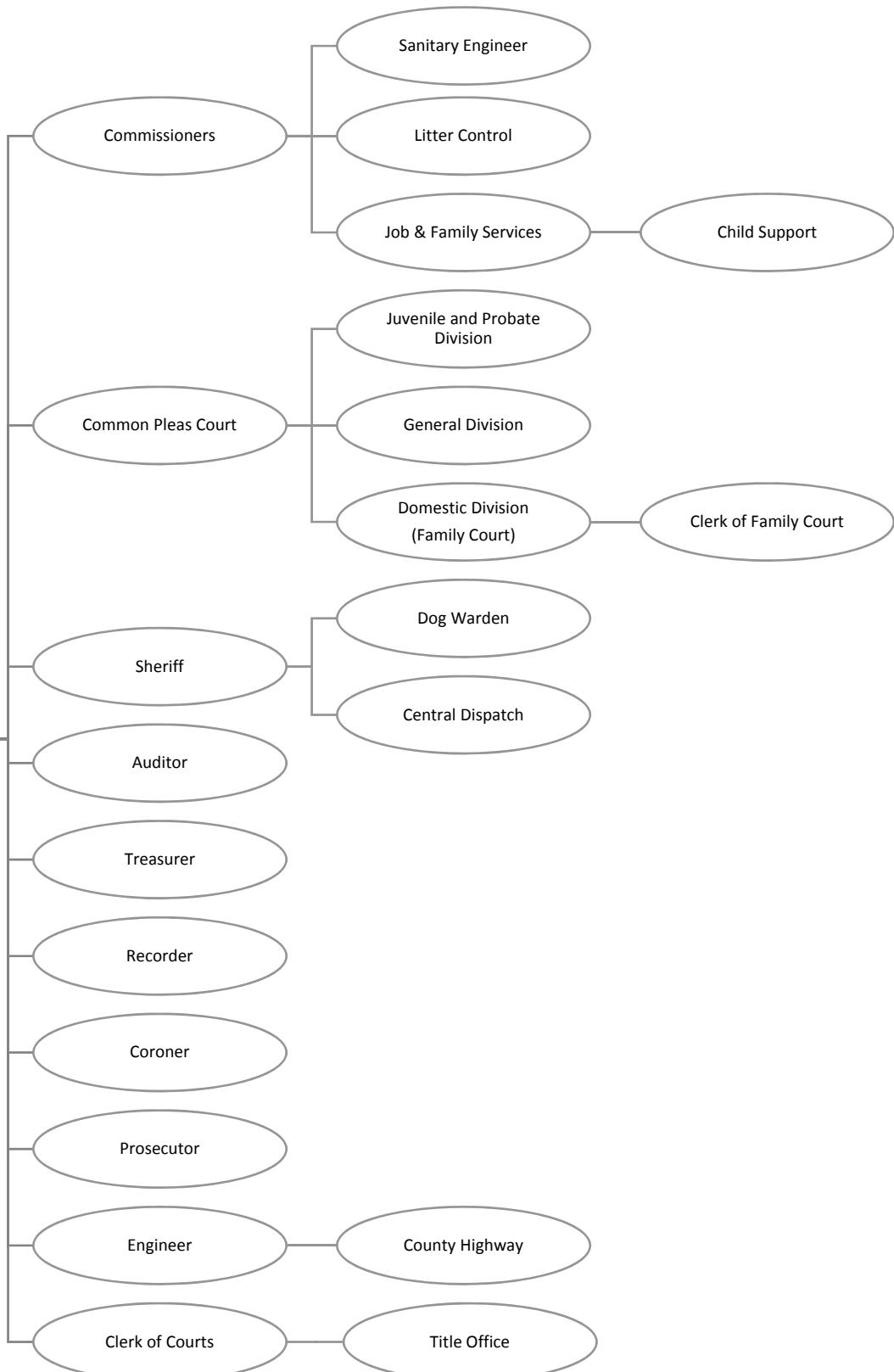
Michelle Noskowiak

VETERANS SERVICE

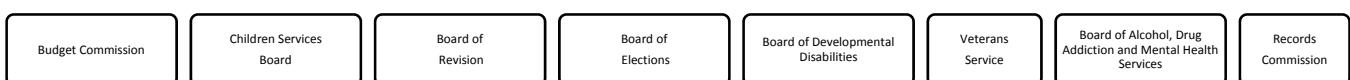
Elizabeth Clayton

MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART

CITIZENS OF MARION COUNTY



Offices and Appointed Boards





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Marion County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Monell

Executive Director/CEO

FINANCIAL SECTION





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

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 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, each major fund, and the aggregate remaining fund information of Marion 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, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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 July 30, 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.

KEITH FABER
Ohio Auditor of State



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

July 30, 2025

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

The discussion and analysis of Marion County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net position and the statement of activities reflect how the County did financially during 2024. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

MARION COUNTY, OHIO
 Management's Discussion and Analysis
 For the Year Ended December 31, 2024
 Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2024 and 2023.

Table 1
 Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$93,011,543	\$92,703,989	\$4,002,775	\$4,130,017	\$97,014,318	\$96,834,006
Net Pension Asset	315,506	230,891	8,304	6,077	323,810	236,968
Net OPEB Asset	1,207,040	0	31,762	0	1,238,802	0
Capital Assets, Net	79,201,522	79,148,301	7,842,607	6,416,661	87,044,129	85,564,962
Total Assets	173,735,611	172,083,181	11,885,448	10,552,755	185,621,059	182,635,936
Deferred Outflows of Resources						
Deferred Charge on Refunding	82,775	103,454	0	0	82,775	103,454
Pension	11,867,446	16,811,672	310,755	437,633	12,178,059	17,249,051
OPEB	1,060,000	2,474,982	27,883	65,102	1,087,883	2,540,084
Total Deferred Outflows of Resources	13,010,221	19,390,108	338,638	502,735	13,348,717	19,892,589
Liabilities						
Current and Other Liabilities	4,984,610	6,941,440	441,213	82,837	5,425,823	7,024,277
Long-Term Liabilities						
Pension	36,123,405	39,907,665	950,615	1,050,201	37,074,020	40,957,866
OPEB	0	829,925	0	21,842	0	851,767
Other Amounts	11,744,053	8,518,392	962,196	570,299	12,706,249	9,088,691
Total Liabilities	52,852,068	56,197,422	2,354,024	1,725,179	55,206,092	57,922,601
Deferred Inflows of Resources						
Pension	45,055	218,282	1,747	1,619	46,660	219,647
OPEB	703,914	303,737	18,524	7,209	722,438	310,946
Other Amounts	14,802,146	15,634,871	0	0	14,802,146	15,634,871
Total Deferred Inflows of Resources	15,551,115	16,156,890	20,271	8,828	15,571,244	16,165,464
Net Position						
Net Investment in Capital Assets	75,003,597	74,474,068	6,725,923	5,951,042	81,729,520	80,425,110
Restricted	44,997,579	43,789,661	40,066	6,077	45,037,645	43,795,738
Unrestricted (Deficit)	(1,658,527)	855,248	3,083,802	3,364,364	1,425,275	4,219,612
Total Net Position	\$118,342,649	\$119,118,977	\$9,849,791	\$9,321,483	\$128,192,440	\$128,440,460

New Accounting Pronouncements

For 2024, the County implemented GASB Statement No. 101 *Compensated Absences*. The County also implemented GASB Statement No. 100 *Accounting Changes and Error Corrections*, which does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

The implementation of GASB 101 resulted in recognizing an additional compensated absences liabilities of \$3,100,197 and \$84,706 in governmental and business type activities, respectively, at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense.

Governmental and Business-Type Activities

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2024, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

For governmental activities, the increase in current and other assets was primarily an increase in cash and cash equivalents. The increase in cash is due to a combination of funds but primarily in the General Fund, the Motor Vehicle Gas Tax Fund, and the Developmental Disabilities Fund. Note, however, the increase in current and other assets was offset by a decrease in leases receivable as the result of scheduled principal payments and the early termination of a lease with Marion City Schools. The early termination also impacted the overall reduction of deferred inflows. The change in net capital assets and the investment in capital assets were minimal. The decrease in current and other liabilities was primarily the result of a decrease in unearned revenue due to American Rescue Plan Act (ARPA) moneys continuing to be spent during the year. The decrease in other long term liabilities represent scheduled debt retirement. The decrease in unrestricted net position, while substantially impacted by the above items, also reflects the significant increase in the net pension/OPEB asset and decrease in net pension/OPEB liability.

The most significant change for the business-type activity was the increase in net capital assets due to the completions of the SD#7 storage building, several other ongoing construction projects (including the south pump station rehabilitation and State Route 95 station), and annual depreciation.

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Table 2 reflects the change in net position for 2024 and 2023.

Table 2
 Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services	\$7,696,223	\$8,326,825	\$1,825,048	\$1,896,910	\$9,521,271	\$10,223,735
Operating Grants, Contributions, and Interest	26,832,531	28,329,658	0	0	26,832,531	28,329,658
Capital Grants and Contributions	472,620	1,132,089	641,581	188,079	1,114,201	1,320,168
Total Program Revenues	<u>35,001,374</u>	<u>37,788,572</u>	<u>2,466,629</u>	<u>2,084,989</u>	<u>37,468,003</u>	<u>39,873,561</u>
General Revenues						
Property Taxes	13,222,643	12,903,990	0	0	13,222,643	12,903,990
Payment in Lieu of Taxes	759,949	800,733	0	0	759,949	800,733
Sales Taxes	15,379,671	14,944,789	0	0	15,379,671	14,944,789
Grants and Entitlements	3,490,442	3,173,196	0	0	3,490,442	3,173,196
Investment Earnings and						
Other Interest	3,195,069	2,462,742	1,518	1,744	3,196,587	2,464,486
Other	2,564,452	3,246,099	13,543	2,406	2,577,995	3,248,505
Total General Revenues	<u>38,612,226</u>	<u>37,531,549</u>	<u>15,061</u>	<u>4,150</u>	<u>38,627,287</u>	<u>37,535,699</u>
Total Revenues	<u>73,613,600</u>	<u>75,320,121</u>	<u>2,481,690</u>	<u>2,089,139</u>	<u>76,095,290</u>	<u>77,409,260</u>
Program Expenses						
General Government						
Legislative and Executive	17,531,398	18,567,479	0	0	17,531,398	18,567,479
Judicial	5,552,069	5,218,373	0	0	5,552,069	5,218,373
Public Safety	13,609,243	12,018,526	0	0	13,609,243	12,018,526
Intergovernmental	23,600	23,600	0	0	23,600	23,600
Public Works	9,762,648	8,482,173	0	0	9,762,648	8,482,173
Health	7,974,155	7,290,614	0	0	7,974,155	7,290,614
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	16,345,204	15,939,773	0	0	16,345,204	15,939,773
Economic Development						
Intergovernmental	227,066	227,066	0	0	227,066	227,066
Conservation and						
Recreation	53,222	51,350	0	0	53,222	51,350
Interest and Fiscal Charges	199,596	238,721	0	0	199,596	238,721
Sewer District	0	0	1,868,676	1,801,926	1,868,676	1,801,926
Total Expenses	<u>71,289,731</u>	<u>68,069,205</u>	<u>1,868,676</u>	<u>1,801,926</u>	<u>73,158,407</u>	<u>69,871,131</u>
Change in Net Position	<u>2,323,869</u>	<u>7,250,916</u>	<u>613,014</u>	<u>287,213</u>	<u>2,936,883</u>	<u>7,538,129</u>
Net Position at Beginning of Year As Previously Reported	119,118,977	111,868,061	9,321,483	9,034,270	128,440,460	120,902,331
Restatement - Change in Accounting Principles	(3,100,197)	0	(84,706)	0	(3,184,903)	0
Restated Net Position						
Beginning of Year	116,018,780	111,868,061	9,236,777	9,034,270	125,255,557	120,902,331
Net Position at End of Year	<u>\$118,342,649</u>	<u>\$119,118,977</u>	<u>\$9,849,791</u>	<u>\$9,321,483</u>	<u>\$128,192,440</u>	<u>\$128,440,460</u>

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New Accounting Pronouncements

The above table separately reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101 *Compensated Absences*. GASB Statement No. 100, *Accounting Changes and Error Corrections* does not require Management Discussion and Analysis information for years prior to the periods presented on the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect activity related to the additional compensated absences expenses required under GASB Statement No. 101, *Compensated Absences* (See also explanation of new accounting pronouncements provided related to Net Position - Table 1 and explanation in Note 3). In the above table, beginning net position has been presented and provides separate identification of restatements for changes in accounting principles to better align with GASB 101 requirements for Management Discussion and Analysis presentation and allows the restated net position beginning of year to articulate to the statement of activities.

Governmental and Business-Type Activities

For governmental activities, program revenues decreased 7 percent. Charges for services decreased for less opioid settlement revenue received. The decrease in operating grants, contributions and interest was for ARPA fund resources received and spent for salaries and benefits sheriff (public safety) programs in the prior year. The decrease in capital grants and contributions was related to less resources received in the current year from the Ohio Public Works Commission for bridges. There were several significant changes for general revenues. Property taxes experienced a modest increase. The increase in investment earnings and other interest revenue is based on the performance of the County's investments. In total, general revenues increased over 3 percent. There was an approximate 5 percent increase in total expenses related to continued increase in staffing, which includes salaries and benefits.

For the business-type activity, the increase in total revenues was due to resources received from Ohio Public Works Commission and reimbursements from American Rescue Plan resources for sewer projects.

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

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Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General Government				
Legislative and Executive	\$17,531,398	\$18,567,479	\$12,644,713	\$13,606,947
Judicial	5,552,069	5,218,373	3,723,349	3,579,875
Public Safety	13,609,243	12,018,526	5,952,913	3,027,606
Intergovernmental	23,600	23,600	23,600	23,600
Public Works	9,762,648	8,482,173	2,129,041	837,864
Health	7,974,155	7,290,614	5,989,433	3,595,377
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	16,345,204	15,939,773	5,333,894	5,080,697
Economic Development				
Intergovernmental	227,066	227,066	227,066	227,066
Conservation and Recreation				
Intergovernmental	53,222	51,350	53,222	51,350
Interest and Fiscal Charges	199,596	238,721	199,596	238,721
Total Expenses	<u>\$71,289,731</u>	<u>\$68,069,205</u>	<u>\$36,288,357</u>	<u>\$30,280,633</u>

For 2024, over 50 percent of the costs for services provided by the County were paid for by general revenues (44 percent in 2023). Traditionally, program revenues contribute significantly to several programs. Costs for both the legislative and executive and judicial programs are well supported through charges for services (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). The public safety program receives funding through charges for services and various operating grants and contributions. The public works program is significantly funded with program revenues. Public works expenses are provided through operating and capital grants and from charges for services. The health and human services programs are largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

Fund balance increased a little over 8 percent in the General Fund. Revenues increased primarily in investment earnings and other interest revenue (as mentioned above). Note, however, there was a decrease in other revenue due to the County received a reimbursement for flooding at the County Courthouse in the prior year. Expenditures increased in public safety due to less resources available from ARPA for sheriff salaries and benefits compared to the prior year.

There was an increase in grant resources in the Job and Family Services Fund which resulted in an increase in programs that are offered, therefore an increase in expenditures. With the increase in revenue and expenditures, fund balance increased approximately \$15,000.

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

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

Fund balance increased approximately 7 percent in the Developmental Disabilities Fund. Developmental disabilities received more grant resources during the year resulting in more programs to be offered, therefore an increase in expenditures. This fund has also historically seen revenues exceed expenditures leading to annual increases in fund balance.

The American Rescue Plan Fund was a new fund created in 2021 to record the activity of federal resources from the American Rescue Plan Act. Most of the expenditures were to supplement salaries and benefits in the Sheriff's Department as well as for sewer projects in prior years. Most resources received were offset to unearned revenue while the County continues to determine how to best use the resources. As such, there is a small fund balance at the beginning and end of the year.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

Net position in the Sewer Fund increased over 6 percent. Revenues increased primarily for resources from ARPA moneys for sewer projects while expenses increase slightly. As a result, revenues still exceeded expenses resulting in the increase of net position.

BUDGETARY HIGHLIGHTS

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

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget was minimal. The most significant changes from final to actual revenues was interest and other revenue. The County did not anticipate the amount received for other revenue which was unclaimed moneys and was uncertain of the market for their investments. For expenditures, the most significant changes from the original budget to the final budget was legislative and executive and public safety. For legislative and executive the County underestimated utilities and the 27th pay in 2024 (there was an extra pay in 2024 based on how pay dates fell in the calendar year). Changes from the final budget to actual expenditures were mostly related to budgeting conservatively for all programs.

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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2024, was \$75,003,597 and \$6,725,923, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; construction in progress; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included multiple projects (staircase project at Courthouse, 4th floor modification project at Courthouse, HVAC project), road and bridge improvements, sheriff and engineer equipment, and several vehicles. Disposals primarily replaced roads and bridges and one vehicle. For the business-type activity, the primary additions were several ongoing construction projects (as mentioned above), SD #7 storage building and miscellaneous equipment for the sanitary engineer. Disposals for the business-type activity included miscellaneous machinery and equipment. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2024, the County's outstanding debt included \$4,920,599 in general obligation bonds and \$847,104 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$806,428 will be repaid from the business-type activity.

The County's bond rating is Aa3.

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

CURRENT ISSUES

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

Expanding public transportation across Marion County may be on the horizon as officials in both Marion County and Marion City governments indicate support in providing busing to residents across the County. The countywide program likely will start by offering specific times community members can schedule rides, with expansion on the services as the program and funding grows.

MARION COUNTY, OHIO
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For the Year Ended December 31, 2024
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REQUEST FOR INFORMATION

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

Marion County, Ohio
 Statement of Net Position
 December 31, 2024

	Governmental Activities	Business-Type Activity	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$62,065,941	\$3,550,089	\$65,616,030
Cash and Cash Equivalents in Segregated Accounts	70,059	0	70,059
Cash and Cash Equivalents with Fiscal Agent	2,525,131	0	2,525,131
Accounts Receivable	782,218	465,615	1,247,833
Sales Taxes Receivable	4,008,807	0	4,008,807
Accrued Interest Receivable	257,996	0	257,996
Due from Other Governments	6,941,472	0	6,941,472
Internal Balances	12,929	(12,929)	0
Prepaid Items	201,661	0	201,661
Property Taxes Receivable	14,331,046	0	14,331,046
Payment in Lieu of Taxes Receivable	912,541	0	912,541
Special Assessments Receivable	212,071	0	212,071
Leases Receivable	689,671	0	689,671
Net Pension Asset	315,506	8,304	323,810
Net OPEB Asset	1,207,040	31,762	1,238,802
Nondepreciable Capital Assets	13,765,595	689,575	14,455,170
Depreciable Capital Assets, Net	<u>65,435,927</u>	<u>7,153,032</u>	<u>72,588,959</u>
Total Assets	<u>173,735,611</u>	<u>11,885,448</u>	<u>185,621,059</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	82,775	0	82,775
Pension	11,867,446	310,755	12,178,059
OPEB	<u>1,060,000</u>	<u>27,883</u>	<u>1,087,883</u>
Total Deferred Outflows of Resources	<u>13,010,221</u>	<u>338,638</u>	<u>13,348,717</u>
Liabilities			
Accrued Wages Payable	1,156,520	27,720	1,184,240
Accounts Payable	1,443,759	57,794	1,501,553
Contracts Payable	551,122	313,855	864,977
Due to Other Governments	502,551	7,435	509,986
Employee Withholding Payable	602,210	0	602,210
Matured Compensated Absences Payable	19,919	0	19,919
Retainage Payable	10,559	34,409	44,968
Unearned Revenue	676,775	0	676,775
Accrued Interest Payable	21,195	0	21,195
Long-Term Liabilities			
Due Within One Year	2,863,316	97,276	2,960,592
Due in More Than One Year			
Net Pension Liability	36,123,405	950,615	37,074,020
Other Amounts Due in More Than One Year	<u>8,880,737</u>	<u>864,920</u>	<u>9,745,657</u>
Total Liabilities	<u>52,852,068</u>	<u>2,354,024</u>	<u>55,206,092</u>

(continued)

Marion County, Ohio
 Statement of Net Position (continued)
 December 31, 2024

	Governmental Activities	Business-Type Activity	Total*
<u>Deferred Inflows of Resources</u>			
Property Taxes	\$13,199,934	\$0	\$13,199,934
Payment in Lieu of Taxes	912,541	0	912,541
Leases	689,671	0	689,671
Pension	45,055	1,747	46,660
OPEB	<u>703,914</u>	<u>18,524</u>	<u>722,438</u>
Total Deferred Inflows of Resources	<u>15,551,115</u>	<u>20,271</u>	<u>15,571,244</u>
<u>Net Position</u>			
Net Investment in Capital Assets	75,003,597	6,725,923	81,729,520
Restricted for:			
Capital Projects	2,255,844	0	2,255,844
General Government			
Legislative and Executive	38,361	0	38,361
Judicial	1,127,910	0	1,127,910
Public Safety	3,030,037	0	3,030,037
Public Works	11,343,944	0	11,343,944
Health	14,068,960	0	14,068,960
Human Services	8,453,397	0	8,453,397
Other Purposes	3,156,580	0	3,156,580
Pension and OPEB Plans	1,522,546	40,066	1,562,612
Unrestricted (Deficit)	<u>(1,658,527)</u>	<u>3,083,802</u>	<u>1,425,275</u>
Total Net Position	<u>\$118,342,649</u>	<u>\$9,849,791</u>	<u>\$128,192,440</u>

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

See accompanying notes to the basic financial statements

Marion County, Ohio
 Statement of Activities
 For the Year Ended December 31, 2024

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$17,531,398	\$3,563,402	\$1,216,399	\$106,884
Judicial	5,552,069	1,345,026	483,694	0
Public Safety	13,609,243	1,740,467	5,915,863	0
Intergovernmental	23,600	0	0	0
Public Works	9,762,648	287,777	7,049,180	296,650
Health	7,974,155	411,810	1,543,837	29,075
Intergovernmental	11,530	0	0	0
Human Services	16,345,204	347,741	10,623,558	40,011
Economic Development				
Intergovernmental	227,066	0	0	0
Conservation and Recreation				
Intergovernmental	53,222	0	0	0
Interest	<u>199,596</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Governmental Activities	71,289,731	7,696,223	26,832,531	472,620
<u>Business-Type Activity</u>				
Sewer District	<u>1,868,676</u>	<u>1,825,048</u>	<u>0</u>	<u>641,581</u>
Total	<u>\$73,158,407</u>	<u>\$9,521,271</u>	<u>\$26,832,531</u>	<u>\$1,114,201</u>
General Revenues				
Property Taxes Levied for General Operating				
Health-Mental Health				
Health-Developmental Disabilities				
Health-Marca Capital				
Human Services-Children Services				
Human Services-Senior Services				
Payment in Lieu of Taxes				
Sales Taxes				
General Operating				
Grants and Entitlements not Restricted to Other Programs				
Investment Earnings and Other Interest				
Other				
Total General Revenues				
Change in Net Position				
Net Position Beginning of Year as Previously Reported				
Changes in Accounting Principle - GASB 101 - See Note 3				
Restated Net Position Beginning of Year				
Net Position End of Year				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Governmental Activities	Business-Type Activity	Total
(\$12,644,713)	\$0	(\$12,644,713)
(3,723,349)	0	(3,723,349)
(5,952,913)	0	(5,952,913)
(23,600)	0	(23,600)
(2,129,041)	0	(2,129,041)
(5,989,433)	0	(5,989,433)
(11,530)	0	(11,530)
(5,333,894)	0	(5,333,894)
(227,066)	0	(227,066)
(53,222)	0	(53,222)
<u>(199,596)</u>	<u>0</u>	<u>(199,596)</u>
(36,288,357)	0	(36,288,357)
<u>0</u>	<u>597,953</u>	<u>597,953</u>
<u>(36,288,357)</u>	<u>597,953</u>	<u>(35,690,404)</u>
3,260,522	0	3,260,522
977,021	0	977,021
4,597,584	0	4,597,584
330,639	0	330,639
3,275,260	0	3,275,260
781,617	0	781,617
759,949	0	759,949
15,379,671	0	15,379,671
3,490,442	0	3,490,442
3,195,069	1,518	3,196,587
<u>2,564,452</u>	<u>13,543</u>	<u>2,577,995</u>
<u>38,612,226</u>	<u>15,061</u>	<u>38,627,287</u>
2,323,869	613,014	2,936,883
119,118,977	9,321,483	128,440,460
(3,100,197)	(84,706)	(3,184,903)
<u>116,018,780</u>	<u>9,236,777</u>	<u>125,255,557</u>
<u>\$118,342,649</u>	<u>\$9,849,791</u>	<u>\$128,192,440</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2024

	General	Job and Family Services	Motor Vehicle Gasoline Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$17,316,888	\$1,043,236	\$8,576,699
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	128,443	0	0
Sales Taxes Receivable	4,008,807	0	0
Accrued Interest Receivable	257,996	0	0
Due from Other Governments	1,450,921	388,829	2,906,214
Interfund Receivable	1,707,176	0	31,415
Prepaid Items	201,661	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	1,175,055	0	0
Property Taxes Receivable	3,688,455	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Leases Receivable	587,342	0	0
Total Assets	<u>\$30,522,744</u>	<u>\$1,432,065</u>	<u>\$11,514,328</u>
Liabilities			
Accrued Wages Payable	\$558,608	\$132,416	\$74,817
Accounts Payable	402,327	163,484	53,311
Contracts Payable	0	0	6,173
Due to Other Governments	234,448	99,571	20,626
Interfund Payable	4,531	16,784	33,593
Employee Withholding Payable	602,210	0	0
Matured Compensated Absences Payable	19,919	0	0
Retainage Payable	0	0	0
Unearned Revenue	0	0	0
Accrued Interest Payable	0	0	0
Total Liabilities	<u>1,822,043</u>	<u>412,255</u>	<u>188,520</u>
Deferred Inflows of Resources			
Property Taxes	3,376,163	0	0
Payment in Lieu of Taxes	0	0	0
Leases	587,342	0	0
Unavailable Revenue	4,170,951	0	2,455,175
Total Deferred Inflows of Resources	<u>8,134,456</u>	<u>0</u>	<u>2,455,175</u>
Fund Balances			
Nonspendable	2,095,168	0	0
Restricted	0	1,019,810	8,870,633
Assigned	7,779,510	0	0
Unassigned (Deficit)	10,691,567	0	0
Total Fund Balances	<u>20,566,245</u>	<u>1,019,810</u>	<u>8,870,633</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$30,522,744</u>	<u>\$1,432,065</u>	<u>\$11,514,328</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$7,451,056	\$10,319,950	\$1,431,871	\$14,751,186	\$60,890,886
30,246	0	0	39,813	70,059
0	2,525,131	0	0	2,525,131
2,524	34,134	0	617,117	782,218
0	0	0	0	4,008,807
0	0	0	0	257,996
185,122	161,801	0	1,848,585	6,941,472
4,541	0	0	2,460	1,745,592
0	0	0	0	201,661
0	0	0	0	1,175,055
3,491,833	4,807,195	0	2,343,563	14,331,046
0	0	0	912,541	912,541
0	0	0	212,071	212,071
0	0	0	102,329	689,671
\$11,165,322	\$17,848,211	\$1,431,871	\$20,829,665	\$94,744,206
\$85,432	\$110,976	\$4,861	\$189,410	\$1,156,520
453,738	110,727	32,570	227,602	1,443,759
0	0	0	544,949	551,122
24,353	69,705	1,206	52,642	502,551
28,550	12,769	290,754	1,345,682	1,732,663
0	0	0	0	602,210
0	0	0	0	19,919
0	0	0	10,559	10,559
0	0	676,775	0	676,775
0	0	0	5,091	5,091
592,073	304,177	1,006,166	2,375,935	6,701,169
3,229,631	4,428,820	0	2,165,320	13,199,934
0	0	0	912,541	912,541
0	0	0	102,329	689,671
428,741	540,176	0	2,452,611	10,047,654
3,658,372	4,968,996	0	5,632,801	24,849,800
0	0	0	0	2,095,168
6,914,877	12,575,038	425,705	9,851,957	39,658,020
0	0	0	3,651,576	11,431,086
0	0	0	(682,604)	10,008,963
6,914,877	12,575,038	425,705	12,820,929	63,193,237
\$11,165,322	\$17,848,211	\$1,431,871	\$20,829,665	\$94,744,206

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2024

Total Governmental Fund Balances	\$63,193,237
Amounts reported for governmental activities on the statement of net position are different because of the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	79,201,522
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	
Accounts Receivable	616,928
Sales Taxes Receivable	2,785,149
Accrued Interest Receivable	249,309
Due from Other Governments	5,053,085
Delinquent Property Taxes Receivable	1,131,112
Special Assessments Receivable	<u>212,071</u>
	10,047,654
Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds.	82,775
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Accrued Interest Payable	(16,104)
General Obligation Bonds Payable	(4,920,599)
Ohio Public Works Commission Loans Payable	(40,676)
Compensated Absences Payable	<u>(6,782,778)</u>
	(11,760,157)
The net pension/OPEB liability (asset) are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the the governmental funds.	
Net Pension Asset	315,506
Deferred Outflows - Pension	11,867,446
Deferred Inflows - Pension	(45,055)
Net Pension Liability	(36,123,405)
Net OPEB Asset	1,207,040
Deferred Outflows - OPEB	1,060,000
Deferred Inflows - OPEB	<u>(703,914)</u>
	(22,422,382)
Net Position of Governmental Activities	<u><u>\$118,342,649</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
 Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
 For the Year Ended December 31, 2024

	General	Job and Family Services	Motor Vehicle Gasoline Tax
Revenues			
Property Taxes	\$3,250,400	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	15,214,127	0	0
Special Assessments	0	0	0
Charges for Services	4,422,636	286,912	30,163
Licenses and Permits	3,657	0	0
Fines, Forfeitures, and Settlements	175,467	0	12,294
Intergovernmental	4,181,382	5,704,358	6,155,062
Investment Earnings and Other Interest	3,093,328	0	3,949
Lease	192,276	0	0
Other	1,799,139	450	38,926
 Total Revenues	 32,332,412	 5,991,720	 6,240,394
Expenditures			
Current			
General Government			
Legislative and Executive	14,558,376	0	0
Judicial	4,563,379	0	0
Public Safety	7,447,654	0	0
Intergovernmental	23,600	0	0
Public Works	10,189	0	5,347,026
Health	205,120	0	0
Intergovernmental	11,530	0	0
Human Services	614,737	6,115,559	0
Economic Development	227,066	0	0
Intergovernmental	53,222	0	0
Conservation and Recreation	0	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest	0	0	0
 Total Expenditures	 27,714,873	 6,115,559	 5,347,026
Excess of Revenues Over (Under) Expenditures	4,617,539	(123,839)	893,368
Other Financing Sources (Uses)			
Transfers - In	0	139,226	0
Transfers - Out	(3,073,865)	0	0
 Total Other Financing Sources (Uses)	 (3,073,865)	 139,226	 0
Changes in Fund Balances	1,543,674	15,387	893,368
Fund Balances Beginning of Year	19,022,571	1,004,423	7,977,265
Fund Balances End of Year	\$20,566,245	\$1,019,810	\$8,870,633

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$3,262,551	\$4,582,182	\$0	\$2,080,718	\$13,175,851
0	0	0	759,949	759,949
0	0	0	0	15,214,127
0	0	0	218,033	218,033
60,829	0	0	1,689,172	6,489,712
0	0	0	171,783	175,440
0	0	0	423,989	611,750
3,915,129	1,894,462	2,265,919	7,158,893	31,275,205
0	0	0	8,063	3,105,340
0	0	0	38,130	230,406
<u>32,813</u>	<u>354,045</u>	<u>373</u>	<u>381,013</u>	<u>2,606,759</u>
<u>7,271,322</u>	<u>6,830,689</u>	<u>2,266,292</u>	<u>12,929,743</u>	<u>73,862,572</u>

0	0	357,597	2,115,907	17,031,880
0	0	276,472	398,137	5,237,988
0	0	1,131,925	4,829,675	13,409,254
0	0	0	0	23,600
0	0	287,424	1,888,351	7,532,990
0	5,978,655	0	1,496,052	7,679,827
0	0	0	0	11,530
7,049,374	0	0	2,172,321	15,951,991
0	0	0	0	227,066
0	0	0	0	53,222
0	0	0	2,421,578	2,421,578
0	0	0	710,811	710,811
0	0	0	226,915	226,915
<u>7,049,374</u>	<u>5,978,655</u>	<u>2,053,418</u>	<u>16,259,747</u>	<u>70,518,652</u>
<u>221,948</u>	<u>852,034</u>	<u>212,874</u>	<u>(3,330,004)</u>	<u>3,343,920</u>
0	0	0	2,934,639	3,073,865
0	0	0	0	(3,073,865)
0	0	0	2,934,639	0
221,948	852,034	212,874	(395,365)	3,343,920
6,692,929	11,723,004	212,831	13,216,294	59,849,317
<u>\$6,914,877</u>	<u>\$12,575,038</u>	<u>\$425,705</u>	<u>\$12,820,929</u>	<u>\$63,193,237</u>

Marion County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2024

Changes in Fund Balances - Total Governmental Funds \$3,343,920

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

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

Capital Outlay - Construction in Progress	1,010,109
Capital Outlay - Depreciable Capital Assets	2,764,751
Depreciation	<u>(3,554,030)</u>
	220,830

The cost of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (167,609)

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

Delinquent Property Taxes	46,792
Sales Taxes	165,544
Special Assessments	26,517
Fines, Forfeitures, and Settlements	(55,635)
Intergovernmental	(526,409)
Investment Earnings and Other Interest	<u>94,219</u>
	(248,972)

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

General Obligation Bonds Payable	705,000
Ohio Public Works Commission Loans Payable	<u>5,811</u>
	710,811

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

Accrued Interest Payable	2,161
Amortization of Premium	45,837
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>
	27,319

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (882,112)

(continued)

Marion County, Ohio
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2024

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

Pension	3,449,869
OPEB	<u>23,600</u>
	3,473,469

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

Pension	(4,351,993)
OPEB	<u>198,206</u>
	(4,153,787)

Change in Net Position of Governmental Activities \$2,323,869

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$3,010,000	\$3,010,000	\$3,254,630	\$244,630
Sales Taxes	15,160,000	15,160,000	15,149,241	(10,759)
Charges for Services	4,085,089	4,097,689	4,373,703	276,014
Licenses and Permits	3,500	3,500	3,657	157
Fines, Forfeitures, and Settlements	200,000	200,000	176,355	(23,645)
Intergovernmental	3,882,413	3,949,829	3,991,410	41,581
Interest	1,302,650	1,302,650	2,898,175	1,595,525
Other	820,910	1,029,982	1,966,190	936,208
 Total Revenues	 28,464,562	 28,753,650	 31,813,361	 3,059,711
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	16,423,972	17,441,624	15,824,926	1,616,698
Judicial	5,074,275	5,185,000	4,834,750	350,250
Public Safety	8,293,815	8,939,003	7,516,353	1,422,650
Public Works	22,097	22,097	20,934	1,163
Health	201,600	281,600	279,200	2,400
Human Services	608,162	690,398	642,998	47,400
Intergovernmental	285,418	315,418	315,418	0
 Total Expenditures	 30,909,339	 32,875,140	 29,434,579	 3,440,561
Excess of Revenues Over (Under) Expenditures	(2,444,777)	(4,121,490)	2,378,782	6,500,272
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	1,104,756	1,104,756
Advances - Out	0	0	(1,247,133)	(1,247,133)
Transfers - Out	(2,514,941)	(3,088,232)	(3,073,865)	14,367
 Total Other Financing Sources (Uses)	 (2,514,941)	 (3,088,232)	 (3,216,242)	 (128,010)
Changes in Fund Balance	(4,959,718)	(7,209,722)	(837,460)	6,372,262
Fund Balance Beginning of Year	13,246,962	13,246,962	13,246,962	0
Prior Year Encumbrances Appropriated	1,501,052	1,501,052	1,501,052	0
 Fund Balance End of Year	 \$9,788,296	 \$7,538,292	 \$13,910,554	 \$6,372,262

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Job and Family Services Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$364,000	\$364,000	\$286,912	(\$77,088)
Intergovernmental	7,905,000	7,905,000	5,643,236	(2,261,764)
Other	2,000	2,000	450	(1,550)
Total Revenues	8,271,000	8,271,000	5,930,598	(2,340,402)
Expenditures				
Current				
Human Services	8,796,540	7,156,297	6,767,053	389,244
Excess of Revenues Over (Under) Expenditures	(525,540)	1,114,703	(836,455)	(1,951,158)
Other Financing Sources				
Transfers - In	320,000	300,000	139,226	(160,774)
Changes in Fund Balance	(205,540)	1,414,703	(697,229)	(2,111,932)
Fund Balance Beginning of Year	688,498	688,498	688,498	0
Prior Year Encumbrances Appropriated	350,440	350,440	350,440	0
Fund Balance End of Year	<u>\$833,398</u>	<u>\$2,453,641</u>	<u>\$341,709</u>	<u>(\$2,111,932)</u>

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Motor Vehicle Gasoline Tax Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Charges for Services	\$40,000	\$40,000	\$30,181	(\$9,819)
Fines, Forfeitures, and Settlements	10,000	10,000	12,078	2,078
Intergovernmental	6,092,676	6,092,676	6,114,200	21,524
Interest	3,000	3,000	3,871	871
Other	22,324	22,324	38,926	16,602
Total Revenues	6,168,000	6,168,000	6,199,256	31,256
Expenditures				
Current				
Public Works	8,483,605	8,483,605	6,824,253	1,659,352
Changes in Fund Balance	(2,315,605)	(2,315,605)	(624,997)	1,690,608
Fund Balance Beginning of Year	6,578,522	6,578,522	6,578,522	0
Prior Year Encumbrances Appropriated	1,147,621	1,147,621	1,147,621	0
Fund Balance End of Year	<u>\$5,410,538</u>	<u>\$5,410,538</u>	<u>\$7,101,146</u>	<u>\$1,690,608</u>

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Children Services Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,267,222	\$298,558
Charges for Services	19,000	19,000	58,305	39,305
Intergovernmental	3,595,350	3,595,350	4,037,106	441,756
Other	2,000	2,000	15,838	13,838
Total Revenues	6,585,014	6,585,014	7,378,471	793,457
<u>Expenditures</u>				
Current				
Human Services	8,159,861	8,163,281	7,771,682	391,599
Changes in Fund Balance	(1,574,847)	(1,578,267)	(393,211)	1,185,056
Fund Balance Beginning of Year	6,309,065	6,309,065	6,309,065	0
Prior Year Encumbrances Appropriated	618,941	618,941	618,941	0
Fund Balance End of Year	<u>\$5,353,159</u>	<u>\$5,349,739</u>	<u>\$6,534,795</u>	<u>\$1,185,056</u>

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Developmental Disabilities Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,447,437	\$4,447,437	\$4,588,188	\$140,751
Intergovernmental	1,459,196	1,459,196	1,994,726	535,530
Other	3,278	33,278	320,330	287,052
Total Revenues	5,909,911	5,939,911	6,903,244	963,333
Expenditures				
Current				
Health	6,051,486	6,622,486	6,332,736	289,750
Changes in Fund Balance	(141,575)	(682,575)	570,508	1,253,083
Fund Balance Beginning of Year	8,814,426	8,814,426	8,814,426	0
Prior Year Encumbrances Appropriated	350,844	350,844	350,844	0
Fund Balance End of Year	<u>\$9,023,695</u>	<u>\$8,482,695</u>	<u>\$9,735,778</u>	<u>\$1,253,083</u>

See accompanying notes to the basic financial statements

Marion County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

American Rescue Plan Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental	\$212,501	\$212,501	\$212,501	\$0
Other	0	664,958	373	(664,585)
Total Revenues	<u>212,501</u>	<u>877,459</u>	<u>212,874</u>	<u>(664,585)</u>
Expenditures				
Current				
General Government				
Legislative and Executive	1,811,235	2,389,557	1,750,933	638,624
Judicial	228,881	321,910	252,831	69,079
Public Safety	0	1,132,231	1,132,231	0
Total Expenditures	<u>2,040,116</u>	<u>3,843,698</u>	<u>3,135,995</u>	<u>707,703</u>
Excess of Revenues Under Expenditures	<u>(1,827,615)</u>	<u>(2,966,239)</u>	<u>(2,923,121)</u>	<u>43,118</u>
Other Financing Sources (Uses)				
Advances - In	0	0	13,000	13,000
Advances - Out	0	0	(13,000)	(13,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(1,827,615)	(2,966,239)	(2,923,121)	43,118
Fund Balance Beginning of Year	1,138,133	1,138,133	1,138,133	0
Prior Year Encumbrances Appropriated	<u>1,834,607</u>	<u>1,834,607</u>	<u>1,834,607</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,145,125</u>	<u>\$6,501</u>	<u>\$49,619</u>	<u>\$43,118</u>

See accompanying notes to the basic financial statements

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Marion County, Ohio
 Statement of Fund Net Position
Enterprise Fund
 December 31, 2024

	Sewer District
Assets	
Current Assets	
Equity in Pooled Cash and Cash Equivalents	\$3,550,089
Accounts Receivable	465,615
Interfund Receivable	<u>291,480</u>
Total Current Assets	<u>4,307,184</u>
Noncurrent Assets	
Restricted Assets	
Net Pension Asset	8,304
Net OPEB Asset	31,762
Capital Assets	
Nondepreciable Capital Assets	689,575
Depreciable Capital Assets, Net	<u>7,153,032</u>
Total Noncurrent Assets	<u>7,882,673</u>
Total Assets	<u>12,189,857</u>
Deferred Outflows of Resources	
Pension	310,755
OPEB	<u>27,883</u>
Total Deferred Outflows of Resources	<u>338,638</u>
Liabilities	
Current Liabilities	
Accrued Wages Payable	27,720
Accounts Payable	57,794
Contracts Payable	313,855
Due to Other Governments	7,435
Interfund Payable	304,409
Retainage Payable	34,409
Ohio Public Works Commission Loans Payable	47,499
Compensated Absences Payable	<u>49,777</u>
Total Current Liabilities	<u>842,898</u>
Noncurrent Liabilities	
Ohio Public Works Commission Loans Payable	758,929
Net Pension Liability	950,615
Compensated Absences Payable	<u>105,991</u>
Total Long-Term Liabilities	<u>1,815,535</u>
Total Liabilities	<u>2,658,433</u>
Deferred Inflows of Resources	
Pension	1,747
OPEB	<u>18,524</u>
Total Deferred Inflows of Resources	<u>20,271</u>

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2024

	Sewer District
Net Position	
Net Investment in Capital Assets	\$6,725,923
Restricted for	
Pension and OPEB Plans	40,066
Unrestricted	<u>3,083,802</u>
Total Net Position	<u><u>\$9,849,791</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
 Statement of Revenues, Expenses, and Change in Fund Net Position
Enterprise Fund
 For the Year Ended December 31, 2024

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,825,048
Other	<u>13,543</u>
Total Operating Revenues	<u>1,838,591</u>
<u>Operating Expenses</u>	
Personal Services	590,025
Fringe Benefits	228,766
Materials and Supplies	95,375
Contractual Services	514,322
Depreciation	415,546
Other	<u>14,730</u>
Total Operating Expenses	<u>1,858,764</u>
Operating Loss	<u>(20,173)</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,518
Loss on Disposal of Capital Asset	<u>(9,912)</u>
Total Non-Operating Revenues (Expenses)	<u>(8,394)</u>
Income (Loss) before Contributions	(28,567)
Capital Contributions	<u>641,581</u>
Change in Net Position	613,014
Net Position Beginning of Year as Previously Reported	9,321,483
Changes in Accounting Principle - GASB 101 - See Note 3	<u>(84,706)</u>
Restated Net Position Beginning of Year	<u>9,236,777</u>
Net Position End of Year	<u>\$9,849,791</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2024

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,759,724
Cash Received from Other Revenues	13,543
Cash Payments for Personal Services	(578,892)
Cash Payments for Fringe Benefits	(209,338)
Cash Payments for Materials and Supplies	(97,754)
Cash Payments for Contractual Services	(493,487)
Cash Payments for Other Expenses	(24,649)
 Net Cash Provided by Operating Activities	 <u>369,147</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Advances In	<u>300,000</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital Grants	350,827
Cash Payments for Principal on General Obligation Bonds	(170,000)
Cash Payments for Interest on General Obligation Bonds	(12,590)
Cash Payments for Principal on Ohio Public Works Commission Loans	(22,501)
Ohio Public Works Commission Loans Issued	504,284
Acquisition of Capital Assets	<u>(1,503,140)</u>
 Net Cash Used for Capital and Related Financing Activities	 <u>(853,120)</u>
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	<u>1,518</u>
Net Decrease in Cash and Cash Equivalents	(182,455)
Cash and Cash Equivalents Beginning of Year	<u>3,732,544</u>
Cash and Cash Equivalents at End of Year	<u>\$3,550,089</u>

(continued)

Marion County, Ohio
 Statement of Cash Flows
Enterprise Fund (continued)
 For the Year Ended December 31, 2024

	Sewer District
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Loss	(\$20,173)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities	
Depreciation	415,546
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(68,620)
Decrease in Interfund Receivable	3,296
Decrease in Net Pension Asset	730
Decrease in Net OPEB Asset	5,413
Increase in Accrued Wages Payable	6,906
Increase in Accounts Payable	29,128
Decrease in Contracts Payable	(5,410)
Decrease in Due to Other Governments	(19,945)
Increase in Interfund Payable	865
Increase in Compensated Absences Payable	7,431
Increase in Net Pension Liability	88,954
Decrease in Deferred Outflows - Pension	109,562
Decrease in Deferred Inflows - Pension	(174,053)
Decrease in Deferred Outflows - OPEB	34,181
Decrease in Deferred Inflows - OPEB	<u>(44,664)</u>
Net Cash Provided by Operating Activities	<u><u>\$369,147</u></u>

Noncash Transaction:

At December 31, 2024, the Sewer enterprise fund had payables related to the acquisition of capital assets, in the amount of \$348,264. In addition, receivables were recorded, in the amount of \$290,754, for requested and approved reimbursements of ARPA funds on a sewer project.

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

Assets

Equity in Pooled Cash and Cash Equivalents	\$16,808,706
Cash and Cash Equivalents in Segregated Accounts	605,683
Due from Other Governments	3,275,209
Property Taxes Receivable	59,159,136
Special Assessments Receivable	<u>4,112,713</u>

Total Assets 83,961,447

Liabilities

Due to Other Governments 4,056,305

Deferred Inflows of Resources

Property Taxes 54,599,532

Net Position

Restricted for Individuals, Organizations, and Other Governments \$25,305,610

See accompanying notes to the basic financial statements

Marion County, Ohio
 Statement of Change in Fiduciary Net Position
Custodial Funds
 For the Year Ended December 31, 2024

Additions

Intergovernmental Amounts for Other Governments	\$6,901,272
Amounts Received as Fiscal Agent	17,247,725
Amounts Received for Individuals	2,075,000
Licenses, Permits, and Fees for Other Governments	9,202,407
Fines and Forfeitures for Other Governments	153,744
Property Tax Collections for Other Governments	53,014,371
Special Assessments Collections for Other Governments	2,389,384
Sheriff Sales Collections for Others	<u>1,080,763</u>

Total Additions

92,064,666

Deductions

Distributions of State Funds to Other Governments	6,986,790
Distributions to the State of Ohio	100
Distributions as Fiscal Agent	16,195,362
Distributions to Individuals	2,075,000
Licenses, Permits, and Fees Distributions to Other Governments	9,355,833
Fines and Forfeitures Distributions to Other Governments	155,403
Property Tax Distributions to Other Governments	52,827,115
Special Assessments Distributions to Other Governments	2,389,995
Sheriff Sales Distributions to Others	<u>1,028,379</u>

Total Deductions

91,013,977

Net Increase in Fiduciary Net Position

1,050,689

Net Position Beginning of Year

24,254,921

Net Position End of Year

\$25,305,610

See accompanying notes to the basic financial statements

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

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

Marion County, Ohio (County) was created in 1824. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, two Common Pleas Court Judges, a Family Court Judge, a Juvenile/Probate Court Judge, Engineer, Clerk of Courts, Coroner, Prosecutor, and Sheriff. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

B. Reporting Entity

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

The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Marion County, this includes the Job and Family Services Department, the Children Services Board, the Board of Developmental Disabilities, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

Discretely Presented Component Unit

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and the business-type activity. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

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

Governmental Funds

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

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that not required to be reported in a trust fund.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements

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

Like the government-wide financial statements, the enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For the enterprise fund, the statement of revenues, expenses, and change in fund net position presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activity.

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

D. Basis of Accounting

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues - Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines, forfeitures, and settlements, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and investment earnings and other interest.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and OPEB and explained in Note 15 and Note 16 to the basic financial statements.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, leases, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 23. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and enterprise fund statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. The County does not budget for advances; rather, the outstanding advance balances at the beginning of the year are included within the creditor fund and excluded from the debtor fund amounts available for appropriations. These balances are reflected as prior year outstanding advances on the budgetary schedules.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County.

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

F. Cash and Investments

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

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

During 2024, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. treasury securities, local government bonds, corporate bonds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio (the State Treasury Asset Reserve of Ohio) is an investment pool, managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

STAR Ohio reserves the right to limit the transaction to \$250 million per day. Transactions in all of a participant’s accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio 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 and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2024, amounted to \$3,093,328 which includes \$2,391,077 assigned from other County funds.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

Restricted assets in the general fund includes unclaimed moneys legally required to be maintained until the end of a five-year holding period. Restricted assets in the enterprise fund represents amounts held in trust by the pension plans for future benefits.

I. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

J. Deferred Charge on Refunding

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

K. Interfund Receivables/Payables

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

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

L. Compensated Absences

For the County, compensated absences includes leave for which employees may receive cash payments when the 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.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic events that affects a relatively small proportion 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, where applicable.

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 unpaid leave are paid.

M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and long-term loans are recognized as liabilities on the fund financial statements when due. The net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

N. Unamortized Premiums

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Net Position

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

P. Leases

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

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

Q. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables. Nonspendable fund balance in the general fund includes unclaimed moneys 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 classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2025 budget. Certain resources have also been assigned for auto title registration, capital improvements, debt service, document recording, sheriff operations, and underground storage.

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

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

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from contributions of capital assets from other governments.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

T. Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the enterprise fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

U. Pension/Other Postemployment Benefits (OPEB)

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

V. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION

A. Change 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 Statement No. 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.

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION (continued)

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, GASB Implementation Guides 2021-1, and 2023-1 did not have any effect on beginning net position/fund balance.

GASB Statement No. 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 below.

B. Restatement of Fund Balance and Net Position

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

	Change in Accounting Principles		
	12/31/2023 As		12/31/2023 As Restated
	Previously Reported	GASB 101	
Government-Wide			
Governmental Activities	\$119,118,977	(\$3,100,197)	\$116,018,780
Business-Type Activities	9,321,483	(84,706)	9,236,777
Total Primary Government	<u>\$128,440,460</u>	<u>(\$3,184,903)</u>	<u>\$125,255,557</u>
Governmental Funds			
Major Funds:			
General Fund	\$19,022,571	\$0	\$19,022,571
Job and Family Services	1,004,423	0	1,004,423
Motor Vehicle Gasoline Tax	7,977,265	0	7,977,265
Children Services	6,692,929	0	6,692,929
Developmental Disabilities	11,723,004	0	11,723,004
American Rescue Plan	212,831	0	212,831
All Other Governmental Funds	13,216,294	0	13,216,294
Total Governmental Funds	<u>\$59,849,317</u>	<u>\$0</u>	<u>\$59,849,317</u>
Proprietary Funds			
Enterprise Funds:			
Sewer	9,321,483	(84,706)	9,236,777
Total Business-Type Net Position	<u>\$9,321,483</u>	<u>(\$84,706)</u>	<u>\$9,236,777</u>

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

NOTE 4 - ACCOUNTABILITY

At December 31, 2024, the First Responders Wellness/Retention Grant, the Enhanced 911, the Justice Reinvestment, the Federal Safety Grant, the Community Development Block Grant, and the Law Library special revenue funds and the Ditch Drainage capital projects fund had deficit balances, in the amounts of \$900, \$121,107, \$939, \$21,810, \$11,817, \$6,701, and \$519,330, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

	Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax	
GAAP Basis	\$1,543,674	\$15,387	\$893,368	
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 2023, Received in Cash 2024	1,787,251	327,707	441,453	
Accrued 2024, Not Yet Received in Cash	(2,121,840)	(388,829)	(482,454)	
				(continued)

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

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (continued)

Changes in Fund Balance
(continued)

<u>Increase (Decrease) Due To</u>	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
Expenditure Accruals:			
Accrued 2023, Paid in Cash 2024	(\$1,528,708)	(\$362,222)	(\$191,267)
Accrued 2024, Not Yet Paid in Cash	1,219,833	412,255	188,520
Cash Adjustments:			
Unrecorded Activity 2023	2,600,757	0	936
Unrecorded Activity 2024	(2,637,326)	0	(1,073)
Prepaid Items	(27,915)	0	0
Fair Value of Investments	(147,893)	0	0
Advances - In	1,104,756	0	0
Advances - Out	(1,247,133)	0	0
Encumbrances Outstanding at			
Year End (Budget Basis)	(1,382,916)	(701,527)	(1,474,480)
Budget Basis	<u>(\$837,460)</u>	<u>(\$697,229)</u>	<u>(\$624,997)</u>

<u>Increase (Decrease) Due To</u>	<u>Children Services</u>	<u>Developmental Disabilities</u>	<u>American Rescue Plan</u>
GAAP Basis	\$221,948	\$852,034	\$212,874
Expenditure Accruals:			
Accrued 2023, Received in Cash 2024	119,490	100,683	(2,730,193)
Accrued 2024, Not Yet Received in Cash	(25,648)	(34,134)	676,775
Cash Adjustments:			
Unrecorded Activity 2023	(560,877)	(203,042)	(29,716)
Unrecorded Activity 2024	592,073	304,177	329,391
Nonbudgeted Activity	4,189	(71,568)	0
Advances - In	0	0	13,000
Advances - Out	0	0	(13,000)
Encumbrances Outstanding at			
Year End (Budget Basis)	(774,668)	(383,648)	(1,382,252)
Budget Basis	<u>(\$393,211)</u>	<u>\$570,508</u>	<u>(\$2,923,121)</u>

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

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized statistical rating organization, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim moneys available for investment at the time of purchase;
 - b. bankers' acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the three highest categories by at least two nationally recognized statistical rating organization at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized statistical rating organization and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public moneys deposited in the financial institution.

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Deposit

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$113,159 of the County's bank balance of \$55,987,445 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured or by 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2024, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement</u>	<u>Less Than</u>	<u>Six Months to</u>	<u>Three Years</u>
	<u>Amount</u>	<u>Six Months</u>	<u>Two Years</u>	<u>to Five Years</u>
Fair Value - Level One Inputs				
Mutual Funds	\$1,910,481	\$1,910,481	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	2,309,090	1,081,842	979,228	248,020
Federal Home Loan Mortgage				
Corporation Notes	2,964,870	0	0	2,964,870
Federal Home Loan Bank Notes	2,442,165	0	1,447,715	994,450
Federal Farm Credit Bank Notes	976,170	0	976,170	0
U.S. Treasury Bills	10,246,033	2,177,877	8,068,156	0
Local Government Bonds	397,663	0	397,663	0
Corporate Bonds	5,463,655	0	989,630	4,474,025
Total Fair Value - Level Two Inputs	24,799,646	3,259,719	12,858,562	8,681,365
Net Asset Value				
STAR Ohio	754,103	754,103	0	0
Total Investments	\$27,464,230	\$5,924,303	\$12,858,562	\$8,681,365

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

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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 mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally insured by FDIC and/or SIPC insurance. The federal agency securities and U.S. treasury securities, carry a rating of Aaa by Moody's. Mutual funds carry a rating of Aaam by Moody's. The local government bonds are rated A1 by Standard and Poor's. The Corporate bonds are rated A1 and A2 by Moody's. STAR Ohio carries a rating of AAAm by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization and that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$2,309,090	8.41%
Federal Home Loan Mortgage Corporation	2,964,870	10.80
Federal Home Loan Bank	2,442,165	8.89
Federal Farm Credit Bank	976,170	3.55
U.S. Treasury Bills	10,246,033	37.31
Local Government Bonds	397,663	1.45
Corporate Bonds	5,463,655	19.89

NOTE 7 - RECEIVABLES

Receivables at December 31, 2024, consisted of accounts (billings for user charged services and Opioid settlement moneys); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; special assessments, and leases. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and leases. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2024, delinquent special assessments were \$5,964.

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

NOTE 7 - RECEIVABLES (continued)

The County is reporting leases receivable of \$689,671 in the General Fund and the Capital Improvement capital projects fund at December 31, 2024. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of \$192,276 and \$38,130 and interest revenue of \$16,169 and \$7,522 in the General Fund and Capital Improvement capital projects fund, respectively. A description of the County's lease arrangement is as follows:

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

A summary of future lease revenue is as follows:

Year	Principal	Interest
2025	\$156,614	\$11,690
2026	169,571	7,927
2027	148,589	4,001
2028	83,224	2,162
2029	30,941	1,559
2030-2033	100,732	2,185
	<u>\$689,671</u>	<u>\$29,524</u>

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$616,928 as an accounts receivable related to opioid settlement moneys in the OneOhio special revenue fund in the accompanying financial statements. Collections of these settlement moneys are expected to extend through 2038 with \$492,936 not expected to be collected in 2025.

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

NOTE 7 - RECEIVABLES (continued)

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$7,587
Local Government	418,382
Casino Taxes	464,074
Homestead and Rollback	205,908
Grants	55,815
Charges for Services	1,744
State of Ohio	<u>297,411</u>
Total General Fund	<u>1,450,921</u>
Job and Family Services	
State of Ohio	<u>388,829</u>
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	90,351
Motor Vehicle License Tax	879,155
Gasoline Tax	1,935,872
Fines and Forfeitures	<u>836</u>
Total Motor Vehicle Gasoline Tax	<u>2,906,214</u>
Children Services	
Homestead and Rollback	83,237
Grants	<u>101,885</u>
Total Children Services	<u>185,122</u>
Developmental Disabilities	
Homestead and Rollback	79,888
Grants	<u>81,913</u>
Total Developmental Disabilities	<u>161,801</u>
Total Major Funds	<u>5,092,887</u>

(continued)

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

NOTE 7 - RECEIVABLES (continued)

	<u>Amount</u>
Governmental Activities (continued)	
Nonmajor Funds	
Child Support Enforcement - Grants	\$658
Senior Services - Homestead and Rollback	42,939
Mental Health - Homestead and Rollback	53,674
North Central Ohio Rehabilitation Center - Grants	1,034,222
Community Corrections - Grants	295,314
Other Public Safety	
DWI Education - Fines and Forfeitures	50
Felony Delinquent Care and Custody - Grants	155,087
Other	
Dog and Kennel - Fines and Forfeitures	165
Law Library - Fines and Forfeitures	1,854
Marca - Homestead and Rollback	14,512
Ohio Public Works - Grants	250,110
Total Nonmajor Funds	<u>1,848,585</u>
Total Governmental Funds	<u><u>\$6,941,472</u></u>

	<u>Amount</u>
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$1,267,188
Municipal Permissive License Tax	82,973
Library Local Government	1,299,260
Local Government	625,788
Total Custodial Funds	<u><u>\$3,275,209</u></u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1.5 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2024 represent the collection of 2023 taxes. Real property taxes received in 2024 were levied after October 1, 2023, on the assessed values as of January 1, 2023, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2024 represent the collection of 2023 taxes. Public utility real and tangible personal property taxes received in 2024 became a lien on December 31, 2022, were levied after October 1, 2023, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 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, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2024, was \$12.67 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:

Category	Amount
Real Property	\$1,379,532,770
Public Utility Personal Property	173,624,660
Total Assessed Value	\$1,553,157,430

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

NOTE 10 - PAYMENT IN LIEU OF TAXES

In accordance with agreements related to tax increment financing districts, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvements have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

NOTE 11 - CAPITAL ASSETS

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

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,103,375	\$0	\$0	\$2,103,375
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	232,176	1,010,109	(977,434)	264,851
Total Nondepreciable Capital Assets	<u>13,732,920</u>	<u>1,010,109</u>	<u>(977,434)</u>	<u>13,765,595</u>
Depreciable Capital Assets				
Buildings	37,974,051	134,948	0	38,108,999
Improvements Other than Buildings	253,354	1,156,974	0	1,410,328
Roads, Bridges, Culverts, and Traffic Signals	77,196,651	1,274,578	(546,060)	77,925,169
Machinery and Equipment	1,468,140	613,904	0	2,082,044
Vehicles	5,212,298	561,781	(18,515)	5,755,564
Total Depreciable Capital Assets	<u>122,104,494</u>	<u>3,742,185</u>	<u>(564,575)</u>	<u>125,282,104</u>
Less Accumulated Depreciation for				
Buildings	(19,920,503)	(876,727)	0	(20,797,230)
Improvements Other than Buildings	(46,668)	(24,750)	0	(71,418)
Roads, Bridges, Culverts, and Traffic Signals	(32,627,335)	(1,868,868)	380,148	(34,116,055)
Machinery and Equipment	(882,566)	(238,013)	0	(1,120,579)
Vehicles	(3,212,041)	(545,672)	16,818	(3,740,895)
Total Accumulated Depreciation	<u>(56,689,113)</u>	<u>(3,554,030)</u>	<u>396,966</u>	<u>(59,846,177)</u>
Total Depreciable Capital Assets, Net	<u>65,415,381</u>	<u>188,155</u>	<u>(167,609)</u>	<u>65,435,927</u>
Governmental Activities Capital Assets, Net	<u>\$79,148,301</u>	<u>\$1,198,264</u>	<u>(\$1,145,043)</u>	<u>\$79,201,522</u>

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

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
CIP	0	512,007	0	512,007
Total Nondepreciable Capital Assets	<u>177,568</u>	<u>512,007</u>	<u>0</u>	<u>689,575</u>
Depreciable Capital Assets				
Buildings	13,835,529	1,270,908	0	15,106,437
Machinery and Equipment	254,827	68,489	(153,733)	169,583
Vehicles	371,777	0	0	371,777
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	<u>17,821,846</u>	<u>1,339,397</u>	<u>(153,733)</u>	<u>19,007,510</u>
Less Accumulated Depreciation for				
Buildings	(9,646,457)	(286,965)	0	(9,933,422)
Machinery and Equipment	(213,157)	(17,837)	143,821	(87,173)
Vehicles	(210,260)	(43,550)	0	(253,810)
Sewer Lines	(1,512,879)	(67,194)	0	(1,580,073)
Total Accumulated Depreciation	<u>(11,582,753)</u>	<u>(415,546)</u>	<u>143,821</u>	<u>(11,854,478)</u>
Total Depreciable Capital Assets, Net	<u>6,239,093</u>	<u>923,851</u>	<u>(9,912)</u>	<u>7,153,032</u>
Business-Type Activity Capital Assets, Net	<u><u>\$6,416,661</u></u>	<u><u>\$1,435,858</u></u>	<u><u>(\$9,912)</u></u>	<u><u>\$7,842,607</u></u>

During 2024, the Sewer enterprise fund accepted a contribution of capital assets from other governments, in the amount of \$290,754.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$625,970
Judicial	25,954
Public Safety	416,767
Public Works	2,215,833
Health	144,431
Human Services	125,075
Depreciation Expense - Governmental Activities	<u><u>\$3,554,030</u></u>

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

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2024, the General Fund had an interfund receivable, in the amount of \$1,707,176; \$16,744 from the Job and Family Services Fund, \$33,593 from the Motor Vehicle Gasoline Tax Fund, \$28,285 from the Children Services Fund, \$12,568 from the Developmental Disabilities Fund, \$1,311,641 from other governmental funds, and \$304,345 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Gasoline Tax Fund had an interfund receivable, in the amount of \$31,415; \$201 from the Developmental Disabilities Fund and \$31,214 from other governmental funds for services provided.

The Children Services Fund had an interfund receivable, in the amount of \$4,541; \$1,996 from the General Fund and \$2,545 from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$2,460; \$2,329 from the General Fund, \$40 from the Job and Family Services Fund, \$7 from the Children Services Fund, \$20 from other governmental funds, and \$64 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Sewer enterprise fund had an interfund receivable, in the amount of \$291,480; \$206 from the General Fund, \$258 from the Children Services Fund, \$290,754 from the American Rescue Plan Fund, and \$262 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$696,516, will not be received within one year.

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has contracted with the County Risk Sharing Authority (COPSA) for the following coverage.

Property	\$162,923,269
General Liability	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	10,000,000
Automobile Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	250,000

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

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

NOTE 13 - RISK MANAGEMENT (continued)

In 2024, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amount remains on this contract as of December 31, 2024:

Vendor	Contract Amount	Amount Paid as of 12/31/24	Outstanding Balance
Central Square Technologies, LLC.	\$656,186	\$336,246	\$319,940
Air Force One Inc.	298,811	197,275	101,536
H & H Environmental, LLC	19,200	0	19,200
Mark Lecky Architechts LLC	35,496	0	35,496
Stevens Construction Co Inc	1,462,343	72,842	1,389,501
Blue-Sky Roofing	154,239	77,120	77,119

All of the remaining commitment amounts were encumbered at year end. The amounts of \$71,745 and \$10,559, in contracts payable and retainage payable, respectively, has been capitalized in governmental activities. The amounts of \$313,855 and \$34,409, in contracts payable and retainage payable, respectively, has been capitalized in business-type activity.

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2025 are as follows:

General Fund	\$1,382,916
Job and Family Services Fund	701,527
Motor Vehicle Gasoline Tax Fund	1,474,480
Children Services Fund	774,668
Developmental Disabilities Fund	383,648
American Rescue Plan Fund	1,382,252
Other Governmental Funds	2,292,439
Total	<u><u>\$8,391,930</u></u>

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN

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

Net Pension Liability (Asset)/Net OPEB Asset

The net pension liability (asset) and the net OPEB 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 liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 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 2025 financial statements will reflect the effects of the 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):

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Traditional plan 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 benefit.

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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:

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	<u>State and Local</u>			
	Traditional	Combined	Public Safety	Law Enforcement
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2024 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

For 2024, the County's contractually required contribution was \$3,485,581 for the traditional plan, \$55,074 for the combined plan and \$59,838 for the member-directed plan. Of these amounts, \$301,259 is reported as an intergovernmental payable for the traditional plan, \$4,589 for the combined plan, and \$2,545 for the member-directed plan.

Pension Liabilities (Assets), 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 total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.14160978%	0.10534446%	
Prior Measurement Date	<u>0.13865202%</u>	<u>0.10054200%</u>	
Change in Proportionate Share	<u>0.00295776%</u>	<u>0.00480246%</u>	
Proportionate Share of the:			
Net Pension Liability	\$37,074,020	\$0	\$37,074,020
Net Pension Asset	\$0	\$323,810	\$323,810
Pension Expense	\$4,441,932	\$26,040	\$4,467,972

2024 pension expense for the member-directed defined contribution plan was \$59,838. The aggregate pension expense for all pension plans was \$4,527,810 for 2024.

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

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$605,943	\$13,123	\$619,066
Changes of assumptions	0	12,016	12,016
Net difference between projected and actual earnings on pension plan investments	7,483,118	52,665	7,535,783
Changes in proportion and differences between County contributions and proportionate share of contributions	447,144	23,395	470,539
County contributions subsequent to the measurement date	<u>3,485,581</u>	<u>55,074</u>	<u>3,540,655</u>
Total Deferred Outflows of Resources	<u>\$12,021,786</u>	<u>\$156,273</u>	<u>\$12,178,059</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$32,027	\$32,027
Changes in proportion and differences between County contributions and proportionate share of contributions	0	14,633	14,633
Total Deferred Inflows of Resources	<u>\$0</u>	<u>\$46,660</u>	<u>\$46,660</u>

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

\$3,540,655 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 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	Total
2025	\$2,212,170	\$10,559	\$2,222,729
2026	2,614,300	17,006	2,631,306
2027	4,775,304	32,347	4,807,651
2028	(1,065,569)	(7,125)	(1,072,694)
2029	0	1,458	1,458
Thereafter	0	294	294
Total	<u>\$8,536,205</u>	<u>\$54,539</u>	<u>\$8,590,744</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.

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

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 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 of 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:

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	<u>100.00%</u>	

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

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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	\$58,364,471	\$37,074,020	\$19,366,554
OPERS Combined Plan	(195,941)	(323,810)	(424,538)

NOTE 16 - DEFINED BENEFIT OPEB PLAN

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

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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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 total 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 qualified health care service credit and at least age 55.

Retirees who do not 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:

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
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 <i>December 31, 2021</i>	January 1, 2015 through <i>December 31, 2021</i>	January 1, 2015 through <i>December 31, 2021</i>
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 section of 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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 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 \$24,221 for 2024. Of this amount, \$2,022 is reported as an intergovernmental payable.

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

	<u>OPERS</u>
Proportion of the Net OPEB Asset:	
Current Measurement Date	0.13725972%
Prior Measurement Date	<u>0.13508976%</u>
Change in Proportionate Share	<u>0.00216996%</u>
Proportionate Share of the Net OPEB Asset	\$1,238,802
OPEB Expense	(\$202,655)

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

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes of assumptions	\$318,929
Net difference between projected and actual earnings on OPEB plan investments	743,971
Changes in proportion and differences between County contributions and proportionate share of contributions	762
County contributions subsequent to the measurement date	<u>24,221</u>
Total Deferred Outflows of Resources	<u>\$1,087,883</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$176,317
Changes of assumptions	532,522
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>13,599</u>
Total Deferred Inflows of Resources	<u>\$722,438</u>

\$24,221 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in 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:

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

<u>OPERS</u>	
Year Ending December 31:	
2025	(\$39,415)
2026	52,734
2027	579,119
2028	<u>(251,214)</u>
Total	<u><u>\$341,224</u></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.

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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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 benefits provided through the defined benefit 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 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 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	<u>100.00%</u>	

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Discount Rate - A single discount rate of 5.70 percent was used to measure the total 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) a 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 Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB asset 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:

	Current		
	1% Decrease	Discount Rate	1% Increase
	(4.70%)	(5.70%)	(6.70%)
County's proportionate share of the net OPEB liability (asset)	\$680,808	(\$1,238,802)	(\$2,828,923)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset calculated using the assumed trend rates, and the expected net OPEB 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 with 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 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.

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

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$1,290,241	\$1,238,802	\$1,180,434

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

NOTE 18 - LONG-TERM OBLIGATIONS

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

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Bonds			
Various Purpose Refunding	2016	3-4%	\$5,545,000
Courthouse Improvement	2010	3.5-6.5	1,375,000
Various Purpose Bonds	2013	.6-3.5	3,540,000
Sewer Improvements Refunding	2016	3-4	1,225,000

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

	Original Issue Date	Interest Rate	Original Issue Amount
Ohio Public Works Commission Loans			
Sd #7 Influent Pump House Rehabilitation	2022	0%	\$97,723
Sd #7 Digester and Grit Renovations	2020	0	126,010
Fountain Place Wastewater Treatment Plant	2015	0	75,271
WWTP Sd #7	2017	0	48,188
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217
Equipment Storage Facility	2024	0	500,000
Sd #7 Clarifier Repairs	2024	0	4,284

The County's long-term obligations activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$2,570,000	\$0	\$485,000	\$2,085,000	\$500,000
Bond Premium	251,436	0	45,837	205,599	0
Courthouse Improvement	830,000	0	55,000	775,000	55,000
Various Purpose Bonds	2,020,000	0	165,000	1,855,000	165,000
Total General Obligation Bonds	5,671,436	0	750,837	4,920,599	720,000
Loan from Direct Borrowings					
Ohio Public Works Commission	46,487	0	5,811	40,676	5,811
Net Pension Liability	39,907,665	0	3,784,260	36,123,405	0
Net OPEB Liability	829,925	0	829,925	0	0
Compensated Absences	5,900,666	882,112	0	6,782,778	2,137,505
Total Governmental Activities	<u>\$52,356,179</u>	<u>\$882,112</u>	<u>\$5,370,833</u>	<u>\$47,867,458</u>	<u>\$2,863,316</u>
 Business-Type Activity					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$170,000	\$0	\$170,000	\$0	\$0
Bond Premium	12,023	0	12,023	0	0
Total General Obligation Bonds	182,023	0	182,023	0	0
Loan from Direct Borrowings					
Ohio Public Works Commission	324,645	504,284	22,501	806,428	47,499
Net Pension Liability	1,050,201	0	99,586	950,615	0
Net OPEB Liability	21,842	0	21,842	0	0
Compensated Absences	148,337	7,431	0	155,768	49,777
Total Business-Type Activity	<u>\$1,727,048</u>	<u>\$511,715</u>	<u>\$325,952</u>	<u>\$1,912,811</u>	<u>\$97,276</u>

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

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

2016 Various Purpose Refunding General Obligation Bonds

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

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

For the general obligation bonds, \$455,000 of the outstanding balance, \$39,917 related premium, and \$17,038 related deferred charge on refunding was for items that were not capitalized.

2010 Courthouse Improvement General Obligation Bonds

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

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

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

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

2013 Various Purpose General Obligation Bonds

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

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

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

Year	Amount
2033	\$110,000
2034	115,000

For the general obligation bonds, \$285,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

The Ohio Public Works Commission loans from direct borrowings are for the construction of a traffic signal, sewer improvements, clarifier repairs, and an equipment storage facility. The traffic signal loan will be paid from the University Drive capital projects fund. The clarifier repairs project does not currently have an amortization schedule.

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

The loans issued for sewer improvements, clarifier repairs, and equipment storage facility are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$806,428, payable through January 2044. For the current year, principal paid and total net revenues were \$22,501 and \$395,373, respectively.

For the OPWC loans, \$38,008 of the outstanding balance was for items that were not capitalized.

In the event of a default, (1) OPWC may apply late fees of 8 percent per year, (2) loans more than sixty days late will be turned over to the Attorney General's office for collection and, as provided by law, OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Business-Type Activity 2016 Refunding General Obligation Bonds

On November 17, 2016, the County issued \$1,225,000 in current refunding general obligation bonds, consisting of serial bonds, with interest rates of 3 percent to 4 percent, to refund \$1,280,000 of the 2005 sewer improvements refunding general obligation bonds. Final payment for these bonds was made during 2024.

Net Pension/OPEB Liability

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

The County's overall debt limitation was \$34,841,564 at December 31, 2024.

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

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

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

Year	General Obligation Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	
2025	\$720,000	\$193,250	\$5,811
2026	760,000	164,725	5,811
2027	495,000	134,625	5,811
2028	515,000	115,000	5,811
2029	535,000	94,500	5,811
2030-2034	1,570,000	195,512	11,621
2035	120,000	3,900	0
	\$4,715,000	\$901,512	\$40,676

OPWC loan #CB21AB for the Sd #7 Clarifier Repairs has not been completed. The amortization schedule for the repayment of this loan will not be available until the project is completed and, therefore, is not included in the following schedule. The loan amount with OPWC has been established for this project, in the amount of \$4,284.

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

Year	OPWC Loan From Direct Borrowing
2025	\$47,499
2026	47,502
2027	47,499
2028	47,501
2029	47,499
2030-2034	237,501
2035-2039	182,596
2040-2044	144,547
	\$802,144

Conduit Debt

To further economic development in the County, the County has issued bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory note. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the City for any of those bonds. At December 31, 2024, the bonds have an aggregate outstanding principal amount payable of \$102,291,584.

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

NOTE 19 - INTERNAL BALANCES AND TRANSFERS

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

Eliminations made in the total column of the government-wide statement of net position include deferred outflows of resources and deferred inflows of resources, in the amount of \$142 for pension.

During 2024, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amount of \$139,226 and \$2,934,639, respectively, to subsidize various programs in other funds and to make debt payments when due.

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Intefund Loans	\$696,516	\$0	\$0
Prepaid Items	201,661	0	0
Unclaimed Moneys	1,196,991	0	0
Total Nonspendable	2,095,168	0	0
Restricted for			
Job and Family Services Operations	0	1,019,810	0
Road, Bridge, and Ditch			
Repair/Improvement	0	0	8,870,633
Total Restricted	0	1,019,810	8,870,633
Assigned for			
Document Recording	205,914	0	0
Projected Budget Shortage	5,143,249	0	0
Sheriff Operations	59,233	0	0
Underground Storage	7,150	0	0
Unpaid Obligations	1,111,904	0	0
Vehicle Titling	1,252,060	0	0
Total Assigned	7,779,510	0	0
Unassigned			
Total Fund Balance	\$20,566,245	\$1,019,810	\$8,870,633

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

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental
Restricted for				
Capital Improvements	\$0	\$0	\$0	\$37,466
Child Support Enforcement	0	0	0	1,880,540
Children Services Operations	6,914,877	0	0	0
Court Operations	0	0	0	1,207,400
Delinquent Tax Collections	0	0	0	206,654
Developmental Disabilities Operations	0	12,575,038	0	310,110
Dog and Kennel Operations	0	0	0	31,715
Domestic Shelter	0	0	0	6,831
Economic Development	0	0	0	450,000
Juvenile Detention Operations	0	0	0	169,882
Litter Control	0	0	0	8,794
Mental Health	0	0	0	45,705
Probation Activities	0	0	0	987,898
Prosecutor Operations	0	0	0	1,037,541
Real Estate Assessment	0	0	0	74,740
American Rescue Plan	0	0	425,705	0
Road, Bridge, and Ditch Repair/Maintenance	0	0	0	2,102,286
Senior Citizens	0	0	0	36,564
Sheriff Operations	0	0	0	1,255,860
Voter Registration	0	0	0	1,971
Total Restricted	<u>6,914,877</u>	<u>12,575,038</u>	<u>425,705</u>	<u>9,851,957</u>
Assigned for				
Capital Improvements	0	0	0	3,273,948
Debt Service	0	0	0	377,628
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,651,576</u>
Unassigned (Deficit)	0	0	0	(682,604)
Total Fund Balance	<u>\$6,914,877</u>	<u>\$12,575,038</u>	<u>\$425,705</u>	<u>\$12,820,929</u>

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2024, was \$1,000,000.

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

NOTE 21 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

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

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

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2024, the County contributed tax revenues of \$974,605 which represents 19 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

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

The Commission had no outstanding debt as of December 31, 2024. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2024, \$52,131 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

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

NOTE 21 - JOINT VENTURES (continued)

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

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2024, the County paid membership dues of \$86,066 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

B. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2024, the County did not make any contributions to the Council.

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

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

D. Clearwater Council of Governments

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

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

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (continued)

E. Marion Port Authority

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

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by a number of counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board. No county may have more than one representative on the Board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

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

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

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

C. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 23 - INSURANCE POOLS (continued)

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

NOTE 24 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2024, to December 31, 2024, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 25 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Marion County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System - Traditional Plan
 Last Ten Years

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.14160978%	0.13865202%	0.13567554%	0.14086480%
County's Proportionate Share of the Net Pension Liability	\$37,074,020	\$40,957,866	\$11,804,320	\$20,859,010
County's Covered Payroll	\$22,675,577	\$20,232,795	\$19,796,880	\$18,897,798
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	163.50%	202.43%	59.63%	110.38%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017	2016	2015
0.13630739%	0.13964400%	0.14270499%	0.14465400%	0.14666400%	0.14324600%
\$26,942,078	\$38,245,661	\$22,387,648	\$32,848,464	\$25,404,053	\$17,277,068
\$18,723,067	\$18,479,568	\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420
143.90%	206.96%	122.27%	180.59%	140.94%	100.80%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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

	2024	2023	2022	2021
County's Proportion of the Net Pension Asset	0.10534446%	0.10054200%	0.10792012%	0.10805520%
County's Proportionate Share of the Net Pension Asset	\$323,810	\$236,968	\$425,211	\$311,913
County's Covered Payroll	\$484,250	\$462,207	\$511,171	\$470,250
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-66.87%	-51.27%	-83.18%	-66.33%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	144.55%	137.14%	169.88%	157.67%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018
0.10704658%	0.11773680%	0.11621394%
\$223,219	\$131,657	\$158,205
\$482,557	\$507,264	\$472,823
-46.26%	-25.95%	-33.46%
145.28%	126.64%	137.28%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.13725972%	0.13508976%	0.13194104%	0.13712800%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$1,238,802)	\$851,767	(\$4,132,593)	(\$2,443,045)
County's Covered Payroll	\$23,602,885	\$21,208,427	\$20,720,426	\$19,789,698
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-5.25%	4.02%	-19.94%	-12.35%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017
0.13288432%	0.13591280%	0.13940910%	0.13940000%
\$18,354,777	\$17,719,821	\$15,138,801	\$14,079,874
\$19,636,749	\$19,344,232	\$19,212,156	\$19,104,241
93.47%	91.60%	78.80%	73.70%
47.80%	46.33%	54.14%	54.04%

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

	2024	2023	2022	2021
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$3,485,581	\$3,264,462	\$2,915,623	\$2,854,595
Contributions in Relation to the Contractually Required Contribution	<u>(3,485,581)</u>	<u>(3,264,462)</u>	<u>(2,915,623)</u>	<u>(2,854,595)</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's Covered Payroll	\$24,128,822	\$22,675,577	\$20,232,795	\$19,796,880
Contributions as a Percentage of Covered Payroll	<u><u>14.45%</u></u>	<u><u>14.40%</u></u>	<u><u>14.41%</u></u>	<u><u>14.42%</u></u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$55,074	\$58,110	\$64,709	\$71,564
Contributions in Relation to the Contractually Required Contribution	<u>(55,074)</u>	<u>(58,110)</u>	<u>(64,709)</u>	<u>(71,564)</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's Covered Payroll	\$458,950	\$484,250	\$462,207	\$511,171
Contributions as a Percentage of Covered Payroll	<u><u>12.00%</u></u>	<u><u>12.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$24,211	\$24,173	\$20,537	\$16,495
Contributions in Relation to the Contractually Required Contribution	<u>(24,211)</u>	<u>(24,173)</u>	<u>(20,537)</u>	<u>(16,495)</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's Covered Payroll (2)	\$25,047,772	\$23,602,885	\$21,208,427	\$20,720,426
OPEB Contributions as a Percentage of Covered Payroll	<u><u>0.10%</u></u>	<u><u>0.10%</u></u>	<u><u>0.10%</u></u>	<u><u>0.08%</u></u>

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

(2) The OPEB plan includes the members from the traditional plan, the combined plan, and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017	2016	2015
\$2,728,210	\$2,700,766	\$2,660,622	\$2,449,680	\$2,244,909	\$2,218,335
<u>(2,728,210)</u>	<u>(2,700,766)</u>	<u>(2,660,622)</u>	<u>(2,449,680)</u>	<u>(2,244,909)</u>	<u>(2,218,335)</u>
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
\$18,897,798	\$18,723,067	\$18,479,568	\$18,310,633	\$18,189,808	\$18,024,804
<u><u>14.44%</u></u>	<u><u>14.42%</u></u>	<u><u>14.40%</u></u>	<u><u>13.38%</u></u>	<u><u>12.34%</u></u>	<u><u>12.31%</u></u>
 \$65,835	 \$67,558	 \$71,017	 \$61,467	 \$61,201	 \$68,703
<u>(65,835)</u>	<u>(67,558)</u>	<u>(71,017)</u>	<u>(61,467)</u>	<u>(61,201)</u>	<u>(68,703)</u>
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
\$470,250	\$482,557	\$507,264	\$472,823	\$510,008	\$572,525
<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>13.00%</u></u>	<u><u>12.00%</u></u>	<u><u>12.00%</u></u>
 \$16,866	 \$17,245	 \$14,296	 \$204,983	 \$390,173	
<u>(16,866)</u>	<u>(17,245)</u>	<u>(14,296)</u>	<u>(204,983)</u>	<u>(390,173)</u>	
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	
\$19,789,698	\$19,636,749	\$19,344,232	\$19,212,156	\$19,104,241	
<u><u>0.09%</u></u>	<u><u>0.09%</u></u>	<u><u>0.07%</u></u>	<u><u>1.07%</u></u>	<u><u>2.04%</u></u>	

Marion County, Ohio
Notes to 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.

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS Pension - Combined Plan

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 had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 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
2023	3.5 percent, ultimate in 2038
2022	5.5 percent, initial
2021	3.5 percent, ultimate in 2036
2020	5.5 percent, initial
2019	3.5 percent, ultimate in 2034
2018	8.5 percent, initial

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

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.

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Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

OneOhio Opioid Settlement Fund - To account for settlement monies received from an agreement between the State of Ohio and the three largest distributors of opioids.

Prosecutor Intervention Deflection Fund - To account for Federal resources restricted for the Marion County Intervention Deflection program in the County Prosecutor's office.

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

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

(continued)

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

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Marion County, Ohio
 Combining Balance Sheet
Nonmajor Governmental Funds
 December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,297,269	\$386,716	\$6,067,201	\$14,751,186
Cash and Cash Equivalents in Segregated Accounts	39,813	0	0	39,813
Accounts Receivable	617,117	0	0	617,117
Due from Other Governments	1,583,963	0	264,622	1,848,585
Interfund Receivable	2,460	0	0	2,460
Property Taxes Receivable	1,975,665	0	367,898	2,343,563
Payment in Lieu of Taxes Receivable	0	0	912,541	912,541
Special Assessments Receivable	120,252	0	91,819	212,071
Leases Receivable	0	0	102,329	102,329
Total Assets	\$12,636,539	\$386,716	\$7,806,410	\$20,829,665
Liabilities				
Accrued Wages Payable	\$189,410	\$0	\$0	\$189,410
Accounts Payable	171,947	0	55,655	227,602
Contracts Payable	0	0	544,949	544,949
Due to Other Governments	52,642	0	0	52,642
Interfund Payable	605,753	9,088	730,841	1,345,682
Retainage Payable	0	0	10,559	10,559
Accrued Interest Payable	0	0	5,091	5,091
Total Liabilities	1,019,752	9,088	1,347,095	2,375,935
Deferred Inflows of Resources				
Property Taxes	1,822,177	0	343,143	2,165,320
Payment in Lieu of Taxes	0	0	912,541	912,541
Leases	0	0	102,329	102,329
Unavailable Revenue	2,321,525	0	131,086	2,452,611
Total Deferred Inflows of Resources	4,143,702	0	1,489,099	5,632,801
Fund Balances				
Restricted	7,636,359	0	2,215,598	9,851,957
Assigned	0	377,628	3,273,948	3,651,576
Unassigned (Deficit)	(163,274)	0	(519,330)	(682,604)
Total Fund Balances	7,473,085	377,628	4,970,216	12,820,929
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$12,636,539	\$386,716	\$7,806,410	\$20,829,665

Marion County, Ohio
 Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2024

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health	North Central Ohio Rehabilitation Center
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,931,851	\$36,564	\$137,360	\$45,705	\$280,630
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Accounts Receivable	0	0	9	0	0
Due from Other Governments	658	42,939	0	53,674	1,034,222
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	878,073	0	1,097,592	0
Special Assessments Receivable	0	0	0	0	0
 Total Assets	 \$1,932,509	 \$957,576	 \$137,369	 \$1,196,971	 \$1,314,852
Liabilities					
Accrued Wages Payable	\$31,937	\$0	\$21,828	\$0	\$65,918
Accounts Payable	205	0	34,943	0	16,590
Due to Other Governments	8,552	0	6,110	0	17,263
Interfund Payable	11,275	0	3,008	0	13,690
 Total Liabilities	 51,969	 0	 65,889	 0	 113,461
Deferred Inflows of Resources					
Property Taxes	0	809,856	0	1,012,321	0
Unavailable Revenue	0	111,156	0	138,945	1,031,509
 Total Deferred Inflows of Resources	 0	 921,012	 0	 1,151,266	 1,031,509
Fund Balances					
Restricted	1,880,540	36,564	71,480	45,705	169,882
Unassigned (Deficit)	0	0	0	0	0
 Total Fund Balances	 1,880,540	 36,564	 71,480	 45,705	 169,882
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$1,932,509	 \$957,576	 \$137,369	 \$1,196,971	 \$1,314,852

Community Corrections	First Responders Wellness/ Retention Grant	OneOhio Opioid Settlement	Prosecutor Intervention Deflection	Other Public Safety	Other	Total
\$129,584	\$0	\$994,678	\$164,359	\$2,239,041	\$2,337,497	\$8,297,269
0	0	0	0	39,813	0	39,813
0	0	616,928	0	0	180	617,117
295,314	0	0	0	155,137	2,019	1,583,963
0	0	0	0	2,287	173	2,460
0	0	0	0	0	0	1,975,665
0	0	0	0	0	120,252	120,252
\$424,898	\$0	\$1,611,606	\$164,359	\$2,436,278	\$2,460,121	\$12,636,539
\$18,738	\$0	\$0	\$5,831	\$26,746	\$18,412	\$189,410
10,130	0	0	2,219	27,906	79,954	171,947
4,845	0	0	1,567	9,327	4,978	52,642
1,632	900	0	135,000	282,929	157,319	605,753
35,345	900	0	144,617	346,908	260,663	1,019,752
0	0	0	0	0	0	1,822,177
147,657	0	616,928	0	155,078	120,252	2,321,525
147,657	0	616,928	0	155,078	120,252	4,143,702
241,896	0	994,678	19,742	2,056,338	2,119,534	7,636,359
0	(900)	0	0	(122,046)	(40,328)	(163,274)
241,896	(900)	994,678	19,742	1,934,292	2,079,206	7,473,085
\$424,898	\$0	\$1,611,606	\$164,359	\$2,436,278	\$2,460,121	\$12,636,539

Marion County, Ohio
 Combining Balance Sheet
Nonmajor Capital Projects Funds
 December 31, 2024

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,518,320	\$216,602	\$319,600	\$17,201	\$390,146
Due from Other Governments	0	0	14,512	0	250,110
Property Taxes Receivable	0	0	367,898	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	91,819	0	0	0
Leases Receivable	102,329	0	0	0	0
Total Assets	\$3,620,649	\$308,421	\$702,010	\$17,201	\$640,256
Liabilities					
Accounts Payable	\$47,144	\$0	\$8,511	\$0	\$0
Contracts Payable	186,669	0	979	0	357,301
Interfund Payable	0	730,841	0	0	0
Retainage Payable	10,559	0	0	0	0
Accrued Interest Payable	0	5,091	0	0	0
Total Liabilities	244,372	735,932	9,490	0	357,301
Deferred Inflows of Resources					
Property Taxes	0	0	343,143	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Leases	102,329	0	0	0	0
Unavailable Revenue	0	91,819	39,267	0	0
Total Deferred Inflows of Resources	102,329	91,819	382,410	0	0
Fund Balances					
Restricted	0	0	310,110	17,201	282,955
Assigned	3,273,948	0	0	0	0
Unassigned (Deficit)	0	(519,330)	0	0	0
Total Fund Balances (Deficit)	3,273,948	(519,330)	310,110	17,201	282,955
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$3,620,649	\$308,421	\$702,010	\$17,201	\$640,256

Justice Center	Tax		
	Permanent Improvement	Increment Financing	Total
\$13,765	\$37,466	\$1,554,101	\$6,067,201
0	0	0	264,622
0	0	0	367,898
0	0	912,541	912,541
0	0	0	91,819
0	0	0	102,329
\$13,765	\$37,466	\$2,466,642	\$7,806,410
\$0	\$0	\$0	\$55,655
0	0	0	544,949
0	0	0	730,841
0	0	0	10,559
0	0	0	5,091
0	0	0	1,347,095
0	0	0	343,143
0	0	912,541	912,541
0	0	0	102,329
0	0	0	131,086
0	0	912,541	1,489,099
13,765	37,466	1,554,101	2,215,598
0	0	0	3,273,948
0	0	0	(519,330)
13,765	37,466	1,554,101	4,970,216
\$13,765	\$37,466	\$2,466,642	\$7,806,410

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Marion County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
 For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,751,674	\$0	\$329,044	\$2,080,718
Payment in Lieu of Taxes	0	104,627	655,322	759,949
Special Assessments	110,017	0	108,016	218,033
Charges for Services	1,689,172	0	0	1,689,172
Licenses and Permits	171,783	0	0	171,783
Fines, Forfeitures, and Settlements	423,989	0	0	423,989
Intergovernmental	6,663,554	22,894	472,445	7,158,893
Investment Earnings and Other Interest	541	0	7,522	8,063
Lease	0	0	38,130	38,130
Other	356,122	0	24,891	381,013
Total Revenues	<u>11,166,852</u>	<u>127,521</u>	<u>1,635,370</u>	<u>12,929,743</u>
Expenditures				
Current				
General Government				
Legislative and Executive	2,067,772	48,135	0	2,115,907
Judicial	398,137	0	0	398,137
Public Safety	4,829,675	0	0	4,829,675
Public Works	706,426	0	1,181,925	1,888,351
Health	1,394,430	0	101,622	1,496,052
Human Services	2,172,321	0	0	2,172,321
Capital Outlay	0	0	2,421,578	2,421,578
Debt Service				
Principal Retirement	0	590,000	120,811	710,811
Interest	0	172,963	53,952	226,915
Total Expenditures	<u>11,568,761</u>	<u>811,098</u>	<u>3,879,888</u>	<u>16,259,747</u>
Excess of Revenues Under Expenditures	(401,909)	(683,577)	(2,244,518)	(3,330,004)
Other Financing Sources				
Transfers - In	<u>199,403</u>	<u>740,798</u>	<u>1,994,438</u>	<u>2,934,639</u>
Changes in Fund Balances	(202,506)	57,221	(250,080)	(395,365)
Fund Balances Beginning of Year	<u>7,675,591</u>	<u>320,407</u>	<u>5,220,296</u>	<u>13,216,294</u>
Fund Balances End of Year	<u>\$7,473,085</u>	<u>\$377,628</u>	<u>\$4,970,216</u>	<u>\$12,820,929</u>

Marion County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2024

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health	North Central Ohio Rehabilitation Center
Revenues					
Property Taxes	\$0	\$778,522	\$0	\$973,152	\$0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	848,478	0	0
Licenses and Permits	0	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0	0
Intergovernmental	1,257,192	85,484	0	106,855	2,179,254
Investment Earnings and Other Interest	0	0	0	0	0
Other	10	0	56,281	0	1,394
Total Revenues	1,257,202	864,006	904,759	1,080,007	2,180,648
Expenditures					
Current					
General Government					
Legislative and Executive	0	0	1,460,385	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	2,176,380
Pubic Works	0	0	0	0	0
Health	0	0	0	1,081,460	0
Human Services	1,307,153	865,168	0	0	0
Total Expenditures	1,307,153	865,168	1,460,385	1,081,460	2,176,380
Excess of Revenues Over (Under) Expenditures	(49,951)	(1,162)	(555,626)	(1,453)	4,268
Other Financing Sources					
Transfers - In	0	0	0	0	0
Changes in Fund Balances	(49,951)	(1,162)	(555,626)	(1,453)	4,268
Fund Balances Beginning of Year	1,930,491	37,726	627,106	47,158	165,614
Fund Balances End of Year	\$1,880,540	\$36,564	\$71,480	\$45,705	\$169,882

Community Corrections	First Responders Wellness/ Retention Grant	OneOhio Opioid Settlement	Prosecutor Intervention Deflection	Other Public Safety	Other	Total
	\$0	\$0	\$0	\$0	\$0	\$1,751,674
	0	0	0	0	110,017	110,017
	0	0	0	229,164	611,530	1,689,172
	0	0	0	0	171,783	171,783
	0	266,343	0	40,164	117,482	423,989
738,285	235,392	0	210,610	804,283	1,046,199	6,663,554
	0	0	0	288	253	541
1,669	0	0	0	33,414	263,354	356,122
739,954	235,392	266,343	210,610	1,107,313	2,320,618	11,166,852
	0	0	190,868	0	416,519	2,067,772
	0	0	0	0	398,137	398,137
583,408	247,849	0	0	1,822,038	0	4,829,675
	0	0	0	0	706,426	706,426
	0	0	0	0	312,970	1,394,430
0	0	0	0	0	0	2,172,321
583,408	247,849	0	190,868	1,822,038	1,834,052	11,568,761
156,546	(12,457)	266,343	19,742	(714,725)	486,566	(401,909)
0	0	0	0	0	199,403	199,403
156,546	(12,457)	266,343	19,742	(714,725)	685,969	(202,506)
85,350	11,557	728,335	0	2,649,017	1,393,237	7,675,591
\$241,896	(\$900)	\$994,678	\$19,742	\$1,934,292	\$2,079,206	\$7,473,085

Marion County, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2024

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
Revenues					
Property Taxes	\$0	\$0	\$329,044	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	108,016	0	0	0
Intergovernmental	146,895	0	28,900	0	296,650
Investment Earnings and Other Interest	7,522	0	0	0	0
Lease	38,130	0	0	0	0
Other	24,891	0	0	0	0
Total Revenues	<u>217,438</u>	<u>108,016</u>	<u>357,944</u>	<u>0</u>	<u>296,650</u>
Expenditures					
Current					
Public Works	0	499,446	0	0	419,989
Health	0	0	101,622	0	0
Capital Outlay	2,421,578	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest	0	5,740	0	0	0
Total Expenditures	<u>2,421,578</u>	<u>505,186</u>	<u>101,622</u>	<u>5,811</u>	<u>419,989</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,204,140)</u>	<u>(397,170)</u>	<u>256,322</u>	<u>(5,811)</u>	<u>(123,339)</u>
Other Financing Sources					
Transfers - In	1,994,438	0	0	0	0
Changes in Fund Balances	(209,702)	(397,170)	256,322	(5,811)	(123,339)
Fund Balances (Deficit) Beginning of Year	<u>3,483,650</u>	<u>(122,160)</u>	<u>53,788</u>	<u>23,012</u>	<u>406,294</u>
Fund Balances (Deficit) End of Year	<u>\$3,273,948</u>	<u>(\$519,330)</u>	<u>\$310,110</u>	<u>\$17,201</u>	<u>\$282,955</u>

Justice Center	Tax		
	Permanent Improvement	Increment Financing	Total
\$0	\$0	\$0	\$329,044
0	0	655,322	655,322
0	0	0	108,016
0	0	0	472,445
0	0	0	7,522
0	0	0	38,130
0	0	0	24,891
<hr/>	<hr/>	<hr/>	<hr/>
0	0	655,322	1,635,370
0	0	262,490	1,181,925
0	0	0	101,622
0	0	0	2,421,578
0	0	115,000	120,811
0	0	48,212	53,952
<hr/>	<hr/>	<hr/>	<hr/>
0	0	425,702	3,879,888
0	0	229,620	(2,244,518)
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	1,994,438
0	0	229,620	(250,080)
13,765	37,466	1,324,481	5,220,296
<hr/>	<hr/>	<hr/>	<hr/>
\$13,765	\$37,466	\$1,554,101	\$4,970,216

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Marion County, Ohio
Combining Statements - Custodial Funds

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

Custodial Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Marion County, Ohio
Combining Statements - Custodial Funds

Custodial Funds (continued)

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

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

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

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

Sex Offender Registration Fund - To account for fees collected by the County Sheriff for the benefit of the State of Ohio.

Marion County, Ohio
 Combining Statement of Fiduciary Net Position
Custodial Funds
 December 31, 2024

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,824,595	\$160,253
Cash and Cash Equivalents in Segregated Accounts	142,728	462,955	0	0
Due from Other Governments	0	0	3,275,209	0
Property Taxes Receivable	0	0	59,159,136	0
Special Assessments Receivable	0	0	4,112,713	0
 Total Assets	 142,728	 462,955	 70,371,653	 160,253
Liabilities				
Due to Other Governments	0	0	3,824,595	0
Deferred Inflows of Resources				
Property Taxes	0	0	54,599,532	0
 Net Position	 \$142,728	 \$462,955	 \$11,947,526	 \$160,253

(continued)

Marion County, Ohio
 Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
 December 31, 2024

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
Assets				
Equity in Pooled Cash and Cash Equivalents	\$90,515	\$1,047,818	\$57,025	\$313,235
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 90,515	 1,047,818	 57,025	 313,235
Liabilities				
Due to Other Governments	0	0	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
 Net Position	 \$90,515	 \$1,047,818	 \$57,025	 \$313,235

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust	Clearwater Council of Government
\$70,404	\$8,897,813	\$1,996,408	\$58,110	\$30	\$10,612	\$63,030	\$110,420
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
70,404	8,897,813	1,996,408	58,110	30	10,612	63,030	110,420
0	0	0	58,110	0	0	63,030	110,420
0	0	0	0	0	0	0	0
\$70,404	\$8,897,813	\$1,996,408	\$0	\$30	\$10,612	\$0	\$0

(continued)

Marion County, Ohio
 Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
 December 31, 2024

	Disaster Services	Arson Registry	Sex Offender Registration	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$108,288	\$50	\$100	\$16,808,706
Cash and Cash Equivalents in Segregated Accounts	0	0	0	605,683
Due from Other Governments	0	0	0	3,275,209
Property Taxes Receivable	0	0	0	59,159,136
Special Assessments Receivable	0	0	0	4,112,713
 Total Assets	 108,288	 50	 100	 83,961,447
Liabilities				
Due to Other Governments	0	50	100	4,056,305
Deferred Inflows of Resources				
Property Taxes	0	0	0	54,599,532
Net Position				
Restricted for Individuals, Organizations, and Other Governments	 \$108,288	 \$0	 \$0	 \$25,305,610

Marion County, Ohio
 Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
 For the Year Ended December 31, 2024

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$6,901,272	\$0
Amounts Received as Fiscal Agent	0	0	0	378,697
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	8,471,220	0	0
Fines and Forfeitures for Other Governments	0	153,744	0	0
Property Tax Collections for Other Governments	0	0	53,014,371	0
Special Assessments Collections for Other Governments	0	0	2,389,384	0
Sheriff Sales Collections for Others	1,080,763	0	0	0
 Total Additions	 1,080,763	 8,624,964	 62,305,027	 378,697
Deductions				
Distributions of State Funds to Other Governments	0	0	6,986,790	0
Distributions to the State of Ohio	0	0	0	0
Distributions as Fiscal Agent	0	0	0	394,262
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	8,624,156	0	0
Fines and Forfeitures Distributions to Other Governments	0	155,403	0	0
Property Tax Distributions to Other Governments	0	0	52,827,115	0
Special Assessments Distributions to Other Governments	0	0	2,389,995	0
Sheriff Sales Distributions to Others	1,028,379	0	0	0
 Total Deductions	 1,028,379	 8,779,559	 62,203,900	 394,262
Net Increase (Decrease) in Fiduciary Net Position	52,384	(154,595)	101,127	(15,565)
Net Position Beginning of Year	90,344	617,550	11,846,399	175,818
Net Position End of Year	 \$142,728	 \$462,955	 \$11,947,526	 \$160,253

(continued)

Marion County, Ohio
 Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
 For the Year Ended December 31, 2024

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	177,651	3,262,410	21,695	196,203
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
 Total Additions	 177,651	 3,262,410	 21,695	 196,203
Deductions				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to the State of Ohio	0	0	0	0
Distributions as Fiscal Agent	203,381	3,495,543	17,323	207,826
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
 Total Deductions	 203,381	 3,495,543	 17,323	 207,826
Net Increase (Decrease) in Fiduciary Net Position	(25,730)	(233,133)	4,372	(11,623)
Net Position Beginning of Year	116,245	1,280,951	52,653	324,858
Net Position End of Year	 \$90,515	 \$1,047,818	 \$57,025	 \$313,235

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust	Clearwater Council of Government
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515	5,099,625	7,955,556	0	0	0	0	0
0	0	0	0	0	0	0	2,075,000
0	0	0	493,567	160	0	236,710	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
	<u>515</u>	<u>5,099,625</u>	<u>7,955,556</u>	<u>493,567</u>	<u>160</u>	<u>0</u>	<u>236,710</u>
							<u>2,075,000</u>
	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
845	4,653,433	7,083,688	0	0	100	0	0
0	0	0	0	0	0	0	2,075,000
0	0	0	493,567	750	0	236,710	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
	<u>845</u>	<u>4,653,433</u>	<u>7,083,688</u>	<u>493,567</u>	<u>750</u>	<u>100</u>	<u>236,710</u>
							<u>2,075,000</u>
(330)	446,192	871,868	0	(590)	(100)	0	0
70,734	8,451,621	1,124,540	0	620	10,712	0	0
<u>\$70,404</u>	<u>\$8,897,813</u>	<u>\$1,996,408</u>	<u>\$0</u>	<u>\$30</u>	<u>\$10,612</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Marion County, Ohio
 Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
 For the Year Ended December 31, 2024

	Disaster Services	Arson Registry	Sex Offender Registration	Total
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$6,901,272
Amounts Received as Fiscal Agent	155,373	0	0	17,247,725
Amounts Received for Individuals	0	0	0	2,075,000
Licenses, Permits, and Fees for Other Governments	0	100	650	9,202,407
Fines and Forfeitures for Other Governments	0	0	0	153,744
Property Tax Collections for Other Governments	0	0	0	53,014,371
Special Assessments Collections for Other Governments	0	0	0	2,389,384
Sheriff Sales Collections for Others	0	0	0	1,080,763
 Total Additions	 155,373	 100	 650	 92,064,666
Deductions				
Distributions of State Funds to Other Governments	0	0	0	6,986,790
Distributions to the State of Ohio	0	100	0	100
Distributions as Fiscal Agent	138,961	0	0	16,195,362
Distributions to Individuals	0	0	0	2,075,000
Licenses, Permits, and Fees Distributions to Other Governments	0	0	650	9,355,833
Fines and Forfeitures Distributions to Other Governments	0	0	0	155,403
Property Tax Distributions to Other Governments	0	0	0	52,827,115
Special Assessments Distributions to Other Governments	0	0	0	2,389,995
Sheriff Sales Distributions to Others	0	0	0	1,028,379
 Total Deductions	 138,961	 100	 650	 91,013,977
Net Increase (Decrease) in Fiduciary Net Position	16,412	0	0	1,050,689
Net Position Beginning of Year	91,876	0	0	24,254,921
Net Position End of Year	 \$108,288	 \$0	 \$0	 \$25,305,610

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
General Fund
 For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,010,000	\$3,010,000	\$3,254,630	\$244,630
Sales Taxes	15,160,000	15,160,000	15,149,241	(10,759)
Charges for Services	4,085,089	4,097,689	4,373,703	276,014
Licenses and Permits	3,500	3,500	3,657	157
Fines, Forfeitures, and Settlements	200,000	200,000	176,355	(23,645)
Intergovernmental	3,882,413	3,949,829	3,991,410	41,581
Interest	1,302,650	1,302,650	2,898,175	1,595,525
Other	820,910	1,029,982	1,966,190	936,208
Total Revenues	28,464,562	28,753,650	31,813,361	3,059,711
Expenditures				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	369,796	372,313	372,313	0
Fringe Benefits	118,333	120,217	120,164	53
Materials and Supplies	3,200	4,662	4,662	0
Contractual Services	26,375	64,459	34,496	29,963
Capital Outlay	0	100	100	0
Other	11,955	12,839	12,350	489
Total County Commissioners	529,659	574,590	544,085	30,505
Auditor				
Personal Services	409,495	412,321	412,315	6
Fringe Benefits	158,267	162,908	129,456	33,452
Materials and Supplies	6,952	7,152	6,793	359
Contractual Services	160,100	191,040	191,040	0
Other	81,880	507,112	498,621	8,491
Total Auditor	816,694	1,280,533	1,238,225	42,308
Treasurer				
Personal Services	223,407	223,407	221,377	2,030
Fringe Benefits	103,222	104,035	101,110	2,925
Materials and Supplies	31,305	31,305	28,304	3,001
Contractual Services	3,760	2,948	870	2,078
Other	16,646	26,743	26,526	217
Total Treasurer	378,340	388,438	378,187	10,251
Prosecutor				
Personal Services	1,273,628	1,363,307	1,147,517	215,790
Fringe Benefits	441,833	515,630	402,603	113,027
Materials and Supplies	5,929	6,407	5,561	846
Contractual Services	54,419	53,941	53,905	36
Capital Outlay	500	500	0	500
Other	86,766	86,615	84,420	2,195
Total Prosecutor	1,863,075	2,026,400	1,694,006	332,394

(continued)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund (continued)

For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Data Processing Board				
Personal Services	\$210,166	\$210,186	\$210,174	\$12
Fringe Benefits	97,471	99,771	93,002	6,769
Materials and Supplies	4,752	4,732	2,980	1,752
Contractual Services	190,776	210,803	207,261	3,542
Other	16,131	16,131	12,659	3,472
Total Data Processing Board	519,296	541,623	526,076	15,547
Board of Elections				
Personal Services	383,571	396,152	363,885	32,267
Fringe Benefits	140,624	142,710	118,598	24,112
Materials and Supplies	40,476	44,976	44,102	874
Contractual Services	224,219	209,567	198,705	10,862
Capital Outlay	854	1,354	563	791
Other	51,665	66,771	45,905	20,866
Total Board of Elections	841,409	861,530	771,758	89,772
Maintenance and Operation				
Personal Services	221,520	226,680	226,680	0
Fringe Benefits	80,425	88,735	88,427	308
Materials and Supplies	31,223	35,973	26,017	9,956
Contractual Services	25,578	25,578	25,131	447
Capital Outlay	0	515	515	0
Other	780	515	235	280
Total Maintenance and Operation	359,526	377,996	367,005	10,991
Recorder				
Personal Services	221,500	227,500	222,811	4,689
Fringe Benefits	111,722	112,769	99,756	13,013
Materials and Supplies	1,500	1,500	1,500	0
Contractual Services	6,650	6,650	6,628	22
Other	52,856	52,856	39,244	13,612
Total Recorder	394,228	401,275	369,939	31,336
Postage				
Materials and Supplies	150,170	132,636	132,466	170
Contractual Services	2,480	2,480	2,000	480
Total Postage	152,650	135,116	134,466	650
Other Legislative and Executive				
Fringe Benefits	355,000	320,989	253,236	67,753
Materials and Supplies	28,556	33,556	26,244	7,312
Contractual Services	9,481,814	9,798,229	9,090,840	707,389
Capital Outlay	411,539	411,539	411,539	0
Other	292,186	289,810	19,320	270,490
Total Other Legislative and Executive	10,569,095	10,854,123	9,801,179	1,052,944
Total General Government - Legislative and Executive	16,423,972	17,441,624	15,824,926	1,616,698

(continued)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund (continued)

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
General Government - Judicial				
Court of Appeals				
Other	<u>\$23,469</u>	<u>\$22,949</u>	<u>\$21,641</u>	<u>\$1,308</u>
Common Pleas Court				
Personal Services	653,515	653,352	623,120	30,232
Fringe Benefits	225,167	225,338	212,524	12,814
Materials and Supplies	11,444	11,444	11,444	0
Contractual Services	84,679	84,791	84,598	193
Other	<u>45,768</u>	<u>50,336</u>	<u>45,680</u>	<u>4,656</u>
Total Common Pleas Court	<u>1,020,573</u>	<u>1,025,261</u>	<u>977,366</u>	<u>47,895</u>
Jury Commission				
Personal Services	1,885	1,884	1,884	0
Fringe Benefits	291	301	301	0
Materials and Supplies	4,847	4,851	4,851	0
Contractual Services	360	284	273	11
Other	<u>118</u>	<u>190</u>	<u>190</u>	<u>0</u>
Total Jury Commission	<u>7,501</u>	<u>7,510</u>	<u>7,499</u>	<u>11</u>
Family Court				
Personal Services	1,000,209	980,827	969,888	10,939
Fringe Benefits	296,155	313,941	309,569	4,372
Materials and Supplies	10,600	10,478	10,478	0
Contractual Services	108,071	107,521	89,606	17,915
Capital Outlay	0	3,250	3,250	0
Other	<u>21,369</u>	<u>21,342</u>	<u>18,173</u>	<u>3,169</u>
Total Family Court	<u>1,436,404</u>	<u>1,437,359</u>	<u>1,400,964</u>	<u>36,395</u>
Probate Court				
Personal Services	136,786	136,580	136,233	347
Fringe Benefits	46,948	47,488	44,831	2,657
Materials and Supplies	5,777	5,447	5,233	214
Contractual Services	324,809	397,722	382,940	14,782
Other	<u>2,295</u>	<u>2,295</u>	<u>2,000</u>	<u>295</u>
Total Probate Court	<u>516,615</u>	<u>589,532</u>	<u>571,237</u>	<u>18,295</u>
Clerk of Courts				
Personal Services	933,550	934,015	907,526	26,489
Fringe Benefits	625,707	644,148	490,908	153,240
Materials and Supplies	112,725	110,093	98,537	11,556
Contractual Services	112,695	105,713	83,834	21,879
Capital Outlay	7,056	17,190	17,098	92
Other	<u>29,077</u>	<u>29,077</u>	<u>19,830</u>	<u>9,247</u>
Total Clerk of Courts	<u>1,820,810</u>	<u>1,840,236</u>	<u>1,617,733</u>	<u>222,503</u>

(continued)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund (continued)

For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Municipal Court				
Personal Services	\$160,698	\$167,306	\$165,264	\$2,042
Fringe Benefits	36,241	37,584	33,906	3,678
Contractual Services	46,039	51,338	35,871	15,467
Other	5,925	5,925	3,269	2,656
Total Municipal Court	248,903	262,153	238,310	23,843
Total General Government - Judicial	5,074,275	5,185,000	4,834,750	350,250
Total General Government	21,498,247	22,626,624	20,659,676	1,966,948
Public Safety				
Adult Probation				
Personal Services	202,743	203,698	203,020	678
Fringe Benefits	69,955	77,769	77,467	302
Materials and Supplies	5,321	7,571	7,571	0
Contractual Services	171,876	169,307	167,495	1,812
Capital Outlay	152	152	152	0
Other	27,565	42,825	21,273	21,552
Total Adult Probation	477,612	501,322	476,978	24,344
Juvenile Probation				
Personal Services	209,902	206,902	198,828	8,074
Fringe Benefits	81,255	82,255	74,595	7,660
Other	5,281	5,161	4,876	285
Total Juvenile Probation	296,438	294,318	278,299	16,019
Detention Home				
Personal Services	521,591	521,591	479,624	41,967
Fringe Benefits	197,330	197,330	184,165	13,165
Materials and Supplies	14,422	9,685	9,407	278
Contractual Services	141,277	191,277	180,910	10,367
Capital Outlay	0	4,224	4,224	0
Other	4,450	4,450	4,450	0
Total Detention Home	879,070	928,557	862,780	65,777
Coroner				
Personal Services	104,965	104,966	104,966	0
Fringe Benefits	46,872	47,401	43,182	4,219
Materials and Supplies	2,000	2,100	994	1,106
Contractual Services	176,100	175,469	162,986	12,483
Other	4,677	4,677	4,523	154
Total Coroner	334,614	334,613	316,651	17,962

(continued)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund (continued)

For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Sheriff				
Personal Services	\$3,416,757	\$4,456,401	\$3,491,513	\$964,888
Fringe Benefits	1,423,883	1,711,846	1,461,303	250,543
Materials and Supplies	247,310	194,522	192,001	2,521
Contractual Services	272,031	262,110	245,714	16,396
Capital Outlay	1,000	31,788	13,788	18,000
Other	849,655	90,410	56,320	34,090
Total Sheriff	6,210,636	6,747,077	5,460,639	1,286,438
Other Public Safety				
Personal Services	67,866	78,070	74,041	4,029
Fringe Benefits	17,860	23,370	20,004	3,366
Materials and Supplies	2,090	2,090	0	2,090
Contractual Services	0	14	14	0
Other	7,629	29,572	26,947	2,625
Other Public Safety	95,445	133,116	121,006	12,110
Total Public Safety	8,293,815	8,939,003	7,516,353	1,422,650
Public Works				
Engineer				
Materials and Supplies	10,843	10,843	10,170	673
Capital Outlay	3,843	3,843	3,651	192
Other	7,411	7,411	7,113	298
Total Public Works	22,097	22,097	20,934	1,163
Health				
Agriculture				
Contractual Services	194,300	274,300	274,200	100
Tuberculosis				
Contractual Services	7,000	7,000	5,000	2,000
Humane Society				
Contractual Services	300	300	0	300
Total Health	201,600	281,600	279,200	2,400
Human Services				
Soldiers Relief				
Personal Services	50,505	50,505	48,544	1,961
Fringe Benefits	7,705	7,822	7,807	15
Materials and Supplies	18,772	22,665	20,246	2,419
Contractual Services	78,876	88,876	87,097	1,779
Capital Outlay	0	107	107	0
Other	165,974	212,953	202,526	10,427
Total Soldiers Relief	321,832	382,928	366,327	16,601

(continued)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund (continued)

For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Veteran Services				
Personal Services	\$203,815	\$208,367	\$199,354	\$9,013
Fringe Benefits	61,052	62,140	46,148	15,992
Materials and Supplies	5,402	10,902	10,669	233
Other	16,061	26,061	20,500	5,561
Total Veteran Services	286,330	307,470	276,671	30,799
Total Human Services	608,162	690,398	642,998	47,400
Intergovernmental				
	285,418	315,418	315,418	0
Total Expenditures	30,909,339	32,875,140	29,434,579	3,440,561
Excess of Revenues Over (Under) Expenditures	(2,444,777)	(4,121,490)	2,378,782	6,500,272
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	1,104,756	1,104,756
Advances - Out	0	0	(1,247,133)	(1,247,133)
Transfers - Out	(2,514,941)	(3,088,232)	(3,073,865)	14,367
Total Other Financing Sources (Uses)	(2,514,941)	(3,088,232)	(3,216,242)	(128,010)
Changes in Fund Balance	(4,959,718)	(7,209,722)	(837,460)	6,372,262
Fund Balance Beginning of Year	13,246,962	13,246,962	13,246,962	0
Prior Year Encumbrances Appropriated	1,501,052	1,501,052	1,501,052	0
Fund Balance End of Year	\$9,788,296	\$7,538,292	\$13,910,554	\$6,372,262

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
 For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Charges for Services	\$364,000	\$364,000	\$286,912	(\$77,088)
Intergovernmental	7,905,000	7,905,000	5,643,236	(2,261,764)
Other	2,000	2,000	450	(1,550)
Total Revenues	8,271,000	8,271,000	5,930,598	(2,340,402)
Expenditures				
Current				
Human Services				
Administrative				
Personal Services	3,000,000	2,600,000	2,561,514	38,486
Fringe Benefits	1,322,500	1,106,978	972,663	134,315
Materials and Supplies	121,929	113,929	109,078	4,851
Contractual Services	3,153,476	2,428,976	2,309,362	119,614
Capital Outlay	245,000	30,000	30,000	0
Other	158,667	140,172	116,130	24,042
Total Administrative	8,001,572	6,420,055	6,098,747	321,308
Public Assistance				
Personal Services	305,000	305,000	285,482	19,518
Fringe Benefits	162,500	112,500	105,569	6,931
Materials and Supplies	1,000	0	0	0
Contractual Services	313,968	309,168	269,416	39,752
Capital Outlay	1,000	0	0	0
Other	11,500	9,574	7,839	1,735
Total Public Assistance	794,968	736,242	668,306	67,936
Total Expenditures	8,796,540	7,156,297	6,767,053	389,244
Excess of Revenues Over (Under) Expenditures	(525,540)	1,114,703	(836,455)	(1,951,158)
Other Financing Sources				
Transfers - In	320,000	300,000	139,226	(160,774)
Changes in Fund Balance	(205,540)	1,414,703	(697,229)	(2,111,932)
Fund Balance Beginning of Year	688,498	688,498	688,498	0
Prior Year Encumbrances Appropriated	350,440	350,440	350,440	0
Fund Balance End of Year	\$833,398	\$2,453,641	\$341,709	(\$2,111,932)

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Motor Vehicle Gasoline Tax Special Revenue Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Charges for Services	\$40,000	\$40,000	\$30,181	(\$9,819)
Fines, Forfeitures, and Settlements	10,000	10,000	12,078	2,078
Intergovernmental	6,092,676	6,092,676	6,114,200	21,524
Interest	3,000	3,000	3,871	871
Other	22,324	22,324	38,926	16,602
Total Revenues	6,168,000	6,168,000	6,199,256	31,256
Expenditures				
Current				
Public Works				
Personal Services	1,902,484	1,902,484	1,530,136	372,348
Fringe Benefits	780,000	780,000	581,365	198,635
Materials and Supplies	1,753,184	1,753,184	1,272,265	480,919
Contractual Services	3,046,742	3,046,742	2,669,523	377,219
Capital Outlay	820,562	820,562	633,858	186,704
Other	180,633	180,633	137,106	43,527
Total Expenditures	8,483,605	8,483,605	6,824,253	1,659,352
Changes in Fund Balance	(2,315,605)	(2,315,605)	(624,997)	1,690,608
Fund Balance Beginning of Year	6,578,522	6,578,522	6,578,522	0
Prior Year Encumbrances Appropriated	1,147,621	1,147,621	1,147,621	0
Fund Balance End of Year	\$5,410,538	\$5,410,538	\$7,101,146	\$1,690,608

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Children Services Special Revenue Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,968,664	\$2,968,664	\$3,267,222	\$298,558
Charges for Services	19,000	19,000	58,305	39,305
Intergovernmental	3,595,350	3,595,350	4,037,106	441,756
Other	2,000	2,000	15,838	13,838
Total Revenues	6,585,014	6,585,014	7,378,471	793,457
Expenditures				
Current				
Human Services				
Personal Services	2,067,841	2,067,841	1,936,765	131,076
Fringe Benefits	836,108	836,108	773,943	62,165
Materials and Supplies	178,113	178,113	109,243	68,870
Contractual Services	4,976,998	4,977,829	4,875,832	101,997
Capital Outlay	39,619	42,208	27,589	14,619
Other	61,182	61,182	48,310	12,872
Total Expenditures	8,159,861	8,163,281	7,771,682	391,599
Changes in Fund Balance	(1,574,847)	(1,578,267)	(393,211)	1,185,056
Fund Balance Beginning of Year	6,309,065	6,309,065	6,309,065	0
Prior Year Encumbrances Appropriated	618,941	618,941	618,941	0
Fund Balance End of Year	\$5,353,159	\$5,349,739	\$6,534,795	\$1,185,056

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Developmental Disabilities Special Revenue Fund

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,447,437	\$4,447,437	\$4,588,188	\$140,751
Intergovernmental	1,459,196	1,459,196	1,994,726	535,530
Other	3,278	33,278	320,330	287,052
Total Revenues	<u>5,909,911</u>	<u>5,939,911</u>	<u>6,903,244</u>	<u>963,333</u>
Expenditures				
Current				
Health				
Personal Services	2,134,381	2,274,381	2,270,880	3,501
Fringe Benefits	969,993	1,085,744	1,028,816	56,928
Materials and Supplies	55,380	62,129	55,654	6,475
Contractual Services	2,579,096	2,842,091	2,670,556	171,535
Capital Outlay	23,070	37,070	36,020	1,050
Other	289,566	321,071	270,810	50,261
Total Expenditures	<u>6,051,486</u>	<u>6,622,486</u>	<u>6,332,736</u>	<u>289,750</u>
Changes in Fund Balance	(141,575)	(682,575)	570,508	1,253,083
Fund Balance Beginning of Year	8,814,426	8,814,426	8,814,426	0
Prior Year Encumbrances Appropriated	<u>350,844</u>	<u>350,844</u>	<u>350,844</u>	<u>0</u>
Fund Balance End of Year	<u>\$9,023,695</u>	<u>\$8,482,695</u>	<u>\$9,735,778</u>	<u>\$1,253,083</u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

America Rescue Plan Special Revenue Fund

For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental	\$212,501	\$212,501	\$212,501	\$0
Other	0	664,958	373	(664,585)
Total Revenues	<u>212,501</u>	<u>877,459</u>	<u>212,874</u>	<u>(664,585)</u>
Expenditures				
Current				
General Government - Legislative and Executive				
Personal Services	20,000	6,615	6,615	0
Fringe Benefits	4,090	825	825	0
Capital Outlay	1,624,605	2,219,577	1,646,919	572,658
Other	162,540	162,540	96,574	65,966
Total General Government - Legislative and Executive	<u>1,811,235</u>	<u>2,389,557</u>	<u>1,750,933</u>	<u>638,624</u>
General Government - Judicial				
Personal Services	42,848	88,236	86,316	1,920
Fringe Benefits	16,645	32,536	32,256	280
Materials and Supplies	0	2,000	0	2,000
Contractual Services	167,462	193,462	130,925	62,537
Capital Outlay	0	3,750	3,334	416
Other	1,926	1,926	0	1,926
Total - General Government Judicial	<u>228,881</u>	<u>321,910</u>	<u>252,831</u>	<u>69,079</u>
Public Safety - Sheriff				
Personal Services	0	1,132,231	1,132,231	0
Total Expenditures	<u>2,040,116</u>	<u>3,843,698</u>	<u>3,135,995</u>	<u>707,703</u>
Excess of Revenues Under Expenditures	(1,827,615)	(2,966,239)	(2,923,121)	43,118
Other Financing Sources (Uses)				
Advances - In	0	0	13,000	13,000
Advances - Out	0	0	(13,000)	(13,000)
Changes in Fund Balance	(1,827,615)	(2,966,239)	(2,923,121)	43,118
Fund Balance Beginning of Year	1,138,133	1,138,133	1,138,133	0
Prior Year Encumbrances Appropriated	<u>1,834,607</u>	<u>1,834,607</u>	<u>1,834,607</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,145,125</u>	<u>\$6,501</u>	<u>\$49,619</u>	<u>\$43,118</u>

Marion County, Ohio
 Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,700,000	\$1,669,635	(\$30,365)
Tap In Fees	65,500	92,600	27,100
Grants	5,858,221	350,827	(5,507,394)
Interest	1,795	1,545	(250)
Other	0	13,543	13,543
Total Revenues	7,625,516	2,128,150	(5,497,366)
Expenses			
Personal Services	654,050	578,892	75,158
Fringe Benefits	264,274	209,338	54,936
Materials and Supplies	126,384	121,053	5,331
Contractual Services	2,854,500	1,529,642	1,324,858
Capital Outlay	1,367,044	1,025,538	341,506
Other	44,189	28,735	15,454
Debt Service			
Principal Retirement	204,957	204,957	0
Interest	6,800	12,590	(5,790)
Total Expenses	5,522,198	3,710,745	1,811,453
Excess of Revenues Over (Under) Expenditures	2,103,318	(1,582,595)	(3,685,913)
Other Financing Sources			
Proceeds of Notes	500,000	504,284	4,284
Advances - In	0	300,000	300,000
Total Other Financing Sources	500,000	804,284	304,284
Changes in Fund Balance	2,603,318	(778,311)	(3,381,629)
Fund Balance Beginning of Year	3,450,690	3,450,690	0
Prior Year Encumbrances Appropriated	278,554	278,554	0
Fund Balance End of Year	\$6,332,562	\$2,950,933	(\$3,381,629)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,702,042	\$1,282,774	(\$419,268)
Other	12,958	10	(12,948)
Total Revenues	<u>1,715,000</u>	<u>1,282,784</u>	<u>(432,216)</u>
Expenditures			
Current			
Human Services			
Personal Services	750,000	675,083	74,917
Fringe Benefits	387,500	286,081	101,419
Materials and Supplies	8,585	183	8,402
Contractual Services	281,598	97,173	184,425
Capital Outlay	5,000	0	5,000
Other	369,953	297,825	72,128
Total Expenditures	<u>1,802,636</u>	<u>1,356,345</u>	<u>446,291</u>
Changes in Fund Balance	(87,636)	(73,561)	14,075
Fund Balance Beginning of Year	1,814,458	1,814,458	0
Prior Year Encumbrances Appropriated	<u>137,136</u>	<u>137,136</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,863,958</u></u>	<u><u>\$1,878,033</u></u>	<u><u>\$14,075</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Senior Services Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$778,000	\$779,684	\$1,684
Intergovernmental	<u>91,000</u>	<u>85,484</u>	<u>(5,516)</u>
Total Revenues	<u>869,000</u>	<u>865,168</u>	<u>(3,832)</u>
Expenditures			
Current			
Human Services			
Other	<u>865,168</u>	<u>865,168</u>	<u>0</u>
Changes in Fund Balance	3,832	0	(3,832)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$3,832</u>	<u>\$0</u>	<u>(\$3,832)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$825,000	\$848,479	\$23,479
Other	56,699	56,281	(418)
Total Revenues	<u>881,699</u>	<u>904,760</u>	<u>23,061</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	537,288	535,996	1,292
Fringe Benefits	185,421	164,488	20,933
Materials and Supplies	7,323	5,377	1,946
Contractual Services	816,104	770,063	46,041
Capital Outlay	1,659	235	1,424
Other	64,900	64,169	731
Total Expenditures	<u>1,612,695</u>	<u>1,540,328</u>	<u>72,367</u>
Changes in Fund Balance	(730,996)	(635,568)	95,428
Fund Balance Beginning of Year	621,985	621,985	0
Prior Year Encumbrances Appropriated	<u>110,966</u>	<u>110,966</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,955</u></u>	<u><u>\$97,383</u></u>	<u><u>\$95,428</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Mental Health Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$975,000	\$974,605	(\$395)
Intergovernmental	125,000	106,855	(18,145)
Total Revenues	<u>1,100,000</u>	<u>1,081,460</u>	<u>(18,540)</u>
Expenditures			
Current Health Other	1,081,460	1,081,460	0
Changes in Fund Balance	18,540	0	(18,540)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$18,540</u></u>	<u><u>\$0</u></u>	<u><u>(\$18,540)</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

North Central Ohio Rehabilitation Center Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$2,148,735	\$2,174,039	\$25,304
Other	1,500	1,371	(129)
Total Revenues	<u>2,150,235</u>	<u>2,175,410</u>	<u>25,175</u>
Expenditures			
Current			
Public Safety			
Personal Services	1,365,113	1,329,571	35,542
Fringe Benefits	585,869	535,114	50,755
Materials and Supplies	176,784	166,328	10,456
Contractual Services	233,993	180,465	53,528
Capital Outlay	25,539	20,688	4,851
Other	34,968	18,637	16,331
Total Expenditures	<u>2,422,266</u>	<u>2,250,803</u>	<u>171,463</u>
Excess of Revenues Under Expenditures	<u>(272,031)</u>	<u>(75,393)</u>	<u>196,638</u>
Other Financing Sources (Uses)			
Advances-In	0	600,000	600,000
Advances-Out	0	(600,000)	(600,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(272,031)	(75,393)	196,638
Fund Balance Beginning of Year	174,149	174,149	0
Prior Year Encumbrances Appropriated	101,032	101,032	0
Fund Balance End of Year	<u>\$3,150</u>	<u>\$199,788</u>	<u>\$196,638</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Community Corrections Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$590,628	\$590,628	\$0
Other	1,669	1,669	0
Total Revenues	<u>592,297</u>	<u>592,297</u>	0
Expenditures			
Current			
Public Safety			
Personal Services	413,000	373,620	39,380
Fringe Benefits	129,488	107,189	22,299
Materials and Supplies	50,002	49,857	145
Contractual Services	56,056	56,056	0
Other	500	0	500
Total Expenditures	<u>649,046</u>	<u>586,722</u>	62,324
Excess of Revenues Over (Under) Expenditures	<u>(56,749)</u>	<u>5,575</u>	<u>62,324</u>
Changes in Fund Balance	(56,749)	5,575	62,324
Fund Balance Beginning of Year	107,136	107,136	0
Prior Year Encumbrances Appropriated	<u>4,634</u>	<u>4,634</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$55,021</u></u>	<u><u>\$117,345</u></u>	<u><u>\$62,324</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
First Responders Wellness/Retention Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$254,821	\$235,392	(\$19,429)
Expenditures			
Current			
Public Safety			
Personal Services	167,182	167,182	0
Fringe Benefits	74,501	74,501	0
Other	6,000	6,000	0
Total Expenditures	<u>247,683</u>	<u>247,683</u>	0
Changes in Fund Balance	7,138	(12,291)	(19,429)
Fund Balance Beginning of Year	<u>12,291</u>	<u>12,291</u>	0
Fund Balance End of Year	<u><u>\$19,429</u></u>	<u><u>\$0</u></u>	<u><u>(\$19,429)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$0	\$271,284	\$271,284
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	0	271,284	271,284
Fund Balance Beginning of Year	<u>723,394</u>	<u>723,394</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$723,394</u></u>	<u><u>\$994,678</u></u>	<u><u>\$271,284</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Intervention Deflection Program Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	<u>\$334,912</u>	<u>\$210,610</u>	<u>(\$124,302)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	135,000	88,940	46,060
Fringe Benefits	35,858	24,320	11,538
Material and Supplies	3,867	3,867	0
Contractual Services	143,742	143,742	0
Capital Outlay	1,500	1,500	0
Other	14,945	14,945	0
Total Expenditures	<u>334,912</u>	<u>277,314</u>	<u>57,598</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(66,704)</u>	<u>(66,704)</u>
Other Financing Sources			
Advances - In	0	135,000	135,000
Changes in Fund Balance	0	68,296	68,296
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$68,296</u>	<u>\$68,296</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marmet Trust Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$100,000	\$21,508	(\$78,492)
Interest	0	247	247
Other	<u>25,000</u>	<u>57,975</u>	<u>32,975</u>
Total Revenues	<u>125,000</u>	<u>79,730</u>	<u>(45,270)</u>
Expenditures			
Current			
Public Safety			
Personal Services	18,720	16,140	2,580
Fringe Benefits	3,017	2,731	286
Capital Outlay	35,054	34,815	239
Other	<u>104,226</u>	<u>79,277</u>	<u>24,949</u>
Total Expenditures	<u>161,017</u>	<u>132,963</u>	<u>28,054</u>
Changes in Fund Balance	(36,017)	(53,233)	(17,216)
Fund Balance Beginning of Year	502,292	502,292	0
Prior Year Encumbrances Appropriated	<u>5,981</u>	<u>5,981</u>	<u>0</u>
Fund Balance End of Year	<u>\$472,256</u>	<u>\$455,040</u>	<u>(\$17,216)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$10,000	\$27,874	\$17,874
Interest	0	50	50
Total Revenues	10,000	27,924	17,924
Expenditures			
Current			
Public Safety			
Other	25,006	24,320	686
Changes in Fund Balance	(15,006)	3,604	18,610
Fund Balance Beginning of Year	96,025	96,025	0
Prior Year Encumbrances Appropriated	6	6	0
Fund Balance End of Year	<u><u>\$81,025</u></u>	<u><u>\$99,635</u></u>	<u><u>\$18,610</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	<u>\$168,000</u>	<u>\$195,124</u>	<u>\$27,124</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	9,546	0	9,546
Contractual Services	412,191	412,088	103
Capital Outlay	10,000	0	10,000
Other	6,500	360	6,140
Total Expenditures	<u>438,237</u>	<u>412,448</u>	<u>25,789</u>
Excess of Revenues Under Expenditures	(270,237)	(217,324)	52,913
Other Financing Uses			
Advances - Out	0	(66,238)	(66,238)
Changes in Fund Balance	(270,237)	(283,562)	(13,325)
Fund Balance Beginning of Year	421,037	421,037	0
Prior Year Encumbrances Appropriated	6,546	6,546	0
Fund Balance End of Year	<u>\$157,346</u>	<u>\$144,021</u>	<u>(\$13,325)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$0	\$119	\$119
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	119	119
Fund Balance Beginning of Year	6,692	6,692	0
Fund Balance End of Year	<u><u>\$6,692</u></u>	<u><u>\$6,811</u></u>	<u><u>\$119</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Other	\$500	\$1,690	\$1,190
Expenditures			
Current			
Public Safety			
Other	500	0	500
Changes in Fund Balance	0	1,690	1,690
Fund Balance Beginning of Year	6,377	6,377	0
Fund Balance End of Year	<u><u>\$6,377</u></u>	<u><u>\$8,067</u></u>	<u><u>\$1,690</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$0	\$5,503	\$5,503
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	0	5,503	5,503
Fund Balance Beginning of Year	1,194	1,194	0
Fund Balance End of Year	<u><u>\$1,194</u></u>	<u><u>\$6,697</u></u>	<u><u>\$5,503</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current			
Public Safety			
Fringe Benefits	25	25	0
Contractual Services	<u>274</u>	<u>274</u>	<u>0</u>
Total Expenditures	<u>299</u>	<u>299</u>	<u>0</u>
Changes in Fund Balance	(299)	(299)	0
Fund Balance Beginning of Year	<u>17,175</u>	<u>17,175</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$16,876</u></u>	<u><u>\$16,876</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	<u>\$1,100</u>	<u>\$9,229</u>	<u>\$8,129</u>
Expenditures			
Current			
Public Safety			
Contractual Services	13,838	10,653	3,185
Capital Outlay	4,000	2,994	1,006
Other	<u>1,127</u>	<u>0</u>	<u>1,127</u>
Total Expenditures	<u>18,965</u>	<u>13,647</u>	<u>5,318</u>
Changes in Fund Balance	(17,865)	(4,418)	13,447
Fund Balance Beginning of Year	53,791	53,791	0
Prior Year Encumbrances Appropriated	<u>6,965</u>	<u>6,965</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$42,891</u></u>	<u><u>\$56,338</u></u>	<u><u>\$13,447</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$75,000	\$104,322	\$29,322
Other	2,452	11,973	9,521
Total Revenues	<u>77,452</u>	<u>116,295</u>	<u>38,843</u>
Expenditures			
Current			
Public Safety			
Personal Services	6,000	0	6,000
Fringe Benefits	13,300	1,129	12,171
Materials and Supplies	2,000	0	2,000
Contractual Services	15,000	13,374	1,626
Capital Outlay	20,000	2,672	17,328
Other	10,500	2,200	8,300
Total Expenditures	<u>66,800</u>	<u>19,375</u>	<u>47,425</u>
Changes in Fund Balance	10,652	96,920	86,268
Fund Balance Beginning of Year	<u>304,893</u>	<u>304,893</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$315,545</u></u>	<u><u>\$401,813</u></u>	<u><u>\$86,268</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$500	\$564	\$64
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	500	564	64
Fund Balance Beginning of Year	6,476	6,476	0
Fund Balance End of Year	<u>\$6,976</u>	<u>\$7,040</u>	<u>\$64</u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Jail Reduction Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Current			
Public Safety			
Contractual Services	44	44	0
Changes in Fund Balance	(44)	(44)	0
Fund Balance Beginning of Year	9,695	9,695	0
Fund Balance End of Year	<u><u>\$9,651</u></u>	<u><u>\$9,651</u></u>	<u><u>\$0</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Canine Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$1,000	\$1,187	\$187
<u>Expenditures</u>			
Current			
Public Safety			
Other	10,565	6,289	4,276
Changes in Fund Balance	(9,565)	(5,102)	4,463
Fund Balance Beginning of Year	7,688	7,688	0
Prior Year Encumbrances Appropriated	1,965	1,965	0
Fund Balance End of Year	\$88	\$4,551	\$4,463

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	9,043	9,043	0
Fund Balance End of Year	<u><u>\$9,043</u></u>	<u><u>\$9,043</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	<u>\$656,756</u>	<u>\$758,167</u>	<u>\$101,411</u>
Expenditures			
Current			
Public Safety			
Personal Services	581,630	556,204	25,426
Fringe Benefits	245,788	230,946	14,842
Materials and Supplies	20,763	16,826	3,937
Contractual Services	212,059	163,555	48,504
Capital Outlay	576	576	0
Other	61,602	49,488	12,114
Total Expenditures	<u>1,122,418</u>	<u>1,017,595</u>	<u>104,823</u>
Changes in Fund Balance	(465,662)	(259,428)	206,234
Fund Balance Beginning of Year	729,758	729,758	0
Prior Year Encumbrances Appropriated	<u>83,638</u>	<u>83,638</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$347,734</u></u>	<u><u>\$553,968</u></u>	<u><u>\$206,234</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Web Check Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	<u>\$65,000</u>	<u>\$89,769</u>	<u>\$24,769</u>
Expenditures			
Current			
Public Safety			
Personal Services	40,848	40,848	0
Fringe Benefits	14,922	14,669	253
Other	<u>56,535</u>	<u>53,696</u>	<u>2,839</u>
Total Expenditures	<u>112,305</u>	<u>109,213</u>	<u>3,092</u>
Changes in Fund Balance	(47,305)	(19,444)	27,861
Fund Balance Beginning of Year	132,057	132,057	0
Prior Year Encumbrances Appropriated	<u>5,835</u>	<u>5,835</u>	<u>0</u>
Fund Balance End of Year	<u>\$90,587</u>	<u>\$118,448</u>	<u>\$27,861</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Concealed Weapon Law Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$30,000	\$19,984	(\$10,016)
Other	0	43	43
Total Revenues	<u>30,000</u>	<u>20,027</u>	<u>(9,973)</u>
Expenditures			
Current			
Public Safety			
Personal Services	6,529	6,498	31
Fringe Benefits	5,578	2,673	2,905
Other	29,942	29,942	0
Total Expenditures	<u>42,049</u>	<u>39,113</u>	<u>2,936</u>
Changes in Fund Balance	(12,049)	(19,086)	(7,037)
Fund Balance Beginning of Year	<u>39,977</u>	<u>39,977</u>	<u>0</u>
Fund Balance End of Year	<u>\$27,928</u>	<u>\$20,891</u>	<u>(\$7,037)</u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Indigent Drivers Interlock Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$300	\$143	(\$157)
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	300	143	(157)
Fund Balance Beginning of Year	3,406	3,406	0
Fund Balance End of Year	<u><u>\$3,706</u></u>	<u><u>\$3,549</u></u>	<u><u>(\$157)</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

FIRST Court Special Revenue Fund

For the Year Ended December 31, 2024

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Reinvestment Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Current			
Public Safety			
Other	72	72	0
Changes in Fund Balance	(72)	(72)	0
Fund Balance Beginning of Year	72	72	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

TCAP Grant Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$1,263	\$1,263	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	1,573	1,573	0
Changes in Fund Balance	(310)	(310)	0
Fund Balance Beginning of Year	310	310	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$3,900	\$0	(\$3,900)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	7,800	3,900	3,900
Changes in Fund Balance	(3,900)	(3,900)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	3,900	3,900	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Violent Crime Reduction Act Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current			
Public Safety			
Personal Services	145,477	19,169	126,308
Fringe Benefits	28,376	7,754	20,622
Contractual Services	117,117	97,063	20,054
Capital Outlay	32,000	0	32,000
Other	39,285	30,945	8,340
Total Expenditures	<u>362,255</u>	<u>154,931</u>	<u>207,324</u>
Changes in Fund Balance	(362,255)	(154,931)	207,324
Fund Balance Beginning of Year	344,513	344,513	0
Prior Year Encumbrances Appropriated	<u>25,162</u>	<u>25,162</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,420</u></u>	<u><u>\$214,744</u></u>	<u><u>\$207,324</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$14,000	\$17,122	\$3,122
Licenses and Permits	157,000	159,524	2,524
Fines, Forfeitures, and Settlements	22,000	26,142	4,142
Other	8,000	9,898	1,898
Total Revenues	201,000	212,686	11,686
Expenditures			
Current Health			
Personal Services	163,957	155,511	8,446
Fringe Benefits	92,631	87,852	4,779
Materials and Supplies	26,354	25,364	990
Contractual Services	58,736	58,056	680
Other	275	275	0
Total Expenditures	341,953	327,058	14,895
Excess of Revenues Under Expenditures	(140,953)	(114,372)	26,581
Other Financing Sources			
Transfers In	118,034	118,034	0
Changes in Fund Balance	(22,919)	3,662	26,581
Fund Balance Beginning of Year	23,638	23,638	0
Prior Year Encumbrances Appropriated	8,845	8,845	0
Fund Balance End of Year	\$9,564	\$36,145	\$26,581

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Federal Safety Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$50,000	\$0	(\$50,000)
Expenditures			
Public Works			
Contractual Services	38,369	38,369	0
Changes in Fund Balance	11,631	(38,369)	(50,000)
Fund Balance Beginning of Year	38,369	38,369	0
Fund Balance End of Year	<u>\$50,000</u>	<u>\$0</u>	<u>(\$50,000)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Special Assessments	<u>\$101,500</u>	<u>\$110,017</u>	<u>\$8,517</u>
Expenditures			
Current			
Public Works			
Materials and Supplies	5,000	5,000	0
Contractual Services	144,137	115,000	29,137
Capital Outlay	20,000	20,000	0
Total Expenditures	<u>169,137</u>	<u>140,000</u>	<u>29,137</u>
Excess of Revenues Under Expenditures	<u>(67,637)</u>	<u>(29,983)</u>	<u>37,654</u>
Other Financing Sources (Uses)			
Advances - In	0	15,004	15,004
Advances - Out	0	(7,838)	(7,838)
Total Other Financing Sources (Uses)	<u>0</u>	<u>7,166</u>	<u>7,166</u>
Changes in Fund Balance	(67,637)	(22,817)	44,820
Fund Balance Beginning of Year	222,593	222,593	0
Prior Year Encumbrances Appropriated	14,133	14,133	0
Fund Balance End of Year	<u>\$169,089</u>	<u>\$213,909</u>	<u>\$44,820</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Interest	\$200	\$234	\$34
Expenditures			
Current			
General Government - Legislative and Executive			
Other	200	0	200
Changes in Fund Balance	0	234	234
Fund Balance Beginning of Year	2,942	2,942	0
Fund Balance End of Year	<u><u>\$2,942</u></u>	<u><u>\$3,176</u></u>	<u><u>\$234</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$800,000	\$475,113	(\$324,887)
Interest	3	4	1
Other	17,834	0	(17,834)
Total Revenues	<u>817,837</u>	<u>475,117</u>	<u>(342,720)</u>
Expenditures			
Current			
Public Works			
Contractual Services	556,666	426,457	130,209
Capital Outlay	47,601	47,072	529
Other	7,000	0	7,000
Total Expenditures	<u>611,267</u>	<u>473,529</u>	<u>137,738</u>
Excess of Revenues Over Expenditures	206,570	1,588	(204,982)
Other Financing Sources			
Advances - In	0	25,000	25,000
Changes in Fund Balance	206,570	26,588	(179,982)
Fund Balance Beginning of Year	42,826	42,826	0
Prior Year Encumbrances Appropriated	42,168	42,168	0
Fund Balance End of Year	<u>\$291,564</u>	<u>\$111,582</u>	<u>(\$179,982)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$167,000	\$196,392	\$29,392
Other	215,000	229,001	14,001
Total Revenues	<u>382,000</u>	<u>425,393</u>	<u>43,393</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	50,666	41,174	9,492
Fringe Benefits	9,916	8,345	1,571
Other	196,562	194,928	1,634
Total Treasurer	<u>257,144</u>	<u>244,447</u>	<u>12,697</u>
Prosecutor			
Personal Services	90,116	90,109	7
Fringe Benefits	45,952	45,735	217
Contractual Services	44,704	44,643	61
Other	500	500	0
Total Prosecutor	<u>181,272</u>	<u>180,987</u>	<u>285</u>
Total Expenditures	<u>438,416</u>	<u>425,434</u>	<u>12,982</u>
Excess of Revenues Under Expenditures	(56,416)	(41)	56,375
Other Financing Sources			
Transfers - In	40,968	12,523	(28,445)
Changes in Fund Balance	(15,448)	12,482	27,930
Fund Balance Beginning of Year	134,310	134,310	0
Fund Balance End of Year	<u>\$118,862</u>	<u>\$146,792</u>	<u>\$27,930</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Family Court Programs Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$105,153	\$85,661	(\$19,492)
Other	9,595	10,032	437
Total Revenues	<u>114,748</u>	<u>95,693</u>	<u>(19,055)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	103,183	53,941	49,242
Fringe Benefits	34,369	8,653	25,716
Materials and Supplies	3,281	786	2,495
Contractual Services	11,913	3,258	8,655
Capital Outlay	201	201	0
Other	4,326	1,729	2,597
Total Expenditures	<u>157,273</u>	<u>68,568</u>	<u>88,705</u>
Changes in Fund Balance	(42,525)	27,125	69,650
Fund Balance Beginning of Year	110,151	110,151	0
Prior Year Encumbrances Appropriated	12,778	12,778	0
Fund Balance End of Year	<u>\$80,404</u>	<u>\$150,054</u>	<u>\$69,650</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Specialized Docket Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$50,000	\$39,945	(\$10,055)
Intergovernmental	39,500	6,144	(33,356)
Total Revenues	<u>89,500</u>	<u>46,089</u>	<u>(43,411)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	45,440	45,440	0
Fringe Benefits	8,046	7,481	565
Materials and Supplies	9,185	8,089	1,096
Contractual Services	27,865	15,109	12,756
Other	47,660	24,939	22,721
Total Expenditures	<u>138,196</u>	<u>101,058</u>	<u>37,138</u>
Changes in Fund Balance	(48,696)	(54,969)	(6,273)
Fund Balance Beginning of Year	162,479	162,479	0
Prior Year Encumbrances Appropriated	<u>37,710</u>	<u>37,710</u>	<u>0</u>
Fund Balance End of Year	<u>\$151,493</u>	<u>\$145,220</u>	<u>(\$6,273)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$75,000	\$99,592	\$24,592
Expenditures			
Current			
General Government - Judicial			
Other	150,000	6,608	143,392
Changes in Fund Balance	(75,000)	92,984	167,984
Fund Balance Beginning of Year	314,654	314,654	0
Fund Balance End of Year	<u><u>\$239,654</u></u>	<u><u>\$407,638</u></u>	<u><u>\$167,984</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$93,058	\$85,926	(\$7,132)
Other	7,637	8,138	501
Total Revenues	<u>100,695</u>	<u>94,064</u>	<u>(6,631)</u>
Expenditures			
Current			
Public Works			
Personal Services	56,714	55,881	833
Fringe Benefits	29,420	29,302	118
Materials and Supplies	5,482	4,013	1,469
Contractual Services	16,783	12,684	4,099
Other	10,101	6,603	3,498
Total Expenditures	<u>118,500</u>	<u>108,483</u>	<u>10,017</u>
Excess of Revenues Under Expenditures	(17,805)	(14,419)	3,386
Other Financing Sources			
Transfers - In	<u>10,274</u>	<u>8,846</u>	<u>(1,428)</u>
Change in Fund Balance	(7,531)	(5,573)	1,958
Fund Balance Beginning of Year	13,050	13,050	0
Prior Year Encumbrances Appropriated	<u>4,346</u>	<u>4,346</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$9,865</u></u>	<u><u>\$11,823</u></u>	<u><u>\$1,958</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$0	\$370	\$370
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	1,500	1,500	0
Changes in Fund Balance	(1,500)	(1,130)	370
Fund Balance Beginning of Year	3,329	3,329	0
Fund Balance End of Year	<u><u>\$1,829</u></u>	<u><u>\$2,199</u></u>	<u><u>\$370</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Computerization Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	<u>\$179,000</u>	<u>\$168,537</u>	<u>(\$10,463)</u>
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	1,000	0	1,000
Contractual Services	253,905	242,305	11,600
Capital Outlay	19,000	1,867	17,133
Total Expenditures	<u>273,905</u>	<u>244,172</u>	<u>29,733</u>
Changes in Fund Balance	(94,905)	(75,635)	19,270
Fund Balance Beginning of Year	264,372	264,372	0
Prior Year Encumbrances Appropriated	<u>102,217</u>	<u>102,217</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$271,684</u></u>	<u><u>\$290,954</u></u>	<u><u>\$19,270</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Voter Registration Special Revenue Fund
 For the Year Ended December 31, 2024

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

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Law Library Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$95,177	\$95,580	\$403
Intergovernmental	25,425	25,425	0
Other	4,468	4,909	441
Total Revenues	<u>125,070</u>	<u>125,914</u>	<u>844</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	26,948	26,691	257
Fringe Benefits	16,108	15,415	693
Material and Supplies	73,763	69,655	4,108
Contractual Services	75,663	71,390	4,273
Capital Outlay	7,742	7,011	731
Total Expenditures	<u>200,224</u>	<u>190,162</u>	<u>10,062</u>
Excess Revenue Under Expenditures	(75,154)	(64,248)	10,906
Other Financing Sources			
Transfers - In	60,000	60,000	0
Change in Fund Balance	(15,154)	(4,248)	10,906
Fund Balance Beginning of Year	<u>15,154</u>	<u>15,154</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$10,906</u></u>	<u><u>\$10,906</u></u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Indigent Drivers Alcohol Treatment Special Revenue Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$500	\$252	(\$248)
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	500	252	(248)
Fund Balance Beginning of Year	2,907	2,907	0
Fund Balance End of Year	<u><u>\$3,407</u></u>	<u><u>\$3,159</u></u>	<u><u>(\$248)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Family Dependent Treatment Special Revenue Fund
 For the Year Ended December 31, 2024

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2024

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$500	\$75	(\$425)
Expenditures			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	10,628	976	9,652
Total Expenditures	12,628	976	11,652
Changes in Fund Balance	(12,128)	(901)	11,227
Fund Balance Beginning of Year	54,785	54,785	0
Prior Year Encumbrances Appropriated	4,628	4,628	0
Fund Balance End of Year	<u><u>\$47,285</u></u>	<u><u>\$58,512</u></u>	<u><u>\$11,227</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor's Diversion Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$0	\$250	\$250
Expenditures			
Total Expenditures	0	0	0
Changes in Fund Balance	0	250	250
Fund Balance Beginning of Year	16,060	16,060	0
Fund Balance End of Year	<u>\$16,060</u>	<u>\$16,310</u>	<u>\$250</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Licenses and Permits	\$15,000	\$13,637	(\$1,363)
Expenditures			
Current			
General Government - Judicial			
Other	15,000	13,625	1,375
Changes in Fund Balance	0	12	12
Fund Balance Beginning of Year	5,912	5,912	0
Fund Balance End of Year	<u><u>\$5,912</u></u>	<u><u>\$5,924</u></u>	<u><u>\$12</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Elections Security Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Current			
General Government - Legislative and Executive			
Other	2,000	2,000	0
Changes in Fund Balance	(2,000)	(2,000)	0
Fund Balance Beginning of Year	2,000	2,000	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Strategic Community Investment Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$450,000	\$450,000	\$0
Expenditures			
Current			
General Government - Legislative and Executive			
Contractual Services	450,000	35,000	415,000
Changes in Fund Balance	0	415,000	415,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$415,000</u></u>	<u><u>\$415,000</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Healthy Aging Grant Special Revenue Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,591	\$3,591	\$0
Expenditures			
Current			
General Government - Legislative and Executive			
Contractual Services	3,591	3,591	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Payment in Lieu of Taxes	\$104,627	\$104,627	\$0
Intergovernmental	22,165	22,894	729
Total Revenues	<u>126,792</u>	<u>127,521</u>	<u>729</u>
Expenditures			
General Government - Legislative and Executive			
Other	56,561	48,135	8,426
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	225,000	225,000	0
Interest	70,400	70,400	0
Regional Jail Bonds			
Principal Retirement	215,000	215,000	0
Interest	26,800	26,800	0
Justice Center Bonds			
Principal Retirement	45,000	45,000	0
Interest	5,600	5,600	0
Courthouse Improvement Bonds			
Principal Retirement	55,000	55,000	0
Interest	53,950	53,950	0
University Boulevard Bonds			
Principal Retirement	50,000	50,000	0
Interest	16,213	16,213	0
Total General Obligation Bond Retirement	<u>762,963</u>	<u>762,963</u>	<u>0</u>
Total Expenditures	<u>819,524</u>	<u>811,098</u>	<u>8,426</u>
Excess of Revenues Under Expenditures	(692,732)	(683,577)	9,155
Other Financing Sources			
Advances - In	0	9,088	(9,088)
Transfers - In	<u>742,671</u>	<u>740,798</u>	<u>(1,873)</u>
Total Other Financing Sources	<u>742,671</u>	<u>749,886</u>	<u>(10,961)</u>
Changes in Fund Balance	49,939	66,309	16,370
Fund Balance Beginning of Year	<u>320,407</u>	<u>320,407</u>	<u>0</u>
Fund Balance End of Year	<u>\$370,346</u>	<u>\$386,716</u>	<u>\$16,370</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Capital Improvement Capital Projects Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$40,011	\$146,895	\$106,884
Other	13,000	70,543	57,543
Total Revenues	53,011	217,438	164,427
Expenditures			
Capital Outlay	4,792,560	4,140,485	652,075
Excess of Revenues Under Expenditures	(4,739,549)	(3,923,047)	816,502
Other Financing Sources			
Transfers - In	1,500,000	1,994,438	494,438
Changes in Fund Balance	(3,239,549)	(1,928,609)	1,310,940
Fund Balance Beginning of Year	2,155,013	2,155,013	0
Prior Year Encumbrances Appropriated	1,430,767	1,430,767	0
Fund Balance End of Year	<u><u>\$346,231</u></u>	<u><u>\$1,657,171</u></u>	<u><u>\$1,310,940</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ditch Drainage Capital Projects Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Special Assessments	<u>\$99,104</u>	<u>\$108,016</u>	<u>\$8,912</u>
Expenditures			
Current:			
Public Works			
Contract Services	43,000	25,001	17,999
Capital Outlay	153,477	145,651	7,826
Other	<u>347,220</u>	<u>335,658</u>	<u>11,562</u>
Total Public Works	<u>543,697</u>	<u>506,310</u>	<u>37,387</u>
Debt Service			
Interest and Fiscal Charges	<u>6,025</u>	<u>6,025</u>	<u>0</u>
Total Expenditures	<u>549,722</u>	<u>512,335</u>	<u>37,387</u>
Excess of Revenues Under Expenditures	<u>(450,618)</u>	<u>(404,319)</u>	<u>46,299</u>
Other Financing Sources (Uses)			
Advances - In	0	150,041	150,041
Advances - Out	<u>(33,651)</u>	<u>(177,680)</u>	<u>(144,029)</u>
Total Other Financing Sources (Uses)	<u>(33,651)</u>	<u>(27,639)</u>	<u>6,012</u>
Changes in Fund Balance	(484,269)	(431,958)	52,311
Fund Balance Beginning of Year	<u>642,067</u>	<u>642,067</u>	<u>0</u>
Fund Balance End of Year	<u>\$157,798</u>	<u>\$210,109</u>	<u>\$52,311</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marca Capital Projects Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$310,000	\$329,584	\$19,584
Intergovernmental	29,900	28,900	(1,000)
Other	<u>120,600</u>	<u>120,960</u>	<u>360</u>
Total Revenues	460,500	479,444	18,944
Expenditures			
Current:			
Health			
Other	<u>343,570</u>	<u>125,358</u>	<u>218,212</u>
Excess of Revenues Over Expenditures	116,930	354,086	237,156
Other Financing Uses			
Advances - Out	<u>0</u>	<u>(240,000)</u>	<u>(240,000)</u>
Changes in Fund Balance	116,930	114,086	(2,844)
Fund Balance Beginning of Year	125,197	125,197	0
Prior Year Encumbrances Appropriated	<u>33,570</u>	<u>33,570</u>	<u>0</u>
Fund Balance End of Year	<u>\$275,697</u>	<u>\$272,853</u>	<u>(\$2,844)</u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

University Drive Capital Projects Fund

For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance Beginning of Year	23,012	23,012	0
Fund Balance End of Year	\$17,201	\$17,201	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Public Works Capital Projects Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,441,428	\$46,540	(\$1,394,888)
Other	157,859	0	(157,859)
Total Revenues	<u>1,599,287</u>	<u>46,540</u>	<u>(1,552,747)</u>
Expenditures			
Current			
Public Works			
Contract Services	338,096	192,739	145,357
Capital Outlay	2,179	2,179	0
Other	11,581	11,581	0
Total Expenditures	<u>351,856</u>	<u>206,499</u>	<u>145,357</u>
Changes in Fund Balance	1,247,431	(159,959)	(1,407,390)
Fund Balance Beginning of Year	<u>406,294</u>	<u>406,294</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,653,725</u>	<u>\$246,335</u>	<u>(\$1,407,390)</u>

Marion County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Justice Center Capital Projects Fund

For the Year Ended December 31, 2024

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
 For the Year Ended December 31, 2024

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Tax Increment Financing Capital Projects Fund
 For the Year Ended December 31, 2024

	Final	Actual	Variance with Final Budget
Revenues			
Payment in Lieu of Taxes	<u>\$559,677</u>	<u>\$655,322</u>	<u>\$95,645</u>
Expenditures			
Current			
Public Works			
Contractual Services	30,461	30,461	0
Other	<u>287,000</u>	<u>260,658</u>	<u>26,342</u>
Total Public Works	<u>317,461</u>	<u>291,119</u>	<u>26,342</u>
Debt Service			
Principal Retirement	115,000	115,000	0
Interest and Fiscal Charges	<u>48,212</u>	<u>48,212</u>	<u>0</u>
Total Debt Service	<u>163,212</u>	<u>163,212</u>	<u>0</u>
Total Expenditures	<u>480,673</u>	<u>454,331</u>	<u>26,342</u>
Changes in Fund Balance	79,004	200,991	121,987
Fund Balance Beginning of Year	1,296,669	1,296,669	0
Prior Year Encumbrances Appropriated	<u>30,461</u>	<u>30,461</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,406,134</u>	<u>\$1,528,121</u>	<u>\$121,987</u>

STATISTICAL SECTION



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Marion County, Ohio
Statistical Section Description

This part of Marion County's annual comprehensive financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

CONTENTS

Financial Trends	S2
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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity.....	S14
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These schedules contain information to help the reader assess the County's most significant local revenue sources.

Debt Capacity	S26
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These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information	S31
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information	S34
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These schedules contain service data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

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

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

	2024	2023	2022	2021
Governmental Activities				
Net Investment in Capital Assets	\$75,003,597	\$74,474,068	\$74,505,649	\$72,583,412
Restricted	44,997,579	43,789,661	43,685,032	35,884,424
Unrestricted (Deficit)	(1,658,527)	855,248	(6,322,620)	(13,222,421)
Total Governmental Activities Net Position	<u>118,342,649</u>	<u>119,118,977</u>	<u>111,868,061</u>	<u>95,245,415</u>
Business-Type Activity				
Net Investment in Capital Assets	6,725,923	5,951,042	6,137,368	5,491,220
Restricted	40,066	6,077	118,383	0
Unrestricted	3,083,802	3,364,364	2,778,519	2,646,754
Total Business-Type Activity Net Position	<u>9,849,791</u>	<u>9,321,483</u>	<u>9,034,270</u>	<u>8,137,974</u>
Primary Government				
Net Investment in Capital Assets	81,729,520	80,425,110	80,643,017	78,074,632
Restricted	45,037,645	43,795,738	43,803,415	35,884,424
Unrestricted (Deficit)	1,425,275	4,219,612	(3,544,101)	(10,575,667)
Total Primary Government Net Position	<u>\$128,192,440</u>	<u>\$128,440,460</u>	<u>\$120,902,331</u>	<u>\$103,383,389</u>

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017
 and the impact of GASB Statement No. 101 beginning in 2024.

2020	2019	2018	2017	2016	2015
\$72,124,890	\$72,224,759	\$73,092,495	\$71,533,562	\$71,954,998	\$71,076,254
32,422,627	28,125,130	25,789,754	26,757,456	26,468,143	26,606,452
(32,438,930)	(32,799,401)	(26,148,529)	(23,385,816)	(6,961,854)	(6,854,702)
<u>72,108,587</u>	<u>67,550,488</u>	<u>72,733,720</u>	<u>74,905,202</u>	<u>91,461,287</u>	<u>90,828,004</u>
5,600,148	5,205,130	5,314,475	5,499,033	5,501,885	5,683,283
0	0	0	0	0	0
2,467,757	3,141,184	3,149,667	2,756,885	2,799,512	2,813,780
<u>8,067,905</u>	<u>8,346,314</u>	<u>8,464,142</u>	<u>8,255,918</u>	<u>8,301,397</u>	<u>8,497,063</u>
77,725,038	77,429,889	78,406,970	77,032,595	77,456,883	76,759,537
32,422,627	28,125,130	25,789,754	26,757,456	26,468,143	26,606,452
(29,971,173)	(29,658,217)	(22,998,862)	(20,628,931)	(4,162,342)	(4,040,922)
<u>\$80,176,492</u>	<u>\$75,896,802</u>	<u>\$81,197,862</u>	<u>\$83,161,120</u>	<u>\$99,762,684</u>	<u>\$99,325,067</u>

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

	2024	2023	2022	2021
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$17,531,398	\$18,567,479	\$13,600,060	\$9,292,783
Intergovernmental	0	0	0	0
Judicial	5,552,069	5,218,373	3,804,697	2,689,257
Public Safety	13,609,243	12,018,526	8,475,287	5,207,182
Intergovernmental	23,600	23,600	595,937	3,600
Public Works	9,762,648	8,482,173	8,376,269	6,938,092
Intergovernmental	0	0	0	0
Health	7,974,155	7,290,614	7,054,679	4,213,273
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	16,345,204	15,939,773	11,929,445	9,528,299
Economic Development				
Intergovernmental	227,066	227,066	197,066	187,466
Conservation and Recreation				
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	53,222	51,350	48,000	42,500
Total Governmental Activities Expenses	199,596	238,721	253,487	276,546
	<u>71,289,731</u>	<u>68,069,205</u>	<u>54,346,457</u>	<u>38,390,528</u>
Business-Type Activity				
Sewer District	1,868,676	1,801,926	1,474,382	1,166,586
Total Primary Government Expenses	<u>73,158,407</u>	<u>69,871,131</u>	<u>55,820,839</u>	<u>39,557,114</u>

Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,563,402	3,215,955	3,171,876	3,010,338
Judicial	1,345,026	1,323,868	1,392,364	1,484,019
Public Safety	1,740,467	1,602,520	1,467,991	1,466,623
Public Works	287,777	295,599	330,396	153,249
Health	411,810	1,566,621	206,996	171,821
Human Services	347,741	322,262	225,135	309,090
Operating Grants, Contributions, and Interest	26,832,531	28,329,658	29,563,216	21,499,464
Capital Grants and Contributions	472,620	1,132,089	309,998	1,332,352
Total Governmental Activities Program Revenues	<u>35,001,374</u>	<u>37,788,572</u>	<u>36,667,972</u>	<u>29,426,956</u>
Business-Type Activity				
Charges for Services				
Operating Grants, Contributions, and Interest	1,825,048	1,896,910	1,499,048	1,234,930
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activity Program Revenues	<u>641,581</u>	<u>188,079</u>	<u>630,786</u>	<u>0</u>
Total Primary Government Program Revenues	<u>2,466,629</u>	<u>2,084,989</u>	<u>2,129,834</u>	<u>1,234,930</u>
	<u>37,468,003</u>	<u>39,873,561</u>	<u>38,797,806</u>	<u>30,661,886</u>

2020	2019	2018	2017	2016	2015
\$13,130,717	\$13,794,840	\$8,721,510	\$8,469,164	\$7,126,686	\$6,264,600
0	0	0	0	0	319,097
4,593,620	4,588,205	3,778,993	3,604,855	3,248,371	2,588,560
12,507,386	13,369,603	14,080,656	15,183,869	13,726,210	10,977,835
3,600	3,600	3,600	3,600	3,832	0
7,351,919	8,556,576	8,028,401	6,813,966	6,671,545	5,881,623
0	0	0	269,792	271,845	0
5,848,611	6,596,897	7,111,076	6,274,814	6,929,244	6,577,773
11,530	11,530	0	18,910	0	0
15,461,492	15,492,188	13,601,659	13,626,505	11,859,816	11,620,375
186,666	197,066	185,330	473,800	223,596	299,096
0	0	20,000	20,000	20,000	15,000
41,700	39,500	64,266	144,266	98,700	20,100
295,694	310,365	329,129	316,387	560,159	471,024
59,432,935	62,960,370	55,924,620	55,219,928	50,740,004	45,035,083
1,639,296	1,604,151	1,192,762	1,243,451	1,354,397	1,282,523
61,072,231	64,564,521	57,117,382	56,463,379	52,094,401	46,317,606

2,985,298	2,913,075	2,524,744	2,356,636	2,362,603	2,252,327
922,083	1,203,484	1,304,032	1,121,814	1,259,642	1,229,858
1,238,813	1,650,972	1,280,496	676,600	792,639	687,490
219,887	316,131	147,019	128,199	166,834	457,712
168,198	175,444	172,624	173,571	167,245	174,258
324,051	277,603	277,176	264,840	230,696	225,849
26,626,480	22,443,693	19,489,348	20,664,974	21,118,580	19,914,535
662,437	166,923	1,793,056	1,218,510	1,427,850	4,356,112
33,147,247	29,147,325	26,988,495	26,605,144	27,526,089	29,298,141
1,264,167	1,205,649	1,278,657	1,254,594	1,157,080	1,106,246
0	0	0	0	0	104,000
40,806	259,194	0	100,000	0	336,640
1,304,973	1,464,843	1,278,657	1,354,594	1,157,080	1,546,886
34,452,220	30,612,168	28,267,152	27,959,738	28,683,169	30,845,027

(continued)

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

	2024	2023	2022	2021
Net (Expense)/Revenue				
Governmental Activities	(\$36,288,357)	(\$30,280,633)	(\$17,678,485)	(\$8,963,572)
Business-Type Activity	597,953	283,063	655,452	68,344
Total Primary Government Net Expense	<u>(35,690,404)</u>	<u>(29,997,570)</u>	<u>(17,023,033)</u>	<u>(8,895,228)</u>

General Revenues and Other Changes in Net Position

Governmental Activities				
Property Taxes Levied for				
General Operating	3,260,522	3,187,406	2,721,920	2,597,463
Health-Mental Health	977,021	952,596	927,493	912,737
Health-Developmental Disabilities	4,597,584	4,489,016	4,373,931	3,100,073
Health-Marca Capital	330,639	320,826	311,724	303,826
Human Services-Children Services	3,275,260	3,192,070	3,108,230	3,052,446
Human Services-Senior Services	781,617	762,076	741,993	730,189
Payment in Lieu of Taxes	759,949	800,733	691,829	590,525
Sales Taxes				
General Operating	15,379,671	14,944,789	15,035,575	14,659,713
Capital Projects	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	3,490,442	3,173,196	3,245,568	3,186,388
Investment Earnings and Other Interest	3,195,069	2,462,742	(91,049)	(6,656)
Other	2,564,452	3,246,099	3,233,917	2,973,696
Total Governmental Activities	<u>38,612,226</u>	<u>37,531,549</u>	<u>34,301,131</u>	<u>32,100,400</u>
Business-Type Activity				
Interest	1,518	1,744	1,688	1,725
Other	13,543	2,406	239,156	0
Total Business-Type Activity	<u>15,061</u>	<u>4,150</u>	<u>240,844</u>	<u>1,725</u>
Total Primary Government	<u>38,627,287</u>	<u>37,535,699</u>	<u>34,541,975</u>	<u>32,102,125</u>

Change in Net Position

Governmental Activities	2,323,869	7,250,916	16,622,646	23,136,828
Business-Type Activity	613,014	287,213	896,296	70,069
Total Primary Government	<u>\$2,936,883</u>	<u>\$7,538,129</u>	<u>\$17,518,942</u>	<u>\$23,206,897</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015,
 GASB Statement No. 75 beginning in 2018, and GASB Statement No. 101 beginning in 2024.

2020	2019	2018	2017	2016	2015
(\$26,285,688)	(\$33,813,045)	(\$28,936,125)	(\$28,614,784)	(\$23,213,915)	(\$15,736,942)
(334,323)	(139,308)	85,895	111,143	(197,317)	264,363
<u>(26,620,011)</u>	<u>(33,952,353)</u>	<u>(28,850,230)</u>	<u>(28,503,641)</u>	<u>(23,411,232)</u>	<u>(15,472,579)</u>
2,551,622	2,407,562	2,436,876	2,454,261	2,316,331	2,301,018
896,341	874,985	1,039,142	0	0	0
2,810,789	2,735,736	2,670,198	2,682,879	2,626,624	2,591,203
295,979	287,830	280,403	281,427	275,409	271,247
2,997,708	1,489,222	1,189,455	1,193,807	1,168,288	1,150,626
717,073	699,988	686,536	692,001	665,982	672,619
630,850	570,198	578,978	537,001	513,403	593,478
12,961,891	12,524,928	12,119,551	12,237,248	11,152,761	10,856,692
0	0	0	0	1,146,209	1,672,555
2,203,313	2,311,344	2,056,051	3,672,516	1,971,485	1,823,669
658,463	1,039,441	642,736	401,644	218,450	240,150
4,119,758	3,688,579	3,064,717	2,309,521	1,792,256	1,738,186
<u>30,843,787</u>	<u>28,629,813</u>	<u>26,764,643</u>	<u>26,462,305</u>	<u>23,847,198</u>	<u>23,911,443</u>
1,712	1,750	1,164	575	1,102	894
54,202	19,730	121,165	16,262	549	21,987
55,914	21,480	122,329	16,837	1,651	22,881
<u>30,899,701</u>	<u>28,651,293</u>	<u>26,886,972</u>	<u>26,479,142</u>	<u>23,848,849</u>	<u>23,934,324</u>
4,558,099	(5,183,232)	(2,171,482)	(2,152,479)	633,283	8,174,501
(278,409)	(117,828)	208,224	127,980	(195,666)	287,244
<u>\$4,279,690</u>	<u>(\$5,301,060)</u>	<u>(\$1,963,258)</u>	<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</u>

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

	2024	2023	2022	2021
General Fund				
Nonspendable	\$2,095,168	\$1,880,059	\$1,029,016	\$947,827
Assigned	7,779,510	5,917,288	6,380,637	5,531,597
Unassigned	<u>10,691,567</u>	<u>11,225,224</u>	<u>7,448,511</u>	<u>6,949,822</u>
Total General Fund	<u>20,566,245</u>	<u>19,022,571</u>	<u>14,858,164</u>	<u>13,429,246</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	39,658,020	37,176,386	33,708,950	30,299,533
Assigned	3,651,576	3,804,057	2,775,273	2,008,486
Unassigned (Deficit)	(682,604)	(153,697)	(23,764)	(746,011)
Total All Other Governmental Funds	<u>42,626,992</u>	<u>40,826,746</u>	<u>36,460,459</u>	<u>31,562,008</u>
Total Governmental Funds	<u><u>\$63,193,237</u></u>	<u><u>\$59,849,317</u></u>	<u><u>\$51,318,623</u></u>	<u><u>\$44,991,254</u></u>

2020	2019	2018	2017	2016	2015
\$868,487	\$521,563	\$537,565	\$613,768	\$735,760	\$628,277
5,700,643	3,088,465	3,867,308	3,614,470	1,276,171	1,394,791
5,908,453	4,855,747	4,626,036	4,181,774	5,368,757	4,410,353
<u>12,477,583</u>	<u>8,465,775</u>	<u>9,030,909</u>	<u>8,410,012</u>	<u>7,380,688</u>	<u>6,433,421</u>
0	0	0	0	1,636	0
27,762,274	23,861,252	22,472,016	23,396,610	22,830,331	22,236,984
1,384,225	1,451,496	1,523,744	2,241,504	8,191,048	1,657,565
(259,659)	(73,787)	(910)	(31,155)	(322,519)	0
<u>28,886,840</u>	<u>25,238,961</u>	<u>23,994,850</u>	<u>25,606,959</u>	<u>30,700,496</u>	<u>23,894,549</u>
\$41,364,423	\$33,704,736	\$33,025,759	\$34,016,971	\$38,081,184	\$30,327,970

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

	2024	2023	2022	2021
Revenues				
Property Taxes	\$13,175,851	\$12,976,112	\$12,257,370	\$10,613,323
Payment in Lieu of Taxes	759,949	800,733	691,829	590,525
Sales Taxes	15,214,127	15,104,633	14,873,362	14,408,503
Special Assessments	218,033	202,010	259,819	183,042
Charges for Services	6,489,712	5,918,500	5,836,798	5,921,646
Licenses and Permits	175,440	172,548	156,225	164,363
Fines, Forfeitures, and Settlements	611,750	1,127,832	387,441	410,926
Intergovernmental	31,275,205	32,901,781	32,642,635	25,223,417
Investment Earnings and Other Interest	3,105,340	2,352,300	(100,150)	33,136
Lease	230,406	177,464	135,399	0
Other	2,606,759	3,446,572	2,637,410	3,072,989
Total Revenues	<u>73,862,572</u>	<u>75,180,485</u>	<u>69,778,138</u>	<u>60,621,870</u>
Expenditures				
General Government				
Legislative and Executive	17,031,880	17,669,198	14,240,841	11,400,780
Intergovernmental	0	0	0	0
Judicial	5,237,988	5,038,239	4,659,743	4,590,129
Public Safety	13,409,254	11,516,126	11,060,020	11,154,165
Intergovernmental	23,600	23,600	595,937	3,600
Public Works	7,532,990	7,396,216	7,737,151	7,699,101
Intergovernmental	0	0	0	0
Health	7,679,827	6,958,731	8,438,923	6,426,539
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	15,951,991	15,438,974	13,669,505	13,133,054
Economic Development				
Intergovernmental	227,066	227,066	197,066	187,466
Conservation and Recreation	0	0	0	0
Intergovernmental	53,222	51,350	48,000	42,500
Capital Outlay	2,421,578	1,383,908	2,360,107	1,407,119
Debt Service				
Principal Retirement	710,811	680,811	655,811	640,811
Interest and Fiscal Charges	226,915	254,042	276,235	298,245
Total Expenditures	<u>70,518,652</u>	<u>66,649,791</u>	<u>63,950,869</u>	<u>56,995,039</u>
Excess of Revenues Over (Under) Expenditures	<u>3,343,920</u>	<u>8,530,694</u>	<u>5,827,269</u>	<u>3,626,831</u>

2020	2019	2018	2017	2016	2015
\$10,249,222	\$8,285,839	\$7,352,304	\$7,345,352	\$6,942,870	\$6,967,381
630,850	570,198	578,978	537,001	513,403	593,478
12,823,044	12,440,262	12,107,934	12,342,717	12,310,285	12,322,016
128,327	227,144	85,352	145,087	84,417	163,261
5,063,050	5,294,352	5,153,330	4,150,204	4,289,174	4,415,336
160,569	169,818	148,039	145,825	139,131	143,354
465,969	803,464	293,932	338,253	416,349	356,787
29,197,704	24,012,201	22,359,691	24,927,143	25,197,180	25,308,576
774,263	1,028,356	545,948	377,920	222,247	243,762
0	0	0	0	0	0
4,109,289	3,350,264	3,065,526	2,563,987	1,800,104	1,732,359
63,602,287	56,181,898	51,691,034	52,873,489	51,915,160	52,246,310
12,076,485	12,170,212	7,778,738	7,335,314	6,466,554	5,882,248
0	0	0	0	0	319,097
4,329,576	3,819,454	3,487,271	3,135,225	3,147,990	2,727,527
11,230,289	10,499,083	12,685,850	13,571,538	12,852,988	10,875,822
3,600	3,600	3,600	3,600	3,832	0
5,672,128	6,400,536	5,865,884	5,339,352	6,341,991	9,596,488
0	0	0	269,792	271,845	0
5,454,769	5,851,568	5,564,774	5,794,383	6,438,694	6,533,532
11,530	11,530	0	18,910	0	0
14,774,896	13,816,346	12,958,491	12,449,138	11,437,162	11,700,064
186,666	197,066	185,330	473,800	223,596	299,096
0	0	20,000	20,000	20,000	15,000
41,700	39,500	64,266	144,266	98,700	20,100
1,227,143	2,079,559	3,130,296	1,469,217	1,837,780	1,758,219
617,905	600,811	590,811	6,520,811	570,811	490,810
315,913	328,656	346,935	392,356	527,396	454,039
55,942,600	55,817,921	52,682,246	56,937,702	50,239,339	50,672,042
7,659,687	363,977	(991,212)	(4,064,213)	1,675,821	1,574,268

(continued)

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

	2024	2023	2022	2021
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$500,100	\$0
Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Transfers - In	3,073,865	2,984,088	4,022,933	3,292,481
Transfers - Out	<u>(3,073,865)</u>	<u>(2,984,088)</u>	<u>(4,022,933)</u>	<u>(3,292,481)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>500,100</u>	<u>0</u>
Changes in Fund Balances	<u><u>\$3,343,920</u></u>	<u><u>\$8,530,694</u></u>	<u><u>\$6,327,369</u></u>	<u><u>\$3,626,831</u></u>
Debt Service as a Percentage of Noncapital Expenditures	1.4%	1.5%	1.6%	1.8%

2020	2019	2018	2017	2016	2015
\$0	\$315,000	\$0	\$0	\$0	\$0
0	0	0	0	5,545,000	0
0	0	0	0	532,443	0
2,001,907	2,662,822	2,569,810	2,800,087	2,052,934	1,972,472
(2,001,907)	(2,662,822)	(2,569,810)	(2,800,087)	(2,052,934)	(1,972,472)
<u>0</u>	<u>315,000</u>	<u>0</u>	<u>0</u>	<u>6,077,443</u>	<u>0</u>
\$7,659,687	\$678,977	(\$991,212)	(\$4,064,213)	\$7,753,264	\$1,574,268

1.7% 1.8% 1.9% 12.8% 2.4% 2.2%

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

Year	Real Property		Public Utility Personal Property		
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2024	\$1,176,766,890	\$202,765,880	\$3,941,522,200	\$173,624,660	\$197,300,750
2023	1,171,087,120	200,881,040	3,919,909,029	164,314,710	186,721,261
2022	934,001,450	197,624,330	3,233,216,514	154,407,990	175,463,625
2021	929,926,400	191,942,950	3,205,341,000	142,897,860	162,383,932
2020	928,147,590	190,929,960	3,197,364,428	127,439,690	144,817,830
2019	909,045,930	186,147,490	3,129,124,057	115,089,930	130,784,011
2018	907,244,110	182,732,470	3,114,218,800	104,930,990	119,239,761
2017	905,608,490	178,322,670	3,096,946,171	98,425,280	111,846,909
2016	861,140,990	176,449,740	2,964,544,942	91,896,110	104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614

Source: Marion County Auditor

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

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

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

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

Total

Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$1,553,157,430	\$4,138,822,950	\$9.29
1,536,282,870	4,106,630,290	8.98
1,286,033,770	3,408,680,139	10.49
1,264,767,210	3,367,724,932	9.43
1,246,517,240	3,342,182,258	9.37
1,210,283,350	3,259,908,068	7.96
1,194,907,570	3,233,458,561	7.91
1,182,356,440	3,208,793,080	7.90
1,129,486,840	3,068,972,340	8.08
1,119,151,770	3,049,931,185	8.09

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

	2024	2023	2022	2021	2020
Unvoted Millage					
General Fund					
Effective Millage Rates	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Voted Millage					
Developmental Disabilities 1978					
Effective Millage Rates					
Residential/Agricultural	0.2993	0.2992	0.3733	0.3733	0.3725
Commercial/Industrial	0.5509	0.5511	0.5550	0.5611	0.5592
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1184	0.1183	0.1765	0.1476	0.1432
Commercial/Industrial	0.2837	0.2837	0.2858	0.2889	0.2879
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.1691	0.1691	0.2109	0.2109	0.2105
Commercial/Industrial	0.4055	0.4055	0.4084	0.4129	0.4115
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 2021					
Effective Millage Rates					
Residential/Agricultural	2.4051	2.4046	3.0000	1.6083	1.6047
Commercial/Industrial	2.9458	2.9464	2.9672	2.7905	2.7809
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	1.9021	1.9017	2.3726	2.3725	2.3673
Commercial/Industrial	3.1680	3.1686	3.1911	3.2263	3.2152
Tangible/Public Utility Personal	3.6200	3.6200	3.6200	3.6200	3.6200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.6256	0.6255	0.7803	0.7803	0.7786
Commercial/Industrial	0.9590	0.9592	0.9660	0.9766	0.9733
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.5005	0.5004	0.6243	0.6243	0.6229
Commercial/Industrial	0.7672	0.7673	0.7728	0.7813	0.7786
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	8.4201	8.4187	9.9090	8.5193	8.5038
Commercial/Industrial	11.4800	11.4818	11.5461	11.4376	11.4066
Tangible/Public Utility Personal	12.6700	12.6700	12.6700	12.6700	12.6700
Total Weighted Average Tax Rate	9.2947	9.2739	10.4921	9.4311	9.3743

2019	2018	2017	2016	2015
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3788	0.3786	0.3784	0.3969	0.3990
0.5716	0.5678	0.5726	0.5745	0.5726
1.0000	1.0000	1.0000	1.0000	1.0000
0.1498	0.1497	0.1497	0.1570	0.1578
0.2943	0.2924	0.2949	0.2958	0.2948
0.3500	0.3500	0.3500	0.3500	0.3500
0.2140	0.2139	0.2138	0.2243	0.2254
0.4207	0.4179	0.4214	0.4228	0.4214
0.5000	0.5000	0.5000	0.5000	0.5000
1.6320	1.6310	1.6301	1.7100	1.7190
2.8428	2.8241	2.8480	2.8573	2.8477
3.0000	3.0000	3.0000	3.0000	3.0000
0.9075	0.9070	0.9065	0.9508	0.9559
1.7868	1.7750	1.7900	1.7959	1.7899
2.1200	2.1200	2.1200	2.1200	2.1200
0.7918	0.7914	0.7909	0.8297	0.8340
0.9949	0.9884	0.9967	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000
0.6335	0.6331	0.6327	0.6637	0.6672
0.7959	0.7907	0.7974	0.8000	0.8000
0.8000	0.8000	0.8000	0.8000	0.8000
7.1075	7.1047	7.1021	7.3323	7.3583
10.1070	10.0562	10.1211	10.1463	10.1264
11.1700	11.1700	11.1700	11.1700	11.1700
7.9551	7.9131	7.8960	8.0842	8.0873

(continued)

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

	2024	2023	2022	2021	2020
In County School Districts					
Marion CSD	\$24.3857-35.8800	\$24.4000-35.9000	\$27.1699-38.4600	\$28.8810-40.3000	\$28.7242-40.3000
Pleasant LSD	29.5314-50.9000	29.5067-50.9000	28.9715-51.9000	29.9741-52.9000	32.2727-55.2100
Overlapping School Districts					
Buckeye Valley LSD	23.8000-32.8000	24.8000-33.8000	24.8000-33.8000	24.9800-33.9800	27.4600-36.4600
Cardington-Lincoln LSD	23.1200-29.2200	23.1200-29.2200	23.1200-29.2200	22.5500-28.6500	22.9119-28.6500
Elgin LSD	30.2326-42.6400	30.3986-42.7900	32.5635-43.4100	32.6370-43.4900	32.4381-43.4900
Northmor LSD	25.2089-33.0400	25.4562-33.0400	25.4595-33.0400	25.4616-33.0400	26.3591-33.54000
Ridgedale LSD	23.2600-43.9600	23.2700-43.9700	23.7200-44.4200	23.7400-44.4400	23.7400-44.4400
River Valley LSD	24.3813-35.4300	26.0839-37.3200	26.7377-37.4800	26.9098-38.0100	26.8319-38.0100
Upper Sandusky EVSD	21.6949-35.7000	21.6910-35.7000	21.9424-35.7000	21.9064-35.7000	21.8411-35.7000
Corporations					
Caledonia	7.5313-9.5000	7.5313-9.5000	8.7800-9.5000	8.7797-9.5000	8.7797-9.5000
Green Camp	7.6949-10.1000	7.6955-10.1000	9.7752-10.1000	8.9963-9.0000	9.7752-10.1000
Larue	9.4949-11.7000	9.4761-11.7000	11.7657-13.2000	11.7583-13.2000	11.7583-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Marion CSD /Annex)	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (Pleasant LSD/Annex)	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Marion (Ridgedale LSD/Annex)	1.0500-1.0500	1.0500-1.0500	1.0500-1.0500	1.0500-1.0500	1.0500-1.0500
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Morral	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000
New Bloomington	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Prospect	7.0932-14.6000	7.0957-14.6000	8.5726-14.6000	8.5700-14.6000	8.5674-14.6000
Waldo	4.5147-6.9000	4.5147-6.9000	5.6205-6.9000	5.6223-6.9000	5.6164-6.9000
Townships					
Big Island	4.1668-5.9000	4.1666-5.9000	4.7001-5.9000	4.7012-5.9000	4.6996-5.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Grand	3.0690-5.2000	3.0690-5.2000	3.8037-5.2000	3.8037-5.2000	3.6743-5.2000
Grand Prairie	2.9311-3.4500	2.9311-3.4500	3.1293-3.4500	3.1302-3.4500	3.1300-3.4500
Green Camp	4.8115-6.3800	4.8160-6.3800	5.5081-6.3800	4.5789-5.4500	4.5754-5.4500
Marion	10.0642-15.0000	10.0611-15.0000	12.9864-15.0000	12.9854-15.0000	12.9678-15.0000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	4.3527-5.8800	4.3462-5.8800	5.3185-5.8800	5.3212-5.8800	5.3189-5.8800
Prospect	1.6685-2.8000	1.6685-2.8000	1.7570-2.8000	1.7570-2.8000	1.7546-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	6.2361-8.6000	5.1664-8.6000	5.8214-8.6000	5.8222-8.6000	5.7988-8.6000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
Waldo	3.2567-3.9000	3.2572-3.9000	3.4304-3.9000	3.4305-3.9000	3.4297-3.9000

2019	2018	2017	2016	2015
\$29.0181-40.3000 22.5144-45.4100	\$29.3375-40.9100 22.6302-45.5300	\$29.4239-40.7700 22.5500-45.4500	\$29.9061-41.1200 23.6626-46.5300	\$29.8524-41.1200 23.6596-46.5300
28.1000-37.1000 22.8318-28.6500 30.2702-42.4600 26.3411-33.5400 23.5455-44.2300 26.7797-37.9100 21.8970-35.7000	26.0000-35.0000 22.5800-28.6500 31.3083-43.520 26.2513-33.5400 23.9654-44.6600 27.2940-38.4300 21.8901-35.7000	26.0000-35.0000 22.5500-28.6500 30.9849-43.3100 27.0042-34.5400 23.7400-44.4400 27.2542-38.4300 21.8827-35.7000	28.3000-37.3000 22.5500-29.6500 32.5740-44.8600 26.9923-34.5400 24.0000-44.7000 27.4628-38.6200 22.0415-35.7000	25.2000-34.2000 22.5500-29.6500 32.5846-44.8600 26.9816-34.5400 24.0180-44.7000 27.4635-38.6200 20.0516-33.7000
9.0751-9.5000 10.1000-10.1000 12.4321-13.2000 3.2000-3.2000 2.1500-2.15000 4.2000-4.2000 1.5000-1.5000 0.8000-0.8000 2.0000-2.0000 0.00 3.3000-3.3000 1.7000-1.7000 1.0000-1.0000 2.0000-2.0000 8.7861-14.6000 6.0483-6.9000	9.0751-9.5000 10.1000-10.1000 12.4321-13.2000 3.2000-3.2000 2.1500-2.15000 4.2000-4.2000 1.5000-1.5000 0.8000-0.8000 2.0000-2.0000 0.00 3.3000-3.3000 1.7000-1.7000 1.0000-1.0000 2.0000-2.0000 8.7332-14.6000 6.0361-6.9000	9.0751-9.5000 9.4126-10.1000 12.4125-13.2000 3.2000-3.2000 2.1500-2.15000 4.2000-4.2000 1.5000-1.5000 0.8000-0.8000 2.0000-2.0000 0.00 3.3000-3.3000 1.7000-1.7000 1.0000-1.0000 2.0000-2.0000 8.7185-14.6000 6.0361-6.9000	9.0751-9.5000 9.4142-10.1000 12.7941-13.2000 3.2000-3.2000 2.1500-2.15000 4.2000-4.2000 1.5000-1.5000 0.00 2.0000-2.0000 0.00 3.3000-3.3000 1.7000-1.7000 1.0000-1.0000 3.2381-4.0000 8.8764-14.6000 6.1491-6.9000	9.0751-9.5000 9.4242-10.1000 12.7585-13.2000 3.2000-3.2000 2.1500-2.15000 4.2000-4.2000 1.5000-1.5000 0.00 2.0000-2.0000 0.00 3.3000-3.3000 1.7000-1.7000 1.0000-1.0000 3.2690-4.0000 8.8788-14.6000 6.1285-6.9000
4.6371-5.9000 3.3000-3.3000 1.7000-1.7000 3.6630-5.2000 3.0900-3.4500 4.2736-5.4500 9.5790-10.5000 1.3000-1.3000 5.6027-5.8800 1.7460-2.8000 1.2000-1.2000 5.3565-8.6000 2.1000-2.1000 2.4000-2.4000 3.4410-3.9000	2.6367-3.9000 3.3000-3.3000 1.7000-1.7000 3.6624-5.2000 3.0900-3.4500 4.2712-5.4500 9.5745-10.5000 1.3000-1.3000 5.6008-5.8800 1.7449-2.8000 1.2000-1.2000 5.3572-8.6000 2.1000-2.1000 2.4000-2.4000 3.4418-3.9000	2.636-3.9000 3.3000-3.3000 1.7000-1.7000 3.6600-5.2000 3.0899-3.4500 4.2700-5.4500 9.7251-10.5000 1.3000-1.3000 5.6007-5.8800 3.4491-5.0000 1.2000-1.2000 5.3572-8.6000 2.1000-2.1000 2.4000-2.4000 2.4418-2.9000	2.6929-3.9000 3.3000-3.3000 1.7000-1.7000 3.7801-5.2000 3.1512-3.4500 3.4378-4.4500 9.9339-10.500 1.3000-1.3000 5.7675-5.8800 1.7665-2.8000 1.2000-1.2000 5.6862-8.6000 2.1000-2.1000 2.4000-2.4000 2.5026-2.9000	2.7132-3.9000 3.3000-3.3000 1.7000-1.7000 3.8236-5.2000 3.1715-3.4500 3.4782-4.4500 9.9269-10.5000 1.3000-1.3000 5.7674-5.8800 1.7726-2.8000 1.2000-1.2000 5.8830-8.6000 2.1000-2.1000 2.4000-2.4000 2.5205-2.9000

(continued)

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

	2024	2023	2022	2021	2020
Other Units					
Battle Run Fire District	\$3.1826-5.0000	\$3.1831-5.0000	\$3.5853-5.0000	\$3.5930-5.0000	\$3.9370-5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
Cardington Lincoln Public Library	0.7157-1.0000	0	0	0	0
Delaware County District Library	.5722-1.000	.7689-1.0000	0.7762-1.0000	0.7804-1.0000	0.8671-1.0000
Delaware County JVSD	2.1689-3.2000	2.2270-3.2000	2.2310-3.2000	2.2310-3.2000	2.2574-3.2000
First Consolidated Fire District	7.2418-9.0000	7.5496-9.0000	8.7000-9.0000	8.7021-9.0000	8.6953-9.0000
Fort Morrow Fire District	4.6597-7.5000	4.9102-7.5000	5.9440-7.5000	5.9450-7.5000	3.43312-5.0000
Grandview Park District	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
Pioneer JVSD	2.0850-3.7000	2.5324-3.7000	2.5370-3.7000	2.6064-3.7000	2.7578-3.7000
Prospect Joint Park Commission	1.1183-2.2000	1.1184-2.2000	1.3390-2.2000	1.3388-2.2000	1.3329-2.2000
Scioto Valley Fire District	6.1328-10.6000	6.1275-10.6000	7.3477-10.6000	7.3468-10.6000	7.3338-10.6000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000
Upper Sandusky EVSD Library	0.8968-1.4000	0.8966-1.4000	1.0235-1.4000	1.0230-1.4000	1.0201-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	0	0	0	0	0

Source: Marion County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

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

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

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

2019	2018	2017	2016	2015
\$3.4604-5.0000	\$3.4516-5.0000	\$3.4491-5.0000	\$3.6190-5.000	\$3.662-5.0000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
0	0	0	0	0
.87245-1.0000	0.8744-1.0000	0.9523-1.000	0.9576-1.0000	0.9612-1.0000
2.2590-3.2000	2.6000-3.2000	1.5000-1.5000	2.3215-3.2000	2.3311-3.2000
8.6480-9.0000	7.5148-9.0000	6.3488-9.0000	6.8556-9.0000	6.8590-9.0000
3.4500-5.0000	3.4572-5.0000	3.4452-5.0000	3.6500-5.0000	3.6671-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.7507-3.7000	2.7350-3.7000	2.7001-3.7000	2.6981-3.7000	2.8258-3.7000
1.3117-2.2000	1.3089-2.2000	1.3080-2.2000	1.3626-2.2000	1.3778-2.2000
3.2803-6.7000	3.2798-6.7000	1.5795-5.0000	1.6947-5.0000	1.7297-5.0000
2.0040-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	1.9997-4.4000
1.4000-1.4000	0.9987-1.4000	0.9982-1.4000	1.0598-1.4000	1.0604-1.4000
1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
0	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2024	\$14,099,245	\$14,096,169	99.98%	\$668,304	\$2,323,385	\$2,991,689	21.22%
2023	13,853,453	13,881,548	100.20	627,825	2,360,788	2,988,613	21.57
2022	13,091,995	13,108,472	100.13	622,635	2,394,073	3,016,708	23.04
2021	11,661,741	11,539,647	98.95	667,784	2,365,401	3,033,185	26.01
2020	11,486,761	11,275,083	98.16	664,864	2,246,226	2,911,090	25.34
2019	9,545,241	9,302,905	97.46	633,836	2,280,345	2,914,181	30.53
2018	9,409,869	9,261,293	98.42	611,169	2,060,675	2,671,844	28.39
2017	9,280,415	9,068,115	97.71	631,835	1,891,432	2,523,267	27.19
2016	9,080,114	8,857,013	97.54	636,357	1,674,611	2,310,968	25.45
2015	9,023,045	8,813,557	97.68	678,059	1,409,810	2,087,869	23.14

Source: Marion County Auditor

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

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

	2024			2015		
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
			2.37%			2.33%
Ohio Edison	\$36,806,190	1	2.37%	\$26,110,375	2	2.33%
Aqua Ohio, Inc.	31,153,000	2	2.01	30,589,980	1	2.75
AEP Ohio Transmission	26,281,640	3	1.69			
American Transmission	25,624,380	4	1.65	6,915,180	9	0.62
Columbia Gas Transmission	19,840,990	5	1.28			
Ohio Power Company	13,080,600	6	0.84	7,868,321	8	0.70
Columbia Gas of Ohio	12,489,540	7	0.80			
OhioHealth Marion General Hospital	8,826,220	8	0.57	23,841,628	3	2.13
Marion Industrial Rail Park LLC	5,689,510	9	0.37			
Mid Ohio Energy Cooperative Inc	4,538,030	10	0.29			
Whirlpool Corporation				11,696,400	4	1.05
GP2 LLC				9,186,114	5	0.81
Dofasco Marion, Inc				7,995,428	6	0.71
Devries Dairy LLC				7,870,028	7	0.70
Marion Forum LLC				6,659,514	10	0.60
Total Principal Taxpayers	184,330,100		11.87	138,732,968		12.40
All Other Taxpayers	1,368,827,330		88.13	980,418,802		87.60
Total County Assessed Value	<u>\$1,553,157,430</u>		<u>100.00%</u>	<u>\$1,119,151,770</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
 Taxable Sales by Type
 Last Ten Years

Category	2024	2023	2022	2021	2020
Sales Tax Payments	\$2,965,848	\$3,049,783	\$3,134,770	\$3,106,378	\$2,633,159
Direct Pay Tax Return Payments	206,777	193,090	203,213	222,547	230,920
Seller's Use Tax Return Payments	3,091,574	2,877,713	2,731,331	2,526,505	2,237,716
Consumer's Use Tax Return Payments	441,201	340,063	299,924	232,241	218,429
Motor Vehicle Tax Payments	2,348,005	2,400,544	2,545,286	2,571,260	2,245,426
Watercraft and Outboard Motors	26,341	26,731	36,533	40,711	31,846
Department of Liquor Control	50,474	56,049	56,604	57,903	60,141
Sales Tax on Motor Vehicle Fuel Refunds	1,021	1,329	1,054	507	1,090
Sales/Use Tax Voluntary Payments	2,012	771	4,829	237	138
Statewide Master Numbers	5,818,491	5,621,567	5,650,458	5,663,195	5,151,741
Sales/Use Tax Assessments Payments	118,089	144,450	194,860	115,960	88,703
Streamlined Sales Tax Payments	497,614	399,894	353,684	310,938	233,199
Use Tax Amnesty Payments	1,028	981	799	801	1,732
Administrative Rotary Fund Fee	(152,092)	(150,957)	(151,875)	(148,078)	(130,928)
Sales/Use Tax Refunds Approved	(36,712)	(17,219)	(25,895)	(41,392)	(41,421)
Total	\$15,379,671	\$14,944,789	\$15,035,575	\$14,659,713	\$12,961,891
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%	1.50%

Source: Ohio Department of Taxation

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

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

2019	2018	2017	2016	2015
\$2,713,754	\$2,704,202	\$2,561,996	\$2,414,122	\$2,452,040
306,883	291,563	975,719	1,534,156	1,606,073
1,745,046	1,445,334	1,273,287	1,209,848	1,136,673
251,663	194,750	211,553	320,822	276,441
2,167,271	2,079,898	1,827,466	1,660,187	1,823,077
22,010	16,804	23,618	15,446	17,425
42,951	42,452	40,047	40,774	37,274
3,983	4,240	3,361	3,641	4,545
4,894	9,429	4,191	5,508	3,629
5,191,820	5,359,855	5,300,441	5,208,934	5,210,325
111,933	85,951	139,814	69,384	126,252
125,572	16,669	18,509	11,545	9,583
2,130	2,726	2,812	245	357
(126,514)	(119,247)	(123,609)	(124,232)	(126,558)
(38,468)	(15,075)	(21,957)	(71,410)	(47,889)
\$12,524,928	\$12,119,551	\$12,237,248	\$12,298,970	\$12,529,247

1.50% 1.50% 1.50% 1.50% 1.50%

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

Year	Governmental Activities		Business-Type Activity		Total Primary Government
	General Obligation Bonds	Ohio Public Works Commission Loans	General Obligation Bonds	Ohio Public Works Commission Loans	
2024	\$4,920,599	\$40,676	\$0	\$806,428	\$5,767,703
2023	5,671,436	46,487	182,023	324,645	6,224,591
2022	6,390,375	52,298	358,693	333,452	7,134,818
2021	7,082,924	58,109	530,009	253,343	7,924,385
2020	7,759,442	63,920	690,618	279,764	8,793,744
2019	8,414,576	66,825	851,227	162,513	9,495,141
2018	9,047,806	72,636	1,006,482	171,269	10,298,193
2017	9,670,603	78,447	1,161,737	196,333	11,107,120
2016	16,246,874	84,258	2,591,639	155,696	19,078,467
2015	10,736,582	90,069	1,415,000	152,714	12,394,365

Source: Marion County Auditor

See Schedule S31 for population and personal income.

Per Capita	Percentage of Personal Income
\$88.77	0.20%
95.98	0.23
109.55	0.25
121.37	0.29
135.10	0.35
145.87	0.38
157.81	0.43
170.97	0.51
293.08	0.89
189.65	0.57

Marion County
 Legal Debt Margin
 Last Ten Years

	2024	2023	2022	2021	2020
Assessed Value of County	\$1,553,157,430	\$1,536,282,870	\$1,286,033,770	\$1,264,767,210	\$1,246,517,240
Voted Debt Limitation	\$37,328,936	\$36,907,072	\$30,650,844	\$30,119,180	\$29,662,931
Total Outstanding Debt					
General Obligation Bonds	4,715,000	5,590,000	6,430,000	7,240,000	8,025,000
Ohio Public Works Commission Loans	847,104	371,132	385,750	311,452	343,684
Total Outstanding Debt	5,562,104	5,961,132	6,815,750	7,551,452	8,368,684
Exemptions					
Marion-Hardin Correctional Center					
General Obligation Bonds	455,000	670,000	880,000	1,080,000	1,275,000
General Obligation Bonds Paid by Enterprise Funds	0	170,000	335,000	495,000	645,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	1,395,000	1,510,000	1,620,000	1,730,000	1,835,000
Ohio Public Works Commission Loans	847,104	371,132	385,750	311,452	343,684
Total Exemptions	2,697,104	2,721,132	3,220,750	3,616,452	4,098,684
Net Indebtedness	2,865,000	3,240,000	3,595,000	3,935,000	4,270,000
Amount Available in Debt Service Fund	377,628	320,407	283,556	197,722	145,011
Total Net Debt Applicable to Debt Limit	2,487,372	2,919,593	3,311,444	3,737,278	4,124,989
Total Voted Legal Debt Margin	\$34,841,564	\$33,987,479	\$27,339,400	\$26,381,902	\$25,537,942
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	93.34%	92.09%	89.20%	87.59%	86.09%
Unvoted Debt Limitation	\$15,531,574	\$15,362,829	\$12,860,338	\$12,647,672	\$12,465,172
Total Unvoted Legal Debt Margin	\$13,044,202	\$12,443,236	\$9,548,894	\$8,910,394	\$8,340,183
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	83.99%	81.00%	74.25%	70.45%	66.91%

Source: Marion County Auditor

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

2019	2018	2017	2016	2015
\$1,210,283,350	\$1,194,907,570	\$1,182,356,440	\$1,129,486,840	\$1,119,151,770
\$28,757,084	\$28,372,689	\$28,058,911	\$26,737,171	\$26,478,794
8,790,000 229,338	9,530,000 243,905	10,260,000 274,780	18,195,000 239,954	12,125,000 242,783
9,019,338	9,773,905	10,534,780	18,434,954	12,367,783
1,465,000	1,645,000	1,825,000	4,120,000	2,295,000
795,000	940,000	1,085,000	2,505,000	1,415,000
1,940,000 229,338	2,045,000 243,905	2,145,000 274,780	2,240,000 239,954	2,335,000 242,783
4,429,338	4,873,905	5,329,780	9,104,954	6,287,783
4,590,000	4,900,000	5,205,000	9,330,000	6,080,000
94,110	76,261	45,752	6,015,767	28,790
4,495,890	4,823,739	5,159,248	3,314,233	6,051,210
\$24,261,194	\$23,548,950	\$22,899,663	\$23,422,938	\$20,427,584
84.37%	83.00%	81.61%	87.60%	77.15%
\$12,102,834	\$11,949,076	\$11,823,564	\$11,294,868	\$11,191,518
\$7,606,944	\$7,125,337	\$6,664,316	\$7,980,635	\$5,140,308
62.85%	59.63%	56.36%	70.66%	45.93%

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

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2024	\$4,920,599	0.12%	\$75.73
2023	5,853,459	0.14	90.26
2022	6,749,068	0.20	103.62
2021	7,612,933	0.23	116.60
2020	8,450,060	0.25	129.82
2019	9,265,803	0.28	142.35
2018	10,054,288	0.31	154.07
2017	10,832,340	0.34	166.74
2016	18,838,513	0.61	289.40
2015	12,151,582	0.40	185.93

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S31 for population.

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

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2024	64,976	\$2,931,197,312	\$45,112	4.4%
2023	64,851	2,748,515,082	42,382	3.4
2022	65,131	2,853,649,634	43,814	4.4
2021	65,291	2,706,246,659	41,449	4.7
2020	65,093	2,515,453,892	38,644	5.0
2019	65,093	2,489,937,436	38,252	4.1
2018	65,256	2,370,619,968	36,328	4.4
2017	64,967	2,188,608,296	33,688	5.1
2016	65,096	2,143,936,760	32,935	5.0
2015	65,355	2,187,693,270	33,474	5.1

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

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Marion County, Ohio
Principal Employers

Current Year and Nine Years Ago

Employer	2024			2015		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,085	1	8.11%	2,384	1	9.01%
OhioHealth Marion General Hospital	1,871	2	7.28	1,320	2	4.98
Marion City School District	706	3	2.75	769	3	2.90
Cornerstone Building Brands/Silverline Windows	600	4	2.33	600	4	2.26
Marion County Government	480	5	1.87	549	5	2.07
Marion Correctional Institution	393	6	1.53	446	6	1.68
US Yachiyo, Inc.	389	7	1.51			
Wyandot, Inc.	370	8	1.44	395	9	1.49
MTC/North Central Correctional Complex	320	9	1.25			
Graphic Packaging International, Inc	285	10	1.11			
Nucor Steel Marion, Inc				405	7	1.53
OhioHealth Marion Area Physicians				401	8	1.51
Marion Industries Inc				330	10	1.25
Total	<u><u>7,499</u></u>		<u><u>29.18%</u></u>	<u><u>7,599</u></u>		<u><u>28.68%</u></u>
Total Employment Within Marion County	<u><u>25,700</u></u>			<u><u>26,500</u></u>		

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

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

Function/Program	2024	2023	2022	2021	2020	2019	2018
General Government							
Legislative and Executive	81.0	76.0	64.5	59.0	62.5	63.5	64.5
Judicial	70.0	65.5	63.0	62.5	60.0	59.5	57.0
Public Safety							
Enforcement	54.0	58.0	52.5	48.0	46.0	42.0	39.5
Other Public Safety	87.5	76.0	77.5	75.0	91.0	91.5	88.0
Public Works	26.5	28.0	26.5	24.0	32.0	29.0	31.0
Health							
Developmental Disabilities	39.0	34.0	31.0	32.0	30.0	29.5	40.0
Other Health	5.0	4.0	4.5	4.5	4.5	3.5	3.5
Human Services							
Children Home	32.0	34.0	32.0	30.0	35.0	30.0	32.5
Job and Family Services	53.0	48.0	51.0	46.0	54.0	54.0	57.0
Child Support Enforcement Agency	13.0	11.0	10.0	10.0	12.0	13.0	13.0
Other Human Services	9.5	11.0	10.5	9.5	9.0	11.5	8.0
Sanitary Engineer	9.5	9.5	9.0	9.0	8.5	7.5	7.0
Total	480.0	455.0	432.0	409.5	444.5	434.5	441.0

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

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

<u>2017</u>	<u>2016</u>	<u>2015</u>
64.5	61.0	61.0
52.5	50.5	45.5
36.0	32.0	37.5
90.5	88.5	69.5
29.0	28.0	29.0
40.5	69.0	89.0
4.5	4.5	2.0
35.5	33.5	34.5
63.5	65.0	65.0
13.0	13.0	13.0
8.0	9.0	8.0
7.0	7.5	6.0
<u>444.5</u>	<u>461.5</u>	<u>460.0</u>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,352	1,325	1,602	1,632	934
Number of Exempt Conveyances	1,086	1,091	1,069	1,182	1,472
Number of Real Estate Transfers	2,438	2,416	2,671	2,814	2,406
Board of Elections					
Number of Registered Voters	39,576	38,669	39,511	39,645	39,947
Number of Voters Last General Election	27,642	19,002	19,483	9,086	27,943
Percent of Registered Voters Voting	69.85	49.14	49.31	22.92	69.95
Recorder					
Number of Deeds Filed	2,163	2,069	2,366	2,462	2,179
Number of Mortgages Filed	1,766	1,633	2,063	2,575	2,225
Judicial					
Common Pleas Court					
Number of New Filings	608	550	427	424	305
Number of Terminations	362	361	231	232	483
Criminal Cases					
Number of New Filings	430	550	621	574	497
Number of Terminations	331	447	529	462	585
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	138	97	95	94	65
Number of Terminations	135	96	92	93	67
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	254	223	793	128	292
Number of Terminations	287	183	1,393	237	344
Traffic Cases					
Number of New Filings	227	170	201	203	152
Number of Terminations	221	183	220	187	147
Public Safety					
Sheriff					
Incidents Reported	24,842	19,672	28,351	28,302	20,345
Citations Issued	559	1,252	678	589	1,000
Papers Served	4,892	4,526	4,701	4,221	2,660
Transport Hours	4,160	4,160	4,160	4,160	1,500
Public Works					
Engineer					
Roads Resurfaced	7.78	10.83	9.69	11.89	10.81
Bridges Replaced	4	6	1	2	2
Culverts Built	5	3	3	6	1

2019	2018	2017	2016	2015
1,431	1,500	1,363	989	1,223
1,043	957	1,008	1,218	1,128
2,474	2,457	2,371	2,207	2,351
38,751	40,298	39,757	39,530	38,252
11,618	21,095	12,183	26,885	18,501
29.98	52.35	30.64	68.01	48.37
2,247	2,233	2,176	2,022	2,135
1,828	1,744	1,743	1,657	1,569
823	762	659	649	720
747	908	670	773	760
654	573	1,442	1,448	715
625	754	1,541	1,158	706
73	91	99	98	79
70	92	102	95	74
333	430	569	398	464
371	562	575	491	607
304	325	327	363	342
318	331	316	372	329
28,010	28,675	26,408	55,029	30,935
586	574	603	452	244
4,464	3,043	3,179	3,624	4,020
1,074	1,470	1,206	1,124	947
13.67	33.93	28.51	30.52	23.05
3	4	6	4	4
8	6	5	2	7

(continued)

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,019	7,139	6,789	6,395	7,724
Number of Kennel Licenses Sold	151	132	83	83	85
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	120	100	114	58	66
Preschool	63	63	85	49	30
Consumers Employed at Marca Industries	150	155	165	100	75
Sewer District					
New Residential Connections	16	25	12	10	5
New Commercial (Multi Family) Connections	4	1	0	0	2
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
8,158	8,177	8,350	8,324	8,647	
73	72	86	102	93	
60	76	89	102	87	
29	25	184	55	60	
112	137	157	100	160	
4	10	4	5	3	
1	2	2	3	1	
8	8	8	8	8	
8	8	8	8	8	

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	3	3	3	3	3
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	3	3	3	3	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	3,705	3,705
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	43	36	36	37	33
Administrative Office Space (sq. ft.)	30,000	30,000	30,000	30,000	30,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	9,037	9,037	9,037
Number of Vehicles	5	5	5	5	5
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	385	386	390	385	385
Number of Bridges	272	275	275	275	277
Number of Culverts	1458	1459	1457	1457	1454
Number of Traffic Signals	2	1	1	1	1
Number of Storm Drainage (feet)	152,813	152,813	152,813	152,753	152,753
Number of Vehicles	36	36	36	36	36
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	51.00	51.00	51.00	51.00

2019	2018	2017	2016	2015
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
3 13,984	2 13,984	2 13,984	2 13,984	2 13,984
1,028 1	1,028 1	1,028 1	1,028 1	1,028 1
15,536 3	15,536 2	15,536 2	15,536 2	15,536 3
3,705	3,705	3,705	3,705	3,705
3,192	3,192	3,192	3,192	3,192
33 30,000	33 10,000	32 10,000	31 10,000	29 10,000
9,037 5	9,037 5	9,037 5	9,037 5	13,534 5
3,724 385 276 1454 2 152,753 36	3,724 385 276 1454 4 152,753 47	3,724 385 277 1451 5 151,540 47	3,724 385 278 1451 4 150,052 46	3,724 384 277 1450 4 148,406 44
1,728 51.00	1,728 51.00	1,728 51.00	1,728 51.00	1,728 51.00

(continued)

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	5	5	5	6	6
Administrative Office Space (sq. ft.)	5,394	5,394	5,394	4,102	4,102
Human Services					
Jobs and Family Services/Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272	31,272
Veteran Services					
Administrative Office Space (sq. ft.)	230	230	230	230	230

Source: Various County Departments

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
3,520	3,520	3,520	3,520	3,520
6 4,748	7 5,549	7 5,549	7 4,938	7 4,938
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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OHIO AUDITOR OF STATE KEITH FABER



MARION COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/30/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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